



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF BUDGET AND MANAGEMENT (DBM)  
DEPARTMENT OF EDUCATION (DepEd)

**JOINT CIRCULAR (JC) NO. 2, s. 2025**  
**April 3, 2025**

- To** : Local Chief Executives (LCEs), Members of the Local Sanggunian, Local Budget Officers, Local Treasurers, Local Planning and Development Coordinators, Local Accountants, and All Others Concerned
- Subject** : **IMPLEMENTATION BY LOCAL GOVERNMENT UNITS (LGUS) OF MULTI-PURPOSE BUILDING (MPB) PROJECTS TO BE USED FOR CHILD DEVELOPMENT CENTERS (CDCs) CHARGEABLE AGAINST THE LOCAL GOVERNMENT SUPPORT FUND – FINANCIAL ASSISTANCE TO LGUS (LGSF-FA TO LGUs) UNDER THE FISCAL YEAR (FY) 2025 GENERAL APPROPRIATIONS ACT (GAA), REPUBLIC ACT (RA) NO. 12116**

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**1.0 BACKGROUND AND RATIONALE**

Pursuant to the directive of President Ferdinand R. Marcos, Jr., to prioritize and provide funds to low-income LGUs for the establishment of CDCs, this Circular is being issued to prescribe the guidelines on the release and utilization of LGSF-FA to LGUs, consistent with the FY 2025 GAA, RA No. 12116, for the implementation of MPB projects to be used for CDCs of the said low-income LGUs.

A CDC, identified as a roofed and walled building structure designed for multiple activities and uses, is a registered and recognized venue for the implementation of Early Childhood Care and Development (ECCD) Center programs and services, especially the Early Learning Programs and Family Support Program. It is also a resource center for developmentally appropriate learning materials and a laboratory for conducting research, data gathering, and innovations about ECCD.

In the report published by the Second Congressional Commission on Education (EDCOM II Year 2 Report "Fixing the Foundations"), among the challenges identified that hampers early childhood development and learning is the limited access to ECCD.

Under the FY 2025 GAA, the LGSF-FA to LGUs shall be used to fund and support the implementation of eligible priority programs and projects of LGUs, including the construction, concreting, rehabilitation, repair, improvement, expansion or upgrading of MPBs in any location identified by the LGUs for permanent use.

In the implementation of Special Provision (SP) No. 1 of the LGSF in the FY 2025 GAA, RA No. 12116, Local Budget Circular (LBC) No. 161 dated February 24, 2025<sup>1</sup> was issued prescribing the guidelines on the release and use thereof.

## 2.0 **COVERAGE**

This JC shall apply to low-income LGUs to support the establishment of CDCs, particularly for the construction, concreting, rehabilitation, repair, improvement, expansion or upgrading of MPB to be used as CDCs as identified and validated by the DepEd, and consistent with the EDCOM II Year 2 Report.

## 3.0 **GUIDELINES**

- 3.1 The amount appropriated for the implementation of FA to LGUs, pursuant to SP No. 1 of the LGSF in the FY 2025 GAA, RA No. 12116, shall be used by the beneficiary LGUs to fund the eligible programs and projects enumerated therein, which include the construction, concreting, rehabilitation, repair, improvement, expansion, or upgrading of MPBs.
- 3.2 The submission of requests by the LGUs for financial assistance, specifically for MPB projects to be used as CDCs, chargeable against the LGSF-FA to LGUs, shall be made through the Digital Requests Submission for Local Government Support Fund (DRSL) found in the DBM Apps Portal. To access the DRSL, the LGUs shall first submit the LGU User Registration Form (**Annex A**) to the DBM Regional Offices (ROs) within their region for endorsement to the DBM Central Office (CO), which shall send the log in details to the identified electronic mail address of LGU concerned.
- 3.3 The DBM Regional Offices (ROs) may provide technical assistance in the registration and submission of LGU requests.
- 3.4 Upon evaluation of the requests, the DepEd CO shall endorse to the DBM CO the eligible requests of MPB projects to be used as CDCs, specifying the following: (i) name of the beneficiary LGUs; and (ii) amount of allocation for each beneficiary LGU.
- 3.5 The requests shall be evaluated by DBM CO following the provisions of LBC No. 161. The DBM CO shall coordinate with, and seek assistance from, the DepEd CO whenever necessary.
- 3.6 Consistent with Department of Finance-DBM JC No. 2016-1 dated January 4, 2016,<sup>2</sup> the Special Allotment Release Order (SARO) and Advice(s) of Notice of Cash Allocation (NCA) Issued (ANCAIs) covering the LGSF-FA to LGUs shall be released by the DBM to the Bureau of the Treasury (BTr), while the corresponding NCAs shall be released to the Modified Disbursement System-Authorized Government Servicing Banks (MDS-AGSBs) for crediting to the BTr account.

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<sup>1</sup> Guidelines on the Release and Utilization of the Local Government Support Fund-Financial Assistance to Local Government Units under the FY 2025 General Appropriations Act, Republic Act No. 12116

<sup>2</sup> Guidelines for the Direct Release of Funds by the Bureau of the Treasury to Local Government Units (LGUs) in FY 2016 and Thereafter



- 3.7 Upon receipt of the ANCAI from the DBM through the Action Document Releasing System, the BTr shall release the corresponding Authorities to Debit Account (ADAs) to the MDS-AGSBs for crediting of the funds to the respective depository accounts of the beneficiary LGUs. In parallel, the BTr shall inform the said LGUs of the released funds and their purposes through the issuance of Notice of ADA Issued (NADAI), copy furnished the Department of the Interior and Local Government ROs concerned for monitoring purposes.
- 3.8 The beneficiary LGUs shall provide the land, with a minimum size of one hundred fifty square meters (150 sqm) size, where the CDCs will be constructed and shoulder the additional cost/s for the building construction, if any, as part of their counterpart obligation to complete the project. In addition, the beneficiary LGUs shall fund the cost of operation, maintenance and repairs of the CDCs, including payment of CDC personnel, utilities and other operating expenses of the CDCs. The beneficiary LGUs shall also enter into a Memorandum of Agreement (MOA) with the ECCD Council Secretariat detailing these obligations.
- 3.9 In view of the conduct of National and Local Elections on May 12, 2025, the local chief executives and other local officials concerned shall ensure that disbursement or expenditure of funds by the beneficiary LGUs shall be made consistent with the provisions of the Omnibus Election Code of the Philippines, Batas Pambansa Blg. 881, as amended, and other pertinent laws, rules and regulations.
- 3.10 All other provisions of LBC No. 161 that are not affected by the foregoing provisions shall remain in full force and effect.

#### 4.0 ITEMS FOR RESOLUTION

Interpretation of the provisions of this JC shall be referred to the DBM and/or DepEd as may be appropriate to their functional jurisdiction.

#### 5.0 EFFECTIVITY

This Circular shall take effect immediately upon publication.

  
**AMENAH F. PANGANDAMAN**  
Secretary, DBM

  
**JUAN EDGARDO M. ANGARA**  
Secretary, DepEd



#### NOTE:

This DBM – DEPED Joint Circular dated April 3, 2025 is hereby renumbered as  
**DBM – DEPED Joint Circular No. 2, s. 2025.**

# LGU USER REGISTRATION FORM AND TERMS AND CONDITIONS FOR DIGITAL REQUESTS SUBMISSION FOR LOCAL GOVERNMENT SUPPORT FUND (DRSL) ANNEX A

FULL LGU NAME: \_\_\_\_\_  
(Barangay, City/Municipality, and/or Province)

LOCAL CHIEF EXECUTIVE CONTACT DETAILS (To be filled-up by LGU)					To be filled-up by DBM Regional Office									
					NOTE : ALL CODES MUST COME FROM THE PHILIPPINE STANDARD GEOGRAPHIC CODE (PSGC).									
FIRST NAME	MIDDLE NAME	LAST NAME	DESIGNATION (Governor/ Mayor/Punong Barangay)	OFFICIAL LGU EMAIL ADDRESS	REGION		PROVINCE		CITY		MUNICIPALITY		BARANGAY	
					REGION CODE	DESCRIPTION	PROVINCE CODE	DESCRIPTION	CITY CODE	DESCRIPTION	MUNICIPALITY CODE	DESCRIPTION	BARANGAY CODE	DESCRIPTION

## TERMS AND CONDITIONS:

By affixing my signature herein, I agree to the following terms and conditions:

i. **ACCURACY OF INFORMATION:** I certify that all information provided in this form is true, accurate, and complete to the best of my knowledge. All changes in the details provided shall be directly coordinated to the Department of Budget and Management (DBM) Regional Office concerned;

ii. **EXCLUSIVE USE AND CONTROL OF THE DRSL AND ACKNOWLEDGMENT OF DIGITAL SUBMISSION:** I undertake that the DRSL in the DBM Apps Portal shall be for the exclusive use and control of our LGU. All details and information in the digital request shall, upon submission and verification through the one-time password (OTP) sent to our LGU's official email, are deemed our LGU's actual submission; and

iii. **PRIVACY POLICY:** I acknowledge that the information provided in this form shall be confidential and exclusively used by the DBM for the purpose of digital submission in the DRSL, in accordance with existing laws and regulations.

By signing this form, I acknowledge that I have read, understood, and agreed to these terms and conditions.

IN WITNESS WHEREOF, I have hereunto set my hand this. at [place of execution].

\_\_\_\_\_  
[SIGNATURE ABOVE PRINTED NAME OF LOCAL CHIEF EXECUTIVE]

SUBSCRIBED AND SWORN to before me this \_\_\_ day of \_\_\_\_\_, affiant exhibiting to me his Government Issued ID with ID No. \_\_\_\_\_ issued on \_\_\_\_\_ at \_\_\_\_\_ valid until \_\_\_\_\_.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my notarial seal on the day, year and place written above.

## NAME OF NOTARY PUBLIC

Serial No. of Commission \_\_\_\_\_  
Notary Public for \_\_\_\_\_ until \_\_\_\_\_  
Roll of Attorneys No. \_\_\_\_\_  
PTR No. \_\_\_\_\_ [date issued], [place issued]  
IBP No. \_\_\_\_\_ [date issued], [place issued]

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Book No. \_\_\_\_\_  
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