



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF BUDGET AND MANAGEMENT
GENERAL SOLANO STREET, SAN MIGUEL, MANILA

November 10, 2020

ATTY. FLORDELIZA C. VARGAS-TRINIDAD

Director
Office of the National Administrative Register
(UP Law Center-ONAR)
Rm. 208, Bocobo Hall
University of the Philippines
Diliman, Quezon City

Dear **Atty. Vargas-Trinidad:**

We are pleased to furnish your three (3) sets of certified true copies of the following DBM Issuances, for filing in your office pursuant to Administrative Code of 1987 (Executive Order No. 292 series of 1987).

PARTICULARS	DATE
1. Budget Circular No. 2020 – 5 - Guidelines on the Grant of the Collective Negotiation Agreement (CNA) Incentive for FY 2020	November 4, 2020
2. Local Budget Memorandum No. 81 - Guidelines on the Release and Utilization of the Shares of Local Government Units from the FY 2017 Collections of Excise Tax on Locally Manufactured Virginia-Type Cigarettes under Republic Act No. 7171, and Burley and Native Tobacco Excise Tax Pursuant to Republic Act No. 8240, as Amended by Republic Act No. 10351, Chargeable Against the Allocations to Local Government Units under the FY 2019 General Appropriations Act, Republic Act No. 11260	November 4, 2020

Thank you.

Very truly yours,


MARISSA A. SANTOS
Chief Administrative Officer
Central Records Division
Administrative Service 



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF BUDGET AND MANAGEMENT
BONCODIN HALL, GENERAL SOLANO STREET, SAN MIGUEL, MANILA

BUDGET CIRCULAR

No. 2020 - 5
November 4, 2020

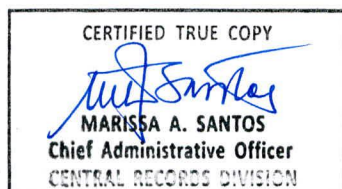
TO : Heads of Departments, Bureaus, Offices, and Agencies of the National Government, Including Constitutional Offices Enjoying Fiscal Autonomy; State Universities and Colleges (SUCs); Government-Owned or -Controlled Corporations (GOCCs); Local Water Districts (LWDs); Local Government Units (LGUs); and All Others Concerned

SUBJECT : Guidelines on the Grant of the Collective Negotiation Agreement (CNA) Incentive for FY 2020

1.0 Background

- 1.1 Administrative Order (AO) No. 135¹, s. 2005 authorizes the grant of the CNA Incentive to government employees and directs the Department of Budget and Management (DBM) to issue the necessary policy and procedural guidelines for its implementation.
- 1.2 Item (4)(h)(ii)(aa) of the Congress Joint Resolution (JR) No. 4, s. 2009², institutionalizes the grant of the CNA Incentive as a form of reward to motivate employee efforts toward higher productivity, to wit:

"(aa) Collective Negotiation Agreement (CNA) Incentive - This may be granted to both management and rank-and-file employees of agencies with approved and successfully implemented CNAs in recognition of their efforts in accomplishing performance targets at lesser cost, in attaining more efficient and viable operations through cost-cutting measures and systems improvement xxx."



¹ Authorizing the Grant of Collective Negotiation Agreement (CNA) Incentive to Employees in Government Agencies
² Joint Resolution Authorizing the President of the Philippines to Modify the Compensation and Position Classification System of Civilian Personnel and the Base Pay Schedule of Military and Uniformed Personnel in the Government, and for Other Purposes

- 1.3 Section 71 of the General Provisions of the FY 2020 General Appropriations Act (GAA) provides the rules in the grant of the CNA Incentive, as follows:

"Sec. 71. Rules in the Grant of Collective Negotiation Agreement Incentive. Departments, bureaus, and offices of the National Government, including Constitutional Offices enjoying fiscal autonomy and SUCs may grant collective negotiation agreement (CNA) Incentive sourced from the allowable MOOE allotments identified by the DBM, subject to the following:

- (a) *There is a valid CNA executed between the agency and the recognized employee organization which includes a provision on cost-cutting measures to be undertaken collectively by the agency and its personnel;*
- (b) *The one-time annual payment of CNA Incentive shall be made through a written resolution signed by agency representatives from both labor and management, and approved by the agency head;*
- (c) *The CNA Incentive that may be granted shall be limited to the amount determined by the DBM; and*
- (d) *The use of MOOE for the payment of CNA Incentive shall be subject to approval by the agency head and made only during the validity of appropriations. Any excess amounts therefrom after payment of the CNA Incentive shall revert to the General Fund.*

GOCCs and LGUs may likewise grant CNA Incentive to their respective personnel, subject to the policies, rules, and regulations issued by the DBM."

- 1.4 Section 3 of AO No. 25³ dated December 21, 2011 mandates that the harmonized Results-Based Performance Monitoring System shall be used as a basis for determining entitlement to performance-based allowances, incentives, or compensation of government personnel, including the CNA Incentive.

2.0 Purpose

This Circular is issued to provide the policy and procedural guidelines on the grant of the CNA Incentive for FY 2020, pursuant to the laws and executive issuances stated in Item 1.0 hereof.

3.0 Coverage

This Circular covers the following civilian personnel occupying regular, contractual, or casual positions rendering services on full-time or part-time basis in national government agencies (NGAs), including Constitutional

³ Creating an Inter-Agency Task Force on the Harmonization of National Government Performance Monitoring, Information and Reporting Systems

Offices enjoying fiscal autonomy, SUCs, GOCCs, LWDs, and LGUs, whether or not covered by Republic Act (RA) No. 6758⁴:

- 3.1 Rank-and-file employees who are members of an employees' organization accredited by the Civil Service Commission (CSC) as the sole and exclusive negotiating agent (hereinafter referred to as "*negotiating agent*") in accordance with the rules and regulations issued by the Public Sector Labor Management Council (PSLMC);
- 3.2 Rank-and-file employees who are non-members of the CSC-accredited sole and exclusive negotiating agent but want to enjoy or accept benefits under the CNA, subject to payment of agency fee to the negotiating agent in accordance with PSLMC Resolution No. 1⁵, s. 1993; and
- 3.3 Those who perform managerial functions.

4.0 Policy Guidelines

4.1 Conditions for the Grant of the CNA Incentive

4.1.1 Existence of a CNA

- (a) There should be a valid and subsisting CNA executed between the representatives of the management and the employees' organization accredited by the CSC as the sole and exclusive negotiating agent for the purpose of collective negotiations with the management of a department, line bureau, attached agency, Constitutional Office, SUC, GOCC, LWD, or LGU.

The registration of the employees' organization of its respective CNA with the CSC is not a condition precedent for the grant of the CNA Incentive.

- (b) The grant of the CNA Incentive must be stipulated in the CNA or in supplements thereof.

4.1.2 Accomplishment of Targets

- (a) The NGAs, including Constitutional Offices enjoying fiscal autonomy, SUCs, and GOCCs not covered by RA No. 10149 ⁶ should have accomplished, by September 30, 2020, at least an average of 70% of all the targets for all the organizational outcomes/performance indicators under their respective FY 2020 budget

⁴ An Act Prescribing a Revised Compensation and Position Classification in the Government and for Other Purposes

⁵ Agency Fee from Non-Members of the Accredited/Recognized Collective Negotiation Agent

⁶ An Act to Promote Financial Viability and Fiscal Discipline in Government-Owned or -Controlled Corporations and to Strengthen the Role of the State in its Governance and Management to Make Them More Responsive to the Needs of Public Interest and for Other Purposes



approved by Congress, or the approved FY 2020 Corporate Operating Budget (COB), whichever is applicable.

- (b) GOCCs covered by RA No. 10149 should have accomplished, by September 30, 2020, at least an average of 70% of all the targets under their respective Performance Scorecard, as agreed upon between the Governance Commission for GOCCs (GCG) and the GOCC pursuant to GCG Memorandum Circular No. 2017-02⁷ dated June 30, 2017.
- (c) LWDs should have a positive net balance in the average net income for the period January 1 to September 30, 2020, to be validated by the Local Water Utilities Administration.
- (d) LGUs should have accomplished, as of September 30, 2020, at least an average of 70% of all the targets under their programs/activities/projects approved in their LGU budget for FY 2020.

The accomplishment by the NGAs, GOCCs, LWDs, and LGUs of at least 70% of its targets is without prejudice to the exclusion of those targets/outputs critically affected by the imposed restrictions/limitations due to COVID-19.

4.1.3 *Submission of Accountability Reports*

The NGAs, including Constitutional Offices enjoying fiscal autonomy and SUCs, should have submitted to DBM their respective accountability reports as of September 30, 2020 pursuant to Commission on Audit (COA)-DBM Joint Circular (JC) No. 2014-1⁸ dated July 2, 2014, as amended by COA-DBM JC No. 2019-1⁹ dated January 1, 2019.

4.2 **Rate of the CNA Incentive**

- 4.2.1 The rate of CNA Incentive shall not be pre-determined in the CNA since it is subject to compliance with the conditions in Item 4.1 hereof and the availability of the allowable allotments.
- 4.2.2 The CNA Incentive may be given equally to all qualified employees under Item 3.0 hereof or at varying rates in consideration of the employee's or his/her office's contribution to the accomplishment of performance targets, efficiency, productivity, or profitability, as determined by the agency head

⁷ Interim Performance Evaluation System for the GOCC Sector

⁸ Guidelines Prescribing the Use of Modified Formats of the Budget and Financial Accountability Reports

⁹ Updated Guidelines Relative to Budget and Financial Accountability Reports (BFARs) Starting FY 2019



upon recommendation of the Employees' Organization-Management Consultative Committee.

- 4.2.3 In all cases, the CNA Incentive shall **not exceed P25,000** per qualified employee.

4.3 Fund Sources of the CNA Incentive

4.3.1 *For NGAs, Including Constitutional Offices and SUCs*

The CNA Incentive shall be sourced solely from the available balances of allowable Maintenance and Other Operating Expenses (MOOE) allotments after considering the FY 2020 requirements and compliance with the COVID-19 measures prescribed under Republic Acts No. 11469 and No. 11494, provided further that the same have become available as a result of cost-cutting and systems improvement measures undertaken collectively by the agency and its personnel, as identified in their respective CNA and supplements thereof. Such fund sources shall be limited to the following MOOE items defined under the Government Accounting and Auditing Manual:

- (a) Advertising Expenses;
- (b) Communication Expenses;
- (c) Printing and Publication Expenses;
- (d) Repairs and Maintenance;
- (e) Subscription Expenses;
- (f) Supplies and Materials Expenses;
- (g) Transportation and Delivery Expenses;
- (h) Traveling Expenses; and
- (i) Utility Expenses.

4.3.2 The following shall, in no case, be used as fund source of the CNA Incentive:

- a. Balances of allotment for programs/activities/projects which were later discontinued or deferred; and
- b. Released allotments intended for acquisition of goods and services to be distributed/delivered to, or to be used by agency clients.

4.3.3 Items under Personnel Services, other MOOE, and/or Capital Outlay shall not be used to increase the allowable MOOE items as fund source for the FY 2020 CNA Incentive.

4.3.4 *For GOCCs*

The CNA Incentive shall be sourced solely from the allowable MOOE allotments in FY 2020, as enumerated in Item 4.3.1

hereof, under their respective approved COBs, provided that the following conditions are complied with:

- (a) Actual operating income for the period January 1 to September 30, 2020 shall, at least, meet the targeted operating income in the approved COB for the same period. For GOCCs, which by the nature of their functions consistently incur losses, the current year's operating loss should have been minimized or reduced compared to or at most equal to that of the prior year's level;
- (b) Actual operating expenses as of September 30, 2020 are less than the DBM-approved level of operating expenses in the COB so as to generate sufficient source of funds for the payment of CNA Incentive; and
- (c) For income generating GOCCs required to remit earnings, an amount equivalent to at least 50% of the annual earnings of the immediately preceding year should have been remitted to the National Treasury in accordance with Section 3 of RA No. 7656¹⁰.

4.3.5 For LWDs

The CNA Incentive shall be sourced solely from the allowable MOOE allotments in FY 2020, as enumerated in Item 4.3.1, under their Board of Directors-approved COBs, subject to the provisions of Item 4.1.2(c) hereof.

4.3.6 For LGUs

The CNA Incentive shall be sourced solely from the allowable MOOE allotments in FY 2020, as enumerated in Item 4.3.1, under their respective approved LGU budgets.

4.4 Payment of the CNA Incentive

- 4.4.1 The CNA Incentive for the year shall be a **one-time benefit to be granted not earlier than December 15, 2020.**
- 4.4.2 It cannot be given immediately upon signing and ratification of the CNA as this will transform the CNA Incentive into a CNA Signing Bonus which the Supreme Court, in the case of *Social Security System vs. COA*¹¹, has prohibited for not being a truly reasonable compensation.

¹⁰ An Act Requiring Government-Owned or -Controlled Corporations to Declare Dividends under Certain Conditions to the National Government, and for Other Purposes

¹¹ 384 SCRA 548

4.4.3 The CNA Incentive for the year shall be granted only during the validity of appropriations from which the available MOOE allotments shall be sourced.

4.4.4 The amount paid as CNA Incentive shall be recorded in the agency books under the account code "Collective Negotiation Agreement Incentive-Civilian," "Other Benefits," and "Collective Negotiation Agreement Incentive" for NGAs, LGUs, and GOCCs, respectively.

5.0 Procedural Guidelines

5.1 An Employees' Organization-Management Consultative Committee (Committee, for brevity) or a similar body composed of representatives from management and the negotiating agent shall determine if the agency is qualified for the grant of CNA Incentive based on compliance with the requirements under this Circular.

If qualified, the Committee shall review the agency's financial records and submit recommendations on the following matters, through a written resolution, for approval by the agency head:

5.1.1 The total amount of allowable MOOE allotments in Item 4.3 hereof which has become available as a result of cost-cutting and systems improvement measures identified in the CNAs and supplements thereof, and which was the result of the joint efforts of management and employees;

5.1.2 The internal guidelines to be followed in the grant of the CNA Incentive, such as: (i) *the specific criteria for determining who are entitled*; and (ii) *the distribution of the amount available and the rate of the CNA Incentive in accordance with Item 4.2 hereof*.

5.1.3 As provided under Section 71(d) of the General Provisions of the FY 2020 GAA, the payment of the CNA Incentive shall be subject to approval by the Agency head and made only during the validity of appropriations. Any excess amount from the allowable MOOE allotments after payment of the CNA Incentive shall revert to the General Fund.

5.2 In large departments wherein employees' organizations in the regional offices have been accredited by the CSC as the negotiating agent/s, the Department Secretary or his duly authorized representative should provide internal guidelines to ensure uniformity and equity in the negotiation process, monitor the progress of simultaneous negotiations, and ensure compliance with the provisions of this Circular.

6.0 Reportorial Requirement

Each NGA and SUC shall submit to the DBM's Budget and Management Bureau or Regional Office concerned not later than January 31, 2021, the annual report on the grant of the CNA Incentive by following the template in Annex "A."

7.0 Responsibility of Agencies

Agency heads and accountable officers shall be responsible for the proper implementation of the provisions of this Circular in their respective offices. They shall be held administratively, civilly, and/or criminally liable, as the case may be, for any payment of the CNA Incentive not in accordance with the provisions of this Circular, without prejudice to refund by the employees concerned of any unauthorized or excess payment thereof.

8.0 Repealing Clause

All existing circulars or issuances on the grant of the CNA Incentive which are inconsistent herewith are hereby repealed or modified accordingly.

9.0 Effectivity

This Circular shall take effect immediately.


WENDEL E. AVISADO
Secretary



Report on the Payment
of Collective Negotiation Agreement (CNA) Incentive For
FY _____

Department/Agency: _____

I. If CNA Incentive Was Granted

Total Amount Paid for the CNA Incentive:

Number of Qualified Personnel	
Regular	xxx
Contractual	xxx
Casual	xxx
Total	xxxx

Rate of CNA Incentive _____

Total Amount Paid _____

Fund Sources:

Object of Expenditures	
_____	xxx
_____	xxx
_____	xxx
_____	xxx
_____	xxx
Total	xxxx

II. If the CNA Incentive Was Not Granted

Please state reason/s for non-grant

Submitted by:

Certified Correct:

Head, Finance/Administrative Unit

Agency Head



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF BUDGET AND MANAGEMENT
GENERAL SOLANO STREET, SAN MIGUEL, MANILA

LOCAL BUDGET MEMORANDUM

No. 81
November 4, 2020

To : Local Chief Executives, Members of the Local Sanggunian, Local Budget Officers, Local Treasurers, Local Planning and Development Coordinators, Local Accountants, and All Others Concerned

Subject : **GUIDELINES ON THE RELEASE AND UTILIZATION OF THE SHARES OF LOCAL GOVERNMENT UNITS FROM THE FY 2017 COLLECTIONS OF EXCISE TAX ON LOCALLY MANUFACTURED VIRGINIA-TYPE CIGARETTES UNDER REPUBLIC ACT NO. 7171, AND BURLEY AND NATIVE TOBACCO EXCISE TAX PURSUANT TO REPUBLIC ACT NO. 8240, AS AMENDED BY REPUBLIC ACT NO. 10351, CHARGEABLE AGAINST THE ALLOCATIONS TO LOCAL GOVERNMENT UNITS UNDER THE FY 2019 GENERAL APPROPRIATIONS ACT, REPUBLIC ACT NO. 11260**

1.0 PURPOSES

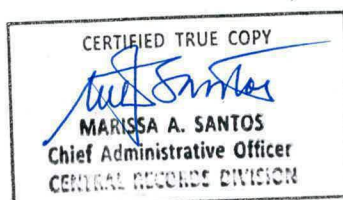
- 1.1 To prescribe the guidelines on the release and utilization of the subject shares of local government units (LGUs), and emphasize the concomitant posting and reporting requirements to enhance transparency and accountability; and
- 1.2 To inform the beneficiary LGUs of their respective shares.

2.0 GENERAL GUIDELINES

- 2.1 These guidelines shall cover the shares of LGUs from the FY 2017 collections of excise taxes on locally manufactured Virginia-type cigarettes pursuant to Republic Act (RA) No. 7171, and Burley and Native tobacco excise taxes pursuant to RA No. 8240, as amended by RA No. 10351, chargeable against the FY 2019 General Appropriations Act (GAA), RA No. 11260, as follows:

Particulars	Amount (PhP)
Excise taxes on locally manufactured Virginia-type cigarettes pursuant to RA No. 7171	14,401,782,000
Burley and native tobacco excise taxes pursuant to RA No. 8240, as amended by RA No. 10351	3,607,416,000
Total	18,009,198,000

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- 2.2 The individual shares of the beneficiary LGUs were computed in accordance with Special Provision Nos. 3 and 4 for the Special Shares of LGUs in the Proceeds of National Taxes under the Allocations to Local Government Units in the FY 2019 GAA, RA No. 11260. The volume of production and trade acceptances of the beneficiary LGUs were based on the certifications issued by the National Tobacco Administration and endorsed by the Department of Agriculture.
- 2.3 The individual shares of the beneficiary LGUs are shown in the following attachments:
- Annex A - Shares of LGUs from the FY 2017 Collection of Excise Taxes on Locally Manufactured Virginia-type Cigarettes under RA No. 7171; and
 - Annex B - Shares of LGUs from the FY 2017 Collection of Burley and Native Tobacco Excise Taxes under RA No. 8240, as amended by RA No. 10351.
- 2.4 Consistent with the amounts of their individual shares, the beneficiary LGUs shall submit the following to the Department of Budget and Management (DBM) Regional Offices (ROs) concerned:
- a. Request letter to be signed by the local chief executive (LCE), supported by the following: (i) list of programs and projects to be implemented, including details on the mechanism and period of implementation, and projected or estimated number of beneficiaries; (ii) approved sanggunian ordinance or resolution endorsing the list of programs and projects to be implemented; and
 - b. A certification under oath attesting that: (i) the local development council (LDC) resolution endorsing the Annual Investment Program (AIP) containing the programs and projects to be implemented was passed in the regular course of business, in accordance with applicable laws and policies; and (ii) a formal invitation to the proceedings for the deliberation and formulation of the pertinent AIP(s) was sent to and received by all the members of the LDC (*Annex C*).
- 2.5 It shall be the responsibility and accountability of the LCE to ensure that the listed programs and projects to be implemented are consistent with the authorized uses of the funds as prescribed in RA No. 7171 and RA No. 8240, as amended by RA No. 10351, and presented in items 3.1 and 3.2 hereof.
- 2.6 In the identification and submission of the list of programs and projects to be implemented, the beneficiary LGUs shall be responsible for ensuring the following:
- 2.6.1 The programs and projects to be implemented are included in the AIP prepared/formulated by the LDC and approved by the local sanggunian concerned; and



- 2.6.2 In case a program/project is to be undertaken by a cooperative, an authenticated or a certified true copy of the Certificate of Registration from the Cooperative Development Authority is submitted by the cooperative to the LGU prior to the implementation of the program/project.
- 2.7 Upon receipt of the beneficiary LGU's list of programs and projects to be implemented, together with the necessary supporting documents per item 2.4 hereof, the DBM RO concerned shall endorse the said list to the DBM Central Office.
- 2.8 The endorsement by the DBM RO concerned of the LGU's submission of list of programs and projects, together with the necessary supporting documents, shall serve as the basis of the DBM Central Office for releasing the corresponding Notice(s) of Cash Allocation (NCA) to the Authorized Government Servicing Banks (AGSBs) and the Advice of NCA Issued (ANCAI) to the Bureau of the Treasury (BTr).
- 2.9 Upon receipt of the ANCAI, the BTr shall release the corresponding Advice(s) to Debit Account (ADAs) to the AGBs. In parallel, the BTr shall inform the beneficiary LGUs of their released shares and the corresponding list of programs and projects to be implemented through the issuance of Notice(s) of ADA Issued.
- 2.10 The shares of the beneficiary LGUs shall be treated as a special account under the general fund of the LGUs to be utilized for the programs and projects enumerated under item 3.0 hereof.
- 2.11 The utilization of the shares of the beneficiary LGUs shall be in accordance with the existing budgeting, accounting, and auditing rules and regulations, and other applicable laws.

3.0 USES OF THE FUND

3.1 Shares of LGUs from the Collection of Excise Tax on Locally Manufactured Virginia-type Cigarettes under RA No. 7171

The fund shall be utilized to advance the self-reliance of the tobacco farmers through:

- 3.1.1 Cooperative projects that will enhance better quality of products, increase productivity, guarantee the market and, as a whole, increase farmers' income;
- 3.1.2 Livelihood projects, particularly the development of alternative farming system to enhance farmers' income;
- 3.1.3 Agro-industrial projects that will enable tobacco farmers in the Virginia tobacco-producing provinces to be involved in the management and subsequent ownership of these projects such as post-harvest and secondary processing like cigarette manufacturing and by-product utilization; and

3.1.4 Infrastructure projects, such as farm-to-market roads.

3.2 Shares of LGUs from the Collection of Burley and Native Tobacco Excise Tax Pursuant to RA No. 8240, as Amended by RA No. 10351

The fund shall be exclusively utilized for programs in pursuit of the following objectives:

- 3.2.1 Programs that will provide inputs, training, and other support for tobacco farmers who shift to production of agricultural products other than tobacco including, but not limited to, high-value crops, spices, rice, corn, sugarcane, coconut, livestock, and fisheries;
- 3.2.2 Programs that will provide financial support for tobacco farmers who are displaced or who cease to produce tobacco;
- 3.2.3 Cooperative programs to assist tobacco farmers in planting alternative crops or implementing other livelihood projects;
- 3.2.4 Livelihood programs and projects that will promote, enhance, and develop the tourism potential of tobacco-growing provinces;
- 3.2.5 Infrastructure projects such as farm-to-market roads, schools, hospitals, and rural health facilities; and
- 3.2.6 Agro-industrial projects that will enable tobacco farmers to be involved in the management and subsequent ownership of projects, such as post-harvest and secondary processing like cigarette manufacturing and by-product utilization.

4.0 POSTING/REPORTING REQUIREMENTS

- 4.1 The beneficiary LGUs shall prepare quarterly reports on fund utilization and status of program/project implementation using the attached format (Annex D), and said reports shall be posted within twenty (20) days from the end of each quarter on the LGU's website, the website established by the DBM for the purpose, and in at least three (3) conspicuous public places in the locality for transparency and accountability, consistent with the Full Disclosure Policy of the Department of the Interior and Local Government.
- 4.2 The beneficiary LGUs shall also submit the quarterly reports on fund utilization and status of program/project implementation to the DBM and the Department of Finance-Bureau of Local Government Finance ROs concerned within thirty (30) days from the end of each quarter.
- 4.3 Likewise, the beneficiary LGUs shall comply with the posting requirements prescribed under the Government Procurement Reform Act (RA No. 9184).




5.0 **RESPONSIBILITY AND ACCOUNTABILITY**

The responsibility and accountability in the identification and implementation of the eligible programs and projects, and proper utilization and disbursement of the LGU shares shall rest upon the LCE and other local officials concerned.

Further, it is also the responsibility of the said local officials to ensure that the LGU shares are utilized strictly in accordance with RA No. 7171 and RA No. 8240, as amended by RA No. 10351, as the case may be, and applicable budgeting, accounting, and auditing rules and regulations, and the pertinent provisions of RA No. 9184.

6.0 **EFFECTIVITY**

This Memorandum shall take effect immediately.


WENDEL E. AVISADO
Secretary



**Share of LGUs from the CY 2017 Excise Taxes on Locally Manufactured
Virginia - Type Cigarette under RA No. 7171**

LGU	Volume of Production	Percentage Share	Total LGU Share
1. Abra	4,260,962.20	15.42%	2,221,203,510.00
2. Ilocos Norte	2,056,840.28	7.45%	1,072,213,419.00
3. Ilocos Sur	15,980,234.70	57.84%	8,330,361,016.00
4. La Union	3,338,869.66	12.09%	1,740,524,478.00
5. Misamis Oriental	1,990,209.92	7.20%	1,037,479,577.00
GRAND TOTAL	27,627,116.76	100.00%	14,401,782,000.00
Province of Abra			666,361,053.00
Municipalities			
1. Bangued	194,247.50	4.56%	67,083,148.00
2. Boliney			16,453,359.00
3. Bucay	11,643.30	0.27%	19,488,137.00
4. Bucloc			16,453,359.00
5. Daguioman			16,453,359.00
6. Danglas			16,453,359.00
7. Dolores	70,798.70	1.66%	34,906,741.00
8. La Paz	33,152.20	0.78%	25,094,340.00
9. Lacub			16,453,359.00
10. Lagangilang			16,453,359.00
11. Lagayan			16,453,359.00
12. Langiden			16,453,359.00
13. Licuan-Baay			16,453,359.00
14. Luba	209,249.80	4.91%	70,993,434.00
15. Malibcong			16,453,359.00
16. Manabo	1,377.80	0.03%	16,812,477.00
17. Peñarubia	53,596.30	1.26%	30,423,008.00
18. Pidigan	77,098.80	1.81%	36,548,835.00
19. Pilar	2,217,509.25	52.04%	594,437,756.00
20. Sallapadan	19,688.70	0.46%	21,585,136.00
21. San Isidro	471,144.20	11.06%	139,255,100.00
22. San Juan	46,402.80	1.09%	28,548,053.00
23. San Quintin	96,801.25	2.27%	41,684,196.00
24. Tayum	302,403.60	7.10%	95,273,577.00
25. Tinig			16,453,359.00
26. Tubo	12,349.20	0.29%	19,672,126.00
27. Villaviciosa	443,498.80	10.41%	132,049,444.00
TOTAL, ABRA	4,260,962.20	100.00%	2,221,203,510.00

**Share of LGUs from the CY 2017 Excise Taxes on Locally Manufactured
Virginia - Type Cigarette under RA No. 7171**

LGU	Volume of Production	Percentage Share	Total LGU Share
Province of Ilocos Norte			321,664,026.00
Municipalities			
1. Adams			9,323,595.00
2. Bacarra			9,323,595.00
3. Badoc	465,905.65	22.65%	130,759,930.00
4. Bangui			9,323,595.00
5. Banna	123,253.30	5.99%	41,449,046.00
6. Batac City	109,765.50	5.34%	37,933,508.00
7. Burgos	6,771.90	0.33%	11,088,662.00
8. Carasi			9,323,595.00
9. Currimao	55,165.20	2.68%	23,702,171.00
10. Dingras	96,248.48	4.68%	34,410,354.00
11. Dumalneg			9,323,595.00
12. Laoag City			9,323,595.00
13. Marcos	55,678.35	2.71%	23,835,921.00
14. Nueva Era	98,161.60	4.77%	34,909,000.00
15. Pagudpud			9,323,595.00
16. Paoay	75,002.00	3.65%	28,872,548.00
17. Pasuquin			9,323,595.00
18. Piddig	313,866.25	15.26%	91,131,504.00
19. Pinili	603,046.40	29.32%	166,505,085.00
20. San Nicolas	7,068.40	0.34%	11,165,943.00
21. Sarrat	21,083.20	1.03%	14,818,842.00
22. Solsona			9,323,595.00
23. Vintar	25,824.05	1.26%	16,054,524.00
TOTAL, ILOCOS NORTE	2,056,840.28	100.00%	1,072,213,419.00

**Share of LGUs from the CY 2017 Excise Taxes on Locally Manufactured
Virginia - Type Cigarette under RA No. 7171**

LGU	Volume of Production	Percentage Share	Total LGU Share
Province of Ilocos Sur			2,499,108,305.00
Municipalities			
1. Alilem	34,116.30	0.21%	57,894,393.00
2. Banayoyo	551,407.70	3.45%	192,724,206.00
3. Bantay	1,667.30	0.01%	49,436,698.00
4. Burgos	878,061.20	5.49%	277,865,057.00
5. Cabugao	1,778,150.00	11.13%	512,469,392.00
6. Candon City	1,753,718.29	10.97%	506,101,370.00
7. Caoayan			49,002,124.00
8. Cervantes	10,240.10	0.06%	51,671,162.00
9. G. del Pilar	304,153.30	1.90%	128,278,393.00
10. Galimuyod	331,777.60	2.08%	135,478,550.00
11. Lidlidda	234,032.30	1.46%	110,001,652.00
12. Magsingal	1,187,076.00	7.43%	358,408,456.00
13. Nagbukel	190,928.30	1.19%	98,766,776.00
14. Narvacan	511,685.50	3.20%	182,370,782.00
15. Quirino	151,079.90	0.95%	88,380,460.00
16. Salcedo	684,093.29	4.28%	227,308,143.00
17. San Emilio	738,744.80	4.62%	241,552,828.00
18. San Esteban	460,466.79	2.88%	169,020,843.00
19. San Ildefonso			49,002,124.00
20. San Juan	962,280.00	6.02%	299,816,331.00
21. San Vicente			49,002,124.00
22. Santa			49,002,124.00
23. Santa Catalina			49,002,124.00
24. Santiago	437,833.40	2.74%	163,121,545.00
25. Sigay	347,578.90	2.18%	139,597,092.00
26. Sinait	1,537,448.00	9.62%	449,731,435.00
27. Sta. Cruz	1,242,950.25	7.78%	372,971,843.00
28. Sta. Lucia	422,378.67	2.64%	159,093,335.00
29. Sta. Maria	659,981.21	4.13%	221,023,431.00
30. Sto. Domingo	44,865.70	0.28%	60,696,178.00
31. Sugpon	6,696.70	0.04%	50,747,590.00
32. Suyo	16,192.70	0.10%	53,222,682.00
33. Tagudin	500,630.50	3.13%	179,489,344.00
34. Vigan City			49,002,124.00
TOTAL, ILOCOS SUR	15,980,234.70	100.00%	8,330,361,016.00

Annex A

Share of LGUs from the CY 2017 Excise Taxes on Locally Manufactured
Virginia - Type Cigarette under RA No. 7171

LGU	Volume of Production	Percentage Share	Total LGU Share
Province of La Union			522,157,343.00
Municipalities			
1. Agoo	132,365.70	3.96%	51,905,804.00
2. Aringay	28,462.20	0.85%	24,823,797.00
3. Bacnotan	360,636.40	10.80%	111,403,595.00
4. Bagulin			17,405,245.00
5. Balaoan	1,916,262.93	57.39%	516,871,063.00
6. Bangar	138,978.60	4.16%	53,629,428.00
7. Bauang			17,405,245.00
8. Burgos			17,405,245.00
9. Caba	11,454.00	0.34%	20,390,681.00
10. Luna			17,405,245.00
11. Naguilian	19,023.10	0.57%	22,363,535.00
12. Pugo			17,405,245.00
13. Rosario			17,405,245.00
14. San Fernando City	77,443.00	2.32%	37,590,435.00
15. San Gabriel			17,405,245.00
16. San Juan	159,344.00	4.77%	58,937,584.00
17. Santo Tomas			17,405,245.00
18. Santol	252,509.79	7.56%	83,220,852.00
19. Sudipen	242,389.94	7.26%	80,583,156.00
20. Tubao			17,405,245.00
TOTAL, LA UNION	3,338,869.66	100.00%	1,740,524,478.00

Annex A

**Share of LGUs from the CY 2017 Excise Taxes on Locally Manufactured
Virginia - Type Cigarette under RA No. 7171**

LGU	Volume of Production	Percentage Share	Total LGU Share
Province of Misamis Oriental			311,243,874.00
Municipalities			
1. Alubijid			7,980,612.00
2. Balingasag	18,427.48	0.93%	12,783,657.00
3. Balingoan			7,980,612.00
4. Binuangan			7,980,612.00
5. Cagayan de Oro City			7,980,612.00
6. Claveria	1,959,418.46	98.45%	518,694,738.00
7. El Salvador City			7,980,612.00
8. Gingoog City	12,363.98	0.62%	11,203,232.00
9. Gitagum			7,980,612.00
10. Initao			7,980,612.00
11. Jasaan			7,980,612.00
12. Kinoguitan			7,980,612.00
13. Lagonglong			7,980,612.00
14. Laguindingan			7,980,612.00
15. Libertad			7,980,612.00
16. Lugait			7,980,612.00
17. Magsaysay			7,980,612.00
18. Manticao			7,980,612.00
19. Medina			7,980,612.00
20. Naawan			7,980,612.00
21. Opol			7,980,612.00
22. Salay			7,980,612.00
23. Sugbongcogon			7,980,612.00
24. Tagoloan			7,980,612.00
25. Talisayan			7,980,612.00
26. Villanueva			7,980,612.00
TOTAL, MISAMIS ORIENTAL	1,990,209.92	100.00%	1,037,479,577.00
GRAND TOTAL	27,627,116.76		14,401,782,000.00

**Shares of Provinces, Cities and Municipalities from the CY 2017 Collection of Burley and
Native Tobacco Excise Tax under RA No. 8240, as amended by RA No. 10351**

LGU		Volume of Production	Percentage Share	Total LGU Share
1.	Abra	328,792.60	1.63%	58,668,369.00
2.	Kalinga	5,452.40	0.03%	972,903.00
3.	Ilocos Norte	736,570.30	3.64%	131,430,508.00
4.	Ilocos Sur	2,822,020.27	13.96%	503,549,434.00
5.	La Union	1,522,835.80	7.53%	271,728,418.00
6.	Pangasinan	3,123,358.20	15.45%	557,318,907.00
7.	Cagayan	968,482.10	4.79%	172,811,875.00
8.	Isabela	8,570,114.60	42.39%	1,529,215,221.00
9.	Nueva Vizcaya	107,396.20	0.53%	19,163,327.00
10.	Tarlac	312,652.90	1.55%	55,788,469.00
11.	Occidental Mindoro	747,197.80	3.70%	133,326,834.00
12.	Misamis Oriental	666,428.00	3.30%	118,914,611.00
13.	Maguindanao	183,116.00	0.91%	32,674,449.00
14.	North Cotabato	122,468.00	0.61%	21,852,675.00
GRAND TOTAL		20,216,885.17	100.00%	3,607,416,000.00

Province of Abra 5,866,837.00

Municipalities

1.	Bangued	23,643.80	7.19%	3,797,010.00
2.	Bucay	17,688.70	5.38%	2,840,668.00
3.	Dolores	1,706.10	0.52%	273,986.00
4.	Lagangilang	10,614.30	3.23%	1,704,574.00
5.	Luba	9,415.40	2.86%	1,512,040.00
6.	Manabo	1,431.00	0.44%	229,808.00
7.	Pidigan	137,409.20	41.79%	22,066,848.00
8.	Pilar	7,767.90	2.36%	1,247,464.00
9.	San Isidro	19,282.50	5.86%	3,096,619.00
10.	San Juan	55,103.80	16.76%	8,849,241.00
11.	San Quintin	12,967.90	3.94%	2,082,544.00
12.	Tayum	1,186.20	0.36%	190,495.00
13.	Villaviciosa	30,575.80	9.30%	4,910,235.00
TOTAL, ABRA		328,792.60	100.00%	58,668,369.00

Province of Kalinga 97,290.00

Municipalities

1.	Rizal	5,452.40	100.00%	875,613.00
TOTAL, KALINGA		5,452.40	100.00%	972,903.00

**Shares of Provinces, Cities and Municipalities from the CY 2017 Collection of Burley and
Native Tobacco Excise Tax under RA No. 8240, as amended by RA No. 10351**

LGU		Volume of Production	Percentage Share	Total LGU Share
Province of Ilocos Norte				13,143,051.00
Municipalities				
1.	Bacarra	90,345.10	12.27%	14,508,720.00
2.	Badoc	22,407.70	3.04%	3,598,502.00
3.	Banna	59,313.40	8.05%	9,525,270.00
4.	Batac City	82,994.10	11.27%	13,328,207.00
5.	Burgos	10,582.80	1.44%	1,699,515.00
6.	Dingras	86,111.20	11.69%	13,828,789.00
7.	Marcos	21,103.40	2.87%	3,389,042.00
8.	Nueva Era	8,050.60	1.09%	1,292,864.00
9.	Paoay	1,795.40	0.24%	288,327.00
10.	Pasuquin	99,305.60	13.48%	15,947,706.00
11.	Piddig	16,079.20	2.18%	2,582,194.00
12.	Pinili	52,960.00	7.19%	8,504,964.00
13.	Solsona	20,253.40	2.75%	3,252,538.00
14.	Vintar	165,268.40	22.44%	26,540,819.00
TOTAL, ILOCOS NORTE		736,570.30	100.00%	131,430,508.00
Province of Ilocos Sur				50,354,943.00
Municipalities				
1.	Banayoyo	23,450.70	0.83%	3,766,000.00
2.	Burgos	6,314.40	0.22%	1,014,043.00
3.	Cabugao	6,582.90	0.23%	1,057,163.00
4.	Candon City	66,555.10	2.36%	10,688,231.00
5.	Caoayan	2,223.70	0.08%	357,109.00
6.	Galimuyod	96,172.40	3.41%	15,444,539.00
7.	Lidlidda	7,002.10	0.25%	1,124,483.00
8.	Magsingal	22,283.10	0.79%	3,578,492.00
9.	Nagbukel	558,127.90	19.78%	89,630,997.00
10.	Narvacan	1,333,988.10	47.27%	214,228,106.00
11.	Salcedo	5,708.10	0.20%	916,676.00
12.	San Emilio	4,293.00	0.15%	689,422.00
13.	San Esteban	7,207.40	0.26%	1,157,452.00
14.	San Juan	58,654.77	2.08%	9,419,500.00
15.	Santiago	21,421.20	0.76%	3,440,078.00
16.	Sinait	32,200.60	1.14%	5,171,166.00
17.	Sta. Cruz	12,736.80	0.45%	2,045,431.00
18.	Sta. Lucia	2,056.90	0.07%	330,322.00
19.	Sta. Maria	488,461.30	17.31%	78,443,083.00
20.	Sto. Domingo	20,104.00	0.71%	3,228,546.00
21.	Suyo	2,785.50	0.10%	447,330.00
22.	Tagudin	43,690.30	1.55%	7,016,322.00
TOTAL, ILOCOS SUR		2,822,020.27	100.00%	503,549,434.00

Shares of Provinces, Cities and Municipalities from the CY 2017 Collection of Burley and Native Tobacco Excise Tax under RA No. 8240, as amended by RA No. 10351

LGU	Volume of Production	Percentage Share	Total LGU Share
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Province of La Union 27,172,842.00

Municipalities

1. Agoo	117,044.70	7.69%	18,796,468.00
2. Aringay	230,339.60	15.13%	36,990,747.00
3. Bacnotan	4,801.70	0.32%	771,115.00
4. Balaoan	2,749.50	0.18%	441,548.00
5. Bauang	412,281.30	27.07%	66,209,168.00
6. Caba	283,028.00	18.59%	45,452,094.00
7. Luna	35,461.50	2.33%	5,694,841.00
8. Naguilian	4,915.00	0.32%	789,311.00
9. Rosario	124,368.30	8.17%	19,972,581.00
10. San Fernando City	2,152.90	0.14%	345,739.00
11. San Juan	11,739.50	0.77%	1,885,272.00
12. Sto. Tomas	270,275.80	17.75%	43,404,190.00
13. Sudipen	7,672.50	0.50%	1,232,144.00
14. Tubao	16,005.50	1.05%	2,570,358.00
TOTAL, LA UNION	1,522,835.80	100.00%	271,728,418.00

Province of Pangasinan 55,731,891.00

Municipalities

1. Alcala	691,258.30	22.13%	111,010,703.00
2. Asingan	19,346.50	0.62%	3,106,897.00
3. Balungao	359,317.30	11.50%	57,703,562.00
4. Bautista	10,658.00	0.34%	1,711,592.00
5. Bayambang	20,096.50	0.64%	3,227,341.00
6. Binalonan	132,064.90	4.23%	21,208,595.00
7. Laoac	164,526.30	5.27%	26,421,643.00
8. Malasiqui	191,224.90	6.12%	30,709,230.00
9. Manaoag	110,387.00	3.53%	17,727,293.00
10. Mangaldan	16,977.00	0.54%	2,726,374.00
11. Mapandan	4,318.90	0.14%	693,582.00
12. Rosales	7,641.00	0.24%	1,227,085.00
13. San Fabian	481,109.50	15.40%	77,262,441.00
14. San Jacinto	201,422.70	6.45%	32,346,918.00
15. San Manuel	43,786.00	1.40%	7,031,691.00
16. Sison	77,689.10	2.49%	12,476,265.00
17. Sta. Barbara	271,321.50	8.69%	43,572,121.00
18. Sta. Maria	25,831.20	0.83%	4,148,290.00
19. Sto. Tomas	38,424.00	1.23%	6,170,595.00
20. Villasis	255,957.60	8.19%	41,104,798.00
TOTAL, PANGASINAN	3,123,358.20	100.00%	557,318,907.00

Shares of Provinces, Cities and Municipalities from the CY 2017 Collection of Burley and Native Tobacco Excise Tax under RA No. 8240, as amended by RA No. 10351

LGU	Volume of Production	Percentage Share	Total LGU Share
Province of Cagayan			17,281,187.00
Municipalities			
1. Alcala	81,046.10	8.37%	13,015,373.00
2. Amulung	330,841.10	34.16%	53,130,506.00
3. Baggao	98,556.20	10.18%	15,827,359.00
4. Gattaran	81,729.90	8.44%	13,125,186.00
5. Lasam	1,072.20	0.11%	172,187.00
6. Peñablanca	19,280.10	1.99%	3,096,234.00
7. Piat	54,716.90	5.65%	8,787,108.00
8. Rizal	1,066.40	0.11%	171,255.00
9. Solana	35,392.70	3.65%	5,683,792.00
10. Sto. Nino	36,025.20	3.72%	5,785,367.00
11. Tuao	196,551.50	20.29%	31,564,641.00
12. Tuguegarao City	32,203.80	3.33%	5,171,680.00
TOTAL, CAGAYAN	968,482.10	100.00%	172,811,875.00
Province of Isabela			152,921,522.00
Municipalities			
1. Aurora	1,197,633.70	13.97%	192,330,650.00
2. Benito Soliven	14,926.20	0.17%	2,397,031.00
3. Burgos	108,178.20	1.26%	17,372,577.00
4. Cabagan	82,863.80	0.97%	13,307,281.00
5. Cabatuan	293,349.90	3.42%	47,109,711.00
6. Cauayan City	20,640.40	0.24%	3,314,688.00
7. Delfin Albano	104,919.50	1.22%	16,849,255.00
8. Echague	4,143.30	0.05%	665,382.00
9. Gamu	101,229.80	1.18%	16,256,718.00
10. Ilagan City	767,277.00	8.95%	123,218,714.00
11. Luna	241,578.30	2.82%	38,795,595.00
12. Mallig	1,028,523.40	12.00%	165,172,853.00
13. Naguilian	1,714.30	0.02%	275,303.00
14. Quezon	257,912.60	3.01%	41,418,756.00
15. Quirino	1,796,506.10	20.96%	288,504,897.00
16. Reina Mercedes	652,475.50	7.61%	104,782,487.00
17. Roxas	1,350,685.50	15.76%	216,909,578.00
18. San Mariano	31,973.70	0.37%	5,134,727.00
19. San Mateo	68,299.00	0.80%	10,968,288.00
20. San Pablo	4,671.30	0.05%	750,174.00
21. Sta. Maria	2,358.80	0.03%	378,805.00
22. Sto. Tomas	65,659.00	0.77%	10,544,324.00
23. Tumauini	372,595.30	4.35%	59,835,905.00
TOTAL, ISABELA	8,570,114.60	100.00%	1,529,215,221.00

Shares of Provinces, Cities and Municipalities from the CY 2017 Collection of Burley and Native Tobacco Excise Tax under RA No. 8240, as amended by RA No. 10351

LGU	Volume of Production	Percentage Share	Total LGU Share
Province of Nueva Vizcaya			1,916,333.00
Municipalities			
1. Bagabag	96,688.40	90.03%	15,527,405.00
2. Bayombong	9,285.50	8.65%	1,491,179.00
3. Solano	1,422.30	1.32%	228,410.00
TOTAL, NUEVA VIZCAYA	107,396.20	100.00%	19,163,327.00
Province of Tarlac			5,578,847.00
Municipalities			
1. Moncada	16,540.60	5.29%	2,656,292.00
2. San Manuel	296,112.30	94.71%	47,553,330.00
TOTAL, TARLAC	312,652.90	100.00%	55,788,469.00
Province of Occidental Mindoro			13,332,683.00
Municipalities			
1. San Jose	747,197.80	100.00%	119,994,151.00
TOTAL, OCCIDENTAL MINDORO	747,197.80	100.00%	133,326,834.00
Province of Misamis Oriental			11,891,461.00
Municipalities			
1. Alubijid	192,293.00	28.85%	30,880,759.00
2. El Salvador City	75,150.00	11.28%	12,068,505.00
3. Gitagum	175,411.00	26.32%	28,169,641.00
4. Initao	10,460.00	1.57%	1,679,795.00
5. Laguindingan	195,777.00	29.38%	31,440,262.00
6. Libertad	11,257.00	1.69%	1,807,787.00
7. Opol	6,080.00	0.91%	976,401.00
TOTAL, MISAMIS ORIENTAL	666,428.00	100.00%	118,914,611.00
Province of Maguindanao			3,267,445.00
Municipalities			
1. Datu Montawal	86,804.00	47.40%	13,940,047.00
2. Pagalungan	96,312.00	52.60%	15,466,957.00
TOTAL, MAGUINDANAO	183,116.00	100.00%	32,674,449.00
Province of North Cotabato			2,185,267.00
Municipalities			
1. Pikit	122,468.00	100.00%	19,667,408.00
TOTAL, NORTH COTABATO	122,468.00	100.00%	21,852,675.00
GRAND TOTAL	20,216,885.17		3,607,416,000.00

REPUBLIC OF THE PHILIPPINES)
CITY OF _____) S.S.

X-----X

OMNIBUS SWORN STATEMENT

I, the undersigned, attest to the veracity of the following:

1. The local development council (LDC) resolution endorsing the Annual Investment Program (AIP) containing the following programs and projects to be implemented out of the subject shares of the Local Government of _____ from the collections of tobacco excise taxes pursuant to Republic Act (RA) No. 7171 and RA No. 8240, as amended by RA No. 10351, was passed in the regular course of business, in accordance with applicable laws and policies:
 - a. _____
 - b. _____
 - c. _____

(The number of programs/projects may vary depending on the request of the LGU.)
2. A formal invitation to the proceedings for the deliberation and formulation of the pertinent AIP was sent by my Office to, and received by, all the members of the LDC.

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

[Insert NAME OF LOCAL CHIEF EXECUTIVE]
[Insert Signatory's Legal Capacity]
Affiant

SUBSCRIBED AND SWORN to before me this ____ day of [month] [year] at [place of execution], Philippines. Affiant is personally known to me and was identified by me through competent evidence of identity as defined in the 2004 Rules on Notarial Practice (A.M. No. 02-8-13-SC). Affiant exhibited to me his/her [insert type of government identification card used], with his/her photograph and signature appearing thereon, with no. _____ issued on ____ at ____.

Witness my hand and seal this ____ day of [month] [year].

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]
MCLE Compliance No. _____
Office Address of the Notary Public _____

Doc. No. _____
Page No. _____
Book No. _____
Series of _____

Share of Local Government Units from the Collection of Tobacco Excise Taxes under RA Nos. 7171 and 8240
Report on Fund Utilization and Status of Program/Project Implementation
For the Quarter Ended _____

Fund Source	Date of Notice of Authority to Debit Account Issued (NDAI)	Type of Program/Project	Name/Title of Program/Project	Specific Location	Mechanism/ Mode of Implementation	Estimated Number of Beneficiaries	Amount			Estimated Period of Completion	Program/Project Status
							Received	Obligation	Disbursement		

Certified Correct by: The Local Finance Committee (LFC)

Attested by:

Local Budget Officer

Local Chief Executive

Local Treasurer

Local Planning and Development Coordinator

Instructions:

- The report shall be prepared by the LFC in coordination with the other local officials concerned (e.g., local accountant on the allotment, obligation and disbursements; local engineer on the status of infrastructure projects, as may be applicable).
- The fund source shall be based on the NDAI issued by the Bureau of the Treasury to LGUs.
- The type of program/project shall be identified consistent with the authorized uses enumerated under this LBM.
RA No. 7171 - Cooperative projects; livelihood projects; agro-industrial projects; or infrastructure projects
RA No. 8240, as amended - Support programs for tobacco farmers shifting to production of other agricultural products; programs that will provide financial support for tobacco farmers who are displaced or who cease to produce tobacco; cooperative programs; livelihood programs and projects; agro-industrial projects; or infrastructure projects
- Amount received refers to the amount received by the LGU as its share; it is the amount indicated in the NDAI. Obligation refers to the total amount obligated by the LGU as of reporting period. Disbursement refers to the total amount paid by the LGU as of reporting period.
- The estimated period of completion refers to the projected date (month and year) to complete the program/project.
- The status of programs/projects refers to the percentage of physical completion as of reporting period.