



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF BUDGET AND MANAGEMENT  
MALACAÑANG, MANILA



**LOCAL BUDGET MEMORANDUM**

No. 70  
June 15, 2015

**TO:** The Provincial Governors, City and Municipal Mayors, Barangay Chairmen, Members of Local Sangguniang Panlungsod/Bayan/Panlalawigan and Local Finance Committees and All Others Concerned

**SUBJECT: FY 2016 INTERNAL REVENUE ALLOTMENT (IRA) LEVEL AND OTHER LOCAL BUDGET PREPARATION MATTERS**

**1.0 PURPOSE**

- 1.1 To inform local government units (LGUs) of their IRA level for FY 2016 based on the certification of the Bureau of the Internal Revenue (BIR) on the computation of the share of LGUs from the actual collection of national internal revenue taxes in FY 2013 pursuant to Article 409 of the Implementing Rules and Regulations (IRR) of Republic Act (R.A.) No. 7160, the Local Government Code of 1991 (LGC); and
- 1.2 To prescribe the guidelines in the preparation of the FY 2016 local budgets.

**2.0 GENERAL GUIDELINES**

**2.1 Allocation of the FY 2016 IRA**

2.1.1 In the computation of IRA allocation of LGUs, the following circumstances are taken into consideration:

- 2.1.1.1 The FY 2010 NSO Census of Population per Proclamation Order No. 362 dated March 30, 2012.
- 2.1.1.2 The FY 2001 Masterlist of Land Area certified and submitted to this Department by the Land Management Bureau (LMB) pursuant to Section 88 of the General Provisions of the R.A. No. 10651, the FY 2015 General Appropriations Act (GAA).

The Continued adoption of the FY 2001 Masterlist of Land Area is likewise anchored on Oversight

Committee on Devolution Resolution No. 1, s. 2005 dated September 12, 2005.

2.1.1.3 The creation of the Province of Davao Occidental which shall commence its corporate existence upon the election and qualification of the Provincial Governor, Provincial Vice Governor, and majority of the members of the Sangguniang Panlalawigan, pursuant to R.A. No. 10360 which was ratified in a plebiscite held on October 28, 2013.

2.1.2 Any valid adjustments, changes, modifications or alterations in any of the factors affecting the computation of the IRA that occurred or happened during the year, including final and executory court decisions, shall be governed by the applicable General Provisions in the FY 2016 GAA.

## 2.2 Preparation of FY 2016 Local Budgets

2.2.1 For the purpose of preparing the FY 2016 local budgets, the IRA shares of LGUs shall be P428.619 Billion per the certification of the BIR on the actual national internal revenue taxes collected in FY 2013. The FY 2016 IRA level is P38.759 Billion or 9.94% higher than the FY 2015 IRA level.

2.2.2 Pursuant to Section 284 of R.A. No. 7160, summarized below are the total share by level of LGU in the FY 2016 IRA of P428,619,518,000:

Level of LGU	No. of LGUs	Share Equivalent to the Cost of Devolved Functions/City-Funded Hospitals, as of December 31, 1992	Share Determined on the Basis of Section 285 of RA No. 7160	Total IRA Shares
Provinces	82	2,845,490,826	97,092,917,343	99,938,408,169
Cities	144	1,028,782,874	97,092,917,343	98,121,700,217
Municipalities	1,478	2,602,125,420	143,528,660,419	146,130,785,839
Barangays	41,889	-	84,428,623,775	84,428,623,775
<b>TOTAL</b>	<b>43,593</b>	<b>6,476,399,120</b>	<b>422,143,118,880</b>	<b>428,619,518,000</b>

Details by region and level of LGU are reflected in the attached Annex A.

2.2.3 The LGUs shall be notified of their IRA allocation by the concerned Department of Budget and Management (DBM) Regional Offices (ROs).

2.2.4 Pursuant to Executive Order No. 43 dated May 13, 2011, LGUs are encouraged to align their programs, projects and activities (PPAs) to the following five (5) priority areas:

- Anti-Corruption/Transparent, Accountable and Participatory Governance;
- Poverty Reduction and Empowerment of the Poor and Vulnerable;
- Rapid, Inclusive and Sustained Economic Growth;
- Just and Lasting Peace and the Rule of Law; and
- Integrity of the Environment and Climate Change Mitigation

2.2.5 The FY 2016 Annual Budgets of LGUs shall be prepared in accordance with the procedures, schedules and the following local budget preparation forms prescribed under the FY 2008 Edition of the Budget Operations Manual (BOM) for LGUs, which is anchored on Section 354 of the LGC:

- LBP Form No. 1 – Statement of Receipts (Annex B)
- LBP Form No. 2 – Statement of Receipts and Expenditures, as revised (Annex C). The actual or past year shall be based on the Treasurer's report of the actual revenue collections and expenditures as submitted to the Department of Finance – Bureau of Local Government Finance (DOF-BLGF), while the current year shall be based on the reports of the Accountant.
- LBP Form No. 3 – Programmed Appropriation and Obligation by Object of Expenditure (Annex D)
- LBP Form No. 3A – Consolidated Programmed Appropriation and Obligation by Object of Expenditure (Annex E)
- LBP Form No. 4 – Personnel Schedule (Annex F)
- LBP Form No. 5 – Functional Statements, Objectives and Expected Results (Annex G)
- LBP Form No. 6 – Statement of Debt Service (Annex H)



- LBP Form No. 7 – Statement of Statutory and Contractual Obligations and Budgetary Requirements (Annex I)
- LBP Form No. 8 – Statement of Fund Operation (Annex J)

2.2.6 LGUs shall prepare the total resource Annual Investment Program (AIP) hereto attached as Annex K, for the budget year comprising of the annual slice of the Local Development Investment Program (LDIP) and the regular operational budget items broken down into Personal Services, Maintenance and Other Operating Expenses and Capital Outlay.

2.2.7 Further, LGUs shall identify, tag and prioritize their respective climate change PPAs in accordance with DBM-CCC-DILG<sup>1</sup> Joint Memorandum Circular (JMC) No. 2014-01 dated August 7, 2014 (Tagging/Tracking Expenditure for Climate Change in the Local Budget Process).

2.2.8 Together with the Annual Budget, LGUs shall prepare and submit their respective Local Disaster Risk Reduction Management Plans (LDRRMPs) and Local Climate Change Action Plans.

2.2.9 Finally, the FY 2016 Annual Budget of LGUs shall likewise include PPAs that can be attributed and built-in within the budget level for the following:

- Gender and Development (GAD) pursuant to R.A. No. 7192, R.A. No. 9710 and PCW-DILG-NEDA-DBM<sup>2</sup> JMC No. 2013-01 dated July 5, 2013 (Guidelines on the Localization of the Magna Carta of Women);
- Senior Citizens and Persons with Disabilities pursuant to R.A. No. 9994 amending R.A. No. 7432, and R.A. No. 9442 amending R.A. No. 7277;
- Acquired Immune Deficiency Syndrome (AIDS) pursuant to R.A. No. 8504; and
- Implementation of the programs of the Local Councils for the Protection of Children (LCPC) pursuant to R.A. No. 9344.

<sup>1</sup> DBM-Climate Change Commission-DILG

<sup>2</sup> Philippine Commission on Women-DILG-National Economic and Development Authority -DBM

## 2.3 Priorities in the Use of the IRA and Other Local Resources

- 2.3.1 Pursuant to Section 17(g) of the LGC, the IRA and other local resources shall first cover the cost of providing basic services and facilities enumerated under Section 17(b) thereof, particularly those devolved by the Department of Health, Department of Social Welfare and Development, Department of Agriculture and the Department of Environment and Natural Resources, as well as other agencies of the National Government, before applying the same for the other purposes.
- 2.3.2 Moreover, LGUs shall appropriate in its Annual Budget no less than twenty percent (20%) of its annual IRA for development projects as mandated under Section 287 of the LGC. The same shall be utilized in accordance with DILG-DBM JMC No. 2011-1 dated April 13, 2011.
- 2.3.3 As provided under Section 21 of R.A. No. 10121, the Philippine Disaster Risk Reduction and Management Act of 2010, and Rule 18 of its IRR, not less than 5% of the estimated revenue of LGUs from regular sources shall be set aside as the Local Disaster Risk Reduction and Management Fund (LDRRMF) and shall be utilized in accordance with the pertinent provisions of laws, rules and regulations.




## 2.4 Special Shares

- 2.4.1 In addition to the IRA, some LGUs are entitled to the following revenue shares:
- Share in the proceeds from the utilization and development of national wealth within their territorial jurisdiction pursuant to Sections 289 to 291 of R.A. No. 7160;
  - Excise tax on Virginia Tobacco cigarettes pursuant to R.A. No. 7171;
  - Excise tax on Burley and Native Tobacco products pursuant to R.A. No. 8240;
  - Gross income taxes paid by all businesses and enterprises within the ECOZONES pursuant to R.A. No. 7922, as amended by R.A. No. 9400;
  - Value Added Tax pursuant to R.A. No. 7643; and

- Value-Added Tax in lieu of Franchise Tax pursuant to R.A. Nos. 7953 and 8407.

2.4.2 LGUs are advised to coordinate with the appropriate revenue collecting agencies and government corporations to reconcile their records with that of the collecting agencies to determine the amount of their shares from the above-mentioned taxes.

- 3.0 LGUs may coordinate with the DBM ROs for the necessary technical assistance in the preparation of their respective FY 2016 Annual Budgets.
- 4.0 All procurements shall be made in accordance with the provision of R.A. No. 9184, the Government Procurement Reform Act, and its IRR.
- 5.0 It is understood that the disbursement of funds shall be in accordance with the pertinent budgeting, accounting and auditing rules and regulations.
- 6.0 Please be guided accordingly.

  
**FLORENCIO B. ABAD**  
Secretary  



**CY 2016 INTERNAL REVENUE ALLOTMENT FOR LGUs**  
**IRA P428,619,518,000**  
**(In Pesos)**

**Annex A**

LOCAL GOVERNMENT UNITS	TOTAL SHARE			TOTAL P/C/M	TOTAL SHARE BARANGAY	TOTAL 2016 IRA
	PROVINCE	CITY	MUNICIPALITY			
NATIONAL CAPITAL REGION	342,048,708	18,979,505,572	114,595,766	19,436,150,046	7,549,727,615	26,985,877,661
CORDILLERA ADMINISTRATIVE REGION	4,255,216,146	1,371,743,115	5,730,177,928	11,357,137,189	1,853,334,063	13,210,471,252
REGIONAL OFFICE NO. I	5,582,916,766	3,371,085,127	9,425,165,063	18,379,166,956	5,309,527,478	23,688,694,434
REGIONAL OFFICE NO. II	5,982,711,825	3,168,873,859	9,223,792,811	18,375,378,495	3,688,676,810	22,064,055,305
REGIONAL OFFICE NO. III	10,460,292,570	7,512,925,381	14,774,442,096	32,747,660,047	7,992,768,907	40,740,428,954
REGIONAL OFFICE NO. IV.A	11,375,021,229	11,207,896,526	14,633,830,912	37,216,748,667	10,104,170,674	47,320,919,342
REGIONAL OFFICE NO. IV.B	5,375,700,189	2,436,269,412	8,195,151,075	16,007,120,676	2,698,291,370	18,705,412,046
REGIONAL OFFICE NO. V	6,922,717,161	3,186,432,608	10,699,582,928	20,808,732,697	5,837,023,291	26,645,755,988
REGIONAL OFFICE NO. VI	7,761,133,860	8,971,910,155	10,908,783,789	27,641,827,804	7,226,407,177	34,868,234,981
REGIONAL OFFICE NO. VII	6,111,351,823	8,506,226,810	9,583,463,122	24,201,041,755	6,174,056,117	30,375,097,872
REGIONAL OFFICE NO. VIII	6,231,998,911	4,374,140,969	10,047,133,613	20,653,273,493	5,926,288,058	26,579,561,551
REGIONAL OFFICE NO. IX inc. ARMM	6,339,338,237	4,647,106,320	9,631,693,266	20,618,137,823	4,862,588,854	25,480,726,676
REGIONAL OFFICE NO. X	5,323,963,441	6,272,356,260	7,534,026,010	19,130,345,711	3,978,296,495	23,108,642,206
REGIONAL OFFICE NO. XI	4,796,618,089	6,591,254,232	5,975,244,594	17,363,116,915	3,299,128,490	20,662,245,406
REGIONAL OFFICE NO. XII inc. ARMM	8,468,939,889	3,806,600,327	13,499,672,499	25,775,212,715	5,535,507,720	31,310,720,435
REGIONAL OFFICE NO. XIII (CARAGA)	4,608,439,325	3,717,373,544	6,154,030,367	14,479,843,236	2,392,830,656	16,872,673,892
<b>GRANDTOTAL</b>	<b>99,938,408,169</b>	<b>98,121,700,217</b>	<b>146,130,785,839</b>	<b>344,190,894,225</b>	<b>84,428,623,775</b>	<b>428,619,518,000</b>

*JP*

*T*

*M*

LBP Form No. 1

## STATEMENT OF RECEIPTS (As Revised)

Province/City/Municipality

## General Fund

Particulars (1)	Account Code (2)	Income Classification (3)	Amounts		
			Past Year (Actual) (4)	Current Year (Estimate) (5)	Budget Year (Proposed) (6)
I. Beginning Cash Balance					
II. Receipts:					
A. Local (Internal) Sources					
1. Tax Revenue					
a. Real Property Tax					
b. Special Education Fund Tax					
c. Other Local Taxes					
Total Tax Revenue					
2. Non-Tax Revenue					
a. Regulatory Fees					
1. License Fees					
2. Permit Fees					
3. Other Fees					
b. Business and Service Income					
c. Other Income/Receipts					
Total Non-Tax Revenue					
B. External Sources					
1. Shares from National Internal Revenue Taxes (IRA)					
2. Share from GOCCs					
1. Other Shares from National Tax Collections					
a. Share from Ecozone					
b. Share from EVAT					
c. Share from National Wealth					
d. Share from Tobacco Excise Tax					
4. Extraordinary Receipts					
a. Grants and Donations					
b. Other Subsidy Income					
5. Inter-local Transfers					
a. Subsidy from LGUs					
b. Subsidy from Other Funds					
6. Capital/Investment Receipts					
a. Gain on Sale of Assets					
b. Gain on Investments					
C. Receipts from Loans and Borrowings					
Total Receipts					
Less: Special Education Fund Tax					
Total Available Resources for Appropriation					



*Continuation of LBP Form No. 1*

We hereby certify that the foregoing estimated receipts are reasonably projected as collectible for the Budget Year.

\_\_\_\_\_  
**LOCAL TREASURER**

\_\_\_\_\_  
**LOCAL BUDGET OFFICER**

\_\_\_\_\_  
**LOCAL PLANNING  
AND DEVELOPMENT  
COORDINATOR**

\_\_\_\_\_  
**LOCAL ACCOUNTANT**

Approved by:

\_\_\_\_\_  
**LOCAL CHIEF EXECUTIVE**

LBP Form No. 2

## STATEMENT OF RECEIPTS AND EXPENDITURES

Province/City/Municipality

## General Fund

Particulars (1)	Account Code (2)	Past Year (Actual) (3)	CURRENT YEAR APPROPRIATION		
			First Semester (Actual) (4)	Second Semester (Estimate) (5)	TOTAL (6)
I. Beginning Cash Balance					
II. Receipts					
A. Local Sources					
1. Tax Revenue					
a. Real Property Tax					
b. Special Education Tax					
c. Other Local Taxes					
Total Tax Revenue					
2. Non-Tax Revenue					
a. Regulatory Fees					
1. License Fees					
2. Permit Fees					
3. Other Fees					
b. Business and Service Income					
c. Other Income/Receipts					
Total Non-Tax Revenue					
B. External Sources					
1. Share from National Internal Revenue Taxes (IRA)					
2. Shares from GOCCs					
2. Other Shares from National Tax Collections					
a. Share from Ecozone					
b. Share from EVAT					
c. Share from National Wealth					
d. Share from Tobacco Excise Tax					
4. Extraordinary Receipts					
a. Grants and Donations					
b. Other Subsidy Income					
5. Inter-local Transfers					
a. Subsidy from LGUs					
b. Subsidy from Other Funds					
6. Capital/Investment Receipts					
a. Gain on Sale of Assets					
b. Gain on Investments					
C. Receipts from Loans and Borrowings					
Total Receipts (I + II)					

Continuation of LBP Form No. 2

III. Expenditures					
A. General Public Services					
B. Economic Services					
C. Social Services					
D. Other Services					
TOTAL EXPENDITURE					
IV. Ending Balance ( I = II ) - III					
<b>Certified Correct:</b>					
<u>LOCAL TREASURER</u>		<u>LOCAL BUDGET OFFICER</u>		<u>LOCAL ACCOUNTANT</u>	
<b>Approved:</b>					
<u>LOCAL CHIEF EXECUTIVE</u>					



LBP Form No. 3

### PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE

OFFICE / SPECIAL PURPOSE APPROPRIATIONS:

Object of Expenditure (1)	Account Code (2)	Past Year (Actual) (3)	Current Year (Estimate) (4)	Budget Year (Proposed) (5)
<b>1.0 Current Operating Expenditures</b>  <b>1.1 Personal Services</b> Salaries and Wages – Regular Salaries and Wages – Others _____ _____  <b>1.2 Maintenance and Other Operating Expenses</b> Travel Expenses Training and Scholarship Expenses _____ _____				
<b>2.0 Capital Outlay</b>  Buildings and Other Structures Office Equipment Land Transport Equipment _____ _____				
<b>3.0 Financial Expenses</b>				
<b>Total Appropriations</b>				
Prepared: _____	Reviewed: _____	Approved: _____		
<b>Department Head</b>	<b>Local Budget Officer</b>	<b>Local Chief Executive</b>		

LBP Form No. 3A

### PROGRAMMED APPROPRIATION AND OBLIGATION BY OBJECT OF EXPENDITURE

SUMMARY FOR ALL OFFICES / SPECIAL PURPOSE APPROPRIATIONS:

Object of Expenditure (1)	Account Code (2)	Past Year (Actual) (3)	Current Year (Estimate) (4)	Budget Year (Proposed) (5)
<b>4.0 Current Operating Expenditures</b>  <b>1.1 Personal Services</b> Salaries and Wages – Regular Salaries and Wages – Others _____ _____  <b>1.2 Maintenance and Other Operating Expenses</b> Travel Expenses Training and Scholarship Expenses _____ _____  <b>5.0 Capital Outlay</b>  Buildings and Other Structures Office Equipment Land Transport Equipment _____ _____  <b>6.0 Financial Expenses</b>				
<b>Total Appropriations</b>				

Prepared:

Reviewed:

Approved:

\_\_\_\_\_  
**Department Head**\_\_\_\_\_  
**Local Budget Officer**\_\_\_\_\_  
**Local Chief Executive**

This form is intended to reflect the summary of Programmed Appropriation and Obligation by Object of Expenditure for all offices as reflected in LBP Form No. 3

OFFICE;

Budget Year : \_\_\_\_\_

Province/City/Municipality: \_\_\_\_\_

[illegible]

Prepared:

Reviewed:

**Human Resource Management Officer**

### Local Budget Officer

Approved:

## Local Chief Executive



LBP Form No. 5

**FUNCTIONAL STATEMENTS, OBJECTIVES and EXPECTED RESULTS**

Department/Office : \_\_\_\_\_

Budget Year \_\_\_\_\_

**I. FUNCTIONAL STATEMENTS**

\_\_\_\_\_

**II. OBJECTIVES**

\_\_\_\_\_

**III. PROGRAMS/PROJECTS/ACTIVITIES**

Reference Code	Program/Project /Activity Description	Cost (000)	Performance/ Output Indicator	Annual Targets	Implementation Schedule	
					FROM	TO
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Prepared:

Reviewed:

Approved:

\_\_\_\_\_  
**Department Head**\_\_\_\_\_  
**Local Budget Officer**\_\_\_\_\_  
**Local Chief Executive**

Reviewed as to consistency with approved AIP.

Budget Year : \_\_\_\_\_

Province/City/Municipality: \_\_\_\_\_

[illegible]

Certified Correct:

Noted:

## Local Accountant

## Local Chief Executive

LBP Form No. 7

# **STATEMENT OF STATUTORY/CONTRACTUAL OBLIGATIONS AND BUDGETARY REQUIREMENTS**

Budget Year: \_\_\_\_\_  
Province/City/Municipality: \_\_\_\_\_

<p>1. Statutory and Contractual Obligations</p> <p>1.1 5% MMDA Contribution for LGUs in NCR only (R.A. No. 7924)</p> <p>1.2 Prior Years' Obligation (if any)</p> <p>1.3 Terminal Leave and Retirement Gratuity Benefits (compulsory retirement age/end of term for elective officials)</p> <p>1.4 Debt Service</p>	<p align="center">A m o u n t</p>																
<p>2. Budgetary Requirements</p> <p>2.1 20% of IRA for Development Fund</p> <p>2.2 5% Calamity Fund</p> <p>2.3 Financial Assistance to Barangays (P1,000 minimum aid)</p>	<p align="center">A m o u n t</p>																
<p align="center"><b>T O T A L</b></p>																	
<table> <tr> <td colspan="2">Certified Correct:</td> <td colspan="2">Approved:</td> </tr> <tr> <td colspan="4">Local Finance Committee:</td> </tr> <tr> <td>_____</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>Local Budget Officer Executive</td> <td>Local Treasurer</td> <td>Local Planning and Development Officer</td> <td>Local Chief</td> </tr> </table>		Certified Correct:		Approved:		Local Finance Committee:				_____	_____	_____	_____	Local Budget Officer Executive	Local Treasurer	Local Planning and Development Officer	Local Chief
Certified Correct:		Approved:															
Local Finance Committee:																	
_____	_____	_____	_____														
Local Budget Officer Executive	Local Treasurer	Local Planning and Development Officer	Local Chief														



LBP Form No. 8

**STATEMENT OF FUND OPERATION**

Budget Year: \_\_\_\_\_

Province/City/Municipality: \_\_\_\_\_

FUND/SPECIAL ACCOUNT:

Particulars (1)	Account Code (2)	General Public Services (3)	Social Services (4)	Economic Services (5)	Other Services (6)	TOTAL (7)
I. Beginning Cash Balance						
II. Receipts:						
Total Available Resources for Appropriations (I+II)						
III. Expenditures						
A. Current Operating Expenditures						
1. Personal Services						
Salaries and Wages – Regular						
Salaries and Wages – Others						
Personnel Economic Relief Allowance (PERA)						
Additional Compensation (AdCom)						
Representation Allowance						
Transportation Allowance						
Clothing Uniform Allowance						
Year-end Bonus						
Other Bonuses and Allowances						
Honoraria						
Life & Retirement Insurance Contributions						
PAG-IBIG Contributions						
PHILHEALTH Contributions						
ECC Contributions						
Pension Benefits – Regular						
Retirement Benefits – Regular						
Vacation and Sick Leave Benefits						
Other Personnel Benefits						
2. Maintenance and Other Operating Expenditure						
Travel Expenses						
Training and Scholarship Expenses						
Water						
Electricity						
Fuel						
Office Supplies Expenses						
Hospital Supplies Expenses						
Medical, Dental & Laboratory Supplies Expenses						
Fuel, Oil & Lubricants Expenses						
Other Supplies Expenses						
Postage and Deliveries						
Telephone Expenses – Landline						
Telephone Expenses – Mobile						

Internet Expenses Cable, Satellite, Telegraphs & Radio Expenses General/Janitorial Services Security Services Repair and Maintenance – Buildings and Other Structures Repair and Maintenance – Office Equipment Repair and Maintenance – Furniture and Fixtures Repair and Maintenance – Land Transport Equipment Subsidy to National Government Agencies Subsidy to Local Government Units Other Subsidies Donations Confidential and Intelligence Expenses Extraordinary & Miscellaneous Expenses Taxes, Duties and Licenses Insurance/Reinsurance Premiums Membership Dues & Contributions to Organizations Awards and Rewards Indemnities and Other Claims Advertising and Marketing Expenses Printing Expenses Rent/Lease Expenses Representation Expense						
B. Capital Outlay Land Land Improvement Buildings and Other Structures Office Equipment Furniture and Fixtures Books Technical and Scientific Machinery Equipment Construction/Port Equipment Hospital Equipment Medical, Dental and Laboratory Equipment Land Transport Equipment Public Infrastructures  C. Financial Expenses  Total Appropriations  Ending Balance = [(I+II)-III]						
<div style="display: flex; justify-content: space-between;"> <div> Certified Correct: </div> <div> Approved: </div> </div>						
LOCAL BUDGET OFFICER		LOCAL ACCOUNTANT		LOCAL CHIEF EXECUTIVE		

**CY \_\_\_\_\_ Annual Investment Program (AIP)**  
**By Program/Project/Activity by Sector**  
**As of \_\_\_\_\_**

Province/City/Municipality: \_\_\_\_\_

Annex K

☐ No Climate Change Expenditure (Please tick the box if your LGU does not have any climate change expenditure)

AIP Reference Code (1)	Program/Project/Activity Description (2)	Implementing Office/ Department (3)	Schedule of Implementation		Expected Outputs (6)	Funding Source (7)	AMOUNT (in Thousand pesos)				AMOUNT of Climate Change expenditure (in Thousand Pesos)		CC Typology Code (14)
			Start Date (4)	Completion Date (5)			Personal Services (PS) (8)	Maintenan ce and Other Operating Expenses (MOOE) (9)	Capital Outlay (CO) (10)	Total (11) 8+9+10	Climate Change Adaptation (12)	Climate Change Mitigation (13)	
General Services (1000)													
Social Services (3000)													
Economic Services (8000)													
Other Services (9000)													

**Prepared by:**

\_\_\_\_\_  
 Planning Officer

Date: \_\_\_\_\_

\_\_\_\_\_  
 Budget Officer

Date: \_\_\_\_\_

**Attested by**

\_\_\_\_\_  
 Local Chief Executive

Date: \_\_\_\_\_