



# DBM Updates for Local Government Units

**DIRECTOR JOHN ARIES S. MACASPAC**  
**DBM-Systems and Productivity Improvement Bureau**

# OUTLINE OF PRESENTATION

**1**

Internal Audit Manual for Local Government Units, 2023 Edition

**2**

Budget Operations Manual for Local Government Units, 2023 Edition

**3**

Updates on Compensation-related Policies and Guidelines

**4**

Other Updates on Public Financial Management



**INTERNAL AUDIT MANUAL FOR LOCAL  
GOVERNMENT UNITS, 2023 EDITION**



**01**

**LEGAL BASES ON THE DBM  
AS AN OVERSIGHT AGENCY  
ON INTERNAL AUDIT**

# Legal Bases and History of Internal Audit

**RA No. 3456**

1962

**Administrative Code  
of 1987**

1987

**NGICS**

2008

**IAM for LGUs  
(2016 Edition)**

2016

**IAM for LGUs  
(2023 Edition)**

2023

1972

**PD No. 1, s. 1972**

1989 -  
2005

**AO No. 119, s. 1989; MO No. 277, s. 1990; AO No. 278, s. 1992; AO No. 70, s. 2003; and MC No. 89, s. 2005**

2011

**PGIAM**

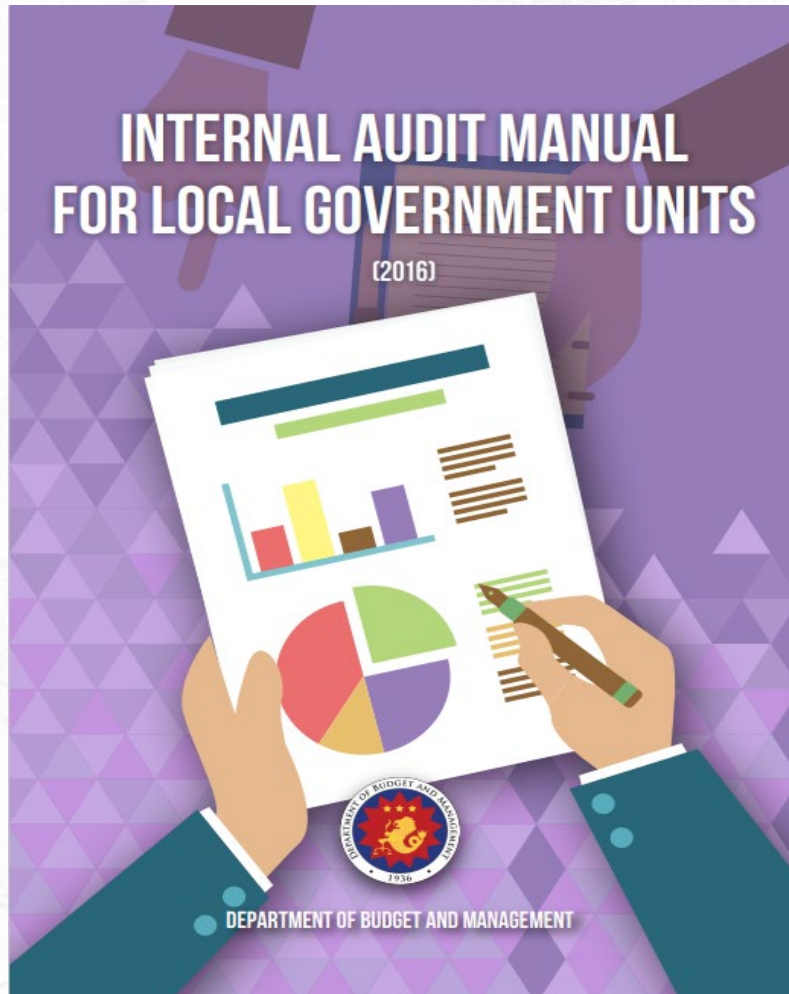
2020

**RPGIAM**

**02**

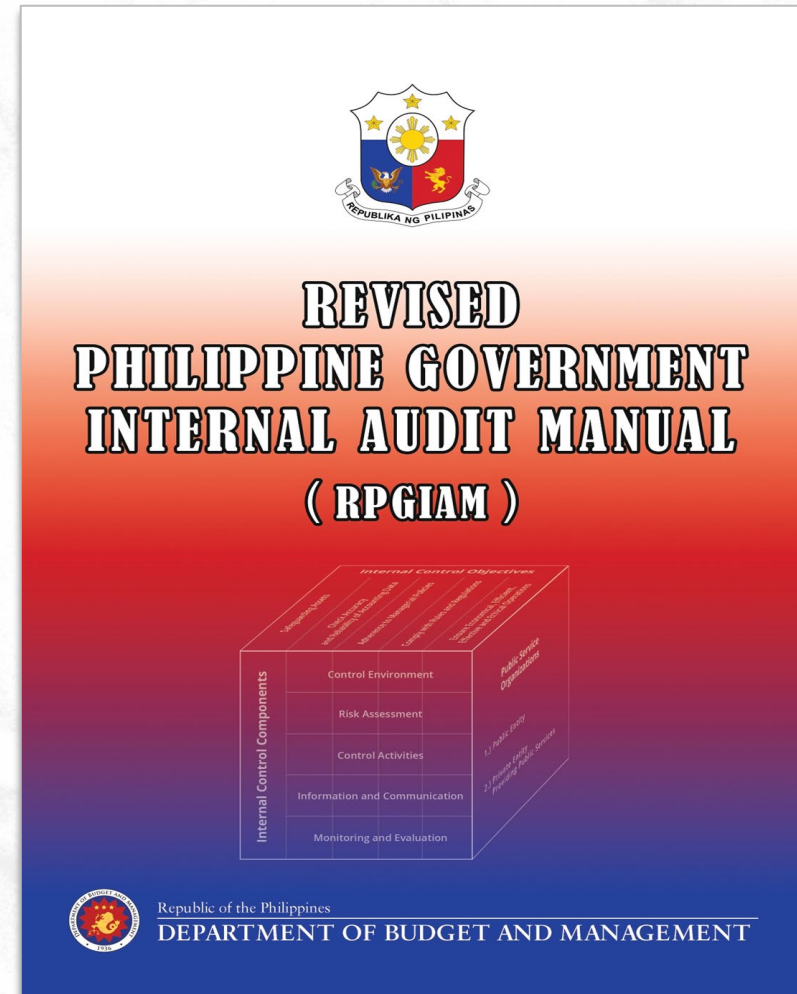
**OVERVIEW AND SALIENT  
FEATURES OF DBM INTERNAL AUDIT  
MANUALS**





- Issued under Local Budget Circular No. 110 dated 10 June 2016
- Aims to guide the cities, municipalities, and provinces in establishing, maintaining, and operating an Internal Audit Service/Unit.

- Issued under DBM Circular Letter No. 2020-8 dated 26 May 2020
- Aims to assist government agencies concerned in establishing and thereafter strengthening their internal audit function to promote efficient, economical, and ethical operations







Republic of the Philippines  
DEPARTMENT OF BUDGET AND MANAGEMENT

# INTERNAL AUDIT MANUAL FOR LOCAL GOVERNMENT UNITS

2023 EDITION



- Issued under Local Budget Circular No. 153 dated 31 August 2023
- Aims to prescribe the institutionalization of the IAM for LGUs, 2023 Edition as a reference for LGUs in establishing and thereafter strengthening their internal audit function

**03**

**SALIENT FEATURES OF THE  
IAM FOR LGUS, 2023 EDITION**

# **Salient Features of the IAM for LGUs, 2023 Edition**

<b>Part 1: Concepts and Principles of Internal Audit</b>	<b>Part 2: Concepts and Principles of Internal Control</b>	<b>Part 3: Organizing the IAU</b>
<b>Part 4: Strategic and Annual Planning</b>	<b>Part 5: Audit Process</b>	<b>Part 6: Internal Audit Performance Monitoring and Evaluation</b>



# Salient Features of the IAM for LGUs, 2023 Edition



Clearer guidelines  
prescribing  
establishment of an  
IAU, including its  
organization,  
staffing, and  
reporting line



Stronger  
justification on the  
delineation of role of  
the local  
accountant in  
relation to internal  
audit



Delineation of  
roles and  
responsibilities of  
various key players  
in the LGU

# Salient Features of the IAM for LGUs, 2023 Edition



Concrete  
examples of the  
various types of  
audits



More comprehensive  
and detailed internal  
audit processes, and  
general templates



# Salient Features of the IAM for LGUs, 2023 Edition



Actual examples of  
non-audit functions



Distinction between  
internal audit and  
internal quality audit



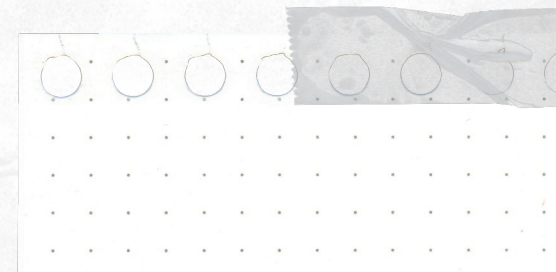
**04**

**PRINCIPLES AND STANDARDS OF  
INTERNAL AUDIT**

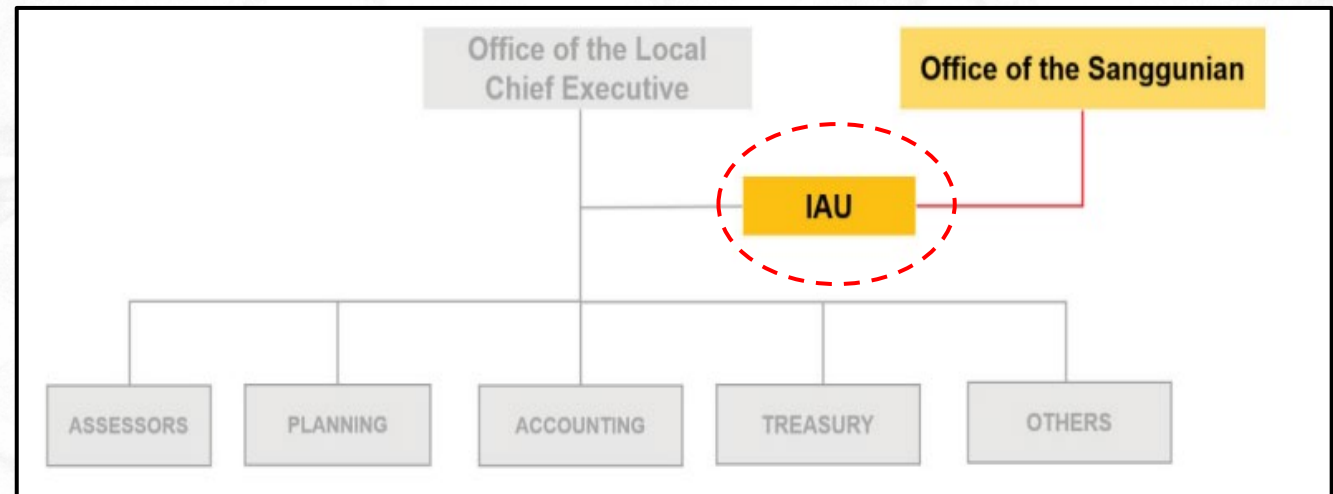
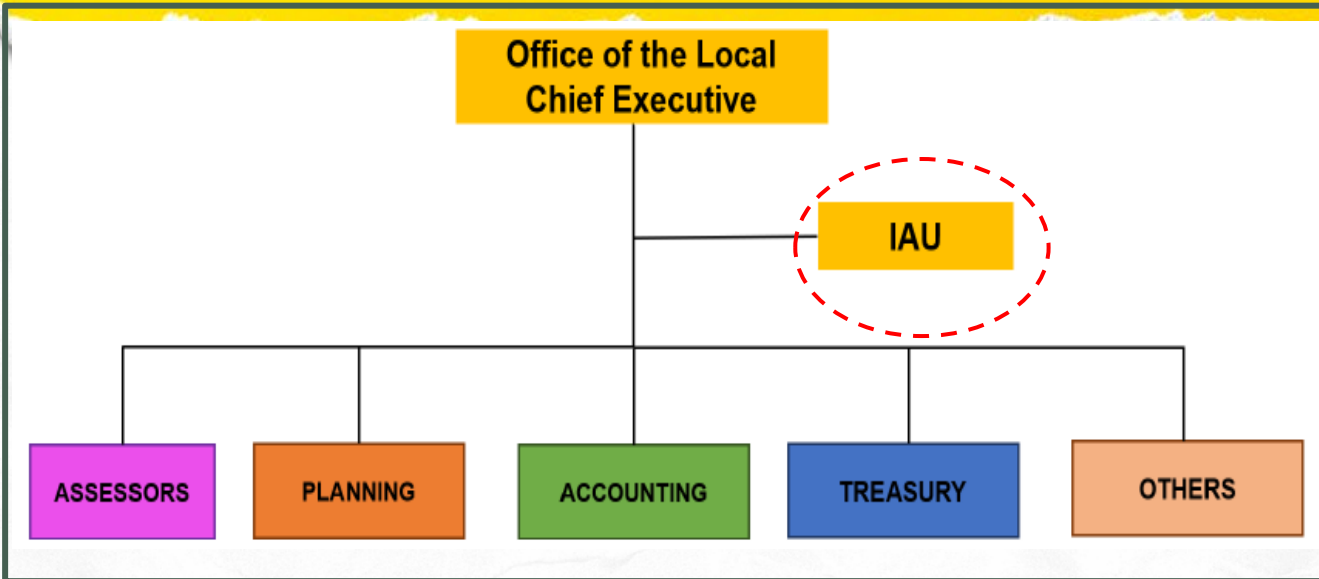
# Nature of Internal Audit

## Internal Audit

- Refers to the evaluation of management controls and operations performance, and the determination of the degree of compliance of internal controls with laws, regulations, managerial policies, accountability measures, ethical standards and contractual obligations.
- Involves the appraisal of the plan of organization and all the coordinated methods and measures in order to recommend courses of action on matters relating to operations audit and management control



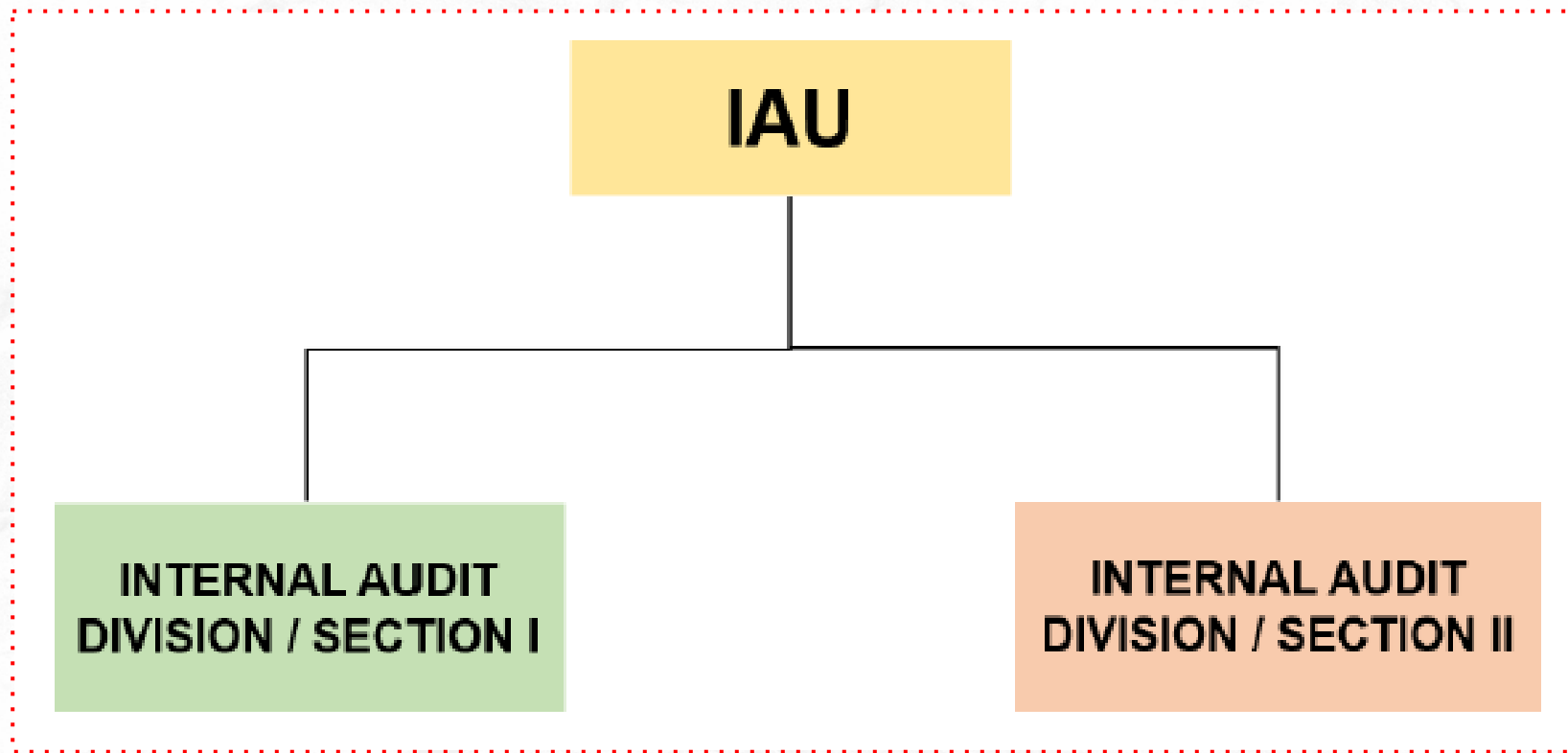
# Organizational Placement of the Internal Audit Unit in the LGU



**Figures 8.1 and 8.2. Organizational Placement of the IAU in LGUs, 3.2 Reporting Line. 3. Organizing the Internal Audit Unit, IAM for LGUs, 2023 Edition, p. 43**



# Organizational Placement of the Internal Audit Unit in the LGU



**Figure 9. Organizational Chart of the IAU, 3.4 Organizational Structure. 3. Organizing the Internal Audit Unit, IAM for LGUs, 2023 Edition, p. 44**

# **Nomenclature and Head of the IAU in LGUs**

- **Provincial Government** - Internal Audit Department; Provincial Government Department Head/SG-26
- **Special City** - Internal Audit Department; City Government Department Head III/SG-27
- **Highly Urbanized City** - Internal Audit Department; City Government Department Head II/SG-26
- **Component City** - Internal Audit Department; City Government Department Head I/SG-25
- **Municipality w/in Metro Manila** - Internal Audit Department; Municipal Government Department Head II/SG-25
- **Municipality outside Metro Manila** - Internal Audit Department; Municipal Government Department Head I/SG-24



# Internal Audit Unit Personnel Qualification Standards

Position	Suggested Field/Area
Internal Auditor I, II, III, IV, and V	<p><b>Education:</b> Accounting, Public Administration, Information Technology/Computer Science, Criminology, and other disciplines related to the abovementioned, preferably Bachelor's degree in Law</p> <p><b>Experience:</b> Internal Auditing, Administrative or Criminal Investigation and/or Forensics (e.g., Accounting, Information Technology, and other related disciplines); Management and Supervisory experience</p> <p><b>Training:</b> Internal Auditing, Administrative or Criminal Investigation, and/or Forensics (e.g., Accounting, Information Technology, and other related disciplines); Management and Supervision Career Service (Professional)</p>

Source: 3.5.2 Internal Audit Unit Head and Staff Functions and Qualifications. 3.5 Staffing the Internal Audit Unit 3. Organizing the Internal Audit Unit, IAM for LGUs, 2023 Edition, pp. 51-52



# **Internal Audit Functions**

- **Advise the LCE or Presiding Officer of the Sanggunian on all matters relating to management control and operations audit of the Executive or Legislative Branches, respectively**
- **Conduct management and operations audit, and determine the degree of compliance with their mandate, policies, government regulations, established objectives, systems and procedures/ processes, and contractual obligations**

# **Internal Audit Functions**

- Review and appraise systems and procedures/processes, organizational structure, assets management practices, financial and management records, reports and performance standards of the agencies/units covered
- Analyze and evaluate control deficiencies and assist top management to solve the problems by recommending realistic courses of action
- Perform such other related duties and responsibilities as may be assigned or delegated by the LCE, or as may be required by law



# **Non-Internal Audit Functions**

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1. Conduct of internal quality audit as part of the ongoing implementation of the QMS
2. Participation in procurement procedures, including membership in the Bids and Awards Committee, its secretariat or technical working group
3. Preparation or review of draft policies, guidelines, standards or operating procedures of other offices
4. Review and certification of financial reports before approval by the agency head
5. Pre-audit of vouchers and counter-signature of checks
6. Inspection of deliveries and conduct of physical inventories



# **Non-Internal Audit Functions**

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7. Preparation of treasury and bank reconciliation statements
8. Development and installation of systems and procedures
9. Maintenance of property records
10. Consolidation and submission of reports containing agency action plans to provide the status of implementation of external audit findings and recommendations
11. Membership in regular management committees and special designations not in line with internal audit functions
12. All other activities related to operations and non-internal audit functions.

## Appendix B: Suggested Templates

The templates provided are meant to serve as a guide. These are generic and may be modified or customized by the IAU of any LGU based on its current needs and conditions.

### Template 1 – Official Communication to the LCE as the IAU Principal on the Conduct of Non-Internal Audit Tasks

[Official LGU Letterhead]

[Date]

#### MEMORANDUM

For : [LCE]  
From : [Head of Internal Audit]  
Subject : **CONDUCT OF NON-INTERNAL AUDIT TASKS**

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Pursuant to item 1.5, Chapter 1, of the Internal Audit Manual for Local Government Units, 2023 Edition which was issued by the Department of Budget and Management (DBM) through Local Budget Circular No. 2023-\_\_, an internal audit unit of a local government should refrain from participating in the operations and processes of another unit as this is in conflict with the post-audit function of the internal audit. Further, the internal audit unit is not responsible for or required to participate in activities that are essentially part of the regular operating functions or the primary responsibility of another unit in the local government.

May we highlight that among the non-internal audit tasks being referred to is/are the [cite here the non-internal audit task(s) being instructed to be undertaken].

Relative thereto and in compliance with said DBM issuance, ***we are constrained from undertaking the foregoing task(s) being assigned to our office.***

The undersigned is ready to further discuss the matter should the local chief executive has further questions or items for clarification on the same.

For consideration and/or further instruction. Thank you.

**Head of Internal Audit**

**Appendix B: Suggested  
Templates, IAM for LGUs,  
2023 Edition, p. 138**



# Clarification on the Role of the Accountant in Relation to Internal Audit

- **Section 474(b)(1) of the Local Government Code of 1991 (RA No. 7160)**, provides that the accountant shall take charge of both the accounting and internal audit services of the LGU concerned, and shall maintain and install an internal audit system in the LGU.
- However, given the post-audit nature of internal audit, this is separate, distinct, and detached from the regular functions of other units within the LGU. Internal audit is separate from, and not under the purview of the Office of the Accountant.




# Internal Auditing Principles

1. Hierarchy of applicable internal auditing standards and practice
2. Objectivity and impartiality, and avoidance of conflict of interest
3. Professional competence
4. Authority and confidentiality
5. Evidence-based approach
6. Code of conduct and ethics





# Guidelines on the Conduct of Internal Audit in LGUs

- 1 The IAM for LGUs and RPGIAM shall govern the internal audit work in LGUs.
  - 2 The IAU shall focus on the performance of their functions consistent with the Administrative Code of 1987, as amended, as reiterated in the NGICS, RPGIAM, IAM for LGUs, other DBM issuances.
  - 3 The internal audit unit should not perform non-internal audit functions, especially those that are in conflict with its post-audit functions.
  - 4 The conduct of audit shall adhere to the internal audit principles indicated in the IAM for LGUs, and the RPGIAM, as applicable.
  - 5 All LGUs shall be guided by the delineation of the roles and responsibilities on internal control and internal audit.
- 



**05**

**CHALLENGES IN ESTABLISHING AN  
INTERNAL AUDIT UNIT**






# ENHANCED PUBLIC FINANCIAL MANAGEMENT ASSESSMENT TOOL FOR LOCAL GOVERNMENT UNITS

(ePFMAT for LGUs)

## PFM Pillar No. 1




Policy - based  
Budgeting

## PFM Pillar No. 2




Comprehensiveness  
and Transparency

## PFM Pillar No. 3




Credibility of  
the Budget

## PFM Pillar No.4




Predictability &  
Control in Budget  
Execution

## PFM Pillar No. 5



Accounting,  
Recording, and  
Reporting

## PFM Pillar No. 6



Internal and  
External Audit

## PFM Pillar No. 7



Citizens' Participation  
in the Budget Process

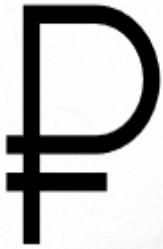
# ePFMAT Score for LGUs in FY 2022\*

	ASSESSMENT SCORE			
PILLAR	MUNICIPALITY	CITY	PROVINCE	Average
PFM Pillar No. 1	2.030	2.419	2.617	2.355
PFM Pillar No. 2	2.925	3.194	3.810	3.310
PFM Pillar No. 3	2.589	2.678	3.123	2.797
PFM Pillar No. 4	1.971	2.336	2.629	2.312
PFM Pillar No. 5	2.570	2.690	3.435	2.898
PFM Pillar No. 6	1.219	1.697	1.757	1.558
PFM Pillar No. 7	2.918	3.123	3.715	3.252

*\*The results presented cover only the LGUs that have used and administered the tool, considering that the ePFMAT is only optional for LGUs.*



# CHALLENGES IN ESTABLISHING AN INTERNAL AUDIT UNIT



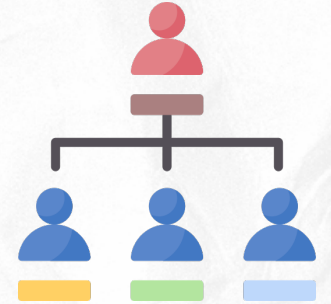
PS Limitation



Fund  
a va i l a b i l i t y



Lack of support  
from local officials



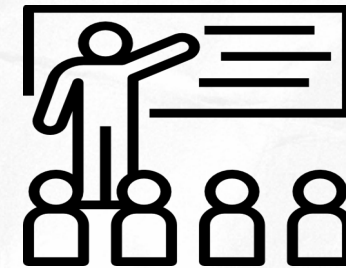
Lim it ed  
m a n p o w e r



Technical  
knowledge



Lack of information,  
and unclear  
guidelines



Orientalion  
and training



**06**

**VALUE OF HAVING AN OPERATIONAL  
INTERNAL AUDIT FUNCTION**

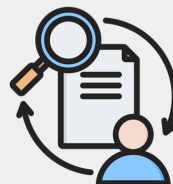
# VALUE OF HAVING AN OPERATIONAL INTERNAL AUDIT FUNCTION IN THE GOVERNMENT

1



**Stronger internal control system**

2



**Bolstering mechanisms for accountability**

3



**Instills public confidence**

4



**Provide valuable insights for process improvement and performance enhancement**

5



**Third line of defense in the agency**

“

As a component of the internal control system, internal audit ensures that good governance is at the heart or center of all agencies in the bureaucracy.

”



---

**AMENAH F. PANGANDAMAN**  
DBM Secretary





**ENHANCEMENTS AND  
NEW FEATURES OF THE  
BOM for LGUs, 2023 EDITION**

# FUNDAMENTAL PRINCIPLES GOVERNING LOCAL TAXATION AND FISCAL MATTERS

- Legal bases  
Sections 130, 132, 133, and 305 of the Local Government Code of 1991 (RA No. 7160)
- Serves as the foundation of the budgetary framework and whole Manual
- Included for guidance and easy reference



# INTRODUCTION OF CASH BUDGETING SYSTEM

- To better address the slow pace of implementation of development projects, LGUs may consider adopting Cash Budgeting System (CBS) to expedite the implementation of programs or projects.
- Presents the fundamental principles of CBS, comparison between obligation-based budgeting and CBS, and the benefits of adopting CBS





# CASH BUDGETING SYSTEM

- As a general rule, unexpended balances of appropriations shall lapse at the end of the fiscal year pursuant to Sections 322 and 328 of the LGC.
- For CO appropriations, the same shall remain valid in the ensuing fiscal years until fully spent, reverted or the project is completed.
- The LCE and/or local sanggunian may provide for the adoption of the CBS in the General Provision of the AO authorizing the annual budget.





# BENEFITS OF ADOPTING CBS

- Include only implementation-ready projects in their local budgets.
- LGUs will only need to focus on implementing the current year's budget.
- Immediate provision of intended public services.
- Transactions with contractors and suppliers will be smoother, more transparent, and faster.
- LGUs' administrative load and accounting for the use of funds will substantially decrease and be simplified.
- Non-compliance by contractors and suppliers are likely lessened.



# ENHANCEMENT OF DISCUSSION ON THE BUDGET PREPARATION PHASE

- Detailed discussion on the preparation of the Local Expenditure Program
- Removal of submission of the supporting documents for the Annual Investment Program
- Transfer of discussion on the changes in the annual budget through supplemental budgets
- Updating of Local Budget Preparation Form Nos. 1 and 2



# ENHANCEMENT OF DISCUSSION ON THE BUDGET AUTHORIZATION PHASE

- Updating of various Supreme Court Rulings relative to the voting requirement to enact an Appropriation Ordinance
  - ✓ Municipality of Corella vs. Philkonstrak, G.R. No. 218663
  - ✓ Verceles, Jr. vs. Commission on Audit, G.R. No. 211553
- Updating of Local Budget Authorization Form Nos. 1A and 1B

# ENHANCEMENT OF LOCAL BUDGET REVIEW FORM NO. 2

- The expanded form of the Summary of Findings and Recommended Review Actions (LBR Form No. 2) includes budgetary requirements, general limitations, budget requirements by attribution, compliance with other applicable laws, rules, and regulations, and review of Annual Operating Budget of LEE/s.
- To have a uniform format that the reviewing authority may use in the budget review



# ENHANCEMENT OF DISCUSSION ON THE BUDGET EXECUTION PHASE

- Discussion on the use of savings and augmentation, including the difference between the use of savings through supplemental budget (Section 321 of the LGC) and use of savings and augmentation (Section 336 of the LGC)
- Transfer of the discussion on the Reenacted Budget (Preparation and Limitations)
- Updating of Local Budget Execution Forms





# UPDATES ON COMPENSATION-RELATED POLICIES AND GUIDELINES

# UNIFORM/CLOTHING ALLOWANCE

Section 58 of the General Provisions of the FY 2024 General Appropriations Act

Php 7,000.00

for the payment of uniform or clothing allowance to each qualified government employee, subject to BC No. 2024-1 dated April 4, 2024.

# UNIFORM/CLOTHING ALLOWANCE

Section 58 of the General Provisions of the FY 2024 General Appropriations Act

BC No. 2024-1 – Updated Rules and Regulations on the Grant of U/CA:

- a. Indicate new rate of allowance
- b. Updated policies on the grant of U/CA, particularly on the service requirement for entitlement to U/CA; and
- c. Provide illustrative examples.



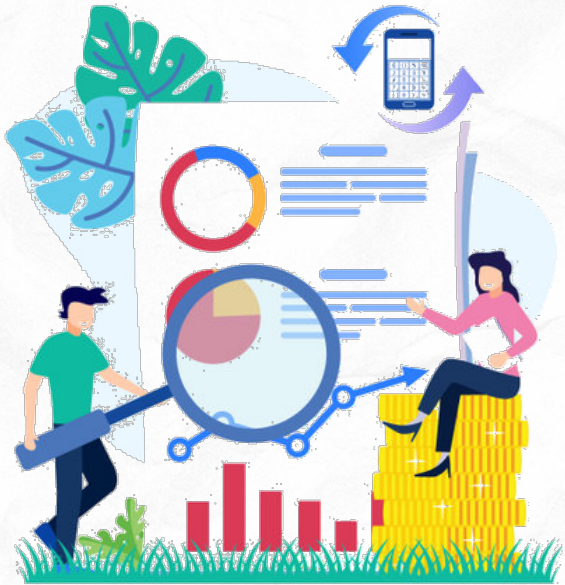
# REPRESENTATION AND TRANSPORTATION ALLOWANCE

Section 64 of the General Provisions of the FY 2024 General Appropriations Act and Local Budget Circular No. 157 dated May 3, 2024

Officials/Employees	Monthly RA or TA (in Pesos)	
	FROM	TO
Department Secretaries and those of equivalent ranks	P14,000	P15,500
Department Undersecretaries and those of equivalent ranks	P11,000	P12,500
Department Assistant Secretaries and those of equivalent ranks	P10,000	P11,500
Bureau Directors, Department Regional Directors, and those of equivalent ranks	P9,000	P10,000
Assistant Bureau Directors, Department Assistant Regional Directors, Bureau Regional Directors, Department Service Directors, and those of equivalent ranks	P8,500	P9,500
Assistant Bureau Regional Directors and those of equivalent ranks	P7,500	P8,500
Chief of Division identified as such in the Personal Services Itemization and Plantilla of Personnel and those of equivalent ranks	P5,000	P6,000



# COMPENSATION ADJUSTMENT OF GOVERNMENT PERSONNEL



A new round of compensation and benefits survey is currently being commissioned to serve as basis for any compensation adjustments for the government sector beginning FY 2024.



# COMPENSATION ADJUSTMENT OF GOVERNMENT PERSONNEL



The DBM and GCG are currently collaborating to engage a consulting firm to conduct a Compensation and Benefits Study in the Public Sector.

# COMPENSATION ADJUSTMENT OF GOVERNMENT PERSONNEL

The following compensation policies shall continue to be the governing principles for the study:

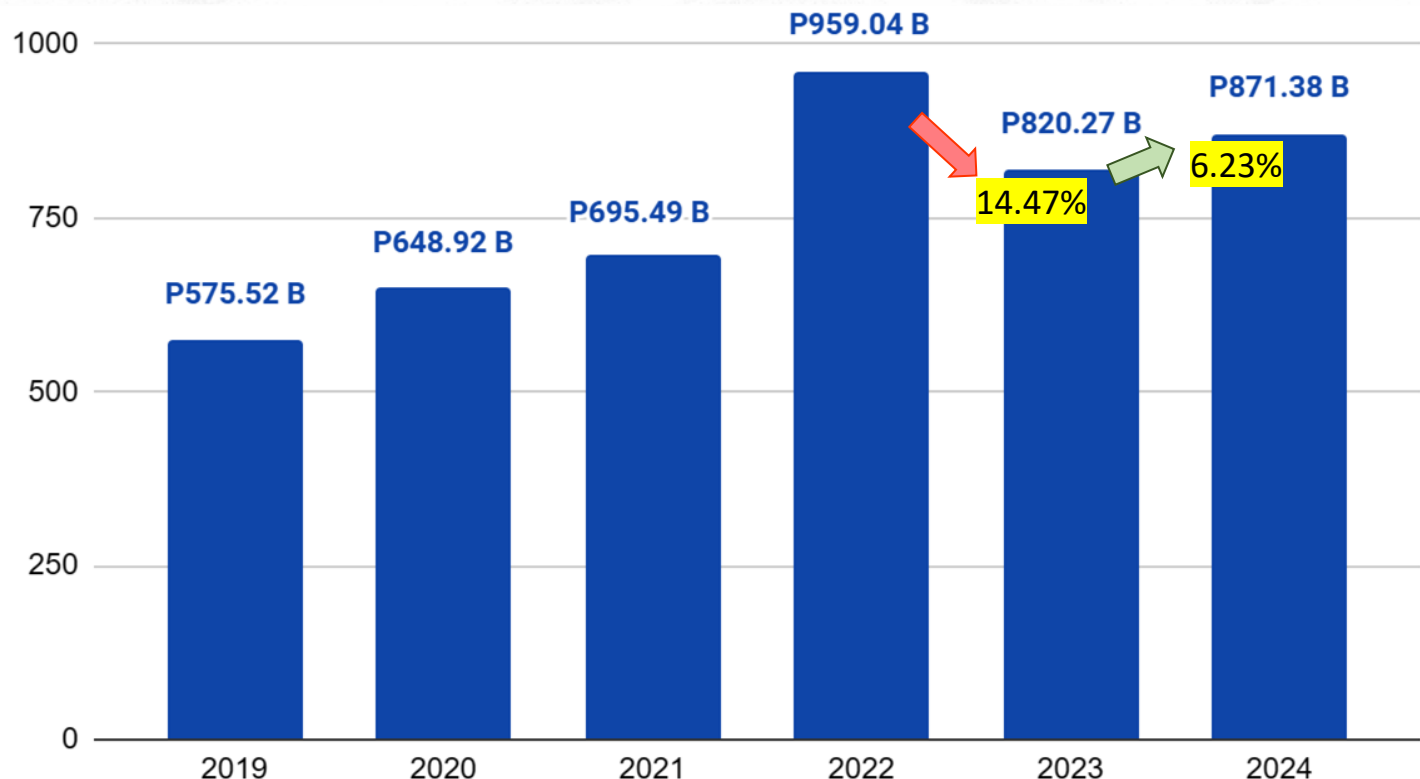
- a. All government personnel shall be paid just and equitable compensation;
- b. Differences in pay shall be based upon substantive differences in duties and responsibilities and the qualification requirements of positions;
- c. The compensation for all civilian government personnel shall generally be comparable with those of the private sector doing comparable work;
- d. A performance-based incentive scheme shall be established; and
- e. The compensation scheme shall consider the financial capability of the government.





# OTHER UPDATES ON PUBLIC FINANCIAL MANAGEMENT POLICIES FOR LOCAL GOVERNMENT UNITS

# PROGRAM ALLOCATION FOR NTA (FYs 2019-2024)



FY	Total NTA
<b>2019</b>	575,520,580,000.00
<b>2020</b>	648,921,246,000.00
<b>2021</b>	695,492,749,000.00
<b>2022</b>	959,041,250,000.00
<b>2023</b>	820,268,928,000.00
<b>2024</b>	871,375,199,000.00
<b>2025</b>	1,034,604,869,000.00

- ❖ Reduction in level of NTA shares of LGUs for FY 2023 by 14.47% or Php 138.77 billion compared to the FY 2022 level due to lower tax collections in 2020 as a result of the COVID-19 pandemic. However, the NTA shares for FY 2024 picks up by 6.23%, equivalent to Php 51.11 billion, from the previous year.
- ❖ For FY 2025, the NTA shares of LGUs will be Php 1.034 trillion, which is Php163.23 or 18.73% higher than the FY 2024 level.





# Strategies in the Enhancement of the Competency of LBOs

**1**

**Development of the Competency Framework for LBOs**

**2**

**Development of the Competency Assessment Tool for LBOs**

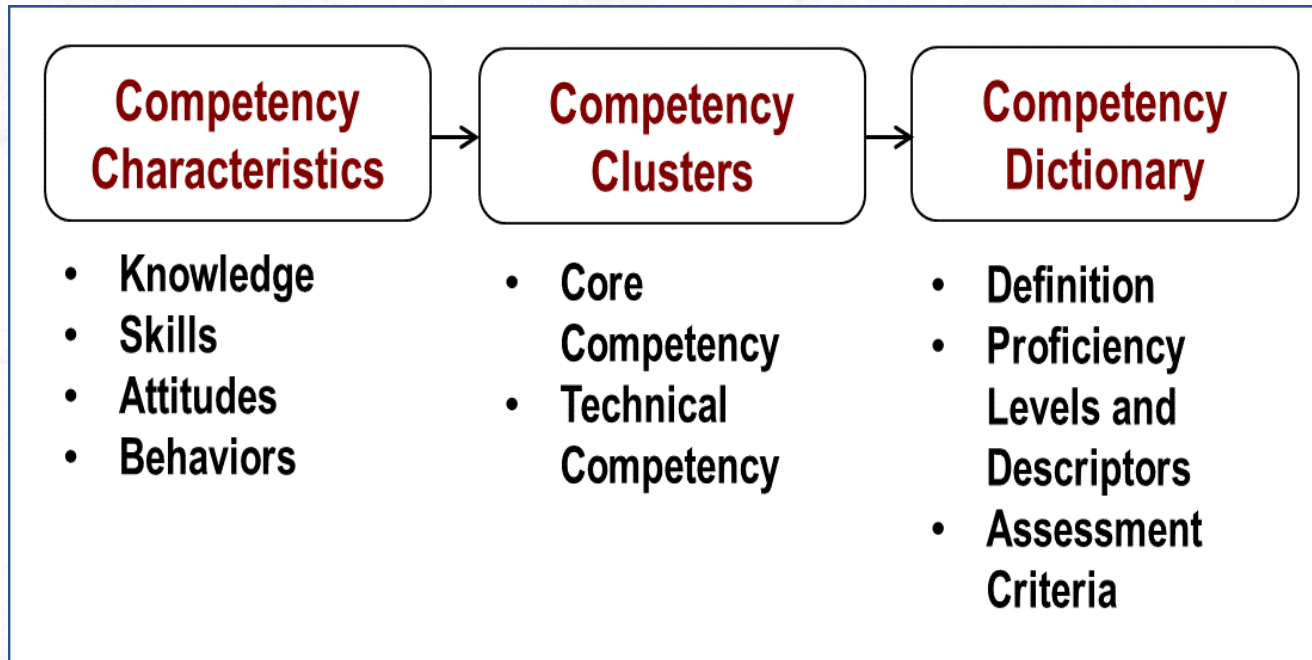
**3**

**Providing Capacity Development for LBOs by Capacitating the Regional Focal Persons**



1

# Development of the Competency Framework for LBOs



Components of the Competency Framework for LBOs







2

## Development of the Competency Assessment Tool for LBOs

- Pilot-tested to three (3) LGUs
- Rolled out to 91 LGUs nationwide
- Preparation of the narrative report

SELF-ASSESSMENT SURVEY  
INSTRUMENT FOR  
LOCAL BUDGET OFFICE

DBM-Local Government and Regional Coordination Bureau

SELF-ASSESSMENT SURVEY  
INSTRUMENT FOR LOCAL BUDGET  
OFFICE

Thank you for participating in this survey.

This is a short survey that generally aims to know the actual competency level of Local Budget Officers. Please answer as honestly as possible.

Rest assured that your information will only be processed by the Department of Budget and Management (DBM) and the Asian Development Bank (ADB), and that all answers will be kept confidential in accordance with the Data Privacy Act of 2012 [Republic Act (RA) No. 10173].

\* Required

**Enhancing the  
Competency of  
Local Budget  
Officers**

# Electronic Competency Assessment Tool for LBOs



**SELF-ASSESSMENT SURVEY  
INSTRUMENT FOR  
LOCAL BUDGET OFFICE**

DBM-Local Government and Regional Coordination Bureau

**SELF-ASSESSMENT SURVEY  
INSTRUMENT FOR LOCAL BUDGET  
OFFICE**

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\* Required

- ❑ a self-assessment instrument covering the Core Competencies and the Technical or Functional Competencies
- ❑ used in identifying the areas for capacity building for the LBOs



**Enhancing the  
Competency of  
Local Budget  
Officers**

**3**

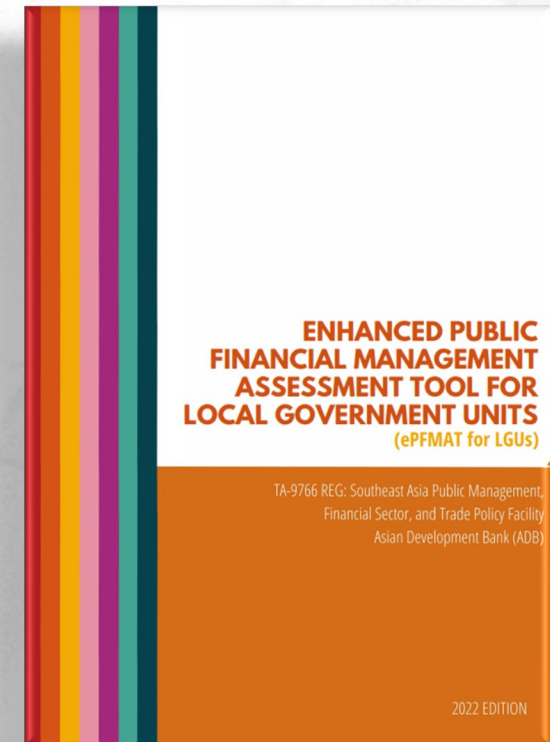
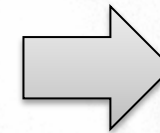
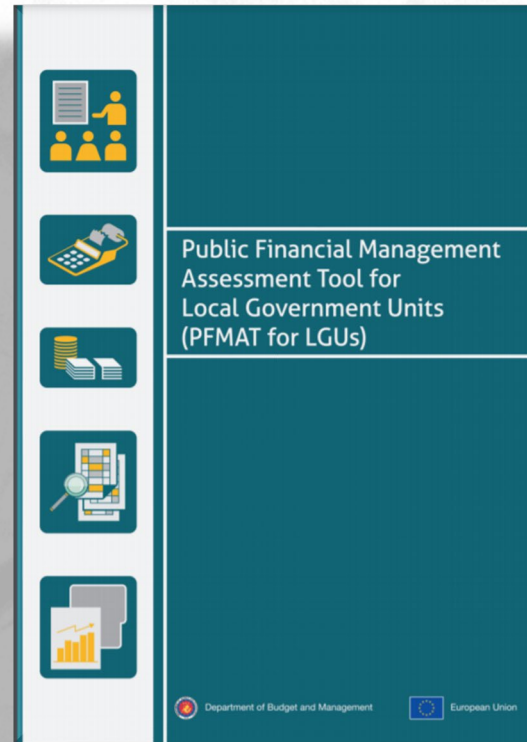
## **Providing Capacity Development for LBOs by Capacitating the Regional Focal Persons**

- Training of Trainers on the Preparation of Training Modules**
- Conduct of CapDev Trainings for LBOs**
- Seminar-Workshop on the Preparation of Case Studies**
- Seminar-Workshop on Using the Case Method of Teaching**
- Preparation of a Case Book in Local Government Budgeting**



# 2 Enhancement of Public Financial Management Assessment Tool (PFMAT)

## ENHANCEMENT OF PUBLIC FINANCIAL MANAGEMENT ASSESSMENT TOOL (PFMAT)





# 2 Enhancement of Public Financial Management Assessment Tool (PFMAT)

## MAJOR CHANGES IN THE ENHANCED PFMAT FOR LGUs

Focused on the seven (7) pillars and orderly PFM system

Used the immediately preceding year's data

Synchronization of indicators and sub-indicators

01	04
02	05
03	06

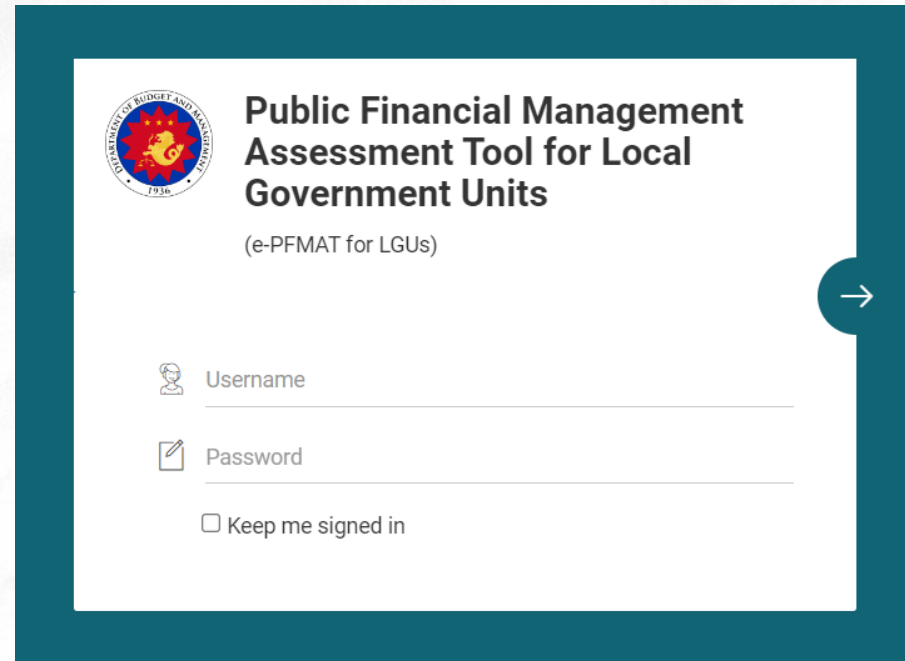
Used 18 indicators and 27 sub-indicators to measure the performance of each pillar of PFM


Scoring matrix and data tables were modified

Inclusion of guide for interpretation and analysis of scores

## 2 Enhancement of Public Financial Management Assessment Tool (PFMAT)

# ELECTRONIC PFMAT (ePFMAT) FOR LGUs



 **Public Financial Management Assessment Tool for Local Government Units**  
(e-PFMAT for LGUs)

Username

Password

Keep me signed in

Fully web-based electronic self-assessment instrument designed to automate the assessment of LGUs' PFM system following the procedures outlined in the enhanced PFMAT Manual.



# UPGRADING THE eBUDGET SYSTEM FOR LGUs



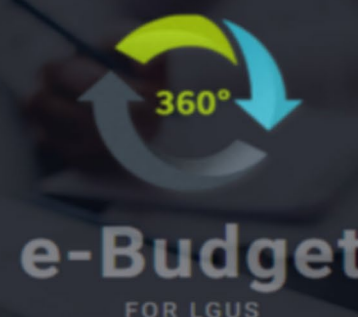
ENTER YOUR ACCOUNT CREDENTIALS TO CONTINUE

Username  
Enter Username

Password  
Enter Password

**LOG IN**

[Forgot password?](#)



**e-Budget**  
FOR LGUS

A Project of Department of Budget and  
Management Funded by the EU  
Technical Assistance for Local  
Government Units

**Guidelines on PS Limitation  
and Waived PS Items Pursuant to  
Section 95 of the General Provisions of  
the FY 2024 GAA, RA No. 11975**



# LEGAL BASES

1  
Section 325 (a) and 331  
(b) of the Local  
Government Code of 1991  
(RA No. 7160)

2  
Section 95 of the  
General Provisions of  
the FY 2024 GAA,  
RA No. 11975

# WAIVED PERSONAL SERVICES ITEMS

01

Absorb the cost of hospital services transferred from provinces to newly-created cities

02

Pay the Collective Negotiation Agreement incentives of their employees

03

Pay the Retirement and Terminal Leave Benefits, including the monetization of Leave Credits of their employees

04

Pay the minimum Year-End Bonus of the Punong Barangay and other mandatory barangay officials, and their Cash Gifts

05

Pay the salaries and benefits of health/medical personnel that may be hired to perform functions related to emergency situations

06

Pay the special benefits that may be authorized to be granted to LGU personnel during emergency situations

07

Pay the salary differentials of LGU-hired Public Health Workers to fully implement the provisions of RA No. 7305



Pay the salaries and other benefits of additional personnel that may be hired by the LGUs to implement the devolved basic services and functions





# THANK YOU!

For questions and/or concerns, you may email the  
**Systems and Productivity Improvement Bureau**  
at [dbm-spib@dbm.gov.ph](mailto:dbm-spib@dbm.gov.ph)  
(02) 8657-3300 loc. 1220  
Department of Budget and Management  
General Solano Street, San Miguel, Malacañang, Manila