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DEPARTMENT OF FINANCE  
**BUREAU OF LOCAL GOVERNMENT FINANCE**  
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MEMORANDUM CIRCULAR NO. 002.2021

02 FEB 2021

TO : All BLGF Central and Regional Directors; All Provincial, City and Municipal Treasurers and Assistant Treasurers; and Others Concerned

SUBJECT : **BLGF Electronic Financial Reporting Tool: Covid-19 Response of LGUs Annual Report on Bayanihan Grant Receipts and Expenditures and Other Donations Received by Provinces, Cities and Municipalities**

As directed by the Secretary of Finance and in line with BLGF Memorandum Circular No. 014.2020<sup>1</sup>, all local treasurers shall update the monitoring tool for the receipts and expenditures relative to the implementation of Covid-19 programs, projects, and activities of provinces, cities, and municipalities as of **31 December 2020**.

In this regard, all Provincial, City and Municipal Treasurers are hereby directed to accomplish the online LGU report at <https://cutt.ly/Fkat2ie> effective immediately, and to complete the required forms **no later than Friday, 19 February 2021**. In accomplishing the report, the Local Treasurer, or his/her duly authorized representative, should gather first all the data requirements, as specified in **Annex A** of this Circular. Please note, that the questionnaire includes already questions on transfer and utilization of LGU trust fund.

Further, based on the LGU reports as of 30 June 2020, this Bureau noted in Part IV of the reporting tool that there are disbursements and utilizations in some LGUs of more than the amount of the Bayanihan Grant released to them. As such, all local treasurers are reminded to thoroughly review the report and ensure that the amounts disbursed and utilized were funds coming solely from Bayanihan Grant.

All BLGF Central and Regional Directors are hereby instructed to immediately disseminate this Circular, to monitor the strict compliance of all LGUs within their respective jurisdiction, and to provide the necessary technical assistance in accomplishing the report.

All concerned shall be guided accordingly.



  
**NIÑO RAYMOND B. ALVINA**  
Executive Director

<sup>1</sup> BLGF Electronic Financial Reporting Tool: Covid-19 Response of LGU Annual Report on Bayanihan Grant Receipts and Expenditures and Other Donations Received by Provinces, Cities and Municipalities



## Annex A

### Data Requirements to Accomplish the BLGF Electronic Financial Reporting Tool: Covid-19 Response of LGUs

#### **Bayanihan Grant to Cities and Municipalities**

*In this Section, the utilization of the Bayanihan Grant for Cities and Municipalities, per DBM LBC No. 125 for Covid-19-related programs, projects, and activities (PPAs) of the city or municipality, should be reported, in accordance with the expenditure classifications and menu provided under said LBC.*

*Under LBC No. 125, the Bayanihan Grant shall be exclusively used by the cities and municipalities for the listed Covid-19-related PPAs and expenses under Items 3.5.1 to 3.5.12 thereof.*

*For detailed monitoring, Items 3.5.1 to 3.5.12 were segregated by Expenditure Categories: MOOE and CO. Hence, the sub-activities in Items 3.5.1 to 3.5.12 were accordingly split to account for the specific MOOE and CO expenditures.*

**NOTE:** Please indicate only the amounts utilized as of 31 DECEMBER 2020 ONLY.

PARTICULAR	DATA REQUIREMENT
<b>MOOE</b>	Item 3.5.1 Expenses for the Procurement of personal protective equipment
	Item 3.5.2 Expenses for the Procurement of reagents and kits for Covid-19 testing
	Item 3.5.3 Expenses for the Procurement of medicines and vitamins
	Item 3.5.4 Expenses for the Procurement of hospital supplies
	Item 3.5.5 Expenses for the Procurement of disinfectants, and other disinfecting supplies
	Item 3.5.6 Food, transportation (including fuel), and accommodation expenses of medical personnel and other LGU personnel directly involved in the implementation of Covid-19 related PPAs and expenses
	Item 3.5.7 Food assistance and other relief goods for affected households
	Item 3.5.8 Cost of repair/lease/rental of additional space/building to accommodate Covid-19 patients and persons under monitoring/investigation
	Item 3.5.9 Expenses for the operation of stand-alone/mobile testing laboratory
	Item 3.5.10 Expenses for the rental of tents/spaces for temporary shelters if the homeless
	Item 3.5.11 Expenses for the training of personnel in the conduct of Covid-19 testing and other related training
	Item 3.5.12 Amount of Other MOOE on Covid-19-related PPAs, if any
	Amount disbursed for MOOE from the Bayanihan Grant
	Amount obligated for MOOE from the Bayanihan Grant
<b>CO</b>	Item 3.5.2 Expenses for the Procurement of equipment for Covid-19 testing
	Item 3.5.4 Expenses for the Procurement of hospital equipment
	Item 3.5.2 Expenses for the Procurement of other disinfecting and misting equipment
	Item 3.5.8 Cost of construction of additional space/building to accommodate Covid-19 patients and persons under monitoring/investigation
	Item 3.5.9 Expenses for the Procurement of stand-alone/mobile testing laboratory
	Item 3.5.10 Cost of purchase of tents/spaces for temporary shelters if the homeless
	Item 3.5.12 Amount of Other CO Expenditure/s on Covid-19-related PPAs, if any
	Amount obligated for CO from the Bayanihan Grant



## Annex A

### Data Requirements to Accomplish the BLGF Electronic Financial Reporting Tool: Covid-19 Response of LGUs

#### **Bayanihan Grant to Provinces**

*In this Section, the utilization of the Bayanihan Grant for Provinces, per DBM LBC No. 126 for Covid-19-related programs, projects, and activities (PPAs) of province, should be reported, in accordance with the expenditure classifications and menu provided under said LBC.*

*Under LBC No. 126, the Bayanihan Grant shall be exclusively used by the provinces to:*

*Item 3.5.1: Augment the funding requirements for the operation of provincial, district, and other local hospitals operated by the provincial government, for Covid-19-related P/A/Ps and expenses; and*

*Item 3.5.2: Operation and maintenance of duly established provincial checkpoints related to COVID-19, such as provision of foods, medicines/vitamins, personal protective equipment, and disinfecting supplies for the exclusive use of provincial government employees and personnel concerned, including those hired under Contract of Service and Job Order schemes.*

*It is understood that the use of the Bayanihan Grant for this purpose shall augment, and not duplicate, the funds allocated for National Government agencies, like the PNP and the AFP, among others.*

*For detailed monitoring, sub-activities under Item 3.5.1 were segregated by Expenditure Categories: MOOE and CO. Hence, there are line items for Item 3.5.1 sub-activities that are split to account for the specific MOOE and CO expenditures.*

**NOTE: Please indicate only the amounts utilized as of 31 DECEMBER 2020 ONLY.**

PARTICULARS	DATA REQUIREMENT
<b>MOOE</b>	Item 3.5.1.1 Expenses for the Procurement of personal protective equipment
	Item 3.5.1.2 Expenses for the Procurement of reagents and kits for Covid-19 testing
	Item 3.5.1.3 Expenses for the Procurement of medicines and vitamins
	Item 3.5.1.4 Expenses for the Procurement of hospital supplies
	Item 3.5.1.5 Expenses for the Procurement of disinfectants, and other disinfecting supplies
	Item 3.5.1.6 Food, transportation (including fuel), and accommodation expenses of medical personnel and other LGU personnel directly involved in the implementation of Covid-19-related PPAs and expenses
	Item 3.5.1.7 Cost of repair/lease/rental of additional space/building to accommodate Covid-19 patients and persons under monitoring/investigation
	Item 3.5.1.8 Expenses for the training of personnel in the conduct of Covid-19 testing and other related training
	Item 3.5.1.9 Other MOOE on Covid-19-related PPAs, if any
	Item 3.5.2 Expenses for the Operation and maintenance of duly established provincial checkpoints related to COVID-19, such as the provision of foods, medicines/vitamins, disinfecting supplies for the exclusive use of provincial government employees and personnel concerned, including those hired under a Contract of Service and Job Order Scheme
	Amount disbursed for MOOE from the Bayanihan Grant
	Amount obligated for MOOE from the Bayanihan Grant
<b>CO</b>	Item 3.5.1.2 Expenses for the Procurement of equipment for Covid-19 testing
	Item 3.5.1.4 Expenses for the Procurement of hospital equipment
	Item 3.5.1.5 Expenses for the Procurement of other disinfecting and misting equipment
	Item 3.5.1.7 Cost of construction of additional space/building to accommodate Covid-19 patients and persons under monitoring/investigation
	Item 3.5.1.9 Other CO on Covid-19-related PPAs, if any
	Amount disbursed for CO from the Bayanihan Grant
Amount obligated for CO from the Bayanihan Grant	



## Annex A

### Data Requirements to Accomplish the BLGF Electronic Financial Reporting Tool: Covid-19 Response of LGUs

**Other LGU-Funded Covid-19-Related PPAs**

*In this Section, the LGU is requested to report if there are other PPAs not charged against the Bayanihan Grant, but sourced from the LGU's regular funds, LDRRMF, LDF, SEF, transfers, grants, aids, etc. These expenditures will cover Personal Services (PS), MOOE and CO.*

*Please note that programs sourced from National Government for implementation, such as the DSWD's Social Amelioration Program, DOLE's COVID-19 Adjustment Measures Program (CAMP) and Small Business Wage Subsidy (SBWS), should NOT be included in this report.*

*NOTE: Please indicate only the amounts utilized as of 31 DECEMBER 2020 ONLY.*

PARTICULARS	DATA REQUIREMENT
<b>Other LGU-Funded Covid-19-Related PPAs</b>	List with descriptions of locally funded financial/cash assistance or direct payouts to local beneficiaries affected by Covid-19
	Amount disbursed for LGU-funded financial/cash assistance to beneficiaries affected by Covid-19
	Amount disbursed for PS for Covid-19 purely funded by the LGU
	Description of locally funded PS-related benefits for Covid-19 response.
	Amount disbursed for PS for Covid-19 not charged to Bayanihan Grant
	Amount disbursed for PS for Covid-19 not charged to Bayanihan Grant
<b>Other Covid-19-Related Domestic or Foreign Donations, Grants or Aids</b>	
<i>Period covered is until 31 December 2020 ONLY</i>	
PARTICULARS	DATA REQUIREMENT
<b>Other Covid-19-Related Domestic or Foreign Donations, Grants or Aids</b>	Amount received as Financial/Monetary Donations, Grants and Aids received from Domestic /Business Sector
	Amount of Donations, Grants and Aids received from the Private/Business Sector for Covid-19
	Amount received DIRECTLY, any Financial/Monetary Donations, Grants or Aids from Foreign/International Sources for Covid-19
	Amount of Donations, Grants and Aids received from the Foreign Sources for Covid-19
	Amount received from transfers from other LGUs for Covid-19
	Amount of Inter-LGU Private Transfers received by the LGU as for Covid-19

