

Simple Guide to the Trust Fund (Priority Development Assistance Fund) Utilization Report

The Trust Fund (PDAF) Utilization Report provides information on the releases to the LGU from the Priority Development Assistance Fund (PDAF) and how these funds were utilized. The PDAF is used to finance priority development programs and projects identified by the Members of Congress. For the LGU, the amount is released to the Department of Budget and Management as the fund administrator, which in turn releases the corresponding amount to the LGU beneficiary of the programs and projects chosen by the legislator. The PDAF is held in trust by the LGU and can be utilized only for the specific projects for which it was released.

- Preparation
- (1) Each concerned LGU Office/Department Head prepares/fills in the required information of the form for the report;
 - (2) Local Budget Officer of the Province, the city or municipality, reviews the annual budget report prepared by the Office/Department Head; and
 - (3) The Local Chief Executive, i.e., Mayor or Governor, approves the report.

The reports are prepared on a quarterly basis.

Form Used

DBM Local Budget Preparation Form No. 3: Programmed Appropriation and Obligation by Object of Expenditure will be used but information shall be limited to PDAF utilization.

There are five columns to be accomplished in the form:

- (1) Object of Expenditure,
- (2) Account Code,
- (3) Past Year,
- (4) Current Year, and
- (5) Budget Year

When to Post

One week after the end of each quarter.

**PROGRAMMED APPROPRIATION AND OBLIGATION
BY OBJECT OF EXPENDITURE**

OFFICE / SPECIAL PURPOSE APPROPRIATIONS:

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