

XXXVI. ALLOCATIONS TO LOCAL GOVERNMENT UNITS

A. METROPOLITAN MANILA DEVELOPMENT AUTHORITY

For subsidy requirements and operations, including locally-funded project(s) in accordance with the programs indicated hereunder.....P 2,188,290,000
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New Appropriations, by Program/Projects
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Current Operating Expenditures

	Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	Total
PROGRAMS				
Operations	P 21,316,000	P 1,378,412,000	P 32,500,000	P 1,432,228,000
Solid Waste Disposal and Management Services		993,538,000		993,538,000
Transport and Traffic Management Services		129,327,000	32,500,000	161,827,000
Flood Control and Sewerage Management Services	21,316,000	255,547,000		276,863,000
Total, Programs	21,316,000	1,378,412,000	32,500,000	1,432,228,000
PROJECT(S)				
Locally-Funded Project(s)		19,478,000	736,584,000	756,062,000
Total, Project(s)		19,478,000	736,584,000	756,062,000
TOTAL NEW APPROPRIATIONS	P 21,316,000	P 1,397,890,000	P 769,084,000	P 2,188,290,000

New Appropriations, by Central/Regional Allocation
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Current Operating Expenditures

	Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	Total
REGION				
Regional Allocation	P 21,316,000	P 1,397,890,000	P 769,084,000	P 2,188,290,000
National Capital Region (NCR)	21,316,000	1,397,890,000	769,084,000	2,188,290,000
TOTAL NEW APPROPRIATIONS	P 21,316,000	P 1,397,890,000	P 769,084,000	P 2,188,290,000

Special Provision(s)

1. **Income and Revenue of Metropolitan Manila Development Authority.** All income and revenues collected by the MMDA from all sources shall be used to cover all of its operating requirements: PROVIDED, That the subsidy appropriated in this Act shall only be used to augment any deficiency in the consolidated funds of the MMDA for valid and authorized expenditures.

2. **Fines, Fees, Charges and Remittances.** The MMDA is authorized to use collections from fines, fees and charges which it may impose, the IRA allocated to the Authority, and the mandatory remittances of its component LGUs to implement such programs, projects and activities, as may be approved by the Metro Manila Council (MMC) pursuant to Section 10 of R.A. No. 7924.

3. **Implementation of Flood Control Projects.** The implementation of flood control projects by the MMDA shall be consistent with the master plan approved by the MMC and shall adopt the cost allocation being used by DPWH for its flood control projects.

4. **Release of Fund.** The amounts appropriated herein shall be released to the MMDA only upon submission to the DBM, not later than November 15 of the preceding year, its detailed and consolidated operating budget for the current fiscal year. The detailed and consolidated operating budget shall reflect the Authority's income from all sources including those from fines, fees and charges authorized under Section 10 of R.A. No. 7924 and its Implementing Rules and Regulations, the IRA allocated to the Authority, and the mandatory remittances of its component LGUs, as well as its projected expenditures, targeted activities and projects, and physical and financial plan as may be approved by the MMC.

5. **Reporting Requirement.** The MMDA shall submit, either in printed form or by way of electronic document, to the DBM quarterly reports, and after the end of fiscal year, its consolidated annual report, on the financial and physical performances as compared with the consolidated operating budget required for the release of funds, explaining performance in terms of work and financial results pursuant to E.O. No. 518, s. 1979. The Chairperson of MMDA and the Authority's web administrator or his/her equivalent shall be responsible for ensuring that said report shall likewise be posted on the official website of the MMDA.

New Appropriations, by Programs/Activities/Projects**Current Operating Expenditures**

	<u>Personnel Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Capital Outlays</u>	<u>Total</u>
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PROGRAMS**Operations**

Solid Waste Disposal and Management Services	P	P	993,538,000 P	P	993,538,000
Solid Waste Disposal and Management, for the payment of disposal fees at the following MMDA accredited facilities:			993,538,000		993,538,000
Quezon City Sanitary Landfill Facility			284,689,000		284,689,000
Rizal Provincial Sanitary Landfill Facility			356,574,000		356,574,000
Mavotas-Tanza Sanitary Landfill			352,275,000		352,275,000
Transport and Traffic Management Services			129,327,000	32,500,000	161,827,000
Transport and Traffic Management			129,327,000	32,500,000	161,827,000
Flood Control and Sewerage Management Services	21,316,000	255,547,000			276,863,000
Flood Control and Sewerage Management	21,316,000	255,547,000			276,863,000
Flood Control and Sewerage Management	21,316,000	255,547,000			276,863,000
Sub-total, Operations	21,316,000	1,378,412,000	32,500,000		1,432,228,000
Total Programs and Activities	21,316,000	1,378,412,000	32,500,000		1,432,228,000

Locally-Funded Project(s)

Flood Control and Drainage	298,500,000	298,500,000
Flood Control Structures/Facilities	298,500,000	298,500,000
Drainage improvement and Declogging of Drainage Laterals in the vicinity of Rodriguez St. H. Lopez Blvd. Infanta St. at Estero de Vitas Tondo, Manila District I	2,000,000	2,000,000
Drainage Improvement & Declogging of Drainage Laterals along Moriones St. Masinop St., Sta. Maria St. & vicinity District I, Manila	2,000,000	2,000,000
Drainage Improvement along Inocencio St. Velasquez St. at Estero de Vitas District I, Manila	2,750,000	2,750,000
Drainage Improvement & declogging of drainage laterals in the vicinity of T. Bugallon, Bagac St., Pilar St. Molave St. & Hermosa St. Tondo Manila, District II	2,000,000	2,000,000
Improvement of Revetment Wall & Deepening to the Designed Elevation of Estero De Tutuban District II, Manila	3,750,000	3,750,000
Drainage Improvement/Declogging of Drainage Laterals in the vicinity of Raxa Bago St., Juan Luna St., & Bulacan St. Tondo, Manila District II	3,000,000	3,000,000
Drainage Improvement along Quezon Blvd. Quiapo Manila District III	2,000,000	2,000,000
Drainage Improvement along Legarda St. Quiapo Manila District III	2,750,000	2,750,000
Drainage Improvement along Rizal Ave. Sta. Cruz Manila Phase II, District III	2,000,000	2,000,000
Drainage Improvement along C.M Recto Ave. Quiapo Manila District III	2,000,000	2,000,000
Desilting of Josefina-Lepanto Drainage Main Sampaloc, Manila Phase II, District IV	3,000,000	3,000,000
Desilting of Economia Drainage Main Sampaloc Manila District IV	2,750,000	2,750,000
Desilting of Antipolo Drainage Main, Sampaloc Manila Phase II, District IV	3,000,000	3,000,000
Drainage Improvement along A. Soriano, Intramuros Manila (Anda Circle to Pasig River)	2,750,000	2,750,000
Drainage Improvement along Escoda St. Malate (Taft Avenue to General Luna St.) Manila	2,000,000	2,000,000
Drainage Improvement along General Luna St. Ermita (U.M. Ave. to Padre Faura St.) Manila	2,000,000	2,000,000

Drainage improvement along San Gregorio St. Paco Manila (Canonigo St. to Union St.)	2,000,000	2,000,000
Drainage improvement along Banawe St. Brgy. Lourdes District I, Quezon City	3,000,000	3,000,000
Drainage improvement along Banawe St. Brgy. Sto. Domingo District I, Quezon City	3,000,000	3,000,000
Drainage Improvement from Road 3 to Mindanao Ave. Brgy. Proj. 6 District I, Quezon City	2,800,000	2,800,000
Drainage Improvement and Concreting along Dinorado St. Sitio Palayan Area A, Brgy. Payatas District II, Quezon City	4,200,000	4,200,000
Drainage Improvement and Concreting along Palayan, Area A Brgy. Payatas District II, Quezon City	4,600,000	4,600,000
Drainage Improvement along 20th Ave. P. Tuazon Ave. Don Jose Creek, Brgy. Tagumpay District III, Quezon City	2,000,000	2,000,000
Construction of Retarding Pond along the sidewalk of EDSA beside Camp Aguinaldo District III, Quezon City	4,800,000	4,800,000
Improvement of Buwaya Creek Brgy. Milagrosa to Masagana District III, Quezon City	2,000,000	2,000,000
Drainage Improvement along V. Luna Road Ext. cor Anonas Ext. Brgy. Malaya District IV, Quezon City	2,000,000	2,000,000
Drainage Improvement along Upper Matapat St. Brgy. Pinyahan District IV, Quezon City	2,000,000	2,000,000
Improvement of Ermitanyo Creek, Brgy. Valencia District IV, Quezon City	3,000,000	3,000,000
Drainage Improvement along Quezon Ave. Cor. Biak na Bato St. District IV, Quezon City	2,000,000	2,000,000
Improvement along Tributary of Tullahan River, Brgy. Sta. Monica District V, Quezon City	2,000,000	2,000,000
Drainage Improvement along Commonwealth Ave. District V. Quezon City	4,000,000	4,000,000
Riprapping along Tributaries of Tullahan River, Brgy. Fairview District V, Quezon City	2,800,000	2,800,000
Drainage Improvement along Property Ext. St. Brgy. Sangandaan District VI, Quezon City	8,800,000	8,800,000
Drainage Improvement along Gen. Luis St. District I, Caloocan City	4,500,000	4,500,000
Drainage Improvement along Asuncion St. District I, Caloocan City	4,300,000	4,300,000

Drainage Improvement along Gen. San Miguel St. District I, Caloocan City	8,800,000	8,800,000
Construction of Gravity Wall along Viente Reales Creek District, Valenzuela City	8,800,000	8,800,000
Drainage Improvement along Mc. Arthur Highway, Marulas District II, Valenzuela City	8,800,000	8,800,000
Deepening/Desilting to the Designed Elevation of Cutcut Creek, Pasay City	3,000,000	3,000,000
Dredging/Deepening to the Designed Elevation of Estero Tripa De Gallina Retarding Pond to EDSA, Pasay City	5,800,000	5,800,000
Drainage Improvement along Buendia Ave. Filmore St. Dian St. District I, Makati City	2,000,000	2,000,000
Dredging/Deepening to the Designed Elevation of Estero Tripa De Gallina Calatagan-Zobel Roxas Brgy. Palanan District I, Makati City	3,000,000	3,000,000
Drainage Improvement along Pasong Tamo (Arnaiz Ave.- Don Bosco St.) District I, Makati City	2,800,000	2,800,000
Drainage Improvement along J.P. Rizal District II, Makati City	2,000,000	2,000,000
Dredging/Deepening to the Designed Elevation of Tributary of Makati-Pateros River Brgy. Rizal District II, Makati City	3,000,000	3,000,000
Riprapping/Dredging/Deepening to the Designed Elevation of Makati-Pateros River Phase IX District II, Makati City	3,750,000	3,750,000
Improvement of Drainage System along Northbay Blvd. Navotas City	2,000,000	2,000,000
Deepening Of Navotas River, Northbay Blvd. Navotas City	6,700,000	6,700,000
Improvement of Drainage System along Lapu-Lapu Ave. Longos, Malabon City	2,000,000	2,000,000
Deepening of Tonsuya Creek, Malabon City	7,000,000	7,000,000
Drainage Improvement of Baclaran vicinity-Redemptorist to Junction of Taft Ave. Ext. District I, Paranaque City	4,750,000	4,750,000
Drainage Improvement along Quirino Ave. from Kabisasnan to Saulog District I, Paranaque City	4,000,000	4,000,000
Riprapping/Desilting of Sun Valley Creek and Tributaries from Brgy. Moonwalk to Brgy. Don Bosco District II, Paranaque City	2,750,000	2,750,000

Riprapping/Desilting of Sapang Bwaya Creek and Tributaries from Junction of Villanueva Creek to Limit District II, Paranaque City	2,000,000	2,000,000
Drainage Improvement Maist St. to Galaxy Road Brgy. Moonwalk District II, Paranaque City	2,000,000	2,000,000
Drainage Improvement of Bodoni St. Brgy. San Antonio District II, Paranaque City	2,000,000	2,000,000
Riprapping/Desilting of Pasong Cobra Creek Brgy. Moonwalk Village Talon V, Las Pinas City	3,000,000	3,000,000
Drainage Improvement along Tramo Road from Golden Haven to F. Santos Las Pinas City	2,750,000	2,750,000
Desilting of Marulas Creek Brgy. Manuyo Dos to Limit, Las Pinas City	3,000,000	3,000,000
Drainage Improvement along National Road in front of Metropolis Alabang, Muntinlupa City	4,000,000	4,000,000
Drainage Improvement along Montillano St. going to M.L. Quezon Road, Muntinlupa City	2,500,000	2,500,000
Drainage improvement/riprapping of Poblacion River from Bruger St. PNR track going to Poblacion River, Muntinlupa City	2,250,000	2,250,000
Drainage Improvement of vicinity at Brgy. Progreso, San Juan City	5,000,000	5,000,000
Drainage improvement at the vicinity of Brgy. Rivera San Juan City	3,750,000	3,750,000
Dredging/Improvement along Pateros River Brgy. Martinez 96 Pateros	4,250,000	4,250,000
Drainage Improvement along Elisco Road from Almeda St. to Lexington, Brgy. Sto Rosario Silangan Pateros	4,500,000	4,500,000
Drainage Improvement along Boni Ave. from Aglipay going to F. Ortigas St. Brgy. Old Zaniga, Mandaluyong City	4,750,000	4,750,000
Drainage Improvement along Kalentong to Brgy. Daang Bakal, Mandaluyong City	4,500,000	4,500,000
Dredging/Widening of Daang Kalabao Creek Brgy. San Miguel, Taguig City	4,500,000	4,500,000
Bank Improvement/Riprapping of Daang Kalabao Creek Brgy. San Miguel Taguig City	4,750,000	4,750,000
Dredging/Deepening and Riprapping of Marapa Creek, Pasig City	3,000,000	3,000,000
Dredging/Deepening and Riprapping of Mahabang Ilog Creek, Pasig City	3,000,000	3,000,000

Dredging/Deepening and Riprapping of Sapang Malapit, Pasig City	2,750,000	2,750,000
Dredging/Deepening of Balanti Creek, Marikina City	2,750,000	2,750,000
Drainage improvement along Bulelak St. and vicinity, Marikina City	3,000,000	3,000,000
Riprapping of Usim Creek-Bangkaan Creek, Marikina City	3,000,000	3,000,000
Dredging/Deepening and Riprapping of Champaca Creek, Marikina City	3,000,000	3,000,000
Dredging/Deepening of Tumana Creek, Marikina City	2,750,000	2,750,000
Dredging/Deepening and Riprapping of Bonanza Creek, Marikina City	3,000,000	3,000,000
Drainage Improvement & Declogging of Drainage Laterals in the vicinity of R-10 St. Delpan St, and Zaragosa St., Tondo Manila, District II	2,000,000	2,000,000
Drainage Improvement, Rehabilitation and Restoration of Kahilum Area and vicinity, Pandacan, Manila	8,750,000	8,750,000
Drainage Improvement across EDSA fronting Julia Vargas at SM Megamall towards Mack-Mack Creek	17,500,000	17,500,000
Roads and Bridges	19,478,000	438,084,000
Traffic Decongestion	19,478,000	438,084,000
Upgrading of Traffic Signal System		391,376,000
South-West Integrated Provincial Terminal at the Uniwide Coastal Mall	19,478,000	19,478,000
APEC 2015		37,708,000
Construction of Katipunan Footbridge		9,000,000
Sub-total, Locally-Funded Project(s)	19,478,000	736,584,000
Total Project(s)	19,478,000	736,584,000
TOTAL NEW APPROPRIATIONS	P 21,316,000	P 1,397,890,000
	P 769,084,000	P 2,188,290,000

New Appropriations, by Object of Expenditures

(In Thousand Pesos)

A. Programs/Locally-Funded Project(s)

Current Operating Expenditures

Personnel Services

Civilian Personnel

Permanent Positions

Basic Salary

16,928

Total Permanent Positions	16,928
Other Compensation Common to All	
Personnel Economic Relief Allowance	1,368
Representation Allowance	60
Transportation Allowance	60
Clothing and Uniform Allowance	285
Productivity Incentive Allowance	114
Year End Bonus	1,898
Cash Gift	285
Total Other Compensation Common to All	4,070
Other Benefits	
PAG-IBIG Contributions	68
PhilHealth Contributions	182
Employees Compensation Insurance Premiums	68
Total Other Benefits	318
Total Personnel Services	21,316
Maintenance and Other Operating Expenses	
Travelling Expenses	36
Supplies and Materials Expenses	105,054
Utility Expenses	107,053
Communication Expenses	330
Demolition/Relocation and Desilting/Dredging Expenses	10,000
General Services	1,051,430
Repairs and Maintenance	48,688
Taxes, Insurance Premiums and Other Fees	100
Labor and Wages	58,559
Other Maintenance and Operating Expenses	
Advertising Expenses	400
Representation Expenses	500
Rent/Lease Expenses	15,440
Litigation/Acquired Assets Expenses	300
Total Maintenance and Other Operating Expenses	1,397,890
Total Current Operating Expenditures	1,419,206
Capital Outlays	
Investment Outlay	307,500
Property, Plant and Equipment Outlay	
Machinery and Equipment Outlay	407,584
Transportation Equipment Outlay	27,500
Infrastructure Outlay	26,500
Total Capital Outlays	769,084
Total Programs/Locally-Funded Project(s)	2,188,290
TOTAL NEW APPROPRIATIONS	2,188,290

B. SPECIAL SHARES OF LGUS IN THE PROCEEDS OF NATIONAL TAXES

For apportionment of the shares of local government units in the proceeds of other national taxes in accordance with the purposes as indicated hereunder.....P27,904,053,000
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New Appropriations, by Purpose
=====**Current Operating Expenditures**

Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	Total
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TOTAL NEW APPROPRIATIONS	P27,904,053,000 =====	P27,904,053,000 =====
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New Appropriations, by Central/Regional Allocation
=====**Current Operating Expenditures**

Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	Total
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Regional Allocation	P27,904,053,000 =====	P27,904,053,000 =====
Nationwide	27,904,053,000 =====	27,904,053,000 =====
TOTAL NEW APPROPRIATIONS	P27,904,053,000 =====	P27,904,053,000 =====

Special Provision(s)

1. Internal Revenue Allotment of LGUs. In addition to the LGU shares appropriated herein, Three Hundred Eighty Nine Billion Eight Hundred Sixty Million Four Hundred Twenty Nine Thousand Pesos (P389,860,429,000) is automatically appropriated for the LGU share in the national internal revenue taxes pursuant to R.A. No. 9358 and shall be allocated in accordance with Section 285 of R.A. No. 7160 and Section 88 of the General Provisions of this Act.

2. Use, Allocation and Release of LGU Share in National Wealth. The amount of Three Billion Forty Three Million Five Hundred Twenty Nine Thousand Pesos (P3,043,529,000) appropriated herein for the LGU share in mining taxes, royalties from mineral reservations, forestry charges, and fees and revenues collected from energy resources in the utilization and development of national wealth shall be used in accordance with Section 294 of R.A. No. 7160: PROVIDED, That said shares shall be allocated among the LGU beneficiaries pursuant to Section 292 of R.A. No. 7160: PROVIDED, HOWEVER, That the interest earnings of the said shares shall accrue to the General Fund of the LGU concerned: PROVIDED, FURTHERMORE, That the foregoing share from estimated collections in CY 2014, as reflected in FY 2015 BESF, as well as those in prior years shall be released to the LGU beneficiaries, subject to the submission of a certification of actual remittance of collections of revenue collecting agencies to the BTr. (CONDITIONAL IMPLEMENTATION - President's Veto Message, December 23, 2014, Volume II-B, page 1558, R.A. No. 10651)

3. Use, Allocation and Release of LGU Share in Excise Taxes from Locally Manufactured Virginia-Type Cigarettes. The amount of Ten Billion One Hundred Ninety Million Nine Hundred Seventy Four Thousand Pesos (P10,190,974,000) appropriated herein for the LGU share in excise taxes from locally manufactured Virginia-type cigarettes shall be used in accordance with Section 2 of R.A. No. 7171: PROVIDED, That fifty percent (50%) of said LGU shares shall be used for barangay economic development projects: PROVIDED, FURTHER, That said shares shall be allocated pursuant to the provisions of Section 289 of R.A. No. 8424, to be implemented in accordance with the guidelines of Memorandum Circular 61-A dated November 28, 1993 and other issuances by the DBM in consultation with DOF, BIR, DA and the National Tobacco Administration (NTA): PROVIDED, FURTHERMORE, That the release of the LGU share from collections realized in CY 2013, as reflected in the FY 2015 BESF, shall be subject to the submission of: (i) documentary requirements that may be prescribed in the

guidelines to be issued by the DBM; (ii) certification of actual collections of the BIR; and (iii) certification of volume of production and acceptances made by the NTA endorsed by the DA as basis for distribution of shares. (CONDITIONAL IMPLEMENTATION - President's Veto Message, December 23, 2014, Volume II-B, page 1557, R.A. No. 10651)

4. Use, Allocation and Release of LGU Share in Excise Taxes from Burley and Native Tobacco Products. The amount of Five Hundred Three Million Eight Hundred Eighty Four Thousand Pesos (P503,884,000) appropriated herein for the LGU share in excise taxes from Burley and native tobacco products shall be used in accordance with Section 8 of R.A. No. 10351: PROVIDED, That said shares shall be allocated and distributed pursuant to the guidelines to be issued by the DBM in consultation with DOF, BIR, DA and NTA: PROVIDED, FURTHER, That the release of the LGU share from collections realized in CY 2013, as reflected in the FY 2015 BESF, shall be subject to the submission of: (i) documentary requirements that may be prescribed in the guidelines to be issued by the DBM; (ii) certification of actual collections of the BIR; and (iii) certification of volume of production and acceptances made by the NTA endorsed by the DA as basis for distribution of shares.

5. Allocation and Release of LGU Share in Incremental Collection from Value-Added Tax. The amount of Ten Billion Five Hundred Thirty Million Two Hundred Sixteen Thousand Pesos (P10,530,216,000) appropriated herein for the LGU share in incremental collection from value-added tax (VAT) authorized under R.A. No. 7643, as amended and R.A. No. 8424, as amended shall be allocated to the LGU beneficiaries pursuant to Section 150 of R.A. No. 7160, as implemented by DBM-DOF-DIIG Joint Circular No. 1-02 dated February 6, 2002 and such other guidelines as may issued for the purpose: PROVIDED, That the foregoing share from the difference in the increase in collections in CY 2014 and the increase in collections in CY 2013, as reflected in FY 2015 BESF, as well as those in prior years shall be released to the LGU beneficiaries subject to the submission of a certification of actual remittance of collections of BIR to the BTr.

6. Allocation and Release of LGU Share from Value-Added Tax in lieu of Franchise Tax. The amount of Six Million Four Hundred Ten Thousand Pesos (P6,410,000) appropriated herein for the LGU share from VAT in lieu of franchise tax authorized under R.A. No. 6631, as amended and R.A. No. 6632, as amended shall be allocated to the LGU beneficiaries pursuant to DBM-DOF Joint Circular No. 2008-1 dated June 16, 2008: PROVIDED, That the foregoing share from estimated collections in CY 2014, as reflected in FY 2015 BESF shall be released to the LGU beneficiaries, subject to the submission of a certification of actual remittance of collections of BIR to the BTr.

7. Allocation and Release of LGU Share in Gross Income Tax Paid by all Businesses and Enterprises Within the Economic Zones. The amount of Twenty Four Million Four Hundred Seventy Six Thousand Pesos (P24,476,000) appropriated herein for the LGU share in the gross income tax paid by all businesses and enterprises located within the Economic Zones shall be allocated to the LGU beneficiaries pursuant to the provisions of R.A. No. 7922: PROVIDED, That the foregoing share from collections realized in CY 2013, as reflected in FY 2015 BESF, as well as in prior years shall be released to the LGU beneficiaries, subject to the submission of a certification of actual remittance of collections of BIR to the BTr.

8. Internal Revenue Allotment Monetization Program. The IRA Monetization Program shall be spread over a period of seven (7) years. For this year, the amount of One Billion Seven Hundred Ninety Six Million Seven Hundred Six Thousand Pesos (P1,796,706,000) appropriated herein shall represent the last installment of the IRA difference due to the reenactment of the General Appropriations Act for FYs 2001 and 2004: PROVIDED, That remittance to LGUs shall take into consideration any contractual agreement entered into by them upon exercise of their option to avail of the IRA Monetization Program as prescribed under E.O. No. 723, s. 2008.

9. Tobacco Monetization Program. The Tobacco Monetization Program shall be spread over a period of seven (7) years. For this year, the amount of One Billion Eight Hundred Seven Million Eight Hundred Fifty Eight Thousand Pesos (P1,807,858,000) appropriated herein shall cover the following:

- (a) Eight Hundred Ninety Seven Million Seven Hundred Fifty Seven Thousand Pesos (P897,757,000) shall constitute the sixth installment of the unreleased LGU shares in excise taxes from locally manufactured Virginia-type cigarettes for CYs 2002-2009 pursuant to R.A. No. 7171 and BIR Revenue Regulation No. 12-2008 dated September 23, 2008, which will end in the year 2016; and
- (b) Nine Hundred Ten Million One Hundred One Thousand Pesos (P910,101,000) shall represent the sixth installment of the unreleased LGU shares in excise taxes from Burley and native tobacco products for CYs 1997-2007 pursuant to R.A. No. 8240 and BIR Revenue Regulation No. 15-2008 dated November 21, 2008, which will end in the year 2016.

PROVIDED, That remittance to LGUs shall take into consideration any contractual agreement entered into by them upon exercise of their option to avail of the monetization program for the locally manufactured Virginia-type cigarettes and Burley and native tobacco products, as prescribed under E.O. No. 846, s. 2009 and E.O. No. 843, s. 2009, respectively.

10. Release of LGU Shares in the Proceeds of National Taxes. The amounts appropriated herein shall be released by the DBM directly to the LGU beneficiaries.

New Appropriations , by Purpose

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Current Operating Expenditures

PROGRAMS	Purpose	Personnel	Maintenance	Capital	Total
		Services	and Other Operating Expenses	Outlays	
	Share in Tobacco Excise Tax Pursuant to R.A. 7171				

(Virginia Tobacco)	P10,190,974,000	P10,190,974,000
Share in Tobacco Excise Tax Pursuant to R.A. 10351 (Burley and Native Tobacco)	503,884,000	503,884,000
Share in the Utilization and Development of National Wealth under R.A. 7160 and R.A. 9513	3,043,529,000	3,043,529,000
Share in the Gross Income Taxes paid by all Businesses and Enterprises within the ECOZONES pursuant to R.A. 7922	24,476,000	24,476,000
Share in Value Added Tax pursuant to R.A. 7643	10,530,216,000	10,530,216,000
Share in Value Added Tax in lieu of Franchise Tax pursuant to R.A. 7953 and R.A. 8407	6,410,000	6,410,000
Prior Years' Obligation	3,604,564,000	3,604,564,000
Sub-total, Purpose	27,904,053,000	27,904,053,000
TOTAL NEW APPROPRIATIONS	P27,904,053,000	P27,904,053,000

New Appropriations, by Object of Expenditures

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(In Thousand Pesos)

Current Operating Expenditures

Maintenance and Other Operating Expenses

Financial Assistance/Subsidy

27,904,053

TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES

27,904,053

TOTAL NEW APPROPRIATIONS

27,904,053

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C. BARANGAY OFFICIALS DEATH BENEFITS FUND

For payment of death benefits of barangay officials who died during their term of office as indicated hereunder.....P 50,000,000

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New Appropriations, by Purpose

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Current Operating Expenditures

Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	Total
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TOTAL NEW APPROPRIATIONS

P 50,000,000

P 50,000,000

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New Appropriations, by Central/Regional Allocation

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Current Operating Expenditures

	<u>Personnel Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Capital Outlays</u>	<u>Total</u>
Regional Allocation	P	50,000,000		P 50,000,000
Nationwide		50,000,000		50,000,000
TOTAL NEW APPROPRIATIONS	P	50,000,000		P 50,000,000

Special Provision(s)

1. Use of Fund. The amount of Fifty Million Pesos (P50,000,000) appropriated herein shall be used for the payment of death benefits to barangay officials, namely: the punong barangay, seven (7) barangay kagawads, sangguniang kabataan president as ex-officio barangay kagawad, barangay secretary and treasurer who died during their term of office.

The funds shall be released to, and administered by, the DILG in accordance with its rules and regulations.

New Appropriations , by Purpose

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Current Operating Expenditures

	<u>Personnel Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Capital Outlays</u>	<u>Total</u>
PROGRAMS				
Purpose				
For payment of Death Benefits of Barangay Officials Namely: the Punong Barangay, Seven Barangay Kagawads, SK President as Ex-officio Barangay Kagawad, Secretary and Treasurer, who died during their term of office	P	50,000,000		P 50,000,000
Sub-total, Purpose		50,000,000		50,000,000
TOTAL NEW APPROPRIATIONS	P	50,000,000		P 50,000,000

New Appropriations, by Object of Expenditures

=====

(In Thousand Pesos)

Current Operating Expenditures

Maintenance and Other Operating Expenses			
Financial Assistance/Subsidy			50,000
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES			50,000
TOTAL NEW APPROPRIATIONS			50,000

D. LOCAL GOVERNMENT SUPPORT FUND

For financial subsidy to local government units, as indicated hereunder.....P 3,128,955,000
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New Appropriations, by Purpose
=====**Current Operating Expenditures**

Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	Total
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TOTAL NEW APPROPRIATIONS	P 3,128,955,000	P 3,128,955,000
	=====	=====

New Appropriations, by Central/Regional Allocation
=====**Current Operating Expenditures**

Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	Total
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Regional Allocation	P 3,128,955,000	P 3,128,955,000
Nationwide	3,128,955,000	3,128,955,000
TOTAL NEW APPROPRIATIONS	P 3,128,955,000	P 3,128,955,000
	=====	=====

Special Provision(s)

1. Local Government Support Fund. The amount of Three Billion One Hundred Twenty Eight Million Nine Hundred Fifty Five Thousand Pesos (P3,128,955,000) appropriated herein shall be used as follows:

a) Two Hundred Million Pesos (P200,000,000) for financial assistance to LGUs to support the various priority programs and projects of LGUs;

b) Two Billion Eight Hundred Twenty Eight Million Nine Hundred Fifty Five Thousand Pesos (P2,828,955,000) for Bottom-up Budgeting (BuB) Projects and shall be implemented in the qualified LGUs identified under Volume I of this Act. In no case shall said amount be used for any other purpose; and

c) One Hundred Million Pesos (P100,000,000) to cover any deficiency in the Internal Revenue Allotment (IRA) share of the LGUs in view of valid adjustments, changes, modifications or alterations in any of the factors affecting the computation of IRA that occurred or happened, including final and executory court decisions made effective during the fiscal year, which shall be implemented by DBM upon receipt of the notice of said adjustments. The subsequent annual share in the IRA of the concerned LGUs shall be adjusted accordingly.

Release of funds for BuB Projects shall be subject to compliance with the requirements of Good Financial Housekeeping under the FY 2014 Seal of Good Local Governance and LGU Public Financial Management Improvement Program pursuant to DBM-DILG-DSWD-WAPC JNC No. 4 dated November 26, 2013 and such other criteria as may be provided in the guidelines.

The implementing agencies shall likewise ensure that the cost of implementing the BuB Projects shall not exceed the cost of similar projects being implemented by national government agencies (NGAs) in the same locality.

The NGAs concerned shall submit quarterly reports on the financial and physical accomplishments of the amounts for the BuB Projects

to the DBM, the House Committee on Appropriations and the Senate Committee on Finance. The Head of Agency and the Agency's web administrator or his/her equivalent shall be responsible for ensuring that said reports are posted on the official website of the Agency which shall be considered compliance with the said reportorial requirement.

Implementation of this provision shall be subject to the guidelines issued for the purpose. (CONDITIONAL IMPLEMENTATION - President's Veto Message, December 23, 2014, Volume II-B, pages 1557-1558, R.A. No. 10651)

New Appropriations, by Purpose

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Current Operating Expenditures

	Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	Total
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PROGRAMS

Purpose

For Financial Subsidy to Local Government Units
including appropriation for Bottom-up
Budgeting Projects

P 3,128,955,000

P 3,128,955,000

Sub-total, Purpose

3,128,955,000

3,128,955,000

TOTAL NEW APPROPRIATIONS

P 3,128,955,000

P 3,128,955,000

New Appropriations, by Object of Expenditures

=====

(In Thousand Pesos)

Current Operating Expenditures

Maintenance and Other Operating Expenses

Financial Assistance/Subsidy

3,128,955

TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES

3,128,955

TOTAL NEW APPROPRIATIONS

3,128,955

E. SPECIAL SHARES OF LGUS IN THE PROCEEDS OF FIRE CODE FEES

For the operation and maintenance of local fire stations, as indicated hereunder.....P 200,000,000

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New Appropriations, by Purpose

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Current Operating Expenditures

	Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	Total
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TOTAL NEW APPROPRIATIONS

P 200,000,000

P 200,000,000

New Appropriations, by Central/Regional Allocation

=====

Current Operating Expenditures

	<u>Personnel Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Capital Outlays</u>	<u>Total</u>
Regional Allocation		P 200,000,000		P 200,000,000
Nationwide		200,000,000		200,000,000
TOTAL NEW APPROPRIATIONS		P 200,000,000		P 200,000,000

Special Provision(s)

1. Use and Release of LGU Shares in the Fire Code Revenues. The amount of Two Hundred Million Pesos (P200,000,000) appropriated herein for the LGU shares in the taxes, fees and fines collected by the Bureau of Fire Protection (BFP) pursuant to Section 13 of R.A. No. 9514 shall be used by the LGUs for the operation and maintenance of local fire stations, subject to the submission of a certification of actual collections of the BFP.

Release of this amount shall be subject to guidelines to be jointly issued by the BFP, DILG and DBM.

New Appropriations, by Purpose

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Current Operating Expenditures

	<u>Personnel Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Capital Outlays</u>	<u>Total</u>
PROGRAMS				
Purpose				
Share in Fire Code Fees Pursuant to R.A. 9514 (Revised Fire Code)		P 200,000,000		P 200,000,000
Sub-total, Purpose		200,000,000		200,000,000
TOTAL NEW APPROPRIATIONS		P 200,000,000		P 200,000,000

New Appropriations, by Object of Expenditures

=====

(In Thousand Pesos)

Current Operating Expenditures

Maintenance and Other Operating Expenses			
Financial Assistance/Subsidy			200,000
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES			200,000
TOTAL NEW APPROPRIATIONS			200,000

GENERAL SUMMARY

ALLOCATIONS TO LOCAL GOVERNMENT UNITS

Current Operating Expenditures

	<u>Personnel Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Capital Outlays</u>	<u>Total</u>
A. METROPOLITAN MANILA DEVELOPMENT AUTHORITY	P 21,316,000	P 1,397,890,000	P 769,084,000	P 2,188,290,000
B. SPECIAL SHARES OF LGUS IN THE PROCEEDS OF NATIONAL TAXES		27,904,053,000		27,904,053,000
C. BARANGAY OFFICIALS DEATH BENEFITS FUND		50,000,000		50,000,000
D. LOCAL GOVERNMENT SUPPORT FUND		3,128,955,000		3,128,955,000
E. SPECIAL SHARES OF LGUS IN THE PROCEEDS OF FIRE CODE FEES		200,000,000		200,000,000
TOTAL NEW APPROPRIATIONS, ALLOCATIONS TO LOCAL GOVERNMENT UNITS	P 21,316,000	P 32,680,898,000	P 769,084,000	P 33,471,298,000