

XXXVI. ALLOCATIONS TO LOCAL GOVERNMENT UNITS

A. SPECIAL SHARES OF LOCAL GOVERNMENT UNITS 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..... P 11,871,126,000 -----

New Appropriations, by Purpose
=====

Current Operating Expenditures			
	Personal Services	Maintenance and other Operating Expenses	Capital Outlays
			Total
A. PURPOSE(S)			
1. Share in Tobacco Excise Tax Pursuant to R.A. No. 7171 (Virginia Tobacco)		P 3,567,394,000	P 3,567,394,000
2. Share in Tobacco Excise Tax Pursuant to R.A. No. 8240 (Burley and Native Tobacco)		271,914,000	271,914,000
3. Share in the Utilization and Development of National Wealth under R.A. No. 7160		1,513,655,000	1,513,655,000
4. Share in the Gross Income Taxes paid by all Businesses and Enterprises within the ECOZONES pursuant to R.A. No. 7922		15,736,000	15,736,000
5. Share in Value Added Tax (R.A. No. 7643)		381,000,000	381,000,000
6. Share in Value Added Tax in lieu of Franchise Tax Pursuant to R.A. No. 7953 and R.A. No. 8407		6,945,000	6,945,000
7. Share in 2% Special Privilege Tax (Mini-Hydroelectric) pursuant to R.A. No. 7156		9,919,000	9,919,000
8. Prior Years' Obligation		6,104,563,000	6,104,563,000
TOTAL NEW APPROPRIATIONS		P 11,871,126,000 =====	P 11,871,126,000 =====

Special Provision(s)

1. Use, Allocation and Release of LGU Share in National Wealth. The amounts appropriated 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, including unremitted shares shall be used in accordance with Section 294 of R.A. No. 7160: PROVIDED, That said shares shall be allocated among, and remitted to, the LGU beneficiaries pursuant to Sections 292 and 293 of R.A. No. 7160, respectively: PROVIDED, FURTHER, That the foregoing share from estimated collections in FY 2010, as reflected in the 2011 BESF, as well as those in prior years for unremitted shares, shall be released to the LGU beneficiaries subject to the submission of the joint certification of actual collection and remittance by the revenue collecting agencies and the BTr.

2. Use, Allocation and Release of LGU Share in Excise Taxes from Virginia Tobacco Products. The amount appropriated for the LGU share in excise taxes from Virginia tobacco products shall be used in accordance with Section 2 of R.A. No. 7171 and Section 289 of R.A. No. 8424: 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 Memorandum Circular No. 61-A dated November 28, 1993 as follows:

- a. Thirty percent (30%) to the provincial government of the beneficiary province;
- b. Forty percent (40%) to the municipalities and cities to be further distributed as follows: (i) Fifty percent (50%) to be divided equally among all the municipalities and cities of the beneficiary provinces; and (ii) Fifty percent (50%) to be divided according to volume of their respective tobacco production;
- c. Thirty percent (30%) to the identified municipalities and cities in the congressional districts of a beneficiary province in consultation with the representatives of the congressional districts of the province. The share of each congressional district shall be based on the volume of tobacco production within each district:

PROVIDED, FURTHERMORE, That the release of the LGU share from collections realized in CY 2009, as reflected in the FY 2011 BESF, shall be subject to the submission of the certification of actual collections by the BIR and remittance to the BTr, and a certification of volume of production and acceptance made by the National Tobacco Administration (NTA) as basis for allocation of shares.

3. Use, Allocation and Release of LGU Share in Excise Taxes from Burley and Native Tobacco Products. The amount appropriated 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. 8240: PROVIDED, That said shares shall be allocated pursuant to DBM-BIR-NTA Joint Circular No. 2009-1 dated November 3, 2009, as amended, as follows:

(a) Eighty percent (80%) to the municipalities and cities in the legislative districts of a beneficiary province: PROVIDED, That the representatives of the legislative districts concerned may propose relevant projects consistent with the objectives of R.A. No. 8240;

(b) Ten percent (10%) to the provincial government of the beneficiary province; and

(c) Ten percent (10%) to the municipalities and cities.

PROVIDED, FURTHER, That the release of the LGU share from collections realized in CY 2009, as reflected in the FY 2011 BESF, shall be subject to the submission of the certifications of actual collections by the BIR and remittance to the BTr, and a certification of volume of production and acceptances made by the NTA as basis for allocation of shares.

4. Allocation and Release of LGU Share in Gross Income Tax Paid by all Businesses and Enterprises within the Economic Zones. The amounts appropriated 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, subject to the guidelines to be jointly issued by DBM and DOF: PROVIDED, That the foregoing share from collections realized in CY 2009, as reflected in FY 2011 BESF, as well as those in prior years for unremitted shares, shall be released to the LGU beneficiaries, subject to the submission of the certifications of actual collections by the BIR and remittance to the BTr.

5. Allocation and Release of LGU Share in Incremental Collection from Value Added Tax (VAT). The amount appropriated 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-DILG Joint Circular No. 1-02 dated February 6, 2002: PROVIDED, That the foregoing share from estimated collections in CY 2010, as reflected in FY 2011 BESF, shall be released to the LGU beneficiaries subject to the submission of the certifications of actual collections by the BIR and remittance to the BTr.

6. Allocation and Release of LGU Share in Value-Added Tax in lieu of Franchise Tax. The amount appropriated for the LGU share in VAT in lieu of franchise tax authorized under R.A. No. 6631, as amended by R.A. No. 8407 and R.A. No. 6632, as amended by R.A. No. 7953, 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 2010, as reflected in FY 2011 BESF, shall be released to the LGU beneficiaries subject to the submission of the certifications of actual collections by the BIR and remittance to the BTr.

7. Allocation and Release of LGU Share in Special Privilege Tax. The amount appropriated for the LGU share in the two percent (2%) Special Privilege Tax on Mini-Hydroelectric Power Developers pursuant to R.A. No. 7156 covering the unremitted shares shall be released in accordance with the rules and regulations to be jointly issued by the DBM, DOF, BIR, and BTr, subject to the submission of a certification of actual collection and remittance made by the BIR to the BTr.

8. 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.

9. IRA Monetization Program. The amount of Four Billion Two Hundred Ninety Six Million Seven Hundred Five Thousand Four Hundred Twenty Nine Pesos (P4,296,705,429) shall cover the following:

(a) Two Billion Five Hundred Million Pesos (P2,500,000,000) shall constitute the fifth installment of the national government obligation under the Supreme Court decision in Alternative Center for Organization Reforms and Development, Inc. vs. Zamora, G.R. No. 144256 promulgated on June 8, 2005 to end in the year 2013; and

(b) One Billion Seven Hundred Ninety Six Million Seven Hundred Five Thousand Four Hundred Twenty Nine Pesos (P1,796,705,429) shall represent the third installment of the IRA difference due to the reenactment of the General Appropriations Act for FYs 2001 and 2004 to end in the year 2015.

PROVIDED, That said obligations are spread over a period of seven (7) years: PROVIDED, FURTHER, 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. 494, s. 2006 and E.O. No. 723, s. 2008.

10. Tobacco Monetization Program. The amount of One Billion Eight Hundred Seven Million Eight Hundred Fifty Seven Thousand Pesos (P1,807,857,000) shall cover the following:

(a) Eight Hundred Ninety Seven Million Seven Hundred Fifty Six Thousand Pesos (P897,756,000) shall constitute the second installment of the unreleased LGU shares in excise taxes from Virginia tobacco products for CYs 2002-2009 pursuant to R.A. No. 7171 and BIR Revenue Regulation No. 12-2008 dated September 23, 2008, to end in the year 2016; and

(b) Nine Hundred Ten Million One Hundred One Thousand Pesos (P910,101,000) shall represent the second 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, to end in the year 2016.

PROVIDED, That said obligations are spread over a period of seven years: PROVIDED, FURTHER, 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 Virginia tobacco and Burley and native tobacco products, as prescribed under E.O. No. 846, s. 2009 and E.O. No. 843, s. 2009, respectively.

B. FINANCIAL SUBSIDY TO LOCAL GOVERNMENT UNITS

For financial subsidy to local government units, as indicated hereunder..... P 200,000,000

New Appropriations, by Purpose
=====

Current Operating Expenditures

	Personal Services	Maintenance and other Operating Expenses	Capital Outlays	Total
A. PURPOSE(s)				
1. For Financial Subsidy to Local Government Units		P 200,000,000		P 200,000,000
		-----		-----
Sub-Total, Purpose		200,000,000		P 200,000,000
		-----		-----
TOTAL NEW APPROPRIATIONS		P 200,000,000		P 200,000,000
		=====		=====

Special Provision(s)

1. Use of Fund. The amount appropriated for Financial Subsidy to Local Government Units shall be used to support the priority programs and projects as identified under Special Provision No. 1 (D) of the Priority Development Assistance Fund.

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

New Appropriations, by Purpose
=====

Current Operating Expenditures

	Personal Services	Maintenance and other Operating Expenses	Capital Outlays	Total
A. PURPOSE(s)				
1. 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		P 50,000,000
TOTAL NEW APPROPRIATIONS		P 50,000,000		P 50,000,000
		=====		=====

Special Provision(s)

1. Use of Fund. The amount appropriated herein shall be used for payment of death benefits to barangay officials, namely: the punong barangay, seven 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.

D. METROPOLITAN MANILA DEVELOPMENT AUTHORITY

For subsidy requirements and operations, including locally-funded projects in accordance with the programs indicated hereunder..... P 979,182,000

New Appropriations, by Program/Project
=====

Current Operating Expenditures			
	Personal Services	Maintenance and other Operating Expenses	Capital Outlays
			Total
A. PROGRAMS			
I. Operations			
a. Metro-wide Services as Stipulated under Section 3 of R.A. No. 7924: Solid Waste Disposal and Management	P	P 518,621,000	P 518,621,000
b. Metro-wide Services as Stipulated under Section 3 of R.A. No. 7924: Transport and Traffic Management		28,820,000	28,820,000
c. Operational Support, Maintenance, Repair and Rehabilitation of Flood Control and Drainage Systems, Structures and Related Facilities	19,277,000	204,464,000	223,741,000
Sub-Total, Operations	19,277,000	751,905,000	771,182,000
Total, Programs	19,277,000	751,905,000	771,182,000
B. PROJECT(S)			
I. Locally-Funded Project(s)			
a. Urgent Disaster Flood Control Works under the Pasig-San Juan-Marikina River System and Other Areas in Metro Manila		50,000,000	50,000,000
b. Flood Control and Drainage Projects - National Capital Region		58,000,000	58,000,000
1. Manila		12,000,000	12,000,000
a. 1st District		2,000,000	2,000,000

	b. 2nd District	2,000,000	2,000,000
	c. 3rd District	2,000,000	2,000,000
	d. 4th District	2,000,000	2,000,000
	e. 5th District	2,000,000	2,000,000
	f. 6th District	2,000,000	2,000,000
2.	Quezon City	8,000,000	8,000,000
	a. 1st District	2,000,000	2,000,000
	b. 2nd District	2,000,000	2,000,000
	c. 3rd District	2,000,000	2,000,000
	d. 4th District	2,000,000	2,000,000
3.	San Juan	2,000,000	2,000,000
4.	Mandaluyong City	2,000,000	2,000,000
5.	Pasig City	2,000,000	2,000,000
6.	Taguig	2,000,000	2,000,000
7.	Marikina City	4,000,000	4,000,000
	a. 1st District	2,000,000	2,000,000
	b. 2nd District	2,000,000	2,000,000
8.	Las Piñas City	2,000,000	2,000,000
9.	Muntinlupa City	2,000,000	2,000,000
10.	Makati City	4,000,000	4,000,000
	a. 1st District	2,000,000	2,000,000
	b. 2nd District	2,000,000	2,000,000

11. Parañaque City			4,000,000	4,000,000
a. 1st District			2,000,000	2,000,000
b. 2nd District			2,000,000	2,000,000
12. Pasay City			2,000,000	2,000,000
13. Caloocan City			4,000,000	4,000,000
a. 1st District			2,000,000	2,000,000
b. 2nd District			2,000,000	2,000,000
14. Malabon/Navotas			2,000,000	2,000,000
15. Valenzuela City			4,000,000	4,000,000
a. 1st District			2,000,000	2,000,000
b. 2nd District			2,000,000	2,000,000
16. Pateros			2,000,000	2,000,000
c. Mitigating flooding at Buendia/South Superhighway Area and Vicinity			100,000,000	100,000,000
1. Proposed Improvement/Widening of the Makati Diversion Channel and Other Waterways in the Area (Construction of Pumping Station Revetment Walls, etc.)			100,000,000	100,000,000
Sub-Total, Locally Funded Project(s)			208,000,000	208,000,000
Total, Project(s)			208,000,000	208,000,000
TOTAL NEW APPROPRIATIONS	P	19,277,000	P	751,905,000
			P	208,000,000
			P	979,182,000

Special Provision(s)

1. Use of Fund. All income and revenues collected by the MMDA from all sources shall be used to cover all of its operating requirements. Any deficiency may be augmented from the subsidy provided in this Act.

2. Authority to Use Fines, Fees, Charges and Remittances. Pursuant to Section 10 of R.A. No. 7924, 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 remittance of its component LGUs, to implement such programs, projects and activities as may be approved by the MMDA Council in coordination with the representative of the legislative district concerned.

3. Release of Fund. The amount appropriated herein shall be released to the MMDA, subject to submission to the DBM of its detailed consolidated budget reflecting 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 during the year, and physical and financial plan as may be approved by the MMDA Council.

4. Reporting Requirement. The MMDA shall submit to DBM separate annual report of financial performance as compared with the approved budget, explaining performance in terms of work and financial results pursuant to E.O. No. 518, s. 1979 or post said report on its official website. The Chairman of MMDA shall be responsible for ensuring compliance with this requirement.

PROGRAMS AND ACTIVITIES

Current Operating Expenditures			
	Personal Services	Maintenance and other Operating Expenses	Capital Outlays
			Total
I. Operations			
a. Metro-wide Services as Stipulated under Section 3 of R.A. No. 7924: Solid Waste Disposal and Management	P	P 518,621,000	P 518,621,000
b. Metro-wide Services as Stipulated under Section 3 of R.A. No. 7924: Transport and Traffic Management		28,820,000	28,820,000
c. Operational Support, Maintenance, Repair and Rehabilitation of Flood Control and Drainage Systems, Structures and Related Facilities	19,277,000	204,464,000	223,741,000
	-----	-----	-----
Sub-Total, Operations	19,277,000	751,905,000	771,182,000
	-----	-----	-----
TOTAL PROGRAMS AND ACTIVITIES	P 19,277,000	P 751,905,000	P 771,182,000
	=====	=====	=====

E. PASIG RIVER REHABILITATION COMMISSION

For general administration and support, and operations, including locally-funded projects, as indicated hereunder...				P	157,083,000	

New Appropriations, by Program/Project						
=====						
	Current Operating Expenditures					
	Personal	Maintenance				
	Services	and other				
		Operating	Capital		Total	
		Expenses	Outlays			
A. PROGRAMS						
I. General Administration and Support						
a. General Administration and Support Services	P	7,256,000	P	9,649,000	P	16,905,000
		-----		-----		-----
Sub-Total, General Administation and Support		7,256,000		9,649,000		16,905,000
		-----		-----		-----
II. Operations						
a. Coordination, Integration, and Execution of All Programs Related to the Rehabilitation of the Pasig River				74,348,000		74,348,000
				-----		-----
Sub-Total, Operations				74,348,000		74,348,000
				-----		-----
Total, Programs		7,256,000		83,997,000		91,253,000
		-----		-----		-----
B. PROJECT(s)						
I. Locally-Funded Project(s)						
a. Rehabilitation and Development of Esteros Leading to Pasig River						
1. Removal of Informal Settlers (Culiat Creek)				2,424,000		2,424,000
2. Greening and Phytotechnology on Estero Easement (Culiat Creek)				1,201,000		1,201,000
3. Bioremediation Technology (Culiat Creek)				4,700,000		4,700,000
4. Dredging and Desilting Works (Culiat Creek)					8,617,000	8,617,000

5. Linear Park Development at Both Banks (Culiat Creek)			48,888,000	48,888,000
		-----	-----	-----
Sub-Total, Locally-Funded Project(s)		8,325,000	57,505,000	65,830,000
		-----	-----	-----
Total, Project(s)		8,325,000	57,505,000	65,830,000
		-----	-----	-----
TOTAL NEW APPROPRIATIONS	P 7,256,000	P 92,322,000	P 57,505,000	P 157,083,000
	=====	=====	=====	=====

Special Provision(s)

1. Appropriations for Programs and Specific Activities. The amounts appropriated herein for the programs of the agency shall be used specifically for the following activities in the indicated amounts and conditions:

PROGRAMS AND ACTIVITIES

	Current Operating Expenditures			
	Personal Services	Maintenance and other Operating Expenses	Capital Outlays	Total
I. General Administration and Support				
a. General Administration and Support Services	P 7,256,000	P 9,649,000		P 16,905,000
	-----	-----		-----
Sub-Total, General Administration and Support	7,256,000	9,649,000		16,905,000
	-----	-----		-----
II. Operations				
a. Coordination, Integration, and Execution of All Programs Related to the Rehabilitation of the Pasig River		74,348,000		74,348,000
		-----		-----
Sub-Total, Operations		74,348,000		74,348,000
		-----		-----
TOTAL PROGRAMS AND ACTIVITIES	P 7,256,000	P 83,997,000		P 91,253,000
	=====	=====		=====

GENERAL SUMMARY
ALLOCATIONS TO LOCAL GOVERNMENT UNITS

Current Operating Expenditures				
	Personal Services	Maintenance and other Operating Expenses	Capital Outlays	Total
A. Special Shares of Local Government Units in the Proceeds of National Taxes	P	P 11,871,126,000	P	P 11,871,126,000
B. Financial Subsidy to Local Government Units		200,000,000		200,000,000
C. Barangay Officials Death Benefits Fund		50,000,000		50,000,000
D. Metropolitan Manila Development Authority	19,277,000	751,905,000	208,000,000	979,182,000
E. Pasig River Rehabilitation Commission	7,256,000	92,322,000	57,505,000	157,083,000
	-----	-----	-----	-----
Total New Appropriations, Allocations to Local Government Units	P 26,533,000	P 12,965,353,000	P 265,505,000	P 13,257,391,000
	=====	=====	=====	=====