D. LOCAL GOVERNMENT SUPPORT FUND

For financial subsidy to local government units, as indicated	hereunder	***********		P 3,128,955,000		
New Appropriations, by Purpose						
	Current_Operat:	Current Operating Expenditures				
	Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	Total		
TOTAL NEW APPROPRIATIONS		P 3,128,955,000		P 3,128,955,000		
Wew Appropriations, by Central/Regional Allocation						
	Current Operati Personnel Services	ing Expenditures Maintenance and Other Operating Expenses	Capital Outlays	Total		
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 Wine 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 Mine 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-DSMD-MAPC JMC No. 4 dated Movember 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 (MGAs) in the same locality.

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

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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

Current Operating Expenditures

PROGRAMS		Personnel <u>Services</u>	Maintenance and Other Operating Expenses	Capital Outlays	Fotal
	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 A	APPROPRIATIONS		P 3,128,955,000		P 3,128,955,000
Нем Арргорі	riations, by Object of Expenditures				
(In Thousa	nd Pesos)				

Maintenance and Other Operating Expenses

Current Operating Expenditures

Financial Assistance/Subsidy 3,128,955

TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES 3,128,955

TOTAL NEW APPROPRIATIONS 3,128,955