

C. SPECIAL SHARES OF LOCAL GOVERNMENT UNITS IN THE PROCEEDS OF NATIONAL TAXES

Appropriations/Obligations

(In Thousand Pesos)

<u>Description</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
New General Appropriations	35,917,970	30,969,240	23,112,229
General Fund	35,917,970	30,969,240	23,112,229
Continuing Appropriations	22,291,333	31,417,105	
Unreleased Appropriation for MOOE			
R.A. No. 10651	22,291,333		
R.A. No. 10717		31,417,105	
Total Available Appropriations	58,209,303	62,386,345	23,112,229
Unused Appropriations	(42,969,738)	(31,417,105)	
Unreleased Appropriation	(42,969,738)	(31,417,105)	
TOTAL OBLIGATIONS	15,239,565	30,969,240	23,112,229
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EXPENDITURE PROGRAM
(in pesos)

<u>PURPOSE</u>	<u>2016 Actual</u>	<u>2017 Current</u>	<u>2018 Proposed</u>
TOTAL NEW APPROPRIATIONS	15,239,565,000	30,969,240,000	23,112,229,000
MOOE	15,239,565,000	30,969,240,000	23,112,229,000

EXPENDITURE PROGRAM BY CENTRAL / REGIONAL ALLOCATION, 2018
(in pesos)

REGION	PS	MOOE	CO	TOTAL
Regional Allocation		23,112,229,000		23,112,229,000
Nationwide		23,112,229,000		23,112,229,000
TOTAL AGENCY BUDGET		23,112,229,000		23,112,229,000

SPECIAL PROVISION(S)

1. Direct Release of all Local Government Unit Shares. The IRA and all LGU shares appropriated herein shall be released directly by the BTr to the beneficiary LGUs through authorized government servicing banks.

The Local Chief Executive shall submit to the DBM, the Speaker of the House of Representatives and the President of the Senate of the Philippines, the House Committee on Appropriations and the Senate Committee on Finance, either in printed form or by way of electronic document, quarterly reports on the utilization of the LGU shares. The Local Chief Executive and the LGU's web administrator or his/her equivalent shall be responsible for ensuring that said quarterly reports are likewise posted on their respective LGU website.
2. Internal Revenue Allotment of Local Government Units. In addition to the LGU shares appropriated herein, Five Hundred Twenty Two Billion Seven Hundred Forty Eight Million One Hundred Sixty Five Thousand Pesos (P522,748,165,000) is automatically appropriated for the LGU share in the national internal revenue taxes in accordance with Section 4 of R.A. No. 9358 and shall be allocated pursuant to Section 285 of R.A. No. 7160 and the General Provisions of this Act.
3. Shares in National Wealth. The amount of Three Billion Nine Hundred Eighty Three Million Eight Hundred Eighty Five Thousand Pesos (P3,983,885,000) 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, subject to the following:
 - (a) Allocation of shares shall be made pursuant to Section 292 of R.A. No. 7160; and
 - (b) Release of shares shall be based on the certification of actual collections by the revenue collecting agencies concerned and remittance to the BTr.
4. Shares in Excise Taxes from Locally Manufactured Virginia-Type Cigarettes. The amount of Twelve Billion Eight Hundred Eighty Seven Million Three Hundred Eighty Eight Thousand Pesos (P12,887,388,000) 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, subject to the following:
 - (a) Certification of acceptance by the National Tobacco Administration (NTA) on the volume of production, endorsed by the DA;
 - (b) Allocation made pursuant to Section 289 of R.A. No. 8424 and the guidelines issued by the DBM;
 - (c) Fifty percent (50%) of LGU shares shall be used for barangay economic development projects; and
 - (d) Release of shares shall be based on the certification of actual collections by the BIR and remittance to the BTr.
5. Shares in Excise Taxes from Burley and Native Tobacco Products. The amount of Two Billion Nine Hundred Twenty Six Million Three Hundred Eighty Five Thousand Pesos (P2,926,385,000) 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 subject to the following:
 - (a) Certification of acceptance by the NTA on the volume of production, endorsed by the DA;
 - (b) Allocation of shares shall be in accordance with R.A. No. 8240 as amended by R.A. No. 10351 and the guidelines to be issued by the DBM; and
 - (c) Release of shares shall be based on the certification of actual collections by the BIR and remittance to the BTr.
6. Shares in Incremental Collections from Value-Added Tax. The amount of Three Billion Two Hundred Eighty Eight Million One Hundred Eighty Eight Thousand Pesos (P3,288,188,000) appropriated herein for the LGU share in incremental collections from value-added tax (VAT) authorized under R.A. Nos. 7643 and 8424 shall be allocated in accordance with Section 150 of R.A. No. 7160, as implemented by DBM-DOF-DILG J.C. No. 1-02 dated February 6, 2002.

Release of said shares shall be based on the certification of actual collections by the BIR and remittance to the BTr.

- 7. Shares from Value-Added Tax in lieu of Franchise Tax. The amount of Two Million One Hundred Ninety Three Thousand Pesos (P2,193,000) appropriated herein for the LGU share from VAT in lieu of franchise tax authorized under R.A. Nos. 6631 and 6632, as amended, respectively, shall be allocated in accordance with DBM-DOF J.C. No. 2008-1 dated June 16, 2008.

Release of said shares shall be based on the certification of actual collections by the BIR and actual remittance to the BTr.

- 8. Shares in Gross Income Tax Paid by all Businesses and Enterprises within the Economic Zones. The amount of Twenty Four Million One Hundred Ninety Thousand Pesos (P24,190,000) 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 in accordance with the provisions of R.A. No. 7922.

Release of said shares shall be based on the certification of actual collections by the BIR and actual remittance to the BTr.

New Appropriations, by Purpose

		<u>Current Operating Expenditures</u>			
		<u>Personnel Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Capital Outlays</u>	<u>Total</u>
PROGRAMS					
4002000000000000	Allocation to Local Government Units		P 23,112,229,000		P 23,112,229,000
4002020000000000	Special Shares of LGUs in the Proceeds of National Taxes		23,112,229,000		23,112,229,000
400202000001000	Share in Tobacco Excise Tax Pursuant to R.A. No. 7171 (Virginia Tobacco)		12,887,388,000		12,887,388,000
400202000002000	Share in Tobacco Excise Tax Pursuant to R.A. No. 8240, as amended by R.A. No. 10351 (Burley and Native Tobacco)		2,926,385,000		2,926,385,000
400202000003000	Share in the Utilization and Development of National Wealth under R.A. Nos. 7160 and 9513		3,983,885,000		3,983,885,000
400202000004000	Share in the Gross Income Taxes paid by all Businesses and Enterprises within the ECOZONES pursuant to R.A. No. 7922		24,190,000		24,190,000
400202000005000	Share in Incremental Collections from Value Added Tax pursuant to R.A. Nos. 7643 and 8424		3,288,188,000		3,288,188,000
400202000006000	Share in Value Added Tax in lieu of Franchise Tax pursuant to R.A. No. 6632, as amended by R.A. No. 7953, and R.A. No. 6331, as amended by R.A. No 8407		2,193,000		2,193,000
Sub-total, PROGRAMS			23,112,229,000		23,112,229,000
TOTAL NEW APPROPRIATIONS			P 23,112,229,000 =====		P 23,112,229,000 =====

Obligations, by Object of Expenditures

CYs 2016-2018
(In Thousand Pesos)

	<u>2016</u>	<u>2017</u>	<u>2018</u>
Current Operating Expenditures			
Maintenance and Other Operating Expenses			
Financial Assistance/Subsidy	15,239,565	30,969,240	23,112,229
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	<u>15,239,565</u>	<u>30,969,240</u>	<u>23,112,229</u>
GRAND TOTAL	<u>15,239,565</u>	<u>30,969,240</u>	<u>23,112,229</u>