

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

Appropriations/Obligations

(In Thousand Pesos)

	(Cash-Based)		
<u>Description</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
New General Appropriations	<u>29,093,329</u>	<u>28,269,833</u>	<u>26,256,956</u>
General Fund	29,093,329	28,269,833	26,256,956
Continuing Appropriations	<u>6,266,375</u>	<u>3,078,055</u>	
Unreleased Appropriation for MOOE			
R.A. No. 11260	6,266,375		
R.A. No. 11465		3,078,055	
Budgetary Adjustment(s)	<u>(4,252,800)</u>		
Transfer(s) to:			
Overall Savings			
R.A. No. 11260	<u>(4,252,800)</u>		
Total Available Appropriations	31,106,904	31,347,888	26,256,956
Unused Appropriations	<u>(4,900,683)</u>	<u>(3,078,055)</u>	
Unreleased Appropriation	<u>(4,900,683)</u>	<u>(3,078,055)</u>	
TOTAL OBLIGATIONS	<u>26,206,221</u>	<u>28,269,833</u>	<u>26,256,956</u>
	=====	=====	=====

**EXPENDITURE PROGRAM
(in pesos)**

PURPOSE	(Cash-Based)		
	2020 Actual	2021 Current	2022 Proposed
TOTAL NEW APPROPRIATIONS	26,206,221,000	28,269,833,000	26,256,956,000
MOOE	26,206,221,000	28,269,833,000	26,256,956,000

**EXPENDITURE PROGRAM BY CENTRAL / REGIONAL ALLOCATION, 2022 (Cash-Based)
(in pesos)**

REGION	PS	MOOE	CO	TOTAL
Regional Allocation		26,256,956,000		26,256,956,000
Nationwide		26,256,956,000		26,256,956,000
TOTAL AGENCY BUDGET	=====	26,256,956,000 =====	=====	26,256,956,000 =====

SPECIAL PROVISION(S)

1. National Tax Allotment of Local Government Units. In addition to the LGU shares appropriated herein, Nine Hundred Fifty Nine Billion Forty One Million Two Hundred Fifty Thousand Pesos (P959,041,250,000) is automatically appropriated for the LGU share in the national 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.

2. Shares in National Wealth. The amount of Five Billion Six Hundred Thirty Nine Million Six Hundred Seven Thousand Pesos (P5,639,607,000) 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, including prior years, shall be subject to the following:

(a) Use - in accordance with Section 294 of R.A. No. 7160;

(b) Allocation - pursuant to Section 292 of R.A. No. 7160; and

(c) Release - upon certification of actual collections by the revenue collecting agencies concerned and remittance to the BTr.

3. Shares in Excise Taxes from Locally Manufactured Virginia-type Cigarettes. The amount of Fifteen Billion Ten Million Five Hundred Eighty Two Thousand Pesos (P15,010,582,000) is appropriated herein for the LGU share in excise taxes from locally manufactured Virginia-type cigarettes.

The allocation, release, and utilization of the herein LGU share in excise taxes from locally manufactured Virginia-type cigarettes shall be subject to the provisions of R.A. No. 11346, as implemented by DA-DBM-National Tobacco Administration (NTA) J.M.C. No. 2020-1 dated June 25, 2020, and other guidelines to be issued for the purpose.

4. Shares in Excise Taxes from Burley and Native Tobacco Products. The amount of Four Billion Pesos (P4,000,000,000) is appropriated herein for the LGU share in excise taxes from burley and native tobacco products.

The allocation, release, and utilization of the herein LGU share in excise taxes from burley and native tobacco products shall be subject to the provisions of R.A. No. 11346, as implemented by DA-DBM-NTA J.M.C. No. 2020-1 dated June 25, 2020, and other guidelines to be issued for the purpose.

5. Shares in Incremental Collections from Value-Added Tax. The amount of One Billion Six Hundred Two Million Sixteen Thousand Pesos (P1,602,016,000) appropriated herein for the LGU share in incremental collections from value-added tax authorized under R.A. Nos. 7643 and 8424 shall be subject to the following:

(a) Allocation - 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; and

(b) Release - upon certification of actual collections by the BIR and remittance to the BTr.

6. Shares in Gross Income Tax Paid by all Businesses and Enterprises within the Economic Zones. The amount of Four Million Seven Hundred Fifty One Thousand Pesos (P4,751,000) appropriated herein for the LGU share in the gross income tax paid by all businesses and enterprises located within the economic zones shall be subject to the following:

(a) Allocation - in accordance with the provisions of R.A. No. 7922; and

(b) Release - upon certification of actual collections by the BIR and actual remittance to the BTr.

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

The LGU shall submit quarterly reports on the utilization of the LGU shares through other electronic means and LGU's website.

The LGU shall send written notice when said reports have been submitted or posted on its website to the DBM, House of Representatives, Senate of the Philippines, House Committee on Appropriations, Senate Committee on Finance, and other offices where the submission of reports is required under existing laws, rules and regulations. The date of notice to said agencies shall be considered the date of compliance with this requirement.

New Appropriations, by Purpose (Cash-Based)

		Current Operating Expenditures			
		Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	Total
PROGRAMS					
400200000000000	Allocation to Local Government Units		P 26,256,956,000		P 26,256,956,000
400202000000000	Special Shares of LGUs in the Proceeds of National Taxes		26,256,956,000		26,256,956,000
400202000001000	Share in Tobacco Excise Tax Pursuant to R.A. No. 7171 (Virginia Tobacco)		15,010,582,000		15,010,582,000
400202000002000	Share in Tobacco Excise Tax Pursuant to R.A. No. 8240, as amended by R.A. No. 10351 (Burley and Native Tobacco)		4,000,000,000		4,000,000,000
400202000003000	Share in the Utilization and Development of National Wealth under R.A. No. 7160 and R.A. No. 9513		5,639,607,000		5,639,607,000
400202000004000	Share in the Gross Income Taxes paid by all Businesses and Enterprises within the ECOZONES pursuant to R.A. No. 7922		4,751,000		4,751,000
400202000005000	Share in Incremental Collections from Value Added Tax pursuant to R.A. Nos. 7643 and 8424		1,602,016,000		1,602,016,000
Sub-total, PROGRAMS			26,256,956,000		26,256,956,000
TOTAL NEW APPROPRIATIONS			P 26,256,956,000 =====		P 26,256,956,000 =====

Obligations, by Object of Expenditures

CYs 2020-2022
(In Thousand Pesos)

	(Cash-Based)
	2020	2021	2022
Current Operating Expenditures			
Maintenance and Other Operating Expenses			
Financial Assistance/Subsidy	26,206,221	28,269,833	26,256,956
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	26,206,221	28,269,833	26,256,956
GRAND TOTAL	26,206,221	28,269,833	26,256,956