

XLII. UNPROGRAMMED APPROPRIATIONS

Appropriations/Obligations

(In Thousand Pesos)

<u>Description</u>	<u>Cash-Based</u>		
	<u>2022</u>	<u>2023</u>	<u>2024</u>
New General Appropriations	183,841,619	807,162,480	281,908,056
General Fund	183,841,619	807,162,480	281,908,056
Budgetary Adjustment(s)	(183,841,619)		
Transfer(s) to:			
Unprogrammed Appropriation			
Support for Infrastructure Projects and Social Programs			
Department of Agriculture (DA)			
Office of the Secretary	(13,055,664)		
Department of Social Welfare and Development (DSWD)			
Office of the Secretary	(21,434,831)		
Department of Trade and Industry (DTI)			
Board of Investments	(292,556)		
Budgetary Support to Government Corporations (BSGC)			
National Power Corporation	(2,999,000)		
Department of Transportation (DOTr)			
Office of the Secretary	(100,000)		
Budgetary Support to Government-Owned and/or - Controlled Corporations			
Budgetary Support to Government Corporations (BSGC)			
National Food Authority	(2,204,142)		
Light Rail Transit Authority	(295,858)		
Support to Foreign-Assisted Projects			
Department of Agriculture (DA)			
Philippine Carabao Center	(454,530)		
Department of Health (DOH)			
Office of the Secretary	(2,680,059)		
Department of Public Works and Highways (DPWH)			
Office of the Secretary	(15,444,807)		
Budgetary Support to Government Corporations (BSGC)			
National Dairy Authority	(111,252)		
Department of Transportation (DOTr)			
Office of the Secretary	(81,783,686)		
For payment of Personnel Benefits			
Office of the President (OP)	(20,250)		
Department of Agrarian Reform (DAR)			
Office of the Secretary	(202,047)		
Department of Agriculture (DA)			
Office of the Secretary	(37,713)		
Agricultural Credit Policy Council	(249)		
Bureau of Fisheries and Aquatic Resources	(82,288)		
National Meat Inspection Service	(7,851)		
Philippine Carabao Center	(8,650)		
Philippine Center for Post-Harvest Development and Mechanization	(949)		
National Fisheries Research and Development Institute	(6,064)		
Department of Budget and Management (DBM)			
Office of the Secretary	(22,269)		
Government Procurement Policy Board-Technical Support Office	(7,147)		

Department of Education (DepEd)		
Office of the Secretary	(	32,163)
National Museum of the Philippines	(	2,046)
State Universities and Colleges (SUCs)		
Ilocos Sur Polytechnic State College	(	1,415)
Pangasinan State University	(	3,236)
Occidental Mindoro State College	(	17,567)
Camarines Sur Polytechnic Colleges	(	606)
Camiguin Polytechnic State College	(	1,267)
Agusan del Sur State College of Agriculture and Technology	(	1,504)
Caraga State University	(	9,900)
Mindanao State University	(	546)
Department of Environment and Natural Resources (DENR)		
Office of the Secretary	(	3,222)
Environmental Management Bureau	(	56,372)
Mines and Geosciences Bureau	(	58,025)
National Water Resources Board	(	3,498)
Department of Finance (DOF)		
Bureau of Customs	(	47,097)
Bureau of Local Government Finance	(	1,953)
Bureau of the Treasury	(	27,957)
National Tax Research Center	(	4,407)
Department of Foreign Affairs (DFA)		
Office of the Secretary	(	281,252)
Foreign Service Institute	(	2,138)
Department of Health (DOH)		
Office of the Secretary	(	1,377,228)
Department of the Interior and Local Government (DILG)		
Office of the Secretary	(	150,084)
Local Government Academy	(	209)
National Police Commission	(	19,842)
Philippine National Police	(	3,646,775)
National Commission on Muslim Filipinos (Office on Muslim Affairs)	(	34,733)
National Youth Commission	(	10,137)
Philippine Commission on Women (National Commission on the Role of Filipino Women)	(	1,865)
Department of Justice (DOJ)		
Office of the Secretary	(	461,833)
Land Registration Authority	(	31,252)
National Bureau of Investigation	(	65,295)
Office of the Solicitor General	(	48,363)
Parole and Probation Administration	(	3,879)
Presidential Commission on Good Government	(	2,252)
Public Attorney's Office	(	174,211)
Office for Alternative Dispute Resolution	(	2,276)
Department of Labor and Employment (DOLE)		
National Conciliation and Mediation Board	(	7,822)
National Labor Relations Commission	(	141,519)
Philippine Overseas Employment Administration	(	9,053)
Professional Regulation Commission	(	47,722)
Overseas Workers Welfare Administration	(	17,267)
Department of National Defense (DND)		
Office of the Secretary - Proper	(	13,316)
Office of Civil Defense	(	34,617)
Philippine Army (Land Forces )	(	484,992)
Philippine Air Force (Air Forces )	(	827,834)
Department of Public Works and Highways (DPWH)		
Office of the Secretary	(	819,346)
Department of Science and Technology (DOST)		
Office of the Secretary	(	12,688)
Philippine Nuclear Research Institute	(	10,038)
Science Education Institute	(	1,916)

Department of Social Welfare and Development (DSWD)		
Council for the Welfare of Children	(	4,423)
Inter-Country Adoption Board	(	630)
Juvenile Justice and Welfare Council	(	1,544)
Department of Tourism (DOT)		
National Parks Development Committee	(	1,916)
Department of Trade and Industry (DTI)		
Office of the Secretary	(	140,520)
Design Center of the Philippines	(	1,586)
Cooperative Development Authority	(	9,750)
Technical Education and Skills Development Authority	(	112,302)
National Economic and Development Authority (NEDA)		
Office of the Secretary	(	30,614)
Philippine National Volunteer Service Coordinating Agency	(	2,076)
Philippine Statistical Research and Training Institute (formerly Statistical Research and Training Center)	(	1,874)
Philippine Statistics Authority	(	104,888)
Presidential Communications Office (PCO)		
Presidential Communications Office (Proper)	(	10,550)
Presidential Broadcast Service-Bureau of Broadcast Services	(	18,135)
Philippine Information Agency	(	8,535)
Presidential Broadcast Staff (RTVM)	(	628)
Other Executive Offices (OEOs)		
Commission on Higher Education	(	2,021)
Dangerous Drugs Board	(	3,717)
Mindanao Development Authority	(	3,099)
Movie and Television Review and Classification Board	(	2,322)
National Commission for Culture and the Arts-Proper	(	265)
National Historical Commission of the Philippines	(	2,017)
National Library of the Philippines	(	6,202)
National Archives of the Philippines	(	1,793)
National Intelligence Coordinating Agency	(	39,860)
Philippine Drug Enforcement Agency	(	92,983)
Presidential Management Staff	(	10,072)
Anti-Red Tape Authority	(	25,218)
Philippine Space Agency	(	10,768)
Joint Legislative-Executive Councils (JLEC)		
Legislative-Executive Development Advisory Council	(	117)
Civil Service Commission (CSC)		
Civil Service Commission	(	35,555)
Commission on Audit (COA)	(	255,351)
Commission on Human Rights (CHR)		
Commission on Human Rights (CHR)	(	13,702)
Department of Information and Communications Technology (DICT)		
Office of the Secretary	(	207,811)
National Telecommunications Commission	(	5,433)
National Privacy Commission	(	2,625)
Department of Transportation (DOTr)		
Office of the Secretary	(	146,832)
Civil Aeronautics Board	(	9,206)
Maritime Industry Authority (MARINA)	(	34,803)
Office for Transportation Security	(	9,766)
Philippine Coast Guard	(	1,257,724)
Department of Human Settlements and Urban Development (DHSUD)		
Office of the Secretary	(	41,350)
Human Settlements Adjudication Commission	(	6,642)

Shares of LGUs in Excise Taxes from Locally Manufactured Virginia-Type Allocations to Local Government Units (ALGU) Special Shares of Local Government Units in the Proceeds of National Taxes	(2,544,071)	
Compensation and Other Benefits for COVID-19 Workers in Health Facilities Department of Health (DOH) Office of the Secretary	(17,877,027)	
Fuel Subsidy Program Department of Transportation (DOTr) Office of the Secretary	(1,400,000)	
Kapit Bisig Laban sa Kahirapan-Comprehensive and Integrated Delivery of Social Services Department of Social Welfare and Development (DSWD) Office of the Secretary	(2,894,323)	
Support to Parcelization of Lands for Individual Titling (SPLIT) Project Department of Agrarian Reform (DAR) Office of the Secretary	(2,182,576)	
Second Additional Financing for Philippine Rural Development Project Department of Agriculture (DA) Office of the Secretary	(4,000,000)	
Total Available Appropriations		807,162,480 281,908,056
Unused Appropriations		(807,162,480) (281,908,056)
Unreleased Appropriation		(807,162,480) (281,908,056)
TOTAL OBLIGATIONS		=====

**EXPENDITURE PROGRAM
(in pesos)**

PURPOSE	(Cash-Based)		
	2022 Actual	2023 Current	2024 Proposed
TOTAL NEW APPROPRIATIONS		<u>807,162,480,000</u>	<u>281,908,056,000</u>
PS		10,400,000,000	
MOOE		205,264,081,000	153,659,420,000
CO		591,498,399,000	128,248,636,000

Proposed New Appropriations Language

For fund requirements in accordance with the purposes indicated hereunder.....P 281,908,056,000
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SPECIAL PROVISION(S)

1. Availment of the Unprogrammed Appropriations. The amounts authorized herein for Purpose Nos. 1, 3-5, and 7-8, may be used when any of the following exists:
 - (a) Excess revenue collections in any one of the identified non-tax revenue sources from its corresponding revenue collection target, as reflected in the BESF;
 - (b) New revenue collections or those arising from new tax or non-tax sources which are not part of, nor included in, the original revenue sources reflected in the BESF; or
 - (c) Approved loans for foreign-assisted projects.

Release of funds shall be subject to the submission of a Special Budget pursuant to Section 35, Chapter 5, Book VI of E.O. No. 292, s. 1987 and the following: (i) for excess revenue collections, issuance of a certification that remitted collections to the BTr from a particular revenue source has exceeded the corresponding revenue collections target; or (ii) for new revenue collections, issuance of a certification that remitted collections identified were not part of, nor included in, the original revenue collection targets reflected.

In the case of approved loans for foreign-assisted projects, the issuance of SARO covering the loan proceeds shall be subject to submission by the agency concerned of a Special Budget, together with the physical and financial plan, project profile, and a copy of the perfected loan agreement, as approved in accordance with pertinent laws, rules, regulations, and guidelines issued thereon.

2. Strengthening Assistance for Government Infrastructure and Social Programs. The amount of Fifty Billion Thirty Three Million One Hundred Seventy Two Thousand Pesos (P50,033,172,000) appropriated herein chargeable against Purpose No. 1, shall be used in support for infrastructure projects and social programs.

Release of funds shall be subject to Special Provision No. 1 hereof and the guidelines issued by the agencies concerned.

3. Conversion of National Government Advances into Subsidy for Government-Owned or -Controlled Corporations. The amount of Ten Billion One Hundred Fifty Seven Million One Hundred Sixty Two Thousand Pesos (P10,157,162,000) used to cover the National Government advances for debt servicing of loan obligations of GOCCs and interest on the National Government advances, shall be converted into subsidy. Such conversion shall require the issuance of SARO for book entry purposes chargeable against Purpose No. 2.
4. Recording of Relent Loans to the Power Sector Assets and Liabilities Management Corporation. The appropriations authorized under Purpose No. 2 shall be used to record the proceeds of National Government loans in the amount of One Hundred Billion Pesos (P100,000,000,000) relent to the Power Sector Assets and Liabilities Management Corporation (PSALM). The issuance of SARO/s shall serve as the basis for recording PSALM's loans payable to the National Government.
5. Risk Management Program. The amount of One Billion Pesos (P1,000,000,000) chargeable against Purpose No. 4 shall be used for the government's Risk Management Program to cover commitments made by, and obligations of, the National Government in the agreements covering Public-Private Partnership (PPP) projects, subject to the following:

(a) Compliance with the conditions for the release of the Unprogrammed Appropriations under Special Provision No. 1 hereof;

(b) Approval of the PPP projects by the NEDA Board or the Investment Coordination Committee, in accordance with R.A. No. 6957, as amended by R.A. No. 7718. In case of obligations assumed by GOCCs, issuance or execution of a performance undertaking or other similar instrument by the agency concerned confirming that the National Government will assume said obligations in case of default by the GOCC; and

(c) Approval of the use of the Unprogrammed Appropriations by the DBCC upon recommendation by the head of the agency concerned and the DBCC-Technical Working Group on Contingent Liabilities.

Implementation of this provision shall be subject to guidelines that may be issued for the purpose.

6. Refund of the Service Development Fee for the Right to Develop the Nampeidai Property in Tokyo, Japan. The amount of Two Hundred Ten Million Five Hundred Seventy Nine Thousand Pesos (P210,579,000) chargeable against Purpose No. 5 shall be used exclusively for the Refund of the Service Development Fee on the right to develop the Nampeidai Property in Tokyo, Japan to Nagayama-Taisei Consortium (NTC), pursuant to the Notice of Termination dated June 11, 2009 issued by the Secretary of Finance cancelling the award to NTC on the right to develop the Nampeidai Property.

Release for the refund shall be subject to Special Provision No. 1 hereof, prior endorsement by the Secretary of Finance that the conditions, if any, for the refund have been complied with, and submission by the DOF of certification from the BTr that the amount corresponding to the Service Development Fee has actually been deposited with the National Treasury as income of the General Fund.

7. Prior Years' Local Government Unit Shares. The amount of Fourteen Million Six Hundred Twenty Three Thousand Pesos (P14,623,000) chargeable against Purpose No. 6 for prior years' LGU shares from Special Privilege Tax shall be released by the BTr to the beneficiary LGUs only through authorized government servicing banks upon certification of actual collections by the revenue collecting agency and actual remittance to the BTr.

The LGU shall submit quarterly reports on the utilization of the prior years' LGU shares, through other electronic means and the 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.

8. Public Health Emergency Benefits and Allowances for Health Care and Non-Health Care Workers. The amount of Two Billion Three Hundred Fifty One Million Eight Hundred Eighty Thousand Pesos (P2,351,880,000) appropriated herein chargeable against Purpose No. 7 shall be used to pay the COVID-19 allowance and compensation of eligible health care and non-health care workers, including arrears from July 1, 2021, in accordance with R.A. No. 11712.

Release of funds for the purpose shall be subject to Special Provision No. 1 hereof.

9. Comprehensive Automotive Resurgence Strategy (CARS) Program. The amount of Four Hundred Fifteen Million Four Hundred Fifty Eight Thousand Pesos (P415,458,000) appropriated under the Fiscal Support Arrearages for Comprehensive Automotive Resurgence Strategy (CARS) Program chargeable against Purpose No. 8, shall be used for payment of the issued tax payment certificates to registered and eligible participants pursuant to E.O. No. 182, s. 2015.

Release of funds for the purpose shall be subject to Special Provision No. 1 hereof.

10. Use of Excess Revenue from the Total Annual Tariff Revenue from Rice Importation. The amount under Purpose No. 1 may also be utilized for the authorized purpose/s provided under Section 13 of R.A. No. 11203 and Section 3 of R.A. No. 11598.

Release of funds shall be subject to collection of annual tariff revenue from rice importation of the preceding year in excess of Ten Billion Pesos (P10,000,000,000) pursuant to Section 13 of R.A. No. 11203, based on the certification of the BOC on the tariff revenue collection on rice importation. The Permanent Steering Committee shall submit to the Congressional Oversight Committee on Agricultural and Fisheries Modernization a yearly report on the usage of excess tariff collection, including their impact.

11. Amounts under the Unprogrammed Appropriations. The DBM is hereby authorized to approve the following:

(a) Modification of amounts within the authorized purposes; and

(b) Use of amounts under the Purposes of the Unprogrammed Appropriations, except the Budgetary Support to GOCCs and the Support to Foreign-Assisted Projects, as additional appropriations to cover deficiencies in the amounts authorized in any of the purposes under the Unprogrammed Appropriations.

The DBM shall post on its website the status of monthly releases charged against the Unprogrammed Appropriations.

12. Reportorial Requirement. The DBM shall submit to the Speaker of the House of Representatives, 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 releases from the Unprogrammed Appropriations.

New Appropriations, by Purpose (Cash-Based)

PURPOSE(S)	Current Operating Expenditures			Total
	Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	
Strengthening Assistance for Government Infrastructure and Social Programs		P 30,954,867,000	P 19,078,305,000	P 50,033,172,000
Budgetary Support to Government-Owned and/or - Controlled Corporations		110,157,162,000		110,157,162,000
Support to Foreign-Assisted Projects		8,554,851,000	109,170,331,000	117,725,182,000
Risk Management Program		1,000,000,000		1,000,000,000
Refund of the Service Development Fee for the Right to Develop the Nampeidai Property in Tokyo, Japan		210,579,000		210,579,000
Prior Years' LGU Shares		14,623,000		14,623,000
Public Health Emergency Benefits and Allowances for Health Care and Non-Healthcare Workers		2,351,880,000		2,351,880,000
Fiscal Support Arrearages for Comprehensive Automotive Resurgence Strategy (CARS) Program		415,458,000		415,458,000
Sub-total, Purpose(s)		153,659,420,000	128,248,636,000	281,908,056,000
TOTAL NEW APPROPRIATIONS		P153,659,420,000	P128,248,636,000	P281,908,056,000

Obligations, by Object of ExpendituresCYs 2022-2024
(In Thousand Pesos)

	(Cash-Based)		
	2022	2023	2024
Current Operating Expenditures			
Personnel Services			
Civilian Personnel			
Other Compensation for Specific Groups			
Lump-sum for Personnel Services		2,900,000	
Other Personnel Benefits		4,000,000	
Total Other Compensation for Specific Groups		6,900,000	
Other Benefits			
Retirement Gratuity		1,750,000	
Terminal Leave		1,750,000	
Total Other Benefits		3,500,000	
TOTAL PERSONNEL SERVICES		10,400,000	
Maintenance and Other Operating Expenses			
Travelling Expenses			304,327
Training and Scholarship Expenses		1,579,093	986,630
Supplies and Materials Expenses		25,700,000	207,381
Utility Expenses			2,143
Communication Expenses			54,704
Survey, Research, Exploration and Development Expenses			3,087,312
Professional Services		52,467,362	4,785,777
General Services			1,528
Repairs and Maintenance		14,310,491	40,537
Financial Assistance/Subsidy		96,737,383	121,403,641
Taxes, Insurance Premiums and Other Fees			403,390
Other Maintenance and Operating Expenses			
Advertising Expenses			126,867
Printing and Publication Expenses			1,996,048
Representation Expenses			53,494
Transportation and Delivery Expenses			480
Rent/Lease Expenses			12,725
Subscription Expenses			51,944
Donations		3,000,000	243,000
Other Maintenance and Operating Expenses		11,469,752	19,897,492
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES		205,264,081	153,659,420
TOTAL CURRENT OPERATING EXPENDITURES		215,664,081	153,659,420
Capital Outlays			
Investment Outlay		5,000,000	
Property, Plant and Equipment Outlay			
Land Outlay			2,000,000
Infrastructure Outlay		558,279,492	119,428,560
Buildings and Other Structures		3,760,000	4,534,891
Machinery and Equipment Outlay		22,410,317	1,780,349
Transportation Equipment Outlay		2,003,590	504,836
Intangible Assets Outlay		45,000	
TOTAL CAPITAL OUTLAYS		591,498,399	128,248,636
GRAND TOTAL		807,162,480	281,908,056

GENERAL SUMMARY (Cash-Based)
UNPROGRAMMED APPROPRIATIONS

	<u>Current Operating Expenditures</u>			<u>Total</u>
	<u>Personnel Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Capital Outlays</u>	
A. UNPROGRAMMED APPROPRIATIONS		P153,659,420,000	P128,248,636,000	P281,908,056,000
TOTAL NEW APPROPRIATIONS, UNPROGRAMMED APPROPRIATIONS		P153,659,420,000	P128,248,636,000	P281,908,056,000
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