

**D. LOCAL GOVERNMENT SUPPORT FUND**Appropriations/Obligations

(In Thousand Pesos)

	( Cash-Based )		
<u>Description</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
New General Appropriations	18,250,090	22,999,970	16,080,000
General Fund	18,250,090	22,999,970	16,080,000
Continuing Appropriations	2,328,346	2,548,581	
Unreleased Appropriation for MOOE			
R.A. No. 11936	2,328,346		
R.A. No. 11975		2,548,581	
Budgetary Adjustment(s)	4,682,873		
Release(s) from:			
National Disaster Risk Reduction and Management Fund (Calamity Fund)	345,164		
Pension and Gratuity Fund	17,709		
Unprogrammed Appropriations			
Support to the Barangay Development Program of the NTF-ELCAC	4,320,000		
Total Available Appropriations	25,261,309	25,548,551	16,080,000
Unused Appropriations	( 2,555,979 )	( 2,548,581 )	
Unreleased Appropriation	( 2,555,979 )	( 2,548,581 )	
TOTAL OBLIGATIONS	22,705,330	22,999,970	16,080,000
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**EXPENDITURE PROGRAM  
(in pesos)**

	( Cash-Based )		
<u>PURPOSE</u>	<u>2024 Actual</u>	<u>2025 Current</u>	<u>2026 Proposed</u>
TOTAL NEW APPROPRIATIONS	22,705,330,000	22,999,970,000	16,080,000,000
MOOE	22,705,330,000	22,999,970,000	16,080,000,000

**EXPENDITURE PROGRAM BY CENTRAL / REGIONAL ALLOCATION, 2026 ( Cash-Based )  
(in pesos)**

<u>REGION</u>	<u>PS</u>	<u>MOOE</u>	<u>CO</u>	<u>TOTAL</u>
Regional Allocation		16,080,000,000		16,080,000,000
Nationwide		16,080,000,000		16,080,000,000
TOTAL AGENCY BUDGET		16,080,000,000		16,080,000,000
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**SPECIAL PROVISION(S)**

1. Financial Assistance to Local Government Units. The amount of Five Billion Pesos (P5,000,000,000) appropriated herein shall be used for financial assistance to LGUs for the following projects:

(a) implementation of agriculture-related programs and projects, such as: (i) provision of agricultural support services, which include planting materials distribution system and operation of farm produce collection and buying stations; (ii) extension of on-site research services and facilities related to agriculture and fishery activities; (iii) construction, restoration, and improvement of infrastructure facilities, including farm-to-market roads, slaughterhouses, small water impounding projects, fish ports, and water supply systems; and (iv) provision of various production inputs for crops, livestock and poultry, and fisheries;

(b) implementation of programs, projects, and activities to support the cotton and textile industry and development of local arts and crafts;

(c) support to women-led social enterprises;

(d) implementation of programs, projects, and activities for the protection, preservation, and promotion of cultural heritage, including restoration, rehabilitation, repair, improvement, and/or maintenance of national heritage structures and sites;

(e) Information and Communications Technology systems and infrastructure development, such as, but not limited to, establishment of Integrated Business Permit and Licensing System, digitalization of payments for collections and disbursements, and purchase and installation of Closed-Circuit Television (CCTV) Surveillance System;

(f) construction, concreting, rehabilitation, repair, improvement, expansion, or upgrading of any of the following: (i) local roads or bridges; (ii) public markets; (iii) multi-purpose buildings; (iv) hospital buildings; (v) water supply and sanitation projects; (vi) evacuation centers; and (vii) public cemeteries;

(g) purchase of hospital or medical equipment;

(h) purchase of equipment to support evacuation and camp management operations;

(i) establishment of Materials Recovery Facility with sorting station, drop-off center, composting facility, and recycling facility;

(j) implementation of programs, projects, and activities for disaster response, rehabilitation, and recovery, which include procurement/acquisition of disaster equipment and vehicles for disaster response and rescue activities;

(k) adaptation and mitigation projects;

(l) purchase of ambulance, mobile medical vehicle with apparatus/equipment, trucks, including mini firetrucks, and multi-purpose vehicles;

(m) construction, supply, delivery, installation, and commissioning of electric vehicle charging stations (EVCS) from the DOE accredited EVCS providers; and

(n) assistance to indigent individuals or families in any of the following forms: (i) medical; (ii) funeral, which includes burial or cremation; (iii) transportation; (iv) food assistance; (v) educational assistance/scholarship; and (vi) purchase of construction or repair materials for houses destroyed during human-induced or natural calamities, upon endorsement by the local social welfare and development office or equivalent of partially/totally destroyed houses.

Disbursement and utilization by the LGUs shall be subject to the pertinent provisions of existing government procurement laws, applicable budgeting, accounting, and auditing rules and regulations, and such other guidelines to be issued for the purpose.

2. Support to the Barangay Development Program of the National Task Force to End Local Communist Armed Conflict. The amount of Eight Billion Eighty Million Pesos (P8,080,000,000) appropriated herein shall be used for the implementation of specific programs and projects of the National Task Force to End Local Communist Armed Conflict (NTF-ELCAC) for the Eight Hundred Eight (808) cleared barangays as certified by the NTF-ELCAC, listed in Volume III of this Act: Provided, That each cleared barangay shall be allocated with an amount to be used for the following projects: (i) farm-to-market road; (ii) school building; (iii) water and sanitation system; (iv) health stations; and (v) electrification.

The release of funds shall be subject to the guidelines to be issued by the DBM, in coordination with the NTF-ELCAC.

3. Green Green Green Program. The amount of One Billion Pesos (P1,000,000,000) appropriated herein shall be allocated to provinces, cities, and municipalities to fund the construction, rehabilitation, repair, or improvement of the following projects: (i) green open spaces such as public parks and plazas, nature and family/recreational parks, arboretum, botanical gardens and river esplanades; and (ii) infrastructure for active mobility such as (a) physically separated bicycle lanes; (b) bike racks; (c) elevated or at-grade pedestrian footpaths and walkways; (d) sports facilities; and (e) recreational trails.

Implementation of this provision shall be subject to the guidelines to be issued by the DBM.

4. Support and Assistance Fund to Participatory Budgeting. The amount of One Billion Pesos (P1,000,000,000) appropriated herein shall be used for the following activities identified through local participatory budgeting process: (i) construction, expansion, and upgrading of water supply system projects; and (ii) construction, improvement or enhancement, and rehabilitation of climate-smart evacuation centers.

Consistent with Sustainable Development Goal Nos. 6 and 13, the program shall contribute to ensuring access to safely managed and resilient water supply and sanitation services, and strengthening disaster resilience and accelerating climate action, respectively.

The fund shall be used to support eligible municipalities based on the following criteria:

(a) Accelerating the access to safely managed and resilient water supply and sanitation services of the identified lagging municipalities. These focus municipalities are determined based on the following criteria:

(i) Municipalities that belong to the low-income classes based on the applicable income classification of the DOF; and/or

(ii) With established municipality-managed water utility and project ready as validated by the DILG (with Municipal Water Supply Sanitation and Hygiene Master Plan duly endorsed by accredited Civil Society Organization (CSO) and adopted by the municipality, and with identified feasible water sources).

(b) Accelerating climate action and strengthening disaster resilience through climate-smart evacuation centers. The eligible municipalities will be determined based on the following criteria:

(i) Municipalities within the top eighteen (18) most at-risk provinces in the country as identified in the National Adaptation Plan of the Philippines 2023-2050;

(ii) Municipalities with no designated permanent evacuation centers based on submitted evacuation center inventory;

(iii) Two-thirds of the municipalities with highest poverty incidence; and

(iv) Construction of the said center is determined as priority of the municipality as reflected in their development plan in which CSO is actively involved in the prioritization process.

Implementation, monitoring and evaluation, and progress reporting of the program shall be subject to the guidelines to be issued by the DBM and the DILG.

Disbursement and utilization by the municipalities concerned shall be subject to the pertinent provisions of existing government procurement laws, applicable budgeting, accounting, and auditing rules and regulations, and such other guidelines to be issued for the purpose.

5. Growth Equity Fund. The amount of One Billion Pesos (P1,000,000,000) appropriated herein shall be used as financial assistance to assist low-income LGUs and those with fiscal gaps arising from the devolution, as well as to augment provincial resources for inter-municipal programs, projects, and activities, to gradually enable the full and efficient implementation of the functions and services of concerned LGUs as provided under Section 17 of R.A. No. 7160.

Release of funds shall be subject to the guidelines to be issued by the DBM, DOF, and DEPED.

#### New Appropriations, by Purpose ( Cash-Based )

		<u>Current Operating Expenditures</u>		
		<u>Personnel Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Capital Outlays</u>
				<u>Total</u>
<b>A.REGULAR PROGRAMS</b>				
400200000000000	Allocation to Local Government Units		P 16,080,000,000	P 16,080,000,000
400204000000000	Local Government Support Fund		16,080,000,000	16,080,000,000
400204000001000	Financial Assistance to Local Government Units		5,000,000,000	5,000,000,000

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400204000012000	Support to the Barangay Development Program of the National Task Force to End Local Communist Armed Conflict (NTF-ELCAC)	8,080,000,000	8,080,000,000
400204000014000	Growth Equity Fund	1,000,000,000	1,000,000,000
400204000016000	Green Green Green Program	1,000,000,000	1,000,000,000
400204000017000	Support and Assistance Fund to Participatory Budgeting	<u>1,000,000,000</u>	<u>1,000,000,000</u>
Sub-total, PROGRAMS		16,080,000,000	16,080,000,000
TOTAL NEW APPROPRIATIONS		P 16,080,000,000 =====	P 16,080,000,000 =====

Obligations, by Object of Expenditures

CYs 2024-2026  
(In Thousand Pesos)

	( Cash-Based )		
	2024	2025	2026
Current Operating Expenditures			
Maintenance and Other Operating Expenses			
Financial Assistance/Subsidy	22,705,330	22,999,970	16,080,000
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	<u>22,705,330</u>	<u>22,999,970</u>	<u>16,080,000</u>
GRAND TOTAL	<u>22,705,330</u>	<u>22,999,970</u>	<u>16,080,000</u>