

XXXIV. INTERNAL REVENUE ALLOTMENT

For apportionment of the share of local government units in the national taxes in accordance with the purpose indicated hereunder.....	internal revenue P18,078,114,000 -----
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New Appropriations, by Purpose
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	<u>Total</u>
A. Purpose	
1. Internal Revenue Allotment	P18,078,114,000 -----
Total New Appropriations, Internal Revenue Allotment	P18,078,114,000 =====

Special Provisions

1. **Release of Funds.** The amount herein appropriated, pursuant to Section 284 of R.A. No. 7160, The Local Government Code of 1991, shall be apportioned among the local government units in accordance with the formula provided under Sec. 285 of the Code and shall be released directly to the local government unit concerned without need of any further action and which shall not be subject to any lien or holdback that may be imposed by the national government for whatever purpose.
2. **Use of Funds.** The amount herein appropriated shall be used in accordance with the provisions of the Local Government Code including (1) construction/improvement, repair and maintenance of local roads; (2) concrete barangay roads/multi-purpose pavements construction and improvement program to be implemented in accordance with R. A 6763; (3) Personnel Economic Relief Allowance (PERA) in the amount of Five Hundred Pesos (P500.00) per month in accordance with the terms and conditions prescribed under this Act; (4) honoraria of barangay captains not exceeding One Thousand Pesos (P1,000.00) per month and of barangay councilors, treasurers and secretaries each not exceeding Six Hundred Pesos (P600.00) per month including One Thousand Pesos (P1,000.00) Christmas bonus for each barangay chairman, councilor, treasurer and secretary pursuant to R.A. No. 7160.
 PROVIDED, That each local government unit shall, in accordance with Sec. 287 of the Code, appropriate in its annual budget no less than twenty percent (20%) of its Internal Revenue Allotment for development projects.
3. **Augmentation of Appropriation.** The amount herein appropriated shall be augmented by Ten Billion Pesos (P10,000,000,000.00) representing the cost of transferred functions from the national government agencies including the cost of devolved personal services in accordance with Sec. 284 of the Local Government Code of 1991. The Department of Budget and Management shall, in coordination with the Oversight Committee created under Sec. 533 of the Code, issue rules and regulations to carry out the provision of this Section and shall cause the transfer of said amount from the respective budgets of the devolved agencies to the Internal Revenue Allotment to local government units.
4. **Automatic Appropriation.** The share of local government units from the utilization and development of the national wealth as provided in Sections 287 and 290 of R.A. No. 7160 is hereby automatically appropriated and shall be remitted in accordance with Section 286 of the said Act.

1142 GENERAL APPROPRIATIONS ACT, FY 1992

GENERAL SUMMARY
INTERNAL REVENUE ALLOTMENT

	<u>Total</u>
A. Internal Revenue Allotment	P18,078,114,000

Total New Appropriations, Internal Revenue Allotment	P18,078,114,000
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