

**XLII. UNPROGRAMMED APPROPRIATIONS**

For fund requirements in accordance with the purposes indicated hereunder.....P176,315,584,000  
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**New Appropriations, by Purpose**  
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Current Operating Expenditures

Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	Total
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<b>TOTAL NEW APPROPRIATIONS</b>	P 2,000,000,000	P122,199,037,000	P 52,116,547,000	P176,315,584,000
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**Special Provision(s)**

1. Availment of the Unprogrammed Appropriations. The amounts authorized herein for Purpose Nos. 1 - 2, 4 - 7, 9 - 11 and 13 - 24 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 Tables C.1 and C.4 of 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 Tables C.3 and C.4 of 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, issuance of SARO covering the loan proceeds shall be subject to submission by the agency concerned of request together with work and financial plan, project profile, and a copy of the perfected loan agreement.

2. Support for Infrastructure Projects and Social Programs. The amount of Nine Billion Eight Hundred Forty Million Six Hundred Seventy One Thousand Pesos (P9,840,671,000) 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. Armed Forces of the Philippines Modernization Program. The amount of Eleven Billion Pesos (P11,000,000,000) chargeable against Purpose No. 2 shall be used exclusively to support the funding requirements for the modernization projects under the AFP Modernization Program in accordance with R.A. No. 10349.

Releases for the AFP Modernization Program shall be subject to Special Provision No. 1 hereof and submission by the DND to DBM of the recommendation by the appropriate bids and awards committee for the award of contracts for the modernization projects.

4. Conversion of National Government Advances into Subsidy for Government-Owned or -Controlled Corporations. The amount of Seven Billion Four Hundred Sixty Four Million Eight Hundred Fifteen Thousand Pesos (P7,464,815,000) used to cover the National Government (NG) advances for debt servicing of loan obligations of GOCCs and interest on the NG advances, shall be converted into subsidy. Such conversion shall require the issuance of SARO for book entry purposes chargeable against Purpose No. 3.

5. Support to Foreign-Assisted Projects. The amount of Nine Billion Five Hundred Eleven Million One Hundred Ninety Six Thousand Pesos (P9,511,196,000) appropriated herein chargeable against Purpose No. 4 shall be used exclusively for the following programs and projects:

- (i) Support to Parcelization of Lands for Individual Titling (SPLIT) Project;
- (ii) Philippine Rural Development Project;
- (iii) Expansion of the Philippine Rural Development Project;
- (iv) Local Governance Reform Project;
- (v) Rural Agro-Enterprise Partnership for Inclusive Development (RAPID) Growth;
- (vi) Mindanao Railway Project;
- (vii) Subic-Clark Railway;
- (viii) New Cebu International Container Port Project;
- (ix) LRT Line 1 Cavite Extension Project;

- (x) Philippine National Railways South Long Haul Project;
- (xi) Cebu Bus Rapid Transit (BRT) Project;
- (xii) Metro Manila BRT Line 1 Project - Quezon Avenue;
- (xiii) Edsa Greenways Project;
- (xiv) Maritime Safety Capability Improvement Project;
- (xv) Capacity Building to Foster Competition Project;
- (xvi) Intensified Community-Based Dairy Enterprise Development;
- (xvii) Metro Manila Subway Project Phase 1;
- (xviii) North-South Commuter Railway System;
- (xix) Improving Growth Corridors in Mindanao Road Sector Project;
- (xx) Ambal-Simuay River and Rio Grande de Mindanao River Flood Control Projects; and
- (xxi) Infrastructure Preparation and Innovation Facility (IPIF), ADB Loan No. 3886-PHI.

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

(CONDITIONAL IMPLEMENTATION - President's Veto Message, December 28, 2020, Volume I-B, page 850-851, R.A. No. 11518)

6. **Risk Management Program.** The amount of One Billion Pesos (P1,000,000,000) chargeable against Purpose No. 5 shall be used for the government's Risk Management Program to cover commitments made by, and obligations of, the NG 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 NG 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.

7. **Payment of Arrears of the Land Transportation Office for Information Technology Services.** The amount of Two Billion Pesos (P2,000,000,000) appropriated herein chargeable against Purpose No. 6 shall be used to cover the payment of Land Transportation Office for information technology services.

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

8. **Refund of the Service Development Fee for the Right to Develop the Nampoedai Property in Tokyo, Japan.** The amount of Two Hundred Ten Million Five Hundred Seventy Nine Thousand Pesos (P210,579,000) chargeable against Purpose No. 7 shall be used exclusively for the Refund of the Service Development Fee on the right to develop the Nampoedai 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 Nampoedai 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.

9. **Prior Years' Local Government Unit Shares.** The amount of Fourteen Million Six Hundred Twenty Three Thousand Pesos (P14,623,000) chargeable against Purpose No. 8 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 the following:

- (a) LGU Reporting System (LGURS) or other electronic means for reports not covered by the LGURS; and
- (b) 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.

10. **COVID-19 Vaccines and Provision for Logistical Requirements.** The amount of Seventy Billion Pesos (P70,000,000,000) shall be used for the purchase of COVID-19 vaccines and for the logistical requirements of acquisition, delivery and storage of COVID-19 vaccines, as well as the conduct of a nationwide mass immunization program against the coronavirus disease, which is chargeable against Purpose No. 9.

Release of funds for the purpose shall be subject to Special Provision No. 1 hereof. The purchase of COVID-19 vaccines shall be given highest priority in the use of any excess collection on non-tax revenue sources.

11. **Health Facilities Enhancement Program.** The amount of Five Billion Five Hundred Eighteen Million Four Hundred Eleven Thousand Pesos (P5,518,411,000) chargeable against Purpose No. 10 shall be used for the construction, upgrading, expansion, rehabilitation and/or repair of, and land acquisition for, barangay health stations, rural health units, LGU hospitals, specialized hospitals, regional medical centers, dangerous drugs abuse treatment and rehabilitation centers and other health care facilities, with priority in the Universal Health Care sites and GIDAs.

Release of funds shall be subject to Special Provision No. 1 hereof. In addition, the release of funds shall be subject to the certification from the DOH Secretary attesting that the projects are part/consistent with the Philippine Health Facility Development Plan (2017-2022).

12. **Miscellaneous Personnel Benefits.** The amount of Two Billion Pesos (P2,000,000,000) appropriated herein chargeable against Purpose No. 11 shall be used to augment the funding requirements for the payment of personnel benefits, such as compensation adjustments, staffing modifications, and grant of performance-based bonus, under the Miscellaneous Personnel Benefits Fund.

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

13. **Prior Year's Bangsamoro Autonomous Region in Muslim Mindanao Shares.** The amount of Three Hundred Thirty Three Million Three Hundred Eighty Two Thousand Pesos (P333,382,000) appropriated herein chargeable against Purpose No. 12 for the FY 2019 shares of the BARMM, formerly Autonomous Region in Muslim Mindanao from the collection of taxes in the BARMM, shall be released directly by the BTr to the BARMM Government through an authorized government servicing bank upon certification of actual collections by the revenue collecting agency and actual remittance to the BTr.

The Bangsamoro Government shall post quarterly reports on the utilization of the FY 2019 shares of the BARMM, through the Bangsamoro Government's website.

The Bangsamoro Government shall send written notice when said reports have been 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.

14. **Basic Education Facilities.** The amount of Three Billion Eight Hundred Forty Nine Million Five Hundred Forty Thousand Pesos (P3,849,540,000) chargeable against Purpose No. 14 shall be used for the electrification of unenergized schools and modernization of electrical systems of on-grid schools. This shall include the upgrading of existing electrical power systems of existing buildings, purchase and installation of appropriate transformers, and/or purchase and installation of solar power systems, as may be necessary and appropriate in the use of renewable energy.

The DepEd shall prioritize the use of solar energy sources in providing electricity to off-grid and on-grid public schools. In addition, implementation of this program shall be in consultation with the DOE or DPMW.

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

15. **Government Assistance and Subsidies-Voucher Program for Private Senior High School (per Republic Act No. 10533).** The amount of Eleven Billion Five Hundred Thirty One Million Two Hundred Eighty Four Thousand Pesos (P11,531,284,000) appropriated herein chargeable against Purpose No. 15 shall be used for the implementation of the Senior High School (SHS) Voucher Program to enable qualified students, as determined by DepEd, to enroll in private secondary schools, private higher education institutions, and private technical vocational institutions authorized to offer the SHS Program.

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

16. **Last Mile Schools Program.** The amount of Six Billion Five Hundred Million Pesos (P6,500,000,000) appropriated herein chargeable against Purpose No. 16 shall be used for the construction, replacement, and completion of kindergarten, elementary and secondary school buildings and technical vocational laboratories in the Last Mile Schools, and the construction of water and sanitation facilities, and Administration and Climate Change Emergency Storage and Shelter (ACCESS) buildings.

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

17. **Flexible Learning Options.** The amount of Six Billion Pesos (P6,000,000,000) chargeable against Purpose No. 17 shall be used for the development, reproduction and delivery of learning resources for the implementation of the Basic Education-Learning Continuity Plan.

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

18. **Shares of Local Government Units in Excise Taxes from Locally Manufactured Virginia-Type Cigarettes.** In addition to the amount provided under the Allocations to LGUs in this Act, the amount of Two Billion Five Hundred Forty Four Million Seventy One Thousand Pesos (P2,544,071,000) chargeable against Purpose No. 18 shall be used for the LGU share in excise taxes from locally manufactured Virginia-type cigarettes, subject to the following:

(a) Use - Fifty percent (50%) for barangay economic development projects and the remaining amounts in accordance with Section 2 of R.A. No. 7171;

(b) Allocation - based on certification on volume of production and trade acceptances of tobacco-producing LGUs issued by the National Tobacco Administration (NTA) and endorsed by the DA, and consistent with Section 289 of R.A. No. 8424 and the guidelines to be issued by the DBM; and

(c) Release - upon certification of actual collections by the BIR and remittance to the BTr, and to Special Provision No. 1 hereof.

19. **Shares of LGUs in Excise Taxes from Burley and Native Tobacco Products.** In addition to the amount provided under the Allocations to LGUs in this Act, the amount of Nine Hundred Eighty Eight Million Eight Hundred Ninety Eight Thousand Pesos (P988,898,000) chargeable against Purpose No. 19 shall be used for the LGU share in excise taxes from Burley and Native tobacco products, subject to the following:

(a) Use - in accordance with Section 8 of R.A. No. 10351;

(b) Allocation - based on certification on volume of production and trade acceptances of tobacco-producing LGUs issued by the NTA and endorsed by the DA, and consistent with R.A. No. 8240, as amended by R.A. No. 10351, and the guidelines to be issued by the DBM; and

(c) Release - upon certification of actual collections by the BIR and remittance to the BTr, and to Special Provision No. 1 hereof.

20. **Right-Of-Way Acquisition.** The amount of Six Billion Pesos (P6,000,000,000) chargeable against Purpose No. 20 shall be used for the payment of Right-Of-Way expenses authorized under R.A. No. 10752, relative to the implementation of infrastructure projects of the DOTR and DPMW.

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

**21. National Identification System.** The amount of Two Billion Five Hundred Million Pesos (P2,500,000,000) chargeable against Purpose No. 22 shall be used exclusively to support the funding requirements for the establishment of a single identification system under R.A. No. 11055.

Releases for the Philippine Identification System shall be subject to Special Provision No. 1 hereof.  
(CONDITIONAL IMPLEMENTATION - President's Veto Message, December 28, 2020, Volume I-B, page 851, R.A. No. 11518)

**22. Use of Excess Tariff Collections from Rice Importation.** The excess of the Ten Billion Pesos (P10,000,000,000) collected by the Bureau of Customs for the year 2020 under the Rice Tariffication Law shall be released as cash assistance for rice farmers as compensation for the projected reduction or loss of farm income arising from the tariffication of quantitative import restrictions on rice. Priority shall be given to farmers who are farming one (1) hectare and below as registered in the Registry System for Basic Sectors in Agriculture: PROVIDED, That this amount is chargeable against Purpose No. 1.

(CONDITIONAL IMPLEMENTATION - President's Veto Message, December 28, 2020, Volume I-B, page 849, R.A. No. 11518)

**23. 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 submit to the Office of the President, either in printed form or by way of electronic document, monthly reports on income and expenditure.

**24. 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

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PURPOSE(S)	Current Operating Expenditures			
	Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	Total
1. Support for Infrastructure Projects and Social Programs	P	P 3,262,366,000	P 6,578,305,000	P 9,840,671,000
2. AFP Modernization Program			11,000,000,000	11,000,000,000
3. Budgetary Support to Government-Owned and/or -Controlled Corporations		7,464,815,000		7,464,815,000
4. Support to Foreign-Assisted Projects		2,940,905,000	6,570,291,000	9,511,196,000
5. Risk Management Program		1,000,000,000		1,000,000,000
6. Payment of Arrears of LTO-IT Service		2,000,000,000		2,000,000,000
7. Refund of the Service Development Fee for the Right to Develop the Nampaidai Property in Tokyo, Japan		210,579,000		210,579,000
8. Prior Years' LGU Shares		14,623,000		14,623,000
9. For the Purchase of COVID-19 Vaccines, Storage, Transportation and Distribution		68,000,000,000	2,000,000,000	70,000,000,000
10. Health Facilities Enhancement Program			5,518,411,000	5,518,411,000
11. For payment of Personnel Benefits	2,000,000,000			2,000,000,000
12. Prior Year's BARMN Shares		333,382,000		333,382,000
13. Social Protection Programs due to COVID-19 Pandemic		12,108,114,000		12,108,114,000



## GENERAL APPROPRIATIONS ACT, FY 2021

14. Basic Education Facilities			3,849,540,000	3,849,540,000
15. Government Assistance and Subsidies - Voucher Program for Private Senior High School (per RA No. 10533)	11,531,284,000			11,531,284,000
16. Last Mile Schools Program			6,500,000,000	6,500,000,000
17. Flexible Learning Options	6,000,000,000			6,000,000,000
18. Shares of Local Government Units in Excise Taxes from Locally Manufactured Virginia-Type Cigarettes	2,544,071,000			2,544,071,000
19. Shares of LGUs in Excise Taxes from Burley and Native Tobacco Products	988,898,000			988,898,000
20. Payment of Right-Of-Way			6,000,000,000	6,000,000,000
21. OPAPP - MILF Normalization Program for the Decommissioned Combatants	1,800,000,000			1,800,000,000
22. National ID System	2,000,000,000	500,000,000		2,500,000,000
23. For the repair/ rehabilitation/ reconstruction of FBI Main Research Center and Facilities			600,000,000	600,000,000
24. DepEd Computerization Program			3,000,000,000	3,000,000,000
Sub-total, Purpose(s)	2,000,000,000	122,199,037,000	52,116,547,000	176,315,584,000
TOTAL NEW APPROPRIATIONS	P 2,000,000,000	P122,199,037,000	P 52,116,547,000	P176,315,584,000

## New Appropriations, by Object of Expenditures

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(In Thousand Pesos)

## Current Operating Expenditures

## Personnel Services

## Civilian Personnel

## Other Compensation for Specific Groups

## Lump-sum for Personnel Services

2,000,000

## Total Other Compensation for Specific Groups

2,000,000

## Total Personnel Services

2,000,000

## Maintenance and Other Operating Expenses

## Training and Scholarship Expenses

132,619

## Supplies and Materials Expenses

60,400,000

## Professional Services

1,500,000

## Financial Assistance/Subsidy

36,396,487

Other Maintenance and Operating Expenses	
Printing and Publication Expenses	100,000
Transportation and Delivery Expenses	5,000,000
Other Maintenance and Operating Expenses	18,669,931
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Total Maintenance and Other Operating Expenses	122,199,037
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Total Current Operating Expenditures	124,199,037
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 Capital Outlays	
Investment Outlay	6,578,305
Property, Plant and Equipment Outlay	
Infrastructure Outlay	26,413,633
Buildings and Other Structures	12,618,411
Machinery and Equipment Outlay	5,500,000
Transportation Equipment Outlay	1,006,198
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Total Capital Outlays	52,116,547
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<b>TOTAL NEW APPROPRIATIONS</b>	<b>176,315,584</b>
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GENERAL APPROPRIATIONS ACT, FY 2021

**GENERAL SUMMARY**  
**UNPROGRAMMED APPROPRIATIONS**

Current Operating Expenditures

	<u>Personnel Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Capital Outlays</u>	<u>Total</u>
A. UNPROGRAMMED APPROPRIATIONS	P 2,000,000,000	P122,199,037,000	P 52,116,547,000	P176,315,584,000
TOTAL NEW APPROPRIATIONS, UNPROGRAMMED APPROPRIATIONS	P 2,000,000,000	P122,199,037,000	P 52,116,547,000	P176,315,584,000