

**XXXVII. ALLOCATIONS TO LOCAL GOVERNMENT UNITS****A. METROPOLITAN MANILA DEVELOPMENT AUTHORITY**

For subsidy requirements and operations, including locally-funded and foreign-assisted project(s), in accordance with the programs indicated hereunder ..... P 6,777,103,000

New Appropriations, by Programs/Projects

	<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>				
Operations	P <u>71,498,000</u>	P <u>2,628,703,000</u>		P <u>2,700,201,000</u>
METROPOLITAN MANILA SOLID WASTE MANAGEMENT PROGRAM		1,989,973,000		1,989,973,000
METROPOLITAN MANILA TRAFFIC MANAGEMENT PROGRAM		69,295,000		69,295,000
METROPOLITAN MANILA FLOOD CONTROL PROGRAM	<u>71,498,000</u>	<u>569,435,000</u>		<u>640,933,000</u>
Total, Regular Programs	<u>71,498,000</u>	<u>2,628,703,000</u>		<u>2,700,201,000</u>
<b>B. PROJECT(S)</b>				
Locally-Funded Project(s)		323,296,000	3,724,557,000	4,047,853,000
Foreign-Assisted Project(s)			<u>29,049,000</u>	<u>29,049,000</u>
Total, Projects		<u>323,296,000</u>	<u>3,753,606,000</u>	<u>4,076,902,000</u>
<b>TOTAL NEW APPROPRIATIONS</b>	P <u>71,498,000</u>	P <u>2,951,999,000</u>	P <u>3,753,606,000</u>	P <u>6,777,103,000</u>

**Special Provision(s)**

1. **Operating Requirements of the Metropolitan Manila Development Authority.** All income and revenues collected by the MMDA from all sources, including the national tax allotment and the mandatory remittances of component LGUs, shall be used to cover all of its operating requirements. The subsidy appropriated in this Act for MMDA shall be used only to augment any deficiency from its income and revenues to cover valid and authorized expenditures.

The MMDA shall submit to the DBM, not later than November 15 of the preceding year, its detailed and consolidated operating budget for the current fiscal year. The detailed and consolidated operating budget shall reflect the MMDA's income and revenues from all sources, including its national tax allotment and the mandatory remittances of component LGUs, as well as its projected expenditures, targeted program, activities, and projects.

The MMDA shall likewise submit to the DBM, 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, an annual report on financial and physical accomplishments. The Chairperson of MMDA and the Authority's web administrator or his/her equivalent shall be responsible for ensuring that said report shall likewise be posted on the MMDA's website.

2. **Implementation of Flood Control Projects.** In the implementation of flood control projects, the MMDA shall conform with the respective flood control master plans of local government units and the drainage master plan approved by the Metro Manila Council.

3. **Promotion of People Mobility.** The MMDA shall promote people mobility through road sharing projects and activities as well as the use of non-motorized modes of transportation. The amount appropriated herein for the Traffic Management Program shall be used to cover the funding requirements for the promotion of people mobility.

4. **Appropriations for Activities or Projects.** The amounts appropriated herein shall be used specifically for the following activities or projects in the indicated amounts and conditions:

New Appropriations, by Programs/Activities/Projects

	Current Operating Expenditures			Total
	Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	
<b>REGULAR PROGRAMS</b>				
Operations	P 71,498,000	P 2,628,703,000	P	P 2,700,201,000
<b>METROPOLITAN MANILA SOLID WASTE MANAGEMENT PROGRAM</b>		1,989,973,000		1,989,973,000
Solid Waste Disposal and Management of Designated Sanitary Landfill Facilities for the Payment of Disposal Fees		1,989,973,000		1,989,973,000
<b>METROPOLITAN MANILA TRAFFIC MANAGEMENT PROGRAM</b>		69,295,000		69,295,000
Operation and Maintenance of Various Transport Facilities and Infrastructures		69,295,000		69,295,000
<b>METROPOLITAN MANILA FLOOD CONTROL PROGRAM</b>	71,498,000	569,435,000		640,933,000
Flood Control and Management Personnel	71,498,000			71,498,000
Operation and Maintenance of Various Flood Control Structures, Facilities, Equipment and Waterways		569,435,000		569,435,000
Sub-total, Operations	71,498,000	2,628,703,000		2,700,201,000
Total, Regular Programs	71,498,000	2,628,703,000		2,700,201,000
<b>PROJECT(S)</b>				
Locally-Funded Project(s)				
MMDA Roadside Maintenance Program - Out-of-School Youth Towards Economic Recovery Program (OYSTERS)		180,574,000		180,574,000
Operation and Maintenance of the Traffic Discipline Office - Traffic Personnel		45,140,000		45,140,000
Operation of Pasig River Ferry Service		97,582,000		97,582,000
LED Solar-Powered Streetlights at various locations in Metro Manila (Package I)			872,280,000	872,280,000
Upgrading and Rehabilitation of Effective Flood Control Operation System (EFCOS) Existing Telemetry Sub-System Phase I			355,000,000	355,000,000
Upgrading and Rehabilitation of Effective Flood Control Operation System (EFCOS) Warning System			225,000,000	225,000,000

Improvement of Drainage System along Brgy. 90 and Vicinity, Tondo, District I, Manila	10,831,000	10,831,000
Improvement of Drainage System along Herbosa St. and Vicinity, Tondo, District I, Manila	10,831,000	10,831,000
Improvement of Drainage System along Moriones St. and Vicinity, Tondo, District I, Manila	10,831,000	10,831,000
Improvement of Estero de San Lazaro, Sta. Cruz (Phase III), District II, Manila	32,493,000	32,493,000
Drainage Improvement along Lope De Vega St. and Vicinity, Sta. Cruz, District III, Manila	15,000,000	15,000,000
Drainage Improvement along Felix Huertas St. and Vicinity, Sta. Cruz, District III, Manila	17,493,000	17,493,000
Drainage Improvement along M. Dela Fuente St., V.G. Cruz St. and Vicinity, Sampaloc, District IV, Manila	15,000,000	15,000,000
Drainage Improvement along Algeciras St. (Phase II) and Vicinity, Sampaloc, District IV, Manila	17,493,000	17,493,000
Improvement of Estero de Abad and Vicinity, Malate, District V, Manila	10,000,000	10,000,000
Improvement of Drainage System along Quirino Ave. Ext. and Vicinity, Paco, District V, Manila	7,493,000	7,493,000
Improvement of Drainage System along Escoda St. and Vicinity, Ermita, District V, Manila	15,000,000	15,000,000
Improvement of Estero de Concordia and Vicinity, District VI, Manila	10,000,000	10,000,000
Improvement of Estero de Santibañez and Vicinity, District VI, Manila	7,493,000	7,493,000
Improvement of Drainage System along Suter St. and Vicinity, Sta. Ana, District VI, Manila	15,000,000	15,000,000
Deepening of Catmon Retarding Pond, adjacent Governor Pascual Avenue, Brgy. Catmon, Malabon City	22,493,000	22,493,000
Improvement of Catmon-Niugan Creek and Vicinity (Phase III), Brgy. Niugan, Malabon City	10,000,000	10,000,000
Deepening of Navotas River, Brgy. NBBS Kaunlaran/ NBBS Dagat-Dagatan, adjacent Lapu-Lapu Bridge, Navotas City	22,493,000	22,493,000
Deepening of Navotas River, Brgy. Bangkulasi/ NBBS Dagat-Dagatan, Navotas City	10,000,000	10,000,000
Improvement along Susano Creek (Phase III), District I, Caloocan City	32,493,000	32,493,000

Drainage Improvement along Sabalo St. and Vicinity, District II, Caloocan City	17,493,000	17,493,000
Drainage Improvement along J.P. Rizal St. and Vicinity, District II, Caloocan City	15,000,000	15,000,000
Improvement along Marilao River, District III, Caloocan City	32,493,000	32,493,000
Deepening along Maysan Creek, District I, Valenzuela City	15,000,000	15,000,000
Improvement along Santolan River (Phase IV), District I, Valenzuela City	17,493,000	17,493,000
Drainage Improvement along Caridad St. and Vicinity, District II, Valenzuela City	17,501,000	17,501,000
Improvement along Tullahan River, District II, Valenzuela City	15,000,000	15,000,000
Drainage Improvement at Brgy. Lourdes, District I, Quezon City	15,000,000	15,000,000
Drainage Improvement at Brgy. Manresa, District I, Quezon City	10,000,000	10,000,000
Drainage Improvement at Brgy. Bahay Toro, District I, Quezon City	7,493,000	7,493,000
Drainage Improvement at Brgy. Commonwealth, District II, Quezon City	17,493,000	17,493,000
Drainage Improvement at Brgy. Batasan Hills, District II, Quezon City	15,000,000	15,000,000
Improvement of Tributary of Tullahan River, District V, Quezon City	10,000,000	10,000,000
Drainage Improvement at Brgy. Pasong Putik, District V, Quezon City	10,000,000	10,000,000
Drainage Improvement at Brgy. San Agustin, District V, Quezon City	7,493,000	7,493,000
Drainage Improvement at Brgy. Sta. Lucia, District V, Quezon City	5,000,000	5,000,000
Drainage Improvement at Brgy. Tandang Sora, District VI, Quezon City	17,493,000	17,493,000
Drainage Improvement at Brgy. Baesa, District VI, Quezon City	15,000,000	15,000,000
Drainage Improvement at Brgy. E. Rodriguez, District III, Quezon City	7,493,000	7,493,000

Drainage Improvement at Brgy. Socorro, District III, Quezon City	15,000,000	15,000,000
Drainage Improvement at Brgy. West Kamias, District III, Quezon City	10,000,000	10,000,000
Drainage Improvement at Brgy. San Isidro, District IV, Quezon City	7,493,000	7,493,000
Drainage Improvement at Brgy. Tatalon, District IV, Quezon City	15,000,000	15,000,000
Improvement of Lagarian Creek, District IV, Quezon City	10,000,000	10,000,000
Rehabilitation of Drainage System along Jupiter St. and Vicinity (Phase II), Brgy. Rosario, District II, Pasig City	17,493,000	17,493,000
Rehabilitation of Drainage System along Mercury St. and Vicinity (Phase II), Brgy. Rosario, District II, Pasig City	15,000,000	15,000,000
Construction of Lopez Jaena St. and Vicinity (Phase I), Drainage Outfall (RCBC) to Marikina River, Brgy. Jesus Dela Peña, District I, Marikina City	17,493,000	17,493,000
Drainage Improvement along Aquilina St. and Vicinity (Phase II), Brgy. Sto. Niño, District I, Marikina City	15,000,000	15,000,000
Rehabilitation of Drainage System along Kabayani Road, Brgy. Nangka and Vicinity, District II, Marikina City	17,493,000	17,493,000
Desilting and Drainage Improvement along Usiw-Bangkaan Creek (RCBC) and Vicinity, Brgy. Concepcion Uno, District II, Marikina City	15,000,000	15,000,000
Drainage Improvement along F. Ortigas St., Brgy. New Zaniga, Mandaluyong City	7,000,000	7,000,000
Improvement of Maytunas Creek, Brgy. Daang Bakal to Brgy. Bagong Silang, Mandaluyong City	15,000,000	15,000,000
Drainage Improvement along Star St. Interior and Vicinity, Brgy. Poblacion, Mandaluyong City	5,493,000	5,493,000
Desilting of Buayang Bato Creek, Brgy. Buayang Bato, Mandaluyong City	5,000,000	5,000,000
Drainage Improvement at D. Vicencio St. and Vicinity, Brgy. Sta. Lucia, San Juan City	7,493,000	7,493,000
Improvement of Ermitaño Creek, Brgy. Greenhills, San Juan City	15,000,000	15,000,000
Improvement of Maytunas Creek, Brgy. Maytunas to Brgy. Addition Hills, San Juan City	10,000,000	10,000,000
Improvement of Sapang Malaki Creek, Brgy. Ususan, District I, Taguig City	15,000,000	15,000,000

Improvement of Sto. Rosario River, Brgy. Sto. Rosario - Silangan, District I, Pateros	7,493,000	7,493,000
Drainage Improvement along C-5 East Service Road, Brgy. Pembo, District I, Taguig City	10,000,000	10,000,000
Reinforced Concrete Box Culvert along C-5 West Service Road, Brgy. Pinagsama, District II, Taguig City	10,000,000	10,000,000
Improvement of Maricaban Creek, Brgy. Western Bicutan, District II, Taguig City	15,000,000	15,000,000
Improvement of Pinagsama Drainage Main Manhole, Brgy. Pinagsama to Brgy. Ususan, District II, Taguig City	7,493,000	7,493,000
Improvement along Estero Tripa de Gallina, Pasay City	15,000,000	15,000,000
Deepening of Retarding Pond at the back of Tripa Pumping Station, Pasay City	10,000,000	10,000,000
Deepening of Estero Tripa de Gallina from Tramo Retarding Pond to EDSA, Pasay City	7,493,000	7,493,000
Deepening of Estero Tripa de Gallina, District I, Makati City	15,000,000	15,000,000
Deepening of Bangkal Creek, District I, Makati City	2,493,000	2,493,000
Deepening of Sta. Clara Creek, District I, Makati City	5,000,000	5,000,000
Deepening of Makati Pumping Station Retarding Pond, District I, Makati City	10,000,000	10,000,000
Deepening along Makati - Pateros River, District II, Makati City	27,493,000	27,493,000
Deepening of Pinos Canal and Declogging of Drainage Laterals within the Vicinity, District II, Makati City	5,000,000	5,000,000
Deepening along San Dionisio - Kay Boboy River, Brgy. San Dionisio, District I, Parañaque City	12,493,000	12,493,000
Deepening along Villanueva Creek, Brgy. San Isidro, District I, Parañaque City	15,000,000	15,000,000
Deepening along Coastal Open Canal, Brgy. Dongalo, District I, Parañaque City	5,000,000	5,000,000
Deepening and Improvement along Sapang Buwaya Creek and Tributaries, Brgy. San Antonio, District II, Parañaque City	7,493,000	7,493,000
Deepening and Improvement along Moonwalk - Merville Creek, Brgy. Merville and Brgy. Moonwalk, District II, Parañaque City	15,000,000	15,000,000

GENERAL APPROPRIATIONS ACT, FY 2026

Deepening and Improvement along Paete Creek, Brgy. Don Bosco, District II, Parañaque City		10,000,000	10,000,000
Deepening along Tuntong Creek, Mannuyo Dos, Las Piñas City		9,493,000	9,493,000
Deepening and Improvement along Naga Creek at Doña Manuela Phase IV-D, Brgy. Pamplona Tres, Las Piñas City		8,000,000	8,000,000
Deepening along Zapote River, Brgy. Pulang Lupa Uno, Las Piñas City		15,000,000	15,000,000
Deepening and Improvement along Magdaong River, Boundary of Brgy. Tunasan and Brgy. Poblacion, Muntinlupa City		15,000,000	15,000,000
Deepening and Improvement along Mangangate River, Brgy. Cupang, Muntinlupa City		10,000,000	10,000,000
Drainage Improvement at Hillview Subdivision, Brgy. Putatan, Muntinlupa City		7,493,000	7,493,000
Improvement and Rehabilitation along Pasig River		300,000,000	300,000,000
Rehabilitation and Operations/Maintenance of Sunog Apog Pumping Station		200,000,000	200,000,000
Improvement and Operations/Maintenance of Manila Bay Pumping Stations		200,000,000	200,000,000
Drainage Improvement along Marcos Highway, Pasig-Marikina-Cainta Section		500,000,000	500,000,000
Sub-total, Locally-Funded Project(s)		<u>323,296,000</u>	<u>3,724,557,000</u>
Foreign-Assisted Project(s)			
Metro Manila Flood Management Project Phase 1 Component 2 Minimizing Solid Waste in Waterways and Component 4 Project Management and Coordination IBRD Loan No. 8784-PH and AIIB Loan No. 000023-1-PH		29,049,000	29,049,000
Loan Proceeds		29,049,000	29,049,000
Sub-total, Foreign-Assisted Project(s)		<u>29,049,000</u>	<u>29,049,000</u>
Total, Project(s)		<u>323,296,000</u>	<u>3,753,606,000</u>
<b>TOTAL NEW APPROPRIATIONS</b>	<b>P</b>	<b><u>71,498,000</u></b>	<b><u>2,951,999,000</u></b>
		<b><u>3,753,606,000</u></b>	<b><u>6,777,103,000</u></b>

New Appropriations, by Object of Expenditures  
(In Thousand Pesos)

Current Operating Expenditures

<b>Personnel Services</b>	
<b>Civilian Personnel</b>	
<b>Permanent Positions</b>	
Basic Salary	55,338
<b>Total Permanent Positions</b>	<u>55,338</u>
<b>Other Compensation Common to All</b>	
Personnel Economic Relief Allowance	2,760
Representation Allowance	144
Transportation Allowance	144
Clothing and Uniform Allowance	805
Mid-Year Bonus - Civilian	4,612
Year End Bonus	4,612
Cash Gift	575
Productivity Enhancement Incentive	575
Step Increment	138
<b>Total Other Compensation Common to All</b>	<u>14,365</u>
<b>Other Benefits</b>	
PAG-IBIG Contributions	276
PhilHealth Contributions	1,381
Employees Compensation Insurance Premiums	138
<b>Total Other Benefits</b>	<u>1,795</u>
<b>Total Personnel Services</b>	<u>71,498</u>
<b>Maintenance and Other Operating Expenses</b>	
Supplies and Materials Expenses	195,713
Utility Expenses	135,950
Communication Expenses	1,150
Professional Services	382,510
General Services	2,092,285
Repairs and Maintenance	137,831
Taxes, Insurance Premiums and Other Fees	5,800
Other Maintenance and Operating Expenses	
Advertising Expenses	60
Representation Expenses	300
Litigation/Acquired Assets Expenses	300
Other Maintenance and Operating Expenses	100
<b>Total Maintenance and Other Operating Expenses</b>	<u>2,951,999</u>
<b>Total Current Operating Expenditures</b>	<u>3,023,497</u>
<b>Capital Outlays</b>	
Property, Plant and Equipment Outlay	
Infrastructure Outlay	3,173,606

Machinery and Equipment Outlay	580,000
Total Capital Outlays	3,753,606
<b>TOTAL NEW APPROPRIATIONS</b>	<b>6,777,103</b>

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

For apportionment of the shares of local government units in the proceeds of other national taxes in accordance with the purposes as indicated hereunder . . . . . P 31,724,961,000

New Appropriations, by Purpose

	Current Operating Expenditures			Total
	Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	
TOTAL NEW APPROPRIATIONS	P	31,724,961,000	P	31,724,961,000

**Special Provision(s)**

1. **National Tax Allotment of Local Government Units.** In addition to the LGU shares appropriated herein, One Trillion One Hundred Ninety Billion Five Hundred Nine Million Six Hundred Seventy Two Thousand Pesos (P1,190,509,672,000) 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, as amended by R.A. No. 11683, and Section 102 of the General Provisions of this Act.

2. **Shares in National Wealth.** The amount of Eight Billion Eight Hundred Four Million Seventy Six Thousand Pesos (P8,804,076,000) 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 Seventeen Billion Pesos (P17,000,000,000) 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 Nine Hundred Sixteen Million Fifty Two Thousand Pesos (P1,916,052,000) appropriated herein for the LGU share in incremental collections from value-added tax authorized under R.A. No. 7643, R.A. No. 8424, and R.A. No. 9337 shall be subject to the following:

- (a) Use - fifty percent (50%) of the LGU's share shall be used exclusively for the purposes specified under Section 21 (D) of R.A. No. 9337, while the remaining 50% shall be subject to Section 308 of R.A. No. 7160;
- (b) 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
- (c) 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 Eight Hundred Thirty Three Thousand Pesos (P4,833,000) 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 electronic means and post the required reports on the LGU's website.

The LGU shall send written notice when said reports have been submitted and 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

	<u>Current Operating Expenditures</u>			
	<u>Personnel Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Capital Outlays</u>	<u>Total</u>
<b>PURPOSE(S)</b>				
Special Shares of LGUs in the Proceeds of National Taxes	P	<u>31,724,961,000</u>		P <u>31,724,961,000</u>
Share in Tobacco Excise Tax Pursuant to R.A. No. 7171 (Virginia Tobacco)		17,000,000,000		17,000,000,000
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
Share in the Utilization and Development of National Wealth under R.A. No. 7160 and R.A. No. 9513		8,804,076,000		8,804,076,000
Share in the Gross Income Taxes paid by all Businesses and Enterprises within the ECOZONES pursuant to R.A. No. 7922		4,833,000		4,833,000
Share in Incremental Collections from Value Added Tax pursuant to R.A. Nos. 7643 and 8424		<u>1,916,052,000</u>		<u>1,916,052,000</u>
<b>TOTAL NEW APPROPRIATIONS</b>	P	<u><u>31,724,961,000</u></u>		P <u><u>31,724,961,000</u></u>

New Appropriations, by Object of Expenditures

(In Thousand Pesos)

Current Operating Expenditures

Maintenance and Other Operating Expenses		
Financial Assistance/Subsidy		<u>31,724,961</u>
Total Maintenance and Other Operating Expenses		<u>31,724,961</u>
<b>TOTAL NEW APPROPRIATIONS</b>		<u><u>31,724,961</u></u>

**C. LOCAL GOVERNMENT SUPPORT FUND**

For financial subsidy to local government units, as indicated hereunder . . . . . P 57,872,578,000

New Appropriations, by Purpose

	Current Operating Expenditures			
	Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	Total
TOTAL NEW APPROPRIATIONS		P <u>57,872,578,000</u>		P <u>57,872,578,000</u>

**Special Provision(s)**

1. **Financial Assistance to Local Government Units.** The amount of Thirty Seven Billion Four Hundred Ninety Two Million Five Hundred Seventy Eight Thousand Pesos (P37,492,578,000) appropriated herein shall be used for financial assistance to all 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) support to micro, small, and medium enterprises (MSMEs);

(e) 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;

(f) 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;

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

(h) purchase of medical or hospital equipment;

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

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

(k) 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;

(l) adaptation and mitigation projects;

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

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

(o) conversion of day care centers to child development center standards by fourth and fifth class municipalities;

(p) support for the initial creation by LGUs of plantilla positions for child development workers with at least a salary grade 8 level for the fourth and fifth class municipalities, subject to the professional requirements under R.A. No. 12199, existing civil service laws, rules, and regulations, and the DBM issuances on organization, staffing, position classification, and compensation. The DBM and DILG, in coordination with the ECCD Council, shall issue the guidelines to ensure that LGUs can fund on a sustainable basis the requirements therefor;

(q) assistance to indigent individuals or families in any of the following forms: (i) medical/health related programs; (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; and

(r) flagship infrastructure projects with counterpart funding from the LGUs.

The allocation of the financial assistance to LGUs shall be based on criteria to be developed by the DBM, in coordination with the other relevant agencies, taking into consideration LGUs' adherence to established governance standards; financial management, fiscal transparency and absorptive capacity; service delivery; economic development; environmental management; public safety; and citizens' engagement.

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 by the DBM in coordination with the relevant agencies.

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 I-B 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 DBM shall ensure that funds are released in the first quarter of the fiscal year, provided that the concerned LGUs have completed all the necessary documentary requirements for project implementation. Duly accredited civil society organizations are encouraged to actively participate in the implementation by way of: (i) serving as observer in the procurement process; (ii) municipal development council project monitoring; and (iii) third party monitoring and evaluation. Citizens are also encouraged to provide feedback on the implementation of projects.

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

**3. 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.

**4. Growth Equity Fund.** The amount of Eleven Billion Three Hundred Million Pesos (P11,300,000,000) appropriated herein shall be used as financial assistance to assist poor, disadvantaged, lagging, and low-income LGUs, and those with fiscal gaps arising from the devolution, or to augment provincial resources for inter-municipal programs and projects, in order to gradually enable the full and efficient implementation of the functions, services and facilities devolved to the LGUs concerned in accordance with Section 17 of R.A. No. 7160 and other pertinent laws, as well as E.O. No. 138, s. 2021, as amended by E.O. No. 103, s. 2025.

Release of funds shall be subject to the guidelines to be issued by the DBM, in coordination with the DILG, DOF, DEPDev, and other relevant agencies.

**5. Use of Local Government Support Fund.** The amounts appropriated for the Local Government Support Fund (LGSF) shall be used exclusively in accordance with the purposes specified under the relevant special provisions in this Act.

In no case shall the LGSF be used for the following: (i) programs, projects, and activities of the beneficiary LGUs, such as construction of waiting sheds, purchase of road studs, attendance to study tours or seminars, conduct of capacity building activities, implementation of flood control projects, and for those projects already fully covered by other sources of funds; (ii) administrative expenses; and (iii) payment of personnel services expenses, such as salaries, honoraria, allowances, and bonuses, except as otherwise provided herein.

New Appropriations, by Purpose

PURPOSE(S)	Current Operating Expenditures			Total
	Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	
Local Government Support Fund	P	57,872,578,000		P 57,872,578,000
Financial Assistance to Local Government Units		37,492,578,000		37,492,578,000
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
Growth Equity Fund		11,300,000,000		11,300,000,000
Support and Assistance Fund to Participatory Budgeting		1,000,000,000		1,000,000,000
<b>TOTAL NEW APPROPRIATIONS</b>	<b>P</b>	<b>57,872,578,000</b>		<b>P 57,872,578,000</b>

**New Appropriations, by Object of Expenditures**  
(In Thousand Pesos)

Current Operating Expenditures

Maintenance and Other Operating Expenses

Financial Assistance/Subsidy	57,872,578
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Total Maintenance and Other Operating Expenses	57,872,578
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TOTAL NEW APPROPRIATIONS	57,872,578
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**D. SPECIAL SHARES OF LOCAL GOVERNMENT UNITS IN THE PROCEEDS OF FIRE CODE FEES**

For the operation and maintenance of local fire stations, as indicated hereunder . . . . .	P 1,405,731,000
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**New Appropriations, by Purpose**

	Current Operating Expenditures				
		Maintenance and Other Operating Expenses	Capital Outlays		Total
	Personnel Services	Expenses	Capital Outlays		Total
TOTAL NEW APPROPRIATIONS	P 1,405,731,000			P 1,405,731,000	

**Special Provision(s)**

1. **Use and Release of Local Government Unit Shares in the Fire Code Fees.** The amount of One Billion Four Hundred Five Million Seven Hundred Thirty One Thousand Pesos (P1,405,731,000) appropriated herein for the LGU shares in the taxes, fees, and fines collected by the Bureau of Fire Protection pursuant to R.A. No. 9514 shall be used by the LGUs in accordance with the purposes under Section 8 of R.A. No. 11589. The amounts shall be released in accordance with DOF-DBM-DILG J.C. No. 2015-1 dated February 12, 2015, as amended by DBM-DILG-DOF J.C. No. 1 dated April 17, 2023.

**New Appropriations, by Purpose**

	Current Operating Expenditures				
		Maintenance and Other Operating Expenses	Capital Outlays		Total
	Personnel Services	Expenses	Capital Outlays		Total
<b>PURPOSE(S)</b>					
Special Shares of LGUs in the Proceeds of Fire Code Fees	P 1,405,731,000			P 1,405,731,000	
Share in Fire Code Fees pursuant to R.A. No. 9514 (Revised Fire Code)		1,405,731,000		1,405,731,000	
TOTAL NEW APPROPRIATIONS	P 1,405,731,000			P 1,405,731,000	

**New Appropriations, by Object of Expenditures**  
(In Thousand Pesos)

Current Operating Expenditures

Maintenance and Other Operating Expenses	
Financial Assistance/Subsidy	1,405,731
Total Maintenance and Other Operating Expenses	<u>1,405,731</u>
<b>TOTAL NEW APPROPRIATIONS</b>	<b><u>1,405,731</u></b>

**E. BANGSAMORO AUTONOMOUS REGION IN MUSLIM MINDANAO**

For financial subsidy to local government units, as indicated hereunder . . . . . P 10,590,087,000

New Appropriations, by Purpose

	<u>Current Operating Expenditures</u>			<u>Total</u>
	<u>Personnel Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Capital Outlays</u>	
<b>TOTAL NEW APPROPRIATIONS</b>	<b>P <u>10,590,087,000</u></b>			<b>P <u>10,590,087,000</u></b>

**Special Provision(s)**

1. **Annual Block Grant.** In addition to the BARMM shares appropriated herein, the amount of Ninety Three Billion Nine Hundred Eighty Two Million Three Hundred Ninety Eight Thousand Pesos (P93,982,398,000) is automatically appropriated for the share of the BARMM in the national internal revenue tax collections of the BIR and the collections of the BOC, in accordance with Sections 15 to 18, Article XII of R.A. No. 11054.

2. **Special Development Fund.** The amount of Five Billion Pesos (P5,000,000,000) is appropriated for the rebuilding, rehabilitation, and development of the conflict-affected communities in the BARMM in accordance with Section 2, Article XIV of R.A. No. 11054.

Release of funds shall be subject to submission of the Bangsamoro Development Plan (BDP) adopted by the Bangsamoro Government, and the utilization thereof shall be in accordance with the BDP, as provided in Section 6, Article XIII of R.A. No. 11054.

3. **Share in Taxes, Fees, and Charges Collected in the Bangsamoro Autonomous Region.** The amount of Five Billion Five Hundred Ninety Million Eighty Seven Thousand Pesos (P5,590,087,000) appropriated herein for the shares of the BARMM in taxes, fees, and charges under Section 10, Article XII of R.A. No. 11054 shall be subject to the following:

- (a) Allocation - in accordance with Section 10 (a) and (b), Article XII of R.A. No. 11054, which state that twenty five percent (25%) shall pertain to the National Government share and seventy five percent (75%) shall be the share of the Bangsamoro Government, inclusive of the shares of the constituent LGUs: *Provided*, That for the first ten (10) years from the effectivity of the said law, the twenty five percent (25%) share of the National Government shall accrue to the Bangsamoro Government; and
- (b) Release - upon certification of actual collections by the revenue collecting agencies concerned and remittance to the BTr.

4. **Direct Release to Bangsamoro Autonomous Region in Muslim Mindanao.** The amounts under Special Provisions Nos. 1, 2, and 3 shall be released directly by the BTr to the Bangsamoro Government through an authorized government servicing bank, subject to cash programming by the National Government.

The Bangsamoro Government shall submit quarterly reports on the utilization of its shares to the COA through electronic means and post the required reports on the BARMM's website.

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

Failure or refusal of the responsible officials or employees to submit and post the required reports without any justifiable cause may be a ground for administrative disciplinary action, subject to the pertinent provisions under the Bangsamoro Civil Service Code.

New Appropriations, by Purpose

	<u>Current Operating Expenditures</u>			<u>Total</u>
	<u>Personnel Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Capital Outlays</u>	

**PURPOSE(S)**

Bangsamoro Autonomous Region in Muslim Mindanao	P <u>10,590,087,000</u>	P <u>10,590,087,000</u>
Special Development Fund	5,000,000,000	5,000,000,000
Share in National Taxes	<u>5,590,087,000</u>	<u>5,590,087,000</u>
<b>TOTAL NEW APPROPRIATIONS</b>	P <u><u>10,590,087,000</u></u>	P <u><u>10,590,087,000</u></u>

New Appropriations, by Object of Expenditures  
(In Thousand Pesos)

## Current Operating Expenditures

Maintenance and Other Operating Expenses		
Financial Assistance/Subsidy		<u>10,590,087</u>
Total Maintenance and Other Operating Expenses		<u>10,590,087</u>
<b>TOTAL NEW APPROPRIATIONS</b>		<u><u>10,590,087</u></u>

**GENERAL SUMMARY  
ALLOCATIONS TO LOCAL GOVERNMENT UNITS**

	<u>Current Operating Expenditures</u>			
	<u>Personnel Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Capital Outlays</u>	<u>Total</u>
A. METROPOLITAN MANILA DEVELOPMENT AUTHORITY	P 71,498,000	P 2,951,999,000	P 3,753,606,000	P 6,777,103,000
B. SPECIAL SHARES OF LGUS IN THE PROCEEDS OF NATIONAL TAXES		31,724,961,000		31,724,961,000
C. LOCAL GOVERNMENT SUPPORT FUND (FORMERLY FINANCIAL SUBSIDY TO LGUS)		57,872,578,000		57,872,578,000
D. SPECIAL SHARES OF LGUS IN THE PROCEEDS OF FIRE CODE FEES		1,405,731,000		1,405,731,000
E. BANGSAMORO AUTONOMOUS REGION IN MUSLIM MINDANAO (BARMM)		<u>10,590,087,000</u>		<u>10,590,087,000</u>
<b>TOTAL NEW APPROPRIATIONS, ALLOCATIONS TO LOCAL GOVERNMENT UNITS</b>	<b>P <u>71,498,000</u></b>	<b>P <u>104,545,356,000</u></b>	<b>P <u>3,753,606,000</u></b>	<b>P <u>108,370,460,000</u></b>