

**XLIII. UNPROGRAMMED APPROPRIATIONS**

For fund requirements in accordance with the purposes indicated hereunder . . . . . P 243,400,650,000

New Appropriations, by Purpose

	Current Operating Expenditures			
	Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	Total
TOTAL NEW APPROPRIATIONS	P <u>43,245,110,000</u>	P <u>56,849,506,000</u>	P <u>143,306,034,000</u>	P <u>243,400,650,000</u>

**Special Provision(s)**

1. **Availment of the Unprogrammed Appropriations.** The amounts authorized herein for Purpose Nos. 2-4, 6, and 9-10 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 Request, and other relevant budgetary requirements in accordance with applicable laws, rules, and regulations, 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 loan proceeds shall be promptly released to the agency concerned, through the issuance of corresponding SARO upon submission of a Special Budget Request, supported by a copy of the perfected loan agreement, as approved in accordance with pertinent laws, rules, regulations, and guidelines issued thereon.

~~[In the case of fiscal support arrearages for Comprehensive Automotive Resurgence Strategy (CARS) Program and Revitalizing the Automotive Industry for Competitiveness Enhancement (RACE) Program, the issuance of SARO is required for book entry purposes chargeable against Purpose Nos. 7 and 8, respectively.]~~  
(DIRECT VETO- President's Veto Message, January 5, 2026, Volume I-B, pages 717-719, R.A. No.12314)

In view of the nature of the sources of funding for Unprogrammed Appropriations, the validity period of releases covering Unprogrammed Appropriations shall be until December 31, 2026, while obligations and disbursements therefrom shall be subject to the rule under Section 77 of the General Provisions of this Act.

~~[2. **Conversion of National Government Advances into Subsidy for Government-Owned or Controlled Corporations.** The amount of Six Billion Eight Hundred Ninety Five Million Pesos (P6,895,000,000) 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. 1.]~~(DIRECT VETO- President's Veto Message, January 5, 2026, Volume I-B, pages 717-719, R.A. No.12314)

3. **Program on Risk Management.** The amount of Three Billion Six Hundred Million Pesos (P3,600,000,000) chargeable against Purpose No. 4 shall be used for the payment of contingent liabilities arising from Public-Private Partnerships, in accordance with R.A. No. 11966 and its IRR.

Release of funds shall be subject to Special Provision No. 1 hereof, and to the issuance of guidelines by the Public-Private Partnership Center of the Philippines, in coordination with the Inter-Agency Technical Working Group on Contingent Liabilities.

~~[4. **Prior Years' Local Government Unit Shares.** The amount of Fourteen Million Six Hundred Twenty Three Thousand Pesos (P14,623,000) chargeable against Purpose No. 5 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 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.]~~

~~(DIRECT VETO- President's Veto Message, January 5, 2026, Volume I-B, pages 717-719, R.A. No.12314)~~

~~[5. **Fiscal Support Arrearages for Comprehensive Automotive Resurgence Strategy (CARS) Program.** The amount of Four Billion Three Hundred Twenty Million Seven Hundred Sixty Five Thousand Pesos (P4,320,765,000) appropriated under the Fiscal Support Arrearages for Comprehensive Automotive Resurgence Strategy (CARS) Program chargeable against Purpose No. 7 shall be used for payment of the tax payment certificates issued 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.]~~

~~(DIRECT VETO- President's Veto Message, January 5, 2026, Volume I-B, pages 717-719, R.A. No.12314)~~

~~[6. **Revitalizing the Automotive Industry for Competitiveness Enhancement (RACE) Program.** The amount of Two Hundred Fifty Million Pesos (P250,000,000) appropriated herein under the Revitalizing the Automotive Industry for Competitiveness Enhancement (RACE) Program chargeable against Purpose No. 8 shall be used to implement and provide fiscal support, as evidenced by a non-transferable tax payment certificate or through any other appropriate mechanism, to newly registered and qualified participating car makers.~~

~~Implementation of the program shall be subject to the guidelines issued jointly by the DTI, DOF, and DBM, and to other pertinent budgeting, accounting, and auditing laws, rules, and regulation.~~

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

~~(DIRECT VETO- President's Veto Message, January 5, 2026, Volume I-B, pages 717-719, R.A. No.12314)~~

~~[7. Insurance Premium for Government Assets. In addition to the trust receipts from the excess payouts from the 2019-2021 Philippine Catastrophe Bond, the amount of Two Billion Pesos (P2,000,000,000) appropriated herein chargeable against Purpose No. 9 shall be used for the payment of premiums and related expenses to insure strategically important and critical government assets against natural or human-induced calamities, epidemics, crises, and catastrophes by adopting global best practices in risk transfer mechanisms.~~

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

~~(DIRECT VETO- President's Veto Message, January 5, 2026, Volume I-B, pages 717-719, R.A. No.12314)~~

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

- (a) Use of appropriations within the authorized purposes; and  
 (b) Use of appropriations under the Purposes of the Unprogrammed Appropriations, except the Budgetary Support to GOCCs and the Support to Foreign-Assisted Projects, 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.

**9. 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

PURPOSE(S)	Current Operating Expenditures			
	Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	Total
<del>1. Budgetary Support to Government Owned and/or Controlled Corporations</del>	<del>P</del>	<del>P</del>	<del>6,895,000,000</del>	<del>P</del>
2. Support to Foreign-Assisted Projects		34,238,418,000	63,067,253,000	97,305,671,000
<del>[3. Government of the Philippines Counterpart of Foreign-Assisted Projects</del>		<del>5,530,700,000</del>	<del>30,238,761,000</del>	<del>35,769,461,000]</del>
4. Program on Risk Management		3,600,000,000		3,600,000,000
<del>[5. Prior Years' LGU Shares</del>		<del>14,623,000</del>		<del>14,623,000]</del>
6. Revised AFP Modernization Program			50,000,000,000	50,000,000,000
<del>[7. Fiscal Support Arrangages for Comprehensive Automotive Resurgence Strategy (CARS) Program</del>		<del>4,320,765,000</del>		<del>4,320,765,000]</del>
<del>[8. Revitalizing the Automotive Industry for Competitiveness Enhancement (RACE) Program</del>		<del>250,000,000</del>		<del>250,000,000]</del>
<del>[9. Comprehensive and Adequate Insurance Protection of Strategically Important Government Assets and Interest</del>		<del>2,000,000,000</del>		<del>2,000,000,000]</del>
[10. For Payment of Personnel Services Requirements	<u>43,245,110,000</u>			<u>43,245,110,000]</u>
<b>TOTAL NEW APPROPRIATIONS</b>	<b>P</b>	<b><u>43,245,110,000</u></b>	<b>P</b>	<b><u>56,849,506,000</u></b>
			<b>P</b>	<b><u>143,306,034,000</u></b>
				<b><u>243,400,650,000</u></b>

New Appropriations, by Object of Expenditures

(In Thousand Pesos)

## Current Operating Expenditures

## Personnel Services

## Civilian Personnel

## Other Compensation for Specific Groups

Lump-sum for Personnel Services

7,935,339

Other Personnel Benefits

2,837,249

Total Other Compensation for Specific Groups

10,772,588

## Other Benefits

Retirement Gratuity

6,250,000

Terminal Leave

19,472,522

Total Other Benefits

25,722,522

## Military/Uniformed Personnel

## Other Benefits

Retirement Gratuity

3,875,000

Terminal Leave

2,875,000

Total Other Benefits

6,750,000

Total Personnel Services

43,245,110

## Maintenance and Other Operating Expenses

Travelling Expenses

586,155

Training and Scholarship Expenses

1,307,803

Supplies and Materials Expenses

201,429

Utility Expenses

35,766

Communication Expenses

53,033

Survey, Research, Exploration and Development Expenses

18,608

Professional Services

9,697,034

Repairs and Maintenance

677,093

Financial Assistance/Subsidy

13,623,313

Taxes, Insurance Premiums and Other Fees

2,823,241

Other Maintenance and Operating Expenses

Advertising Expenses

2,000

Printing and Publication Expenses

20

Representation Expenses

4,244

Transportation and Delivery Expenses

28,757

Rent/Lease Expenses

272,495

Subscription Expenses

7,681

Other Maintenance and Operating Expenses

27,510,834

Total Maintenance and Other Operating Expenses

56,849,506

Total Current Operating Expenditures

100,094,616

**Capital Outlays**

Investment Outlay	1,314,457
Property, Plant and Equipment Outlay	
Infrastructure Outlay	81,674,928
Machinery and Equipment Outlay	51,316,264
Transportation Equipment Outlay	<u>9,000,385</u>
<b>Total Capital Outlays</b>	<u>143,306,034</u>
<b>TOTAL NEW APPROPRIATIONS</b>	<u><u>243,400,650</u></u>

**GENERAL SUMMARY  
UNPROGRAMMED APPROPRIATIONS**

	<u>Current Operating Expenditures</u>			
	<u>Personnel Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Capital Outlays</u>	<u>Total</u>
A. UNPROGRAMMED APPROPRIATIONS	P <u>43,245,110,000</u>	P <u>56,849,506,000</u>	P <u>143,306,034,000</u>	P <u>243,400,650,000</u>
<b>TOTAL NEW APPROPRIATIONS, UNPROGRAMMED APPROPRIATIONS</b>	P <u><u>43,245,110,000</u></u>	P <u><u>56,849,506,000</u></u>	P <u><u>143,306,034,000</u></u>	P <u><u>243,400,650,000</u></u>