

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

Appropriations/Obligations

(In Thousand Pesos)

<u>Description</u>	<u>(Obligation-Based)</u>		<u>(Cash-Based)</u>
	2017	2018	2019
New General Appropriations	30,969,240	23,112,229	27,324,009
General Fund	30,969,240	23,112,229	27,324,009
Continuing Appropriations	31,417,105		
Unreleased Appropriation for MOOE R.A. No. 10717	31,417,105		
Total Available Appropriations	62,386,345	23,112,229	27,324,009
Unused Appropriations	(30,240,140)		
Unreleased Appropriation	(30,240,140)		
TOTAL OBLIGATIONS	32,146,205	23,112,229	27,324,009

EXPENDITURE PROGRAM
(in pesos)

PURPOSE	<u>(Obligation-Based)</u>		<u>(Cash-Based)</u>
	2017 Actual	2018 Current	2019 Proposed
TOTAL NEW APPROPRIATIONS	32,146,205,000	23,112,229,000	27,324,009,000
MOOE	32,146,205,000	23,112,229,000	27,324,009,000

EXPENDITURE PROGRAM BY CENTRAL / REGIONAL ALLOCATION, 2019 (Cash-Based)
(in pesos)

REGION	PS	MOOE	CO	TOTAL
Regional Allocation		27,324,009,000		27,324,009,000
Nationwide		27,324,009,000		27,324,009,000
TOTAL AGENCY BUDGET		27,324,009,000		27,324,009,000

SPECIAL PROVISION(S)

- Internal Revenue Allotment of Local Government Units. In addition to the LGU shares appropriated herein, Five Hundred Seventy Five Billion Five Hundred Twenty Million Five Hundred Eighty Thousand Pesos (P575,520,580,000) is automatically appropriated for the LGU share in the national internal revenue taxes in accordance with Section 4 of R.A. No. 9358 and shall be allocated pursuant to Section 285 of R.A. No. 7160 and the General Provisions of this Act.
- Shares in National Wealth. The amount of Three Billion One Hundred Sixty One Million Three Hundred Thirty Seven Thousand Pesos (P3,161,337,000) 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 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 Fourteen Billion Four Hundred One Million Seven Hundred Eighty Two Thousand Pesos (P14,401,782,000) appropriated herein for the LGU share in excise taxes from locally manufactured Virginia-type cigarettes shall be 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.
4. Shares in Excise Taxes from Burley and Native Tobacco Products. The amount of Three Billion Six Hundred Seven Million Four Hundred Sixteen Thousand Pesos (P3,607,416,000) appropriated herein for the LGU share in excise taxes from Burley and Native tobacco products shall be 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.
5. Shares in Incremental Collections from Value-Added Tax. The amount of Six Billion Eighty Seven Million Two Hundred Seven Thousand Pesos (P6,087,207,000) appropriated herein for the LGU share in incremental collections from value-added tax (VAT) authorized under R.A. Nos. 7643 and 8424 shall be subject to the following:
- (a) 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
 - (b) Release - upon certification of actual collections by the BIR and remittance to the BTr.
6. Shares from Value-Added Tax in lieu of Franchise Tax. The amount of One Million Nine Hundred Two Thousand Pesos (P1,902,000) appropriated herein for the LGU share from VAT in lieu of franchise tax authorized under R.A. Nos. 6631 and 6632, as amended, respectively, shall be subject to the following:
- (a) Allocation - in accordance with DBM-DOF J.C. No. 2008-1 dated June 16, 2008; and
 - (b) Release - upon certification of actual collections by the BIR and actual remittance to the BTr.
7. Shares in Gross Income Tax Paid by all Businesses and Enterprises within the Economic Zones. The amount of Forty Nine Million Seven Hundred Forty Two Thousand Pesos (P49,742,000) 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.
8. Shares in Special Privilege Tax. The amount of Fourteen Million Six Hundred Twenty Three Thousand Pesos (P14,623,000) appropriated herein for the LGU share in the two percent (2%) Special Privilege Tax on Mini-Hydroelectric Power Developers shall be subject to the following:
- (a) Allocation - in accordance with R.A. No. 7156 based on the actual collections by the BIR and actual remittance to the BTr; and
 - (b) Release - upon certification of actual collections by the BIR and actual remittance to the BTr.
9. Direct Release of all Local Government Unit Shares. The IRA, 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 the following:
- (a) Local Government Units 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.

New Appropriations, by Purpose (Cash-Based)

	<u>Current Operating Expenditures</u>			<u>Total</u>
	<u>Personnel Services</u>	<u>Maintenance and Other Operating Expenses</u>	<u>Capital Outlays</u>	
PROGRAMS				
400200000000000 Allocation to Local Government Units		P 27,324,009,000		P 27,324,009,000
400202000000000 Special Shares of LGUs in the Proceeds of National Taxes		27,324,009,000		27,324,009,000
400202000001000 Share in Tobacco Excise Tax Pursuant to R.A. No. 7171 (Virginia Tobacco)		14,401,782,000		14,401,782,000
400202000002000 Share in Tobacco Excise Tax Pursuant to R.A. No. 8240, as amended by R.A. No. 10351 (Burley and Native Tobacco)		3,607,416,000		3,607,416,000
400202000003000 Share in the Utilization and Development of National Wealth under R.A. No. 7160 and R.A. No. 9513		3,161,337,000		3,161,337,000
400202000004000 Share in the Gross Income Taxes paid by all Businesses and Enterprises within the ECOZONES pursuant to R.A. No. 7922		49,742,000		49,742,000
400202000005000 Share in Incremental Collections from Value Added Tax pursuant to R.A. Nos. 7643 and 8424		6,087,207,000		6,087,207,000
400202000006000 Share in Value Added Tax in lieu of Franchise Tax pursuant to R.A. Nos. 6632, as amended by R.A. No. 7953 and R.A. No. 6331, as amended by R.A. No 8407		1,902,000		1,902,000
400202000008000 Share in the 2% Special Privilege Tax pursuant to R.A. 7156		14,623,000		14,623,000
Sub-total, PROGRAMS		27,324,009,000		27,324,009,000
TOTAL NEW APPROPRIATIONS		P 27,324,009,000		P 27,324,009,000

Obligations, by Object of Expenditures

CYs 2017-2019
(In Thousand Pesos)

	<u>(Obligation-Based)</u>		<u>(Cash-Based)</u>
	<u>2017</u>	<u>2018</u>	<u>2019</u>
Current Operating Expenditures			
Maintenance and Other Operating Expenses			
Financial Assistance/Subsidy	32,146,205	23,112,229	27,324,009
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	32,146,205	23,112,229	27,324,009
GRAND TOTAL	32,146,205	23,112,229	27,324,009