

XLIX. UNPROGRAMMED APPROPRIATIONS

**SECTION 1 : EXPENDITURE PROGRAM
(in pesos)**

No./ Code	PURPOSE	2014 Actual	2015 Current	2016 Proposed
TOTAL NEW APPROPRIATIONS			123,056,081,000	67,500,000,000
	MOOE		51,826,739,000	29,484,551,000
	CO		71,229,342,000	38,015,449,000

SECTION 3 : SPECIAL PROVISION(S)

1. Availment of the Unprogrammed Appropriations. The amounts authorized herein for Purpose Nos. 1 to 6 may be used when there are:

(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) Newly 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 its 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 newly approved loans, perfection of a loan agreement as basis for the issuance of a SARO covering the loan proceeds.

2. Use of Excess Income by Agencies. Agencies authorized to collect fees or charges and has generated income in excess of its total revenue collections target as reflected in Table C.4 of the BESF may use the excess income to augment their current appropriations. In no case shall said income be used to fund Personnel Services appropriations, including payment of discretionary and representation expenses.

Releases from excess income shall be subject to the submission of a Special Budget pursuant to Section 35, Chapter 5, Book VI of E.O. No. 292 and the issuance of a certification by the BTr that remitted agency collections has exceeded its total revenue collections target.

3. Armed Forces of the Philippines Modernization Program. The amount of Ten Billion Pesos (P10,000,000,000) chargeable against Purpose 3 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. Risk Management Program. The amount of Thirty Billion Pesos (P30,000,000,000) chargeable against Purpose 4 shall be used for the government's Risk Management Program to cover commitments made by, and obligations of, the National Government in the concession agreements of Public-Private Partnership (PPP) projects approved by the NEDA Board: PROVIDED, That the National Government has issued a performance undertaking or any similar instrument assuming such obligations. In the absence thereof, only the contingent liabilities arising from regulatory risks assumed by the National Government shall be chargeable from this amount.

Releases for the Risk Management Program shall be subject to Special Provision No. 1 hereof and approval by the DBCC upon recommendation by the head of the agency concerned and the DBCC-Technical Working Group on Contingent Liabilities.

5. General Fund Adjustments for the Share of the Autonomous Region in Muslim Mindanao Pursuant to Republic Act No. 9054. The amount of Eight Hundred Million Pesos (P800,000,000) chargeable against Purpose 6 shall cover the share of the ARGMM and the LGUs concerned from the current year's collections of national internal revenue taxes, fees and charges, and taxes imposed on the use of natural resources collected within the area of autonomy pursuant to Section 9, Article IX of R.A. No. 9054.

Releases for the share of ARMM shall be made when actual collections exceed the amount appropriated under the ARGMM Budget and subject to the submission by the ARGMM of a certification of actual collections and remittance of taxes, fees and charges.

6. Amounts under the Unprogrammed Appropriations. Realignment of funds within the purpose authorized herein shall be subject to approval of the DBM. The amounts authorized herein for Support for Infrastructure Projects and Social Programs, Armed Forces of the Philippines Modernization Program, Risk Management Program and General Fund Adjustments for Use of Excess Income by Agencies may likewise be used as appropriations cover for any deficiency in the amount needed to implement the programs, activities or projects authorized herein, subject to approval of the DBM.
7. Reportorial Requirement. The DBM shall submit to 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.

Appropriations/Obligations

(In Thousand Pesos)

<u>Description</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
New General Appropriations	11,884,147	123,056,081	67,500,000
General Fund		123,056,081	67,500,000
R.A. No. 10633	11,884,147		
Budgetary Adjustment(s)	(11,884,147)		
Transfer(s) to:			
General Fund Adjustments			
Autonomous Region in Muslim Mindanao (ARMM)	(717,940)		
Support for Infrastructure Projects and Social Programs			
Department of Public Works and Highways (DPWH)			
Office of the Secretary	(44,056)		
AFP Modernization Program			
Department of National Defense (DND)			
General Headquarters, AFP and AFP-Wide Service Support Units (AFPWSSUS)	(4,944,432)		
Budgetary Support to Government-Owned and/or - Controlled Corporations			
Budgetary Support to Government Corporations			
Land Bank of the Philippines	(43,582)		
Small Business Corporation	(9,646)		
Support to Foreign-Assisted Projects			
Department of Agriculture (DA)			
Office of the Secretary	(4,336,099)		
Department of Social Welfare and Development (DSWD)			
Office of the Secretary	(1,788,392)		
Total Available Appropriations		123,056,081	67,500,000
Unused Appropriations		(123,056,081)	(67,500,000)
Unreleased Appropriation		(123,056,081)	(67,500,000)
TOTAL OBLIGATIONS	=====	=====	=====

Proposed New Appropriations Language

For fund requirements in accordance with the purposes indicated hereunder.....P 67,500,000,000
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New Appropriations, by Purpose

PURPOSE(S)	Current Operating Expenditures			
	Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	Total
Support for Infrastructure Projects and Social Programs		P 18,000,000,000	P 7,000,000,000	P 25,000,000,000
AFP Modernization Program		500,000,000	9,500,000,000	10,000,000,000
Support to Foreign-Assisted Projects		84,551,000	1,415,449,000	1,500,000,000
Risk Management Program		10,000,000,000	20,000,000,000	30,000,000,000
General Fund Adjustments for Use of Excess Income by Agencies		100,000,000	100,000,000	200,000,000
General Fund Adjustments for the Share of the ARMM pursuant to R.A. No. 9054		800,000,000		800,000,000
Sub-total, Purpose(s)		29,484,551,000	38,015,449,000	67,500,000,000
TOTAL NEW APPROPRIATIONS		P 29,484,551,000	P 38,015,449,000	P 67,500,000,000

Obligations, by Object of Expenditures

CYs 2014-2016
(In Thousand Pesos)

	2014	2015	2016
Current Operating Expenditures			
Maintenance and Other Operating Expenses			
Repairs and Maintenance of Leased Assets		4,000,000	
Financial Assistance/Subsidy		30,406,739	10,000,000
Taxes, Insurance Premiums and Other Fees		6,520,000	
Other Maintenance and Operating Expenses			
Other Maintenance and Operating Expenses		10,900,000	19,484,551
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES		51,826,739	29,484,551
TOTAL CURRENT OPERATING EXPENDITURES		51,826,739	29,484,551
Capital Outlays			
Investment Outlay		17,400,000	7,000,000
Loans Receivable Accounts Outlay		20,010,508	20,000,000
Property, Plant and Equipment Outlay			
Infrastructure Outlay		10,928,761	1,415,449
Buildings and Other Structures		7,500,000	
Machinery and Equipment Outlay		15,390,073	9,600,000
TOTAL CAPITAL OUTLAYS		71,229,342	38,015,449
GRAND TOTAL		123,056,081	67,500,000