

**XLIII. UNPROGRAMMED APPROPRIATIONS**

For fund requirements in accordance with the purposes indicated hereunder . . . . . P 731,448,566,000

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>TOTAL NEW APPROPRIATIONS</b>	P <u>99,825,989,000</u>	P <u>220,589,392,000</u>	P <u>411,033,185,000</u>	P <u>731,448,566,000</u>

**Special Provision(s)**

1. **Availment of the Unprogrammed Appropriations.** The amounts authorized herein for Purpose Nos. 1, 3-5, and 7-51 may be used when any of the following exists:

- (a) Excess revenue collections in the total tax revenues or any one of the identified non-tax revenue sources from its corresponding revenue collection target, as reflected in the 2024 BESF submitted by the President;
- (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;
- (c) Approved loans for foreign-assisted projects; or
- (d) Fund balance of the Government-Owned or -Controlled Corporations (GOCCs) from any remainder resulting from the review and reduction of their reserve funds to reasonable levels taking into account the disbursements from prior years.

The Department of Finance shall issue the guidelines to implement this provision within fifteen (15) days from effectivity of this Act.

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 for foreign-assisted projects, the issuance of SARO covering the loan proceeds shall be subject to submission by the agency concerned of a Special Budget, together with the physical and financial plan, project profile, and a copy of the perfected loan agreement, as approved in accordance with pertinent laws, rules, regulations, and guidelines issued thereon.

Nevertheless, prioritization of funding of the purposes under the Unprogrammed Appropriations may be as follows, presented from top priority:

- (a) Not requiring excess/new revenue collections:
  - (i) Support to foreign-assisted projects; and
  - (ii) Budgetary Support to GOCCs;
- (b) Requiring excess/new revenue collections:
  - (i) Personnel benefits;
  - (ii) Social services/continuing public health emergency;
  - (iii) GOP Counterpart of Foreign-Assisted Projects;
  - (iii) Infrastructure projects; and
  - (iv) Other priority projects authorized within Purpose Nos. 1, 3-5, and 7-51.

Notwithstanding the foregoing, the order of priority may be modified to support the funding of urgent or implementation-ready projects which are: (1) based on commitments to international/multilateral organizations; or (2) in furtherance of (i) the Philippine Development Plan 2023-2028, (ii) the Medium-Term Fiscal Framework, (iii) the 8-Point Socioeconomic Agenda, and (iv) those that may be identified as key budget priorities.

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, 2024, while obligations and disbursements therefrom shall be subject to the rule under Section 70 of the General Provisions in this Act.

2. **Strengthening Assistance for Government Infrastructure and Social Programs.** The amount 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. **Conversion of National Government Advances into Subsidy for Government-Owned or -Controlled Corporations.** The amount of Ten Billion One Hundred Fifty Seven Million One Hundred Sixty Two Thousand Pesos (P10,157,162,000) 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. 2.

**4. Recording of Relent Loans to the Power Sector Assets and Liabilities Management Corporation.** The appropriations authorized under Purpose No. 2 shall be used to record the proceeds of National Government Loans in the amount of Ten Billion Pesos (P10,000,000,000) relent to the Power Sector Assets and Liabilities Management Corporation (PSALM). The issuance of SARO/s shall serve as the basis for recording PSALM's loans payable to the National Government.

**5. Support to Foreign-Assisted Projects.** The amount appropriated herein chargeable against Purpose No. 3 shall be used to support foreign-assisted programs and projects, such as but not limited to the following:

- (i) Philippine Rural Development Project - Scale-Up (PRDP-SU);
- (ii) Support to Parcelization of Lands for Individual Titling (SPLIT) Project;
- (iii) Philippine COVID-19 Emergency Response Project 2 – Additional Financing (PCERP 2-AF) (WB Loan No. 9328-PH);
- (iv) Health System Enhancement to Address and Limit (HEAL) COVID-19 Project 2 – Additional Financing (HEAL 2-AF) (WB Loan No. 9328-PH);
- (v) HEAL 2-AF (AIB Loan No. 8413-PH);
- (vi) Additional Financing for Kapit-Bisig Laban Sa Kahirapan– Comprehensive and Integrated Delivery of Social Services: National Community Driven Development Project (AF KC NCDDP);
- (vii) MRT Line 4 Project;
- (viii) Davao Public Transport Modernization Project (DPTMP);
- (ix) North-South Commuter Railway System;
- (x) EDSA Greenways Project;
- (xi) Cebu Bus Rapid Transit Project;
- (xii) Metro Manila Subway Project;
- (xiii) PNR South Long Haul Project;
- (xiv) Maritime Safety Enhancement Project;
- (xv) Capacity Building to Foster Competition Project;
- (xvi) Second Additional Financing for the Philippine Rural Development Project (PRDP-AF2);
- (xvii) Mindanao Inclusive Agriculture Development Project;
- (xviii) Philippine Fisheries and Coastal Resiliency Project (FishCORE);
- (xix) Intensified Community-Based Dairy Enterprise (PL-400);
- (xx) Intensified Community-Based Dairy Enterprise Development (USPL-480) - Philippine Carabao Center;
- (xxi) Intensified Community-Based Dairy Enterprise Development (USPL-480) - Philippine Council for Agriculture and Fisheries;
- (xxii) Teacher Effectiveness and Competencies Enhancement Project;
- (xxiii) Philippine Customs Modernization Project;
- (xxiv) Local Governance Reform Project;
- (xxv) Health System Enhancement to Address and Limit (HEAL) COVID-19;
- (xxvi) Philippine COVID-19 Emergency Response Project 2 (PCERP 2) (WB Loan No. 9220-PH);
- (xxvii) World Bank Philippine Multi-Sectoral Nutrition Project;
- (xxviii) Supporting Innovation in the Philippine Technical and Vocational Education and Training System (SIPTVETS) (ADB Loan No. 4268-PH);
- (xxix) Beneficiary First (Fast, Innovative, and Responsive Service Transformation) (Emergency Social Protection Project);
- (xxx) Philippine Multi-Sectoral Nutrition Project;
- (xxxi) Infrastructure Preparation and Innovation Facility (IPIF);
- (xxxii) LRT Line 1 Cavite Extension Project;
- (xxxiii) New Communications and Navigation Surveillance/Air Traffic Management Systems Development Project;
- (xxxiv) New Bohol Airport Construction and Sustainable Environment Protection Project (NBACSEPP);
- (xxxv) Maritime Safety Capability Improvement Project, Phase 1; and
- (xxxvi) Various Foreign-Assisted Project(s) of the Department of Public Works and Highways.

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

(CONDITIONAL IMPLEMENTATION- President's Veto Message, December 20, 2023, Volume I-B, page 784, R.A. No. 11975)

**6. Risk Management Program.** The amount of One Billion Pesos (P1,000,000,000) chargeable against Purpose No. 4 shall be used for the government's Risk Management Program to cover commitments made by, and obligations of, the National Government 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 National Government 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. Refund of the Service Development Fee for the Right to Develop the Nampeidai Property in Tokyo, Japan.** The amount of Two Hundred Ten Million Five Hundred Seventy Nine Thousand Pesos (P210,579,000) chargeable against Purpose No. 5 shall be used exclusively for the Refund of the Service Development Fee on the right to develop the Nampeidai 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 Nampeidai 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.

**8. Prior Years' Local Government Unit Shares.** The amount of Fourteen Million Six Hundred Twenty Three Thousand Pesos (P14,623,000) chargeable against Purpose No. 6 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 other electronic means and the 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.

**9. Public Health Emergency Benefits and Allowances for Health Care and Non-Health Care Workers.** The amount of Two Billion Three Hundred Fifty One Million Eight Hundred Eighty Thousand Pesos (P2,351,880,000) appropriated herein chargeable against Purpose No. 7 shall be used to pay the COVID-19 allowance and compensation of eligible health care and non-health care workers, including arrears from July 1, 2021, in accordance with R.A. No. 11712.

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

**10. Comprehensive Automotive Resurgence Strategy (CARS) Program.** The amount of Four Hundred Fifteen Million Four Hundred Fifty Eight Thousand Pesos (P415,458,000) appropriated under the Fiscal Support Arrearages for Comprehensive Automotive Resurgence Strategy (CARS) Program chargeable against Purpose No. 8, shall be used for payment of the issued tax payment certificates 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.

**11. Universal Access to Quality Tertiary Education.** The amount appropriated herein, chargeable against Purpose No. 10, may be used to pay the arrears in 2022 and 2023 for the Free Higher Education for SUCs under the Universal Access to Quality Tertiary Education, in accordance with the applicable Special Provisions, and RA No. 10931 and its IRR.

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

**12. For Payment of Personnel Benefits.** The amount appropriated herein chargeable against Purpose No. 19 shall be used to cover the requirements for the payment of personnel benefits, such as but not limited to, compensation adjustments, staffing modifications, and the grant of Performance-Based Bonus for personnel of National Government Agencies.

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

**13. Pension and Gratuity.** The amount appropriated herein chargeable against Purpose No. 20 shall be used to augment the funding requirements for the payment of pension, retirement benefits, and other benefits authorized under the Pension and Gratuity Fund.

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

**14. Use of Excess Revenue from the Total Annual Tariff Revenue from Rice Importation.** The amount under Purpose No. 1 may also be utilized for the authorized purpose/s provided under Section 13 of R.A. No. 11203 and Section 3 of R.A. No. 11598.

Release of funds shall be subject to collection of annual tariff revenue from rice importation of the preceding year in excess of Ten Billion Pesos (P10,000,000,000) pursuant to Section 13 of R.A. No. 11203, based on the certification of the BOC on the tariff revenue collection on rice importation. The Permanent Steering Committee shall submit to the Congressional Oversight Committee on Agricultural and Fisheries Modernization a yearly report on the usage of excess tariff collection, including their impact.

**15. 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 post on its website the status of monthly releases charged against the Unprogrammed Appropriations.

**16. 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
1. Strengthening Assistance for Government Infrastructure and Social Programs	P	P 65,906,283,000	P 159,470,697,000	P 225,376,980,000
2. Budgetary Support to Government-Owned and/or -Controlled Corporations		20,157,162,000		20,157,162,000

## GENERAL APPROPRIATIONS ACT, FY 2024

3. Support to Foreign-Assisted Projects		8,554,851,000	170,250,212,000	178,805,063,000
4. Risk Management Program		1,000,000,000		1,000,000,000
5. Refund of the Service Development Fee for the Right to Develop the Nampeidai Property in Tokyo, Japan		210,579,000		210,579,000
6. Prior Years' LGU Shares		14,623,000		14,623,000
7. Public Health Emergency Benefits and Allowances for Health Care and Non-Healthcare Workers		2,351,880,000		2,351,880,000
8. Fiscal Support Arrearages for Comprehensive Automotive Resurgence Strategy (CARS) Program		415,458,000		415,458,000
9. Panay-Guimaras-Negros (PGN) Island Bridges Project:			<u>3,180,000,000</u>	<u>3,180,000,000</u>
Loan Proceeds			3,016,000,000	3,016,000,000
GOP Counterpart			164,000,000	164,000,000
10. Universal Access to Quality Tertiary Education (UAQTE)		7,058,843,000		7,058,843,000
11. Priority Social Programs for Health (including Health Facilities Enhancement Program), Social Welfare and Development, Higher Education, and Technical and Vocational Education		58,750,000,000	270,000,000	59,020,000,000
12. Revised AFP Modernization Program			10,000,000,000	10,000,000,000
13. For Payment of Right-of-Way			3,000,000,000	3,000,000,000
14. Pre-Feasibility Studies/Preliminary and Detailed Engineering			3,000,000,000	3,000,000,000
15. Public Private Partnership - Strategic Support Fund (including Right-of-Way and Subsidy)			3,000,000,000	3,000,000,000
16. Maintenance, Repair and Rehabilitation of Infrastructure Facilities (Routine Maintenance of National Roads)		3,000,000,000		3,000,000,000
17. For Government Counterpart of Foreign-Assisted Projects	68,277,000	1,483,107,000	49,948,616,000	51,500,000,000
18. For the Repair/Rehabilitation/Expansion of Laoag International Airport, Ilocos Norte			1,000,000,000	1,000,000,000
19. For Payment of Personnel Benefits	59,000,000,000			59,000,000,000
20. Pension and Gratuity Fund	40,250,000,000			40,250,000,000
21. PUV Service Contracting (Libreng Sakay)		500,000,000		500,000,000
22. Screening and Anti-Terrorist Equipment and Body Camera			980,000,000	980,000,000
23. National Data Privacy Program			620,000,000	620,000,000

24. Preparatory for National and Local Elections	1,500,000,000		1,500,000,000
25. Construction/Repair of NFA Warehouse Facilities and Purchase of Drying Equipment	5,000,000,000		5,000,000,000
26. Development and Modernization Plan on Infrastructure for Iwahig Prison and Penal Farm in Palawan		70,000,000	70,000,000
27. Financial Subsidy for Purchase of Photovoltaic Mainstreaming (Solar Home System) for Rural Electrification	3,000,000,000		3,000,000,000
28. Acquisition of Firetrucks		1,050,000,000	1,050,000,000
29. Construction of 66 km Circumferential Road to Complement the Transport and Road System in Cagayan Economic Zone	800,000,000		800,000,000
30. Repair, Rehabilitation and Maintenance of the Breakwater in the Cagayan Economic Zone	200,000,000		200,000,000
31. Repair/Rehabilitation and Construction of Farm-to-Market Road Projects in Designated Key Production Areas		2,357,500,000	2,357,500,000
32. Digital Agriculture Project	1,050,000,000		1,050,000,000
33. Cold Storage Expansion Project	500,000,000		500,000,000
34. Aquaculture and Mariculture Expansion and Invigoration Project	500,000,000		500,000,000
35. Fisheries Infrastructure Development Program	500,000,000		500,000,000
36. Construction/Rehabilitation of NIA Warehouse and Purchase of Dryer	2,000,000,000		2,000,000,000
37. Marawi Siege Victims Compensation Program	6,000,000,000		6,000,000,000
38. Supplementary Feeding Program	2,000,000,000		2,000,000,000
39. Creation of Lawyer positions in the Public Attorney's Office		507,712,000	507,712,000
40. OPAPRU Mandatories for Operations and Support Services	23,325,000		23,325,000
41. Establishment and Operationalization of the National Amnesty Commission	23,949,000	36,160,000	60,109,000
42. Management and Supervision of the Comprehensive Peace Process	688,261,000		688,261,000
43. GPH and the Moro National Liberation Front (GPH-MNLF) Peace Process: Transformation Program	128,071,000		128,071,000
44. Construction of a Super Maximum Security Facility		1,000,000,000	1,000,000,000

GENERAL APPROPRIATIONS ACT, FY 2024

45. Land Acquisition for Office of the Vice President			1,800,000,000	1,800,000,000
46. Pambansang Pabahay Para sa Pilipino (4PH) Program		8,000,000,000		8,000,000,000
47. Social Pension for Indigent Senior Citizens		5,793,000,000		5,793,000,000
48. Support to the Barangay Development Program of the NTF-ELCAC		6,480,000,000		6,480,000,000
49. Green Green Green Program		1,000,000,000		1,000,000,000
50. OWWA Welfare Services		1,000,000,000		1,000,000,000
51. Local Government Support Fund		5,000,000,000		5,000,000,000
Total, Purpose(s)		<u>99,825,989,000</u>	<u>220,589,392,000</u>	<u>411,033,185,000</u>
<b>TOTAL NEW APPROPRIATIONS</b>	<b>P</b>	<b><u>99,825,989,000</u></b>	<b>P</b>	<b><u>220,589,392,000</u></b>
			<b>P</b>	<b><u>411,033,185,000</u></b>
				<b><u>731,448,566,000</u></b>

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

Current Operating Expenditures

Personnel Services

Civilian Personnel

Permanent Positions

Creation of New Positions

507,712

Total Permanent Positions

507,712

Other Compensation Common to All

Honoraria

68,277

Performance Based Bonus

5,000,000

Total Other Compensation Common to All

5,068,277

Other Compensation for Specific Groups

Lump-sum for Compensation Adjustment

41,842,683

Lump-sum for Filling of Positions - Civilian

6,900,000

Lump-sum for Personnel Services

1,382,317

Other Personnel Benefits

4,375,000

Total Other Compensation for Specific Groups

54,500,000

Other Benefits

Retirement Gratuity

6,678,224

Terminal Leave

9,753,674

Total Other Benefits

16,431,898

Other Personnel Benefits	
Pension, Civilian Personnel	1,000,000
Total Other Benefits	<u>1,000,000</u>
Military/Uniformed Personnel	
Other Benefits	
Retirement Gratuity	9,721,776
Terminal Leave	12,596,326
Total Other Benefits	<u>22,318,102</u>
Total Personnel Services	<u>99,825,989</u>
Maintenance and Other Operating Expenses	
Travelling Expenses	569,751
Training and Scholarship Expenses	1,195,108
Supplies and Materials Expenses	916,617
Utility Expenses	24,798
Communication Expenses	76,065
Survey, Research, Exploration and Development Expenses	3,094,312
Confidential, Intelligence and Extraordinary Expenses	
Extraordinary and Miscellaneous Expenses	750
Professional Services	6,047,181
General Services	7,751
Repairs and Maintenance	3,063,179
Financial Assistance/Subsidy	190,528,983
Taxes, Insurance Premiums and Other Fees	404,390
Other Maintenance and Operating Expenses	
Advertising Expenses	128,867
Printing and Publication Expenses	1,999,152
Representation Expenses	60,609
Transportation and Delivery Expenses	2,480
Rent/Lease Expenses	1,040,969
Subscription Expenses	53,944
Donations	3,643,000
Bank Transactions	12
Other Maintenance and Operating Expenses	7,731,474
Total Maintenance and Other Operating Expenses	<u>220,589,392</u>
Total Current Operating Expenditures	<u>320,415,381</u>
Capital Outlays	
Property, Plant and Equipment Outlay	
Land Outlay	2,000,000
Infrastructure Outlay	389,021,251
Buildings and Other Structures	5,034,891
Machinery and Equipment Outlay	14,389,026
Transportation and Equipment Outlay	582,319
Intangible Asset Outlay	5,698
Total Capital Outlays	<u>411,033,185</u>
<b>TOTAL NEW APPROPRIATIONS</b>	<u><u>731,448,566</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>
<b>A. UNPROGRAMMED APPROPRIATIONS</b>	P <u>99,825,989,000</u>	P <u>220,589,392,000</u>	P <u>411,033,185,000</u>	P <u>731,448,566,000</u>
<b>TOTAL NEW APPROPRIATIONS, UNPROGRAMMED APPROPRIATIONS</b>	P <u>99,825,989,000</u>	P <u>220,589,392,000</u>	P <u>411,033,185,000</u>	P <u>731,448,566,000</u>