



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF BUDGET AND MANAGEMENT
GENERAL SOLANO STREET, SAN MIGUEL, MANILA

LOCAL BUDGET MEMORANDUM

No. 81
November 4, 2020

To : Local Chief Executives, Members of the Local Sanggunian, Local Budget Officers, Local Treasurers, Local Planning and Development Coordinators, Local Accountants, and All Others Concerned

Subject : **GUIDELINES ON THE RELEASE AND UTILIZATION OF THE SHARES OF LOCAL GOVERNMENT UNITS FROM THE FY 2017 COLLECTIONS OF EXCISE TAX ON LOCALLY MANUFACTURED VIRGINIA-TYPE CIGARETTES UNDER REPUBLIC ACT NO. 7171, AND BURLEY AND NATIVE TOBACCO EXCISE TAX PURSUANT TO REPUBLIC ACT NO. 8240, AS AMENDED BY REPUBLIC ACT NO. 10351, CHARGEABLE AGAINST THE ALLOCATIONS TO LOCAL GOVERNMENT UNITS UNDER THE FY 2019 GENERAL APPROPRIATIONS ACT, REPUBLIC ACT NO. 11260**

1.0 PURPOSES

- 1.1 To prescribe the guidelines on the release and utilization of the subject shares of local government units (LGUs), and emphasize the concomitant posting and reporting requirements to enhance transparency and accountability; and
- 1.2 To inform the beneficiary LGUs of their respective shares.

2.0 GENERAL GUIDELINES

- 2.1 These guidelines shall cover the shares of LGUs from the FY 2017 collections of excise taxes on locally manufactured Virginia-type cigarettes pursuant to Republic Act (RA) No. 7171, and Burley and Native tobacco excise taxes pursuant to RA No. 8240, as amended by RA No. 10351, chargeable against the FY 2019 General Appropriations Act (GAA), RA No. 11260, as follows:

Particulars	Amount (PhP)
Excise taxes on locally manufactured Virginia-type cigarettes pursuant to RA No. 7171	14,401,782,000
Burley and native tobacco excise taxes pursuant to RA No. 8240, as amended by RA No. 10351	3,607,416,000
Total	18,009,198,000

(5)

- 2.2 The individual shares of the beneficiary LGUs were computed in accordance with Special Provision Nos. 3 and 4 for the Special Shares of LGUs in the Proceeds of National Taxes under the Allocations to Local Government Units in the FY 2019 GAA, RA No. 11260. The volume of production and trade acceptances of the beneficiary LGUs were based on the certifications issued by the National Tobacco Administration and endorsed by the Department of Agriculture.
- 2.3 The individual shares of the beneficiary LGUs are shown in the following attachments:
- Annex A - Shares of LGUs from the FY 2017 Collection of Excise Taxes on Locally Manufactured Virginia-type Cigarettes under RA No. 7171; and
 - Annex B - Shares of LGUs from the FY 2017 Collection of Burley and Native Tobacco Excise Taxes under RA No. 8240, as amended by RA No. 10351.
- 2.4 Consistent with the amounts of their individual shares, the beneficiary LGUs shall submit the following to the Department of Budget and Management (DBM) Regional Offices (ROs) concerned:
- a. Request letter to be signed by the local chief executive (LCE), supported by the following: (i) list of programs and projects to be implemented, including details on the mechanism and period of implementation, and projected or estimated number of beneficiaries; (ii) approved sanggunian ordinance or resolution endorsing the list of programs and projects to be implemented; and
 - b. A certification under oath attesting that: (i) the local development council (LDC) resolution endorsing the Annual Investment Program (AIP) containing the programs and projects to be implemented was passed in the regular course of business, in accordance with applicable laws and policies; and (ii) a formal invitation to the proceedings for the deliberation and formulation of the pertinent AIP(s) was sent to and received by all the members of the LDC (*Annex C*).
- 2.5 It shall be the responsibility and accountability of the LCE to ensure that the listed programs and projects to be implemented are consistent with the authorized uses of the funds as prescribed in RA No. 7171 and RA No. 8240, as amended by RA No. 10351, and presented in items 3.1 and 3.2 hereof.
- 2.6 In the identification and submission of the list of programs and projects to be implemented, the beneficiary LGUs shall be responsible for ensuring the following:
- 2.6.1 The programs and projects to be implemented are included in the AIP prepared/formulated by the LDC and approved by the local sanggunian concerned; and



- 2.6.2 In case a program/project is to be undertaken by a cooperative, an authenticated or a certified true copy of the Certificate of Registration from the Cooperative Development Authority is submitted by the cooperative to the LGU prior to the implementation of the program/project.
- 2.7 Upon receipt of the beneficiary LGU's list of programs and projects to be implemented, together with the necessary supporting documents per item 2.4 hereof, the DBM RO concerned shall endorse the said list to the DBM Central Office.
- 2.8 The endorsement by the DBM RO concerned of the LGU's submission of list of programs and projects, together with the necessary supporting documents, shall serve as the basis of the DBM Central Office for releasing the corresponding Notice(s) of Cash Allocation (NCA) to the Authorized Government Servicing Banks (AGSBs) and the Advice of NCA Issued (ANCAI) to the Bureau of the Treasury (BTr).
- 2.9 Upon receipt of the ANCAI, the BTr shall release the corresponding Advice(s) to Debit Account (ADAs) to the AGSBs. In parallel, the BTr shall inform the beneficiary LGUs of their released shares and the corresponding list of programs and projects to be implemented through the issuance of Notice(s) of ADA Issued.
- 2.10 The shares of the beneficiary LGUs shall be treated as a special account under the general fund of the LGUs to be utilized for the programs and projects enumerated under item 3.0 hereof.
- 2.11 The utilization of the shares of the beneficiary LGUs shall be in accordance with the existing budgeting, accounting, and auditing rules and regulations, and other applicable laws.

3.0 USES OF THE FUND

3.1 Shares of LGUs from the Collection of Excise Tax on Locally Manufactured Virginia-type Cigarettes under RA No. 7171

The fund shall be utilized to advance the self-reliance of the tobacco farmers through:

- 3.1.1 Cooperative projects that will enhance better quality of products, increase productivity, guarantee the market and, as a whole, increase farmers' income;
- 3.1.2 Livelihood projects, particularly the development of alternative farming system to enhance farmers' income;
- 3.1.3 Agro-industrial projects that will enable tobacco farmers in the Virginia tobacco-producing provinces to be involved in the management and subsequent ownership of these projects such as post-harvest and secondary processing like cigarette manufacturing and by-product utilization; and



3.1.4 Infrastructure projects, such as farm-to-market roads.

3.2 Shares of LGUs from the Collection of Burley and Native Tobacco Excise Tax Pursuant to RA No. 8240, as Amended by RA No. 10351

The fund shall be exclusively utilized for programs in pursuit of the following objectives:

- 3.2.1 Programs that will provide inputs, training, and other support for tobacco farmers who shift to production of agricultural products other than tobacco including, but not limited to, high-value crops, spices, rice, corn, sugarcane, coconut, livestock, and fisheries;
- 3.2.2 Programs that will provide financial support for tobacco farmers who are displaced or who cease to produce tobacco;
- 3.2.3 Cooperative programs to assist tobacco farmers in planting alternative crops or implementing other livelihood projects;
- 3.2.4 Livelihood programs and projects that will promote, enhance, and develop the tourism potential of tobacco-growing provinces;
- 3.2.5 Infrastructure projects such as farm-to-market roads, schools, hospitals, and rural health facilities; and
- 3.2.6 Agro-industrial projects that will enable tobacco farmers to be involved in the management and subsequent ownership of projects, such as post-harvest and secondary processing like cigarette manufacturing and by-product utilization.

4.0 POSTING/REPORTING REQUIREMENTS

- 4.1 The beneficiary LGUs shall prepare quarterly reports on fund utilization and status of program/project implementation using the attached format (Annex D), and said reports shall be posted within twenty (20) days from the end of each quarter on the LGU's website, the website established by the DBM for the purpose, and in at least three (3) conspicuous public places in the locality for transparency and accountability, consistent with the Full Disclosure Policy of the Department of the Interior and Local Government.
- 4.2 The beneficiary LGUs shall also submit the quarterly reports on fund utilization and status of program/project implementation to the DBM and the Department of Finance-Bureau of Local Government Finance ROs concerned within thirty (30) days from the end of each quarter.
- 4.3 Likewise, the beneficiary LGUs shall comply with the posting requirements prescribed under the Government Procurement Reform Act (RA No. 9184).



5.0 RESPONSIBILITY AND ACCOUNTABILITY

The responsibility and accountability in the identification and implementation of the eligible programs and projects, and proper utilization and disbursement of the LGU shares shall rest upon the LCE and other local officials concerned.

Further, it is also the responsibility of the said local officials to ensure that the LGU shares are utilized strictly in accordance with RA No. 7171 and RA No. 8240, as amended by RA No. 10351, as the case may be, and applicable budgeting, accounting, and auditing rules and regulations, and the pertinent provisions of RA No. 9184.

6.0 EFFECTIVITY

This Memorandum shall take effect immediately.


WENDEL E. AVISADO
Secretary


Annex A

**Share of LGUs from the CY 2017 Excise Taxes on Locally Manufactured
Virginia - Type Cigarette under RA No. 7171**

LGU	Volume of Production	Percentage Share	Total LGU Share
1. Abra	4,260,962.20	15.42%	2,221,203,510.00
2. Ilocos Norte	2,056,840.28	7.45%	1,072,213,419.00
3. Ilocos Sur	15,980,234.70	57.84%	8,330,361,016.00
4. La Union	3,338,869.66	12.09%	1,740,524,478.00
5. Misamis Oriental	1,990,209.92	7.20%	1,037,479,577.00
GRAND TOTAL	27,627,116.76	100.00%	14,401,782,000.00
Province of Abra			666,361,053.00
Municipalities			
1. Bangued	194,247.50	4.56%	67,083,148.00
2. Boliney			16,453,359.00
3. Bucay	11,643.30	0.27%	19,488,137.00
4. Bucloc			16,453,359.00
5. Daguioman			16,453,359.00
6. Danglas			16,453,359.00
7. Dolores	70,798.70	1.66%	34,906,741.00
8. La Paz	33,152.20	0.78%	25,094,340.00
9. Lacub			16,453,359.00
10. Lagangilang			16,453,359.00
11. Lagayan			16,453,359.00
12. Langiden			16,453,359.00
13. Licuan-Baay			16,453,359.00
14. Luba	209,249.80	4.91%	70,993,434.00
15. Malibcong			16,453,359.00
16. Manabo	1,377.80	0.03%	16,812,477.00
17. Peñarubbia	53,596.30	1.26%	30,423,008.00
18. Pidigan	77,098.80	1.81%	36,548,835.00
19. Pilar	2,217,509.25	52.04%	594,437,756.00
20. Sallapadan	19,688.70	0.46%	21,585,136.00
21. San Isidro	471,144.20	11.06%	139,255,100.00
22. San Juan	46,402.80	1.09%	28,548,053.00
23. San Quintin	96,801.25	2.27%	41,684,196.00
24. Tayum	302,403.60	7.10%	95,273,577.00
25. Tineg			16,453,359.00
26. Tubo	12,349.20	0.29%	19,672,126.00
27. Villaviciosa	443,498.80	10.41%	132,049,444.00
TOTAL, ABRA	4,260,962.20	100.00%	2,221,203,510.00

Annex A**Share of LGUs from the CY 2017 Excise Taxes on Locally Manufactured
Virginia - Type Cigarette under RA No. 7171**

LGU	Volume of Production	Percentage Share	Total LGU Share
Province of Ilocos Norte			321,664,026.00
Municipalities			
1. Adams			9,323,595.00
2. Bacarra			9,323,595.00
3. Badoc	465,905.65	22.65%	130,759,930.00
4. Bangui			9,323,595.00
5. Banna	123,253.30	5.99%	41,449,046.00
6. Batac City	109,765.50	5.34%	37,933,508.00
7. Burgos	6,771.90	0.33%	11,088,662.00
8. Carasi			9,323,595.00
9. Currimao	55,165.20	2.68%	23,702,171.00
10. Dingras	96,248.48	4.68%	34,410,354.00
11. Dumalneg			9,323,595.00
12. Laoag City			9,323,595.00
13. Marcos	55,678.35	2.71%	23,835,921.00
14. Nueva Era	98,161.60	4.77%	34,909,000.00
15. Pagudpud			9,323,595.00
16. Paoay	75,002.00	3.65%	28,872,548.00
17. Pasuquin			9,323,595.00
18. Piddig	313,866.25	15.26%	91,131,504.00
19. Pinili	603,046.40	29.32%	166,505,085.00
20. San Nicolas	7,068.40	0.34%	11,165,943.00
21. Sarrat	21,083.20	1.03%	14,818,842.00
22. Solsona			9,323,595.00
23. Vintar	25,824.05	1.26%	16,054,524.00
TOTAL, ILOCOS NORTE	2,056,840.28	100.00%	1,072,213,419.00

Annex A

**Share of LGUs from the CY 2017 Excise Taxes on Locally Manufactured
Virginia - Type Cigarette under RA No. 7171**

LGU	Volume of Production	Percentage Share	Total LGU Share
Province of Ilocos Sur			2,499,108,305.00
Municipalities			
1. Alilem	34,116.30	0.21%	57,894,393.00
2. Banayoyo	551,407.70	3.45%	192,724,206.00
3. Bantay	1,667.30	0.01%	49,436,698.00
4. Burgos	878,061.20	5.49%	277,865,057.00
5. Cabugao	1,778,150.00	11.13%	512,469,392.00
6. Candon City	1,753,718.29	10.97%	506,101,370.00
7. Caoayan			49,002,124.00
8. Cervantes	10,240.10	0.06%	51,671,162.00
9. G. del Pilar	304,153.30	1.90%	128,278,393.00
10. Galimuyod	331,777.60	2.08%	135,478,550.00
11. Lidlidda	234,032.30	1.46%	110,001,652.00
12. Magsingal	1,187,076.00	7.43%	358,408,456.00
13. Nagbukel	190,928.30	1.19%	98,766,776.00
14. Narvacan	511,685.50	3.20%	182,370,782.00
15. Quirino	151,079.90	0.95%	88,380,460.00
16. Salcedo	684,093.29	4.28%	227,308,143.00
17. San Emilio	738,744.80	4.62%	241,552,828.00
18. San Esteban	460,466.79	2.88%	169,020,843.00
19. San Ildefonso			49,002,124.00
20. San Juan	962,280.00	6.02%	299,816,331.00
21. San Vicente			49,002,124.00
22. Santa			49,002,124.00
23. Santa Catalina			49,002,124.00
24. Santiago	437,833.40	2.74%	163,121,545.00
25. Sigay	347,578.90	2.18%	139,597,092.00
26. Sinait	1,537,448.00	9.62%	449,731,435.00
27. Sta. Cruz	1,242,950.25	7.78%	372,971,843.00
28. Sta. Lucia	422,378.67	2.64%	159,093,335.00
29. Sta. Maria	659,981.21	4.13%	221,023,431.00
30. Sto. Domingo	44,865.70	0.28%	60,696,178.00
31. Sugpon	6,696.70	0.04%	50,747,590.00
32. Suyo	16,192.70	0.10%	53,222,682.00
33. Tagudin	500,630.50	3.13%	179,489,344.00
34. Vigan City			49,002,124.00
TOTAL, ILOCOS SUR	15,980,234.70	100.00%	8,330,361,016.00

Annex A**Share of LGUs from the CY 2017 Excise Taxes on Locally Manufactured
Virginia - Type Cigarette under RA No. 7171**

LGU	Volume of Production	Percentage Share	Total LGU Share
Province of La Union			522,157,343.00
Municipalities			
1. Agoo	132,365.70	3.96%	51,905,804.00
2. Aringay	28,462.20	0.85%	24,823,797.00
3. Bacnotan	360,636.40	10.80%	111,403,595.00
4. Bagulin			17,405,245.00
5. Balaoan	1,916,262.93	57.39%	516,871,063.00
6. Bangar	138,978.60	4.16%	53,629,428.00
7. Bauang			17,405,245.00
8. Burgos			17,405,245.00
9. Caba	11,454.00	0.34%	20,390,681.00
10. Luna			17,405,245.00
11. Naguilian	19,023.10	0.57%	22,363,535.00
12. Pugo			17,405,245.00
13. Rosario			17,405,245.00
14. San Fernando City	77,443.00	2.32%	37,590,435.00
15. San Gabriel			17,405,245.00
16. San Juan	159,344.00	4.77%	58,937,584.00
17. Santo Tomas			17,405,245.00
18. Santol	252,509.79	7.56%	83,220,852.00
19. Sudipen	242,389.94	7.26%	80,583,156.00
20. Tubao			17,405,245.00
TOTAL, LA UNION	3,338,869.66	100.00%	1,740,524,478.00

Annex A**Share of LGUs from the CY 2017 Excise Taxes on Locally Manufactured
Virginia - Type Cigarette under RA No. 7171**

LGU	Volume of Production	Percentage Share	Total LGU Share
Province of Misamis Oriental			311,243,874.00
Municipalities			
1. Alubijid			7,980,612.00
2. Balingasag	18,427.48	0.93%	12,783,657.00
3. Balingoan			7,980,612.00
4. Binuangan			7,980,612.00
5. Cagayan de Oro City			7,980,612.00
6. Claveria	1,959,418.46	98.45%	518,694,738.00
7. El Salvador City			7,980,612.00
8. Gingoog City	12,363.98	0.62%	11,203,232.00
9. Gitagum			7,980,612.00
10. Initao			7,980,612.00
11. Jasaan			7,980,612.00
12. Kinoguitan			7,980,612.00
13. Lagonglong			7,980,612.00
14. Laguindingan			7,980,612.00
15. Libertad			7,980,612.00
16. Lugait			7,980,612.00
17. Magsaysay			7,980,612.00
18. Manticao			7,980,612.00
19. Medina			7,980,612.00
20. Naawan			7,980,612.00
21. Opol			7,980,612.00
22. Salay			7,980,612.00
23. Sugbongcogon			7,980,612.00
24. Tagoloan			7,980,612.00
25. Talisayan			7,980,612.00
26. Villanueva			7,980,612.00
TOTAL, MISAMIS ORIENTAL	1,990,209.92	100.00%	1,037,479,577.00
GRAND TOTAL	27,627,116.76		14,401,782,000.00

Annex B

Shares of Provinces, Cities and Municipalities from the CY 2017 Collection of Burley and Native Tobacco Excise Tax under RA No. 8240, as amended by RA No. 10351

LGU	Volume of Production	Percentage Share	Total LGU Share
1. Abra	328,792.60	1.63%	58,668,369.00
2. Kalinga	5,452.40	0.03%	972,903.00
3. Ilocos Norte	736,570.30	3.64%	131,430,508.00
4. Ilocos Sur	2,822,020.27	13.96%	503,549,434.00
5. La Union	1,522,835.80	7.53%	271,728,418.00
6. Pangasinan	3,123,358.20	15.45%	557,318,907.00
7. Cagayan	968,482.10	4.79%	172,811,875.00
8. Isabela	8,570,114.60	42.39%	1,529,215,221.00
9. Nueva Vizcaya	107,396.20	0.53%	19,163,327.00
10. Tarlac	312,652.90	1.55%	55,788,469.00
11. Occidental Mindoro	747,197.80	3.70%	133,326,834.00
12. Misamis Oriental	666,428.00	3.30%	118,914,611.00
13. Maguindanao	183,116.00	0.91%	32,674,449.00
14. North Cotabato	122,468.00	0.61%	21,852,675.00
GRAND TOTAL	20,216,885.17	100.00%	3,607,416,000.00

Province of Abra 5,866,837.00

Municipalities

1. Bangued	23,643.80	7.19%	3,797,010.00
2. Bucay	17,688.70	5.38%	2,840,668.00
3. Dolores	1,706.10	0.52%	273,986.00
4. Lagangilang	10,614.30	3.23%	1,704,574.00
5. Luba	9,415.40	2.86%	1,512,040.00
6. Manabo	1,431.00	0.44%	229,808.00
7. Pidigan	137,409.20	41.79%	22,066,848.00
8. Pilar	7,767.90	2.36%	1,247,464.00
9. San Isidro	19,282.50	5.86%	3,096,619.00
10. San Juan	55,103.80	16.76%	8,849,241.00
11. San Quintin	12,967.90	3.94%	2,082,544.00
12. Tayum	1,186.20	0.36%	190,495.00
13. Villaviciosa	30,575.80	9.30%	4,910,235.00
TOTAL, ABRA	328,792.60	100.00%	58,668,369.00

Province of Kalinga 97,290.00

Municipalities

1. Rizal	5,452.40	100.00%	875,613.00
TOTAL, KALINGA	5,452.40	100.00%	972,903.00

Shares of Provinces, Cities and Municipalities from the CY 2017 Collection of Burley and Native Tobacco Excise Tax under RA No. 8240, as amended by RA No. 10351

LGU	Volume of Production	Percentage Share	Total LGU Share
Province of Ilocos Norte			13,143,051.00
Municipalities			
1. Bacarra	90,345.10	12.27%	14,508,720.00
2. Badoc	22,407.70	3.04%	3,598,502.00
3. Banna	59,313.40	8.05%	9,525,270.00
4. Batac City	82,994.10	11.27%	13,328,207.00
5. Burgos	10,582.80	1.44%	1,699,515.00
6. Dingras	86,111.20	11.69%	13,828,789.00
7. Marcos	21,103.40	2.87%	3,389,042.00
8. Nueva Era	8,050.60	1.09%	1,292,864.00
9. Paoay	1,795.40	0.24%	288,327.00
10. Pasuquin	99,305.60	13.48%	15,947,706.00
11. Piddig	16,079.20	2.18%	2,582,194.00
12. Pinili	52,960.00	7.19%	8,504,964.00
13. Solsona	20,253.40	2.75%	3,252,538.00
14. Vintar	165,268.40	22.44%	26,540,819.00
TOTAL, ILOCOS NORTE	736,570.30	100.00%	131,430,508.00
Province of Ilocos Sur			50,354,943.00
Municipalities			
1. Banayoyo	23,450.70	0.83%	3,766,000.00
2. Burgos	6,314.40	0.22%	1,014,043.00
3. Cabugao	6,582.90	0.23%	1,057,163.00
4. Candon City	66,555.10	2.36%	10,688,231.00
5. Caoayan	2,223.70	0.08%	357,109.00
6. Galimuyod	96,172.40	3.41%	15,444,539.00
7. Lidlidda	7,002.10	0.25%	1,124,483.00
8. Magsingal	22,283.10	0.79%	3,578,492.00
9. Nagbukel	558,127.90	19.78%	89,630,997.00
10. Narvacan	1,333,988.10	47.27%	214,228,106.00
11. Salcedo	5,708.10	0.20%	916,676.00
12. San Emilio	4,293.00	0.15%	689,422.00
13. San Esteban	7,207.40	0.26%	1,157,452.00
14. San Juan	58,654.77	2.08%	9,419,500.00
15. Santiago	21,421.20	0.76%	3,440,078.00
16. Sinait	32,200.60	1.14%	5,171,166.00
17. Sta. Cruz	12,736.80	0.45%	2,045,431.00
18. Sta. Lucia	2,056.90	0.07%	330,322.00
19. Sta. Maria	488,461.30	17.31%	78,443,083.00
20. Sto. Domingo	20,104.00	0.71%	3,228,546.00
21. Suyo	2,785.50	0.10%	447,330.00
22. Tagudin	43,690.30	1.55%	7,016,322.00
TOTAL, ILOCOS SUR	2,822,020.27	100.00%	503,549,434.00

Shares of Provinces, Cities and Municipalities from the CY 2017 Collection of Burley and Native Tobacco Excise Tax under RA No. 8240, as amended by RA No. 10351

LGU	Volume of Production	Percentage Share	Total LGU Share
Province of La Union			27,172,842.00
Municipalities			
1. Agoo	117,044.70	7.69%	18,796,468.00
2. Aringay	230,339.60	15.13%	36,990,747.00
3. Bacnotan	4,801.70	0.32%	771,115.00
4. Balaoan	2,749.50	0.18%	441,548.00
5. Bauang	412,281.30	27.07%	66,209,168.00
6. Caba	283,028.00	18.59%	45,452,094.00
7. Luna	35,461.50	2.33%	5,694,841.00
8. Naguilian	4,915.00	0.32%	789,311.00
9. Rosario	124,368.30	8.17%	19,972,581.00
10. San Fernando City	2,152.90	0.14%	345,739.00
11. San Juan	11,739.50	0.77%	1,885,272.00
12. Sto. Tomas	270,275.80	17.75%	43,404,190.00
13. Sudipen	7,672.50	0.50%	1,232,144.00
14. Tubao	16,005.50	1.05%	2,570,358.00
TOTAL, LA UNION	1,522,835.80	100.00%	271,728,418.00
Province of Pangasinan			55,731,891.00
Municipalities			
1. Alcala	691,258.30	22.13%	111,010,703.00
2. Asingan	19,346.50	0.62%	3,106,897.00
3. Balungao	359,317.30	11.50%	57,703,562.00
4. Bautista	10,658.00	0.34%	1,711,592.00
5. Bayambang	20,096.50	0.64%	3,227,341.00
6. Binalonan	132,064.90	4.23%	21,208,595.00
7. Laoac	164,526.30	5.27%	26,421,643.00
8. Malasiqui	191,224.90	6.12%	30,709,230.00
9. Manaoag	110,387.00	3.53%	17,727,293.00
10. Mangaldan	16,977.00	0.54%	2,726,374.00
11. Mapandan	4,318.90	0.14%	693,582.00
12. Rosales	7,641.00	0.24%	1,227,085.00
13. San Fabian	481,109.50	15.40%	77,262,441.00
14. San Jacinto	201,422.70	6.45%	32,346,918.00
15. San Manuel	43,786.00	1.40%	7,031,691.00
16. Sison	77,689.10	2.49%	12,476,265.00
17. Sta. Barbara	271,321.50	8.69%	43,572,121.00
18. Sta. Maria	25,831.20	0.83%	4,148,290.00
19. Sto. Tomas	38,424.00	1.23%	6,170,595.00
20. Villasis	255,957.60	8.19%	41,104,798.00
TOTAL, PANGASINAN	3,123,358.20	100.00%	557,318,907.00

Shares of Provinces, Cities and Municipalities from the CY 2017 Collection of Burley and Native Tobacco Excise Tax under RA No. 8240, as amended by RA No. 10351

LGU	Volume of Production	Percentage Share	Total LGU Share
Province of Cagayan			17,281,187.00
Municipalities			
1. Alcala	81,046.10	8.37%	13,015,373.00
2. Amulung	330,841.10	34.16%	53,130,506.00
3. Baggao	98,556.20	10.18%	15,827,359.00
4. Gattaran	81,729.90	8.44%	13,125,186.00
5. Lasam	1,072.20	0.11%	172,187.00
6. Peñablanca	19,280.10	1.99%	3,096,234.00
7. Piat	54,716.90	5.65%	8,787,108.00
8. Rizal	1,066.40	0.11%	171,255.00
9. Solana	35,392.70	3.65%	5,683,792.00
10. Sto. Nino	36,025.20	3.72%	5,785,367.00
11. Tuao	196,551.50	20.29%	31,564,641.00
12. Tuguegarao City	32,203.80	3.33%	5,171,680.00
TOTAL, CAGAYAN	968,482.10	100.00%	172,811,875.00
Province of Isabela			152,921,522.00
Municipalities			
1. Aurora	1,197,633.70	13.97%	192,330,650.00
2. Benito Soliven	14,926.20	0.17%	2,397,031.00
3. Burgos	108,178.20	1.26%	17,372,577.00
4. Cabagan	82,863.80	0.97%	13,307,281.00
5. Cabatuan	293,349.90	3.42%	47,109,711.00
6. Cauayan City	20,640.40	0.24%	3,314,688.00
7. Delfin Albano	104,919.50	1.22%	16,849,255.00
8. Echague	4,143.30	0.05%	665,382.00
9. Gamu	101,229.80	1.18%	16,256,718.00
10. Ilagan City	767,277.00	8.95%	123,218,714.00
11. Luna	241,578.30	2.82%	38,795,595.00
12. Mallig	1,028,523.40	12.00%	165,172,853.00
13. Naguilian	1,714.30	0.02%	275,303.00
14. Quezon	257,912.60	3.01%	41,418,756.00
15. Quirino	1,796,506.10	20.96%	288,504,897.00
16. Reina Mercedes	652,475.50	7.61%	104,782,487.00
17. Roxas	1,350,685.50	15.76%	216,909,578.00
18. San Mariano	31,973.70	0.37%	5,134,727.00
19. San Mateo	68,299.00	0.80%	10,968,288.00
20. San Pablo	4,671.30	0.05%	750,174.00
21. Sta. Maria	2,358.80	0.03%	378,805.00
22. Sto. Tomas	65,659.00	0.77%	10,544,324.00
23. Tumauini	372,595.30	4.35%	59,835,905.00
TOTAL, ISABELA	8,570,114.60	100.00%	1,529,215,221.00

Annex B

Shares of Provinces, Cities and Municipalities from the CY 2017 Collection of Burley and Native Tobacco Excise Tax under RA No. 8240, as amended by RA No. 10351

LGU	Volume of Production	Percentage Share	Total LGU Share
Province of Nueva Vizcaya			1,916,333.00
Municipalities			
1. Bagabag	96,688.40	90.03%	15,527,405.00
2. Bayombong	9,285.50	8.65%	1,491,179.00
3. Solano	1,422.30	1.32%	228,410.00
TOTAL, NUEVA VIZCAYA	107,396.20	100.00%	19,163,327.00
Province of Tarlac			5,578,847.00
Municipalities			
1. Moncada	16,540.60	5.29%	2,656,292.00
2. San Manuel	296,112.30	94.71%	47,553,330.00
TOTAL, TARLAC	312,652.90	100.00%	55,788,469.00
Province of Occidental Mindoro			13,332,683.00
Municipalities			
1. San Jose	747,197.80	100.00%	119,994,151.00
TOTAL, OCCIDENTAL MINDORO	747,197.80	100.00%	133,326,834.00
Province of Misamis Oriental			11,891,461.00
Municipalities			
1. Alubijid	192,293.00	28.85%	30,880,759.00
2. El Salvador City	75,150.00	11.28%	12,068,505.00
3. Gitagum	175,411.00	26.32%	28,169,641.00
4. Initao	10,460.00	1.57%	1,679,795.00
5. Laguindingan	195,777.00	29.38%	31,440,262.00
6. Libertad	11,257.00	1.69%	1,807,787.00
7. Opol	6,080.00	0.91%	976,401.00
TOTAL, MISAMIS ORIENTAL	666,428.00	100.00%	118,914,611.00
Province of Maguindanao			3,267,445.00
Municipalities			
1. Datu Montawal	86,804.00	47.40%	13,940,047.00
2. Pagalungan	96,312.00	52.60%	15,466,957.00
TOTAL, MAGUINDANAO	183,116.00	100.00%	32,674,449.00
Province of North Cotabato			2,185,267.00
Municipalities			
1. Pikit	122,468.00	100.00%	19,667,408.00
TOTAL, NORTH COTABATO	122,468.00	100.00%	21,852,675.00
GRAND TOTAL	20,216,885.17		3,607,416,000.00

REPUBLIC OF THE PHILIPPINES)
CITY OF _____) S.S.

X-----X

OMNIBUS SWORN STATEMENT

I, the undersigned, attest to the veracity of the following:

1. The local development council (LDC) resolution endorsing the Annual Investment Program (AIP) containing the following programs and projects to be implemented out of the subject shares of the Local Government of _____ from the collections of tobacco excise taxes pursuant to Republic Act (RA) No. 7171 and RA No. 8240, as amended by RA No. 10351, was passed in the regular course of business, in accordance with applicable laws and policies:

- a. _____
- b. _____
- c. _____

(The number of programs/projects may vary depending on the request of the LGU.)

2. A formal invitation to the proceedings for the deliberation and formulation of the pertinent AIP was sent by my Office to, and received by, all the members of the LDC.

IN WITNESS WHEREOF, I have hereunto set my hand this _____ day of [month] [year] at [place of execution].

[Insert NAME OF LOCAL CHIEF EXECUTIVE]
[Insert Signatory's Legal Capacity]
Affiant

SUBSCRIBED AND SWORN to before me this _____ day of [month] [year] at [place of execution], Philippines. Affiant is personally known to me and was identified by me through competent evidence of identity as defined in the 2004 Rules on Notarial Practice (A.M. No. 02-8-13-SC). Affiant exhibited to me his/her [insert type of government identification card used], with his/her photograph and signature appearing thereon, with no. _____ issued on _____ at _____.

Witness my hand and seal this _____ day of [month] [year].

NAME OF NOTARY PUBLIC

Serial No. of Commission _____
Notary Public for _____ until _____
Roll of Attorneys No. _____
PTR No. _____ [date issued], [place issued]
IBP No. _____ [date issued], [place issued]
MCLE Compliance No. _____
Office Address of the Notary Public

Doc. No. _____
Page No. _____
Book No. _____
Series of _____

Share of Local Government Units from the Collection of Tobacco Excise Taxes under RA Nos. 7171 and 8240
Report on Fund Utilization and Status of Program/Project Implementation
For the Quarter Ended _____

Fund Source	Date of Notice of Authority to Debit Account Issued (NADAII)	Type of Program/Project	Name/Title of Program/Project	Specific Location	Mechanism/Mode of Implementation	Estimated Number of Beneficiaries	Amount			Estimated Period of Completion	Program/Project Status
							Received	Obligation	Disbursement		

Certified Correct by: The Local Finance Committee (LFC)

Attested by:

Local Budget Officer

Local Chief Executive

Local Treasurer

Local Planning and Development Coordinator

Instructions:

1. The report shall be prepared by the LFC in coordination with the other local officials concerned (e.g., local accountant on the allotment, obligation and disbursements; local engineer on the status of infrastructure projects, as may be applicable).
2. The fund source shall be based on the NADAII issued by the Bureau of the Treasury to LGUs.
3. The type of program/project shall be identified consistent with the authorized uses enumerated under this LBM.
*RA No. 7171 - Cooperative projects; livelihood projects; agro-industrial projects; or infrastructure projects
RA No. 8240, as amended - Support programs for tobacco farmers shifting to production of other agricultural products; programs that will provide financial support for tobacco farmers who are displaced or who cease to produce tobacco; cooperative programs; livelihood programs and projects; agro-industrial projects; or infrastructure projects*
4. Amount received refers to the amount received by the LGU as its share; it is the amount indicated in the NADAII. Obligation refers to the total amount obligated by the LGU as of reporting period. Disbursement refers to the total amount paid by the LGU as of reporting period.
5. The estimated period of completion refers to the projected date (month and year) to complete the program/project.
6. The status of programs/projects refers to the percentage of physical completion as of reporting period.