



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

LOCAL BUDGET MEMORANDUM

No. 84
November 22, 2021

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 (LGUs) FROM THE FY 2019 COLLECTIONS OF EXCISE TAX ON LOCALLY MANUFACTURED VIRGINIA-TYPE CIGARETTES UNDER REPUBLIC ACT (RA) NO. 7171, AND BURLEY AND NATIVE TOBACCO EXCISE TAX PURSUANT TO RA NO. 8240, AS AMENDED BY RA NO. 10351, CHARGEABLE AGAINST THE ALLOCATIONS TO LGUs (ALGU) AND UNPROGRAMMED APPROPRIATIONS (UA) UNDER THE FY 2021 GENERAL APPROPRIATIONS ACT (GAA), RA NO. 11518**

1.0 PURPOSE

This Memorandum is being issued to:

- 1.1 Prescribe the guidelines on the release and utilization of the subject shares of LGUs, and emphasize the concomitant posting and reporting requirements to enhance transparency and accountability; and
- 1.2 Inform the beneficiary LGUs of their respective shares.

2.0 GENERAL GUIDELINES

2.1 Computation of the Shares of LGUs

- 2.1.1 The shares of LGUs from the FY 2019 collections of excise taxes on locally manufactured Virginia-type cigarettes pursuant to RA No. 7171, and Burley and Native tobacco excise taxes pursuant to RA No. 8240, as amended by RA No. 10351, chargeable against the ALGU and the UA under the FY 2021 GAA, RA No. 11518, in the total amount of **Php 24,810,788,000**, are as follows:

Particulars	Amount (PhP)
Excise taxes on locally manufactured Virginia-type cigarettes pursuant to RA No. 7171	19,872,408,000
Burley and native tobacco excise taxes pursuant to RA No. 8240, as amended by RA No. 10351	4,938,380,000
Total	24,810,788,000

- 2.1.2 The individual shares of the beneficiary LGUs as shown in the following annexes were computed in accordance with Special Provision (SP) Nos. 3 and 4 for the Special Shares of LGUs in the Proceeds of National Taxes under the ALGU in the FY 2021 GAA, RA No. 11518, wherein the volume of production and trade acceptances of the beneficiary LGUs were based on the certifications issued by the National Tobacco Administration (NTA) and endorsed by the Department of Agriculture (DA):
- 2.1.2.1 Annex A - Shares of LGUs from the FY 2019 Collection of Excise Taxes on Locally Manufactured Virginia-type Cigarettes under RA No. 7171; and
 - 2.1.2.2 Annex B - Shares of LGUs from the FY 2019 Collection of Burley and Native Tobacco Excise Taxes under RA No. 8240, as amended by RA No. 10351.

2.2 **Release of the Shares of LGUs**

- 2.2.1 Consistent with SP No. 8 for the Special Shares of LGUs in the Proceeds of National Taxes under the ALGU in the FY 2021 GAA, RA No. 11518, the Special Allotment Release Order (SARO) covering the shares of beneficiary LGUs shall be comprehensively released by the Department of Budget and Management (DBM). On the other hand, the release of the SARO covering the amount included in the FY 2021 UA shall be subject to its governing special provision and other applicable budgeting policies.
- 2.2.2 The corresponding Notices of Cash Allocation (NCAs) and Advices of NCA Issued (ANCAIs) shall be released by the DBM to the Authorized Government Servicing Banks (AGSBs) and the Bureau of the Treasury (BTr), respectively, consistent with the cash programming of the National Government.
- 2.2.3 Upon receipt of the ANCAI, the BTr shall release the corresponding Advice(s) to Debit Account (ADAs) to the AGSBs of the beneficiary LGUs. 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.

2.3 Utilization of the Shares of LGUs

2.3.1 Pursuant to Section 2 of RA No. 7171 and Section 8 of RA No. 8240, as amended by Section 8 of RA No. 10351, the shares of LGUs from tobacco excise taxes shall be utilized for the following program objectives:

Locally Manufactured Virginia-type Cigarettes	Burley and Native Tobacco
<p>The fund shall be utilized to advance the self-reliance of the tobacco farmers through:</p> <ul style="list-style-type: none">a. Cooperative projects that will enhance better quality of products, increase productivity, guarantee the market and, as a whole, increase farmers' income;b. Livelihood projects, particularly the development of the alternative farming system to enhance farmers' income;c. 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; andd. Infrastructure projects, such as farm-to-market roads.	<p>The fund shall be exclusively utilized for programs in pursuit of the following objectives:</p> <ul style="list-style-type: none">a. 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;b. Programs that will provide financial support for tobacco farmers who are displaced or who cease to produce tobacco;c. Cooperative programs to assist tobacco farmers in planting alternative crops or implementing other livelihood projects;d. Livelihood programs and projects that will promote, enhance, and develop the tourism potential of tobacco-growing provinces;e. Infrastructure projects such as farm-to-market roads, schools, hospitals, and rural health facilities; andf. 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.

- 2.3.2 The programs and projects to be implemented by the beneficiary LGUs from their respective shares from tobacco excise taxes shall be included in their respective duly approved Local Development Investment Programs and Annual Investment Programs (AIPs).

It is understood that it is the responsibility of the local chief executives (LCEs) and other local officials concerned to ensure that the local development council (LDC) resolution endorsing the 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 that 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.

- 2.3.3 The programs and projects to be implemented by the beneficiary LGUs from their respective shares from tobacco excise taxes shall be in line with the policies, programs, and priorities set in the Agricultural and Fisheries Modernization Program and the Road Map for the Philippine Tobacco Industry, adopted by the DA and NTA for the period. Moreover, beneficiary LGUs are highly encouraged to allocate at least twenty-five percent (25%) of their total share for cooperative programs, livelihood projects, and financial support for registered tobacco farmers.
- 2.3.4 In the identification of the list of programs and projects to be implemented, the beneficiary LGUs shall, with the assistance of the DA and NTA, conduct public consultations with tobacco farmers duly identified by the NTA to determine the appropriate programs and projects beneficial to the said farmers.
- 2.3.5 Moreover, to ensure full maximization of resources and complementation of the programs and projects to be implemented by the beneficiary LGUs from their respective shares, the local officials are strongly advised to perform cooperative undertakings with the other LGUs, consistent with Section 33¹ of the Local Government Code of 1991 (RA No. 7160).
- 2.3.6 The programs and projects to be implemented by the beneficiary LGUs shall be those that:
- 2.3.6.1 Exhibit market, technical, socio-economic and organizational viability and financial feasibility;
- 2.3.6.2 Enhance the capabilities of tobacco farmers to be independent and self-reliant;

¹ SECTION 33. Cooperative Undertakings Among Local Government Units. – Local government units may, through appropriate ordinances, group themselves, consolidate, or coordinate their efforts, services, and resources for purposes commonly beneficial to them. In support of such undertakings, the local government units involved may, upon approval by the sanggunian concerned after a public hearing conducted for the purpose, contribute funds, real estate, equipment, and other kinds of property and appoint or assign personnel under such terms and conditions as may be agreed upon by the participating local units through Memoranda of Agreement.

- 2.3.6.3 Promote upstream and downstream linkages with related and/or complementary agricultural activities; and
- 2.3.6.4 Provide clear and verifiable proof of sustainability.

2.4 Treatment of the Shares of LGUs

The shares of the beneficiary LGUs from tobacco excise taxes shall be treated as a special account under the general fund of the LGUs, to be utilized exclusively for programs and projects pursuant to Section 2 of RA No. 7171 and Section 8 of RA No. 8240, as amended by Section 8 of RA No. 10351.

3.0 POSTING/REPORTING REQUIREMENTS

- 3.1 The beneficiary LGUs shall prepare quarterly reports on fund utilization and status of program/project implementation using the attached format (Annex C), and said reports shall be posted within twenty (20) days from the end of each quarter on the LGU's website, 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.
- 3.2 The beneficiary LGUs shall also submit the quarterly reports on fund utilization and status of program/project implementation to the DA, NTA, DBM, and Department of Finance-Bureau of Local Government Finance concerned within thirty (30) days after the end of each quarter.
- 3.3 Likewise, the beneficiary LGUs shall comply with the posting requirements prescribed under the Government Procurement Reform Act (RA No. 9184), its Revised Implementing Rules and Regulations, and all relevant policies issued by the Government Procurement Policy Board.
- 3.4 Finally, the beneficiary LGUs shall comply with the posting and reporting requirements as may be prescribed in the pertinent GAA.

4.0 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 local chief executive 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.

5.0 **EFFECTIVITY**

This Memorandum shall take effect immediately.


TINA ROSE MARIE L. CANDA
Officer-in-Charge



**Shares of LGUs from the FY 2019 Collection of Excise Taxes on Locally Manufactured
Virginia-type Cigarettes under RA No. 7171**

LGU	Volume of Production	Percentage Share	Total LGU Share
1. Abra	4,086,593.60	19.96%	3,965,932,569.00
2. Ilocos Norte	2,172,889.60	10.61%	2,108,732,719.00
3. Ilocos Sur	12,498,561.05	61.04%	12,129,527,715.00
4. La Union	1,718,969.40	8.39%	1,668,214,997.00
GRAND TOTAL	20,477,013.65	100.00%	19,872,408,000.00

Province of Abra 1,189,779,771.00

Municipalities

1. Bangued	252,471.30	6.18%	151,885,686.00
2. Boliney			29,377,278.00
3. Bucay	17,485.40	0.43%	37,861,841.00
4. Bucloc			29,377,278.00
5. Daguioman			29,377,278.00
6. Danglas			29,377,278.00
7. Dolores	66,619.25	1.63%	61,703,402.00
8. La Paz	15,736.80	0.39%	37,013,356.00
9. Lacub			29,377,278.00
10. Lagangilang			29,377,278.00
11. Lagayan			29,377,278.00
12. Langiden			29,377,278.00
13. Licuan-Baay			29,377,278.00
14. Luba	348,658.30	8.53%	198,559,175.00
15. Malibcong			29,377,278.00
16. Manabo	3,060.00	0.07%	30,862,105.00
17. Peñarubbia	52,019.00	1.27%	54,618,820.00
18. Pidigan	88,231.20	2.16%	72,190,318.00
19. Pilar	1,937,221.80	47.40%	969,388,909.00
20. Sallapadan	11,365.50	0.28%	34,892,240.00
21. San Isidro	278,314.65	6.81%	164,425,835.00
22. San Juan	21,856.70	0.53%	39,982,957.00
23. San Quintin	109,528.35	2.68%	82,524,482.00
24. Tayum	369,920.50	9.05%	208,876,380.00
25. Tineg			29,377,278.00
26. Tubo	4,948.35	0.12%	31,778,400.00
27. Villaviciosa	509,156.50	12.46%	276,438,834.00
TOTAL, ABRA	4,086,593.60	100.00%	3,965,932,569.00

**Shares of LGUs from the FY 2019 Collection of Excise Taxes on Locally Manufactured
Virginia-type Cigarettes under RA No. 7171**

LGU	Volume of Production	Percentage Share	Total LGU Share
Province of Ilocos Norte			632,619,817.00
Municipalities			
1. Adams			18,336,806.00
2. Bacarra			18,336,806.00
3. Badoc	472,367.30	21.74%	247,546,882.00
4. Bangui			18,336,806.00
5. Banna	178,263.35	8.20%	104,836,774.00
6. Batac City	181,795.40	8.37%	106,550,655.00
7. Burgos			18,336,806.00
8. Carasi			18,336,806.00
9. Currimao	65,133.00	3.00%	49,941,745.00
10. Dingras	147,069.45	6.77%	89,700,340.00
11. Dumalneg			18,336,806.00
12. Laoag City			18,336,806.00
13. Marcos	84,366.90	3.88%	59,274,746.00
14. Nueva Era	32,173.10	1.48%	33,948,384.00
15. Pagudpud			18,336,806.00
16. Paoay	6,994.20	0.32%	21,730,651.00
17. Pasuquin			18,336,806.00
18. Piddig	127,643.20	5.87%	80,274,006.00
19. Pinili	754,948.40	34.74%	384,665,678.00
20. San Nicolas	34,533.60	1.59%	35,093,786.00
21. Sarrat	41,702.60	1.92%	38,572,449.00
22. Solsona			18,336,806.00
23. Vintar	45,899.10	2.11%	40,608,746.00
TOTAL, ILOCOS NORTE	2,172,889.60	100.00%	2,108,732,719.00

**Shares of LGUs from the FY 2019 Collection of Excise Taxes on Locally Manufactured
Virginia-type Cigarettes under RA No. 7171**

LGU	Volume of Production	Percentage Share	Total LGU Share
Province of Ilocos Sur			3,638,858,315.00
Municipalities			
1. Alilem	38,904.90	0.31%	90,228,259.00
2. Banayoyo	186,656.30	1.49%	161,922,699.00
3. Bantay			71,350,163.00
4. Burgos	675,722.20	5.41%	399,235,554.00
5. Cabugao	1,380,382.65	11.04%	741,162,853.00
6. Candon City	1,517,957.50	12.15%	807,919,257.00
7. Caoayan			71,350,163.00
8. Cervantes	1,311.40	0.01%	71,986,502.00
9. G. del Pilar	265,358.00	2.12%	200,111,674.00
10. Galimuyod	550,089.80	4.40%	338,274,069.00
11. Lidlidda	241,053.30	1.93%	188,318,135.00
12. Magsingal	1,154,524.10	9.24%	631,567,935.00
13. Nagbukel	212,622.10	1.70%	174,522,266.00
14. Narvacan	188,404.90	1.51%	162,771,186.00
15. Quirino	126,349.30	1.01%	132,659,515.00
16. Salcedo	746,590.40	5.97%	433,623,424.00
17. San Emilio	494,556.30	3.96%	311,327,162.00
18. San Esteban	461,246.60	3.69%	295,164,065.00
19. San Ildefonso	8,742.70	0.07%	75,592,444.00
20. San Juan	862,028.80	6.90%	489,638,404.00
21. San Vicente			71,350,163.00
22. Santa			71,350,163.00
23. Santa Catalina			71,350,163.00
24. Santiago	559,077.30	4.47%	342,635,136.00
25. Sigay	86,063.00	0.69%	113,111,112.00
26. Sinait	955,680.50	7.65%	535,081,671.00
27. Sta. Cruz	768,814.30	6.15%	444,407,282.00
28. Sta. Lucia	490,289.80	3.92%	309,256,899.00
29. Sta. Maria	290,257.20	2.32%	212,193,687.00
30. Sto. Domingo	66,444.40	0.53%	103,591,442.00
31. Sugpon	3,934.20	0.03%	73,259,182.00
32. Suyo	15,824.30	0.13%	79,028,698.00
33. Tagudin	149,674.80	1.20%	143,977,910.00
34. Vigan City			71,350,163.00
TOTAL, ILOCOS SUR	12,498,561.05	100.00%	12,129,527,715.00

**Shares of LGUs from the FY 2019 Collection of Excise Taxes on Locally Manufactured
Virginia-type Cigarettes under RA No. 7171**

LGU	Volume of Production	Percentage Share	Total LGU Share
Province of La Union			500,464,498.00
Municipalities			
1. Agoo	87,287.00	5.08%	59,037,030.00
2. Aringay	70,483.50	4.10%	50,883,349.00
3. Bacnotan	115,490.90	6.72%	72,722,604.00
4. Bagulin			16,682,150.00
5. Balaaoan	836,867.40	48.68%	422,761,149.00
6. Bangar	40,898.30	2.38%	36,527,517.00
7. Bauang			16,682,150.00
8. Burgos			16,682,150.00
9. Caba	5,245.60	0.31%	19,227,509.00
10. Luna			16,682,150.00
11. Naguilian	10,928.40	0.64%	21,985,014.00
12. Pugo			16,682,150.00
13. Rosario			16,682,150.00
14. San Fernando City	102,726.50	5.98%	66,528,845.00
15. San Gabriel			16,682,150.00
16. San Juan	130,650.70	7.60%	80,078,700.00
17. Santo Tomas			16,682,150.00
18. Santol	162,089.40	9.43%	95,333,919.00
19. Sudipen	156,301.70	9.09%	92,525,513.00
20. Tubao			16,682,150.00
TOTAL, LA UNION	1,718,969.40	100.00%	1,668,214,997.00
GRAND TOTAL	20,477,013.65		19,872,408,000.00

**Shares of LGUs from the FY 2019 Collection of Burley and Native Tobacco Excise Taxes
under RA No. 8240, as amended by RA No. 10351**

LGU	Volume of Production	Percentage Share	Total Share
1. Abra	415,674.60	1.64%	80,880,980.00
2. Ifugao	29,401.30	0.12%	5,720,836.00
3. Kalinga	17,352.50	0.07%	3,376,408.00
4. Mountain Province	2,076.60	0.01%	404,060.00
5. Ilocos Norte	741,172.29	2.92%	144,215,550.00
6. Ilocos Sur	2,914,853.18	11.48%	567,165,233.00
7. La Union	1,470,120.51	5.79%	286,052,569.00
8. Pangasinan	2,986,971.05	11.77%	581,197,758.00
9. Cagayan	1,685,900.40	6.64%	328,038,510.00
10. Isabela	12,852,610.80	50.64%	2,500,830,591.00
11. Nueva Vizcaya	127,247.50	0.50%	24,759,517.00
12. Quirino	15,509.20	0.06%	3,017,743.00
13. Tarlac	428,448.70	1.69%	83,366,534.00
14. Zamboanga Sibugay	6,100.00	0.02%	1,186,923.00
15. Misamis Oriental	1,328,425.00	5.23%	258,481,793.00
16. North Cotabato	125,614.00	0.49%	24,441,675.00
17. Agusan del Sur	1,500.00	0.01%	291,867.00
18. Maguindanao	231,020.66	0.91%	44,951,453.00
GRAND TOTAL	25,379,998.29*	100.00%	4,938,380,000.00

* This amount includes the volume of tobacco production of the municipalities that were not able to meet the minimum volume of production of one thousand (1,000) kilograms pursuant to the Congressional Oversight Committee on Comprehensive Tax Reform Program Resolution No. 19 dated July 30, 2009 and Department of Budget and Management-Bureau of Internal Revenue-National

**Shares of LGUs from the FY 2019 Collection of Burley and Native Tobacco Excise Taxes
under RA No. 8240, as amended by RA No. 10351**

LGU	Volume of Production	Percentage Share	Total Share
Province of Abra			8,088,098.00
Municipalities			
1. Bangued	29,817.60	7.21%	5,245,442.00
2. Bucay	15,619.80	3.77%	2,747,799.00
3. Dolores	38,105.40	9.21%	6,703,413.00
4. La Paz	3,499.80	0.85%	615,677.00
5. Lagangilang	5,665.70	1.37%	996,697.00
6. Luba	4,585.30	1.11%	806,636.00
7. Pidigan	128,477.10	31.05%	22,601,391.00
8. Pilar	26,021.10	6.29%	4,577,571.00
9. San Isidro	7,226.90	1.75%	1,271,339.00
10. San Juan	73,737.50	17.82%	12,971,729.00
11. San Quintin	33,739.10	8.15%	5,935,303.00
12. Tayum	7,178.80	1.73%	1,262,878.00
13. Tubo	9,364.70	2.26%	1,647,416.00
14. Villaviciosa	30,750.70	7.43%	5,409,591.00
TOTAL, ABRA	413,789.50	100.00%	80,880,980.00
Province of Ifugao			572,083.00
Municipalities			
1. Alfonso Lista	29,324.50	100.00%	5,148,753.00
TOTAL, IFUGAO	29,324.50	100.00%	5,720,836.00
Province of Kalinga			337,641.00
Municipalities			
1. Pinukpuk	11,662.70	70.62%	2,145,890.00
2. Tabuk	4,852.70	29.38%	892,877.00
TOTAL, KALINGA	16,515.40	100.00%	3,376,408.00
Province of Mountain Province			40,406.00
Municipalities			
1. Paracelis	2,076.60	100.00%	363,654.00
TOTAL, MOUNTAIN PROVINCE	2,076.60	100.00%	404,060.00

**Shares of LGUs from the FY 2019 Collection of Burley and Native Tobacco Excise Taxes
under RA No. 8240, as amended by RA No. 10351**

LGU	Volume of Production	Percentage Share	Total Share
Province of Ilocos Norte			14,421,555.00
Municipalities			
1. Bacarra	112,732.46	15.23%	19,761,334.00
2. Badoc	48,432.00	6.54%	8,489,843.00
3. Banna	95,903.50	12.95%	16,811,316.00
4. Batac City	46,518.40	6.28%	8,154,400.00
5. Burgos	12,396.00	1.67%	2,172,946.00
6. Dingras	86,517.20	11.68%	15,165,953.00
7. Laoag	1,120.00	0.15%	196,329.00
8. Marcos	22,612.20	3.05%	3,963,785.00
9. Nueva Era	12,169.70	1.64%	2,133,276.00
10. Pasuquin	57,917.43	7.82%	10,152,583.00
11. Piddig	25,168.20	3.40%	4,411,836.00
12. Pinili	87,902.70	11.87%	15,408,824.00
13. Sarrat	4,584.60	0.62%	803,653.00
14. Solsona	20,530.10	2.77%	3,598,805.00
15. Vintar	105,931.20	14.31%	18,569,112.00
TOTAL, ILOCOS NORTE	740,435.69	100.00%	<b style="text-align: right;">144,215,550.00
Province of Ilocos Sur			56,716,523.00
Municipalities			
1. Alilem	34,218.70	1.17%	5,994,389.00
2. Banayoyo	26,322.50	0.90%	4,611,143.00
3. Bantay	3,021.50	0.10%	529,302.00
4. Burgos	24,402.50	0.84%	4,274,800.00
5. Cabugao	17,549.80	0.60%	3,074,352.00
6. Candon City	90,249.00	3.10%	15,809,706.00
7. Caoayan	19,871.80	0.68%	3,481,117.00
8. Galimuyod	125,299.20	4.30%	21,949,757.00
9. Lidlidda	50,424.60	1.73%	8,833,318.00
10. Magsingal	38,868.30	1.33%	6,808,900.00
11. Nagbukel	560,391.00	19.23%	98,168,591.00
12. Narvacan	1,114,852.30	38.26%	195,298,424.00
13. Quirino	16,403.30	0.56%	2,873,509.00
14. Salcedo	49,242.80	1.69%	8,626,292.00
15. San Emilio	53,737.40	1.84%	9,413,650.00
16. San Esteban	11,321.50	0.39%	1,983,286.00
17. San Ildefonso	11,359.40	0.39%	1,989,925.00
18. San Juan	31,767.48	1.09%	5,564,987.00
19. San Vicente	20,929.10	0.72%	3,666,333.00
20. Santiago	10,422.50	0.36%	1,825,800.00

**Shares of LGUs from the FY 2019 Collection of Burley and Native Tobacco Excise Taxes
under RA No. 8240, as amended by RA No. 10351**

LGU	Volume of Production	Percentage Share	Total Share
21. Sinait	56,894.10	1.95%	9,966,637.00
22. Sta. Catalina	3,177.70	0.11%	556,666.00
23. Sta. Cruz	59,912.60	2.06%	10,495,414.00
24. Sta. Lucia	22,817.20	0.78%	3,997,089.00
25. Sta. Maria	403,258.40	13.84%	70,642,299.00
26. Sto. Domingo	27,673.60	0.95%	4,847,826.00
27. Sugpon	2,326.60	0.08%	407,571.00
28. Tagudin	17,086.10	0.59%	2,993,121.00
29. Vigan City	10,072.60	0.35%	1,764,506.00
TOTAL, ILOCOS SUR	2,913,873.58	100.00%	567,165,233.00

Province of La Union 28,605,257.00

Municipalities

1. Agoo	74,629.21	5.08%	13,074,921.00
2. Aringay	235,781.60	16.05%	41,308,568.00
3. Bacnotan	14,479.60	0.99%	2,536,803.00
4. Balaoan	11,664.30	0.79%	2,043,567.00
5. Bauang	404,151.50	27.50%	70,806,712.00
6. Caba	269,375.80	18.33%	47,194,220.00
7. Luna	30,066.30	2.05%	5,267,569.00
8. Naguilian	5,162.00	0.35%	904,375.00
9. Rosario	139,193.00	9.47%	24,386,397.00
10. San Fernando City	10,718.90	0.73%	1,877,935.00
11. San Juan	23,651.40	1.61%	4,143,688.00
12. Sto. Tomas	219,813.10	14.96%	38,510,912.00
13. Sudipen	10,006.30	0.68%	1,753,088.00
14. Tubao	20,768.20	1.41%	3,638,557.00
TOTAL, LA UNION	1,469,461.21	100.00%	286,052,569.00

Province of Pangasinan 58,119,776.00

Municipalities

1. Alcala	652,617.90	21.85%	114,286,362.00
2. Asingan	5,989.50	0.20%	1,048,881.00
3. Balungao	446,184.70	14.94%	78,135,807.00
4. Bayambang	17,888.70	0.60%	3,132,667.00
5. Binalonan	4,913.30	0.16%	860,416.00
6. Laoac	236,661.77	7.92%	41,444,178.00
7. Malasiqui	112,082.60	3.75%	19,627,890.00
8. Manaoag	70,340.68	2.35%	12,318,051.00
9. Mangaldan	23,881.00	0.80%	4,182,037.00
10. Mapandan	7,178.40	0.24%	1,257,080.00
11. Rosales	11,963.00	0.40%	2,094,959.00
12. San Fabian	430,314.60	14.41%	75,356,637.00
13. San Jacinto	103,668.00	3.47%	18,154,327.00
14. San Manuel	35,497.30	1.19%	6,216,283.00

**Shares of LGUs from the FY 2019 Collection of Burley and Native Tobacco Excise Taxes
under RA No. 8240, as amended by RA No. 10351**

LGU	Volume of Production	Percentage Share	Total Share
15. Sison	39,948.30	1.34%	6,995,741.00
16. Sta. Barbara	367,423.90	12.30%	64,343,226.00
17. Sta. Maria	33,416.00	1.12%	5,851,805.00
18. Sto. Tomas	34,663.00	1.16%	6,070,180.00
19. Villasis	352,338.40	11.80%	61,701,455.00
TOTAL, PANGASINAN	2,986,971.05	100.00%	581,197,758.00

Province of Cagayan 32,803,850.00

Municipalities

1. Abulog	15,492.00	0.92%	2,712,957.00
2. Alcala	94,075.40	5.58%	16,474,472.00
3. Amulung	405,344.90	24.04%	70,983,946.00
4. Baggao	200,461.60	11.89%	35,104,810.00
5. Enrile	7,810.40	0.46%	1,367,757.00
6. Gattaran	109,192.10	6.48%	19,121,706.00
7. Iguig	5,290.40	0.31%	926,454.00
8. Lasam	1,755.70	0.10%	307,458.00
9. Pamplona	4,556.10	0.27%	797,863.00
10. Peñablanca	11,848.50	0.70%	2,074,908.00
11. Piat	150,919.30	8.95%	26,428,968.00
12. Rizal	12,892.30	0.76%	2,257,698.00
13. Solana	142,264.50	8.44%	24,913,341.00
14. Sto. Nino	60,276.60	3.58%	10,555,630.00
15. Tuao	364,510.80	21.62%	63,833,084.00
16. Tuguegarao City	99,209.80	5.88%	17,373,608.00
TOTAL, CAGAYAN	1,685,900.40	100.00%	328,038,510.00

Province of Isabela 250,083,059.00

Municipalities

1. Angadanan	2,366.90	0.02%	414,491.00
2. Aurora	2,047,588.30	15.93%	358,573,397.00
3. Benito Soliven	64,792.80	0.50%	11,346,507.00
4. Burgos	311,549.40	2.42%	54,558,491.00
5. Cabagan	175,699.60	1.37%	30,768,491.00
6. Cabatuan	228,641.50	1.78%	40,039,670.00
7. Cauayan City	202,112.50	1.57%	35,393,914.00
8. Delfin Albano	133,038.50	1.04%	23,297,685.00
9. Echague	27,545.40	0.21%	4,823,747.00
10. Gamu	408,620.60	3.18%	71,557,586.00
11. Ilagan City	905,178.00	7.04%	158,514,654.00
12. Jones	9,533.90	0.07%	1,669,575.00
13. Luna	350,099.40	2.72%	61,309,361.00
14. Mallig	1,375,637.00	10.70%	240,901,372.00
15. Naguilian	11,030.90	0.09%	1,931,730.00
16. Quezon	474,545.60	3.69%	83,102,363.00

**Shares of LGUs from the FY 2019 Collection of Burley and Native Tobacco Excise Taxes
under RA No. 8240, as amended by RA No. 10351**

LGU	Volume of Production	Percentage Share	Total Share
17. Quirino	2,010,186.60	15.64%	352,023,616.00
18. Reina Mercedes	1,223,165.20	9.52%	214,200,531.00
19. Roxas	1,820,589.40	14.17%	318,821,379.00
20. San Agustin	8,139.40	0.06%	1,425,371.00
21. San Manuel	5,003.20	0.04%	876,160.00
22. San Mariano	58,257.90	0.45%	10,202,116.00
23. San Mateo	282,529.50	2.20%	49,476,529.00
24. San Pablo	15,150.20	0.12%	2,653,101.00
25. Sta. Maria	6,924.50	0.05%	1,212,618.00
26. Sto. Tomas	126,433.00	0.98%	22,140,931.00
27. Tumauini	568,251.60	4.42%	99,512,146.00
TOTAL, ISABELA	12,852,610.80	100.00%	2,500,830,591.00

Province of Nueva Vizcaya 2,475,952.00

Municipalities

1. Bagabag	122,231.20	96.06%	21,405,112.00
2. Bayombong	3,651.20	2.87%	639,398.00
3. Solano	1,365.10	1.07%	239,055.00
TOTAL, NUEVA VIZCAYA	127,247.50	100.00%	24,759,517.00

Province of Quirino 301,774.00

Municipalities

1. Maddela	15,509.20	100.00%	2,715,969.00
TOTAL, QUIRINO	15,509.20	100.00%	3,017,743.00

Province of Tarlac 8,336,654.00

Municipalities

1. Anao	2,215.00	0.52%	387,890.00
2. Moncada	12,840.00	3.00%	2,248,539.00
3. San Manuel	413,393.70	96.49%	72,393,451.00
TOTAL, TARLAC	428,448.70	100.00%	83,366,534.00

**Shares of LGUs from the FY 2019 Collection of Burley and Native Tobacco Excise Taxes
under RA No. 8240, as amended by RA No. 10351**

LGU	Volume of Production	Percentage Share	Total Share
Province of Zamboanga Sibugay			118,693.00
Municipalities			
1. Mabuhay	1,200.00	19.67%	210,144.00
2. Olutanga	2,800.00	45.90%	490,335.00
3. Talusan	2,100.00	34.43%	367,751.00
TOTAL, ZAMBOANGA SIBUGAY	6,100.00	100.00%	1,186,923.00
Province of Misamis Oriental			25,848,179.00
Municipalities			
1. Alubijid	305,661.22	23.01%	53,527,353.00
2. El Salvador City	230,076.43	17.32%	40,290,955.00
3. Gitagum	347,108.99	26.13%	60,785,682.00
4. Initao	15,099.01	1.14%	2,644,137.00
5. Laguindingan	400,481.38	30.15%	70,132,248.00
6. Libertad	14,303.18	1.08%	2,504,771.00
7. Opol	15,694.79	1.18%	2,748,468.00
TOTAL, MISAMIS ORIENTAL	1,328,425.00	100.00%	258,481,793.00
Province of North Cotabato			2,444,167.00
Municipalities			
1. Pikit	125,614.00	100.00%	21,997,508.00
TOTAL, NORTH COTABATO	125,614.00	100.00%	24,441,675.00
Province of Agusan del Sur			29,187.00
Municipalities			
1. Bayugan City	1,500.00	100.00%	262,680.00
TOTAL, AGUSAN DEL SUR	1,500.00	100.00%	291,867.00
Province of Maguindnao			4,495,145.00
Municipalities			
1. Datu Montawal	122,303.33	52.94%	21,417,744.00
2. Pagalungan	108,717.33	47.06%	19,038,564.00
TOTAL, MAGUINDANAO	231,020.66	52.94%	44,951,453.00
GRAND TOTAL	25,374,823.79		4,938,380,000.00

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.