



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

## LOCAL BUDGET MEMORANDUM

No. 89  
November 10, 2023

To : Local Chief Executive (LCEs,) 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 2021 AND PRIOR YEARS' 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, AND AS FURTHER AMENDED BY RA NO. 11346, CHARGEABLE AGAINST THE ALLOCATIONS TO LOCAL GOVERNMENT UNITS (ALGU) UNDER THE FY 2023 GENERAL APPROPRIATIONS ACT (GAA), RA NO. 11936**

### 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 Allocation and Computation of the Shares of LGUs

- 2.1.1 Pursuant to Section 16 of RA No. 11346,<sup>1</sup> the fund equivalent to fifteen percent (15%) of the collection from the proceeds of the excise taxes on locally manufactured Virginia-type cigarettes, but not exceeding Seventeen Billion Pesos

<sup>1</sup> An Act Increasing the Excise Tax on Tobacco Products, Imposing Excise Tax on Heated Tobacco Products and Vapor Products, Increasing the Penalties for Violations of Provisions on Articles Subject to Excise Tax, and Earmarking a Portion of the Total Excise Tax Collection from Sugar-Sweetened Beverages, Alcohol, Tobacco, Heated Tobacco and Vapor Products for Universal Health Care, Amending for this Purpose Sections 144, 145, 146, 147, 152, 164, 260, 262, 263, 265, 288, and 289, Repealing Section 288(B) and 288(C), and Creating New Sections 263-A, 265-B, and 288-A of the National Internal Revenue Code of 1997, as Amended by Republic Act No. 10963, and for Other Purposes

**(PhP 17,000,000,000.00)** shall be allocated to the beneficiary provinces pro-rata according to the volume of production, consistent with the provision under RA No. 7171.

The same shall be computed based on actual collections as certified by the Bureau of Internal Revenue (BIR), for the second calendar year preceding the year of distribution, as appropriated in the GAA. The allocation and distribution of the shares of beneficiary LGUs in FY 2023 shall be based on the collections in FY 2021.

- 2.1.2 Likewise, pursuant to RA No. 8240, as amended by RA No. 10351, and as further amended by RA No. 11346, the fund equivalent to five percent (5%) of the revenues collected from excise taxes on tobacco products, but **not exceeding Four Billion Pesos (PhP 4,000,000,000.00)**, shall be allocated and divided among the provinces producing burley and native tobacco in accordance with the volume of tobacco leaf production. The respective shares of the LGUs shall be distributed as follows:
- i. Fifty percent (50%) shall be allocated to the provincial government; and
  - ii. Fifty percent (50%) shall be proportionately allocated to the municipalities and cities on the basis of the volume of their respective tobacco production.

The five percent (5%) of allocation shall be computed based on actual collections as certified by the BIR, for the second calendar year preceding the year of distribution, as appropriated in the GAA. The allocation and distribution of the shares of beneficiary LGUs in FY 2023 shall be based on the collections in FY 2021.

- 2.1.3 The shares of LGUs from the FY 2021 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, and as further amended by RA No. 11346, chargeable against the ALGU under the FY 2023 GAA, RA No. 11936 in the total amount of **PhP 21,000,000,000.00**, are as follows:

<b>Particulars</b>	<b>Amount (PhP)</b>
Excise taxes on locally manufactured Virginia-type cigarettes pursuant to RA No. 7171	17,000,000,000.00
Burley and native tobacco excise taxes pursuant to RA No. 8240, as amended by RA No. 10351, and as further amended by RA No. 11346	4,000,000,000.00
<b>Total</b>	<b>21,000,000,000.00</b>

- 2.1.4 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 2023 GAA, RA No. 11936. 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).
- 2.1.4.1 Annex A - Shares of LGUs from the FY 2021 Collection of Excise Taxes on Locally Manufactured Virginia-type Cigarettes under RA No. 7171; and
- 2.1.4.2 Annex B - Shares of LGUs from the FY 2021 Collection of Burley and Native Tobacco Excise Taxes under RA No. 8240, as amended by RA No. 10351 and as further amended by RA No. 11346.

- 2.1.5 Moreover, the amount of **Php 8,152,385.00** shall be released for the share in excise taxes for the years 2010 and 2013 from burley and native tobacco products of the following LGUs:

<b>LGU</b>	<b>Amount (in Php)</b>
Municipality of Calintaan, Province of Occidental Mindoro	<b>484,388.00</b>
Municipality of Rizal, Province of Occidental Mindoro	<b>3,767,935.00</b>
Province of Occidental Mindoro	<b>3,900,062.00</b>
<b>TOTAL</b>	<b>8,152,385.00</b>

## 2.2 Release of the Shares of LGUs

- 2.2.1 Consistent with SP No. 7 for the Special Shares of LGUs in the Proceeds of National Taxes under the ALGU in the FY 2023 GAA, RA No. 11936, the Special Allotment Release Order shall be comprehensively released by the Department of Budget and Management (DBM).
- 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 to 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 through the issuance of Notice(s) of ADA Issued.

## 2.3 Utilization of the Shares of LGUs

2.3.1 Pursuant to Sections 14 and 16 of RA No. 11346, the shares of LGUs from the FY 2021 collection of tobacco excise taxes shall be utilized for the following program objectives:

<b>Locally Manufactured Virginia-type Cigarettes (Section 16)</b>	<b>Burley and Native Tobacco (Section 14)</b>
<p>The funds shall be utilized to advance the self-reliance of the tobacco farmers through:</p> <ul style="list-style-type: none"><li>a. Cooperative projects that will enhance better quality of products, increase productivity, guarantee the market and as a whole increase farmers' income;</li><li>b. Livelihood projects particularly the development of alternative farming systems to enhance farmer's income;</li><li>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;</li><li>d. Infrastructure projects such as farm-to-market roads, bridges, schools, hospitals, rural health facilities, and irrigation systems;</li><li>e. Programs and projects that will promote, enhance, and develop the tourism potential of growing provinces; and</li><li>f. Programs that will provide financial assistance for</li></ul>	<p>The funds shall be exclusively utilized for programs in pursuit of the following objectives:</p> <ul style="list-style-type: none"><li>a. Programs that will provide inputs, training, and other support for tobacco farmers who shift to the production of agricultural products other than tobacco including, but not limited to, high-value crops, spices, rice, corn, sugarcane, coconut, livestock and fisheries;</li><li>b. Programs that will provide financial support for tobacco farmers who are displaced or who cease to produce tobacco;</li><li>c. Cooperative programs to assist tobacco farmers in planting alternative crops or implementing other livelihood projects;</li><li>d. Livelihood programs and projects that will promote, enhance, and develop the tourism potential of tobacco-growing provinces;</li><li>e. Infrastructure projects such as farm-to-market roads, bridges, schools, hospitals, rural health facilities and irrigation systems; and</li></ul>

<b>Locally Manufactured Virginia-type Cigarettes (Section 16)</b>	<b>Burley and Native Tobacco (Section 14)</b>
tobacco farmers that were displaced or who cease to produce tobacco.	f. 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 Moreover, pursuant to SP No. 4 for the Special Shares of LGUs in the Proceeds of National Taxes under the ALGU in the FY 2023 GAA, RA No. 11936, the use of the prior shares of LGUs shall be utilized in accordance with RA Nos. 8240 and 10351 for the years 2010 and 2013, respectively:

<b>RA No. 8240 (for FY 2010)</b>	<b>RA No. 10351 (for FY 2013)</b>
<p>The fund shall be exclusively utilized for programs in pursuit of the following objectives:</p> <ul style="list-style-type: none"> <li>a. Cooperative projects that will enhance better quality of agricultural products and increase income and productivity of farmers;</li> <li>b. Livelihood projects, particularly the development of alternative farming system to enhance farmer's income; and</li> <li>c. 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.</li> </ul>	<p>The fund shall be exclusively utilized for programs to promote economically viable alternatives for tobacco farmers and workers such as:</p> <ul style="list-style-type: none"> <li>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;</li> <li>b. Programs that will provide financial support for tobacco farmers who are displaced or who cease to produce tobacco;</li> <li>c. Cooperative programs to assist tobacco farmers in planting alternative crops or implementing other livelihood projects;</li> </ul>

<b>RA No. 8240 (for FY 2010)</b>	<b>RA No. 10351 (for FY 2013)</b>
	<p>d. Livelihood programs and projects that will promote, enhance, and develop the tourism potential of tobacco-growing provinces;</p> <p>e. Infrastructure projects such as farm to market roads, schools, hospitals, and rural health facilities; and</p> <p>f. 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.</p>

2.3.3 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 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.

2.3.4 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.

- 2.3.5 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.
- 2.3.6 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 33<sup>2</sup> of the Local Government Code of 1991 (RA No. 7160).
- 2.3.7 The programs and projects to be implemented by the beneficiary LGUs shall be those that:
  - 2.3.7.1 Exhibit market, technical, socio-economic organizational viability and financial feasibility;
  - 2.3.7.2 Enhance the capabilities of tobacco farmers to be independent and self-reliant;
  - 2.3.7.3 Promote upstream and downstream linkages with related and/or complementary agricultural activities; and
  - 2.3.7.4 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.

### **3.0 POSTING/REPORTING REQUIREMENTS**

- 3.1 The beneficiary LGUs shall prepare quarterly reports on fund utilization and the 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.

---

<sup>2</sup> 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.

- 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 Pursuant to SP No. 7 for the Special Shares of LGUs in the Proceeds of National Taxes under the ALGU in the FY 2023 GAA, RA No. 11936, the LGU shall send written notice when said reports have been submitted or posted on its website to DBM, the 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.
- 3.4 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.
- 3.5 Finally, the beneficiary LGUs shall comply with the posting and reporting requirements as prescribed under the FY 2023 GAA, RA No. 11936.

#### **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 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, and as further amended by RA No. 11346, 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 upon publication.

  
**AMENA F. PANGANDAMAN**  
Secretary  


**Share of LGUs from the CY 2021 Excise Taxes on Locally Manufactured Virginia - Type Cigarette under RA No. 7171, Chargeable Against the FY 2023 GAA, RA No. 11936**

LGU	Volume of Production	Percentage Share	Total LGU Share
1. Abra	2,035,430.31	10.86%	1,846,242,343.00
2. Ilocos Norte	2,861,548.12	15.27%	2,595,574,645.00
3. Ilocos Sur	11,474,203.64	61.22%	10,407,706,177.00
4. La Union	2,370,840.29	12.65%	2,150,476,835.00
<b>GRAND TOTAL</b>	<b>18,742,022.36</b>	<b>100.00%</b>	<b>17,000,000,000.00</b>

Province of Abra	553,872,703.00
------------------	----------------

**Municipalities**

1. Bangued	60,565.61	2.98%	41,143,966.00
2. Boliney			13,675,869.00
3. Bucay	5,376.33	0.26%	16,114,176.00
4. Bucloc			13,675,869.00
5. Daguioman			13,675,869.00
6. Danglas			13,675,869.00
7. Dolores	52,836.53	2.60%	37,638,625.00
8. La Paz	6,597.50	0.32%	16,668,009.00
9. Lacub			13,675,869.00
10. Lagangilang	6,262.75	0.31%	16,516,191.00
11. Lagayan			13,675,869.00
12. Langiden			13,675,869.00
13. Licuan-Baay			13,675,869.00
14. Luba	96,292.19	4.73%	57,346,910.00
15. Malibcong			13,675,869.00
16. Manabo	963.50	0.05%	14,112,842.00
17. Peñarubbia	11,870.75	0.58%	19,059,567.00
18. Pidigan	16,075.75	0.79%	20,966,645.00
19. Pilar	1,184,282.95	58.18%	550,779,330.00
20. Sallapadan			13,675,869.00
21. San Isidro	129,491.57	6.36%	72,403,702.00
22. San Juan			13,675,869.00
23. San Quintin	23,859.46	1.17%	24,496,762.00
24. Tayum	130,275.82	6.40%	72,759,380.00
25. Tineg			13,675,869.00
26. Tubo	15,328.31	0.75%	20,627,661.00
27. Villaviciosa	295,351.29	14.51%	147,625,446.00
<b>TOTAL, ABRA</b>	<b>2,035,430.31</b>	<b>100.00%</b>	<b>1,846,242,343.00</b>

**Share of LGUs from the CY 2021 Excise Taxes on Locally Manufactured Virginia - Type Cigarette under RA No. 7171, Chargeable Against the FY 2023 GAA, RA No. 11936**

LGU	Volume of Production	Percentage Share	Total LGU Share
Province of Ilocos Norte			778,672,394.00
Municipalities			
1. Adams			22,570,214.00
2. Bacarra			22,570,214.00
3. Badoc	407,559.66	14.24%	207,409,238.00
4. Bangui			22,570,214.00
5. Banna	241,118.92	8.43%	131,923,985.00
6. Batac City	374,253.70	13.08%	192,304,109.00
7. Burgos			22,570,214.00
8. Carasi			22,570,214.00
9. Currimao	168,058.94	5.87%	98,789,363.00
10. Dingras	170,493.26	5.96%	99,893,391.00
11. Dumalneg			22,570,214.00
12. Laoag City			22,570,214.00
13. Marcos	135,107.05	4.72%	83,844,815.00
14. Nueva Era	68,562.66	2.40%	53,665,184.00
15. Pagudpud			22,570,214.00
16. Paoay	2,859.50	0.10%	23,867,073.00
17. Pasuquin			22,570,214.00
18. Piddig	236,248.07	8.26%	129,714,927.00
19. Pinili	948,539.51	33.15%	452,757,826.00
20. San Nicolas	36,024.00	1.26%	38,908,046.00
21. Sarrat	33,698.90	1.18%	37,853,552.00
22. Solsona			22,570,214.00
23. Vintar	39,023.95	1.36%	40,268,602.00
<b>TOTAL, ILOCOS NORTE</b>	<b>2,861,548.12</b>	<b>100.00%</b>	<b>2,595,574,645.00</b>

**Share of LGUs from the CY 2021 Excise Taxes on Locally Manufactured Virginia - Type Cigarette under RA No. 7171, Chargeable Against the FY 2023 GAA, RA No. 11936**

LGU	Volume of Production	Percentage Share	Total LGU Share
Province of Ilocos Sur			3,122,311,853.00
Municipalities			
1. Alilem	95,097.45	0.83%	104,350,995.00
2. Banayoyo	281,699.35	2.46%	188,979,864.00
3. Bantay			61,221,801.00
4. Burgos	784,404.62	6.84%	416,969,924.00
5. Cabugao	1,034,340.04	9.01%	530,322,209.00
6. Candon City	1,610,514.41	14.04%	791,632,438.00
7. Caoayan			61,221,801.00
8. Cervantes	2,331.67	0.02%	62,279,275.00
9. G. del Pilar	165,086.09	1.44%	136,092,684.00
10. Galimuyod	455,793.92	3.97%	267,936,330.00
11. Lidlidda	264,480.75	2.31%	181,170,776.00
12. Magsingal	1,106,111.73	9.64%	562,872,558.00
13. Nagbukel	79,760.75	0.70%	97,395,399.00
14. Narvacan	148,062.35	1.29%	128,371,970.00
15. Quirino	54,418.48	0.47%	85,902,013.00
16. Salcedo	513,121.56	4.47%	293,935,922.00
17. San Emilio	256,478.24	2.24%	177,541,428.00
18. San Esteban	337,468.73	2.94%	214,272,745.00
19. San Ildefonso	20,233.50	0.18%	70,398,225.00
20. San Juan	941,687.37	8.21%	488,301,787.00
21. San Vicente			61,221,801.00
22. Santa			61,221,801.00
23. Santa Catalina			61,221,801.00
24. Santiago	429,768.35	3.75%	256,133,049.00
25. Sigay	111,284.25	0.97%	111,692,135.00
26. Sinait	812,390.11	7.08%	429,662,079.00
27. Sta. Cruz	700,320.17	6.10%	378,835,415.00
28. Sta. Lucia	661,109.44	5.76%	361,052,317.00
29. Sta. Maria	343,133.69	2.99%	216,841,953.00
30. Sto. Domingo	99,903.97	0.87%	106,530,879.00
31. Sugpon	22,064.15	0.19%	71,228,473.00
32. Suyo	26,669.68	0.23%	73,317,202.00
33. Tagudin	116,468.82	1.02%	114,043,474.00
34. Vigan City			61,221,801.00
<b>TOTAL, ILOCOS SUR</b>	<b>11,474,203.64</b>	<b>100.00%</b>	<b>10,407,706,177.00</b>

**Share of LGUs from the CY 2021 Excise Taxes on Locally Manufactured Virginia - Type Cigarette under RA No. 7171, Chargeable Against the FY 2023 GAA, RA No. 11936**

LGU	Volume of Production	Percentage Share	Total LGU Share
Province of La Union			645,143,051.00
Municipalities			
1. Agoo	42,779.40	1.80%	40,906,352.00
2. Aringay	6,262.75	0.26%	24,345,090.00
3. Bacnotan	119,375.76	5.04%	75,644,815.00
4. Bagulin			21,504,768.00
5. Balaoan	1,381,082.04	58.25%	647,861,792.00
6. Bangar	40,409.76	1.70%	39,831,657.00
7. Bauang			21,504,768.00
8. Burgos			21,504,768.00
9. Caba			21,504,768.00
10. Luna	4,550.00	0.19%	23,568,313.00
11. Naguilian	12,525.50	0.53%	27,185,412.00
12. Pugo			21,504,768.00
13. Rosario			21,504,768.00
14. San Fernando City	102,715.50	4.33%	68,088,949.00
15. San Gabriel			21,504,768.00
16. San Juan	108,472.65	4.58%	70,699,968.00
17. Santo Tomas			21,504,768.00
18. Santol	209,967.06	8.86%	116,730,352.00
19. Sudipen	342,699.87	14.45%	176,928,172.00
20. Tubao			21,504,768.00
<b>TOTAL, LA UNION</b>	<b>2,370,840.29</b>	<b>100.00%</b>	<b>2,150,476,835.00</b>
<b>GRAND TOTAL</b>	<b>18,742,022.36</b>		<b>17,000,000,000.00</b>

**Shares of LGUs from the CY 2021 Collection of Burley and Native Tobacco Excise Tax under RA No. 8240, as Amended, Chargeable Against the FY 2023 GAA, RA No. 11936**

LGU	Volume of Production	Percentage Share	Total LGU Share
1. Abra	408,731.83	1.44%	57,751,538.00
2. Ifugao	67,579.80	0.24%	9,548,650.00
3. Ilocos Norte	893,731.58	3.16%	126,279,310.00
4. Ilocos Sur	3,850,168.44	13.60%	544,007,426.00
5. La Union	1,012,714.77	3.58%	143,090,976.00
6. Pangasinan	3,426,331.44	12.10%	484,121,612.00
7. Cagayan	215,011.70	0.76%	30,379,960.00
8. Isabela	14,348,939.60	50.69%	2,027,425,510.00
9. Nueva Vizcaya	69,109.20	0.24%	9,764,746.00
10. Tarlac	547,574.97	1.93%	77,369,304.00
11. Zamboanga Sibugay	10,100.00	0.04%	1,427,074.00
12. Misamis Oriental	2,987,182.25	10.55%	422,072,270.00
13. North Cotabato	153,916.67	0.54%	21,747,570.00
14. Agusan del Norte	1,200.00	0.00%	169,554.00
15. Agusan del Sur	13,800.00	0.05%	1,949,864.00
16. Maguindanao del Sur	303,583.31	1.07%	42,894,636.00
<b>GRAND TOTAL</b>	<b>28,309,675.56</b>	<b>100.00%</b>	<b>4,000,000,000.00</b>

Province of Abra 28,875,769.00

Municipalities

1. Bangued	28,414.50	6.95%	2,007,406.00
2. Bucay	8,938.70	2.19%	631,494.00
3. Dolores	57,688.30	14.11%	4,075,518.00
4. La Paz	10,709.50	2.62%	756,596.00
5. Lagangilang	9,680.80	2.37%	683,922.00
6. Luba	8,092.63	1.98%	571,722.00
7. Pidigan	84,670.30	20.72%	5,981,722.00
8. Pilar	34,767.70	8.51%	2,456,241.00
9. San Isidro	2,105.50	0.52%	148,748.00
10. San Juan	82,176.50	20.11%	5,805,542.00
11. San Quintin	47,462.50	11.61%	3,353,094.00
12. Tayum	1,915.10	0.47%	135,296.00
13. Villaviciosa	32,109.80	7.86%	2,268,468.00
<b>TOTAL, ABRA</b>	<b>408,731.83</b>	<b>100.00%</b>	<b>57,751,538.00</b>

Province of Ifugao 4,774,325.00

Municipalities

1. Alfonso Lista	67,579.80	100.00%	4,774,325.00
<b>TOTAL, IFUGAO</b>	<b>67,579.80</b>	<b>100.00%</b>	<b>9,548,650.00</b>

**Shares of LGUs from the CY 2021 Collection of Burley and Native Tobacco Excise Tax under RA No. 8240, as Amended, Chargeable Against the FY 2023 GAA, RA No. 11936**

LGU	Volume of Production	Percentage Share	Total LGU Share
Province of Ilocos Norte			63,139,655.00
<b>Municipalities</b>			
1. Bacarra	101,888.47	11.40%	7,198,138.00
2. Badoc	56,307.60	6.30%	3,977,976.00
3. Banna	107,413.90	12.02%	7,588,494.00
4. Batac City	63,504.00	7.11%	4,486,381.00
5. Currimao	1,583.10	0.18%	111,842.00
6. Dingras	105,476.76	11.80%	7,451,640.00
7. Laoag	7,227.70	0.81%	510,617.00
8. Marcos	39,837.60	4.46%	2,814,416.00
9. Nueva Era	22,996.80	2.57%	1,624,660.00
10. Paoay	10,290.30	1.15%	726,981.00
11. Pasuquin	67,534.40	7.56%	4,771,118.00
12. Piddig	55,775.90	6.24%	3,940,412.00
13. Pinili	65,451.70	7.32%	4,623,981.00
14. Sarrat	30,368.20	3.40%	2,145,429.00
15. Solsona	55,608.15	6.22%	3,928,561.00
16. Vintar	102,467.00	11.47%	7,239,009.00
<b>TOTAL, ILOCOS NORTE</b>	<b>893,731.58</b>	<b>100.00%</b>	<b>126,279,310.00</b>

Province of Ilocos Sur 272,003,713.00

1. Alilem	22,402.30	0.58%	1,582,660.00
2. Banayoyo	25,135.30	0.65%	1,775,739.00
3. Burgos	102,069.31	2.65%	7,210,913.00
4. Cabugao	107,770.10	2.80%	7,613,658.00
5. Candon City	271,288.20	7.05%	19,165,758.00
6. G. del Pilar	20,777.80	0.54%	1,467,894.00
7. Galimuyod	200,450.50	5.21%	14,161,271.00
8. Lidlidda	36,548.83	0.95%	2,582,073.00
9. Magsingal	145,793.40	3.79%	10,299,899.00
10. Nagbukel	528,920.84	13.74%	37,366,789.00
11. Narvacan	1,225,525.30	31.83%	86,579,961.00
12. Quirino	48,503.10	1.26%	3,426,609.00
13. Salcedo	66,162.20	1.72%	4,674,176.00
14. San Emilio	76,951.30	2.00%	5,436,396.00
15. San Esteban	27,760.90	0.72%	1,961,231.00
16. San Ildefonso	41,609.04	1.08%	2,939,563.00
17. San Juan	62,969.83	1.64%	4,448,644.00
18. San Vicente	18,160.80	0.47%	1,283,010.00
19. Santiago	5,294.90	0.14%	374,070.00
20. Sinait	128,629.00	3.34%	9,087,282.00
21. Sta. Cruz	30,032.62	0.78%	2,121,721.00

**Shares of LGUs from the CY 2021 Collection of Burley and Native Tobacco Excise Tax under RA No. 8240, as Amended, Chargeable Against the FY 2023 GAA, RA No. 11936**

LGU	Volume of Production	Percentage Share	Total LGU Share
22. Sta. Lucia	28,261.60	0.73%	1,996,604.00
23. Sta. Maria	536,628.37	13.94%	37,911,305.00
24. Sto. Domingo	38,591.70	1.00%	2,726,397.00
25. Sugpon	3,854.40	0.10%	272,303.00
26. Suyo	8,627.80	0.22%	609,530.00
27. Tagudin	30,922.80	0.80%	2,184,610.00
28. Vigan City	10,526.20	0.27%	743,647.00
<b>TOTAL, ILOCOS SUR</b>	<b>3,850,168.44</b>	<b>100.00%</b>	<b>544,007,426.00</b>

Province of La Union 71,545,488.00

Municipalities

1. Agoo	84,964.06	8.39%	6,002,475.00
2. Aringay	85,763.60	8.47%	6,058,960.00
3. Bacnotan	31,833.40	3.14%	2,248,941.00
4. Balaoan	31,628.00	3.12%	2,234,431.00
5. Bangar	5,329.80	0.53%	376,536.00
6. Bauang	364,920.06	36.03%	25,780,589.00
7. Caba	24,169.80	2.39%	1,707,529.00
8. Luna	33,452.90	3.30%	2,363,355.00
9. Naguilian	15,819.96	1.56%	1,117,636.00
10. Rosario	72,499.53	7.16%	5,121,891.00
11. San Fernando City	8,594.00	0.85%	607,142.00
12. San Juan	21,725.70	2.15%	1,534,861.00
13. Sto. Tomas	189,912.30	18.75%	13,416,777.00
14. Sudipen	21,147.50	2.09%	1,494,012.00
15. Tubao	20,954.16	2.07%	1,480,353.00
<b>TOTAL, LA UNION</b>	<b>1,012,714.77</b>	<b>100.00%</b>	<b>143,090,976.00</b>

Province of Pangasinan 242,060,806.00

Municipalities

1. Agno	12,017.41	0.35%	848,997.00
2. Alcala	1,036,595.07	30.25%	73,232,564.00
3. Balungao	594,519.71	17.35%	42,001,167.00
4. Bautista	2,521.76	0.07%	178,155.00
5. Bayambang	15,462.00	0.45%	1,092,347.00
6. Dagupan	38,379.00	1.12%	2,711,370.00
7. Laoac	263,776.10	7.70%	18,635,049.00
8. Malasiqui	128,570.97	3.75%	9,083,182.00
9. Manaoag	105,031.30	3.07%	7,420,170.00
10. Mapandan	1,891.32	0.06%	133,617.00
11. Rosales	5,676.96	0.17%	401,062.00
12. San Fabian	347,911.55	10.15%	24,578,985.00

**Shares of LGUs from the CY 2021 Collection of Burley and Native Tobacco Excise Tax under RA No. 8240, as Amended, Chargeable Against the FY 2023 GAA, RA No. 11936**

LGU	Volume of Production	Percentage Share	Total LGU Share
13. San Jacinto	211,714.48	6.18%	14,957,040.00
14. San Manuel	46,331.20	1.35%	3,273,171.00
15. Sison	24,378.72	0.71%	1,722,289.00
16. Sta. Barbara	249,497.12	7.28%	17,626,279.00
17. Sta. Maria	7,653.08	0.22%	540,669.00
18. Sto. Tomas	32,782.88	0.96%	2,316,020.00
19. Umingan	1,260.88	0.04%	89,078.00
20. Villasis	300,359.93	8.77%	21,219,595.00
<b>TOTAL, PANGASINAN</b>	<b>3,426,331.44</b>	<b>100.00%</b>	<b>484,121,612.00</b>
Province of Cagayan			15,189,980.00
Municipalities			
1. Alcala	77,372.00	35.99%	5,466,117.00
2. Amulung	7,210.00	3.35%	509,367.00
3. Baggao	71,082.70	33.06%	5,021,795.00
4. Tuao	59,347.00	27.60%	4,192,701.00
<b>TOTAL, CAGAYAN</b>	<b>215,011.70</b>	<b>100.00%</b>	<b>30,379,960.00</b>
Province of Isabela			1,013,712,755.00
Municipalities			
1. Aurora	2,729,639.10	19.02%	192,841,426.00
2. Angadan	321,727.20	2.24%	22,729,134.00
3. Benito Soliven	57,864.30	0.40%	4,087,952.00
4. Burgos	429,994.20	3.00%	30,377,897.00
5. Cabagan	40,188.70	0.28%	2,839,220.00
6. Cabatuan	421,625.90	2.94%	29,786,700.00
7. Cauayan City	148,304.50	1.03%	10,477,301.00
8. Delfin Albano	27,543.30	0.19%	1,945,858.00
9. Gamu	307,920.70	2.15%	21,753,743.00
10. Ilagan City	609,066.60	4.24%	43,028,865.00
11. Luna	891,923.80	6.22%	63,011,941.00
12. Mallig	1,283,094.70	8.94%	90,647,079.00
13. Naguilian	142,490.20	0.99%	10,066,537.00
14. Quezon	371,067.90	2.59%	26,214,917.00
15. Quirino	2,370,335.30	16.52%	167,457,610.00
16. Reina Mercedes	1,219,239.00	8.50%	86,135,851.00
17. Roxas	2,204,440.50	15.36%	155,737,602.00
18. San Mariano	64,012.90	0.45%	4,522,334.00
19. San Mateo	533,517.30	3.72%	37,691,516.00
20. Sto. Tomas	13,629.40	0.09%	962,879.00
21. Tumauini	161,314.10	1.12%	11,396,393.00
<b>TOTAL, ISABELA</b>	<b>14,348,939.60</b>	<b>100.00%</b>	<b>2,027,425,510.00</b>

**Shares of LGUs from the CY 2021 Collection of Burley and Native Tobacco Excise Tax under RA No. 8240, as Amended, Chargeable Against the FY 2023 GAA, RA No. 11936**

LGU	Volume of Production	Percentage Share	Total LGU Share
Province of Nueva Vizcaya			4,882,373.00
Municipalities			
1. Bagabag	69,109.20	100.00%	4,882,373.00
<b>TOTAL, NUEVA VIZCAYA</b>	<b>69,109.20</b>	<b>100.00%</b>	<b>9,764,746.00</b>
Province of Tarlac			38,684,652.00
Municipalities			
1. Moncada	13,491.42	2.46%	953,131.00
2. San Manuel	534,083.55	97.54%	37,731,521.00
<b>TOTAL, TARLAC</b>	<b>547,574.97</b>	<b>100.00%</b>	<b>77,369,304.00</b>
Province of Zamboanga Sibugay			713,537.00
Municipalities			
1. Mabuhay	2,900.00	28.71%	204,877.00
2. Olutanga	4,100.00	40.59%	289,654.00
3. Talusan	3,100.00	30.69%	219,006.00
<b>TOTAL, ZAMBOANGA SIBUGAY</b>	<b>10,100.00</b>	<b>100.00%</b>	<b>1,427,074.00</b>
Province of Misamis Oriental			211,036,135.00
Municipalities			
1. Alubijid	773,372.25	25.89%	54,636,603.00
2. El Salvador City	519,427.00	17.39%	36,696,076.00
3. Gitagum	780,185.00	26.12%	55,117,905.00
4. Initao	30,110.00	1.01%	2,127,188.00
5. Laguindingan	782,009.00	26.18%	55,246,765.00
6. Libertad	69,409.00	2.32%	4,903,553.00
7. Manticao	2,020.00	0.07%	142,707.00
8. Opol	30,650.00	1.03%	2,165,338.00
<b>TOTAL, MISAMIS ORIENTAL</b>	<b>2,987,182.25</b>	<b>100.00%</b>	<b>422,072,270.00</b>
Province of North Cotabato			10,873,785.00
Municipalities			
1. Pikit	153,916.67	100.00%	10,873,785.00
<b>TOTAL, NORTH COTABATO</b>	<b>153,916.67</b>	<b>100.00%</b>	<b>21,747,570.00</b>

**Shares of LGUs from the CY 2021 Collection of Burley and Native Tobacco Excise Tax under RA No. 8240, as Amended, Chargeable Against the FY 2023 GAA, RA No. 11936**

LGU	Volume of Production	Percentage Share	Total LGU Share
Province of Agusan del Norte			84,777.00
Municipalities			
1. Cabadbaran City	1,200.00	100.00%	84,777.00
<b>TOTAL, AGUSAN DEL NORTE</b>	<b>1,200.00</b>	<b>100.00%</b>	<b>169,554.00</b>
Province of Agusan del Sur			974,932.00
Municipalities			
1. Bayugan City	13,800.00	100.00%	974,932.00
<b>TOTAL, AGUSAN DEL SUR</b>	<b>13,800.00</b>	<b>100.00%</b>	<b>1,949,864.00</b>
Province of Maguindnao del Sur			21,447,318.00
Municipalities			
1. Datu Montawal	165,249.99	54.43%	11,674,453.00
2. Pagalungan	138,333.32	45.57%	9,772,865.00
<b>TOTAL, MAGUINDANAO DEL SUR</b>	<b>303,583.31</b>	<b>100.00%</b>	<b>42,894,636.00</b>
<b>GRAND TOTAL</b>	<b>28,309,675.56</b>		<b>4,000,000,000.00</b>

**Share of Local Government Units from the Collection of Tobacco Excise Taxes under RA No. 7171 and RA No. 8240, as amended**  
**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 (NADAI)	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 NADAI 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.
4. Amount received refers to the amount received by the LGU as its share; it is the amount indicated in the NADAI. 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