



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



LOCAL BUDGET MEMORANDUM

No.: 79
June 14, 2019

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 2016 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 2018 GENERAL APPROPRIATIONS ACT, REPUBLIC ACT NO. 10964, CONTINUING APPROPRIATIONS**

1.0 PURPOSES

- 1.1 To prescribe the guidelines on the release and utilization of the subject shares of local government units (LGUs), including 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 following shares of LGUs from the FY 2016 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 2018 General Appropriations Act (GAA), RA No. 10964, Continuing Appropriations:

Particulars	Amount (PhP)
Excise taxes on locally manufactured Virginia-type cigarettes pursuant to RA No. 7171	12,887,388,000
Burley and native tobacco excise taxes pursuant to RA No. 8240, as amended by RA No. 10351	2,926,385,000
Total	15,813,773,000

- 2.2 In accordance with Special Provision Nos. 4 and 5 for the Special Shares of LGUs in the Proceeds of National Taxes under the Allocations to LGUs in the FY 2018 GAA, RA No. 10964, the individual shares of the beneficiary LGUs were computed based on their respective volumes of production and trade acceptances, as reflected in 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 2016 Collection of Excise Taxes on Locally Manufactured Virginia-type Cigarettes under RA No. 7171; and
 - Annex B - Shares of LGUs from the FY 2016 Collection of Burley and Native Tobacco Excise Taxes under RA No. 8240, as amended by RA No. 10351.
- 2.4 Upon issuance of this Memorandum, the corresponding Special Allotment Release Order(s) shall be comprehensively released by the Department of Budget and Management (DBM) Central Office to the Bureau of the Treasury (BTr), consistent with the Department of Finance (DOF)-DBM Joint Circular No. 2016-1 dated January 4, 2016¹ and the pertinent Special and General Provisions of the FY 2018 GAA, RA No. 10964.
- 2.5 Consistent with the amounts of their individual shares, the beneficiary LGUs shall submit the following to the 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 (*template hereto attached as Annex C for reference*).
- 2.6 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.

¹ Guidelines for the Direct Release of Funds by the Bureau of the Treasury (BTr) to Local Government Units (LGUs) in FY 2016 and Thereafter

- 2.7 In the identification and submission of the list of programs and projects to be implemented, the beneficiary LGUs shall likewise be responsible for ensuring the following:
- 2.7.1 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
- 2.7.2 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.
- 2.8 Upon receipt of the beneficiary LGU's list of programs and projects to be implemented, together with the necessary supporting documents per item 2.5 hereof, the DBM RO concerned shall endorse the said list to the DBM Central Office.
- 2.9 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 BTr.
- 2.10 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.
- 2.11 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 authorized programs and projects as enumerated under item 3.0 hereof.
- 2.12 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 recipient LGU 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 recipient LGU shall also submit the quarterly reports on fund utilization and status of program/project implementation to the DBM and DOF-Bureau of Local Government Finance ROs concerned within thirty (30) days from the end of each quarter.
- 4.3 Likewise, the recipient LGU shall comply with the posting requirements prescribed under the Government Procurement Reform Act (RA No. 9184).

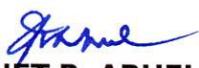
5.0 **RESPONSIBILITY AND ACCOUNTABILITY**

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

Further, it is the responsibility and accountability 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.


JANET B. ABUEL
Officer-in-Charge, DBM



**Share of LGUs from the CY 2016 Excise Taxes on Locally Manufactured
Virginia - Type Cigarette under RA No. 7171**

LGU	Volume of Production	Percentage Share	Total LGU Share
1. Abra	3,442,876.90	14.92%	1,922,902,517.00
2. Ilocos Norte	1,903,777.70	8.25%	1,063,290,683.00
3. Ilocos Sur	13,744,767.30	59.57%	7,676,675,175.00
4. La Union	2,594,439.90	11.24%	1,449,036,709.00
5. Misamis Oriental	1,388,469.88	6.02%	775,482,916.00
GRAND TOTAL	23,074,331.68	100.00%	12,887,388,000.00

Province of Abra 576,870,755.00

Municipalities

1. Bangued	227,580.40	6.61%	77,797,393.00
2. Boliney			14,243,722.00
3. Bucay	3,869.10	0.11%	15,324,200.00
4. Bucloc			14,243,722.00
5. Daguioman			14,243,722.00
6. Danglas	959.00	0.03%	14,511,531.00
7. Dolores	188,241.30	5.47%	66,811,630.00
8. La Paz	848.90	0.02%	14,480,785.00
9. Lacub			14,243,722.00
10. Lagangilang			14,243,722.00
11. Langayan			14,243,722.00
12. Langiden			14,243,722.00
13. Licuan-Baay			14,243,722.00
14. Luba	221,664.70	6.44%	76,145,385.00
15. Malibcong			14,243,722.00
16. Manabo	358.70	0.01%	14,343,893.00
17. Penarubbia	40,821.50	1.19%	25,643,457.00
18. Pidigan	79,554.70	2.31%	36,460,017.00
19. Pilar	1,480,792.20	43.01%	427,766,937.00
20. Sal-lapadan			14,243,722.00
21. San Isidro	253,724.20	7.37%	85,098,260.00
22. San Juan	8,042.90	0.23%	16,489,768.00
23. San Quintin	137,706.00	4.00%	52,699,238.00
24. Tayum	268,675.00	7.80%	89,273,392.00
25. Tineg			14,243,722.00
26. Tubo	15,290.10	0.44%	18,513,607.00
27. Villaviciosa	514,748.20	14.95%	157,991,327.00
TOTAL, ABRA	3,442,876.90	100.00%	1,922,902,517.00

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**Share of LGUs from the CY 2016 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			318,987,205.00
Municipalities			
1. Adams			9,246,006.00
2. Bacarra			9,246,006.00
3. Badoc	351,239.40	18.45%	107,332,453.00
4. Bangui			9,246,006.00
5. Banna	66,388.10	3.49%	27,785,420.00
6. Batac City	226,990.50	11.92%	72,634,941.00
7. Burgos			9,246,006.00
8. Carasi			9,246,006.00
9. Currimao	41,791.20	2.20%	20,916,537.00
10. Dingras	50,472.20	2.65%	23,340,777.00
11. Dumalneg			9,246,006.00
12. Laoag City			9,246,006.00
13. Marcos	282,494.80	14.84%	88,134,967.00
14. Nueva Era	59,351.90	3.12%	25,820,505.00
15. Pagudpud			9,246,006.00
16. Paoay			9,246,006.00
17. Pasuquin			9,246,006.00
18. Piddig	355,663.30	18.68%	108,567,863.00
19. Pinili	412,798.80	21.68%	124,523,414.00
20. San Nicolas	4,688.70	0.25%	10,555,363.00
21. Sarrat	24,041.90	1.26%	15,959,901.00
22. Solsona			9,246,006.00
23. Vintar	27,856.90	1.46%	17,025,271.00
TOTAL, ILOCOS NORTE	1,903,777.70	100.00%	1,063,290,683.00

**Share of LGUs from the CY 2016 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			2,303,002,553.00
Municipalities			
1. Alilem	88,646.70	0.64%	69,912,222.00
2. Banayoyo	462,043.48	3.36%	174,186,297.00
3. Bantay			45,156,913.00
4. Burgos	727,099.40	5.29%	248,205,309.00
5. Cabugao	1,058,246.15	7.70%	340,680,721.00
6. Candon City	1,542,930.50	11.23%	476,032,751.00
7. Caoayan			45,156,913.00
8. Cervantes	23,404.10	0.17%	51,692,697.00
9. G. del Pilar	359,673.50	2.62%	145,598,651.00
10. Galimuyod	355,588.30	2.59%	144,457,825.00
11. Lidlidda	225,433.00	1.64%	108,110,904.00
12. Magsingal	934,380.30	6.80%	306,090,179.00
13. Nagbukel	308,989.40	2.25%	131,444,705.00
14. Narvacan	478,389.70	3.48%	178,751,111.00
15. Quirino	177,910.80	1.29%	94,839,945.00
16. Salcedo	841,979.70	6.13%	280,286,563.00
17. San Emilio	840,777.20	6.12%	279,950,755.00
18. San Esteban	371,700.10	2.70%	148,957,176.00
19. San Ildefonso			45,156,913.00
20. San Juan	867,586.17	6.31%	287,437,377.00
21. San Vicente			45,156,913.00
22. Santa			45,156,913.00
23. Santa Catalina			45,156,913.00
24. Santiago	580,385.20	4.22%	207,234,180.00
25. Sigay	425,945.50	3.10%	164,105,643.00
26. Sinait	657,274.50	4.78%	228,706,140.00
27. Sta. Cruz	1,025,920.00	7.46%	331,653,382.00
28. Sta. Lucia	401,369.50	2.92%	157,242,596.00
29. Sta. Maria	532,506.10	3.87%	193,863,554.00
30. Sto. Domingo	49,172.10	0.36%	58,888,620.00
31. Sugpon	4,465.20	0.03%	46,403,856.00
32. Suyo	7,118.50	0.05%	47,144,812.00
33. Tagudin	395,832.20	2.88%	155,696,260.00
34. Vigan City			45,156,913.00
TOTAL, ILOCOS SUR	13,744,767.30	100.00%	7,676,675,175.00



**Share of LGUs from the CY 2016 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			434,711,013.00
Municipalities			
1. Agoo	89,734.70	3.46%	39,549,509.00
2. Aringay	52,797.00	2.04%	29,234,357.00
3. Bacnotan	265,518.60	10.23%	88,638,587.00
4. Bagulin			14,490,367.00
5. Balaoan	1,231,633.60	47.47%	358,434,025.00
6. Bangar	163,919.50	6.32%	60,266,215.00
7. Bauang			14,490,367.00
8. Burgos			14,490,367.00
9. Caba	16,969.00	0.65%	19,229,098.00
10. Luna	1,529.30	0.06%	14,917,436.00
11. Naguilian	32,881.60	1.27%	23,672,820.00
12. Pugo			14,490,367.00
13. Rosario			14,490,367.00
14. San Fernando City	75,115.40	2.90%	35,466,951.00
15. San Gabriel			14,490,367.00
16. San Juan	204,972.30	7.90%	71,730,542.00
17. Santo Tomas			14,490,367.00
18. Santol	210,882.80	8.13%	73,381,097.00
19. Sudipen	248,486.10	9.58%	83,882,123.00
20. Tubao			14,490,367.00
TOTAL, LA UNION	2,594,439.90	100.00%	1,449,036,709.00



**Share of LGUs from the CY 2016 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			232,644,876.00
Municipalities			
1. Alubijid			5,965,253.00
2. Balingasag	3,712.49	0.27%	7,001,997.00
3. Balingoan			5,965,253.00
4. Binuangan			5,965,253.00
5. Cagayan de Oro City			5,965,253.00
6. Claveria	1,383,272.40	99.63%	392,255,275.00
7. El Salvador City			5,965,253.00
8. Gingoog City	1,484.99	0.11%	6,379,949.00
9. Gitagum			5,965,253.00
10. Initao			5,965,253.00
11. Jasaan			5,965,253.00
12. Kinoguitan			5,965,253.00
13. Lagonglong			5,965,253.00
14. Laguindingan			5,965,253.00
15. Libertad			5,965,253.00
16. Lugait			5,965,253.00
17. Magsaysay			5,965,253.00
18. Manticao			5,965,253.00
19. Medina			5,965,253.00
20. Naawan			5,965,253.00
21. Opol			5,965,253.00
22. Salay			5,965,253.00
23. Sugbongcogon			5,965,253.00
24. Tagoloan			5,965,253.00
25. Talisayan			5,965,253.00
26. Villanueva			5,965,253.00
TOTAL, MISAMIS ORIENTAL	1,388,469.88	100.00%	775,482,916.00
GRAND TOTAL	23,074,331.68		12,887,388,000.00



Shares of Provinces, Cities and Municipalities from the CY 2016 Collection of Burley and Native Tobacco Excise Tax under RA No. 8240, as Amended

LGU	Volume of Production	Percentage Share	Total LGU Share
1. Abra	315,974.70	1.31%	38,477,025.00
2. Kalinga	33,548.70	0.14%	4,085,308.00
3. Ilocos Norte	1,072,557.90	4.46%	130,608,041.00
4. Ilocos Sur	3,086,287.50	12.84%	375,824,899.00
5. La Union	1,074,556.58	4.47%	130,851,425.00
6. Pangasinan	2,271,070.96	9.45%	276,553,955.00
7. Cagayan	1,377,318.70	5.73%	167,719,521.00
8. Isabela	12,007,903.54	49.97%	1,462,232,256.00
9. Nueva Vizcaya	182,387.40	0.76%	22,209,767.00
10. Tarlac	267,994.92	1.12%	32,634,407.00
11. Occidental Mindoro	1,562,989.30	6.50%	190,329,091.00
12. Misamis Oriental	463,220.00	1.93%	56,407,450.00
13. Maguindanao	186,348.00	0.78%	22,692,059.00
14. North Cotabato	129,420.00	0.54%	15,759,796.00
GRAND TOTAL	24,031,578.20	100.00%	2,926,385,000.00

Province of Abra 3,847,702.00

Municipalities			
1. Bangued	14,936.90	4.73%	1,637,013.00
2. Bucay	18,286.00	5.79%	2,004,059.00
3. Danglas	1,081.90	0.34%	118,571.00
4. Dolores	61,197.50	19.37%	6,706,955.00
5. La Paz	1,071.20	0.34%	117,398.00
6. Lagangilang	14,601.90	4.62%	1,600,299.00
7. Luba	9,804.30	3.10%	1,074,505.00
8. Manabo	12,836.90	4.06%	1,406,863.00
9. Pidigan	72,560.30	22.96%	7,952,263.00
10. Pilar	9,277.80	2.94%	1,016,803.00
11. San Isidro	24,777.40	7.84%	2,715,485.00
12. San Juan	48,431.30	15.33%	5,307,840.00
13. San Quintin	9,584.70	3.03%	1,050,437.00
14. Villaviciosa	17,526.60	5.55%	1,920,832.00
TOTAL, ABRA	315,974.70	100.00%	38,477,025.00

Province of Kalinqa 408,531.00

Municipalities			
1. Pinukpuk	15,847.80	47.24%	1,736,843.00
2. Rizal	17,700.90	52.76%	1,939,934.00
TOTAL, KALINGA	33,548.70	100.00%	4,085,308.00

**Shares of Provinces, Cities and Municipalities from the CY 2016 Collection of
Burley and Native Tobacco Excise Tax under RA No. 8240, as Amended**

LGU	Volume of Production	Percentage Share	Total LGU Share
Province of Ilocos Norte			13,060,804.00
Municipalities			
1. Bacarra	86,796.37	8.09%	9,512,469.00
2. Badoc	16,761.30	1.56%	1,836,959.00
3. Banna	63,126.10	5.89%	6,918,320.00
4. Batac City	335,794.16	31.31%	36,801,440.00
5. Burgos	10,982.60	1.02%	1,203,640.00
6. Dingras	84,221.50	7.85%	9,230,275.00
7. Marcos	26,840.00	2.50%	2,941,536.00
8. Nueva Era	19,305.80	1.80%	2,115,824.00
9. Pasuquin	121,607.53	11.34%	13,327,606.00
10. Piddig	56,067.90	5.23%	6,144,775.00
11. Solsona	46,657.00	4.35%	5,113,385.00
12. Vintar	204,397.64	19.06%	22,401,008.00
TOTAL, ILOCOS NORTE	1,072,557.90	100.00%	130,608,041.00
Province of Ilocos Sur			37,582,490.00
Municipalities			
1. Banayoyo	24,895.50	0.81%	2,728,428.00
2. Burgos	21,643.80	0.70%	2,372,057.00
3. Cabugao	12,441.80	0.40%	1,363,562.00
4. Candon	92,685.90	3.00%	10,157,933.00
5. Galimuyod	93,051.60	3.02%	10,198,012.00
6. Lidlidda	13,359.40	0.43%	1,464,127.00
7. Magsingal	22,132.50	0.72%	2,425,617.00
8. Nagbukel	620,142.10	20.09%	67,964,620.00
9. Narvacan	1,483,537.10	48.07%	162,588,600.00
10. Salcedo	3,973.80	0.13%	435,510.00
11. San Emilio	9,863.50	0.32%	1,080,992.00
12. San Esteban	3,524.00	0.11%	386,214.00
13. San Juan	18,149.80	0.59%	1,989,132.00
14. Santiago	25,184.40	0.82%	2,760,090.00
15. Sinait	21,634.90	0.70%	2,371,082.00
16. Sta. Cruz	13,565.10	0.44%	1,486,670.00
17. Sta. Lucia	1,362.20	0.04%	149,291.00
18. Sta. Maria	542,311.90	17.57%	59,434,801.00
19. Sto. Domingo	15,811.40	0.51%	1,732,854.00
20. Tagudin	47,016.80	1.52%	5,152,817.00
TOTAL, ILOCOS SUR	3,086,287.50	100.00%	375,824,899.00



**Shares of Provinces, Cities and Municipalities from the CY 2016 Collection of
Burley and Native Tobacco Excise Tax under RA No. 8240, as Amended**

LGU	Volume of Production	Percentage Share	Total LGU Share
Province of La Union			13,085,143.00
Municipalities			
1. Agoo	60,848.10	5.66%	6,668,662.00
2. Aringay	126,428.50	11.77%	13,855,961.00
3. Bacnotan	6,577.50	0.61%	720,863.00
4. Balaoan	1,438.80	0.13%	157,686.00
5. Bauang	276,865.10	25.77%	30,343,096.00
6. Caba	116,669.10	10.86%	12,786,377.00
7. Luna	46,944.80	4.37%	5,144,927.00
8. Naguilian	7,375.00	0.69%	808,265.00
9. Rosario	103,210.90	9.60%	11,311,423.00
10. San Fernando City	6,362.90	0.59%	697,344.00
11. San Juan	9,595.20	0.89%	1,051,588.00
12. Sto. Tomas	267,241.80	24.87%	29,288,428.00
13. Sudipen	4,748.30	0.44%	520,391.00
14. Tubao	40,250.58	3.75%	4,411,271.00
TOTAL, LA UNION	1,074,556.58	100.00%	130,851,425.00
Province of Pangasinan			27,655,395.00
Municipalities			
1. Alcala	222,079.90	9.78%	24,338,899.00
2. Asingan	8,637.30	0.38%	946,607.00
3. Balungao	255,377.00	11.24%	27,988,103.00
4. Bautista	4,585.00	0.20%	502,494.00
5. Bayambang	35,935.10	1.58%	3,938,316.00
6. Binalonan	9,084.80	0.40%	995,651.00
7. Laoac	282,721.36	12.45%	30,984,914.00
8. Malasique	91,361.10	4.02%	10,012,741.00
9. Manaoag	115,457.00	5.08%	12,653,537.00
10. Mangaldan	18,906.90	0.83%	2,072,106.00
11. Mapandan	12,222.80	0.54%	1,339,561.00
12. Rosales	10,826.70	0.48%	1,186,555.00
13. San Fabian	422,087.45	18.59%	46,258,774.00
14. San Jacinto	153,146.50	6.74%	16,784,127.00
15. San Manuel	21,683.00	0.95%	2,376,354.00
16. Sison	98,954.35	4.36%	10,844,925.00
17. Sta. Barbara	177,343.00	7.81%	19,435,948.00
18. Sta. Maria	56,831.90	2.50%	6,228,506.00
19. Sto. Tomas	21,938.00	0.97%	2,404,300.00
20. Umingan	3,741.70	0.16%	410,073.00
21. Villasis	248,150.10	10.93%	27,196,069.00
TOTAL, PANGASINAN	2,271,070.96	100.00%	276,553,955.00

**Shares of Provinces, Cities and Municipalities from the CY 2016 Collection of
Burley and Native Tobacco Excise Tax under RA No. 8240, as Amended**

LGU	Volume of Production	Percentage Share	Total LGU Share
Province of Cagayan			16,771,952.00
Municipalities			
1. Alcala	152,998.20	11.11%	16,767,874.00
2. Amulong	323,404.30	23.48%	35,443,571.00
3. Baggao	114,039.40	8.28%	12,498,175.00
4. Enrile	1,161.70	0.08%	127,317.00
5. Gattaran	139,387.10	10.12%	15,276,162.00
6. Lasam	1,786.90	0.13%	195,836.00
7. Penablanca	25,348.30	1.84%	2,778,053.00
8. Piat	80,640.30	5.85%	8,837,793.00
9. Rizal	1,081.60	0.08%	118,538.00
10. Solana	77,282.40	5.61%	8,469,783.00
11. Sto. Nino	61,241.50	4.45%	6,711,777.00
12. Tuao	356,199.40	25.86%	39,037,757.00
13. Tuguegarao City	42,747.60	3.10%	4,684,933.00
TOTAL, CAGAYAN	1,377,318.70	100.00%	167,719,521.00
Province of Isabela			146,223,226.00
Municipalities			
1. Aurora	1,823,108.80	15.18%	199,804,040.00
2. Benito Soliven	29,684.30	0.25%	3,253,258.00
3. Burgos	180,982.20	1.51%	19,834,787.00
4. Cabagan	102,259.60	0.85%	11,207,165.00
5. Cabatuan	373,828.20	3.11%	40,969,790.00
6. Cauayan City	40,112.80	0.33%	4,396,172.00
7. Delfin Albano	193,328.10	1.61%	21,187,839.00
8. Echague	6,140.40	0.05%	672,958.00
9. Gamu	155,869.80	1.30%	17,082,588.00
10. Ilagan City	844,258.27	7.03%	92,526,685.00
11. Luna	358,968.00	2.99%	39,341,183.00
12. Mallig	1,313,067.70	10.94%	143,905,965.00
13. Naguilian	9,862.10	0.08%	1,080,839.00
14. Quezon	291,808.00	2.43%	31,980,767.00
15. Quirino	2,489,682.17	20.73%	272,857,307.00
16. Reina Mercedes	1,284,645.30	10.70%	140,791,006.00
17. Roxas	1,843,012.90	15.35%	201,985,435.00
18. San Mariano	40,329.40	0.34%	4,419,910.00
19. San Mateo	113,291.00	0.94%	12,416,154.00
20. San Pablo	1,892.50	0.02%	207,409.00
21. Sta. Maria	2,458.50	0.02%	269,440.00
22. Sto. Tomas	74,998.60	0.62%	8,219,489.00
23. Tumauini	434,314.90	3.62%	47,598,844.00
TOTAL, ISABELA	12,007,903.54	100.00%	1,462,232,256.00

**Shares of Provinces, Cities and Municipalities from the CY 2016 Collection of
Burley and Native Tobacco Excise Tax under RA No. 8240, as Amended**

LGU	Volume of Production	Percentage Share	Total LGU Share
Province of Nueva Vizcaya			2,220,977.00
Municipalities			
1. Bagabag	157,774.00	86.50%	17,291,279.00
2. Bayombong	22,270.60	12.21%	2,440,752.00
3. Solano	2,342.80	1.28%	256,759.00
TOTAL, NUEVA VIZCAYA	182,387.40	100.00%	22,209,767.00
Province of Tarlac			3,263,441.00
Municipalities			
1. Moncada	17,485.62	6.52%	1,916,340.00
2. San Manuel	250,509.30	93.48%	27,454,626.00
TOTAL, TARLAC	267,994.92	100.00%	32,634,407.00
Province of Occidental Mindoro			19,032,909.00
Municipalities			
1. Calintaan	13,571.20	0.87%	1,487,339.00
2. Magsaysay	8,303.10	0.53%	909,980.00
3. Rizal	41,293.70	2.64%	4,525,593.00
4. Sablayan	5,528.10	0.35%	605,853.00
5. San Jose	1,494,293.20	95.60%	163,767,417.00
TOTAL, OCCIDENTAL MINDORO	1,562,989.30	100.00%	190,329,091.00
Province of Misamis Oriental			5,640,745.00
Municipalities			
1. Alubijid	107,092.00	23.12%	11,736,773.00
2. El Salvador City	44,715.00	9.65%	4,900,551.00
3. Guitagum	104,898.00	22.65%	11,496,321.00
4. Laguindingan	198,190.00	42.79%	21,720,680.00
5. Libertad	4,575.00	0.99%	501,398.00
6. Opol	3,750.00	0.81%	410,982.00
TOTAL, MISAMIS ORIENTAL	463,220.00	100.00%	56,407,450.00

**Shares of Provinces, Cities and Municipalities from the CY 2016 Collection of
Burley and Native Tobacco Excise Tax under RA No. 8240, as Amended**

LGU	Volume of Production	Percentage Share	Total LGU Share
Province of Maguindanao			2,269,206.00
Municipalities			
1. Datu Montawal	85,818.00	46.05%	9,405,244.00
2. Pagalungan	100,530.00	53.95%	11,017,609.00
TOTAL, MAGUINDANAO	186,348.00	100.00%	22,692,059.00
Province of North Cotabato			1,575,980.00
Municipalities			
1. Pikit	129,420.00	100.00%	14,183,816.00
TOTAL, NORTH COTABATO	129,420.00	100.00%	15,759,796.00

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]

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 (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.
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 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.