



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

LOCAL BUDGET MEMORANDUM

No. 83
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 2018 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 LOCAL GOVERNMENT UNITS UNDER THE FY 2020 GENERAL APPROPRIATIONS ACT (GAA), RA NO. 11465**

1.0 PURPOSES

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 2018 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 FY 2020 GAA, RA No. 11465 are as follows:

Particulars	Amount (PhP)
Excise taxes on locally manufactured Virginia-type cigarettes pursuant to RA No. 7171	17,328,337,000
Burley and native tobacco excise taxes pursuant to RA No. 8240, as amended by RA No. 10351	3,949,482,000
Total	21,277,819,000

2.1.2 The individual shares of the beneficiary LGUs 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 Allocations to LGUs in the FY 2020 GAA, RA No. 11465. 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).

2.1.3 The individual shares of the beneficiary LGUs are shown in the following attachments:

- Annex A - Shares of LGUs from the FY 2018 Collection of Excise Taxes on Locally Manufactured Virginia-type Cigarettes under RA No. 7171; and
- Annex B - Shares of LGUs from the FY 2018 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 Allocations to LGUs in the FY 2020 GAA, RA No. 11465, the Special Allotment Release Order covering the shares of beneficiary LGUs shall be comprehensively released by the Department of Budget and Management (DBM). On the other hand, 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 program of the National Government.

2.2.2 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
The fund shall be utilized to advance the self-reliance of the tobacco farmers through: a. Cooperative projects that will enhance better quality of products,	The fund shall be exclusively utilized for programs in pursuit of the following objectives: a. Programs that will provide inputs, training, and other support for

Locally Manufactured Virginia-type Cigarettes	Burley and Native Tobacco
<p>increase productivity, guarantee the market and, as a whole, increase farmers' income;</p> <p>b. Livelihood projects, particularly the development of alternative farming system to enhance farmers' income;</p> <p>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; and</p> <p>d. Infrastructure projects, such as farm-to-market roads.</p>	<p>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;</p> <p>b. Programs that will provide financial support for tobacco farmers who are displaced or who cease to produce tobacco;</p> <p>c. Cooperative programs to assist tobacco farmers in planting alternative crops or implementing other livelihood projects;</p> <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>

2.3.2 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;
 - 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

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.

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 LCE and other local officials concerned.

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

5.0 EFFECTIVITY

This Memorandum shall take effect immediately.


TINA ROSE MARIE L. CANDA
Officer-in-Charge



**Share of LGUs from the FY 2018 Collection of Excise Taxes on Locally Manufactured
Virginia - Type Cigarette under RA No. 7171**

LGU	Volume of Production	Percentage Share	Total LGU Share
1. Abra	4,000,607.00	17.31%	3,000,381,248.00
2. Ilocos Norte	2,922,025.39	12.65%	2,191,464,993.00
3. Ilocos Sur	13,543,100.33	58.62%	10,157,074,727.00
4. La Union	1,798,476.47	7.78%	1,348,824,086.00
5. Misamis Oriental	840,810.01	3.64%	630,591,946.00
GRAND TOTAL	23,105,019.20	100.00%	17,328,337,000.00

Province of Abra	900,114,374.00
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Municipalities

1. Bangued	333,957.21	8.35%	147,455,912.00
2. Boliney			22,225,046.00
3. Bucay	15,529.01	0.39%	28,048,282.00
4. Bucloc			22,225,046.00
5. Daguioman			22,225,046.00
6. Danglas			22,225,046.00
7. Dolores	68,043.78	1.70%	47,740,835.00
8. La Paz			22,225,046.00
9. Lacub			22,225,046.00
10. Lagangilang			22,225,046.00
11. Lagayan			22,225,046.00
12. Langiden			22,225,046.00
13. Licuan-Baay	2,504.68	0.06%	23,164,278.00
14. Luba	226,406.29	5.66%	107,125,311.00
15. Malibcong	1,669.79	0.04%	22,851,202.00
16. Manabo	1,252.34	0.03%	22,694,662.00
17. Peñarubbia	58,442.51	1.46%	44,140,447.00
18. Pidigan	75,557.82	1.89%	50,558,530.00
19. Pilar	1,994,258.87	49.85%	770,053,678.00
20. Sallapadan	2,504.68	0.06%	23,164,278.00
21. San Isidro	273,928.40	6.85%	124,945,663.00
22. San Juan	7,096.59	0.18%	24,886,202.00
23. San Quintin	123,797.94	3.09%	68,648,129.00
24. Tayum	385,303.13	9.63%	166,710,157.00
25. Tineg			22,225,046.00
26. Tubo	14,360.16	0.36%	27,609,974.00
27. Villaviciosa	415,993.80	10.40%	178,218,874.00
TOTAL, ABRA	4,000,607.00	100.00%	3,000,381,248.00

**Share of LGUs from the FY 2018 Collection of 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			657,439,498.00
Municipalities			
1. Adams			19,056,217.00
2. Bacarra			19,056,217.00
3. Badoc	662,754.78	22.68%	267,583,130.00
4. Bangui			19,056,217.00
5. Banna	175,160.56	5.99%	84,739,808.00
6. Batac City	238,194.98	8.15%	108,377,132.00
7. Burgos			19,056,217.00
8. Carasi			19,056,217.00
9. Currimao	46,336.56	1.59%	36,431,999.00
10. Dingras	161,134.35	5.51%	79,480,109.00
11. Dumalneg			19,056,217.00
12. Laoag City			19,056,217.00
13. Marcos	152,701.93	5.23%	76,318,029.00
14. Nueva Era	73,303.61	2.51%	46,544,393.00
15. Pagudpud			19,056,217.00
16. Paoay	6,011.23	0.21%	21,310,373.00
17. Pasuquin			19,056,217.00
18. Piddig	145,688.83	4.99%	73,688,182.00
19. Pinili	1,056,189.77	36.15%	415,117,613.00
20. San Nicolas	41,744.65	1.43%	34,710,075.00
21. Sarrat	44,666.78	1.53%	35,805,847.00
22. Solsona			19,056,217.00
23. Vintar	118,137.36	4.04%	63,356,635.00
TOTAL, ILOCOS NORTE	2,922,025.39	100.00%	2,191,464,993.00

**Share of LGUs from the FY 2018 Collection of 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			3,047,122,418.00
Municipalities			
1. Alilem	85,493.05	0.63%	91,806,602.00
2. Banayoyo	230,013.03	1.70%	146,000,257.00
3. Bantay			59,747,498.00
4. Burgos	685,781.13	5.06%	316,909,079.00
5. Cabugao	1,344,912.48	9.93%	564,077,239.00
6. Candon City	1,398,996.85	10.33%	584,358,378.00
7. Caoayan			59,747,498.00
8. Cervantes	10,436.16	0.08%	63,660,962.00
9. G. del Pilar	267,583.21	1.98%	160,088,727.00
10. Galimuyod	385,369.92	2.85%	204,257,654.00
11. Lidlidda	224,569.53	1.66%	143,958,995.00
12. Magsingal	1,139,094.65	8.41%	486,897,457.00
13. Nagbukel	280,524.06	2.07%	164,941,426.00
14. Narvacan	347,983.41	2.57%	190,238,059.00
15. Quirino	129,675.58	0.96%	108,374,642.00
16. Salcedo	938,336.27	6.93%	411,614,921.00
17. San Emilio	648,194.25	4.79%	302,814,347.00
18. San Esteban	450,157.62	3.32%	228,552,443.00
19. San Ildefonso			59,747,498.00
20. San Juan	735,240.19	5.43%	335,455,770.00
21. San Vicente			59,747,498.00
22. Santa			59,747,498.00
23. Santa Catalina			59,747,498.00
24. Santiago	701,427.03	5.18%	322,776,147.00
25. Sigay	543,849.32	4.02%	263,685,964.00
26. Sinait	885,671.22	6.54%	391,866,014.00
27. Sta. Cruz	885,971.78	6.54%	391,978,722.00
28. Sta. Lucia	595,178.54	4.39%	282,933,946.00
29. Sta. Maria	414,407.50	3.06%	215,146,478.00
30. Sto. Domingo	10,018.72	0.07%	63,504,426.00
31. Sugpon	10,519.65	0.08%	63,692,270.00
32. Suyo	13,358.29	0.10%	64,756,734.00
33. Tagudin	180,336.89	1.33%	127,372,164.00
34. Vigan City			59,747,498.00
TOTAL, ILOCOS SUR	13,543,100.33	100.00%	10,157,074,727.00

**Share of LGUs from the FY 2018 Collection of 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			404,647,225.00
Municipalities			
1. Agoo	108,118.65	6.01%	54,031,735.00
2. Aringay			13,488,241.00
3. Bacnotan	154,655.58	8.60%	71,482,653.00
4. Bagulin			13,488,241.00
5. Balaaoan	877,956.81	48.82%	342,713,924.00
6. Bangar	104,061.07	5.79%	52,510,180.00
7. Bauang			13,488,241.00
8. Burgos			13,488,241.00
9. Caba			13,488,241.00
10. Luna			13,488,241.00
11. Naguilian	10,853.61	0.60%	17,558,244.00
12. Pugo			13,488,241.00
13. Rosario			13,488,241.00
14. San Fernando City	78,479.94	4.36%	42,917,493.00
15. San Gabriel			13,488,241.00
16. San Juan	145,187.90	8.07%	67,932,360.00
17. Santo Tomas			13,488,241.00
18. Santol	136,221.15	7.57%	64,569,912.00
19. Sudipen	182,941.76	10.17%	82,089,709.00
20. Tubao			13,488,241.00
TOTAL, LA UNION	1,798,476.47	100.00%	1,348,824,086.00

**Share of LGUs from the FY 2018 Collection of 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			189,177,586.00
Municipalities			
1. Alubijid			4,850,707.00
2. Balingasag	6,673.70	0.79%	7,353,283.00
3. Balingoan			4,850,707.00
4. Binuangan			4,850,707.00
5. Cagayan de Oro City			4,850,707.00
6. Claveria	834,136.31	99.21%	317,644,109.00
7. El Salvador City			4,850,707.00
8. Gingoog City			4,850,707.00
9. Gitagum			4,850,707.00
10. Initao			4,850,707.00
11. Jasaan			4,850,707.00
12. Kinoguitan			4,850,707.00
13. Lagonglong			4,850,707.00
14. Laguindingan			4,850,707.00
15. Libertad			4,850,707.00
16. Lugait			4,850,707.00
17. Magsaysay			4,850,707.00
18. Manticao			4,850,707.00
19. Medina			4,850,707.00
20. Naawan			4,850,707.00
21. Opol			4,850,707.00
22. Salay			4,850,707.00
23. Sugbongcogon			4,850,707.00
24. Tagoloan			4,850,707.00
25. Talisayan			4,850,707.00
26. Villanueva			4,850,707.00
TOTAL, MISAMIS ORIENTAL	840,810.01	100.00%	630,591,946.00
GRAND TOTAL	23,105,019.20		17,328,337,000.00

Shares of LGUs from the FY 2018 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 LGU Share
1. Abra	369,115.70	1.84%	72,494,594.00
2. Kalinga	3,783.10	0.02%	743,004.00
3. Ilocos Norte	595,149.17	2.96%	116,887,733.00
4. Ilocos Sur	2,649,824.96	13.18%	520,427,565.00
5. La Union	1,212,813.20	6.03%	238,197,402.00
6. Pangasinan	2,740,942.92	13.63%	538,323,199.00
7. Cagayan	1,397,366.10	6.95%	274,443,727.00
8. Isabela	9,617,899.60	47.83%	1,888,962,533.00
9. Nueva Vizcaya	113,780.10	0.57%	22,346,495.00
10. Tarlac	316,029.90	1.57%	62,068,504.00
11. Zamboanga Sibugay	3,000.00	0.01%	589,202.00
12. Misamis Oriental	742,007.00	3.69%	145,730,719.00
13. North Cotabato	118,566.00	0.59%	23,286,449.00
14. Maguindanao	229,026.00	1.14%	44,980,874.00
GRAND TOTAL	20,109,303.75*	100.00%	3,949,482,000.00

* 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 Tobacco Administration Joint Circular No. 2009-1A dated January 12, 2010.

Shares of LGUs from the FY 2018 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 LGU Share
Province of Abra			7,249,459.00
Municipalities			
1. Bangud	35,045.80	9.51%	6,204,325.00
2. Bucay	12,190.70	3.31%	2,158,178.00
3. Dolores	16,645.60	4.52%	2,946,850.00
4. La Paz	1,100.20	0.30%	194,773.00
5. Lagangilang	6,711.20	1.82%	1,188,116.00
6. Luba	7,144.50	1.94%	1,264,825.00
7. Pidigan	128,787.60	34.94%	22,799,882.00
8. Pilar	8,049.90	2.18%	1,425,112.00
9. Sallapadan	3,452.50	0.94%	611,212.00
10. San Isidro	10,542.60	2.86%	1,866,407.00
11. San Juan	71,688.40	19.45%	12,691,339.00
12. San Quintin	19,700.70	5.35%	3,487,709.00
13. Tayum	10,287.60	2.79%	1,821,263.00
14. Villaviciosa	37,196.90	10.09%	6,585,144.00
TOTAL, ABRA	368,544.20	100.00%	72,494,594.00
Province of Kalinga			74,300.00
Municipalities			
1. Rizal	3,783.10	100.00%	668,704.00
TOTAL, KALINGA	3,783.10	100.00%	743,004.00
Province of Ilocos Norte			11,688,773.00
Municipalities			
1. Bacarra	72,895.40	12.26%	12,899,482.00
2. Badoc	35,561.60	5.98%	6,292,938.00
3. Banna	74,124.10	12.47%	13,116,912.00
4. Batac City	40,367.30	6.79%	7,143,349.00
5. Burgos	12,328.40	2.07%	2,181,619.00
6. Dingras	76,425.31	12.86%	13,524,131.00
7. Marcos	17,282.70	2.91%	3,058,326.00
8. Nueva Era	4,043.70	0.68%	715,568.00
9. Pasuquin	55,621.68	9.36%	9,842,746.00
10. Piddig	10,159.60	1.71%	1,797,830.00
11. Pinili	68,406.30	11.51%	12,105,097.00
12. Solsona	14,404.80	2.42%	2,549,056.00
13. Vintar	112,861.90	18.98%	19,971,906.00
TOTAL, ILOCOS NORTE	594,482.79	100.00%	116,887,733.00

Shares of LGUs from the FY 2018 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 LGU Share
Province of Ilocos Sur			52,042,756.00
Municipalities			
1. Alilem	2,288.10	0.09%	404,446.00
2. Banayoyo	24,974.20	0.94%	4,414,456.00
3. Burgos	12,574.50	0.47%	2,222,677.00
4. Cabugao	10,124.90	0.38%	1,789,684.00
5. Candon City	67,638.40	2.55%	11,955,808.00
6. Caoayan	11,481.10	0.43%	2,029,407.00
7. Galimuyod	89,040.40	3.36%	15,738,840.00
8. Lidlidda	24,601.60	0.93%	4,348,595.00
9. Magsingal	28,022.10	1.06%	4,953,205.00
10. Nagbukel	523,878.20	19.77%	92,601,056.00
11. Narvacan	1,220,485.20	46.06%	215,733,769.00
12. Salcedo	26,083.20	0.98%	4,610,484.00
13. San Emilio	30,493.10	1.15%	5,389,980.00
14. San Esteban	6,094.70	0.23%	1,077,303.00
15. San Juan	24,759.46	0.93%	4,376,499.00
16. San Vicente	8,525.30	0.32%	1,506,938.00
17. Santiago	12,031.90	0.45%	2,126,767.00
18. Sinait	42,149.70	1.59%	7,450,409.00
19. Sta. Catalina	3,327.40	0.13%	588,153.00
20. Sta. Cruz	26,800.80	1.01%	4,737,327.00
21. Sta. Lucia	10,542.90	0.40%	1,863,570.00
22. Sta. Maria	421,428.30	15.90%	74,491,944.00
23. Sto. Domingo	8,050.10	0.30%	1,422,941.00
24. Sugpon	6,726.80	0.25%	1,189,034.00
25. Tagudin	3,654.10	0.14%	645,901.00
26. Vigan City	4,048.50	0.15%	715,616.00
TOTAL, ILOCOS SUR	2,649,824.96	100.00%	520,427,565.00
Province of La Union			23,819,740.00
Municipalities			
1. Agoo	64,003.00	5.28%	11,323,815.00
2. Aringay	190,916.60	15.76%	33,778,169.00
3. Bacnotan	5,163.40	0.43%	913,541.00
4. Balaon	5,706.30	0.47%	1,009,595.00
5. Bauang	294,412.10	24.30%	52,089,246.00
6. Caba	305,924.10	25.25%	54,126,021.00
7. Luna	26,080.50	2.15%	4,614,327.00
8. Naguilian	2,502.00	0.21%	442,670.00
9. Pugo	1,597.00	0.13%	282,551.00
10. Rosario	86,191.40	7.11%	15,249,526.00
11. San Juan	15,379.10	1.27%	2,720,967.00
12. Sto. Tomas	182,916.90	15.10%	32,362,812.00
13. Sudipen	7,246.00	0.60%	1,282,008.00
14. Tubao	23,639.30	1.95%	4,182,414.00
TOTAL, LA UNION	1,211,677.70	100.00%	238,197,402.00

Shares of LGUs from the FY 2018 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 LGU Share
Province of Pangasinan			53,832,320.00
Municipalities			
1. Alcala	420,662.40	15.35%	74,385,303.00
2. Asingan	5,370.20	0.20%	949,607.00
3. Balungao	410,724.40	14.99%	72,627,977.00
4. Bayambang	82,661.80	3.02%	14,617,002.00
5. Binalonan	14,228.10	0.52%	2,515,940.00
6. Laoac	246,092.63	8.98%	43,516,309.00
7. Malasiqui	74,052.10	2.70%	13,094,557.00
8. Manaoag	99,580.82	3.63%	17,608,775.00
9. Mangaldan	18,079.20	0.66%	3,196,926.00
10. Mapandan	14,204.40	0.52%	2,511,750.00
11. Pozorrubio	4,100.10	0.15%	725,016.00
12. Rosales	24,488.90	0.89%	4,330,347.00
13. San Fabian	415,541.80	15.17%	73,479,833.00
14. San Jacinto	123,635.60	4.51%	21,862,357.00
15. San Manuel	14,667.00	0.54%	2,593,551.00
16. Sison	57,901.20	2.11%	10,238,610.00
17. Sta. Barbara	381,989.97	13.94%	67,546,897.00
18. Sta. Maria	16,611.70	0.61%	2,937,430.00
19. Sto. Tomas	55,311.00	2.02%	9,780,588.00
20. Villasis	259,980.60	9.49%	45,972,104.00
TOTAL, PANGASINAN	2,739,883.92	100.00%	538,323,199.00
Province of Cagayan			27,444,373.00
Municipalities			
1. Alcala	96,237.90	6.89%	17,011,075.00
2. Amulung	431,265.50	30.86%	76,230,774.00
3. Baggao	170,392.30	12.19%	30,118,655.00
4. Gattaran	85,277.20	6.10%	15,073,654.00
5. Lasam	3,373.30	0.24%	596,267.00
6. Peñablanca	13,271.40	0.95%	2,345,861.00
7. Piat	87,673.50	6.27%	15,497,226.00
8. Rizal	2,457.70	0.18%	434,425.00
9. Solana	110,077.80	7.88%	19,457,425.00
10. Sto. Nino	52,512.40	3.76%	9,282,126.00
11. Tuao	243,392.70	17.42%	43,022,254.00
12. Tuguegarao City	101,434.40	7.26%	17,929,612.00
TOTAL, CAGAYAN	1,397,366.10	100.00%	274,443,727.00

Shares of LGUs from the FY 2018 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 LGU Share
Province of Isabela			188,896,253.00
Municipalities			
1. Angadanan	1,084.60	0.01%	191,715.00
2. Aurora	1,248,604.80	12.98%	220,704,208.00
3. Benito Soliven	36,856.10	0.38%	6,514,709.00
4. Burgos	238,801.50	2.48%	42,210,711.00
5. Cabagan	201,775.40	2.10%	35,665,953.00
6. Cabatuan	218,869.60	2.28%	38,687,535.00
7. Cauayan City	26,376.80	0.27%	4,662,381.00
8. Delfin Albano	81,669.70	0.85%	14,435,990.00
9. Echague	12,950.40	0.13%	2,289,121.00
10. Gamu	1,263.20	0.01%	223,284.00
11. Ilagan City	334,160.30	3.47%	59,066,395.00
12. Luna	672,076.40	6.99%	118,796,668.00
13. Mallig	575,223.60	5.98%	101,676,903.00
14. Naguilian	690,448.40	7.18%	122,044,115.00
15. Quezon	299,814.40	3.12%	52,995,391.00
16. Quirino	1,850,626.00	19.24%	327,117,873.00
17. Reina Mercedes	827,938.10	8.61%	146,346,885.00
18. Roxas	1,493,160.20	15.52%	263,931,982.00
19. San Mariano	35,652.00	0.37%	6,301,871.00
20. San Mateo	96,977.10	1.01%	17,141,736.00
21. San Pablo	10,524.20	0.11%	1,860,264.00
22. Sta. Maria	13,484.50	0.14%	2,383,529.00
23. Sto. Tomas	132,070.40	1.37%	23,344,851.00
24. Tumauini	517,491.90	5.38%	91,472,210.00
TOTAL, ISABELA	9,617,899.60	100.00%	1,888,962,533.00
Province of Nueva Vizcaya			2,234,650.00
Municipalities			
1. Bagabag	108,242.00	95.13%	19,132,927.00
2. Bayombong	3,693.40	3.25%	652,848.00
3. Solano	1,844.70	1.62%	326,070.00
TOTAL, NUEVA VIZCAYA	113,780.10	100.00%	22,346,495.00
Province of Tarlac			6,206,850.00
Municipalities			
1. Anao	3,944.00	1.25%	697,144.00
2. Moncada	25,090.50	7.94%	4,435,014.00
3. San Manuel	286,995.40	90.81%	50,729,496.00
TOTAL, TARLAC	316,029.90	100.00%	62,068,504.00

Shares of LGUs from the FY 2018 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 LGU Share
Province of Zamboanga Sibugay			58,920.00
Municipalities			
1. Olutanga	1,500.00	100.00%	530,282.00
TOTAL, ZAMBOANGA SIBUGAY	1,500.00	100.00%	589,202.00
Province of Misamis Oriental			14,573,072.00
Municipalities			
1. Alubijid	214,000.38	28.84%	37,826,848.00
2. El Salvador City	73,792.62	9.95%	13,043,632.00
3. Gitagum	198,500.00	26.75%	35,086,991.00
4. Initao	16,730.80	2.25%	2,957,347.00
5. Laguindingan	216,433.27	29.17%	38,256,888.00
6. Libertad	15,032.25	2.03%	2,657,111.00
7. Opol	7,517.68	1.01%	1,328,830.00
TOTAL, MISAMIS ORIENTAL	742,007.00	100.00%	145,730,719.00
Province of North Cotabato			2,328,645.00
Municipalities			
1. Pikit	118,566.00	100.00%	20,957,804.00
TOTAL, NORTH COTABATO	118,566.00	100.00%	23,286,449.00
Province of Maguindnao			4,498,087.00
Municipalities			
1. Datu Montawal	116,466.00	50.85%	20,586,607.00
2. Pagalungan	112,560.00	49.15%	19,896,180.00
TOTAL, MAGUINDANAO	229,026.00	50.85%	44,980,874.00
GRAND TOTAL	20,104,371.37		3,949,482,000.00

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.