



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

LOCAL BUDGET MEMORANDUM NO. 76

OCTOBER 6, 2017

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 COLLECTIONS OF EXCISE TAX ON LOCALLY MANUFACTURED VIRGINIA-TYPE CIGARETTES UNDER REPUBLIC ACT (RA) NO. 7171 AND BURLEY AND NATIVE TOBACCO EXCISE TAX PURSUANT TO RA NO. 8240, AS AMENDED BY RA NO. 10351, CHARGEABLE AGAINST THE ALLOCATIONS TO LGUs UNDER THE FY 2016 GENERAL APPROPRIATIONS ACT (GAA), REPUBLIC ACT NO. 10717, CONTINUING APPROPRIATIONS, AND FY 2017 GAA, RA NO. 10924

1.0 PURPOSES

- 1.1 To 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 To inform the beneficiary LGUs of their respective shares.

2.0 GENERAL GUIDELINES

- 2.1 These guidelines shall cover the following shares of LGUs:
 - a. Shares from the FY 2014 collection of excise taxes on locally manufactured Virginia-type cigarettes under 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 2016 GAA, RA No. 10717, Continuing Appropriations, in the total amount of ₱13,171,174,000; and
 - b. Shares from the FY 2015 collection of excise taxes on locally manufactured Virginia-type cigarettes under 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 2017 GAA, RA No. 10924, in the total amount of ₱16,369,444,824.

2.2 Allocation of the Shares of Beneficiary LGUs

The shares of beneficiary LGUs shall be allocated pursuant to the applicable Special Provisions in the pertinent GAAs, as follows:

Shares of LGUs	GAA	Applicable Special Provision on the Allocation of the Shares of LGUs
Shares of LGUs from the FY 2014 Collection of Excise Taxes on Locally Manufactured Virginia-Type Cigarettes under RA No. 7171 ₱ 11,149,246,000	FY 2016 GAA, RA No. 10717	Special Provision No. 4 for the Special Shares of LGUs in the Proceeds of National Taxes under the Allocations to LGUs (ALGU)
Shares of LGUs from the FY 2014 Collection of Burley and Native Tobacco Excise Taxes under RA No. 8240, as Amended by RA No. 10351 ₱ 1,852,323,000	FY 2016 GAA, RA No. 10717	Special Provision No. 5 for the Special Shares of LGUs in the Proceeds of National Taxes under the ALGU
Shares of the entitled cities and municipalities from the FY 2011 Collection of Burley and Native Tobacco Excise Taxes under RA No. 8240, as Amended by RA No. 10351 ₱ 169,605,000	FY 2016 GAA, RA No. 10717	Special Provision No. 5 for the Special Shares of LGUs in the Proceeds of National Taxes under the ALGU
Shares of LGUs from the FY 2015 Collection of Excise Taxes on Locally Manufactured Virginia-Type Cigarettes under RA No. 7171 ₱ 13,909,444,824	FY 2017 GAA, RA No. 10924	Special Provision No. 4 for the Special Shares of LGUs in the Proceeds of National Taxes under the ALGU
Shares of LGUs from the FY 2015 Collection of Burley and Native Tobacco Excise Taxes under RA No. 8240, as Amended by RA No. 10351 ₱ 2,460,000,000	FY 2017 GAA, RA No. 10924	Special Provision No. 5 for the Special Shares of LGUs in the Proceeds of National Taxes under the ALGU

For the third item, since the prior year's shares of LGUs pertain to the FY 2011 collections of Burley and native tobacco excise taxes, the amount of ₱169,605,000 was computed based on the volume of production of the entitled cities and municipalities in Crop Year 2011 based on the Certification previously submitted by the National Tobacco Administration (NTA) for the purpose.

For the rest of the shares of LGUs, it is understood that the computation were based on the volume of production and trade acceptances of tobacco-producing LGUs covered by NTA certifications, as endorsed by the Department of Agriculture, in accordance with the applicable Special Provisions in the FYs 2016 and 2017 GAAs.

- 2.3 The individual shares of the beneficiary LGUs computed in accordance with the applicable Special Provision of the GAA are shown in the following attachments:
- Annex A - Shares of LGUs from the FY 2014 Collection of Excise Taxes on Locally Manufactured Virginia-Type Cigarettes under RA No. 7171;
 - Annex B - Shares of LGUs from the FY 2014 Collection of Burley and Native Tobacco Excise Taxes under RA No. 8240, as Amended by RA No. 10351;
 - Annex C - Shares of Cities and Municipalities from the FY 2011 Collection of Burley and Native Tobacco Excise Taxes under RA No. 8240, as Amended by RA No. 10351;
 - Annex D - Shares of LGUs from the FY 2015 Collection of Excise Taxes on Locally Manufactured Virginia-Type Cigarettes under RA No. 7171; and
 - Annex E - Shares of LGUs from the FY 2015 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-DBM Joint Circular No. 2016-1¹ dated January 4, 2016 and the pertinent Special and General Provisions of the FYs 2016 and 2017 GAAs.
- 2.5 Consistent with the amounts of their individual shares, the beneficiary LGUs shall submit to the DBM Regional Office (RO) concerned a list of programs and projects to be implemented, supported by the following: (i) approved sanggunian ordinance or resolution; (ii) mechanism and period of implementation; and (iii) projected or estimated number of beneficiaries.
- 2.6 In the identification and submission of the list of programs and projects to be implemented, the beneficiary LGUs shall ensure the following:
- 2.6.1 The programs and projects to be implemented are included in the Annual Investment Program duly prepared/formulated and endorsed by the local development council and duly approved by the local sanggunian concerned; and
- 2.6.2 In case a program/project is to be undertaken by a cooperative, an authenticated or a certified true copy of the Certificate of Registration from the Cooperative Development Authority is submitted by the cooperative to the LGU prior to the implementation of the program/project.
- 2.7 Upon receipt of the beneficiary LGU's list of programs and projects to be implemented, together with the necessary supporting documents per item 2.5 hereof, the DBM RO concerned shall endorse the said list to the DBM Central Office.

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

- 2.8 The endorsement by the DBM RO concerned of the LGU's submission of list of programs and projects, together with the necessary supporting documents, shall serve as the basis of the DBM Central Office for releasing the corresponding Notice/s of Cash Allocation (NCA) to the Authorized Government Servicing Banks (AGSBs) and the Advice of NCA Issued (ANCAI) to the BTr.
- 2.9 Upon receipt of the ANCAI, the BTr shall release the corresponding Authorities to Debit Account 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 Notices of Authority to Debit Account Issued.
- 2.10 The release and utilization of the shares of the beneficiary LGUs shall be in accordance with the existing cash programming, budgeting, accounting, and auditing rules and regulations, and other applicable laws, rules and regulations.

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 F), and said reports shall be posted within twenty (20) days from the end of each quarter on the LGU's website, the website established by the DBM for the purpose, and in at least three (3) conspicuous public places in the locality for transparency and accountability, consistent with the Full Disclosure Policy of the Department of the Interior and Local Government.
- 4.2 The beneficiary LGUs shall also submit the quarterly reports on fund utilization and status of program/project implementation to the DBM and 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 RA No. 9184 (The Government Procurement Reform Act).

5.0 RESPONSIBILITY AND ACCOUNTABILITY

The responsibility and accountability in the implementation of programs and projects and proper utilization and disbursement of the LGU shares shall rest upon the local chief executive and other local officials concerned. It is also the responsibility of the said local officials to ensure that the LGU shares are utilized strictly in accordance with applicable budgeting, accounting, and auditing rules and regulations, and pertinent provisions of RA No. 9184.

6.0 EFFECTIVITY

This Memorandum shall take effect immediately.

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BENJAMIN E. DIOKNO
Secretary



Annex A

Shares of LGUs from the FY 2014 Collection of Excise Taxes on Locally Manufactured Virginia-Type Cigarettes under RA No. 7171

LGU	Volume of Production	Percentage Share	LGU Share*
Province of Abra			413,246,184
Municipalities			
1. Bangued	242,901.20	6.00%	51,547,057
2. Boliney	0.00	0.00%	10,203,609
3. Bucay	13,403.41	0.33%	12,484,962
4. Bucloc	0.00	0.00%	10,203,609
5. Daguioman	0.00	0.00%	10,203,609
6. Danglas	7,029.90	0.17%	11,400,147
7. Dolores	46,479.40	1.15%	18,114,722
8. La Paz	1,730.20	0.04%	10,498,102
9. Lacub	0.00	0.00%	10,203,609
10. Lagangilang	0.00	0.00%	10,203,609
11. Lagayan	0.00	0.00%	10,203,609
12. Langiden	0.00	0.00%	10,203,609
13. Licuan - Baay	0.00	0.00%	10,203,609
14. Luba	333,054.00	8.23%	66,891,681
15. Malibcong	0.00	0.00%	10,203,609
16. Manabo	0.00	0.00%	10,203,609
17. Peñarrubia	40,243.26	1.00%	17,053,288
18. Pidigan	140,340.82	3.47%	34,090,578
19. Pilar	1,496,122.58	36.97%	264,853,915
20. Sallapadan	7,573.71	0.19%	11,492,707
21. San Isidro	249,809.30	6.17%	52,722,863
22. San Juan	18,661.10	0.46%	13,379,857
23. San Quintin	141,909.15	3.51%	34,357,518
24. Tayum	262,032.00	6.48%	54,803,250
25. Tineg	0.00	0.00%	10,203,609
26. Tubo	10,039.50	0.25%	11,912,401
27. Villaviciosa	1,035,180.10	25.58%	186,398,349
TOTAL, ABRA	4,046,509.63	100.00%	1,377,487,280
Province of Ilocos Norte			512,046,620
Municipalities			
1. Adams	0.00	0.00%	14,841,931
2. Bacarra	0.00	0.00%	14,841,931
3. Badoc	611,464.60	12.20%	118,917,392
4. Bangui	0.00	0.00%	14,841,931
5. Banna	378,879.06	7.56%	79,329,741
6. Batac City	1,328,566.81	26.50%	240,973,097
7. Burgos	0.00	0.00%	14,841,931
8. Carasi	0.00	0.00%	14,841,931
9. Currimao	170,635.25	3.40%	43,885,219
10. Dingras	347,145.92	6.92%	73,928,543
11. Dumalneg	0.00	0.00%	14,841,931
12. Laoag City	0.00	0.00%	14,841,931

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Annex A

Shares of LGUs from the FY 2014 Collection of Excise Taxes on Locally Manufactured Virginia-Type Cigarettes under RA No. 7171

LGU	Volume of Production	Percentage Share	LGU Share*
13. Marcos	605,755.23	12.08%	117,945,618
14. Nueva Era	152,150.60	3.03%	40,739,005
15. Pagudpud	0.00	0.00%	14,841,931
16. Paoay	79,712.80	1.59%	28,409,595
17. Pasuquin	234.30	0.01%	14,881,810
18. Piddig	219,068.02	4.37%	52,128,808
19. Pinili	845,939.40	16.87%	158,826,608
20. San Nicolas	10,265.10	0.21%	16,589,121
21. Sarrat	164,200.82	3.27%	42,790,035
22. Solsona	0.00	0.00%	14,841,931
23. Vintar	99,946.30	1.99%	31,853,475
TOTAL, ILOCOS NORTE	5,013,964.21	100.00%	1,706,822,066

Province of Ilocos Sur 1,933,850,816

Municipalities

1. Alilem	81,692.90	0.43%	51,823,334
2. Banayoyo	458,353.90	2.42%	115,933,615
3. Bantay	0.00	0.00%	37,918,643
4. Burgos	1,059,233.52	5.59%	218,207,440
5. Cabugao	2,431,351.40	12.84%	451,751,296
6. Candon City	1,368,143.81	7.22%	270,786,086
7. Caoayan	0.00	0.00%	37,918,643
8. Cervantes	26,842.30	0.14%	42,487,387
9. G. del Pilar	401,554.60	2.12%	106,265,986
10. Galimuyod	592,978.60	3.13%	138,847,661
11. Lidlidda	345,011.90	1.82%	96,642,031
12. Magsingal	876,747.20	4.63%	187,147,019
13. Nagbukel	155,553.30	0.82%	64,394,880
14. Narvacan	1,081,388.70	5.71%	221,978,403
15. Quirino	221,800.10	1.17%	75,670,539
16. Salcedo	916,621.21	4.84%	193,933,848
17. San Emilio	934,892.50	4.94%	197,043,747
18. San Esteban	339,417.55	1.79%	95,689,834
19. San Ildefonso	0.00	0.00%	37,918,643
20. San Juan	1,675,392.40	8.85%	323,081,899
21. San Vicente	0.00	0.00%	37,918,643
22. Santa	0.00	0.00%	37,918,643
23. Santa Catalina	0.00	0.00%	37,918,643
24. Santiago	1,067,511.47	5.64%	219,616,404
25. Sigay	444,437.10	2.35%	113,564,880
26. Sinait	868,808.20	4.59%	185,795,747
27. Sta. Cruz	1,859,147.30	9.82%	354,358,241
28. Sta. Lucia	585,014.82	3.09%	137,492,171
29. Sta. Maria	830,620.40	4.39%	179,295,922
30. Sto. Domingo	74,052.20	0.39%	50,522,835
31. Sugpon	7,192.33	0.04%	39,142,827

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Annex A

Shares of LGUs from the FY 2014 Collection of Excise Taxes on Locally Manufactured Virginia-Type Cigarettes under RA No. 7171

LGU	Volume of Production	Percentage Share	LGU Share*
32. Suyo	22,877.00	0.12%	41,812,466
33. Tagudin	209,644.50	1.11%	73,601,573
34. Vigan City	0.00	0.00%	37,918,643
TOTAL, ILOCOS SUR	18,936,281.21	100.00%	6,446,169,388
Province of La Union			485,630,180
Municipalities			
1. Agoo	333,530.30	7.01%	72,956,813
2. Aringay	74,656.50	1.57%	28,894,720
3. Bacnotan	401,976.61	8.45%	84,606,844
4. Bagulin	0.00	0.00%	16,187,673
5. Balaoan	2,110,517.00	44.38%	375,412,114
6. Bangar	394,829.47	8.30%	83,390,352
7. Bauang	20,707.50	0.44%	19,712,231
8. Burgos	0.00	0.00%	16,187,673
9. Caba	61,214.80	1.29%	26,606,851
10. Luna	9,875.90	0.21%	17,868,619
11. Naguilian	36,329.40	0.76%	22,371,186
12. Pugo	0.00	0.00%	16,187,673
13. Rosario	0.00	0.00%	16,187,673
14. San Fernando City	148,387.40	3.12%	41,444,223
15. San Gabriel	255,101.57	5.36%	59,607,706
16. San Juan	329,595.02	6.93%	72,287,001
17. Santo Tomas	0.00	0.00%	16,187,672
18. Santol	319,473.27	6.72%	70,564,210
19. Sudipen	174,249.30	3.67%	45,846,096
20. Tubao	84,850.20	1.79%	30,629,756
TOTAL, LA UNION	4,755,294.24	100.00%	1,618,767,266
GRAND TOTAL			<u>11,149,246,000.00</u>

* LGU shares computed pursuant to Section 289 of Republic Act No. 8424

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Shares of LGUs from the FY 2014 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			1,138,223
Municipalities			
1. Bangued	13,667.00	6.27%	642,559
2. Bucay	21,442.20	9.84%	1,008,113
3. Dolores	1,332.10	0.61%	62,629
4. Lagangilang	22,091.80	10.14%	1,038,654
5. Luba	17,826.20	8.18%	838,106
6. Peñarrubia	5,718.10	2.63%	268,839
7. Pidigan	81,297.30	37.31%	3,822,224
8. Pilar	2,500.90	1.15%	117,581
9. San Isidro	1,408.70	0.65%	66,230
10. San Juan	36,770.60	16.88%	1,728,784
11. San Quintin	8,138.00	3.73%	382,611
12. Villaviciosa	5,693.30	2.61%	267,673
TOTAL, ABRA	217,886.20	100.00%	11,382,226
Province of Apayao			24,255
Municipalities			
1. Conner	4,643.10	100.00%	218,297
TOTAL, APAYAO	4,643.10	100.00%	242,552
Province of Ifugao			5,973
Municipalities			
1. Alfonso Lista	1,143.30	100.00%	53,752
TOTAL, IFUGAO	1,143.30	100.00%	59,725
Province of Kalinga			329,595
Municipalities			
1. Pinukpuk	51,122.40	81.02%	2,403,539
2. Rizal	5,570.00	8.83%	261,876
3. Tabuk	6,400.90	10.15%	300,941
TOTAL, KALINGA	63,093.30	100.00%	3,295,951

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**Shares of LGUs from the FY 2014 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 Mt. Province			11,377
Municipalities			
1. Paracelis	2,177.90	100.00%	102,395
TOTAL, MT. PROVINCE	2,177.90	100.00%	113,772
Province of Ilocos Norte			6,261,712
Municipalities			
1. Bacarra	123,170.10	10.27%	5,790,889
2. Badoc	14,112.40	1.18%	663,500
3. Banna	72,523.40	6.05%	3,409,715
4. Batac City	143,109.60	11.94%	6,728,353
5. Burgos	20,798.10	1.73%	977,831
6. Currimao	5,098.30	0.43%	239,698
7. Dingras	156,127.40	13.02%	7,340,390
8. Marcos	20,590.90	1.72%	968,089
9. Nueva Era	32,502.10	2.71%	1,528,099
10. Paoay	2,870.80	0.24%	134,972
11. Pasuquin	261,039.00	21.78%	12,272,849
12. Pinili	41,656.20	3.48%	1,958,482
13. San Nicolas	3,358.50	0.28%	157,901
14. Solsona	91,081.20	7.60%	4,282,217
15. Vintar	210,620.80	17.57%	9,902,418
TOTAL, ILOCOS NORTE	1,198,658.80	82.43%	62,617,115
Province of Ilocos Sur			18,901,956
Municipalities			
1. Banayoyo	28,760.60	0.80%	1,352,191
2. Burgos	59,394.80	1.64%	2,792,469
3. Candon	127,063.00	3.51%	5,973,916
4. Galimuyod	119,788.70	3.31%	5,631,912
5. Lidlidda	34,842.70	0.96%	1,638,143
6. Magsingal	50,064.00	1.38%	2,353,778
7. Nagbukel	682,097.90	18.85%	32,069,094
8. Narvacan	1,702,144.90	47.04%	80,026,995
9. Salcedo	14,097.30	0.39%	662,790
10. San Emilio	5,303.10	0.15%	249,327
11. San Esteban	2,709.20	0.08%	127,374
12. San Juan	22,190.90	0.61%	1,043,314
13. Santiago	6,966.10	0.19%	327,514
14. Sinait	29,409.10	0.81%	1,382,680

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Annex B

Shares of LGUs from the FY 2014 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
15. Sta. Cruz	26,047.00	0.72%	1,224,610
16. Sta. Lucia	6,598.00	0.18%	310,208
17. Sta. Maria	693,778.90	19.18%	32,618,280
18. Sugpon	3,856.40	0.11%	181,310
19. Suyo	1,000.40	0.03%	47,034
20. Tagudin	2,226.20	0.06%	104,666
TOTAL, ILOCOS SUR	3,618,339.20	100.00%	189,019,561

Province of La Union 9,532,285

Municipalities

1. Bacnotan	8,498.50	0.47%	399,560
2. Luna	43,681.30	2.39%	2,053,693
3. San Fernando City	23,531.80	1.29%	1,106,356
4. San Juan	7,358.50	0.40%	345,963
5. Sudipen	2,213.00	0.12%	104,045
6. Agoo	115,039.60	6.30%	5,408,631
7. Aringay	273,962.80	15.01%	12,880,466
8. Bagulin	5,353.60	0.29%	251,701
9. Bauang	458,261.70	25.11%	21,545,350
10. Burgos	1,914.60	0.11%	90,016
11. Caba	321,072.50	17.60%	15,095,347
12. Naguilian	24,622.70	1.35%	1,157,646
13. Pugo	2,284.80	0.13%	107,421
14. Rosario	84,642.40	4.64%	3,979,495
15. Sto. Tomas	384,231.47	21.06%	18,064,790
16. Tubao	68,064.70	3.73%	3,200,088
TOTAL, LA UNION	1,824,733.97	100.00%	95,322,853

Province of Pangasinan 24,866,804

Municipalities

1. Agno	3,862.00	0.08%	181,573
2. Alcala	811,263.50	17.04%	38,141,865
3. Asingan	57,840.40	1.22%	2,719,389
4. Balungao	536,498.30	11.27%	25,223,673
5. Bautista	23,643.70	0.50%	1,111,618
6. Bayambang	20,179.80	0.42%	948,761
7. Binalonan	7,835.50	0.17%	368,389
8. Laoac	392,354.30	8.24%	18,446,688
9. Malasique	226,396.50	4.76%	10,644,118
10. Manaoag	245,473.10	5.16%	11,541,012
11. Mangaldan	21,181.60	0.44%	995,861
12. Mangatarem	7,852.80	0.17%	369,202

Jlm

**Shares of LGUs from the FY 2014 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
13. Mapandan	25,411.50	0.53%	1,194,732
14. Rosales	55,206.70	1.16%	2,595,564
15. San Carlos	4,880.10	0.10%	229,440
16. San Fabian	840,082.50	17.65%	39,496,801
17. San Jacinto	246,370.90	5.18%	11,583,222
18. San Manuel	28,583.00	0.60%	1,343,841
19. Sison	201,951.80	4.24%	9,494,841
20. Sta. Barbara	275,145.50	5.78%	12,936,071
21. Sta. Maria	225,296.10	4.73%	10,592,383
22. Sto. Tomas	26,085.10	0.55%	1,226,401
23. Tayug	1,608.20	0.03%	75,610
24. Umingan	9,966.70	0.21%	468,588
25. Villasis	465,200.70	9.77%	21,871,589
TOTAL, PANGASINAN	4,760,170.30	100.00%	248,668,036

Province of Cagayan 24,057,472

Municipalities			
1. Alcala	807,533.20	17.54%	37,966,483
2. Amulong	1,420,401.20	30.84%	66,780,707
3. Baggao	301,682.15	6.55%	14,183,702
4. Gattaran	247,847.10	5.38%	11,652,626
5. Lasam	12,254.80	0.27%	576,164
6. Penablanca	50,348.30	1.09%	2,367,145
7. Piat	124,312.60	2.70%	5,844,605
8. Rizal	59,891.10	1.30%	2,815,803
9. Solana	229,288.10	4.98%	10,780,068
10. Sto. Nino	96,326.80	2.09%	4,528,841
11. Tuao	635,412.40	13.80%	29,874,158
12. Tuguegarao City	619,944.80	13.46%	29,146,942
TOTAL, CAGAYAN	4,605,242.55	100.00%	240,574,716

Province of Isabela 83,048,801

Municipalities			
1. Aurora	2,072,446.76	13.04%	97,436,879
2. Benito Soliven	51,103.10	0.32%	2,402,632
3. Burgos	344,857.50	2.17%	16,213,608
4. Cabagan	792,028.44	4.98%	37,237,521
5. Cabatuan	384,578.65	2.42%	18,081,113
6. Cauayan City	28,264.60	0.18%	1,328,871
7. Delfin Albano	320,053.38	2.01%	15,047,432
8. Echague	6,140.40	0.04%	288,693
9. Gamu	113,905.70	0.72%	5,355,320

Jas

Annex B

Shares of LGUs from the FY 2014 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
10. Ilagan City	1,338,743.74	8.42%	62,941,550
11. Jones	8,174.90	0.05%	384,346
12. Luna	302,865.30	1.90%	14,239,328
13. Mallig	1,325,280.75	8.34%	62,308,583
14. Naguilian	16,211.25	0.10%	762,178
15. Quezon	242,629.80	1.53%	11,407,333
16. Quirino	2,571,972.82	16.18%	120,922,288
17. Reina Mercedes	1,382,098.20	8.69%	64,979,877
18. Roxas	2,634,264.60	16.57%	123,850,960
19. San Agustin	1,830.00	0.01%	86,038
20. San Mariano	37,089.10	0.23%	1,743,758
21. San Mateo	114,241.50	0.72%	5,371,108
22. San Pablo	33,264.00	0.21%	1,563,920
23. Sta. Maria	12,514.52	0.08%	588,375
24. Sto. Tomas	662,650.30	4.17%	31,154,758
25. Tumauini	1,100,549.03	6.92%	51,742,735
TOTAL, ISABELA	15,897,758.34	100.00%	830,488,005

Province of Nueva Vizcaya 651,655

Municipalities

1. Bagabag	91,442.20	73.30%	4,299,190
2. Bayombong	29,802.00	23.89%	1,401,152
3. Solano	2,393.50	1.92%	112,531
4. Quezon	1,106.50	0.89%	52,023
TOTAL, NUEVA VIZCAYA	124,744.20	100.00%	6,516,551

Province of Quirino 141,725

Municipalities

1. Maddela	27,130.00	100.00%	1,275,528
TOTAL, QUIRINO	27,130.00	100.00%	1,417,253

Jas

**Shares of LGUs from the FY 2014 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 Tarlac			1,966,764
Municipalities			
1. Camiling	18,554.40	4.93%	872,342
2. Mayantoc	8,209.80	2.18%	385,987
3. Moncada	26,117.90	6.94%	1,227,943
4. Pura	1,569.20	0.42%	73,777
5. Sta. Ignacia	16,213.20	4.31%	762,270
6. San Manuel	294,771.00	78.29%	13,858,771
7. San Jose	11,055.60	2.93%	519,783
TOTAL, TARLAC	376,491.10	100.00%	19,667,637
Province of Occidental Mindoro			11,564,754
Municipalities			
1. Calintaan	35,319.30	1.60%	1,660,550
2. Magsaysay	24,729.60	1.12%	1,162,672
3. Rizal	246,923.70	11.15%	11,609,213
4. Sablayan	53,500.00	2.41%	2,515,323
5. San Jose	1,853,330.20	83.72%	87,135,030
TOTAL, OCCIDENTAL MINDORO	2,213,802.80	100.00%	115,647,542
Province of Misamis Oriental			1,578,933
Municipalities			
1. Alubijid	95,500.00	31.60%	4,489,969
2. El Salvador City	24,550.00	8.12%	1,154,227
3. Guitagum	73,500.00	24.32%	3,455,631
4. Laguindingan	104,900.00	34.71%	4,931,914
5. Libertad	2,000.00	0.66%	94,031
6. Opol	1,800.00	0.59%	84,628
TOTAL, MISAMIS ORIENTAL	302,250.00	100.00%	15,789,333
Province of Maguindanao			477,875
Municipalities			
1. Datu Montawal	42,756.00	46.74%	2,010,190
2. Pagalungan	48,722.00	53.26%	2,290,683
TOTAL, MAGUINDANAO	91,478.00	100.00%	4,778,748

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**Shares of LGUs from the FY 2014 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 North Cotabato			672,142
Municipalities			
1. Pikit	128,666.00	100.00%	6,049,282
TOTAL, NORTH COTABATO	128,666.00	100.00%	6,721,424
GRAND TOTAL			<u>1,852,323,000</u>

* LGU shares computed pursuant to RA No. 8240, as amended by RA No. 10351

Jm

**Shares of Cities and Municipalities from the FY 2011 Collection of Burley and Native Tobacco
Excise Taxes under RA No. 8240, as amended by RA No. 10351**

LGU	Volume of Production	Percentage Share	LGU Share*
Province of Abra			
Municipalities			
1. Bangued	2,374.00	1.83%	11,672
2. Bucay	8,207.00	6.34%	40,350
3. Dolores	6,130.00	4.74%	30,139
4. Lagangilang	18,800.00	14.53%	92,431
5. Luba	15,322.00	11.84%	75,332
6. Pidigan	48,861.00	37.76%	240,228
7. San Juan	9,172.00	7.09%	45,095
8. San Quintin	7,988.00	6.17%	39,274
9. Tayum	1,110.00	0.86%	5,457
10. Villaviciosa	11,445.00	8.84%	56,270
TOTAL, ABRA	129,409.00	100.00%	636,248

Province of Ifugao

Municipalities			
1. Alfonso Lista	4,086.00	100.00%	20,089
TOTAL, IFUGAO	4,086.00	100.00%	20,089

Province of Mt. Province

Municipalities			
1. Paracelis	1,933.00	100.00%	9,504
TOTAL, MT. PROVINCE	1,933.00	100.00%	9,504

Province of Ilocos Norte

Municipalities			
1. Bacarra	74,577.00	10.56%	366,663
2. Badoc	37,429.00	5.30%	184,022
3. Banna	53,698.00	7.60%	264,010
4. Batac City	143,876.00	20.37%	707,375
5. Dingras	99,830.00	14.13%	490,821
6. Marcos	3,460.00	0.49%	17,011
7. Nueva Era	19,936.00	2.82%	98,017
8. Paoay	4,483.00	0.63%	22,041
9. Pasuquin	98,175.00	13.90%	482,684
10. Piddig	3,607.00	0.51%	17,734
11. Pinili	23,413.00	3.31%	115,111
12. San Nicolas	1,623.00	0.23%	7,980

**Shares of Cities and Municipalities from the FY 2011 Collection of Burley and Native Tobacco
Excise Taxes under RA No. 8240, as amended by RA No. 10351**

LGU	Volume of Production	Percentage Share	LGU Share*
13. Sarrat	2,008.00	0.28%	9,872
14. Solsona	31,656.00	4.48%	155,639
15. Vintar	108,712.00	15.39%	534,489
TOTAL, ILOCOS NORTE	706,483.00	100.00%	3,473,469

Province of Ilocos Sur

Municipalities

1. Alilem	12,539.00	0.37%	61,649
2. Burgos	59,798.00	1.76%	294,001
3. Cabugao	9,205.00	0.27%	45,257
4. Candon	283,037.00	8.33%	1,391,570
5. Galimuyod	62,731.00	1.84%	308,421
6. Lidlidda	23,107.00	0.68%	113,607
7. Magsingal	43,444.00	1.28%	213,595
8. Nagbukel	383,286.00	11.27%	1,884,450
9. Narvacan	1,702,583.00	50.09%	8,370,859
10. Salcedo	39,860.00	1.17%	195,974
11. San Emilio	13,791.00	0.41%	67,804
12. San Esteban	4,466.00	0.13%	21,957
13. San Juan	17,347.00	0.51%	85,288
14. Santiago	6,802.00	0.20%	33,443
15. Sinait	14,627.00	0.43%	71,915
16. Sta. Cruz	79,418.00	2.34%	390,464
17. Sta. Lucia	8,040.00	0.24%	39,529
18. Sta. Maria	625,591.00	18.40%	3,075,759
19. Tagudin	9,500.00	0.28%	46,707
TOTAL, ILOCOS SUR	3,399,172.00	100.00%	16,712,249

Province of La Union

Municipalities

1. Agoo	236,048.70	8.64%	1,160,549
2. Aringay	217,380.00	7.96%	1,068,763
3. Bacnotan	22,999.00	0.84%	113,076
4. Balaoan	10,692.00	0.39%	52,568
5. Bangar	8,468.00	0.31%	41,633
6. Bauang	492,536.00	18.03%	2,421,585
7. Caba	254,538.00	9.32%	1,251,452
8. Luna	41,146.00	1.51%	202,297
9. Naguilian	15,319.00	0.56%	75,317
10. Pugo	5,000.00	0.18%	24,583
11. Rosario	345,079.70	12.63%	1,696,607

Jm

Annex C

Shares of Cities and Municipalities from the FY 2011 Collection of Burley and Native Tobacco Excise Taxes under RA No. 8240, as amended by RA No. 10351

LGU	Volume of Production	Percentage Share	LGU Share*
12. San Fernando City	9,035.00	0.33%	44,421
13. San Juan	20,972.00	0.77%	103,110
14. Sto. Tomas	944,341.70	34.57%	4,642,917
15. Sudipen	5,374.00	0.20%	26,422
16. Tubao	102,842.60	3.76%	505,632
TOTAL, LA UNION	2,731,771.70	100.00%	13,430,932

Province of Pangasinan

Municipalities

1. Alcala	524,051.00	9.90%	2,576,531
2. Asingan	14,882.00	0.28%	73,168
3. Balungao	434,083.00	8.20%	2,134,197
4. Bautista	19,936.00	0.38%	98,017
5. Bayambang	7,950.00	0.15%	39,087
6. Binalonan	4,211.00	0.08%	20,704
7. Laoac	408,828.80	7.72%	2,010,033
8. Malasique	144,745.00	2.73%	711,648
9. Manaoag	158,978.30	3.00%	781,627
10. Mangaldan	73,094.00	1.38%	359,371
11. Mapandan	15,601.00	0.29%	76,703
12. Rosales	81,603.40	1.54%	401,208
13. San Fabian	1,327,267.90	25.07%	6,525,599
14. San Jacinto	384,337.70	7.26%	1,889,621
15. San Manuel	71,241.30	1.35%	350,263
16. Sison	716,928.80	13.54%	3,524,827
17. Sta. Barbara	265,037.00	5.01%	1,303,072
18. Sta. Maria	287,882.80	5.44%	1,415,394
19. Sto. Tomas	71,570.50	1.35%	351,881
20. Umingan	6,152.00	0.12%	30,247
21. Villasis	275,755.80	5.21%	1,355,771
TOTAL, PANGASINAN	5,294,137.30	100.00%	26,028,969

Province of Cagayan

Municipalities

1. Alcala	897,299.00	16.03%	4,411,629
2. Amulong	1,939,776.00	34.67%	9,537,034
3. Baggao	299,695.00	5.36%	1,473,470
4. Enrile	12,145.00	0.22%	59,712
5. Gattaran	355,708.00	6.36%	1,748,861
6. Gonzaga	21,000.00	0.37%	103,248
7. Iguiig	1,224.00	0.02%	6,018
8. Lasam	16,578.00	0.30%	81,507

Jm

**Shares of Cities and Municipalities from the FY 2011 Collection of Burley and Native Tobacco
Excise Taxes under RA No. 8240, as amended by RA No. 10351**

LGU	Volume of Production	Percentage Share	LGU Share*
9. Penablanca	106,762.00	1.91%	524,902
10. Piat	112,546.00	2.01%	553,340
11. Rizal	97,072.00	1.73%	477,261
12. Solana	345,459.00	6.17%	1,698,471
13. Sto. Nino	171,673.00	3.07%	844,041
14. Tuao	460,049.00	8.22%	2,261,861
15. Tuguegarao City	758,674.00	13.56%	3,730,070
TOTAL, CAGAYAN	5,595,660.00	100.00%	27,511,425

Province of Isabela

Municipalities

1. Angadan	6,314.00	0.04%	31,043
2. Aurora	1,823,028.00	12.80%	8,963,035
3. Benito Soliven	48,050.00	0.34%	236,241
4. Burgos	297,198.00	2.09%	1,461,193
5. Cabagan	755,660.00	5.30%	3,715,251
6. Cabatuan	309,357.00	2.17%	1,520,974
7. Cauayan City	48,664.00	0.34%	239,260
8. Delfin Albano	194,159.00	1.36%	954,595
9. Echague	13,069.00	0.09%	64,255
10. Gamu	109,810.00	0.77%	539,888
11. Ilagan City	1,510,779.00	10.61%	7,427,843
12. Jones	33,289.00	0.23%	163,668
13. Luna	273,721.00	1.92%	1,345,767
14. Mallig	978,079.00	6.87%	4,808,789
15. Naguilian	42,403.00	0.30%	208,477
16. Quezon	132,975.00	0.93%	653,780
17. Quirino	1,835,515.00	12.88%	9,024,428
18. Ramon	2,274.00	0.02%	11,180
19. Reina Mercedes	1,215,597.00	8.53%	5,976,561
20. Roxas	2,285,090.00	16.04%	11,234,793
21. San Mariano	56,569.00	0.40%	278,125
22. San Mateo	120,467.00	0.85%	592,284
23. San Pablo	35,399.00	0.25%	174,042
24. Sta. Maria	14,719.00	0.10%	72,367
25. Sto. Tomas	711,240.00	4.99%	3,496,858
26. Tumauini	1,392,837.00	9.78%	6,847,973
TOTAL, ISABELA	14,246,262.00	100.00%	70,042,670

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**Shares of Cities and Municipalities from the FY 2011 Collection of Burley and Native Tobacco
Excise Taxes under RA No. 8240, as amended by RA No. 10351**

LGU	Volume of Production	Percentage Share	LGU Share*
Province of Nueva Vizcaya			
Municipalities			
1. Bagabag	84,716.00	75.29%	416,512
2. Bayombong	23,268.00	20.68%	114,398
3. Quezon	1,628.00	1.45%	8,004
4. Solano	2,905.00	2.58%	14,283
TOTAL, NUEVA VIZCAYA	112,517.00	100.00%	553,197
Province of Quirino			
Municipalities			
1. Maddela	28,678.00	71.53%	140,997
2. Nagtipunan	11,417.00	28.47%	56,133
TOTAL, QUIRINO	40,095.00	100.00%	197,130
Province of Tarlac			
Municipalities			
1. Anao	1,622.00	0.33%	7,975
2. Moncada	81,841.10	16.43%	402,377
3. San Manuel	414,635.90	83.24%	2,038,584
TOTAL, TARLAC	498,099.00	100.00%	2,448,936
Province of Occidental Mindoro			
Municipalities			
1. Magsaysay	13,571.10	1.04%	66,723
2. Rizal	36,274.60	2.77%	178,347
3. San Jose	1,257,175.00	96.19%	6,180,982
TOTAL, OCCIDENTAL MINDORO	1,307,020.70	100.00%	6,426,052
Province of Misamis Oriental			
Municipalities			
1. Alubijid	60,359.90	21.62%	296,763
2. El Salvador City	29,829.50	10.69%	146,659
3. Guitagum	98,731.50	35.37%	485,420
4. Initao	2,247.50	0.80%	11,050
5. Laguindingan	73,455.85	26.31%	361,151
6. Libertad	4,090.50	1.47%	20,111

Shares of Cities and Municipalities from the FY 2011 Collection of Burley and Native Tobacco Excise Taxes under RA No. 8240, as amended by RA No. 10351

LGU	Volume of Production	Percentage Share	LGU Share*
7. Opol	10,428.09	3.74%	51,270
TOTAL, MISAMIS ORIENTAL	279,142.84	100.00%	1,372,424
 Province of Maguindanao			
Municipalities			
1. Datu Montawal	21,940.57	34.35%	107,872
2. Pagalungan	41,926.00	65.65%	206,132
TOTAL, MAGUINDANAO	63,866.57	100.00%	314,004
 Province of North Cotabato			
Municipalities			
1. Pikit	86,992.00	100.00%	427,702
TOTAL, NORTH COTABATO	86,992.00	100.00%	427,702
GRAND TOTAL			
169,605,000			

* Shares computed pursuant to RA No. 8240, as amended by RA No. 10351



Annex D

**Shares of LGUs from the FY 2015 Collection of Excise Taxes on Locally Manufactured
Virginia-Type Cigarettes under RA No. 7171**

LGU	Volume of Production	Percentage Share	Total LGU Share
Province of Abra			635,359,497
Municipalities			
1. Bangued	208,316.00	5.24%	71,178,495
2. Boliney	0.00	0.00%	15,687,889
3. Bucay	4,371.30	0.11%	16,852,303
4. Bucloc	0.00	0.00%	15,687,889
5. Daguioman	0.00	0.00%	15,687,889
6. Danglas	0.00	0.00%	15,687,889
7. Dolores	38,810.80	0.98%	26,026,196
8. La Paz	848.90	0.02%	15,914,016
9. Lacub	0.00	0.00%	15,687,889
10. Lagangilang	0.00	0.00%	15,687,889
11. Lagayan	0.00	0.00%	15,687,889
12. Langiden	0.00	0.00%	15,687,889
13. Licuan - Baay	0.00	0.00%	15,687,889
14. Luba	300,953.00	7.57%	95,854,868
15. Malibcong	0.00	0.00%	15,687,889
16. Manabo	1,104.90	0.03%	15,982,209
17. Peñarrubia	57,924.80	1.46%	31,117,727
18. Pidigan	105,019.90	2.64%	43,662,782
19. Pilar	1,688,642.40	42.48%	465,503,507
20. Sallapadan	0.00	0.00%	15,687,889
21. San Isidro	515,734.10	12.97%	153,067,628
22. San Juan	9,986.60	0.25%	18,348,090
23. San Quintin	163,832.80	4.12%	59,329,191
24. Tayum	263,024.70	6.62%	85,751,638
25. Tineg	0.00	0.00%	15,687,889
26. Tubo	16,435.60	0.41%	20,065,956
27. Villaviciosa	600,308.20	15.10%	175,596,229
TOTAL, ABRA	3,975,314.00	100.00%	2,117,865,000

Province of Ilocos Norte

364,405,393

Municipalities			
1. Adams	0.00	0.00%	10,562,476
2. Bacarra	0.00	0.00%	10,562,476
3. Badoc	401,369.41	17.60%	117,478,084
4. Bangui	0.00	0.00%	10,562,476
5. Banna	89,159.00	3.91%	34,312,390
6. Batac City	134,251.80	5.89%	46,324,077
7. Burgos	0.00	0.00%	10,562,476
8. Carasi	0.00	0.00%	10,562,476
9. Currimao	243,934.10	10.70%	75,540,927
10. Dingras	56,472.20	2.48%	25,605,375

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Annex D

Shares of LGUs from the FY 2015 Collection of Excise Taxes on Locally Manufactured Virginia-Type Cigarettes under RA No. 7171

LGU	Volume of Production	Percentage Share	Total LGU Share
11. Dumalneg	0.00	0.00%	10,562,476
12. Laoag City	0.00	0.00%	10,562,476
13. Marcos	23,441.60	1.03%	16,806,781
14. Nueva Era	60,868.12	2.67%	26,776,348
15. Pagudpud	0.00	0.00%	10,562,476
16. Paoay	52,774.00	2.31%	24,620,260
17. Pasuquin	0.00	0.00%	10,562,476
18. Piddig	235,631.50	10.34%	73,329,305
19. Pinili	885,276.20	38.83%	246,379,757
20. San Nicolas	8,716.20	0.38%	12,884,271
21. Sarrat	26,674.10	1.17%	17,667,844
22. Solsona	0.00	0.00%	10,562,476
23. Vintar	61,441.60	2.69%	26,929,110
TOTAL, ILOCOS NORTE	2,280,009.83	100.00%	1,214,684,682

Province of Ilocos Sur 2,683,225,724

Municipalities

1. Alilem	117,579.10	0.70%	83,932,645
2. Banayoyo	922,003.60	5.49%	298,212,887
3. Bantay	0.00	0.00%	52,612,269
4. Burgos	932,013.90	5.55%	300,879,402
5. Cabugao	1,680,201.16	10.01%	500,179,333
6. Candon City	1,286,634.70	7.66%	395,342,252
7. Caoayan	0.00	0.00%	52,612,269
8. Cervantes	23,913.20	0.14%	58,982,197
9. G. del Pilar	392,688.80	2.34%	157,215,561
10. Galimuyod	501,718.50	2.99%	186,258,574
11. Lidlidda	324,109.60	1.93%	138,947,635
12. Magsingal	520,852.10	3.10%	191,355,326
13. Nagbukel	434,619.50	2.59%	168,384,939
14. Narvacan	321,104.60	1.91%	138,147,172
15. Quirino	271,360.40	1.62%	124,896,457
16. Salcedo	972,738.70	5.80%	311,727,555
17. San Emilio	963,914.10	5.74%	309,376,884
18. San Esteban	370,794.80	2.21%	151,383,502
19. San Ildefonso	0.00	0.00%	52,612,269
20. San Juan	701,467.59	4.18%	239,467,151
21. San Vicente	0.00	0.00%	52,612,269
22. Santa	0.00	0.00%	52,612,269
23. Santa Catalina	0.00	0.00%	52,612,269
24. Santiago	887,575.30	5.29%	289,041,977
25. Sigay	565,826.00	3.37%	203,335,342
26. Sinait	607,874.72	3.62%	214,536,157
27. Sta. Cruz	1,758,342.90	10.47%	520,994,501
28. Sta. Lucia	608,672.00	3.63%	214,748,534

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Annex D

Shares of LGUs from the FY 2015 Collection of Excise Taxes on Locally Manufactured Virginia-Type Cigarettes under RA No. 7171

LGU	Volume of Production	Percentage Share	Total LGU Share
29. Sta. Maria	691,821.00	4.12%	236,897,521
30. Sto. Domingo	745,894.30	4.44%	251,301,408
31. Sugpon	0.00	0.00%	52,612,269
32. Suyo	16,793.40	0.10%	57,085,646
33. Tagudin	167,878.70	1.00%	97,331,306
34. Vigan City	0.00	0.00%	52,612,269
TOTAL, ILOCOS SUR	16,788,392.67	100.00%	8,944,085,740

Province of La Union 489,842,821

Municipalities

1. Agoo	57,743.10	1.89%	31,709,532
2. Aringay	54,352.60	1.77%	30,806,381
3. Bacnotan	388,402.80	12.67%	119,789,694
4. Bagulin	0.00	0.00%	16,328,094
5. Balaoan	1,343,540.00	43.84%	374,216,344
6. Bangar	232,330.60	7.58%	78,215,639
7. Bauang	5,920.00	0.19%	17,905,046
8. Burgos	0.00	0.00%	16,328,094
9. Caba	20,683.50	0.68%	21,837,704
10. Luna	1,958.80	0.06%	16,849,874
11. Naguilian	51,051.30	1.67%	29,926,989
12. Pugo	0.00	0.00%	16,328,094
13. Rosario	0.00	0.00%	16,328,094
14. San Fernando City	107,979.70	3.52%	45,091,411
15. San Gabriel	0.00	0.00%	16,328,094
16. San Juan	248,359.80	8.10%	82,485,450
17. Santo Tomas	0.00	0.00%	16,328,094
18. Santol	223,506.60	7.29%	75,865,127
19. Sudipen	329,017.20	10.74%	103,970,732
20. Tubao	0.00	0.00%	16,328,094
TOTAL, LA UNION	3,064,846.00	100.00%	1,632,809,402

GRAND TOTAL **13,909,444,824.00**

* Shares computed pursuant to Section 289 of Republic Act No. 8424

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Shares of LGUs from the FY 2015 Collection of Burley and Native Tobacco Excise Taxes under RA No. 8240, as Amended by RA No. 10351

LGU	Volume of Production	Percentage Share	LGU Share*
Province of Abra			975,547
Municipalities			
1. Bangued	3,417.60	3.47%	304,526
2. Bucay	10,572.60	10.73%	942,073
3. Lagangilang	10,480.40	10.63%	933,858
4. Luba	5,744.30	5.83%	511,847
5. Pidigan	62,045.30	62.97%	5,528,559
6. San Quintin	6,274.20	6.37%	559,064
TOTAL, ABRA	98,534.40	100.00%	9,755,474
Province of Kalinga			221,024
Municipalities			
1. Pinukpuk	18,002.80	80.64%	1,604,143
2. Rizal	1,611.40	7.22%	143,584
3. Tabuk	2,710.10	12.14%	241,484
TOTAL, KALINGA	22,324.30	100.00%	2,210,235
Province of Mt. Province			16,799
Municipalities			
1. Paracelis	1,696.80	100.00%	151,194
TOTAL, MT. PROVINCE	1,696.80	100.00%	167,993
Province of Ilocos Norte			10,609,084
Municipalities			
1. Bacarra	110,063.01	10.27%	9,807,186
2. Badoc	12,973.40	1.21%	1,155,997
3. Banna	65,647.80	6.13%	5,849,560
4. Batac City	138,591.81	12.93%	12,349,250
5. Burgos	6,275.70	0.59%	559,197
6. Currimao	3,060.10	0.29%	272,671
7. Dingras	144,267.16	13.46%	12,854,953
8. Marcos	24,610.70	2.30%	2,192,941
9. Nueva Era	37,758.60	3.52%	3,364,487
10. Pasuquin	189,172.20	17.65%	16,856,225
11. Piddig	1,234.90	0.11%	110,036
12. Pinili	41,907.40	3.91%	3,734,167
13. Solsona	75,074.20	7.01%	6,689,501
14. Vintar	220,925.22	20.62%	19,685,584
TOTAL, ILOCOS NORTE	1,071,562.20	100.00%	106,090,839

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**Shares of LGUs from the FY 2015 Collection of Burley and Native Tobacco Excise Taxes
under RA No. 8240, as Amended by RA No. 10351**

LGU	Volume of Production	Percentage Share	LGU Share*
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Province of Ilocos Sur 30,743,885

Municipalities

1. Banayoyo	18,450.80	0.59%	1,644,062
2. Burgos	19,443.10	0.63%	1,732,481
3. Candon	76,221.70	2.46%	6,791,749
4. Galimuyod	73,246.80	2.36%	6,526,670
5. Lidlidda	19,617.30	0.63%	1,748,003
6. Magsingal	11,082.70	0.36%	987,526
7. Nagbukel	610,580.80	19.66%	54,405,919
8. Narvacan	1,581,355.50	50.93%	140,906,985
9. Salcedo	4,142.60	0.13%	369,127
10. San Emilio	1,418.00	0.05%	126,351
11. San Juan	34,271.10	1.10%	3,053,733
12. Santiago	9,108.70	0.29%	811,633
13. Sinait	11,749.60	0.38%	1,046,951
14. Sta. Cruz	3,661.80	0.12%	326,286
15. Sta. Lucia	1,673.90	0.05%	149,153
16. Sta. Maria	629,237.60	20.26%	56,068,337
TOTAL, ILOCOS SUR	3,105,262.00	100.00%	307,438,851

Province of La Union 15,208,149

Municipalities

1. Agoo	69,684.90	4.54%	6,209,286
2. Aringay	278,227.00	18.11%	24,791,470
3. Bagulin	4,968.00	0.32%	442,675
4. Bauang	350,129.30	22.79%	31,198,338
5. Caba	266,756.20	17.37%	23,769,362
6. Luna	38,680.90	2.52%	3,446,669
7. Naguilian	2,155.00	0.14%	192,022
8. Pugo	2,284.80	0.15%	203,588
9. Rosario	126,959.70	8.27%	11,312,768
10. Sto. Tomas	329,695.70	21.46%	29,377,599
11. Sudipen	6,875.50	0.45%	612,643
12. Tubao	59,670.19	3.88%	5,316,924
TOTAL, LA UNION	1,536,087.19	100.00%	152,081,493

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Annex E

**Shares of LGUs from the FY 2015 Collection of Burley and Native Tobacco Excise Taxes
under RA No. 8240, as Amended by RA No. 10351**

LGU	Volume of Production	Percentage Share	LGU Share*
Province of Pangasinan			35,798,270
Municipalities			
1. Alcala	574,705.90	15.89%	51,209,280
2. Asingan	28,810.20	0.80%	2,567,138
3. Balungao	386,330.30	10.68%	34,424,036
4. Bautista	12,283.40	0.34%	1,094,515
5. Bayambang	24,348.50	0.67%	2,169,578
6. Binalonan	7,608.40	0.21%	677,948
7. Laoac	407,866.00	11.28%	36,342,978
8. Malasique	112,454.10	3.11%	10,020,244
9. Manaoag	74,714.10	2.07%	6,657,414
10. Mangaldan	161,994.60	4.48%	14,434,560
11. Mapandan	12,583.00	0.35%	1,121,211
12. Rosales	41,821.00	1.16%	3,726,468
13. San Fabian	552,569.51	15.28%	49,236,812
14. San Jacinto	212,894.60	5.89%	18,970,014
15. San Manuel	40,436.00	1.12%	3,603,058
16. Sison	119,727.10	3.31%	10,668,306
17. Sta. Barbara	266,570.80	7.37%	23,752,842
18. Sta. Maria	113,584.80	3.14%	10,120,995
19. Sto. Tomas	35,310.80	0.98%	3,146,376
20. Tayug	2,835.30	0.08%	252,640
21. Umingan	23,083.80	0.64%	2,056,886
22. Urdaneta	2,158.40	0.06%	192,325
23. Villasis	401,085.60	11.09%	35,738,809
TOTAL, PANGASINAN	3,615,776.21	100.00%	357,982,703

Province of Cagayan		19,592,583
Municipalities		
1. Alcala	247,377.22	12.50%
2. Amulong	492,275.50	24.88%
3. Baggao	151,433.50	7.65%
4. Enrile	1,820.10	0.09%
5. Gattaran	182,653.10	9.23%
6. Lasam	4,277.60	0.22%
7. Penablanca	10,343.40	0.52%

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Annex E

Shares of LGUs from the FY 2015 Collection of Burley and Native Tobacco Excise Taxes under RA No. 8240, as Amended by RA No. 10351

LGU	Volume of Production	Percentage Share	LGU Share*
8. Piat	99,251.80	5.02%	8,843,851
9. Rizal	4,518.00	0.23%	402,577
10. Solana	155,241.80	7.84%	13,832,850
11. Sto. Nino	71,474.90	3.61%	6,368,785
12. Tuao	431,589.40	21.81%	38,456,856
13. Tuguegarao City	126,677.20	6.40%	11,287,596
TOTAL, CAGAYAN	1,978,933.52	100.00%	195,925,834

Province of Isabela 107,051,252

Municipalities

1. Aurora	1,566,509.15	14.49%	139,584,098
2. Benito Soliven	24,371.00	0.23%	2,171,583
3. Burgos	202,310.70	1.87%	18,026,934
4. Cabagan	236,211.60	2.18%	21,047,680
5. Cabatuan	290,970.80	2.69%	25,927,009
6. Cauayan City	35,647.12	0.33%	3,176,343
7. Delfin Albano	183,545.71	1.70%	16,354,876
8. Gamu	94,632.90	0.88%	8,432,283
9. Ilagan City	856,400.35	7.92%	76,309,717
10. Luna	282,447.70	2.61%	25,167,556
11. Mallig	1,134,965.29	10.50%	101,131,300
12. Naguilian	12,233.90	0.11%	1,090,104
13. Quezon	216,448.60	2.00%	19,286,694
14. Quirino	2,134,637.11	19.74%	190,207,249
15. Reina Mercedes	989,186.00	9.15%	88,141,608
16. Roxas	1,826,562.24	16.89%	162,756,179
17. San Agustin	2,803.70	0.03%	249,824
18. San Mariano	13,502.40	0.12%	1,203,134
19. San Mateo	83,648.70	0.77%	7,453,533
20. San Pablo	1,631.90	0.02%	145,411
21. Sta. Maria	5,829.40	0.05%	519,430
22. Sto. Tomas	210,904.40	1.95%	18,792,677
23. Tumauini	407,227.03	3.77%	36,286,043
TOTAL, ISABELA	10,812,627.70	100.00%	1,070,512,517

Province of Nueva Vizcaya 1,238,923

Municipalities

1. Bagabag	98,776.40	78.94%	8,801,489
2. Bayombong	24,357.40	19.46%	2,170,371
3. Solano	2,002.60	1.60%	178,442
TOTAL, NUEVA VIZCAYA	125,136.40	100.00%	12,389,225

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Shares of LGUs from the FY 2015 Collection of Burley and Native Tobacco Excise Taxes under RA No. 8240, as Amended by RA No. 10351

LGU	Volume of Production	Percentage Share	LGU Share*
Province of Quirino			69,784
Municipalities			
1. Maddela	7,048.50	100.00%	628,058
TOTAL, QUIRINO	7,048.50	100.00%	697,842
Province of Tarlac			3,686,339
Municipalities			
Anao	4,821.00	1.30%	429,576
2. Moncada	32,996.30	8.86%	2,940,142
3. San Manuel	334,518.50	89.84%	29,807,335
TOTAL, TARLAC	372,335.80	100.00%	36,863,392
Province of Occidental Mindoro			15,555,321
Municipalities			
1. Calintaan	21,113.83	1.34%	1,881,352
2. Magsaysay	13,186.70	0.84%	1,175,003
3. Rizal	102,268.30	6.51%	9,112,636
4. Sablayan	10,122.20	0.65%	901,941
5. San Jose	1,424,461.97	90.66%	126,926,958
TOTAL, OCCIDENTAL MINDORO	1,571,153.00	100.00%	155,553,211
Province of Misamis Oriental			2,898,245
Municipalities			
1. Alubijid	66,080.00	22.57%	5,888,071
2. El Salvador City	24,300.00	8.30%	2,165,256
3. Guitagum	66,675.00	22.78%	5,941,089
4. Laguindingan	130,001.00	44.41%	11,583,764
5. Libertad	3,574.00	1.22%	318,462
6. Opol	2,105.00	0.72%	187,567
TOTAL, MISAMIS ORIENTAL	292,735.00	100.00%	28,982,454

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**Shares of LGUs from the FY 2015 Collection of Burley and Native Tobacco Excise Tax
under RA No. 8240, as Amended by RA No. 10351**

LGU	Volume of Production	Percentage Share	LGU Share*
Province of Maguindanao			1,103,380
Municipalities			
1. Datu Montawal	45,444.00	40.78%	4,049,296
2. Pagalungan	66,002.00	59.22%	5,881,121
TOTAL, MAGUINDANAO	111,446.00	100.00%	11,033,797
Province of North Cotabato			1,231,414
Municipalities			
1. Pikit	124,378.00	100.00%	11,082,726
TOTAL, NORTH COTABATO	124,378.00	100.00%	12,314,140
GRAND TOTAL			<u>2,460,000,000</u>

* LGU shares computed pursuant to RA No. 8240, as amended by RA No. 10351

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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		

Prepared 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.