



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

LOCAL BUDGET MEMORANDUM

No. 72
Date: March 8, 2016

TO : Local Chief Executives, Members of the Local Sanggunian, Local Budget Officers, Local Treasurers, Local Development and Planning Officers, Local Accountants, and All Others Concerned

SUBJECT : Guidelines on the Release and Utilization of the Shares of Local Government Units (LGUs) from the CY 2013 Collection 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 2015 General Appropriations Act (GAA), RA No. 10651

1.0 BACKGROUND

Special Provision (SP) No. 3 for the Special Shares of LGUs in the Proceeds of National Taxes under the Allocations to LGUs in the FY 2015 GAA, RA No. 10651, provides, in part, that the shares of LGUs in excise taxes from locally manufactured Virginia-type cigarettes shall be allocated pursuant to the provisions of Section 289 of RA No. 8424, to be implemented in accordance with the guidelines of Memorandum Circular (MC) No. 61-A dated November 28, 1993, and other issuances by the Department of Budget and Management (DBM), in consultation with the Department of Finance (DOF), Bureau of Internal Revenue (BIR), Department of Agriculture (DA) and National Tobacco Administration (NTA).

The aforementioned SP was, however, subjected to conditional implementation per the President's Veto Message dated December 23, 2014 which required that MC No. 61-A be supplanted by new guidelines by DBM to cover the release of the subject LGU shares considering the pronouncement of the Supreme Court (SC) in Greco Antonious Beda B. Belgica, et al. vs. Honorable Paquito N. Ochoa, Jr., et al., (G.R. Nos. 208566, 208493 and 209251, November 19, 2013), against any form of post-enactment intervention by legislators in the implementation of the budget.

As regards the shares of LGUs from Burley and Native Tobacco Excise Tax under RA No. 8240, as amended by RA No. 10351, SP No. 4 for the Special Shares of LGUs in the Proceeds of National Taxes under the Allocations to LGUs in the FY 2015 GAA provides that the said shares shall be allocated and distributed pursuant to the guidelines to be issued by the DBM in consultation with DOF, BIR, DA and NTA.

Consistent with the foregoing, these guidelines are being issued to cover the release and utilization of the shares of LGUs from the CY 2013 collection of tobacco excise taxes pursuant to RA No. 7171 and RA No. 8240, as amended by RA No. 10351, chargeable against the FY 2015 GAA, RA No. 10651.

2.0 PURPOSES

- 2.1 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
- 2.2 To inform the beneficiary LGUs of their respective shares.

3.0 GENERAL GUIDELINES

- 3.1 The individual shares of the beneficiary LGUs are computed based on the following formula:

RA No. 7171	RA No. 8240, as Amended by RA No. 10351
<ul style="list-style-type: none">➤ 30% to the beneficiary province➤ 40% to the component cities and municipalities of the beneficiary province, to be further computed as follows:<ol style="list-style-type: none">a. 50% to be divided equally among all the municipalities and cities of the beneficiary province; andb. 50% to be divided according to volume of their respective tobacco production of tobacco-producing cities and municipalities➤ 30% to the component cities and municipalities of the beneficiary province to be computed based on their volume of tobacco production	<ul style="list-style-type: none">➤ 10% to the beneficiary province➤ 10% to the component cities and municipalities of the beneficiary province, to be computed based on the volume of tobacco production of tobacco-producing cities and municipalities➤ 80% to the component cities and municipalities of the beneficiary province, to be computed based on the volume of tobacco production of tobacco-producing cities and municipalities

The volume of production and trade acceptances of tobacco-producing LGUs are based on the NTA certifications endorsed by the DA in accordance with Section 6 (c), Rule VI of the Implementing Rules and Regulations of RA No. 10351.

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

- Annex A – Shares of LGUs from the CY 2013 Collection of Excise Taxes on Locally Manufactured Virginia-Type Cigarettes under RA No. 7171; and
- Annex B - Shares of LGUs from the CY 2013 Collection of Burley and Native Tobacco Excise Taxes under RA No. 8240, as Amended by RA No. 10351.

- 3.2 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 and estimated number of beneficiaries.
- 3.3 The recipient LGUs shall ensure that the programs and projects to be implemented are included in their respective approved Annual Investment Programs.
- 3.4 In case a program/project is to be undertaken by a cooperative, the recipient LGU shall ensure that 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.
- 3.5 The corresponding Authorities to Debit Account and Notices of Authority to Debit Account Issued shall be released upon receipt of the LGUs' submission of the list of programs and projects, together with the necessary supporting documents per item 3.2 hereof, subject to cash programming, budgeting, accounting and auditing rules and regulations, and other applicable laws, rules and regulations.

4.0 USES OF THE FUND

4.1 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:

- 4.1.1 Cooperative projects that will enhance better quality of products, increase productivity, guarantee the market and, as a whole, increase farmers' income;
- 4.1.2 Livelihood projects particularly the development of alternative farming system to enhance farmers' income;
- 4.1.3 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
- 4.1.4 Infrastructure projects, such as farm-to-market roads.

4.2 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:

- 4.2.1 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;

- 4.2.2 Programs that will provide financial support for tobacco farmers who are displaced or who cease to produce tobacco;
- 4.2.3 Cooperative programs to assist tobacco farmers in planting alternative crops or implementing other livelihood projects;
- 4.2.4 Livelihood programs and projects that will promote, enhance, and develop the tourism potential of tobacco-growing provinces;
- 4.2.5 Infrastructure projects such as farm-to-market roads, schools, hospitals, and rural health facilities; and
- 4.2.6 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.

5.0 POSTING/REPORTING REQUIREMENTS

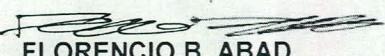
- 5.1 The recipient LGU shall prepare quarterly reports on fund utilization and status of program/project implementation using the attached format (Annex C), and said reports shall be posted within twenty (20) days from the end of each quarter on the LGU's website, the website established by the DBM 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.
- 5.2 Likewise, the recipient LGU shall comply with the posting requirements prescribed under RA No. 9184 (The Government Procurement Reform Act).

6.0 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.

7.0 EFFECTIVITY

This Memorandum shall take effect immediately.


FLORENCIO B. ABAD
Secretary

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ANNEX A**Shares of Provinces, Cities and Municipalities from the CY 2013 Collection of Excise Tax on Locally Manufactured Virginia-Type Cigarettes under RA No. 7171, Chargeable Against the FY 2015 GAA, RA No. 10651**

LGU	Volume of Production	Percentage Share	Total LGU Share
1. Abra	4,252,439.70	10.58900%	1,079,122,236.00
2. Ilocos Norte	5,270,663.57	13.12500%	1,337,565,338.00
3. Ilocos Sur	23,961,261.61	59.66700%	6,080,648,456.00
4. La Union	6,673,707.21	16.61900%	1,693,637,970.00
GRAND TOTAL	40,158,072.09	100.00000%	10,190,974,000.00



ANNEX A

Shares of Provinces, Cities and Municipalities from the CY 2013 Collection of Excise Tax on Locally Manufactured Virginia-Type Cigarettes under RA No. 7171, Chargeable Against the FY 2015 GAA, RA No. 10651

LGU	Volume of Production	Percentage Share	Equal Share	Share Based on Volume of Production	Total LGU Share
Province of Abra					323,736,672.00
Municipalities					
1. Bangued	171,924.20	4.04300%	7,993,498.00	21,814,456.00	29,807,954.00
2. Boliney	0.00	0.00000%	7,993,498.00	0.00	7,993,498.00
3. Bucay	6,159.20	0.14500%	7,993,498.00	782,363.00	8,775,861.00
4. Bucloc	0.00	0.00000%	7,993,498.00	0.00	7,993,498.00
5. Daguioman	0.00	0.00000%	7,993,498.00	0.00	7,993,498.00
6. Danglas	2,597.90	0.06100%	7,993,498.00	329,132.00	8,322,630.00
7. Dolores	41,138.50	0.96700%	7,993,498.00	5,217,556.00	13,211,054.00
8. La Paz	3,993.10	0.09400%	7,993,498.00	507,187.00	8,500,685.00
9. Lacub	0.00	0.00000%	7,993,498.00	0.00	7,993,498.00
10. Lagangilang	0.00	0.00000%	7,993,498.00	0.00	7,993,498.00
11. Langiden	0.00	0.00000%	7,993,498.00	0.00	7,993,498.00
12. Langayan	0.00	0.00000%	7,993,498.00	0.00	7,993,498.00
13. Licuan - Baay	0.00	0.00000%	7,993,498.00	0.00	7,993,498.00
14. Luba	343,670.60	8.08200%	7,993,498.00	43,607,330.00	51,600,828.00
15. Malibcong	0.00	0.00000%	7,993,498.00	0.00	7,993,498.00
16. Manabo	4,614.70	0.10900%	7,993,498.00	588,122.00	8,581,620.00
17. Penarubbia	54,989.90	1.29300%	7,993,498.00	6,976,525.00	14,970,023.00
18. Pidigan	180,371.00	4.24200%	7,993,498.00	22,888,183.00	30,881,681.00
19. Pilar	1,288,803.20	30.30700%	7,993,498.00	163,524,788.00	171,518,286.00
20. Sal-lapadan	6,653.30	0.15600%	7,993,498.00	841,715.00	8,835,213.00
21. San Isidro	817,116.40	19.21500%	7,993,498.00	103,676,669.00	111,670,167.00
22. San Juan	28,275.40	0.66500%	7,993,498.00	3,588,082.00	11,581,580.00
23. San Quintin	100,031.30	2.35200%	7,993,498.00	12,690,478.00	20,683,976.00
24. Tayum	243,445.60	5.72500%	7,993,498.00	30,889,874.00	38,883,372.00
25. Tineg	0.00	0.00000%	7,993,498.00	0.00	7,993,498.00
26. Tubo	10,316.60	0.24300%	7,993,498.00	1,311,133.00	9,304,631.00
27. Villaviciosa	948,338.80	22.30100%	7,993,498.00	120,327,525.00	128,321,023.00
TOTAL, ABRA	4,252,439.70	100.00000%	215,824,446.00	539,561,118.00	1,079,122,236.00

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ANNEX A
Shares of Provinces, Cities and Municipalities from the CY 2013 Collection of Excise Tax on Locally Manufactured Virginia-Type Cigarettes under RA No. 7171, Chargeable Against the FY 2015 GAA, RA No. 10651

LGU	Volume of Production	Percentage Share	Equal Share	Share Based on Volume of Production	Total LGU Share
Province of Ilocos Norte					401,269,600.00
Municipalities					
1. Adams	0.00	0.00000%	11,631,003.00	0.00	11,631,003.00
2. Bacarra	0.00	0.00000%	11,631,003.00	0.00	11,631,003.00
3. Badoc	997,611.40	18.92800%	11,631,003.00	126,587,184.00	138,218,187.00
4. Banna	333,409.50	6.32600%	11,631,003.00	42,307,192.00	53,938,195.00
5. Bangui	0.00	0.00000%	11,631,003.00	0.00	11,631,003.00
6. Batac City	1,311,376.57	24.88000%	11,631,003.00	166,393,127.00	178,024,130.00
7. Burgos	0.00	0.00000%	11,631,003.00	0.00	11,631,003.00
8. Carasi	0.00	0.00000%	11,631,003.00	0.00	11,631,003.00
9. Currimao	119,340.70	2.26400%	11,631,003.00	15,141,240.00	26,772,243.00
10. Dingras	294,463.50	5.58700%	11,631,003.00	37,364,888.00	48,995,891.00
11. Dumarneg	0.00	0.00000%	11,631,003.00	0.00	11,631,003.00
12. Laoag City	0.00	0.00000%	11,631,003.00	0.00	11,631,003.00
13. Marcos	397,200.00	7.53600%	11,631,003.00	50,399,462.00	62,030,465.00
14. Nueva Era	196,794.50	3.73400%	11,631,003.00	24,972,345.00	36,603,348.00
15. Pagudpud	0.00	0.00000%	11,631,003.00	0.00	11,631,003.00
16. Paoay	62,371.40	1.18300%	11,631,003.00	7,911,699.00	19,542,702.00
17. Pasuquin	0.00	0.00000%	11,631,003.00	0.00	11,631,003.00
18. Piddig	171,898.40	3.26100%	11,631,003.00	21,809,003.00	33,440,006.00
19. Pinili	1,036,993.70	19.67500%	11,631,003.00	131,582,989.00	143,213,992.00
20. San Nicolas	54,948.30	1.04300%	11,631,003.00	6,975,403.00	18,606,406.00
21. Sarrat	116,012.20	2.20100%	11,631,003.00	14,719,907.00	26,350,910.00
22. Solsona	0.00	0.00000%	11,631,003.00	0.00	11,631,003.00
23. Vintar	178,243.40	3.38200%	11,631,003.00	22,618,230.00	34,249,233.00
TOTAL, ILOCOS NORTE	5,270,663.57	100.00000%	267,513,069.00	668,782,669.00	1,337,565,338.00

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ANNEX A

Shares of Provinces, Cities and Municipalities from the CY 2013 Collection of Excise Tax on Locally Manufactured Virginia-Type Cigarettes under RA No. 7171, Chargeable Against the FY 2015 GAA, RA No. 10651

LGU	Volume of Production	Percentage Share	Equal Share	Share Based on Volume of Production	Total LGU Share
Province of Ilocos Sur					
Municipalities					
1. Alilem	134,961.00	0.56300%	35,768,521.00	17,117,025.00	52,885,546.00
2. Banayoyo	942,120.80	3.93200%	35,768,520.00	119,545,548.00	155,314,068.00
3. Bantay	0.00	0.00000%	35,768,520.00	0.00	35,768,520.00
4. Burgos	1,091,614.60	4.55600%	35,768,520.00	138,517,172.00	174,285,692.00
5. Cabugao	2,329,008.70	9.72000%	35,768,520.00	295,519,514.00	331,288,034.00
6. Candon City	2,530,586.06	10.56100%	35,768,520.00	321,088,642.00	356,857,162.00
7. Caoayan	0.00	0.00000%	35,768,520.00	0.00	35,768,520.00
8. Cervantes	36,769.60	0.15300%	35,768,521.00	4,651,696.00	40,420,217.00
9. G. del Pilar	595,953.60	2.48700%	35,768,520.00	75,612,863.00	111,381,383.00
10. Galimuyod	759,758.30	3.17100%	35,768,520.00	96,408,682.00	132,177,202.00
11. Lidlidda	359,592.00	1.50100%	35,768,521.00	45,635,267.00	81,403,788.00
12. Magsingal	1,160,841.30	4.84500%	35,768,521.00	147,303,709.00	183,072,230.00
13. Nagbukel	266,094.75	1.11100%	35,768,521.00	33,778,002.00	69,546,523.00
14. Narvacan	1,900,467.40	7.93100%	35,768,520.00	241,128,115.00	276,896,635.00
15. Quirino	248,697.10	1.03800%	35,768,521.00	31,558,565.00	67,327,086.00
16. Salcedo	932,091.00	3.89000%	35,768,520.00	118,268,612.00	154,037,132.00
17. San Emilio	1,039,610.70	4.33900%	35,768,520.00	131,919,668.00	167,688,188.00
18. San Esteban	542,672.40	2.26500%	35,768,520.00	68,863,344.00	104,631,864.00
19. San Ildefonso	0.00	0.00000%	35,768,520.00	0.00	35,768,520.00
20. San Juan	1,606,887.80	6.70600%	35,768,520.00	203,884,143.00	239,652,663.00
21. San Vicente	0.00	0.00000%	35,768,520.00	0.00	35,768,520.00
22. Santa	0.00	0.00000%	35,768,520.00	0.00	35,768,520.00
23. Santa Catalina	0.00	0.00000%	35,768,520.00	0.00	35,768,520.00
24. Santiago	1,549,606.77	6.46700%	35,768,520.00	196,617,768.00	232,386,288.00
25. Sigay	532,132.90	2.22100%	35,768,521.00	67,525,601.00	103,294,122.00
26. Sinait	1,264,751.10	5.27800%	35,768,520.00	160,468,313.00	196,236,833.00
27. Sta. Cruz	1,802,619.83	7.52300%	35,768,520.00	228,723,592.00	264,492,112.00
28. Sta. Lucia	815,303.50	3.40300%	35,768,520.00	103,462,233.00	139,230,753.00
29. Sta. Maria	1,023,465.70	4.27100%	35,768,520.00	129,852,248.00	165,620,768.00
30. Sto. Domingo	178,587.40	0.74500%	35,768,521.00	22,650,415.00	58,418,936.00
31. Sugpon	24,058.80	0.10000%	35,768,521.00	3,040,325.00	38,808,846.00
32. Suyo	19,454.20	0.08100%	35,768,521.00	2,462,663.00	38,231,184.00
33. Tagudin	273,554.30	1.14200%	35,768,521.00	34,720,503.00	70,489,024.00
34. Vigan City	0.00	0.00000%	35,768,520.00	0.00	35,768,520.00
TOTAL, ILOCOS SUR	23,961,261.61	100.00000%	1,216,129,691.00	3,040,324,228.00	6,080,648,456.00

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ANNEX A

Shares of Provinces, Cities and Municipalities from the CY 2013 Collection of Excise Tax on Locally Manufactured Virginia-Type Cigarettes under RA No. 7171, Chargeable Against the FY 2015 GAA, RA No. 10651

LGU	Volume of Production	Percentage Share	Equal Share	Share Based on Volume of Production	Total LGU Share
Province of La Union					508,091,391.00
Municipalities					
1. Agoo	444,036.20	6.65352%	16,936,379.00	56,343,240.00	73,279,619.00
2. Aringay	168,684.90	2.52760%	16,936,379.00	21,404,232.00	38,340,611.00
3. Bacnotan	535,200.20	8.01953%	16,936,380.00	67,910,934.00	84,847,314.00
4. Bagulin	0.00	0.00000%	16,936,380.00	0.00	16,936,380.00
5. Balaan	2,391,779.84	35.83885%	16,936,380.00	303,490,176.00	320,426,556.00
6. Bangar	596,207.08	8.93367%	16,936,380.00	75,652,026.00	92,588,406.00
7. Bauang	145,618.00	2.18197%	16,936,380.00	18,477,300.00	35,413,680.00
8. Burgos	0.00	0.00000%	16,936,380.00	0.00	16,936,380.00
9. Caba	183,401.40	2.74812%	16,936,380.00	23,271,592.00	40,207,972.00
10. Luna	18,570.60	0.27827%	16,936,380.00	2,356,402.00	19,292,782.00
11. Naguilian	263,540.60	3.94894%	16,936,380.00	33,440,362.00	50,376,742.00
12. Pugo	0.00	0.00000%	16,936,380.00	0.00	16,936,380.00
13. Rosario	0.00	0.00000%	16,936,380.00	0.00	16,936,380.00
14. San Fernando City	431,826.90	6.47057%	16,936,379.00	54,794,016.00	71,730,395.00
15. San Gabriel	5,666.50	0.08491%	16,936,379.00	719,015.00	17,655,394.00
16. San Juan	550,090.50	8.24265%	16,936,379.00	69,800,347.00	86,736,726.00
17. Santo Tomas	0.00	0.00000%	16,936,380.00	0.00	16,936,380.00
18. Santol	380,194.63	5.69690%	16,936,379.00	48,242,457.00	65,178,836.00
19. Sudipen	558,889.86	8.37450%	16,936,380.00	70,916,886.00	87,853,266.00
20. Tubao	0.00	0.00000%	16,936,380.00	0.00	16,936,380.00
TOTAL, LA UNION	6,673,707.21	100.00000%	338,727,594.00	846,818,985.00	1,693,637,970.00

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ANNEX B**Shares of Provinces, Cities and Municipalities from the CY 2013 Collection of Burley and Native Tobacco Excise Tax under RA No. 8240, as Amended, Chargeable Against the FY 2015 GAA, RA No. 10651**

LGU	Volume of Production	Percentage Share	Total LGU Share
1. Abra	185,332.30	0.66%	3,325,634
2. Kalinga	59,812.80	0.21%	1,058,156
3. Mt. Province	1,737.00	0.01%	50,389
4. Ilocos Norte	755,362.80	2.71%	13,655,256
5. Ilocos Sur	2,639,522.90	9.46%	47,667,426
6. La Union	1,911,443.20	6.85%	34,516,054
7. Pangasinan	4,316,473.19	15.47%	77,950,855
8. Cagayan	3,387,957.15	12.14%	61,171,518
9. Isabela	11,633,855.31	41.70%	210,119,628
10. Nueva Viscaya	88,103.10	0.32%	1,612,429
11. Quirino	15,215.90	0.06%	302,331
12. Tarlac	253,423.70	0.91%	4,585,344
13. Occidental Mindoro	2,159,516.90	7.74%	39,000,622
14. Misamis Oriental	257,542.84	0.92%	4,635,733
15. Maguindanao	133,200.00	0.48%	2,418,643
16. North Cotabato	100,290.00	0.36%	1,813,982
GRAND TOTAL	27,898,789.09	100.00%	503,884,000.00

ANNEX B

Shares of Provinces, Cities and Municipalities from the CY 2013 Collection of Burley and Native Tobacco Excise Tax under RA No. 8240, as Amended, Chargeable Against the FY 2015 GAA, RA No. 10651

LGU	Volume of Production	Percentage Share	Total LGU Share
Province of Abra			332,563
Municipalities			
1. Bangued	19,858.30	10.71%	320,558
2. Bucay	14,074.40	7.59%	227,174
3. Daguioman	6,740.00	3.64%	108,948
4. Lagangilang	24,792.80	13.38%	400,473
5. Luba	6,858.30	3.70%	110,744
6. Penarubbia	6,040.40	3.26%	97,574
7. Pidigan	59,000.90	31.83%	952,694
8. Pilar	1,664.90	0.90%	26,938
9. San Juan	29,528.40	15.93%	476,796
10. San Quintin	10,667.20	5.76%	172,401
11. Sal-lapadan	6,106.70	3.30%	98,771
TOTAL, ABRA	185,332.30	100.00%	3,325,634
Province of Kalinga			105,816
Municipalities			
1. Pinukpuk	57,372.30	95.92%	913,485
2. Tabuk	2,440.50	4.08%	38,855
TOTAL, KALINGA	59,812.80	100.00%	1,058,156
Province of Mt. Province			5,039
Municipalities			
1. Paracelis	1,737.00	100.00%	45,350
TOTAL, MT. PROVINCE	1,737.00	100.00%	50,389
Province of Ilocos Norte			1,365,526
Municipalities			
1. Bacarra	79,932.30	10.58%	1,300,253
2. Badoc	19,190.00	2.54%	312,159
3. Banna	55,534.10	7.35%	903,295
4. Batac City	120,200.30	15.91%	1,955,296
5. Burgos	4,870.00	0.65%	79,883
6. Currimao	2,160.60	0.29%	35,641
7. Dingras	92,364.00	12.23%	1,503,034
8. Marcos	7,881.70	1.04%	127,813
9. Nueva Era	19,921.20	2.64%	324,449
10. Pasuquin	138,606.70	18.35%	2,255,165
11. Pinili	27,212.10	3.60%	442,430
12. San Nicolas	1,662.90	0.22%	27,038
13. Solsona	53,863.30	7.13%	876,258
14. Vintar	131,963.60	17.47%	2,147,016
TOTAL, ILOCOS NORTE	755,362.80	100.00%	13,655,256

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ANNEX B

Shares of Provinces, Cities and Municipalities from the CY 2013 Collection of Burley and Native Tobacco Excise Tax under RA No. 8240, as Amended, Chargeable Against the FY 2015 GAA, RA No. 10651

LGU	Volume of Production	Percentage Share	Total LGU Share
Province of Ilocos Sur			4,766,743
Municipalities			
1. Banayoyo	20,226.40	0.77%	330,335
2. Burgos	44,369.80	1.68%	720,731
3. Candon City	64,988.70	2.46%	1,055,357
4. Galimuyod	81,818.80	3.10%	1,329,921
5. Lidlidda	33,212.00	1.26%	540,549
6. Magsingal	27,509.50	1.04%	446,167
7. Nagbukel	498,765.00	18.90%	8,108,229
8. Narvacan	1,143,473.10	43.32%	18,584,576
9. Salcedo	20,076.20	0.76%	326,045
10. San Emilio	8,710.20	0.33%	141,572
11. San Esteban	1,672.50	0.06%	25,741
12. San Juan	18,581.50	0.70%	300,305
13. Santiago	2,851.30	0.11%	47,191
14. Sinait	25,827.20	0.98%	420,427
15. Sta. Cruz	27,813.40	1.05%	450,457
16. Sta. Lucia	7,559.90	0.29%	124,412
17. Sta. Maria	607,107.80	23.00%	9,867,157
18. Tagudin	4,959.60	0.19%	81,511
TOTAL, ILOCOS SUR	2,639,522.90	100.00%	47,667,426
Province of La Union			3,451,605
Municipalities			
1. Agoo	104,019.40	5.44%	1,689,906
2. Aringay	181,807.80	9.51%	2,954,229
3. Bacnotan	46,538.40	2.44%	757,973
4. Bagulin	8,294.00	0.43%	133,577
5. Balaoan	4,770.20	0.25%	77,661
6. Bauang	343,933.90	17.99%	5,588,494
7. Caba	192,130.20	10.05%	3,121,977
8. Luna	42,753.20	2.24%	695,844
9. Naguilian	7,279.00	0.39%	121,151
10. Rosario	365,896.00	19.14%	5,945,736
11. San Fernando City	9,732.10	0.51%	158,429
12. San Juan	5,231.30	0.27%	83,874
13. Santo Tomas	538,289.70	28.16%	8,747,749
14. Sudipen	2,342.50	0.12%	37,277
15. Tubao	58,425.50	3.06%	950,572
TOTAL, LA UNION	1,911,443.20	100.00%	34,516,054

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ANNEX B

Shares of Provinces, Cities and Municipalities from the CY 2013 Collection of Burley and Native Tobacco Excise Tax under RA No. 8240, as Amended, Chargeable Against the FY 2015 GAA, RA No. 10651

LGU	Volume of Production	Percentage Share	Total LGU Share
Province of Pangasinan			7,795,086
Municipalities			
1. Alcala	705,733.90	16.35%	11,470,468
2. Asingan	29,388.30	0.68%	477,059
3. Balungao	419,820.50	9.73%	6,826,156
4. Bautista	8,507.30	0.20%	140,313
5. Bayambang	15,102.20	0.35%	245,545
6. Laoac	337,555.60	7.82%	5,486,181
7. Malasique	310,012.60	7.18%	5,037,184
8. Manaoag	164,861.00	3.82%	2,679,950
9. Mangaldan	42,666.00	0.99%	694,542
10. Mapandan	12,266.70	0.28%	196,436
11. Rosales	33,397.90	0.77%	540,199
12. San Fabian	931,363.19	21.58%	15,139,615
13. San Jacinto	273,391.40	6.33%	4,440,860
14. San Manuel	21,362.00	0.50%	350,779
15. Sta. Barbara	260,715.90	6.04%	4,237,408
16. Sta. Maria	173,877.40	4.03%	2,827,277
17. Sto. Tomas	9,206.70	0.21%	147,328
18. Sison	257,314.20	5.96%	4,181,284
19. Umingan	2,493.60	0.06%	42,094
20. Villasis	307,436.80	7.12%	4,995,091
TOTAL, PANGASINAN	4,316,473.19	100.00%	77,950,855
Province of Cagayan			6,117,152
Municipalities			
1. Alcala	671,376.05	19.82%	10,911,775
2. Amulong	911,642.50	26.91%	14,815,130
3. Baggao	249,126.70	7.35%	4,046,496
4. Gattaran	189,189.20	5.58%	3,072,034
5. Iguig	5,853.00	0.18%	99,096
6. Lasam	12,941.60	0.38%	209,207
7. Penablanca	45,829.50	1.35%	743,234
8. Piat	131,165.00	3.87%	2,130,604
9. Rizal	18,573.80	0.55%	302,799
10. Solana	189,043.00	5.58%	3,072,034
11. Sto. Nino	65,758.20	1.94%	1,068,055
12. Tuao	891,422.20	26.31%	14,484,804
13. Tuguegarao City	6,036.40	0.18%	99,098
TOTAL, CAGAYAN	3,387,957.15	100.00%	61,171,518

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ANNEX B

Shares of Provinces, Cities and Municipalities from the CY 2013 Collection of Burley and Native Tobacco Excise Tax under RA No. 8240, as Amended, Chargeable Against the FY 2015 GAA, RA No. 10651

LGU	Volume of Production	Percentage Share	Total LGU Share
Province of Isabela			21,011,963
Municipalities			
1. Angadan	3,210.60	0.03%	56,732
2. Aurora	1,536,479.90	13.21%	24,981,123
3. Benito Soliven	48,751.10	0.42%	794,252
4. Burgos	259,014.40	2.23%	4,217,101
5. Cabagan	632,172.30	5.43%	10,268,546
6. Cabatuan	225,027.20	1.93%	3,649,778
7. Cauayan	23,649.10	0.20%	378,215
8. Delfin Albano	280,237.50	2.41%	4,557,495
9. Echague	4,895.30	0.04%	75,643
10. Gamu	76,487.90	0.66%	1,248,111
11. Ilagan City	1,039,699.65	8.94%	16,906,225
12. Jones	8,933.10	0.08%	151,286
13. Luna	224,939.10	1.93%	3,649,778
14. Mallig	920,050.70	7.91%	14,958,416
15. Naguilian	17,044.60	0.15%	283,661
16. Quezon	162,240.60	1.39%	2,628,597
17. Quirino	1,823,714.70	15.68%	29,652,082
18. Reina Mercedes	871,312.20	7.49%	14,164,164
19. Roxas	1,895,341.30	16.29%	30,805,639
20. San Mariano	18,526.50	0.16%	302,572
21. San Mateo	75,982.40	0.65%	1,229,200
22. San Pablo	18,700.00	0.16%	302,572
23. Sta. Maria	14,482.50	0.12%	226,929
24. Sto. Tomas	440,891.30	3.79%	7,167,181
25. Tumauini	1,012,071.36	8.70%	16,452,367
TOTAL, ISABELA	11,633,855.31	100.00%	210,119,628

Province of Nueva Vizcaya		161,243
Municipalities		
1. Bagabag	60,995.20	69.23%
2. Bayombong	24,067.50	27.31%
3. Solano	1,705.50	1.94%
4. Quezon	1,334.90	1.52%
TOTAL, NUEVA VIZCAYA	88,103.10	100.00%
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ANNEX B

Shares of Provinces, Cities and Municipalities from the CY 2013 Collection of Burley and Native Tobacco Excise Tax under RA No. 8240, as Amended, Chargeable Against the FY 2015 GAA, RA No. 10651

LGU	Volume of Production	Percentage Share	Total LGU Share
Province of Quirino			30,233
Municipalities			
1. Maddela	15,215.90	100.00%	272,098
TOTAL, QUIRINO	15,215.90	100.00%	302,331
Province of Tarlac			458,534
Municipalities			
1. Mayantoc	5,487.00	2.17%	89,552
2. Moncada	29,433.40	11.61%	479,123
3. San Manuel	218,503.30	86.22%	3,558,135
TOTAL, TARLAC	253,423.70	100.00%	4,585,344
Province of Occidental Mindoro			3,900,062
Municipalities			
1. Calintaan	29,875.80	1.38%	484,388
2. Magsaysay	23,451.90	1.09%	382,596
3. Rizal	213,279.10	9.88%	3,467,935
4. San Jose	1,892,910.10	87.65%	30,765,641
TOTAL, OCCIDENTAL MINDORO	2,159,516.90	100.00%	39,000,622
Province of Misamis Oriental			463,573
Municipalities			
1. Alubijid	47,846.00	18.58%	775,187
2. El Salvador City	17,943.00	6.97%	290,800
3. Guitagum	52,333.00	20.32%	847,783
4. Laguindingan	135,456.00	52.59%	2,194,139
5. Libertad	1,795.84	0.70%	29,205
6. Opol	2,169.00	0.84%	35,046
TOTAL, MISAMIS ORIENTAL	257,542.84	100.00%	4,635,733
Province of Maguindanao			241,864
Municipalities			
1. Datu Montawal	35,730.00	26.82%	583,812
2. Pagalungan	97,470.00	73.18%	1,592,967
TOTAL, MAGUINDANAO	133,200.00	100.00%	2,418,643
Province of North Cotabato			181,398
Municipalities			
1. Pikit	100,290.00	100.00%	1,632,584
TOTAL, NORTH COTABATO	100,290.00	100.00%	1,813,982

Annex C

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 to the 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.

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