



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

LOCAL BUDGET MEMORANDUM NO. 76-A

November 20, 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 : REMAINING SHARES OF LOCAL GOVERNMENT UNITS (LGUs) FROM THE FY 2015 COLLECTIONS OF EXCISE TAXES ON LOCALLY MANUFACTURED VIRGINIA-TYPE CIGARETTES UNDER REPUBLIC ACT (RA) NO. 7171, CHARGEABLE AGAINST THE FY 2017 GENERAL APPROPRIATIONS ACT (GAA), RA NO. 10924

1.0 PURPOSE

This Local Budget Memorandum (LBM) is being issued to: (i) inform the beneficiary LGUs of their respective remaining shares from the collections of excise taxes on locally manufactured Virginia-type cigarettes under RA No. 7171, chargeable against the FY 2017 GAA, RA No. 10924; and (ii) prescribe the guidelines on the release and utilization of the subject remaining shares of LGUs.

2.0 REMAINING SHARES OF BENEFICIARY LGUs

- 2.1 In addition to the shares of beneficiary LGUs under item 2.3 (Annex D) of LBM No. 76 dated October 6, 2017, the beneficiary LGUs indicated in Annex A hereof are entitled to the subject remaining shares of LGUs from the FY 2015 collections of excise taxes on locally manufactured Virginia-type cigarettes under RA No. 7171 in the amount of ₱700,555,176.
- 2.2 The said remaining shares of LGUs were allocated based on Special Provision No. 4 for the Special Shares of LGUs in the Proceeds of National Taxes under the Allocations to LGUs in the FY 2017 GAA, RA No. 10924.
- 2.3 The policies and guidelines prescribed under LBM No. 76 dated October 6, 2017 shall govern the release, utilization, and posting/reporting requirements for the subject remaining shares of LGUs.

3.0 EFFECTIVITY

This Memorandum shall take effect immediately.

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BENJAMIN E. DIOKNO
Secretary



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
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Province of Abra 32,000,162

Municipalities

1. Bangued	208,316.00	5.24%	3,584,935
2. Boliney	0.00	0.00%	790,127
3. Bucay	4,371.30	0.11%	848,773
4. Bucloc	0.00	0.00%	790,127
5. Daguioman	0.00	0.00%	790,127
6. Danglas	0.00	0.00%	790,127
7. Dolores	38,810.80	0.98%	1,310,820
8. La Paz	848.90	0.02%	801,517
9. Lacub	0.00	0.00%	790,127
10. Lagangilang	0.00	0.00%	790,127
11. Lagayan	0.00	0.00%	790,127
12. Langiden	0.00	0.00%	790,127
13. Licuan - Baay	0.00	0.00%	790,127
14. Luba	300,953.00	7.57%	4,827,771
15. Malibcong	0.00	0.00%	790,127
16. Manabo	1,104.90	0.03%	804,950
17. Peñarrubia	57,924.80	1.46%	1,567,259
18. Pidigan	105,019.90	2.64%	2,199,095
19. Pilar	1,688,642.40	42.48%	23,445,283
20. Sallapadan	0.00	0.00%	790,127
21. San Isidro	515,734.10	12.97%	7,709,317
22. San Juan	9,986.60	0.25%	924,109
23. San Quintin	163,832.80	4.12%	2,988,140
24. Tayum	263,024.70	6.62%	4,318,918
25. Tineg	0.00	0.00%	790,127
26. Tubo	16,435.60	0.41%	1,010,630
27. Villaviciosa	600,308.20	15.10%	8,843,979
TOTAL, ABRA	3,975,314.00	100.00%	106,667,182

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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 Ilocos Norte			18,353,450
Municipalities			
1. Adams	0.00	0.00%	531,983
2. Bacarra	0.00	0.00%	531,983
3. Badoc	401,369.41	17.60%	5,916,834
4. Bangui	0.00	0.00%	531,983
5. Banna	89,159.00	3.91%	1,728,157
6. Batac City	134,251.80	5.89%	2,333,132
7. Burgos	0.00	0.00%	531,983
8. Carasi	0.00	0.00%	531,983
9. Currimao	243,934.10	10.70%	3,804,651
10. Dingras	56,472.20	2.48%	1,289,625
11. Dumalneg	0.00	0.00%	531,983
12. Laoag City	0.00	0.00%	531,983
13. Marcos	23,441.60	1.03%	846,480
14. Nueva Era	60,868.12	2.67%	1,348,601
15. Pagudpud	0.00	0.00%	531,983
16. Paoay	52,774.00	2.32%	1,240,009
17. Pasuquin	0.00	0.00%	531,983
18. Piddig	235,631.50	10.33%	3,693,262
19. Pinili	885,276.20	38.83%	12,409,022
20. San Nicolas	8,716.20	0.38%	648,922
21. Sarrat	26,674.10	1.17%	889,848
22. Solsona	0.00	0.00%	531,983
23. Vintar	61,441.60	2.69%	1,356,295
TOTAL, ILOCOS NORTE	2,280,009.83	100.00%	61,178,118

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 Ilocos Sur			135,141,804
Municipalities			
1. Alilem	117,579.10	0.70%	4,227,304
2. Banayoyo	922,003.60	5.49%	15,019,622
3. Bantay	0.00	0.00%	2,649,840
4. Burgos	932,013.90	5.55%	15,153,921
5. Cabugao	1,680,201.16	10.01%	25,191,748
6. Candon City	1,286,634.70	7.67%	19,911,583
7. Caoayan	0.00	0.00%	2,649,840
8. Cervantes	23,913.20	0.14%	2,970,664
9. G. del Pilar	392,688.80	2.34%	7,918,230
10. Galimuyod	501,718.50	2.99%	9,380,994
11. Lidlidda	324,109.60	1.93%	6,998,158
12. Magsingal	520,852.10	3.10%	9,637,694
13. Nagbukel	434,619.50	2.59%	8,480,780
14. Narvacan	321,104.60	1.91%	6,957,842
15. Quirino	271,360.40	1.62%	6,290,464
16. Salcedo	972,738.70	5.79%	15,700,293
17. San Emilio	963,914.10	5.74%	15,581,900
18. San Esteban	370,794.80	2.21%	7,624,496
19. San Ildefonso	0.00	0.00%	2,649,840
20. San Juan	701,467.59	4.18%	12,060,867
21. San Vicente	0.00	0.00%	2,649,840
22. Santa	0.00	0.00%	2,649,840
23. Santa Catalina	0.00	0.00%	2,649,840
24. Santiago	887,575.30	5.29%	14,557,725
25. Sigay	565,826.00	3.37%	10,241,073
26. Sinait	607,874.72	3.62%	10,805,206
27. Sta. Cruz	1,758,342.90	10.47%	26,240,112
28. Sta. Lucia	608,672.00	3.63%	10,815,902
29. Sta. Maria	691,821.00	4.12%	11,931,446
30. Sto. Domingo	745,894.30	4.44%	12,656,904
31. Sugpon	0.00	0.00%	2,649,840
32. Suyo	16,793.40	0.10%	2,875,143
33. Tagudin	167,878.70	1.00%	4,902,133
34. Vigan City	0.00	0.00%	2,649,840
TOTAL, ILOCOS SUR	16,788,392.67	100.00%	450,472,728

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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 La Union			24,671,134
Municipalities			
1. Agoo	57,743.10	1.89%	1,597,064
2. Aringay	54,352.60	1.77%	1,551,577
3. Bacnotan	388,402.80	12.67%	6,033,261
4. Bagulin	0.00	0.00%	822,372
5. Balaoan	1,343,540.00	43.84%	18,847,568
6. Bangar	232,330.60	7.58%	3,939,365
7. Bauang	5,920.00	0.19%	901,796
8. Burgos	0.00	0.00%	822,372
9. Caba	20,683.50	0.68%	1,099,866
10. Luna	1,958.80	0.06%	848,651
11. Naguilian	51,051.30	1.67%	1,507,287
12. Pugo	0.00	0.00%	822,372
13. Rosario	0.00	0.00%	822,372
14. San Fernando City	107,979.70	3.52%	2,271,048
15. San Gabriel	0.00	0.00%	822,372
16. San Juan	248,359.80	8.10%	4,154,416
17. Santo Tomas	0.00	0.00%	822,372
18. Santol	223,506.60	7.29%	3,820,980
19. Sudipen	329,017.20	10.74%	5,236,531
20. Tubao	0.00	0.00%	822,372
TOTAL, LA UNION	3,064,846.00	100.00%	82,237,148

GRAND TOTAL 700,555,176