



REPUBLIC OF THE PHILIPPINES

**Department of Budget and Management**  
Malacañang, Manila

**LOCAL BUDGET MEMORANDUM**

**No. 67-A**

January 9, 2014

**TO :** The Provincial Governors, City and Municipal Mayors, Barangay Chairmen, Members of Local Sangguniang Panlungsod/Bayan/Lalawigan, Local Finance Committees, Local Budget Officers, Treasurers and All Others Concerned

**SUBJECT :** **FY 2014 ADJUSTED INTERNAL REVENUE ALLOTMENT SHARES OF LOCAL GOVERNMENT UNITS**

- 1.0 Section 2.1.2 of Local Budget Memorandum (LBM) No. 67 dated June 28, 2013 stated that the FY 2014 Internal Revenue Allotment (IRA) shares of Local Government Units (LGUs) shall be adjusted accordingly should there be any adjustments, changes, modifications or alterations in any of the factors affecting the computation of IRA that occurred or happened, including final and executory court decisions rendered during the current fiscal year (FY 2013) pursuant to Section 83 of the General Provisions of Republic Act (RA) No. 10352 (FY 2013 General Appropriations Act)
- 2.0 In view of the aforementioned provision, the FY 2014 IRA level of LGUs is hereby adjusted taking into consideration the following:
  - 2.1 Ratification as of December 28, 2013 of the cityhood law of the Municipality of San Pedro, Laguna per RA No. 10420 dated March 27, 2013; and
  - 2.2 Transfer of Barangay San Isidro from the Municipality of Bangui to the Municipality of Dumalneg, both in the Province of Ilocos Norte per Entry of Judgment issued by the Supreme Court in the case of Municipality of Bangui, Ilocos Norte vs. Municipality of Dumalneg, Ilocos Norte in G.R. No. 198655, which as of August 10, 2012 became final and executory.
- 3.0 The details of the FY 2014 adjusted IRA shares by level of LGU and by region is reflected in the attached Annex "A" totaling to ₱341,544,726,000 broken down as follows:

Level of LGU	No. of LGUs	Share Equivalent to 1992 Cost of Devolved Functions/ City-Funded Hospitals, as of 31 December 1992	Share Determined on the basis of Section 285 of R.A. No. 7160	Total IRA Shares
Provinces	81	₱ 2,845,490,826	₱ 77,065,715,182	₱ 79,911,206,008
Cities	144	1,028,782,874	77,065,715,183	78,094,498,057
Municipalities	1,478	2,602,125,420	113,923,231,138	116,525,356,558
Barangays	41,889		67,013,665,377	67,013,665,377
Total	43,592	₱ 6,476,399,120	₱ 335,068,326,880	₱ 341,544,726,000

- 4.0 The LGUs shall be notified of their adjusted IRA allocation by the concerned Department of Budget and Management (DBM) Regional Offices.
- 5.0 Please be guided accordingly.

**FLORENCIO B. ABAD**

Secretary



