



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

**LOCAL BUDGET MEMORANDUM NO. 75-A**

To : LOCAL CHIEF EXECUTIVES, MEMBERS OF THE LOCAL SANGGUNIANG, LOCAL BUDGET OFFICERS, LOCAL TREASURERS, LOCAL PLANNING AND DEVELOPMENT COORDINATORS, LOCAL ACCOUNTANTS, AND ALL OTHERS CONCERNED

Subject : ADJUSTED FY 2018 INTERNAL REVENUE ALLOTMENT (IRA) SHARES OF LOCAL GOVERNMENT UNITS (LGUs)

- 1.0 Section 85 of the General Provisions (GPs) of the FY 2017 General Appropriations Act (GAA), Republic Act (RA) No. 10924 provides, in part, that all valid 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 made effective, during the current fiscal year, shall only be considered and implemented by the DBM in the subsequent fiscal year from receipt by the DBM of the notice of said change.
- 2.0 Corollary thereto, Section 89 of the GPs of the FY 2018 GAA, RA No. 10964 provides, in part, that the IRA, which is automatically appropriated, shall be apportioned among LGUs, including provinces, cities, and municipalities created, approved, and ratified in 2017 in accordance with the allocation formula prescribed under Section 285 of the Local Government Code of 1991 (RA No. 7160).
- 3.0 Consistent with the aforementioned, and by virtue of the enactment of the following laws, the barangays listed hereunder shall be included in the allocation of the FY 2018 IRA shares of LGUs:

Particulars	Barangay
Republic Act (RA) No. 10936	Barangay Comawas, Bislig City, Surigao del Sur
RA No. 10953	Barangay Alfonso Angliongto, Sr., Davao City
RA No. 10953	Barangay Vicente Hizon, Sr., Davao City
RA No. 10954	Barangay Magugpo East, Tagum City, Davao del Norte
RA No. 10954	Barangay Magugpo West, Tagum City, Davao del Norte
RA No. 10954	Barangay Magugpo North, Tagum City, Davao del Norte
RA No. 10954	Barangay Magugpo South, Tagum City, Davao del Norte
RA No. 10956	Barangay Care, Tarlac City, Tarlac
RA No. 10958	Barangay Canumay West, Valenzuela City
RA No. 10958	Barangay Canumay East, Valenzuela City
RA No. 10959	Barangay Cristo Rey, Capas, Tarlac
RA No. 10960	Barangay San Isidro, Titay, Zamboanga Sibugay
RA No. 10961	Barangay Rizal, Makati City

4.0 Thus, pursuant to the foregoing, and taking into consideration the necessary adjustments resulting from the inclusion of the Municipality of Shariff Saydona Mustapha in the Province of Maguindanao in the computation of the FY 2018 IRA shares of LGUs pursuant to item 2.1.2 of Local Budget Memorandum (LBM) No. 75<sup>1</sup> dated June 1, 2017, the FY 2018 IRA shares of LGUs are hereby adjusted accordingly, as summarized in the table below.

Level of LGU	No. of LGUs	Share Equivalent to the Cost of Devolved Functions/City-Funded Hospitals, as of December 31, 1992	Share Determined on the Basis of Section 285 of RA No. 7160	Total IRA Shares
Provinces	82	2,845,490,826	118,742,506,150	121,587,996,976
Cities	145	1,031,550,030	118,742,506,151	119,774,056,181
Municipalities	1,478	2,599,358,264	175,532,400,401	178,131,758,665
Barangays	41,902	-	103,254,353,178	103,254,353,178
<b>TOTAL</b>	<b>43,607</b>	<b>6,476,399,120</b>	<b>516,271,765,880</b>	<b>522,748,165,000</b>

- 5.0 The details by region and by level of LGU are provided in the attached Annex A. The LGUs shall be notified of their adjusted IRA shares by the DBM Regional Offices concerned.
- 6.0 Considering that the FY 2018 Annual Budgets of LGUs have been prepared/approved based on their computed IRA shares under LBM No. 75 dated June 1, 2017, all LGUs are hereby enjoined to adopt the appropriate measures resulting from the herein adjustments in their respective IRA shares, in accordance with the pertinent provisions of RA No. 7160 and other budgeting rules and regulations.
- 7.0 All other provisions of LBM No. 75 dated June 1, 2017, which are not inconsistent herewith, shall remain in full force and effect.
- 8.0 Please be guided accordingly.

  
**BENJAMIN E. DIOKNO**  
*Secretary*



December 27, 2017

<sup>1</sup> FY 2018 IRA and Guidelines on the Preparation of the FY 2018 Annual Budgets of LGUs



REGION	PROVINCES	CITIES	MUNICIPALITIES	BARANGAYS	GRAND TOTAL
NATIONAL CAPITAL REGION	411,301,778.00	22,726,634,459.00	130,621,802.00	9,263,040,809.00	32,531,598,848.00
CORDILLERA ADMINISTRATIVE REGION	5,125,103,870.00	1,653,841,846.00	6,942,072,034.00	2,232,817,675.00	15,953,835,425.00
REGIONAL OFFICE NO. I	6,647,103,645.00	4,034,806,411.00	11,346,444,344.00	6,377,006,595.00	28,405,360,995.00
REGIONAL OFFICE NO. II	7,215,977,495.00	3,828,319,905.00	11,194,211,805.00	4,450,843,647.00	26,689,352,852.00
REGIONAL OFFICE NO. III	12,775,809,074.00	9,246,561,253.00	18,148,814,167.00	9,883,106,051.00	50,054,290,545.00
REGIONAL OFFICE NO. IV.A	14,311,101,613.00	14,799,746,838.00	17,850,777,192.00	12,696,955,749.00	59,658,581,392.00
REGIONAL OFFICE NO. IV.B	6,492,425,580.00	2,977,423,282.00	9,965,639,037.00	3,270,326,924.00	22,705,814,823.00
REGIONAL OFFICE NO. V	8,296,634,276.00	3,847,098,619.00	12,922,362,360.00	7,044,006,263.00	32,110,101,518.00
REGIONAL OFFICE NO. VI	9,251,639,702.00	10,729,229,792.00	13,170,815,255.00	8,683,588,979.00	41,835,273,728.00
REGIONAL OFFICE NO. VII	7,387,530,559.00	10,286,589,048.00	11,687,116,981.00	7,521,008,346.00	36,882,244,934.00
REGIONAL OFFICE NO. VIII	7,507,726,088.00	5,298,148,529.00	12,234,548,702.00	7,188,661,737.00	32,229,085,056.00
REGIONAL OFFICE NO. IX inc. ARMM	7,694,654,865.00	5,595,887,342.00	11,752,961,079.00	5,913,237,222.00	30,956,740,508.00
REGIONAL OFFICE NO. X	6,455,042,601.00	7,599,268,433.00	9,210,097,772.00	4,855,267,351.00	28,119,676,157.00
REGIONAL OFFICE NO. XI	5,987,523,247.00	8,045,712,237.00	7,266,821,432.00	4,100,232,357.00	25,400,289,273.00
REGIONAL OFFICE NO. XII inc. ARMM	10,479,896,392.00	4,623,580,904.00	16,838,110,006.00	6,886,164,514.00	38,827,751,816.00
REGIONAL OFFICE NO. XIII	5,548,526,191.00	4,481,207,283.00	7,470,344,697.00	2,888,088,959.00	20,388,167,130.00
<b>GRAND TOTAL</b>	<b>121,587,996,976.00</b>	<b>119,774,056,181.00</b>	<b>178,131,758,665.00</b>	<b>103,254,353,178.00</b>	<b>522,748,165,000.00</b>

*Handwritten initials and signature*