



REPUBLIC OF THE PHILIPPINES

## Department of Budget and Management

Malacanan, Manila

### LOCAL BUDGET MEMORANDUM

No. 59


January 14, 2009

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

**SUBJECT :** **RELEASE OF THE TENTATIVE INTERNAL REVENUE ALLOTMENT SHARES FOR THE MONTH OF JANUARY 2009**


- 1.0 This Local Budget Memorandum (LBM) is issued to inform local government units (LGUs) and all others concerned that the release of the Internal Revenue Allotment (IRA) shall be based on the CY 2009 level of P249.9 Billion and which shall be allocated using the following official data sources for population and land area:
  - a. CY 2007 Census of Population per Proclamation Order No. 1489 dated April 16, 2008; and
  - b. CY 2001 Land Management Bureau Masterlist of Land Area pending validation of the CYs 2004 and 2007 land area masterlist by a Technical Working Group created per the Oversight Committee on Devolution Resolution No. 1, series of 2005.
- 2.0 However, to date, there are intervening factors/events which would affect the final computation of the CY 2009 Internal Revenue Allotment shares of LGUs, to wit:
  - a. The finality of the decision by the Supreme Court in the consolidated case G.R. Nos. 176951, 177499, and 178056 – League of Cities of the Philippines (LCP), et al. vs. Commission on Elections (COMELEC) et al., on the constitutionality of Republic Act Nos. 9404, 9407, 9398, 9390, 9436, 9491, 9409, 9389, 9391, 9394, 9393, 9435, 9408, 9405, 9434, and 9392 converting municipalities into cities;



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- b. The finality of the decision by the Supreme Court in the consolidated case: (i) G.R. No. 177597 – Bai Sandra S.A. Sema vs. COMELEC and Didagen P. Dilangalen; and (ii) G.R. No. 178628 – Perfecto F. Marquez vs. COMELEC, on the constitutionality of Muslim Mindanao Autonomy Act No. 201 creating the Province of Shariff Kabunsuan; and
- c. The approval by the President of the revised CY 2007 Census of Population based on the correction made by the National Statistics Office. The correction covers transposition errors and omissions by enumerators. The final report on the CY 2007 Census shall also include the population count of disputing LGUs which were previously given a zero population. This shall be supported by a Department of the Interior and Local Government certification indicating where the LGUs belonged to prior to the dispute. The report will delineate the situs of some LGUs with the same name in the 2007 Census.

3.0 In view of the foregoing, we shall be releasing the tentative IRA share of LGUs starting January 2009.

4.0 Please be guided accordingly.



**ROLANDO G. ANDAYA, JR.**  
Secretary

