



REPUBLIC OF THE PHILIPPINES

## Department of Budget and Management

Malacañang, Manila



### LOCAL BUDGET MEMORANDUM

No. 60  
March 9, 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 :** **RECOMPUTATION OF THE IRA SHARES OF LGUs EFFECTIVE MARCH 2009**

- 1.0 This Local Budget Memorandum (LBM) is issued to inform local government units (LGUs) and all others concerned that effective March 2009, the CY 2009 IRA shares of LGUs have been adjusted to consider the following:
  - 1.1 Approval by the President of the revised CY 2007 Census of Population based on the corrections made by the National Statistics Office. The corrections cover the following:
    - 1.1.1 transposition errors, double counting and omission by enumerators;
    - 1.1.2 population count of disputing LGUs based on agreement among DILG, DBM and NSO pertaining to the settlement of population disputes; and
    - 1.1.3 clarification of the specific situs of LGUs with the same name appearing twice in an LGU.
  - 1.2 The conversion of the City of Tacloban to a highly urbanized city pursuant to Proclamation No. 1637 dated October 4, 2008.
- 2.0 The re-computed IRA shares of LGUs based on the foregoing developments are still tentative pending final resolution by the Supreme Court of the following:

- 2.1 The motion for reconsideration filed by the affected cities in the case of League of Cities of the Philippines (LCP) et al. vs. Commission on Elections (COMELEC) et al. in GR No. 176951 dated November 18, 2008 which declared the unconstitutionality of Republic Act Nos. 9404, 9407, 9398, 9390, 9436, 9491, 9409, 9389, 9391, 9394, 9393, 9435, 9408, 9405, 9434, and 9392, converting sixteen (16) municipalities into cities; and
- 2.2 The motion for reconsideration filed in the case of Bai Sandra Sema vs. COMELEC and Didagen Dilangalen in GR No. 177597 dated July 16, 2008 which declared Muslim Mindanao Autonomy Act No. 201 creating the Province of Shariff Kabunsuan as void for being unconstitutional.
- 3.0 The shares of LGUs in the CY 2009 IRA amounting to P249,988,867,000 shall be re-computed for final adjustments upon resolution of items 2.1 and 2.2 above.
- 4.0 Please be guided accordingly.

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