



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

**LOCAL BUDGET MEMORANDUM**

No. 71  
Date: September 21, 2015

TO : Local Chief Executives, Members of the Local Sanggunian, Local Budget Officers, Local Treasurers, Local Development and Planning Officer, Local Accountants, and All Others Concerned

SUBJECT : **Guidelines and Procedures on the Release and Utilization of the Shares of Cities and Municipalities Within a Beneficiary Province from the CY 2012 Collection of Burley and Native Tobacco Excise Tax Pursuant to Republic Act (RA) No. 8240, and Remaining Shares of Cities and Municipalities from the CY 2012 Excise Tax on Locally Manufactured Virginia-Type Cigarettes under RA No. 7171, Chargeable Against the Allocation to Local Government Units Under the FY 2014 General Appropriations Act (GAA), RA No. 10633, Continuing Appropriations**

**1.0 BACKGROUND**

The existing guidelines on the release and utilization of the shares of local government units (LGUs) from tobacco excise taxes provide the following allocations: (i) 30% to the provinces; 40% to the cities and municipalities; and 30% to the congressional districts with respect to excise taxes from locally manufactured Virginia-type cigarettes under RA No. 7171; and (ii) 10% to the provinces; 10% to the cities and municipalities; and 80% to the congressional districts with respect to excise taxes from Burley and Native tobacco under RA No. 8240.

Local Budget Memorandum No. 69 dated February 18, 2015 was issued to cover the release and utilization of the 10% share of provinces from the CY 2012 collection of Burley and native tobacco excise tax pursuant to RA No. 8240, and 30% share of provinces and 40% share of cities and municipalities from the CY 2012 excise tax on locally manufactured Virginia-type cigarettes under RA No. 7171.

Hence, the remaining shares of LGUs from the CY 2012 collection of tobacco excise taxes consist of the 90% share of cities and municipalities within a beneficiary province under RA No. 8240; and the 30% share of cities and municipalities under RA No. 7171.

Related thereto, it is to be noted, that in view of the Supreme Court Decision in Greco Antonious Beda B. Belgica, et al. vs. Honorable Paquito N. Ochoa, Jr., et al., (G.R. Nos. 208566, 208493, 209251, November 19, 2013), any form of post-enactment intervention by legislators in the implementation of the budget, except in the exercise of their oversight function, the existing procedures requiring legislative consultation, or identification of programs and projects by legislators prior to the release of the

congressional district shares has already been deemed unconstitutional and, thus, prohibited.

It is to be further noted that RA Nos. 7171 and 8240 prescribe that the shares of the beneficiary cities and municipalities shall be based on the volume of tobacco production.

Accordingly, these guidelines shall cover the release and utilization of the remaining shares of LGUs from the CY 2012 collection of tobacco excise taxes, i.e., 90% share of cities and municipalities within a beneficiary province under RA No. 8240; and 30% share of cities and municipalities under RA No. 7171.

## **2.0 PURPOSE**

- 2.1 To prescribe the guidelines and procedures in the release and utilization of the 90% share of cities and municipalities within a beneficiary province from the CY 2012 collection of Burley and native tobacco excise tax pursuant to RA No. 8240, and 30% share of cities and municipalities from the CY 2012 excise tax on locally manufactured Virginia-type cigarettes under RA No. 7171, and emphasize the posting and reporting requirements to enhance transparency and accountability; and
- 2.2 To inform the beneficiary cities and municipalities of their respective shares.

## **3.0 GENERAL GUIDELINES**

- 3.1 The individual shares of the beneficiary cities and municipalities is computed based on the volume of production and trade acceptances of tobacco-producing LGUs per certifications submitted by the National Tobacco Administration, as shown in the following attachments:
  - 3.1.1 Annex A – Remaining Shares of Cities and Municipalities from the CY 2012 Excise Tax on Locally Manufactured Virginia-Type Cigarettes under RA No. 7171; and
  - 3.1.2 Annex B - Shares of Cities and Municipalities Within a Beneficiary Province from the CY 2012 Collection of Burley and Native Tobacco Excise Tax under RA No. 8240
- 3.2 Consistent with the amounts indicated per item 3.1 hereof, the beneficiary cities and municipalities shall submit to the DBM Regional Office (RO) concerned, a list of programs and projects to be implemented, supported by the following: *(i)* approved sanggunian ordinance or resolution; *(ii)* mechanism and period of implementation; and *(iii)* projected and estimated number of beneficiaries.
- 3.3 The recipient LGUs shall ensure that the programs and projects to be implemented are included in the approved Annual Investment Program.

- 3.4 In case a program/project is to be undertaken by a cooperative, the recipient LGU shall ensure that an authenticated or a certified true copy of Certificate of Registration from the Cooperative Development Authority is submitted by the cooperative to the LGU prior to the implementation of program/project.
- 3.5 The Special Allotment Release Orders and Notices of Cash Allocation covering the shares of beneficiary cities and municipalities shall be comprehensively released by the DBM RO concerned upon the issuance of this Memorandum. The corresponding Authorities to Debit Account and Notices of Authority to Debit Account Issued shall be released by the same ROs upon receipt of the LGUs' submission of the list of programs and projects together with the necessary supporting documents per item 3.2, subject to cash programming, budgeting, accounting and auditing and other applicable laws, rules, and regulations.
- 3.6 The fund shall be treated as trust by the beneficiary cities and municipalities.

#### **4.0 USES OF THE FUND**

##### **4.1 Shares of Provinces, Cities and Municipalities from the Collection of Excise Tax on Locally Manufactured Virginia-Type Cigarettes under RA No. 7171**

The fund shall be utilized to advance the self-reliance of the tobacco farmers through:

- 4.1.1 Cooperative projects that will enhance better quality of products, increase productivity, guarantee the market and as a whole increase farmers' income;
- 4.1.2 Livelihood projects particularly the development of alternative farming system to enhance farmers' income;
- 4.1.3 Agro-industrial projects that will enable tobacco farmers in the Virginia tobacco-producing provinces to be involved in the management and subsequent ownership of these project such as post-harvest and secondary processing like cigarette manufacturing and by-product utilization; and
- 4.1.4 Infrastructure projects, such as farm-to-market roads.

##### **4.2 Shares of Cities and Municipalities from the Collection of Burley and Native Tobacco Excise Tax Pursuant to RA No. 8240, as Amended**

The fund shall be exclusively utilized for programs in pursuit of the following objectives:

- 4.2.1 Programs that will provide inputs, training, and other support for tobacco farmers who shift to production of agricultural products other than tobacco including, but not limited to, high-value crops, spices, rice, corn, sugarcane, coconut, livestock and fisheries;

- 4.2.2 Programs that will provide financial support for tobacco farmers who are displaced or who cease to produce tobacco;
- 4.2.3 Cooperative programs to assist tobacco farmers in planting alternative crops or implementing other livelihood projects;
- 4.2.4 Livelihood programs and projects that will promote, enhance, and develop the tourism potential of tobacco-growing provinces;
- 4.2.5 Infrastructure projects such as farm to market roads, schools, hospitals, and rural health facilities; and
- 4.2.6 Agro-industrial projects that will enable tobacco farmers to be involved in the management and subsequent ownership of projects, such as post-harvest and secondary processing like cigarette manufacturing and by-product utilization.

## **5.0 POSTING/REPORTING REQUIREMENT**

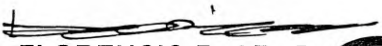
- 5.1 The recipient LGU shall prepare quarterly reports on fund utilization and status of program/project implementation using the attached format (Annex C), and said reports shall be posted within twenty (20) days from the end of each quarter in the LGU's website, the website established by the DBM for the purpose, and in at least three (3) conspicuous public places in the locality for transparency and accountability, consistent with the Full Disclosure Policy of the Department of the Interior and Local Government.
- 5.2 Likewise, the recipient LGU shall comply with the posting requirements prescribed under RA No. 9184 (The Government Procurement Reform Act).

## **6.0 RESPONSIBILITY AND ACCOUNTABILITY**

The responsibility and accountability in the implementation of programs and projects and proper utilization and disbursement of the LGU share shall rest upon the local chief executive and other local officials concerned. It is also the responsibility of the said local officials to ensure that the LGU share is utilized strictly in accordance with applicable budgeting, accounting, and auditing rules and regulations, and pertinent provisions of RA No. 9184.

## **7.0 EFFECTIVITY**

This Memorandum shall take effect immediately.

  
**FLORENCIO B. ABAD**  
Secretary



Remaining Share of Cities and Municipalities from the CY 2012 Excise Tax on Locally  
Manufactured Virginia - Type Cigarette under RA No. 7171, Chargeable Against the FY 2014  
GAA, RA No. 10633, Continuing Appropriations

LGU	Volume of Production	Percentage Share	Total Share
1. Abra	5,200,727.70	12.86%	185,413,380
2. Ilocos Norte	6,378,084.30	15.77%	227,387,826
3. Ilocos Sur	23,241,958.60	57.45%	828,609,061
4. La Union	5,634,209.70	13.93%	200,867,633
<b>GRAND TOTAL</b>	<b>40,454,980.30</b>	<b>100.00%</b>	<b>1,442,277,900</b>

Remaining Share of Cities and Municipalities from the CY 2012 Excise Tax on Locally  
Manufactured Virginia - Type Cigarette under RA No. 7171, Chargeable Against the FY 2014  
GAA, RA No. 10633, Continuing Appropriations

LGU	Volume of Production	Percentage Share	Total Share
<b>Province of Abra</b>			
Municipalities			
1. Bangued	255,437.500	4.91%	9,106,712
2. Bucay	13,065.000	0.25%	465,786
3. Danglas	591.500	0.01%	21,088
4. Dolores	46,317.000	0.89%	1,651,267
5. Luba	347,642.400	6.68%	12,393,949
6. Manabo	1,880.500	0.04%	67,043
7. Penarubbia	108,224.500	2.08%	3,858,358
8. Pidigan	397,701.500	7.65%	14,178,627
9. Pilar	1,747,112.400	33.59%	62,287,055
10. Sal-lapadan	4,112.500	0.08%	146,617
11. San Isidro	746,510.500	14.35%	26,614,167
12. San Juan	93,121.500	1.79%	3,319,915
13. San Quintin	91,465.000	1.76%	3,260,858
14. Tayum	368,642.000	7.09%	13,142,614
15. Tubo	43,792.100	0.84%	1,561,251
16. Villaviciosa	935,111.800	17.98%	33,338,073
<b>TOTAL, ABRA</b>	<b>5,200,727.700</b>	<b>100.00%</b>	<b>185,413,380</b>

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Remaining Share of Cities and Municipalities from the CY 2012 Excise Tax on Locally  
Manufactured Virginia - Type Cigarette under RA No. 7171, Chargeable Against the FY 2014  
GAA, RA No. 10633, Continuing Appropriations

LGU	Volume of Production	Percentage Share	Total Share
<b>Province of Ilocos Norte</b>			
Municipalities			
1. Piddig	187,113.500	2.93%	6,670,864
2. Sarrat	133,395.000	2.09%	4,755,723
3. Vintar	169,367.000	2.66%	6,038,175
4. Badoc	1,110,259.500	17.41%	39,582,339
5. Batac City	1,675,814.600	26.27%	59,745,187
6. Banna (Espiritu)	457,704.000	7.18%	16,317,802
7. Currimao	296,168.500	4.64%	10,558,831
8. Dingras	175,783.900	2.76%	6,266,947
9. Marcos	394,483.000	6.18%	14,063,883
10. Nueva Era	166,844.500	2.62%	5,948,245
11. Paoay	39,630.500	0.62%	1,412,884
12. Pinili	1,513,189.800	23.72%	53,947,380
13. San Nicolas	58,330.500	0.91%	2,079,566
<b>TOTAL, ILOCOS NORTE</b>	<b>6,378,084.300</b>	<b>100.00%</b>	<b>227,387,826</b>




Remaining Share of Cities and Municipalities from the CY 2012 Excise Tax on Locally  
Manufactured Virginia - Type Cigarette under RA No. 7171, Chargeable Against the FY 2014  
GAA, RA No. 10633, Continuing Appropriations

LGU	Volume of Production	Percentage Share	Total Share
<b>Province of Ilocos Sur</b>			
Municipalities			
1. Cabugao	2,123,016.600	9.13%	75,688,578
2. Magsingal	1,049,840.200	4.52%	37,428,304
3. San Idefonso	133,146.500	0.57%	4,746,863
4. San Juan	1,542,628.500	6.64%	54,996,912
5. Sto. Domingo	105,799.500	0.46%	3,771,903
6. Sinit	1,210,418.000	5.21%	43,153,133
7. Alilem	69,077.200	0.30%	2,462,701
8. Banayoyo	962,729.500	4.14%	34,322,683
9. Burgos	1,108,615.400	4.77%	39,523,724
10. Candon City	2,294,037.200	9.87%	81,785,707
11. Cervantes	19,828.000	0.09%	706,897
12. G. del Pilar	521,210.300	2.24%	18,581,893
13. Galimuyod	635,692.000	2.74%	22,663,329
14. Lidlidda	370,088.600	1.59%	13,194,188
15. Nagbukel	563,367.000	2.42%	20,084,839
16. Narvacan	1,704,026.800	7.33%	60,750,992
17. Quirino	236,932.900	1.02%	8,446,997
18. Salcedo	967,127.100	4.16%	34,479,464
19. San Emilio	854,364.400	3.68%	30,459,313
20. San Esteban	573,304.500	2.47%	20,439,125
21. Santiago	1,439,847.200	6.20%	51,332,612
22. Sigay	478,776.400	2.06%	17,069,063
23. Sta. Cruz	1,847,236.700	7.95%	65,856,630
24. Sta. Lucia	1,124,981.700	4.84%	40,107,206
25. Sta. Maria	1,160,480.700	4.99%	41,372,797
26. Sugpon	475.000	0.00%	16,934
27. Suyo	20,359.800	0.09%	725,856
28. Tagudin	124,550.900	0.54%	4,440,418
<b>TOTAL, ILOCOS SUR</b>	<b>23,241,958.600</b>	<b>100.00%</b>	<b>828,609,061</b>






Remaining Share of Cities and Municipalities from the CY 2012 Excise Tax on Locally  
Manufactured Virginia - Type Cigarette under RA No. 7171, Chargeable Against the FY 2014  
GAA, RA No. 10633, Continuing Appropriations

LGU	Volume of Production	Percentage Share	Total Share
<b>Province of La Union</b>			
Municipalities			
1. Bacnotan	495,610.200	8.80%	17,669,212
2. Balaoan	2,013,998.620	35.75%	71,801,931
3. Bangar	485,145.600	8.61%	17,296,134
4. Luna	11,714.900	0.21%	417,653
5. San Fernando City	307,529.520	5.46%	10,963,867
6. San Juan	522,213.040	9.27%	18,617,642
7. Santol	215,905.890	3.83%	7,697,354
8. Sudipen	573,242.970	10.17%	20,436,932
9. Agoo	400,763.260	7.11%	14,287,783
10. Aringay	156,742.800	2.78%	5,588,105
11. Bauang	104,519.500	1.86%	3,726,270
12. Caba	145,923.000	2.59%	5,202,364
13. Naguilian	200,900.400	3.57%	7,162,386
<b>TOTAL, LA UNION</b>	<b>5,634,209.700</b>	<b>100.00%</b>	<b>200,867,633</b>

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Share of Cities and Municipalities in the Beneficiary Province from the CY 2012 Collection of  
Burley and Native Tobacco Excise Tax under RA No. 8240, as Amended, Chargeable Against the  
FY 2014 GAA. RA No. 10633. Continuing Appropriations

LGU	Volume of Production	Percentage Share	Total Share
1. Abra	105,038.00	0.43%	3,239,267
2. Kalinga	7,782.00	0.03%	239,989
3. Mt. Province	5,269.00	0.02%	162,490
4. Ilocos Norte	713,130.00	2.94%	21,992,219
5. Ilocos Sur	2,122,546.70	8.74%	65,457,225
6. La Union	2,223,263.50	9.15%	68,563,231
7. Pangasinan	3,904,599.80	16.07%	120,413,968
8. Cagayan	2,820,019.00	11.61%	86,966,577
9. Isabela	10,010,167.00	41.21%	308,703,579
10. Nueva Viscaya	88,115.00	0.36%	2,717,379
11. Quirino	1,340.00	0.01%	41,325
12. Tarlac	366,271.30	1.51%	11,295,442
13. Occidental Mindoro	1,454,300.40	5.99%	44,849,176
14. Misamis Oriental	246,064.29	1.01%	7,588,377
15. Maguindanao	128,170.00	0.53%	3,952,636
16. North Cotabato	96,595.86	0.40%	2,978,920
<b>TOTAL</b>	<b>24,292,671.85</b>	<b>100.00%</b>	<b>749,161,800</b>




Share of Cities and Municipalities in the Beneficiary Province from the CY 2012 Collection of Burley and Native Tobacco Excise Tax under RA No. 8240, as Amended, Chargeable Against the FY 2014 GAA, RA No. 10633, Continuing Appropriations

LGU	Volume of Production	Percentage Share	Total Share
<b>Province of Abra</b>			
Municipalities			
1. Bangued	3,219.00	3.06%	99,271.00
2. Bucay	6,378.00	6.07%	196,691.00
3. Lagangilang	28,911.00	27.52%	891,586.00
4. Luba	15,502.00	14.76%	478,067.00
5. Pidigan	32,637.00	31.07%	1,006,492.00
6. San Juan	7,301.00	6.95%	225,155.00
7. San Quintin	8,095.00	7.71%	249,642.00
8. Villaviciosa	2,995.00	2.85%	92,363.00
<b>TOTAL, ABRA</b>	<b>105,038.00</b>	<b>100.00%</b>	<b>3,239,267.00</b>
<b>Province of Kalinga</b>			
Municipalities			
1. Pinukpuk	7,782.00	100.00%	239,989.00
<b>TOTAL, KALINGA</b>	<b>7,782.00</b>	<b>100.00%</b>	<b>239,989.00</b>
<b>Province of Mt. Province</b>			
Municipalities			
1. Paracelis	5,269.00	100.00%	162,490.00
<b>TOTAL, MT. PROVINCE</b>	<b>5,269.00</b>	<b>100.00%</b>	<b>162,490.00</b>
<b>Province of Ilocos Norte</b>			
Municipalities			
1. Bacarra	77,107.00	10.81%	2,377,903.00
2. Pasuquin	93,614.00	13.13%	2,886,963.00
3. Sarrat	2,744.00	0.38%	84,622.00
4. Vintar	135,276.00	18.97%	4,171,777.00
5. Badoc	18,069.00	2.53%	557,230.00
6. Banna (Espiritu)	54,975.00	7.71%	1,695,374.00
7. Batac City	131,044.00	18.38%	4,041,267.00
8. Currimao	1,530.00	0.21%	47,184.00
9. Dingras	105,364.00	14.77%	3,249,321.00
10. Marcos	10,681.00	1.50%	329,391.00
11. Nueva Era	17,729.00	2.49%	546,744.00
12. Paoay	1,190.00	0.17%	36,699.00
13. Pinili	19,413.00	2.72%	598,678.00
14. San Nicolas	2,274.00	0.32%	70,128.00
15. Solsona	42,120.00	5.91%	1,298,938.00
<b>TOTAL, ILOCOS NORTE</b>	<b>713,130.00</b>	<b>100.00%</b>	<b>21,992,219.00</b>

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Share of Cities and Municipalities in the Beneficiary Province from the CY 2012 Collection of Burley and Native Tobacco Excise Tax under RA No. 8240, as Amended, Chargeable Against the FY 2014 GAA. RA No. 10633. Continuing Appropriations

LGU	Volume of Production	Percentage Share	Total Share
<b>Province of Ilocos Sur</b>			
Municipalities			
1. Cabugao	1,505.00	0.07%	46,413.00
2. Magsingal	22,393.00	1.06%	690,577.00
3. San Juan	12,850.00	0.61%	396,281.00
4. Sinait	10,410.00	0.49%	321,034.00
5. Banayoyo	11,800.00	0.56%	363,900.00
6. Burgos	36,501.00	1.72%	1,125,655.00
7. Candon City	52,333.00	2.47%	1,613,897.00
8. Galimuyod	58,734.00	2.77%	1,811,298.00
9. Lidlidda	18,266.00	0.86%	563,306.00
10. Nagbukel	382,113.00	18.00%	11,783,985.00
11. Narvacan	870,316.00	41.00%	26,839,678.00
12. Salcedo	18,949.00	0.89%	584,368.00
13. San Emilio	6,711.00	0.32%	206,961.00
14. San Esteban	3,767.00	0.18%	116,171.00
15. Santiago	4,911.00	0.23%	151,450.00
16. Sta. Maria	563,942.70	26.57%	17,391,431.00
17. Sta. Cruz	35,799.00	1.69%	1,104,005.00
18. Sta. Lucia	2,924.00	0.14%	90,173.00
19. Tagudin	8,322.00	0.39%	256,642.00
<b>TOTAL, ILOCOS SUR</b>	<b>2,122,546.70</b>	<b>100.00%</b>	<b>65,457,225.00</b>
<b>Province of La Union</b>			
Municipalities			
1. Bacnotan	19,383.81	0.87%	597,778.00
2. Balaoan	4,298.00	0.19%	132,546.00
3. Luna	31,881.50	1.43%	983,194.00
4. San Fernando City	6,019.00	0.27%	185,619.00
5. San Juan	5,250.50	0.24%	161,920.00
6. Agoo	112,983.30	5.08%	3,484,293.00
7. Aringay	264,024.00	11.88%	8,142,237.00
8. Bauang	475,668.69	21.40%	14,669,148.00
9. Caba	198,273.00	8.92%	6,114,542.00
10. Naguilian	3,452.00	0.16%	106,456.00
11. Rosario	419,373.10	18.86%	12,933,048.00
12. Sto. Tomas	605,416.50	27.23%	18,670,442.00
13. Tubao	77,240.10	3.47%	2,382,008.00
<b>TOTAL, LA UNION</b>	<b>2,223,263.50</b>	<b>100.00%</b>	<b>68,563,231.00</b>

Share of Cities and Municipalities in the Beneficiary Province from the CY 2012 Collection of Burley and Native Tobacco Excise Tax under RA No. 8240, as Amended, Chargeable Against the FY 2014 GAA. RA No. 10633. Continuing Appropriations

LGU	Volume of Production	Percentage Share	Total Share
<b>Province of Pangasinan</b>			
Municipalities			
1. Bayambang	10,590.30	0.27%	326,594.00
2. Malasique	328,556.00	8.41%	10,132,340.00
3. Mapandan	6,134.00	0.16%	189,167.00
4. Sta. Barbara	177,026.00	4.53%	5,459,306.00
5. Manaoag	132,407.20	3.39%	4,083,306.00
6. Mangaldan	69,480.00	1.78%	2,142,694.00
7. Dagupan City	51,366.00	1.32%	1,584,076.00
8. San Fabian	854,330.10	21.88%	26,346,689.00
9. San Jacinto	237,982.20	6.09%	7,339,134.00
10. Sto. Tomas	68,548.00	1.76%	2,113,952.00
11. Bautista	16,837.00	0.43%	519,236.00
12. Laoac	302,399.10	7.74%	9,325,687.00
13. Alcala	492,966.20	12.63%	15,202,586.00
14. Sison	445,936.00	11.42%	13,752,222.00
15. Villasis	186,275.70	4.77%	5,744,557.00
16. Asingan	24,007.60	0.61%	740,370.00
17. Balungao	297,891.90	7.63%	9,186,689.00
18. Rosales	30,663.00	0.79%	945,616.00
19. Sta. Maria	164,602.50	4.22%	5,076,178.00
20. Umingan	6,601.00	0.17%	203,569.00
<b>TOTAL, PANGASINAN</b>	<b>3,904,599.80</b>	<b>100.00%</b>	<b>120,413,968.00</b>
<b>Province of Cagayan</b>			
Municipalities			
1. Alcala	504,143.00	17.88%	15,547,268.00
2. Baggao	155,215.00	5.50%	4,786,676.00
3. Gattaran	164,089.00	5.82%	5,060,341.00
4. Gonzaga	6,973.00	0.25%	215,040.00
5. Lasam	14,719.00	0.52%	453,919.00
6. Piat	102,361.00	3.63%	3,156,712.00
7. Rizal	35,678.00	1.27%	1,100,274.00
8. Sto. Niño	71,393.00	2.53%	2,201,689.00
9. Amulong	836,966.00	29.68%	25,811,198.00
10. Enrile	1,205.00	0.04%	37,161.00
11. Penablanca	34,706.00	1.23%	1,070,298.00
12. Solana	274,826.00	9.75%	8,475,360.00
13. Tuao	292,538.00	10.37%	9,021,581.00
14. Tuguegarao City	325,207.00	11.53%	10,029,060.00
<b>TOTAL, CAGAYAN</b>	<b>2,820,019.00</b>	<b>100.00%</b>	<b>86,966,577.00</b>

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Share of Cities and Municipalities in the Beneficiary Province from the CY 2012 Collection of Burley and Native Tobacco Excise Tax under RA No. 8240, as Amended, Chargeable Against the FY 2014 GAA. RA No. 10633. Continuing Appropriations

LGU	Volume of Production	Percentage Share	Total Share
<b>Province of Isabela</b>			
Municipalities			
1. Cabagan	561,199.00	5.61%	17,306,818.00
2. Delfin Albano	165,170.00	1.65%	5,093,678.00
3. Ilagan City	944,039.00	9.43%	29,113,222.00
4. San Pablo	16,884.00	0.17%	520,686.00
5. Sta. Maria	11,789.00	0.12%	363,561.00
6. Sto. Tomas	502,490.00	5.02%	15,496,291.00
7. Tumauini	1,065,308.00	10.64%	32,853,038.00
8. Aurora	1,314,033.00	13.13%	40,523,469.00
9. Benito Soliven	40,914.00	0.41%	1,261,747.00
10. Burgos	250,188.00	2.50%	7,715,548.00
11. Gamu	54,448.00	0.54%	1,679,122.00
12. Mallig	723,938.00	7.23%	22,325,527.00
13. Naguilian	12,506.00	0.12%	385,673.00
14. Quezon	108,912.00	1.09%	3,358,738.00
15. Quirino	1,500,063.00	14.99%	46,260,449.00
16. Roxas	1,552,022.00	15.50%	47,862,812.00
17. Cabatuan	215,034.00	2.15%	6,631,434.00
18. Cauayan City	20,432.00	0.20%	630,102.00
19. Luna	202,289.00	2.02%	6,238,392.00
20. Reina Mercedes	665,210.00	6.65%	20,514,413.00
21. San Mateo	75,275.00	0.75%	2,321,406.00
22. Echague	8,024.00	0.08%	247,453.00
<b>TOTAL, ISABELA</b>	<b>10,010,167.00</b>	<b>100.00%</b>	<b>308,703,579.00</b>
<b>Province of Nueva Viscaya</b>			
Municipalities			
1. Bagabag	68,422.00	77.65%	2,110,067.00
2. Bayombong	17,293.00	19.63%	533,298.00
3. Solano	2,400.00	2.72%	74,014.00
<b>TOTAL, NUEVA VISCAYA</b>	<b>88,115.00</b>	<b>100.00%</b>	<b>2,717,379.00</b>
<b>Province of Quirino</b>			
Municipalities			
1. Aglipay	1,340.00	100.00%	41,325.00
<b>TOTAL, QUIRINO</b>	<b>1,340.00</b>	<b>100.00%</b>	<b>41,325.00</b>

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Share of Cities and Municipalities in the Beneficiary Province from the CY 2012 Collection of Burley and Native Tobacco Excise Tax under RA No. 8240, as Amended, Chargeable Against the FY 2014 GAA. RA No. 10633. Continuing Appropriations

LGU	Volume of Production	Percentage Share	Total Share
<b>Province of Tarlac</b>			
Municipalities			
1. Moncada	22,769.00	6.22%	702,173.00
2. San Manuel	343,502.30	93.78%	10,593,269.00
<b>TOTAL, TARLAC</b>	<b>366,271.30</b>	<b>100.00%</b>	<b>11,295,442.00</b>
<b>Province of Occidental Mindoro</b>			
Municipalities			
1. Calintaan	12,155.20	0.84%	374,855.00
2. Magsaysay	12,222.30	0.84%	376,923.00
3. Rizal	100,673.00	6.92%	3,104,655.00
4. San Jose	1,329,249.90	91.40%	40,992,743.00
<b>TOTAL, OCC. MINDORO</b>	<b>1,454,300.40</b>	<b>100.00%</b>	<b>44,849,176.00</b>
<b>Province of Misamis Oriental</b>			
Municipalities			
1. Opol	2,071.29	0.84%	63,876.00
2. El Salvador City	17,143.00	6.97%	528,673.00
3. Alubijid	45,714.00	18.58%	1,409,775.00
4. Laguindingan	129,421.00	52.60%	3,991,214.00
5. Guitagum	50,000.00	20.32%	1,541,950.00
6. Libertad	1,715.00	0.70%	52,889.00
<b>TOTAL, MISAMIS ORIENTAL</b>	<b>246,064.29</b>	<b>100.00%</b>	<b>7,588,377.00</b>
<b>Province of Maguindanao</b>			
Municipalities			
1. Pagalungan	87,390.00	68.18%	2,695,021.00
2. Datu Montawal	40,780.00	31.82%	1,257,615.00
<b>TOTAL, MAGUINDANAO</b>	<b>128,170.00</b>	<b>100.00%</b>	<b>3,952,636.00</b>
<b>Province of North Cotabato</b>			
Municipalities			
1. Pikit	96,595.86	100.00%	2,978,920.00
<b>TOTAL, NORTH COTABATO</b>	<b>96,595.86</b>	<b>100.00%</b>	<b>2,978,920.00</b>

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**Share of Local Government Units from the Collection of Tobacco Excise Taxes under RA Nos. 7171 and 8240**  
**Report on Fund Utilization and Status of Program/Project Implementation**  
**For the Quarter Ended \_\_\_\_\_**

Fund Source	Date of Notice of Authority to Debit Account Issued (NADAI)	Type of Program/Project	Name/Title of Program/Project	Specific Location	Mechanism/ Mode of Implementation	Estimated Number of Beneficiaries	Amount			Estimated Period of Completion	Program/Project Status
							Received	Obligation	Disbursement		

Prepared by: The Local Finance Committee (LFC)

Attested by:

\_\_\_\_\_  
Local Budget Officer

\_\_\_\_\_  
Local Chief Executive

\_\_\_\_\_  
Local Treasurer

\_\_\_\_\_  
Local Planning and Development Coordinator

**Instructions:**

- The report shall be prepared by the LFC in coordination with the other local officials concerned (e.g., local accountant on the allotment, obligation and disbursements; local engineer on the status of infrastructure projects, as may be applicable).
- The fund source shall be based on the NADAI issued by the DBM to LGUs.
- The type of program/project shall be identified consistent with the authorized uses enumerated under this LBM.  
*RA No. 7171 - Cooperative projects; livelihood projects; agro-industrial projects; or infrastructure projects*  
*RA No. 8240, as amended - Support programs for tobacco farmers shifting to production of other agricultural products; programs that will provide financial support for tobacco farmers who are displaced or who cease to produce tobacco; cooperative programs; livelihood programs and projects; agro-industrial projects; or infrastructure projects*
- Amount received refers to the amount received by the LGU as its share; it is the amount indicated in the NADAI. Obligation refers to the total amount obligated by the LGU as of reporting period. Disbursement refers to the total amount paid by the LGU as of reporting period.
- The estimated period of completion refers to the projected date (month and year) to complete the program/project.
- The status of programs/projects refers to the percentage of physical completion as of reporting period.

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