



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

**LOCAL BUDGET MEMORANDUM**

No. 72  
Date: March 8, 2016

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

SUBJECT : **Guidelines on the Release and Utilization of the Shares of Local Government Units (LGUs) from the CY 2013 Collection of Excise Tax on Locally Manufactured Virginia-Type Cigarettes under Republic Act (RA) No. 7171 and Burley and Native Tobacco Excise Tax Pursuant to RA No. 8240, as Amended by RA No. 10351, Chargeable Against the Allocations to LGUs under the FY 2015 General Appropriations Act (GAA), RA No. 10651**

**1.0 BACKGROUND**

Special Provision (SP) No. 3 for the Special Shares of LGUs in the Proceeds of National Taxes under the Allocations to LGUs in the FY 2015 GAA, RA No. 10651, provides, in part, that the shares of LGUs in excise taxes from locally manufactured Virginia-type cigarettes shall be allocated pursuant to the provisions of Section 289 of RA No. 8424, to be implemented in accordance with the guidelines of Memorandum Circular (MC) No. 61-A dated November 28, 1993, and other issuances by the Department of Budget and Management (DBM), in consultation with the Department of Finance (DOF), Bureau of Internal Revenue (BIR), Department of Agriculture (DA) and National Tobacco Administration (NTA).

The aforementioned SP was, however, subjected to conditional implementation per the President's Veto Message dated December 23, 2014 which required that MC No. 61-A be supplanted by new guidelines by DBM to cover the release of the subject LGU shares considering the pronouncement of the Supreme Court (SC) in *Greco Antonious Beda B. Belgica, et al. vs. Honorable Paquito N. Ochoa, Jr., et al.*, (G.R. Nos. 208566, 208493 and 209251, November 19, 2013), against any form of post-enactment intervention by legislators in the implementation of the budget.

As regards the shares of LGUs from Burley and Native Tobacco Excise Tax under RA No. 8240, as amended by RA No. 10351, SP No. 4 for the Special Shares of LGUs in the Proceeds of National Taxes under the Allocations to LGUs in the FY 2015 GAA provides that the said shares shall be allocated and distributed pursuant to the guidelines to be issued by the DBM in consultation with DOF, BIR, DA and NTA.

Consistent with the foregoing, these guidelines are being issued to cover the release and utilization of the shares of LGUs from the CY 2013 collection of tobacco excise taxes pursuant to RA No. 7171 and RA No. 8240, as amended by RA No. 10351, chargeable against the FY 2015 GAA, RA No. 10651.



## 2.0 PURPOSES

- 2.1 To prescribe the guidelines on the release and utilization of the subject shares of LGUs, and emphasize the concomitant posting and reporting requirements to enhance transparency and accountability; and
- 2.2 To inform the beneficiary LGUs of their respective shares.

## 3.0 GENERAL GUIDELINES

- 3.1 The individual shares of the beneficiary LGUs are computed based on the following formula:

| RA No. 7171  | RA No. 8240,<br>as Amended by RA No. 10351  |
|--|---|
| <ul style="list-style-type: none"><li>➤ 30% to the beneficiary province</li><li>➤ 40% to the component cities and municipalities of the beneficiary province, to be further computed as follows:<ol style="list-style-type: none"><li>a. 50% to be divided equally among all the municipalities and cities of the beneficiary province; and</li><li>b. 50% to be divided according to volume of their respective tobacco production of tobacco-producing cities and municipalities</li></ol></li><li>➤ 30% to the component cities and municipalities of the beneficiary province to be computed based on their volume of tobacco production</li></ul> | <ul style="list-style-type: none"><li>➤ 10% to the beneficiary province</li><li>➤ 10% to the component cities and municipalities of the beneficiary province, to be computed based on the volume of tobacco production of tobacco-producing cities and municipalities</li><li>➤ 80% to the component cities and municipalities of the beneficiary province, to be computed based on the volume of tobacco production of tobacco-producing cities and municipalities</li></ul> |

The volume of production and trade acceptances of tobacco-producing LGUs are based on the NTA certifications endorsed by the DA in accordance with Section 6 (c), Rule VI of the Implementing Rules and Regulations of RA No. 10351.

The individual shares of the beneficiary LGUs are shown in the following attachments:

- Annex A – Shares of LGUs from the CY 2013 Collection of Excise Taxes on Locally Manufactured Virginia-Type Cigarettes under RA No. 7171; and
- Annex B - Shares of LGUs from the CY 2013 Collection of Burley and Native Tobacco Excise Taxes under RA No. 8240, as Amended by RA No. 10351.



- 3.2 Consistent with the amounts of their individual shares, the beneficiary LGUs 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 their respective approved Annual Investment Programs.
- 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 the Certificate of Registration from the Cooperative Development Authority is submitted by the cooperative to the LGU prior to the implementation of the program/project.
- 3.5 The corresponding Authorities to Debit Account and Notices of Authority to Debit Account Issued shall be released upon receipt of the LGUs' submission of the list of programs and projects, together with the necessary supporting documents per item 3.2 hereof, subject to cash programming, budgeting, accounting and auditing rules and regulations, and other applicable laws, rules and regulations.

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

##### **4.1 Shares of LGUs 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 projects 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 LGUs from the Collection of Burley and Native Tobacco Excise Tax Pursuant to RA No. 8240, as Amended by RA No. 10351**

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 REQUIREMENTS**


- 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 on 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 shares 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 shares are 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







## ANNEX A

**Shares of Provinces, Cities and Municipalities from the CY 2013 Collection of Excise Tax on Locally Manufactured Virginia-Type Cigarettes under RA No. 7171, Chargeable Against the FY 2015 GAA, RA No. 10651**

| LGU                | Volume of Production | Percentage Share  | Total LGU Share          |
|--------------------|----------------------|-------------------|--------------------------|
| 1. Abra            | 4,252,439.70         | 10.58900%         | 1,079,122,236.00         |
| 2. Ilocos Norte    | 5,270,663.57         | 13.12500%         | 1,337,565,338.00         |
| 3. Ilocos Sur      | 23,961,261.61        | 59.66700%         | 6,080,648,456.00         |
| 4. La Union        | 6,673,707.21         | 16.61900%         | 1,693,637,970.00         |
| <b>GRAND TOTAL</b> | <b>40,158,072.09</b> | <b>100.00000%</b> | <b>10,190,974,000.00</b> |





## ANNEX A

**Shares of Provinces, Cities and Municipalities from the CY 2013 Collection of Excise Tax on Locally Manufactured Virginia-Type Cigarettes under RA No. 7171, Chargeable Against the FY 2015 GAA, RA No. 10651**

| LGU                   | Volume of Production | Percentage Share  | Equal Share           | Share Based on Volume of Production | Total LGU Share         |
|-----------------------|----------------------|-------------------|-----------------------|-------------------------------------|-------------------------|
| Province of Abra      |                      |                   |                       |                                     | 323,736,672.00          |
| <b>Municipalities</b> |                      |                   |                       |                                     |                         |
| 1. Bangued            | 171,924.20           | 4.04300%          | 7,993,498.00          | 21,814,456.00                       | 29,807,954.00           |
| 2. Boliney            | 0.00                 | 0.00000%          | 7,993,498.00          | 0.00                                | 7,993,498.00            |
| 3. Bucay              | 6,159.20             | 0.14500%          | 7,993,498.00          | 782,363.00                          | 8,775,861.00            |
| 4. Bucloc             | 0.00                 | 0.00000%          | 7,993,498.00          | 0.00                                | 7,993,498.00            |
| 5. Daguioman          | 0.00                 | 0.00000%          | 7,993,498.00          | 0.00                                | 7,993,498.00            |
| 6. Danglas            | 2,597.90             | 0.06100%          | 7,993,498.00          | 329,132.00                          | 8,322,630.00            |
| 7. Dolores            | 41,138.50            | 0.96700%          | 7,993,498.00          | 5,217,556.00                        | 13,211,054.00           |
| 8. La Paz             | 3,993.10             | 0.09400%          | 7,993,498.00          | 507,187.00                          | 8,500,685.00            |
| 9. Lacub              | 0.00                 | 0.00000%          | 7,993,498.00          | 0.00                                | 7,993,498.00            |
| 10. Lagangilang       | 0.00                 | 0.00000%          | 7,993,498.00          | 0.00                                | 7,993,498.00            |
| 11. Langiden          | 0.00                 | 0.00000%          | 7,993,498.00          | 0.00                                | 7,993,498.00            |
| 12. Langayan          | 0.00                 | 0.00000%          | 7,993,498.00          | 0.00                                | 7,993,498.00            |
| 13. Licuan - Baay     | 0.00                 | 0.00000%          | 7,993,498.00          | 0.00                                | 7,993,498.00            |
| 14. Luba              | 343,670.60           | 8.08200%          | 7,993,498.00          | 43,607,330.00                       | 51,600,828.00           |
| 15. Malibcong         | 0.00                 | 0.00000%          | 7,993,498.00          | 0.00                                | 7,993,498.00            |
| 16. Manabo            | 4,614.70             | 0.10900%          | 7,993,498.00          | 588,122.00                          | 8,581,620.00            |
| 17. Penarubbia        | 54,989.90            | 1.29300%          | 7,993,498.00          | 6,976,525.00                        | 14,970,023.00           |
| 18. Pidigan           | 180,371.00           | 4.24200%          | 7,993,498.00          | 22,888,183.00                       | 30,881,681.00           |
| 19. Pilar             | 1,288,803.20         | 30.30700%         | 7,993,498.00          | 163,524,788.00                      | 171,518,286.00          |
| 20. Sal-lapadan       | 6,653.30             | 0.15600%          | 7,993,498.00          | 841,715.00                          | 8,835,213.00            |
| 21. San Isidro        | 817,116.40           | 19.21500%         | 7,993,498.00          | 103,676,669.00                      | 111,670,167.00          |
| 22. San Juan          | 28,275.40            | 0.66500%          | 7,993,498.00          | 3,588,082.00                        | 11,581,580.00           |
| 23. San Quintin       | 100,031.30           | 2.35200%          | 7,993,498.00          | 12,690,478.00                       | 20,683,976.00           |
| 24. Tayum             | 243,445.60           | 5.72500%          | 7,993,498.00          | 30,889,874.00                       | 38,883,372.00           |
| 25. Tineg             | 0.00                 | 0.00000%          | 7,993,498.00          | 0.00                                | 7,993,498.00            |
| 26. Tubo              | 10,316.60            | 0.24300%          | 7,993,498.00          | 1,311,133.00                        | 9,304,631.00            |
| 27. Villaviciosa      | 948,338.80           | 22.30100%         | 7,993,498.00          | 120,327,525.00                      | 128,321,023.00          |
| <b>TOTAL, ABRA</b>    | <b>4,252,439.70</b>  | <b>100.00000%</b> | <b>215,824,446.00</b> | <b>539,561,118.00</b>               | <b>1,079,122,236.00</b> |



## ANNEX A

**Shares of Provinces, Cities and Municipalities from the CY 2013 Collection of Excise Tax on Locally Manufactured Virginia-Type Cigarettes under RA No. 7171, Chargeable Against the FY 2015 GAA, RA No. 10651**

| LGU                        | Volume of Production | Percentage Share  | Equal Share           | Share Based on Volume of Production | Total LGU Share         |
|----------------------------|----------------------|-------------------|-----------------------|-------------------------------------|-------------------------|
| Province of Ilocos Norte   |                      |                   |                       |                                     | 401,269,600.00          |
| Municipalities             |                      |                   |                       |                                     |                         |
| 1. Adams                   | 0.00                 | 0.00000%          | 11,631,003.00         | 0.00                                | 11,631,003.00           |
| 2. Bacarra                 | 0.00                 | 0.00000%          | 11,631,003.00         | 0.00                                | 11,631,003.00           |
| 3. Badoc                   | 997,611.40           | 18.92800%         | 11,631,003.00         | 126,587,184.00                      | 138,218,187.00          |
| 4. Banna                   | 333,409.50           | 6.32600%          | 11,631,003.00         | 42,307,192.00                       | 53,938,195.00           |
| 5. Bangui                  | 0.00                 | 0.00000%          | 11,631,003.00         | 0.00                                | 11,631,003.00           |
| 6. Batac City              | 1,311,376.57         | 24.88000%         | 11,631,003.00         | 166,393,127.00                      | 178,024,130.00          |
| 7. Burgos                  | 0.00                 | 0.00000%          | 11,631,003.00         | 0.00                                | 11,631,003.00           |
| 8. Carasi                  | 0.00                 | 0.00000%          | 11,631,003.00         | 0.00                                | 11,631,003.00           |
| 9. Currimao                | 119,340.70           | 2.26400%          | 11,631,003.00         | 15,141,240.00                       | 26,772,243.00           |
| 10. Dingras                | 294,463.50           | 5.58700%          | 11,631,003.00         | 37,364,888.00                       | 48,995,891.00           |
| 11. Dumalneg               | 0.00                 | 0.00000%          | 11,631,003.00         | 0.00                                | 11,631,003.00           |
| 12. Laoag City             | 0.00                 | 0.00000%          | 11,631,003.00         | 0.00                                | 11,631,003.00           |
| 13. Marcos                 | 397,200.00           | 7.53600%          | 11,631,003.00         | 50,399,462.00                       | 62,030,465.00           |
| 14. Nueva Era              | 196,794.50           | 3.73400%          | 11,631,003.00         | 24,972,345.00                       | 36,603,348.00           |
| 15. Pagudpud               | 0.00                 | 0.00000%          | 11,631,003.00         | 0.00                                | 11,631,003.00           |
| 16. Paoay                  | 62,371.40            | 1.18300%          | 11,631,003.00         | 7,911,699.00                        | 19,542,702.00           |
| 17. Pasuquin               | 0.00                 | 0.00000%          | 11,631,003.00         | 0.00                                | 11,631,003.00           |
| 18. Piddig                 | 171,898.40           | 3.26100%          | 11,631,003.00         | 21,809,003.00                       | 33,440,006.00           |
| 19. Pinili                 | 1,036,993.70         | 19.67500%         | 11,631,003.00         | 131,582,989.00                      | 143,213,992.00          |
| 20. San Nicolas            | 54,948.30            | 1.04300%          | 11,631,003.00         | 6,975,403.00                        | 18,606,406.00           |
| 21. Sarrat                 | 116,012.20           | 2.20100%          | 11,631,003.00         | 14,719,907.00                       | 26,350,910.00           |
| 22. Solsona                | 0.00                 | 0.00000%          | 11,631,003.00         | 0.00                                | 11,631,003.00           |
| 23. Vintar                 | 178,243.40           | 3.38200%          | 11,631,003.00         | 22,618,230.00                       | 34,249,233.00           |
| <b>TOTAL, ILOCOS NORTE</b> | <b>5,270,663.57</b>  | <b>100.00000%</b> | <b>267,513,069.00</b> | <b>668,782,669.00</b>               | <b>1,337,565,338.00</b> |



## ANNEX A

**Shares of Provinces, Cities and Municipalities from the CY 2013 Collection of Excise Tax on Locally Manufactured Virginia-Type Cigarettes under RA No. 7171, Chargeable Against the FY 2015 GAA, RA No. 10651**

| LGU                           | Volume of Production | Percentage Share  | Equal Share             | Share Based on Volume of Production | Total LGU Share         |
|-------------------------------|----------------------|-------------------|-------------------------|-------------------------------------|-------------------------|
| <b>Province of Ilocos Sur</b> |                      |                   |                         |                                     | 1,824,194,537.00        |
| <b>Municipalities</b>         |                      |                   |                         |                                     |                         |
| 1. Alilem                     | 134,961.00           | 0.56300%          | 35,768,521.00           | 17,117,025.00                       | 52,885,546.00           |
| 2. Banayoyo                   | 942,120.80           | 3.93200%          | 35,768,520.00           | 119,545,548.00                      | 155,314,068.00          |
| 3. Bantay                     | 0.00                 | 0.00000%          | 35,768,520.00           | 0.00                                | 35,768,520.00           |
| 4. Burgos                     | 1,091,614.60         | 4.55600%          | 35,768,520.00           | 138,517,172.00                      | 174,285,692.00          |
| 5. Cabugao                    | 2,329,008.70         | 9.72000%          | 35,768,520.00           | 295,519,514.00                      | 331,288,034.00          |
| 6. Candon City                | 2,530,586.06         | 10.56100%         | 35,768,520.00           | 321,088,642.00                      | 356,857,162.00          |
| 7. Caoayan                    | 0.00                 | 0.00000%          | 35,768,520.00           | 0.00                                | 35,768,520.00           |
| 8. Cervantes                  | 36,769.60            | 0.15300%          | 35,768,521.00           | 4,651,696.00                        | 40,420,217.00           |
| 9. G. del Pilar               | 595,953.60           | 2.48700%          | 35,768,520.00           | 75,612,863.00                       | 111,381,383.00          |
| 10. Galimuyod                 | 759,758.30           | 3.17100%          | 35,768,520.00           | 96,408,682.00                       | 132,177,202.00          |
| 11. Lidlidda                  | 359,592.00           | 1.50100%          | 35,768,521.00           | 45,635,267.00                       | 81,403,788.00           |
| 12. Magsingal                 | 1,160,841.30         | 4.84500%          | 35,768,521.00           | 147,303,709.00                      | 183,072,230.00          |
| 13. Nagbukel                  | 266,094.75           | 1.11100%          | 35,768,521.00           | 33,778,002.00                       | 69,546,523.00           |
| 14. Narvacan                  | 1,900,467.40         | 7.93100%          | 35,768,520.00           | 241,128,115.00                      | 276,896,635.00          |
| 15. Quirino                   | 248,697.10           | 1.03800%          | 35,768,521.00           | 31,558,565.00                       | 67,327,086.00           |
| 16. Salcedo                   | 932,091.00           | 3.89000%          | 35,768,520.00           | 118,268,612.00                      | 154,037,132.00          |
| 17. San Emilio                | 1,039,610.70         | 4.33900%          | 35,768,520.00           | 131,919,668.00                      | 167,688,188.00          |
| 18. San Esteban               | 542,672.40           | 2.26500%          | 35,768,520.00           | 68,863,344.00                       | 104,631,864.00          |
| 19. San Ildefonso             | 0.00                 | 0.00000%          | 35,768,520.00           | 0.00                                | 35,768,520.00           |
| 20. San Juan                  | 1,606,887.80         | 6.70600%          | 35,768,520.00           | 203,884,143.00                      | 239,652,663.00          |
| 21. San Vicente               | 0.00                 | 0.00000%          | 35,768,520.00           | 0.00                                | 35,768,520.00           |
| 22. Santa                     | 0.00                 | 0.00000%          | 35,768,520.00           | 0.00                                | 35,768,520.00           |
| 23. Santa Catalina            | 0.00                 | 0.00000%          | 35,768,520.00           | 0.00                                | 35,768,520.00           |
| 24. Santiago                  | 1,549,606.77         | 6.46700%          | 35,768,520.00           | 196,617,768.00                      | 232,386,288.00          |
| 25. Sigay                     | 532,132.90           | 2.22100%          | 35,768,521.00           | 67,525,601.00                       | 103,294,122.00          |
| 26. Sinait                    | 1,264,751.10         | 5.27800%          | 35,768,520.00           | 160,468,313.00                      | 196,236,833.00          |
| 27. Sta. Cruz                 | 1,802,619.83         | 7.52300%          | 35,768,520.00           | 228,723,592.00                      | 264,492,112.00          |
| 28. Sta. Lucia                | 815,303.50           | 3.40300%          | 35,768,520.00           | 103,462,233.00                      | 139,230,753.00          |
| 29. Sta. Maria                | 1,023,465.70         | 4.27100%          | 35,768,520.00           | 129,852,248.00                      | 165,620,768.00          |
| 30. Sto. Domingo              | 178,587.40           | 0.74500%          | 35,768,521.00           | 22,650,415.00                       | 58,418,936.00           |
| 31. Sugpon                    | 24,058.80            | 0.10000%          | 35,768,521.00           | 3,040,325.00                        | 38,808,846.00           |
| 32. Suyo                      | 19,454.20            | 0.08100%          | 35,768,521.00           | 2,462,663.00                        | 38,231,184.00           |
| 33. Tagudin                   | 273,554.30           | 1.14200%          | 35,768,521.00           | 34,720,503.00                       | 70,489,024.00           |
| 34. Vigan City                | 0.00                 | 0.00000%          | 35,768,520.00           | 0.00                                | 35,768,520.00           |
| <b>TOTAL, ILOCOS SUR</b>      | <b>23,961,261.61</b> | <b>100.00000%</b> | <b>1,216,129,691.00</b> | <b>3,040,324,228.00</b>             | <b>6,080,648,456.00</b> |



## ANNEX A

**Shares of Provinces, Cities and Municipalities from the CY 2013 Collection of Excise Tax on Locally Manufactured Virginia-Type Cigarettes under RA No. 7171, Chargeable Against the FY 2015 GAA, RA No. 10651**

| LGU                         | Volume of Production | Percentage Share  | Equal Share           | Share Based on Volume of Production | Total LGU Share         |
|-----------------------------|----------------------|-------------------|-----------------------|-------------------------------------|-------------------------|
| <b>Province of La Union</b> |                      |                   |                       |                                     | 508,091,391.00          |
| Municipalities              |                      |                   |                       |                                     |                         |
| 1. Agoo                     | 444,036.20           | 6.65352%          | 16,936,379.00         | 56,343,240.00                       | 73,279,619.00           |
| 2. Aringay                  | 168,684.90           | 2.52760%          | 16,936,379.00         | 21,404,232.00                       | 38,340,611.00           |
| 3. Bacnotan                 | 535,200.20           | 8.01953%          | 16,936,380.00         | 67,910,934.00                       | 84,847,314.00           |
| 4. Bagulin                  | 0.00                 | 0.00000%          | 16,936,380.00         | 0.00                                | 16,936,380.00           |
| 5. Balaoan                  | 2,391,779.84         | 35.83885%         | 16,936,380.00         | 303,490,176.00                      | 320,426,556.00          |
| 6. Bangar                   | 596,207.08           | 8.93367%          | 16,936,380.00         | 75,652,026.00                       | 92,588,406.00           |
| 7. Bauang                   | 145,618.00           | 2.18197%          | 16,936,380.00         | 18,477,300.00                       | 35,413,680.00           |
| 8. Burgos                   | 0.00                 | 0.00000%          | 16,936,380.00         | 0.00                                | 16,936,380.00           |
| 9. Caba                     | 183,401.40           | 2.74812%          | 16,936,380.00         | 23,271,592.00                       | 40,207,972.00           |
| 10. Luna                    | 18,570.60            | 0.27827%          | 16,936,380.00         | 2,356,402.00                        | 19,292,782.00           |
| 11. Naguilian               | 263,540.60           | 3.94894%          | 16,936,380.00         | 33,440,362.00                       | 50,376,742.00           |
| 12. Pugo                    | 0.00                 | 0.00000%          | 16,936,380.00         | 0.00                                | 16,936,380.00           |
| 13. Rosario                 | 0.00                 | 0.00000%          | 16,936,380.00         | 0.00                                | 16,936,380.00           |
| 14. San Fernando City       | 431,826.90           | 6.47057%          | 16,936,379.00         | 54,794,016.00                       | 71,730,395.00           |
| 15. San Gabriel             | 5,666.50             | 0.08491%          | 16,936,379.00         | 719,015.00                          | 17,655,394.00           |
| 16. San Juan                | 550,090.50           | 8.24265%          | 16,936,379.00         | 69,800,347.00                       | 86,736,726.00           |
| 17. Santo Tomas             | 0.00                 | 0.00000%          | 16,936,380.00         | 0.00                                | 16,936,380.00           |
| 18. Santol                  | 380,194.63           | 5.69690%          | 16,936,379.00         | 48,242,457.00                       | 65,178,836.00           |
| 19. Sudipen                 | 558,889.86           | 8.37450%          | 16,936,380.00         | 70,916,886.00                       | 87,853,266.00           |
| 20. Tubao                   | 0.00                 | 0.00000%          | 16,936,380.00         | 0.00                                | 16,936,380.00           |
| <b>TOTAL, LA UNION</b>      | <b>6,673,707.21</b>  | <b>100.00000%</b> | <b>338,727,594.00</b> | <b>846,818,985.00</b>               | <b>1,693,637,970.00</b> |

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## ANNEX B

**Shares of Provinces, Cities and Municipalities from the CY 2013 Collection of Burley and Native Tobacco Excise Tax under RA No. 8240, as Amended, Chargeable Against the FY 2015 GAA, RA No. 10651**

| LGU                    | Volume of Production | Percentage Share | Total LGU Share       |
|------------------------|----------------------|------------------|-----------------------|
| 1. Abra                | 185,332.30           | 0.66%            | 3,325,634             |
| 2. Kalinga             | 59,812.80            | 0.21%            | 1,058,156             |
| 3. Mt. Province        | 1,737.00             | 0.01%            | 50,389                |
| 4. Ilocos Norte        | 755,362.80           | 2.71%            | 13,655,256            |
| 5. Ilocos Sur          | 2,639,522.90         | 9.46%            | 47,667,426            |
| 6. La Union            | 1,911,443.20         | 6.85%            | 34,516,054            |
| 7. Pangasinan          | 4,316,473.19         | 15.47%           | 77,950,855            |
| 8. Cagayan             | 3,387,957.15         | 12.14%           | 61,171,518            |
| 9. Isabela             | 11,633,855.31        | 41.70%           | 210,119,628           |
| 10. Nueva Viscaya      | 88,103.10            | 0.32%            | 1,612,429             |
| 11. Quirino            | 15,215.90            | 0.06%            | 302,331               |
| 12. Tarlac             | 253,423.70           | 0.91%            | 4,585,344             |
| 13. Occidental Mindoro | 2,159,516.90         | 7.74%            | 39,000,622            |
| 14. Misamis Oriental   | 257,542.84           | 0.92%            | 4,635,733             |
| 15. Maguindanao        | 133,200.00           | 0.48%            | 2,418,643             |
| 16. North Cotabato     | 100,290.00           | 0.36%            | 1,813,982             |
| <b>GRAND TOTAL</b>     | <b>27,898,789.09</b> | <b>100.00%</b>   | <b>503,884,000.00</b> |



## ANNEX B

**Shares of Provinces, Cities and Municipalities from the CY 2013 Collection of Burley and Native Tobacco Excise Tax under RA No. 8240, as Amended, Chargeable Against the FY 2015 GAA, RA No. 10651**

| LGU                        | Volume of Production | Percentage Share | Total LGU Share   |
|----------------------------|----------------------|------------------|-------------------|
| Province of Abra           |                      |                  | 332,563           |
| Municipalities             |                      |                  |                   |
| 1. Bangued                 | 19,858.30            | 10.71%           | 320,558           |
| 2. Bucay                   | 14,074.40            | 7.59%            | 227,174           |
| 3. Daguioman               | 6,740.00             | 3.64%            | 108,948           |
| 4. Lagangilang             | 24,792.80            | 13.38%           | 400,473           |
| 5. Luba                    | 6,858.30             | 3.70%            | 110,744           |
| 6. Penarubbia              | 6,040.40             | 3.26%            | 97,574            |
| 7. Pidigan                 | 59,000.90            | 31.83%           | 952,694           |
| 8. Pilar                   | 1,664.90             | 0.90%            | 26,938            |
| 9. San Juan                | 29,528.40            | 15.93%           | 476,796           |
| 10. San Quintin            | 10,667.20            | 5.76%            | 172,401           |
| 11. Sal-lapadan            | 6,106.70             | 3.30%            | 98,771            |
| <b>TOTAL, ABRA</b>         | <b>185,332.30</b>    | <b>100.00%</b>   | <b>3,325,634</b>  |
| Province of Kalinga        |                      |                  | 105,816           |
| Municipalities             |                      |                  |                   |
| 1. Pinukpuk                | 57,372.30            | 95.92%           | 913,485           |
| 2. Tabuk                   | 2,440.50             | 4.08%            | 38,855            |
| <b>TOTAL, KALINGA</b>      | <b>59,812.80</b>     | <b>100.00%</b>   | <b>1,058,156</b>  |
| Province of Mt. Province   |                      |                  | 5,039             |
| Municipalities             |                      |                  |                   |
| 1. Paracelis               | 1,737.00             | 100.00%          | 45,350            |
| <b>TOTAL, MT. PROVINCE</b> | <b>1,737.00</b>      | <b>100.00%</b>   | <b>50,389</b>     |
| Province of Ilocos Norte   |                      |                  | 1,365,526         |
| Municipalities             |                      |                  |                   |
| 1. Bacarra                 | 79,932.30            | 10.58%           | 1,300,253         |
| 2. Badoc                   | 19,190.00            | 2.54%            | 312,159           |
| 3. Banna                   | 55,534.10            | 7.35%            | 903,295           |
| 4. Batac City              | 120,200.30           | 15.91%           | 1,955,296         |
| 5. Burgos                  | 4,870.00             | 0.65%            | 79,883            |
| 6. Currimao                | 2,160.60             | 0.29%            | 35,641            |
| 7. Dingras                 | 92,364.00            | 12.23%           | 1,503,034         |
| 8. Marcos                  | 7,881.70             | 1.04%            | 127,813           |
| 9. Nueva Era               | 19,921.20            | 2.64%            | 324,449           |
| 10. Pasuquin               | 138,606.70           | 18.35%           | 2,255,165         |
| 11. Pinili                 | 27,212.10            | 3.60%            | 442,430           |
| 12. San Nicolas            | 1,662.90             | 0.22%            | 27,038            |
| 13. Solsona                | 53,863.30            | 7.13%            | 876,258           |
| 14. Vintar                 | 131,963.60           | 17.47%           | 2,147,016         |
| <b>TOTAL, ILOCOS NORTE</b> | <b>755,362.80</b>    | <b>100.00%</b>   | <b>13,655,256</b> |

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## ANNEX B

**Shares of Provinces, Cities and Municipalities from the CY 2013 Collection of Burley and Native Tobacco Excise Tax under RA No. 8240, as Amended, Chargeable Against the FY 2015 GAA, RA No. 10651**

| LGU                      | Volume of Production | Percentage Share | Total LGU Share   |
|--------------------------|----------------------|------------------|-------------------|
| Province of Ilocos Sur   |                      |                  | 4,766,743         |
| Municipalities           |                      |                  |                   |
| 1. Banayoyo              | 20,226.40            | 0.77%            | 330,335           |
| 2. Burgos                | 44,369.80            | 1.68%            | 720,731           |
| 3. Candon City           | 64,988.70            | 2.46%            | 1,055,357         |
| 4. Galimuyod             | 81,818.80            | 3.10%            | 1,329,921         |
| 5. Lidlidda              | 33,212.00            | 1.26%            | 540,549           |
| 6. Magsingal             | 27,509.50            | 1.04%            | 446,167           |
| 7. Nagbukel              | 498,765.00           | 18.90%           | 8,108,229         |
| 8. Narvacan              | 1,143,473.10         | 43.32%           | 18,584,576        |
| 9. Salcedo               | 20,076.20            | 0.76%            | 326,045           |
| 10. San Emilio           | 8,710.20             | 0.33%            | 141,572           |
| 11. San Esteban          | 1,672.50             | 0.06%            | 25,741            |
| 12. San Juan             | 18,581.50            | 0.70%            | 300,305           |
| 13. Santiago             | 2,851.30             | 0.11%            | 47,191            |
| 14. Sinait               | 25,827.20            | 0.98%            | 420,427           |
| 15. Sta. Cruz            | 27,813.40            | 1.05%            | 450,457           |
| 16. Sta. Lucia           | 7,559.90             | 0.29%            | 124,412           |
| 17. Sta. Maria           | 607,107.80           | 23.00%           | 9,867,157         |
| 18. Tagudin              | 4,959.60             | 0.19%            | 81,511            |
| <b>TOTAL, ILOCOS SUR</b> | <b>2,639,522.90</b>  | <b>100.00%</b>   | <b>47,667,426</b> |
| Province of La Union     |                      |                  | 3,451,605         |
| Municipalities           |                      |                  |                   |
| 1. Agoo                  | 104,019.40           | 5.44%            | 1,689,906         |
| 2. Aringay               | 181,807.80           | 9.51%            | 2,954,229         |
| 3. Bacnotan              | 46,538.40            | 2.44%            | 757,973           |
| 4. Bagulin               | 8,294.00             | 0.43%            | 133,577           |
| 5. Balaoan               | 4,770.20             | 0.25%            | 77,661            |
| 6. Bauang                | 343,933.90           | 17.99%           | 5,588,494         |
| 7. Caba                  | 192,130.20           | 10.05%           | 3,121,977         |
| 8. Luna                  | 42,753.20            | 2.24%            | 695,844           |
| 9. Naguilian             | 7,279.00             | 0.39%            | 121,151           |
| 10. Rosario              | 365,896.00           | 19.14%           | 5,945,736         |
| 11. San Fernando City    | 9,732.10             | 0.51%            | 158,429           |
| 12. San Juan             | 5,231.30             | 0.27%            | 83,874            |
| 13. Santo Tomas          | 538,289.70           | 28.16%           | 8,747,749         |
| 14. Sudipen              | 2,342.50             | 0.12%            | 37,277            |
| 15. Tubao                | 58,425.50            | 3.06%            | 950,572           |
| <b>TOTAL, LA UNION</b>   | <b>1,911,443.20</b>  | <b>100.00%</b>   | <b>34,516,054</b> |



## ANNEX B

**Shares of Provinces, Cities and Municipalities from the CY 2013 Collection of Burley and Native Tobacco Excise Tax under RA No. 8240, as Amended, Chargeable Against the FY 2015 GAA, RA No. 10651**

| LGU                      | Volume of Production | Percentage Share | Total LGU Share   |
|--------------------------|----------------------|------------------|-------------------|
| Province of Pangasinan   |                      |                  | 7,795,086         |
| Municipalities           |                      |                  |                   |
| 1. Alcala                | 705,733.90           | 16.35%           | 11,470,468        |
| 2. Asingan               | 29,388.30            | 0.68%            | 477,059           |
| 3. Balungao              | 419,820.50           | 9.73%            | 6,826,156         |
| 4. Bautista              | 8,507.30             | 0.20%            | 140,313           |
| 5. Bayambang             | 15,102.20            | 0.35%            | 245,545           |
| 6. Laoac                 | 337,555.60           | 7.82%            | 5,486,181         |
| 7. Malasique             | 310,012.60           | 7.18%            | 5,037,184         |
| 8. Manaoag               | 164,861.00           | 3.82%            | 2,679,950         |
| 9. Mangaldan             | 42,666.00            | 0.99%            | 694,542           |
| 10. Mapandan             | 12,266.70            | 0.28%            | 196,436           |
| 11. Rosales              | 33,397.90            | 0.77%            | 540,199           |
| 12. San Fabian           | 931,363.19           | 21.58%           | 15,139,615        |
| 13. San Jacinto          | 273,391.40           | 6.33%            | 4,440,860         |
| 14. San Manuel           | 21,362.00            | 0.50%            | 350,779           |
| 15. Sta. Barbara         | 260,715.90           | 6.04%            | 4,237,408         |
| 16. Sta. Maria           | 173,877.40           | 4.03%            | 2,827,277         |
| 17. Sto. Tomas           | 9,206.70             | 0.21%            | 147,328           |
| 18. Sison                | 257,314.20           | 5.96%            | 4,181,284         |
| 19. Umingan              | 2,493.60             | 0.06%            | 42,094            |
| 20. Villasis             | 307,436.80           | 7.12%            | 4,995,091         |
| <b>TOTAL, PANGASINAN</b> | <b>4,316,473.19</b>  | <b>100.00%</b>   | <b>77,950,855</b> |
| Province of Cagayan      |                      |                  | 6,117,152         |
| Municipalities           |                      |                  |                   |
| 1. Alcala                | 671,376.05           | 19.82%           | 10,911,775        |
| 2. Amulong               | 911,642.50           | 26.91%           | 14,815,130        |
| 3. Baggao                | 249,126.70           | 7.35%            | 4,046,496         |
| 4. Gattaran              | 189,189.20           | 5.58%            | 3,072,034         |
| 5. Iguig                 | 5,853.00             | 0.18%            | 99,096            |
| 6. Lasam                 | 12,941.60            | 0.38%            | 209,207           |
| 7. Penablanca            | 45,829.50            | 1.35%            | 743,234           |
| 8. Piat                  | 131,165.00           | 3.87%            | 2,130,604         |
| 9. Rizal                 | 18,573.80            | 0.55%            | 302,799           |
| 10. Solana               | 189,043.00           | 5.58%            | 3,072,034         |
| 11. Sto. Nino            | 65,758.20            | 1.94%            | 1,068,055         |
| 12. Tuao                 | 891,422.20           | 26.31%           | 14,484,804        |
| 13. Tuguegarao City      | 6,036.40             | 0.18%            | 99,098            |
| <b>TOTAL, CAGAYAN</b>    | <b>3,387,957.15</b>  | <b>100.00%</b>   | <b>61,171,518</b> |



## ANNEX B

**Shares of Provinces, Cities and Municipalities from the CY 2013 Collection of Burley and Native Tobacco Excise Tax under RA No. 8240, as Amended, Chargeable Against the FY 2015 GAA, RA No. 10651**

| LGU                         | Volume of Production | Percentage Share | Total LGU Share    |
|-----------------------------|----------------------|------------------|--------------------|
| Province of Isabela         |                      |                  | 21,011,963         |
| Municipalities              |                      |                  |                    |
| 1. Angadanan                | 3,210.60             | 0.03%            | 56,732             |
| 2. Aurora                   | 1,536,479.90         | 13.21%           | 24,981,123         |
| 3. Benito Soliven           | 48,751.10            | 0.42%            | 794,252            |
| 4. Burgos                   | 259,014.40           | 2.23%            | 4,217,101          |
| 5. Cabagan                  | 632,172.30           | 5.43%            | 10,268,546         |
| 6. Cabatuan                 | 225,027.20           | 1.93%            | 3,649,778          |
| 7. Cauayan                  | 23,649.10            | 0.20%            | 378,215            |
| 8. Delfin Albano            | 280,237.50           | 2.41%            | 4,557,495          |
| 9. Echague                  | 4,895.30             | 0.04%            | 75,643             |
| 10. Gamu                    | 76,487.90            | 0.66%            | 1,248,111          |
| 11. Ilagan City             | 1,039,699.65         | 8.94%            | 16,906,225         |
| 12. Jones                   | 8,933.10             | 0.08%            | 151,286            |
| 13. Luna                    | 224,939.10           | 1.93%            | 3,649,778          |
| 14. Mallig                  | 920,050.70           | 7.91%            | 14,958,416         |
| 15. Naguilian               | 17,044.60            | 0.15%            | 283,661            |
| 16. Quezon                  | 162,240.60           | 1.39%            | 2,628,597          |
| 17. Quirino                 | 1,823,714.70         | 15.68%           | 29,652,082         |
| 18. Reina Mercedes          | 871,312.20           | 7.49%            | 14,164,164         |
| 19. Roxas                   | 1,895,341.30         | 16.29%           | 30,805,639         |
| 20. San Mariano             | 18,526.50            | 0.16%            | 302,572            |
| 21. San Mateo               | 75,982.40            | 0.65%            | 1,229,200          |
| 22. San Pablo               | 18,700.00            | 0.16%            | 302,572            |
| 23. Sta. Maria              | 14,482.50            | 0.12%            | 226,929            |
| 24. Sto. Tomas              | 440,891.30           | 3.79%            | 7,167,181          |
| 25. Tumauni                 | 1,012,071.36         | 8.70%            | 16,452,367         |
| <b>TOTAL, ISABELA</b>       | <b>11,633,855.31</b> | <b>100.00%</b>   | <b>210,119,628</b> |
| Province of Nueva Vizcaya   |                      |                  | 161,243            |
| Municipalities              |                      |                  |                    |
| 1. Bagabag                  | 60,995.20            | 69.23%           | 1,004,656          |
| 2. Bayombong                | 24,067.50            | 27.31%           | 396,319            |
| 3. Solano                   | 1,705.50             | 1.94%            | 28,153             |
| 4. Quezon                   | 1,334.90             | 1.52%            | 22,058             |
| <b>TOTAL, NUEVA VIZCAYA</b> | <b>88,103.10</b>     | <b>100.00%</b>   | <b>1,612,429</b>   |



## ANNEX B

**Shares of Provinces, Cities and Municipalities from the CY 2013 Collection of Burley and Native Tobacco Excise Tax under RA No. 8240, as Amended, Chargeable Against the FY 2015 GAA, RA No. 10651**

| LGU                              | Volume of Production | Percentage Share | Total LGU Share   |
|----------------------------------|----------------------|------------------|-------------------|
| Province of Quirino              |                      |                  | 30,233            |
| Municipalities                   |                      |                  |                   |
| 1. Maddela                       | 15,215.90            | 100.00%          | 272,098           |
| <b>TOTAL, QUIRINO</b>            | <b>15,215.90</b>     | <b>100.00%</b>   | <b>302,331</b>    |
| Province of Tarlac               |                      |                  | 458,534           |
| Municipalities                   |                      |                  |                   |
| 1. Mayantoc                      | 5,487.00             | 2.17%            | 89,552            |
| 2. Moncada                       | 29,433.40            | 11.61%           | 479,123           |
| 3. San Manuel                    | 218,503.30           | 86.22%           | 3,558,135         |
| <b>TOTAL, TARLAC</b>             | <b>253,423.70</b>    | <b>100.00%</b>   | <b>4,585,344</b>  |
| Province of Occidental Mindoro   |                      |                  | 3,900,062         |
| Municipalities                   |                      |                  |                   |
| 1. Calintaan                     | 29,875.80            | 1.38%            | 484,388           |
| 2. Magsaysay                     | 23,451.90            | 1.09%            | 382,596           |
| 3. Rizal                         | 213,279.10           | 9.88%            | 3,467,935         |
| 4. San Jose                      | 1,892,910.10         | 87.65%           | 30,765,641        |
| <b>TOTAL, OCCIDENTAL MINDORO</b> | <b>2,159,516.90</b>  | <b>100.00%</b>   | <b>39,000,622</b> |
| Province of Misamis Oriental     |                      |                  | 463,573           |
| Municipalities                   |                      |                  |                   |
| 1. Alubijid                      | 47,846.00            | 18.58%           | 775,187           |
| 2. El Salvador City              | 17,943.00            | 6.97%            | 290,800           |
| 3. Guitagum                      | 52,333.00            | 20.32%           | 847,783           |
| 4. Laguindingan                  | 135,456.00           | 52.59%           | 2,194,139         |
| 5. Libertad                      | 1,795.84             | 0.70%            | 29,205            |
| 6. Opol                          | 2,169.00             | 0.84%            | 35,046            |
| <b>TOTAL, MISAMIS ORIENTAL</b>   | <b>257,542.84</b>    | <b>100.00%</b>   | <b>4,635,733</b>  |
| Province of Maguindanao          |                      |                  | 241,864           |
| Municipalities                   |                      |                  |                   |
| 1. Datu Montawal                 | 35,730.00            | 26.82%           | 583,812           |
| 2. Pagalungan                    | 97,470.00            | 73.18%           | 1,592,967         |
| <b>TOTAL, MAGUINDANAO</b>        | <b>133,200.00</b>    | <b>100.00%</b>   | <b>2,418,643</b>  |
| Province of North Cotabato       |                      |                  | 181,398           |
| Municipalities                   |                      |                  |                   |
| 1. Pikit                         | 100,290.00           | 100.00%          | 1,632,584         |
| <b>TOTAL, NORTH COTABATO</b>     | <b>100,290.00</b>    | <b>100.00%</b>   | <b>1,813,982</b>  |



**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:

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 Local Budget Officer

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 Local Chief Executive

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 Local Treasurer

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 Local Planning and Development Coordinator
**Instructions:**

1. 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).
2. The fund source shall be based on the NADAI issued to the LGUs.
3. 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*
4. 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.
5. The estimated period of completion refers to the projected date (month and year) to complete the program/project.
6. The status of programs/projects refers to the percentage of physical completion as of reporting period.