



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

LOCAL BUDGET MEMORANDUM NO. 77-B

Date: December 21, 2018

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 2019 INTERNAL REVENUE ALLOTMENT (IRA) SHARES OF LOCAL GOVERNMENT UNITS (LGUs)

- 1.0 Section 89 of the General Provisions (GPs) of the FY 2018 General Appropriations Act (GAA), Republic Act (RA) No. 10964 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, the IRA shares of LGUs, which are automatically appropriated, shall be apportioned among LGUs, including provinces, cities, and municipalities created, approved, and ratified in 2018 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 foregoing, and by virtue of the enactment of the various laws, the barangays listed hereunder shall be included in the allocation of the FY 2019 IRA shares of LGUs:

Charter	Barangay
RA No. 10933	Barangay North Bay Boulevard South (NBBS) Proper, Navotas City
RA No. 10933	Barangay NBBS Kaunlaran, Navotas City
RA No. 10933	Barangay NBBS Dagat-Dagatan, Navotas City
RA No. 10934	Barangay Tangos North, Navotas City
RA No. 10934	Barangay Tangos South, Navotas City
RA No. 10935	Barangay Tanza 1, Navotas City
RA No. 10935	Barangay Tanza 2, Navotas City
RA No. 10955	Barangay Kalaw, Dumalneg, Ilocos Norte
RA No. 10955	Barangay Cabaritan, Dumalneg, Ilocos Norte
RA No. 10955	Barangay Quibel, Dumalneg, Ilocos Norte
RA No. 10957	Barangay Liwon, Asipulo, Ifugao
RA No. 10967	Barangay Pudo, Natonin, Mountain Province
RA No. 10971	Barangay Poblacion 3, Villanueva, Misamis Oriental
RA No. 11030	Barangay Upper Pugaan, Ditsaan-Ramain, Lanao del Sur
RA No. 11112	Barangay Poblacion 2, Villanueva, Misamis Oriental

- 4.0 Further, the Cost of Devolved Functions shall be redistributed to all IRA-recipient LGUs.
- 5.0 Accordingly, the FY 2019 IRA shares of LGUs are hereby adjusted, as summarized in the table below.

Level of LGU	No. of LGUs	Total IRA Shares (in pesos)
Provinces	82	132,369,733,400
Cities	145	132,369,733,400
Municipalities	1,478	195,676,997,200
Barangays	41,913	115,104,116,000
TOTAL	43,618	575,520,580,000

- 6.0 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.
- 7.0 Considering that the FY 2019 Annual Budgets of LGUs have been prepared/approved based on their computed IRA shares under LBM No. 77 dated May 15, 2018, 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.
- 8.0 All other provisions of LBM No. 77, as supplemented by LBM No. 77-A dated July 24, 2018, which are not inconsistent herewith, shall remain in full force and effect.
- 9.0 Please be guided accordingly.


BENJAMIN E. DIOKNO
Secretary



CY 2019 IRA OF LGUs
IRA P575,520,580,000

Annex A

REGION	PROVINCES	CITIES	MUNICIPALITIES	BARANGAYS	GRAND TOTAL
NATIONAL CAPITAL REGION	458,503,938.00	24,886,177,939.00	139,239,136.00	10,349,066,566.00	35,832,987,579.00
CORDILLERA ADMINISTRATIVE REGION	5,549,028,642.00	1,834,709,008.00	7,605,983,446.00	2,488,858,492.00	17,478,579,588.00
REGIONAL OFFICE NO. I	7,183,528,731.00	4,463,068,173.00	12,430,607,457.00	7,103,457,154.00	31,180,661,515.00
REGIONAL OFFICE NO. II	7,860,537,427.00	4,250,582,154.00	12,304,180,829.00	4,956,012,175.00	29,371,312,585.00
REGIONAL OFFICE NO. III	13,914,117,412.00	10,208,052,716.00	19,929,952,099.00	11,024,413,780.00	55,076,536,007.00
REGIONAL OFFICE NO. IV.A	15,634,236,613.00	16,437,097,524.00	19,651,825,639.00	14,162,943,320.00	65,886,103,096.00
REGIONAL OFFICE NO. IV.B	7,072,947,328.00	3,310,509,037.00	10,982,501,365.00	3,643,848,379.00	25,009,806,109.00
REGIONAL OFFICE NO. V	8,981,581,678.00	4,253,839,326.00	14,137,521,986.00	7,845,254,350.00	35,218,197,340.00
REGIONAL OFFICE NO. VI	10,001,828,847.00	11,911,696,552.00	14,411,663,837.00	9,673,539,153.00	45,998,728,389.00
REGIONAL OFFICE NO. VII	8,001,452,078.00	11,375,557,921.00	12,807,940,121.00	8,383,276,134.00	40,568,226,254.00
REGIONAL OFFICE NO. VIII	8,061,858,785.00	5,864,867,052.00	13,408,964,771.00	7,998,424,022.00	35,334,114,630.00
REGIONAL OFFICE NO. IX inc. ARMM	8,433,306,234.00	6,188,274,140.00	12,945,183,574.00	6,587,659,614.00	34,154,423,562.00
REGIONAL OFFICE NO. X	7,038,013,166.00	8,414,297,620.00	10,088,108,889.00	5,417,769,746.00	30,958,189,421.00
REGIONAL OFFICE NO. XI	6,579,208,602.00	8,889,813,441.00	7,991,968,321.00	4,574,990,199.00	28,035,980,563.00
REGIONAL OFFICE NO. XII inc. ARMM	11,574,788,911.00	5,116,689,671.00	18,638,289,732.00	7,676,839,077.00	43,006,607,391.00
REGIONAL OFFICE NO. XIII	6,024,795,008.00	4,964,501,126.00	8,203,065,998.00	3,217,763,839.00	22,410,125,971.00
GRAND TOTAL	132,369,733,400.00	132,369,733,400.00	195,676,997,200.00	115,104,116,000.00	575,520,580,000.00

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