



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



LOCAL BUDGET MEMORANDUM

No. **78-A**

December 17, 2019

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

Subject : **FINAL FY 2020 INTERNAL REVENUE ALLOTMENT (IRA) SHARES OF LOCAL GOVERNMENT UNITS (LGUs)**

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- 1.0 Section 95 of the General Provisions (GPs) of the FY 2019 General Appropriations Act (GAA), Republic Act (RA) No. 11260 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 Department of Budget and Management (DBM) in the subsequent fiscal year from receipt by the DBM of the notice of said change.
- 2.0 Thus, the following factors affecting the computation of the IRA shares of LGUs which happened during the current fiscal year (2019) shall be considered and implemented by the DBM in the computation of the FY 2020 IRA shares of LGUs:
- 2.1 By virtue of the enactment and approval of RA No. 11086,¹ the Municipality of Sto. Tomas in the Province of Batangas was converted into a component city of the same Province. The said conversion was ratified and approved through a Plebiscite conducted by the Commission on Elections on September 7, 2019. Thus, the FY 2020 IRA share of the now City of Sto. Tomas in the Province of Batangas shall be adjusted accordingly.
- 2.2 Since the Municipalities of Al-Barka, Hadji Mohammad Ajul, Akbar, and Hadji Muhtamad in the Province of Basilan, and the Municipalities of Datu Blah T. Sinsuat, Pandag, Mangudadatu, Northern Kabuntalan, Datu Anggal Midtimbang, Datu Hoffer, and Datu Salibo in the Province of Maguindanao have already been converted into regular municipalities by virtue of Section 2, Article XVIII of the Organic Law for the Bangsamoro Autonomous Region in Muslim Mindanao (RA No. 11054), the said municipalities shall already be included in the allocation of the FY 2020 IRA shares of LGUs.

¹ An Act Converting the Municipality of Sto. Tomas in the Province of Batangas into a Component City to be known as the City of Sto. Tomas

- 2.3 With the enactment and approval of various laws, the barangays listed hereunder shall likewise be included in the allocation of the FY 2020 IRA shares of LGUs:

Charter	Barangay
RA No. 11191	Barangay Don Albino T. Taruc, Socorro, Surigao del Norte
RA No. 11275	Barangay Timbabauan, Tungawan, Zamboanga Sibugay
RA No. 11294	Barangay Masao, Tungawan, Zamboanga Sibugay
RA No. 11295	Barangay Chrysanthemum, San Pedro City, Laguna
RA No. 11295	Barangay Fatima, San Pedro City, Laguna
RA No. 11295	Barangay Maharlika, San Pedro City, Laguna
RA No. 11295	Barangay Pacita I, San Pedro City, Laguna
RA No. 11295	Barangay Pacita II, San Pedro City, Laguna
RA No. 11295	Barangay Rosario, San Pedro City, Laguna
RA No. 11295	Barangay San Lorenzo Ruiz, San Pedro City, Laguna
RA No. 11343	Barangay Ipil, Tabuk City, Kalinga
RA No. 11344	Barangay Bulanao Norte, Tabuk City, Kalinga
RA No. 11345	Barangay Sta. Maria, Abra de Ilog, Occidental Mindoro
RA No. 11402	Barangay Ascomo, Guagua, Pampanga
RA No. 11403	Barangay 201, Zone 20, Pasay City
RA No. 11404	Barangay St. Francis II, Limay, Bataan
RA No. 11405	Barangay Sampaloc V (New Era), Dasmariñas, Cavite
RA No. 11450	Barangay Victoria Reyes, Dasmariñas, Cavite

- 3.0 Considering the foregoing, the FY 2020 IRA shares of LGUs are hereby adjusted accordingly, as summarized in the table below.

Level of LGU	No. of LGUs	Total IRA Shares (in Php)
Provinces	82	149,251,886,580
Cities	146	149,251,886,580
Municipalities	1,488	220,633,223,640
Barangays	41,931	129,784,249,200
TOTAL	43,647	648,921,246,000

- 4.0 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.
- 5.0 Considering that the FY 2020 Annual Budgets of LGUs have been prepared/approved based on their indicative IRA shares under Local Budget Memorandum (LBM) No. 78 dated May 15, 2019, all LGUs concerned are hereby enjoined to adopt the appropriate measures resulting from the herein adjustments in their respective FY 2020 IRA shares, in accordance with the pertinent provisions of RA No. 7160 and other budgeting rules and regulations.

It is understood that the effect of the final FY 2020 IRA shares of LGUs will necessitate the prioritization in the implementation of items of appropriations by the LGUs.

- 6.0 Finally, as an addendum to item 2.2.6.2 of LBM No. 78, the LGUs are hereby reminded to ensure that the programs, projects, and activities committed for the attainment of targets in the Provincial Results Matrices/Results Matrices are prioritized in their respective budgets to ensure convergence and alignment of initiatives at the different levels of government.
- 7.0 All other provisions of LBM No. 78 which are not inconsistent herewith shall remain in full force and effect.
- 8.0 Please be guided accordingly.

WENDEL E. AVISADO
Secretary



REGION	PROVINCES	CITIES	MUNICIPALITIES	BARANGAYS	GRAND TOTAL
NATIONAL CAPITAL REGION	516,980,552.00	27,928,273,552.00	156,610,162.00	11,694,787,536.00	40,296,651,802.00
CORDILLERA ADMINISTRATIVE REGION	6,256,739,907.00	2,059,783,370.00	8,550,851,113.00	2,810,919,112.00	19,678,293,502.00
REGIONAL OFFICE NO. I	8,099,700,648.00	5,006,318,466.00	13,975,976,391.00	7,995,276,665.00	35,077,272,170.00
REGIONAL OFFICE NO. II	8,863,053,588.00	4,774,492,699.00	13,839,400,378.00	5,577,991,861.00	33,054,938,526.00
REGIONAL OFFICE NO. III	15,688,694,239.00	11,454,186,065.00	22,422,212,068.00	12,438,280,369.00	62,003,372,741.00
REGIONAL OFFICE NO. IV.A	17,628,193,770.00	19,117,185,651.00	21,721,424,841.00	16,041,460,585.00	74,508,264,847.00
REGIONAL OFFICE NO. IV.B	7,975,015,929.00	3,719,994,008.00	12,354,589,859.00	4,106,104,555.00	28,155,704,351.00
REGIONAL OFFICE NO. V	10,127,073,429.00	4,773,152,803.00	15,900,321,721.00	8,831,510,521.00	39,632,058,474.00
REGIONAL OFFICE NO. VI	11,277,440,743.00	13,370,481,882.00	16,206,981,480.00	10,891,754,214.00	51,746,658,319.00
REGIONAL OFFICE NO. VII	9,021,940,193.00	12,765,640,804.00	14,400,956,920.00	9,443,663,813.00	45,632,201,730.00
REGIONAL OFFICE NO. VIII	9,090,051,042.00	6,585,243,818.00	15,073,782,381.00	8,996,348,656.00	39,745,425,897.00
REGIONAL OFFICE NO. IX inc. BARMM	9,508,872,106.00	6,948,544,132.00	14,879,624,835.00	7,421,621,517.00	38,758,662,590.00
REGIONAL OFFICE NO. X	7,935,626,338.00	9,447,626,525.00	11,344,444,704.00	6,102,449,223.00	34,830,146,790.00
REGIONAL OFFICE NO. XI	7,418,306,821.00	9,983,573,573.00	8,992,200,593.00	5,158,160,955.00	31,552,241,942.00
REGIONAL OFFICE NO. XII inc. BARMM	13,051,012,775.00	5,743,062,374.00	21,588,862,530.00	8,647,352,161.00	49,030,289,840.00
REGIONAL OFFICE NO. XIII	6,793,184,500.00	5,574,326,858.00	9,224,983,664.00	3,626,567,457.00	25,219,062,479.00
GRAND TOTAL	149,251,886,580.00	149,251,886,580.00	220,633,223,640.00	129,784,249,200.00	648,921,246,000.00
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