



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

LOCAL BUDGET MEMORANDUM

No. **80-A**
December 11, 2020

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 2021 INTERNAL REVENUE ALLOTMENT (IRA) SHARES OF LOCAL GOVERNMENT UNITS (LGUs)**

- 1.0 Section 86 of the General Provisions (GPs) of the FY 2020 General Appropriations Act (GAA), Republic Act (RA) No. 11465 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 Corollary thereto, the FY 2021 IRA shares of LGUs, which are automatically appropriated, shall be apportioned among LGUs, including provinces, cities, municipalities and barangays created, approved, and ratified in FY 2020 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 and approval of the following laws, the barangays listed hereunder shall be included in the final allocation and computation of the FY 2021 IRA shares of LGUs:

Charter	Barangay
RA No. 11328	Barangay Lagnog West, Tabuk City, Kalinga
RA No. 11471	Barangay H-2, Dasmariñas City, Cavite

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- 4.0 Accordingly, the FY 2021 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	159,963,332,270
Cities	146	159,963,332,270
Municipalities	1,488	236,467,534,660
Barangays	41,933	139,098,549,800
TOTAL	43,649	695,492,749,000

- 5.0 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.
- 6.0 Considering that the FY 2021 Annual Budgets of LGUs have been prepared/approved based on their indicative IRA shares under LBM No. 80 dated May 18, 2020, all LGUs are hereby enjoined to adopt the appropriate measures resulting from the herein adjustments in their respective FY 2021 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 2021 IRA shares of LGUs will necessitate the prioritization in the implementation of items of appropriations by the LGUs.

- 7.0 All other provisions of LBM No. 80 which are not inconsistent herewith shall remain in full force and effect.
- 8.0 Please be guided accordingly.


WENDEL E. AVISADO
Secretary



CY 2021 IRA OF LGUs
IRA P695,492,749,000

Annex A

REGION	PROVINCES	CITIES	MUNICIPALITIES	BARANGAYS	GRAND TOTAL
NATIONAL CAPITAL REGION	554,082,991.00	29,932,617,968.00	167,849,693.00	12,545,267,948.00	43,199,818,600.00
CORDILLERA ADMINISTRATIVE REGION	6,705,770,946.00	2,207,609,024.00	9,164,524,946.00	3,012,247,556.00	21,090,152,472.00
REGION I	8,680,996,507.00	5,365,609,793.00	14,978,998,300.00	8,564,433,047.00	37,590,037,647.00
REGION II	9,499,133,435.00	5,117,146,453.00	14,832,620,557.00	5,974,918,146.00	35,423,818,591.00
REGION III	16,814,633,751.00	12,276,225,201.00	24,031,399,813.00	13,335,277,700.00	66,457,536,465.00
REGION IV.A	18,893,326,456.00	20,489,179,671.00	23,280,318,788.00	17,207,254,987.00	79,870,079,902.00
REGION IV.B	8,547,363,468.00	3,986,968,950.00	13,241,248,791.00	4,399,713,742.00	30,175,294,951.00
REGION V	10,853,868,913.00	5,115,710,396.00	17,041,449,224.00	9,461,019,735.00	42,472,048,268.00
REGION VI	12,086,795,297.00	14,330,048,919.00	17,370,117,209.00	11,669,453,341.00	55,456,414,766.00
REGION VII	9,669,422,946.00	13,681,799,864.00	15,434,478,649.00	10,120,908,890.00	48,906,610,349.00
REGION VIII	9,742,421,945.00	7,057,850,786.00	16,155,591,160.00	9,632,796,234.00	42,588,660,125.00
REGION IX	6,064,237,788.00	6,768,408,166.00	9,937,995,318.00	5,556,141,304.00	28,326,782,576.00
REGION X	8,505,146,982.00	10,125,659,753.00	12,158,607,969.00	6,539,693,318.00	37,329,108,022.00
REGION XI	7,950,700,698.00	10,700,070,420.00	9,637,549,007.00	5,530,906,240.00	33,819,226,365.00
REGION XII	8,352,958,734.00	4,363,454,112.00	12,335,949,872.00	4,754,236,357.00	29,806,599,075.00
REGION XIII	7,280,714,865.00	5,974,382,768.00	9,887,038,353.00	3,885,772,929.00	27,027,908,915.00
BANGSAMORO AUTONOMOUS REGION IN MUSLIM MINDANAO	9,761,756,548.00	2,470,590,026.00	16,811,797,011.00	6,908,508,326.00	35,952,651,911.00
GRAND TOTAL	159,963,332,270.00	159,963,332,270.00	236,467,534,660.00	139,098,549,800.00	695,492,749,000.00