



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

LOCAL BUDGET MEMORANDUM

No. 91
August 29, 2024

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

Subject : **GUIDELINES ON THE RELEASE AND UTILIZATION OF THE SHARES OF LOCAL GOVERNMENT UNITS (LGUs) FROM THE FY 2022 COLLECTIONS 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, AND AS FURTHER AMENDED BY RA NO. 11346, CHARGEABLE AGAINST THE ALLOCATIONS TO LOCAL GOVERNMENT UNITS (ALGU) UNDER THE FY 2024 GENERAL APPROPRIATIONS ACT (GAA), RA NO. 11975**

1.0 PURPOSE

This Memorandum is being issued to:

- 1.1 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
- 1.2 Inform the beneficiary LGUs of their respective shares.

2.0 GENERAL GUIDELINES

2.1 Allocation and Computation of the Shares of LGUs

- 2.1.1 Pursuant to Section 16 of RA No. 11346,¹ the fund equivalent to fifteen percent (15%) of the collection from the proceeds of the

¹ An Act Increasing the Excise Tax on Tobacco Products, Imposing Excise Tax on Heated Tobacco Products and Vapor Products, Increasing the Penalties for Violations of Provisions on Articles Subject to Excise Tax, and Earmarking a Portion of the Total Excise Tax Collection from Sugar-Sweetened Beverages, Alcohol, Tobacco, Heated Tobacco and Vapor Products for Universal Health Care, Amending for this Purpose Sections 144, 145, 146, 147, 152, 164, 260, 262, 263, 265, 288, and 289, Repealing

excise taxes on locally manufactured Virginia-type cigarettes, but **not exceeding Seventeen Billion Pesos (PhP 17,000,000,000.00)** shall be allocated to the beneficiary provinces pro-rata according to the volume of production, consistent with the provision under RA No. 7171.²

The same shall be computed based on actual collections as certified by the Bureau of Internal Revenue (BIR), for the second calendar year preceding the year of distribution, as appropriated in the GAA. The allocation and distribution of the shares of beneficiary LGUs in FY 2024 shall be based on the collections in FY 2022.

2.1.2 Likewise, pursuant to RA No. 8240,³ as amended by RA No. 10351, and as further amended by RA No. 11346, the fund equivalent to five percent (5%) of the revenues collected from excise taxes on tobacco products, but **not exceeding Four Billion Pesos (PhP 4,000,000,000.00)**, shall be allocated and divided among the provinces producing burley and native tobacco in accordance with the volume of tobacco leaf production. The respective shares of the LGUs shall be distributed as follows:

- i. Fifty percent (50%) shall be allocated to the provincial government; and
- ii. Fifty percent (50%) shall be proportionately allocated to the municipalities and cities on the basis of the volume of their respective tobacco production.

The five percent (5%) of allocation shall be computed based on actual collections as certified by the BIR, for the second calendar year preceding the year of distribution, as appropriated in the GAA. The allocation and distribution of the shares of beneficiary LGUs in FY 2024 shall be based on the collections in FY 2022.

2.1.3 The shares of LGUs from the FY 2022 collections of excise taxes on locally manufactured Virginia-type cigarettes pursuant to RA No. 7171, and Burley and native tobacco excise taxes pursuant to RA No. 8240, as amended by RA No. 10351,⁴ and as further amended by RA No. 11346, chargeable against the ALGU under the FY 2024 GAA, RA No. 11975 in the total amount of **PhP 21,000,000,000.00**, are as follows:

Section 288(B) and 288(C), and Creating New Sections 263-A, 265-B, and 288-A of the National Internal Revenue Code of 1997, as Amended by Republic Act No. 10963, and for Other Purposes

² An Act to Promote the Development of the Farmer in the Virginia Tobacco Producing Provinces

³ An Act Amending Sections 138, 140, & 142 of the National Internal Revenue Code, as Amended, and for other Purposes

⁴ An Act Restructuring the Excise Tax on Alcohol and Tobacco Products by Amending Sections 141, 142, 143, 144, 145, 8, 131 and 288 Of Republic Act No. 8424, Otherwise Known as the National Internal Revenue Code Of 1997, as Amended by Republic Act No. 9334, and for Other Purposes

Particulars	Amount (PhP)
Excise taxes on locally manufactured Virginia-type cigarettes pursuant to RA No. 7171	17,000,000,000.00
Burley and native tobacco excise taxes pursuant to RA No. 8240, as amended by RA No. 10351, and as further amended by RA No. 11346	4,000,000,000.00
Total	21,000,000,000.00

2.1.4 The individual shares of the beneficiary LGUs as shown in the following annexes were computed in accordance with Special Provision (SP) Nos. 3 and 4 for the Special Shares of LGUs in the Proceeds of National Taxes under the ALGU in the FY 2024 GAA, RA No. 11975. The volume of production and trade acceptances of the beneficiary LGUs were based on the certifications issued by the National Tobacco Administration (NTA) and endorsed by the Department of Agriculture (DA).

2.1.4.1 Annex A - Shares of LGUs from the FY 2022 Collection of Excise Taxes on Locally Manufactured Virginia-type Cigarettes under RA No. 7171; and

2.1.4.2 Annex B - Shares of LGUs from the FY 2022 Collection of Burley and Native Tobacco Excise Taxes under RA No. 8240, as amended by RA No. 10351 and as further amended by RA No. 11346.

2.2 **Release of the Shares of LGUs**

2.2.1 Consistent with SP No. 7 for the Special Shares of LGUs in the Proceeds of National Taxes under the ALGU in the FY 2024 GAA, RA No. 11975, the Special Allotment Release Order shall be comprehensively released by the Department of Budget and Management (DBM).

2.2.2 The corresponding Notices of Cash Allocation (NCAs) and Advices of NCA Issued (ANCAIs) shall be released by the DBM to the Authorized Government Servicing Banks (AGSBs) and to the Bureau of the Treasury (BTr), respectively, consistent with the cash programming of the National Government.

2.2.3 Upon receipt of the ANCAI, the BTr shall release the corresponding Advice(s) to Debit Account (ADAs) to the AGBSs of the beneficiary LGUs. In parallel, the BTr shall inform the

beneficiary LGUs of their released shares through the issuance of Notice(s) of ADA Issued.

2.3 Utilization of the Shares of LGUs

2.3.1 Pursuant to Sections 14 and 16 of RA No. 11346, the shares of LGUs from the FY 2022 collection of tobacco excise taxes shall be utilized for the following program objectives:

Locally Manufactured Virginia-type Cigarettes (Section 16)	Burley and Native Tobacco (Section 14)
<p>The funds shall be utilized to advance the self-reliance of the tobacco farmers through:</p> <ul style="list-style-type: none"> a. Cooperative projects that will enhance better quality of products, increase productivity, guarantee the market and as a whole increase farmers' income; b. Livelihood projects particularly the development of alternative farming systems to enhance farmer's income; c. 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; d. Infrastructure projects such as farm-to-market roads, bridges, schools, hospitals, rural health facilities, and irrigation systems; e. Programs and projects that will promote, enhance, and 	<p>The funds shall be exclusively utilized for programs in pursuit of the following objectives:</p> <ul style="list-style-type: none"> a. Programs that will provide inputs, training, and other support for tobacco farmers who shift to the production of agricultural products other than tobacco including, but not limited to, high-value crops, spices, rice, corn, sugarcane, coconut, livestock, and fisheries; b. Programs that will provide financial support for tobacco farmers who are displaced or who cease to produce tobacco; c. Cooperative programs to assist tobacco farmers in planting alternative crops or implementing other livelihood projects; d. Livelihood programs and projects that will promote, enhance, and develop the tourism potential of tobacco-growing provinces; e. Infrastructure projects such as farm-to-market

<p>develop the tourism potential of growing provinces; and</p> <p>f. Programs that will provide financial assistance for tobacco farmers who were displaced or who ceased to produce tobacco.</p>	<p>roads, bridges, schools, hospitals, rural health facilities, and irrigation systems; and</p> <p>f. 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.</p>
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- 2.3.2 The programs and projects to be implemented by the beneficiary LGUs from their respective shares from tobacco excise taxes shall be included in their respective duly approved Local Development Investment Programs and Annual Investment Programs (AIPs).

It is understood that it is the responsibility of the LCEs and other local officials concerned to ensure that the local development council (LDC) resolution endorsing the AIP containing the programs and projects to be implemented was passed in the regular course of business, in accordance with applicable laws and policies; and that a formal invitation to the proceedings for the deliberation and formulation of the pertinent AIP(s) was sent to and received by all the members of the LDC.

- 2.3.3 The programs and projects to be implemented by the beneficiary LGUs from their respective shares from tobacco excise taxes shall be in line with the policies, programs, and priorities set in the Agricultural and Fisheries Modernization Program and the Road Map for the Philippine Tobacco Industry, adopted by the DA and NTA for the period. Moreover, beneficiary LGUs are highly encouraged to allocate at least twenty-five percent (25%) of their total share for cooperative programs, livelihood projects, and financial support for registered tobacco farmers.
- 2.3.4 In the identification of the list of programs and projects to be implemented, the beneficiary LGUs shall, with the assistance of the DA and NTA, conduct public consultations with tobacco farmers duly identified by the NTA to determine the appropriate programs and projects beneficial to the said farmers.
- 2.3.5 Moreover, to ensure the full maximization of resources and complementation of the programs and projects to be

implemented by the beneficiary LGUs from their respective shares, the local officials are strongly advised to perform cooperative undertakings with the other LGUs, consistent with Section 33⁵ of the Local Government Code of 1991 (RA No. 7160).

2.3.6 The programs and projects to be implemented by the beneficiary LGUs shall be those that:

2.3.6.1 Exhibit market, technical, socio-economic organizational viability and financial feasibility;

2.3.6.2 Enhance the capabilities of tobacco farmers to be independent and self-reliant;

2.3.6.3 Promote upstream and downstream linkages with related and/or complementary agricultural activities; and

2.3.6.4 Provide clear and verifiable proof of sustainability.

2.4 Treatment of the Shares of LGUs

The shares of the beneficiary LGUs from tobacco excise taxes shall be treated as a special account under the general fund of the LGUs.

3.0 POSTING/REPORTING REQUIREMENTS

3.1 The beneficiary LGUs shall prepare quarterly reports on fund utilization and the 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, 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.

3.2 The beneficiary LGUs shall also submit the quarterly reports on fund utilization and status of program/project implementation to the DA/NTA, DBM and Department of Finance-Bureau of Local Government Finance concerned within thirty (30) days after the end of each quarter.

3.3 Pursuant to SP No. 7 for the Special Shares of LGUs in the Proceeds of National Taxes under the ALGU in the FY 2024 GAA, RA No. 11975, the

⁵ SECTION 33. Cooperative Undertakings Among Local Government Units. - Local government units may, through appropriate ordinances, group themselves, consolidate, or coordinate their efforts, services, and resources for purposes commonly beneficial to them. In support of such undertakings, the local government units involved may, upon approval by the sanggunian concerned after a public hearing conducted for the purpose, contribute funds, real estate, equipment, and other kinds of property and appoint or assign personnel under such terms and conditions as may be agreed upon by the participating local units through Memoranda of Agreement.

LGU shall send written notice when said reports have been submitted or posted on its website to DBM, the House of Representatives, Senate of the Philippines, House Committee on Appropriations, Senate Committee on Finance, and other offices where the submission of reports is required under existing laws, rules and regulations. The date of notice to said agencies shall be considered the date of compliance with this requirement.

- 3.4 Likewise, the beneficiary LGUs shall comply with the posting requirements prescribed under the Government Procurement Reform Act (RA No. 9184), its Revised Implementing Rules and Regulations, and all relevant policies issued by the Government Procurement Policy Board.
- 3.5 Finally, the beneficiary LGUs shall comply with the posting and reporting requirements as prescribed under the FY 2024 GAA, RA No. 11975.

4.0 **RESPONSIBILITY AND ACCOUNTABILITY**

The responsibility and accountability in the identification and implementation of the eligible programs and projects and proper utilization and disbursement of the LGU shares shall rest upon the LCE and other local officials concerned.

Further, it is also the responsibility of the said local officials to ensure that the LGU shares are utilized strictly in accordance with RA No. 7171 and RA No. 8240, as amended by RA No. 10351, and as further amended by RA No. 11346, as the case may be, and applicable budgeting, accounting, and auditing rules and regulations, and the pertinent provisions of RA No. 9184.⁶

5.0 **EFFECTIVITY**

This Memorandum shall take effect immediately.


AMENAH F. PANGANDAMAN
Secretary



⁶ Government Procurement Reform Act

**Share of LGUs from the CY 2022 Excise Taxes on Locally Manufactured Virginia - Type Cigarette
under RA No. 7171, Chargeable Against the FY 2024 GAA, RA No. 11975**

LGU	Volume of Production	Percentage Share	Total LGU Share
1. Abra	2,203,992.51	11.29%	1,918,933,351.00
2. Ilocos Norte	3,220,315.12	16.49%	2,803,807,208.00
3. Ilocos Sur	12,353,734.96	63.27%	10,755,932,208.00
4. La Union	1,747,321.67	8.95%	1,521,327,233.00
GRAND TOTAL	19,525,364.26	100.00%	17,000,000,000.00
Province of Abra			575,680,005.00
Municipalities			
1. Bangued	69,064.34	3.13%	44,280,182.00
2. Bolney			14,214,321.00
3. Bucay	3,893.74	0.18%	15,909,388.00
4. Bucloc			14,214,321.00
5. Daguioman			14,214,321.00
6. Danglas			14,214,321.00
7. Dolores	25,958.25	1.18%	25,514,757.00
8. La Paz			14,214,321.00
9. Lacub			14,214,321.00
10. Lagangilang	15,142.31	0.69%	20,806,241.00
11. Lagayan			14,214,321.00
12. Langiden			14,214,321.00
13. Licuan-Baay	2,758.75	0.13%	15,415,291.00
14. Luba	95,162.94	4.32%	55,641,717.00
15. Malibcong			14,214,321.00
16. Manabo	865.27	0.04%	14,591,000.00
17. Peñarubbia	6,132.05	0.28%	16,883,794.00
18. Pidigan	17,212.84	0.78%	21,707,607.00
19. Pilar	1,438,361.18	65.26%	640,377,801.00
20. Sallapadan			14,214,321.00
21. San Isidro	102,214.54	4.64%	58,711,498.00
22. San Juan			14,214,321.00
23. San Quintin	13,283.24	0.60%	19,996,930.00
24. Tayum	129,442.91	5.87%	70,564,857.00
25. Tineg			14,214,321.00
26. Tubo	8,943.68	0.41%	18,107,784.00
27. Villaviciosa	275,556.47	12.50%	134,172,647.00
TOTAL, ABRA	2,203,992.51	100.00%	1,918,933,351.00

**Share of LGUs from the CY 2022 Excise Taxes on Locally Manufactured Virginia - Type Cigarette
under RA No. 7171, Chargeable Against the FY 2024 GAA, RA No. 11975**

LGU	Volume of Production	Percentage Share	Total LGU Share
Province of Ilocos Norte			841,142,162.00
Municipalities			
1. Adams			24,380,932.00
2. Bacarra			24,380,932.00
3. Badoc	329,131.72	10.22%	167,662,235.00
4. Bangui			24,380,932.00
5. Banna	318,025.25	9.88%	162,827,242.00
6. Batac City	498,092.00	15.47%	241,215,914.00
7. Burgos			24,380,932.00
8. Carasi			24,380,932.00
9. Currimao	174,490.83	5.42%	100,342,233.00
10. Dingras	95,004.21	2.95%	65,739,228.00
11. Dumalneg			24,380,932.00
12. Laoag City	7,403.09	0.23%	27,603,728.00
13. Marcos	280,465.58	8.71%	146,476,346.00
14. Nueva Era	98,275.52	3.05%	67,163,331.00
15. Pagudpud			24,380,932.00
16. Paoay	3,448.44	0.11%	25,882,146.00
17. Pasuquin			24,380,932.00
18. Piddig	343,313.56	10.66%	173,836,032.00
19. Pinili	975,207.84	30.28%	448,919,319.00
20. San Nicolas	28,277.17	0.88%	36,690,867.00
21. Sarrat	19,207.84	0.60%	32,742,704.00
22. Solsona			24,380,932.00
23. Vintar	49,972.07	1.55%	46,135,333.00
TOTAL, ILOCOS NORTE	3,220,315.12	100.00%	2,803,807,208.00

**Share of LGUs from the CY 2022 Excise Taxes on Locally Manufactured Virginia - Type Cigarette
under RA No. 7171, Chargeable Against the FY 2024 GAA, RA No. 11975**

LGU	Volume of Production	Percentage Share	Total LGU Share
Province of Ilocos Sur			3,226,779,662.00
Municipalities			
1. Alilem	64,878.32	0.53%	91,513,746.00
2. Banayoyo	278,774.29	2.26%	184,629,332.00
3. Bantay			63,270,189.00
4. Burgos	683,151.89	5.53%	360,667,513.00
5. Cabugao	1,298,929.99	10.51%	628,734,924.00
6. Candon City	1,572,876.47	12.73%	747,992,370.00
7. Caoayan			63,270,189.00
8. Cervantes	2,595.82	0.02%	64,400,231.00
9. G. del Pilar	126,468.59	1.02%	118,325,911.00
10. Galimuyod	389,774.50	3.16%	232,951,185.00
11. Lidlidda	293,862.11	2.38%	191,197,531.00
12. Magsingal	1,569,159.24	12.70%	746,374,144.00
13. Nagbukel	124,596.17	1.01%	117,510,788.00
14. Narvacan	135,402.57	1.10%	122,215,151.00
15. Quirino	83,775.92	0.68%	99,740,460.00
16. Salcedo	432,256.76	3.50%	251,445,038.00
17. San Emilio	419,577.88	3.40%	245,925,526.00
18. San Esteban	300,521.79	2.43%	194,096,697.00
19. San Ildefonso	26,390.89	0.21%	74,758,967.00
20. San Juan	945,896.60	7.66%	475,048,479.00
21. San Vicente			63,270,189.00
22. Santa			63,270,189.00
23. Santa Catalina			63,270,189.00
24. Santiago	406,102.18	3.29%	240,059,134.00
25. Sigay	102,967.72	0.83%	108,095,249.00
26. Sinait	1,216,300.93	9.85%	592,763,917.00
27. Sta. Cruz	689,690.40	5.58%	363,513,930.00
28. Sta. Lucia	641,536.60	5.19%	342,551,079.00
29. Sta. Maria	299,222.62	2.42%	193,531,128.00
30. Sto. Domingo	82,116.97	0.66%	99,018,268.00
31. Sugpon	24,660.34	0.20%	74,005,605.00
32. Suyo	38,937.37	0.32%	80,220,841.00
33. Tagudin	103,310.03	0.84%	108,244,268.00
34. Vigan City			63,270,189.00
TOTAL, ILOCOS SUR	12,353,734.96	100.00%	10,755,932,208.00

**Share of LGUs from the CY 2022 Excise Taxes on Locally Manufactured Virginia - Type Cigarette
under RA No. 7171, Chargeable Against the FY 2024 GAA, RA No. 11975**

LGU	Volume of Production	Percentage Share	Total LGU Share
Province of La Union			456,398,170.00
Municipalities			
1. Agoo	36,081.97	2.06%	30,920,880.00
2. Aringay	2,163.19	0.12%	16,154,977.00
3. Bacnotan	85,172.55	4.87%	52,291,540.00
4. Bagulin			15,213,272.00
5. Balaoan	958,049.89	54.83%	432,282,268.00
6. Bangar	34,662.92	1.98%	30,303,123.00
7. Bauang			15,213,272.00
8. Burgos			15,213,272.00
9. Caba			15,213,272.00
10. Luna			15,213,272.00
11. Naguilian	12,979.12	0.74%	20,863,488.00
12. Pugo			15,213,272.00
13. Rosario			15,213,272.00
14. San Fernando City	92,124.74	5.27%	55,318,045.00
15. San Gabriel			15,213,272.00
16. San Juan	92,193.44	5.28%	55,347,952.00
17. Santo Tomas			15,213,272.00
18. Santol	116,466.01	6.67%	65,914,559.00
19. Sudipen	317,427.84	18.17%	153,399,511.00
20. Tubao			15,213,272.00
TOTAL, LA UNION	1,747,321.67	100.00%	1,521,327,233.00
GRAND TOTAL	19,525,364.26		17,000,000,000.00

Shares of LGUs from the CY 2022 Collection of Burley and Native Tobacco Excise Tax under RA No. 8240, as Amended, Chargeable Against the FY 2024 GAA, RA No. 11975

LGU	Volume of Production	Percentage Share	Total LGU Share
1. Abra	383,465.10	1.41%	56,481,524.00
2. Ifugao	71,340.10	0.26%	10,507,860.00
3. Ilocos Norte	1,040,554.43	3.83%	153,265,838.00
4. Ilocos Sur	3,803,641.93	14.01%	560,247,836.00
5. La Union	717,108.87	2.64%	105,624,740.00
6. Pangasinan	3,283,661.22	12.09%	483,658,590.00
7. Cagayan	854,349.90	3.15%	125,839,312.00
8. Isabela	12,001,242.10	44.19%	1,767,692,662.00
9. Nueva Vizcaya	53,927.30	0.20%	7,943,086.00
10. Tarlac	594,971.27	2.19%	87,634,792.00
11. Zamboanga Sibugay	9,000.00	0.03%	1,325,632.00
12. Misamis Oriental	3,817,673.69	14.06%	562,314,610.00
13. North Cotabato	157,000.00	0.58%	23,124,918.00
14. Agusan del Norte	1,250.00	0.00%	184,116.00
15. Agusan del Sur	14,000.00	0.05%	2,062,094.00
16. Maguindanao	353,666.33	1.30%	52,092,390.00
GRAND TOTAL	27,156,852.24	100.00%	4,000,000,000.00

Province of Abra 28,240,762.00

Municipalities

1. Bangued	24,572.90	6.41%	1,809,702.00
2. Bucay	3,870.90	1.01%	285,077.00
3. Dolores	68,129.70	17.77%	5,017,496.00
4. La Paz	6,767.90	1.76%	498,430.00
5. Lagangilang	16,811.50	4.38%	1,238,104.00
6. Lagayan	4,762.60	1.24%	350,748.00
7. Pidigan	103,201.90	26.91%	7,600,432.00
8. Pilar	11,900.00	3.10%	876,390.00
9. San Isidro	1,944.30	0.51%	143,190.00
10. San Juan	66,216.60	17.27%	4,876,604.00
11. San Quintin	57,812.50	15.08%	4,257,673.00
12. Villaviciosa	17,474.30	4.56%	1,286,916.00
TOTAL, ABRA	383,465.10	100.00%	56,481,524.00

Province of Ifugao 5,253,930.00

Municipalities

1. Alfonso Lista	71,340.10	100.00%	5,253,930.00
TOTAL, IFUGAO	71,340.10	100.00%	10,507,860.00

Shares of LGUs from the CY 2022 Collection of Burley and Native Tobacco Excise Tax under RA No. 8240, as Amended, Chargeable Against the FY 2024 GAA, RA No. 11975

LGU	Volume of Production	Percentage Share	Total LGU Share
Province of Ilocos Norte			76,632,919.00
Municipalities			
1. Bacarra	126,965.69	12.20%	9,350,546.00
2. Badoc	42,048.60	4.04%	3,096,721.00
3. Banna	125,539.00	12.06%	9,245,475.00
4. Batac City	77,411.80	7.44%	5,701,088.00
5. Currimao	2,120.80	0.20%	156,189.00
6. Dingras	134,352.72	12.91%	9,894,572.00
7. Marcos	45,020.40	4.33%	3,315,583.00
8. Nueva Era	43,287.80	4.16%	3,187,984.00
9. Pasuquin	99,917.79	9.60%	7,358,569.00
10. Piddig	62,504.50	6.01%	4,603,221.00
11. Pinili	62,079.80	5.97%	4,571,944.00
12. Sarrat	23,390.50	2.25%	1,722,622.00
13. Solsona	84,524.68	8.12%	6,224,925.00
14. Vintar	111,390.35	10.70%	8,203,480.00
TOTAL, ILOCOS NORTE	1,040,554.43	100.00%	153,265,838.00
Province of Ilocos Sur			280,123,918.00
Municipalities			
1. Alilem	13,793.20	0.36%	1,015,817.00
2. Banayoyo	28,354.90	0.75%	2,088,232.00
3. Burgos	52,753.80	1.39%	3,885,119.00
4. Cabugao	131,110.70	3.45%	9,655,810.00
5. Candon City	216,162.60	5.68%	15,919,562.00
6. G. del Pilar	16,193.90	0.43%	1,192,620.00
7. Galimuyod	131,911.50	3.47%	9,714,786.00
8. Lidlidda	36,024.60	0.95%	2,653,076.00
9. Magsingal	296,179.20	7.79%	21,812,484.00
10. Nagbukel	484,875.35	12.75%	35,709,245.00
11. Narvacan	1,190,681.71	31.30%	87,689,228.00
12. Quirino	49,025.10	1.29%	3,610,514.00
13. Salcedo	22,951.00	0.60%	1,690,255.00
14. San Emilio	86,873.90	2.28%	6,397,936.00
15. San Esteban	17,946.00	0.47%	1,321,655.00
16. San Ildefonso	71,468.02	1.88%	5,263,351.00
17. San Juan	143,941.25	3.78%	10,600,732.00
18. San Vicente	11,393.70	0.30%	839,103.00
19. Santiago	4,778.20	0.13%	351,897.00
20. Sinait	184,570.20	4.85%	13,592,901.00
21. Sta. Cruz	27,396.00	0.72%	2,017,612.00
22. Sta. Lucia	23,489.00	0.62%	1,729,877.00
23. Sta. Maria	454,185.50	11.94%	33,449,053.00
24. Sto. Domingo	48,435.80	1.27%	3,567,114.00
25. Sugpon	1,978.00	0.05%	145,672.00
26. Suyo	22,789.20	0.60%	1,678,339.00
27. Tagudin	27,104.60	0.71%	1,996,152.00

Shares of LGUs from the CY 2022 Collection of Burley and Native Tobacco Excise Tax under RA No. 8240, as Amended, Chargeable Against the FY 2024 GAA, RA No. 11975

LGU	Volume of Production	Percentage Share	Total LGU Share
28. Vigan City	7,275.00	0.19%	535,776.00
TOTAL, ILOCOS SUR	3,803,641.93	100.00%	560,247,836.00
Province of La Union			52,812,370.00
Municipalities			
1. Agoo	64,570.87	9.00%	4,755,402.00
2. Aringay	90,864.36	12.67%	6,691,818.00
3. Bacnotan	34,440.50	4.80%	2,536,413.00
4. Balaoan	24,316.20	3.39%	1,790,797.00
5. Bangar	6,409.20	0.89%	472,013.00
6. Bauang	209,260.90	29.18%	15,411,278.00
7. Caba	43,638.00	6.09%	3,213,775.00
8. Luna	9,116.90	1.27%	671,425.00
9. Naguilian	6,882.00	0.96%	506,833.00
10. Rosario	53,308.52	7.43%	3,925,972.00
11. San Fernando City	3,662.10	0.51%	269,700.00
12. San Juan	16,988.60	2.37%	1,251,146.00
13. Sto. Tomas	117,698.17	16.41%	8,668,027.00
14. Sudipen	22,476.20	3.13%	1,655,288.00
15. Tubao	13,476.35	1.88%	992,483.00
TOTAL, LA UNION	717,108.87	100.00%	105,624,740.00
Province of Pangasinan			241,829,295.00
Municipalities			
1. Agno	5,937.50	0.18%	437,274.00
2. Alcala	854,334.88	26.02%	62,918,550.00
3. Asingan	7,062.50	0.22%	520,126.00
4. Balungao	255,366.58	7.78%	18,806,788.00
5. Laoac	310,770.14	9.46%	22,887,052.00
6. Malasiqui	203,979.10	6.21%	15,022,293.00
7. Manaoag	57,284.37	1.74%	4,218,778.00
8. Mangaldan	2,941.18	0.09%	216,607.00
9. Mapandan	7,504.14	0.23%	552,652.00
10. Rosales	1,374.39	0.04%	101,219.00
11. San Fabian	561,576.89	17.10%	41,358,025.00
12. San Jacinto	93,155.82	2.84%	6,860,576.00
13. San Manuel	54,315.70	1.65%	4,000,147.00
14. Sison	13,056.66	0.40%	961,574.00
15. Sta. Barbara	226,471.16	6.90%	16,678,749.00
16. Sta. Maria	2,812.50	0.09%	207,130.00

Shares of LGUs from the CY 2022 Collection of Burley and Native Tobacco Excise Tax under RA No. 8240, as Amended, Chargeable Against the FY 2024 GAA, RA No. 11975

LGU	Volume of Production	Percentage Share	Total LGU Share
17. Sto. Tomas	47,416.28	1.44%	3,492,030.00
18. Villasis	578,301.43	17.61%	42,589,725.00
TOTAL, PANGASINAN	3,283,661.22	100.00%	483,658,590.00
Province of Cagayan			62,919,656.00
Municipalities			
1. Alcala	119,591.10	14.00%	8,807,435.00
2. Amulung	177,744.60	20.80%	13,090,221.00
3. Baggao	91,627.50	10.72%	6,748,021.00
4. Gattaran	91,583.70	10.72%	6,744,795.00
5. Piat	72,524.90	8.49%	5,341,186.00
6. Rizal	1,661.70	0.19%	122,378.00
7. Solana	81,253.50	9.51%	5,984,014.00
8. Sto. Niño	25,065.50	2.93%	1,845,980.00
9. Tuao	161,119.90	18.86%	11,865,874.00
10. Tuguegarao City	32,177.50	3.77%	2,369,752.00
TOTAL, CAGAYAN	854,349.90	100.00%	125,839,312.00
Province of Isabela			883,846,331.00
Municipalities			
1. Alicia	34,480.00	0.29%	2,539,322.00
2. Angadanan	39,304.20	0.33%	2,894,606.00
3. Aurora	1,793,536.40	14.94%	132,087,208.00
4. Benito Soliven	76,142.10	0.63%	5,607,579.00
5. Burgos	248,044.30	2.07%	18,267,530.00
6. Cabagan	28,043.40	0.23%	2,065,291.00
7. Cabatuan	253,058.50	2.11%	18,636,807.00
8. Cauayan City	198,875.50	1.66%	14,646,432.00
9. Delfin Albano	26,263.90	0.22%	1,934,237.00
10. Echague	81,320.50	0.68%	5,988,949.00
11. Gamu	344,309.50	2.87%	25,357,099.00
12. Ilagan City	661,683.70	5.51%	48,730,515.00
13. Luna	737,551.30	6.15%	54,317,879.00
14. Mallig	1,043,423.40	8.69%	76,844,208.00
15. Naguilian	78,214.70	0.65%	5,760,218.00
16. Quezon	399,480.70	3.33%	29,420,251.00
17. Quirino	1,899,474.70	15.83%	139,889,166.00
18. Reina Mercedes	1,173,321.10	9.78%	86,410,685.00
19. Roxas	2,024,907.70	16.87%	149,126,834.00
20. San Mariano	69,294.40	0.58%	5,103,272.00
21. San Mateo	557,063.70	4.64%	41,025,646.00
22. Sto. Tomas	53,787.40	0.45%	3,961,240.00
23. Tumauni	179,661.00	1.50%	13,231,357.00
TOTAL, ISABELA	12,001,242.10	100.00%	1,767,692,662.00

Shares of LGUs from the CY 2022 Collection of Burley and Native Tobacco Excise Tax under RA No. 8240, as Amended, Chargeable Against the FY 2024 GAA, RA No. 11975

LGU	Volume of Production	Percentage Share	Total LGU Share
Province of Nueva Vizcaya			3,971,543.00
Municipalities			
1. Bagabag	53,927.30	100.00%	3,971,543.00
TOTAL, NUEVA VIZCAYA	53,927.30	100.00%	7,943,086.00
Province of Tarlac			43,817,396.00
Municipalities			
1. Moncada	2,061.58	0.35%	151,828.00
2. San Manuel	592,909.69	99.65%	43,665,568.00
TOTAL, TARLAC	594,971.27	100.00%	87,634,792.00
Province of Zamboanga Sibugay			662,815.00
Municipalities			
1. Mabuhay	3,000.00	33.33%	220,939.00
2. Olutanga	3,000.00	33.33%	220,939.00
3. Talusan	3,000.00	33.33%	220,939.00
TOTAL, ZAMBOANGA SIBUGAY	9,000.00	100.00%	1,325,632.00
Province of Misamis Oriental			281,157,305.00
Municipalities			
1. Alubijid	709,083.33	18.57%	52,221,320.00
2. El Salvador City	800,833.33	20.98%	58,978,362.00
3. Gitagum	1,058,257.02	27.72%	77,936,648.00
4. Initao	73,500.00	1.93%	5,412,998.00
5. Laguindingan	1,066,666.67	27.94%	78,555,987.00
6. Libertad	34,166.67	0.89%	2,516,247.00
7. Manticao	1,000.00	0.03%	73,646.00
8. Opol	74,166.67	1.94%	5,462,097.00
TOTAL, MISAMIS ORIENTAL	3,817,673.69	100.00%	562,314,610.00
Province of North Cotabato			11,562,459.00
Municipalities			
1. Pikit	157,000.00	100.00%	11,562,459.00
TOTAL, NORTH COTABATO	157,000.00	100.00%	23,124,918.00

Shares of LGUs from the CY 2022 Collection of Burley and Native Tobacco Excise Tax under RA No. 8240, as Amended, Chargeable Against the FY 2024 GAA, RA No. 11975

LGU	Volume of Production	Percentage Share	Total LGU Share
Province of Agusan del Norte			92,058.00
Municipalities			
1. Cabadbaran City	1,250.00	100.00%	92,058.00
TOTAL, AGUSAN DEL NORTE	1,250.00	100.00%	184,116.00
Province of Agusan del Sur			1,031,047.00
Municipalities			
1. Bayugan City	14,000.00	100.00%	1,031,047.00
TOTAL, AGUSAN DEL SUR	14,000.00	100.00%	2,062,094.00
Province of Maguindnao del Sur			26,046,195.00
Municipalities			
1. Datu Montawal (Pagagawan)	202,083.33	57.14%	14,882,677.00
2. Pagalungan	151,583.00	42.86%	11,163,518.00
TOTAL, MAGUINDANAO DEL SUR	353,666.33	100.00%	52,092,390.00
GRAND TOTAL	27,156,852.24		4,000,000,000.00

Share of Local Government Units from the Collection of Tobacco Excise Taxes under RA No. 7171 and RA No. 8240, as amended
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 (month and year)	Remarks on Program/Project Status
							Received	Contract Out	Disbursed/ Utilized		

Certified Correct by: The Local Finance Committee (LFC)

Attested by:

Local Budget Officer

Local Chief Executive

Local Treasurer

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 pertains to the type of fund and pertinent General Appropriations Act form which the implementation of the program/project was charged against.
3. The type of program/project shall be identified consistent with the authorized uses enumerated under this LBM.
4. Amount received refers to the amount transferred by Bureau of the Treasury to the LGUs as indicated in the NADAI. Amount contracted out refers to the total commitments by the LGU arising from official acts binding the LGU to the immediate or eventual payment of a sum of money. Disbursement refers to the total amount paid by the LGU as of reporting period.
5. The status of programs/projects refers to the percentage of physical completion or delivery of service as of reporting period.