



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

LOCAL BUDGET MEMORANDUM

No. 90-A
Date: December 26, 2024

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 FISCAL YEAR (FY) 2025 NATIONAL TAX ALLOTMENT (NTA) SHARES OF LOCAL GOVERNMENT UNITS (LGUs)**

- 1.0 Section 95 of the General Provisions (GP) of the FY 2024 General Appropriations Act (GAA), Republic Act (RA) No. 11975 provides, in part, that all valid adjustments, changes, modifications, or alterations in any of the factors affecting the computation of NTA 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 2025 NTA shares of LGUs, which are automatically appropriated, shall be apportioned among LGUs, including those created, approved, and ratified in FY 2024 in accordance with the allocation formula prescribed under Section 285 of the Local Government Code (LGC) of 1991 (RA No. 7160).
- 3.0 Consistent with the foregoing, the following factors affecting the computation of the NTA shares of LGUs which happened during the current fiscal year (2024) shall be considered and implemented by the DBM in the computation of the FY 2025 NTA shares of LGUs:
 - 3.1 ***Enactment of laws creating new municipalities.*** With the enactment and approval of the following laws, the municipalities hereunder shall be included in the allocation of the FY 2025 NTA shares of LGUs.

Charter	Municipality
Bangsamoro Autonomy Act (BAA) No. 42	Kadayanagan
BAA No. 43	Nabalawag
BAA No. 45	Kapalawan
BAA No. 46	Malidegao
BAA No. 47	Tugunan
BAA No. 48	Ligawasan

- 3.2 ***Enactment of laws creating new barangays.*** With the enactment and approval of various laws, the barangays hereunder shall likewise be included in the allocation of the FY 2025 NTA shares of LGUs.

Charter	Barangay
RA No. 11986	Barangay Guinhalinan, Barobo, Surigao del Sur
RA No. 11993	Barangay 176-A, City of Caloocan
	Barangay 176-B, City of Caloocan
	Barangay 176-C, City of Caloocan
	Barangay 176-D, City of Caloocan
	Barangay 176-E, City of Caloocan
	Barangay 176-F, City of Caloocan

- 4.0 Hence, the FY 2025 NTA shares of LGUs are hereby adjusted accordingly, as summarized in the table below:

Level of LGU	No. of LGUs	Total NTA Shares (in Php)
Provinces	83 ¹	237,959,119,870
Cities	149	239,045,960,732
Municipalities	1,491	350,678,814,598
Barangays	41,911	206,920,973,800
TOTAL	43,634	1,034,604,869,000

- 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 NTA shares by the DBM Regional Offices concerned.
- 6.0 Considering that the FY 2025 Annual Budgets of LGUs have been prepared/approved based on their indicative NTA shares under Local Budget Memorandum (LBM) No. 90 dated June 13, 2024,² all LGUs are hereby enjoined to adopt the appropriate measures resulting from the herein adjustments in their

¹ The Metropolitan Manila Development Authority is included in the computation of the NTA shares of provinces pursuant to Section 10 (b) of RA No. 7924.

² Indicative FY 2025 National Tax Allotment (NTA) Shares of Local Government Units (LGUs) and Guidelines on the Preparation of the FY 2025 Annual Budgets of LGUs

It is understood that the effect of the final FY 2025 NTA shares of LGUs will necessitate prioritization in the implementation of items of appropriations by the LGUs.

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AMENA F. PANGANDAMAN
Secretary
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REGION	PROVINCES	CITIES	MUNICIPALITIES	BARANGAYS	GRAND TOTAL
NATIONAL CAPITAL REGION	810,164,730	43,005,118,596	240,364,068	18,273,685,213	62,329,332,607
CORDILLERA ADMINISTRATIVE REGION	9,842,935,505	3,246,230,115	13,464,194,638	4,400,853,416	30,954,213,674
REGION I	12,439,860,529	7,814,823,499	22,052,682,434	12,571,325,964	54,878,692,426
REGION II	14,018,646,164	7,592,330,732	21,934,113,750	8,821,764,181	52,366,854,827
REGION III	25,324,698,328	19,304,879,304	35,843,836,360	20,222,442,540	100,695,856,532
REGION IV.A	28,927,286,561	32,884,768,869	34,579,896,418	26,291,510,593	122,683,462,441
REGION IV.B	12,661,873,562	5,993,847,567	19,691,176,766	6,583,001,666	44,929,899,561
REGION V	15,836,357,768	7,499,784,920	24,946,477,701	13,854,419,364	62,137,039,753
REGION VI	17,702,059,042	20,952,850,722	25,576,039,406	17,135,137,875	81,366,087,045
REGION VII	14,473,782,160	20,283,992,630	23,132,629,103	15,162,747,895	73,053,151,788
REGION VIII	14,100,082,413	10,315,439,722	23,476,611,462	13,944,141,505	61,836,275,102
REGION IX	11,360,615,063	10,117,531,694	19,033,438,198	10,161,639,836	50,673,224,791
REGION X	12,555,383,038	14,936,363,608	18,010,804,430	9,734,631,223	55,237,182,299
REGION XI	11,701,289,206	15,933,429,026	14,122,567,412	8,207,834,659	49,965,120,303
REGION XII	12,293,953,668	6,637,933,467	17,551,509,428	7,084,716,635	43,568,113,198
REGION XIII	10,771,158,995	8,857,708,404	14,676,453,103	5,800,919,716	40,106,240,218
BANGSAMORO AUTONOMOUS REGION IN MUSLIM MINDANAO	13,138,973,138	3,668,927,857	22,346,019,921	8,670,201,519	47,824,122,435
GRAND TOTAL	237,959,119,870	239,045,960,732	350,678,814,598	206,920,973,800	1,034,604,869,000