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

DEPARTMENT OF BUDGET AND MANAGEMENT OFFICIAL RELEASE Central Records Division MALACAÑANG, MANILA

LOCAL BUDGET MEMORANDUM

No. 92B
Date: December 26, 2025

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) 2026 NATIONAL TAX ALLOTMENT (NTA) SHARES OF LOCAL GOVERNMENT UNITS (LGUs)**

1.0 Local Budget Memorandum (LBM) No. 92 dated June 9, 2025[1] and LBM No. 92A dated August 27, 2025[2] were issued to inform the LGUs of their indicative NTA shares for FY 2026 and prescribe the guidelines on the preparation of the FY 2026 annual budgets of LGUs, and inform the LGUs of their adjusted NTA shares for FY 2026 resulting from the adoption of the 2024 Census of Population (POPCEN) by Province, City, Municipality, and Barangay, as approved under Presidential Proclamation No. 973 dated July 11, 2025,[3] respectively.

2.0 Section 96 of the General Provisions of the FY 2025 General Appropriations Act, Republic Act (RA) No. 12116 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, and new certifications relative to the aforementioned items (a)[4] and (b)[5] 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.

3.0 Corollary thereto, the FY 2026 NTA shares of LGUs, which are automatically appropriated, shall be apportioned among LGUs, including those created, approved, and ratified in FY 2025 in accordance with the allocation formula

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[1] Indicative FY 2026 National Tax Allotment (NTA) Shares of Local Government Units (LGUs) and Guidelines on the Preparation of the FY 2026 Annual Budgets of LGUs
[2] Adjustment in the FY 2026 National Tax Allotment (NTA) Shares of Local Government Units (LGUs)
[3] Declaring as Official the 2024 Population Count of the Philippines by Province, City/Municipality, and Barangay Based on the 2024 Census of Population Conducted by the Philippine Statistics Authority
[4] The land area shall be based on the FY 2001 Land Management Bureau (LMB) certified Masterlist of Land Area unless the latest LMB certified Masterlist of Land Area has been validated by the DILG, NAMRIA, and representatives of the Leagues of Provinces, Cities and Municipalities, and endorsed by the Secretary of DENR and the Chief Minister of the BARMM to DBM on or before December 31, 2024
[5] The population shall be based on the FY 2020 Census of Population by Province, City, Municipality and Barangay, as approved under *Presidential Proclamation No. 1179 dated July 6, 2021.*

prescribed under Section 285 of the Local Government Code (LGC) of 1991 (RA No. 7160).

4.0 Relatively, Item 2.6 of LBM No. 92A provides that a subsequent LBM shall be issued by the DBM in December 2025 inasmuch as the authorized adjustment to the NTA covers factors that occurred or happened until the end of FY 2025.

5.0 Consistent with the foregoing, and with the enactment and approval of the following laws, the barangays hereunder shall be included in the allocation of the FY 2026 NTA shares of LGUs.

Charter	Barangay
RA No. 12279	Barangay Friendship Village Resources (FVR), Norzagaray, Bulacan
RA No. 12280	Barangay Pulung Bulu, City of San Fernando, Pampanga

6.0 Hence, the FY 2026 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[6]	273,817,224,560
Cities	149	274,103,597,953
Municipalities	1,491	404,486,915,087
Barangays	41,913	238,101,934,400
TOTAL	**43,636**	**1,190,509,672,000**

7.0 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.

8.0 Considering that the FY 2026 Annual Budgets of LGUs have been prepared/approved based on their adjusted NTA shares under LBM No. 92A, all LGUs are hereby enjoined to adopt the appropriate measures resulting from the herein adjustments in their respective FY 2026 NTA 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 2026 NTA shares of LGUs will necessitate prioritization in the implementation of items of appropriations by the LGUs.

[6] 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.

9.0 All other provisions of LBM No. 92 and LBM No. 92A which are not inconsistent herewith shall remain in full force and effect.

10.0 Please be guided accordingly.

ROLANDO U. TOLEDO
Acting Secretary

CY 2026 NTA OF LGUs
NTA P1,190,509,672,000

Annex A

REGION	PROVINCES	CITIES	MUNICIPALITIES	BARANGAYS	GRAND TOTAL
NATIONAL CAPITAL REGION	932,155,523	49,360,691,549	277,453,278	21,116,834,186	71,687,134,536
CORDILLERA ADMINISTRATIVE REGION	11,266,846,178	3,680,271,011	15,428,668,656	4,998,195,627	35,373,981,472
REGION I	14,113,938,717	8,869,249,627	25,135,409,832	14,283,329,234	62,401,927,410
REGION II	16,089,630,087	8,663,840,592	25,262,896,653	10,103,558,003	60,119,925,335
REGION III	29,384,540,931	22,198,685,499	41,760,759,430	23,496,292,948	116,840,278,808
REGION IV.A	33,617,352,115	38,152,593,005	40,000,032,645	30,507,655,813	142,277,633,578
REGION IV.B	14,431,127,276	6,858,920,716	22,463,594,357	7,457,343,739	51,210,986,088
REGION V	17,890,081,599	8,510,443,296	28,214,797,373	15,653,432,708	70,268,754,976
REGION VI	13,628,059,733	4,305,822,379	23,378,509,429	13,966,146,413	55,278,537,954
NEGROS ISLAND REGION	12,008,823,580	27,476,042,979	12,067,280,641	9,285,868,638	60,838,015,838
REGION VII	11,223,951,776	15,170,981,246	20,575,577,764	13,692,400,239	60,662,911,025
REGION VIII	16,114,945,681	11,765,984,115	26,933,260,108	15,931,969,676	70,746,159,580
REGION IX	13,115,412,171	11,607,707,265	22,111,090,743	11,751,587,835	58,585,798,014
REGION X	14,459,314,460	17,021,609,713	20,846,046,579	11,182,829,973	63,509,800,725
REGION XI	13,401,321,522	18,223,021,294	16,235,801,963	9,413,292,073	57,273,436,852
REGION XII	14,010,445,170	7,598,729,139	20,018,828,363	8,094,038,063	49,722,040,735
REGION XIII	12,343,581,325	10,125,512,682	16,862,605,987	6,629,412,130	45,961,112,124
BANGSAMORO AUTONOMOUS REGION IN MUSLIM MINDANAO	15,785,696,716	4,513,491,846	26,914,301,286	10,537,747,102	57,751,236,950
GRAND TOTAL	**273,817,224,560**	**274,103,597,953**	**404,486,915,087**	**238,101,934,400**	**1,190,509,672,000**