



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

LOCAL BUDGET MEMORANDUM

No. 82-A
Date: August 19, 2021

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 : **ADJUSTMENT IN THE FY 2022 NATIONAL TAX ALLOTMENT (NTA) SHARES OF LOCAL GOVERNMENT UNITS (LGUs) AND CLARIFICATION ON ITEM 2.2.17 OF LOCAL BUDGET MEMORANDUM (LBM) NO. 82 DATED JUNE 14, 2021¹**

1.0 PURPOSES

This LBM is being issued to:

- 1.1 Inform the LGUs of their adjusted NTA shares for FY 2022 resulting from the adoption of the 2020 Census of Population by Province, City, Municipality, and Barangay, as approved under Proclamation No. 1179 dated July 6, 2021;² and
- 1.2 Clarify item 2.2.17 of LBM No. 82 relative to the preparation of the LGU Devolution Transition Plans (DTPs) pursuant to Executive Order No. 138 dated June 1, 2021,³ its Implementing Rules and Regulations, and Department of Budget and Management (DBM)-Department of the Interior and Local Government (DILG) Joint Memorandum Circular (JMC) No. 2021-1 dated August 11, 2021.⁴

2.0 ADJUSTMENT IN THE FY 2022 NTA SHARES OF LGUs

- 2.1 Under Section 285 of the Local Government Code of 1991 (Republic Act [RA] No. 7160), the population count of each LGU is one of the bases in the computation and allocation of the respective NTA shares of LGUs.

¹ Indicative FY 2022 National Tax Allotment (NTA) Shares of Local Government Units (LGUs) and Guidelines on the Preparation of the FY 2022 Annual Budgets of LGUs

² Declaring as Official the Population Count of the Philippines by Province, City/Municipality and Barangay based on the 2020 Census of Population and Housing Conducted by the Philippine Statistics Authority

³ Full Devolution of Certain Functions of the Executive Branch to Local Governments, Creation of a Committee on Devolution, and for Other Purposes

⁴ Guidelines on the Preparation of Devolution Transition Plans of Local Government Units in Support of Full Devolution under Executive Order No. 138, Dated 01 June 2021

- 2.2 By virtue of Presidential Proclamation No. 1179, the 2020 Census of Population by Province, City, Municipality, and Barangay has been declared official for all purposes.
- 2.3 Since the indicative FY 2022 NTA shares of LGUs under LBM No. 82 were computed based on the 2015 Census of Population approved under Proclamation No. 1269 dated May 19, 2016, there is a need to adjust the computation and allocation of the indicative FY 2022 NTA shares of LGUs.
- 2.4 Accordingly, the FY 2022 NTA shares of LGUs are hereby adjusted consistent with the foregoing. The details by region and by level of LGU are reflected in Annex A hereof. The LGUs shall be notified of their adjusted FY 2022 NTA shares by the DBM Regional Offices concerned.
- 2.5 It shall be understood that the adjusted FY 2022 NTA shares shall be used by the LGUs concerned as basis in determining the amounts to be allocated for the budgetary requirements prescribed under RA No. 7160 and other pertinent laws and policies.

3.0 CLARIFICATION ON ITEM 2.2.17 OF LBM NO. 82

- 3.1 Under item 2.2.17 of LBM No. 82, the local chief executives (LCEs) of provinces, cities, and municipalities shall prepare and submit to the local sanggunian concerned, for budget authorization purposes, the Local Expenditure Program (LEP), together with, among others, the Annual Investment Program (AIP) duly approved by the Sanggunian through a Resolution, which is supported by, among others, the LGU DTP.
 - 3.2 Considering the timeline on the preparation and submission of the LGU DTP under DBM-DILG JMC No. 2021-1, the LCE shall not be mandatorily required to include the LGU DTP as part of the supporting documents of the AIP and the LEP to be submitted to the local sanggunian for budget authorization purposes. However, in case the LGU has already prepared and approved its LGU DTP, the same may be part of the supporting documents of the AIP and LEP to be submitted by the LCE to the local sanggunian.
 - 3.3 All LGUs are hereby enjoined to strictly observe and follow the guidelines and timelines prescribed under DBM-DILG JMC No. 2021-1 for the preparation and submission of their respective LGU DTPs.
- 4.0 All other provisions of LBM No. 82 that are not affected by the provisions of this LBM shall remain in full force and effect.
- 5.0 Please be guided accordingly.


TINA ROSE MARIE L. CANDALAN
Officer-in-Charge



CY 2022 NTA OF LGUs
NTA P959,041,250,000

Annex A

REGION	PROVINCES	CITIES	MUNICIPALITIES	BARANGAYS	GRAND TOTAL
NATIONAL CAPITAL REGION	759,095,759.00	40,076,127,024.00	222,674,825.00	16,860,975,151.00	57,918,872,759.00
CORDILLERA ADMINISTRATIVE REGION	9,172,659,140.00	3,025,770,298.00	12,505,631,317.00	4,082,642,955.00	28,786,703,710.00
REGION I	11,563,709,820.00	7,306,986,014.00	20,454,917,443.00	11,662,180,334.00	50,987,793,611.00
REGION II	13,035,289,326.00	7,068,960,146.00	20,355,899,749.00	8,183,773,403.00	48,643,922,624.00
REGION III	23,531,795,066.00	17,161,415,922.00	33,709,492,761.00	18,749,312,792.00	93,152,016,541.00
REGION IV.A	26,855,059,124.00	29,229,745,686.00	32,683,826,302.00	24,432,259,472.00	113,200,890,584.00
REGION IV.B	11,777,610,253.00	5,573,794,069.00	18,272,785,224.00	6,092,544,365.00	41,716,733,911.00
REGION V	14,728,344,554.00	7,003,714,479.00	23,133,307,421.00	12,848,182,230.00	57,713,548,684.00
REGION VI	16,457,782,076.00	19,545,291,738.00	23,718,356,371.00	15,888,289,697.00	75,609,719,882.00
REGION VII	13,449,081,522.00	18,929,869,049.00	21,454,497,078.00	14,064,016,504.00	67,897,464,153.00
REGION VIII	13,118,880,171.00	9,614,862,404.00	21,790,687,376.00	12,983,545,123.00	57,507,975,074.00
REGION IX	8,228,247,483.00	9,423,535,915.00	13,502,908,721.00	7,612,779,285.00	38,767,471,404.00
REGION X	11,678,897,394.00	13,918,858,220.00	16,709,841,331.00	8,974,660,453.00	51,282,257,398.00
REGION XI	10,887,183,338.00	14,832,063,267.00	13,097,606,906.00	7,605,293,643.00	46,422,147,154.00
REGION XII	11,428,459,443.00	6,187,854,031.00	16,831,667,770.00	6,553,485,481.00	41,001,466,725.00
REGION XIII	10,024,986,313.00	8,256,044,561.00	13,623,362,336.00	5,357,733,390.00	37,262,126,600.00
BANGSAMORO AUTONOMOUS REGION IN MUSLIM MINDANAO	13,882,406,718.00	3,424,594,677.00	24,006,562,069.00	9,856,575,722.00	51,170,139,186.00
GRAND TOTAL	220,579,487,500.00	220,579,487,500.00	326,074,025,000.00	191,808,250,000.00	959,041,250,000.00