



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

LOCAL BUDGET MEMORANDUM

No. 86
December 14, 2022

To : Local Chief Executives (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 2020 COLLECTIONS OF EXCISE TAXES ON LOCALLY MANUFACTURED VIRGINIA-TYPE CIGARETTES UNDER REPUBLIC ACT (RA) NO. 7171, AND 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, CHARGEABLE AGAINST THE ALLOCATIONS TO LOCAL GOVERNMENT UNITS (ALGU) UNDER THE FY 2022 GENERAL APPROPRIATIONS ACT (GAA), RA NO. 11639**

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 GOVERNING GUIDELINES

2.1 Computation of the Shares of LGUs

- 2.1.1 The shares of LGUs from the FY 2020 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, and as further amended by RA No. 11346,¹ chargeable against the ALGU under the FY 2022 GAA, RA No. 11639, are as follows:

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

Particulars	Amount (PhP)
Excise taxes on locally manufactured Virginia-type cigarettes pursuant to RA No. 7171	15,010,582,000.00
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	19,010,582,000.00

2.1.2 The individual shares of 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 2022 GAA, RA No. 11639.

2.1.2.1 Annex A - Shares of LGUs from the FY 2020 Collection of Excise Taxes on Locally Manufactured Virginia-type Cigarettes under RA No. 7171; and

2.1.2.2 Annex B - Shares of LGUs from the FY 2020 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.

The volume of production and trade acceptances of beneficiary LGUs were based on the certifications issued by the National Tobacco Administration (NTA) and endorsed by the Department of Agriculture (DA).

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 2022 GAA, RA No. 11639 and item 2.2.1 of Department of Budget and Management (DBM)-DA-NTA Joint Memorandum Circular No. 2020-1 dated June 25, 2020,² the Special Allotment Release Order shall be comprehensively released by the DBM to the Bureau of the Treasury (BTr).

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 BTr, respectively, consistent with the cash programming of the National Government.

Health Care, Amending for this Purpose Sections 144, 145, 146, 147, 152, 164, 260, 262, 263, 265, 288, and 289, Repealing 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 Guidelines on the Allocation, Release, and Utilization of the Shares of Local Government Units (LGUs) from the Revenues from Excise Taxes on Tobacco Products Pursuant to Republic Act (RA) No. 8240, as amended by RA No. 10351, and as further amended by RA No. 11346, and Collections from the Proceeds of the Excise Taxes on Locally Manufactured Virginia-Type Cigarettes pursuant to RA No. 7171, as Incorporated in RA No. 8424, as amended

2.2.3 Upon receipt of the ANCAI, the BTr shall release the corresponding Advice(s) to Debit Account (ADAs) to the AGSBs 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 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 develop the tourism potential of growing provinces; 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 roads, bridges, schools, hospitals, rural health facilities and irrigation systems; and

Locally Manufactured Virginia-type Cigarettes (Section 16)	Burley and Native Tobacco (Section 14)
f. Programs that will provide financial assistance for tobacco farmers that were displaced or who cease to produce tobacco.	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.

- 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 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 33³ of the Local Government Code of 1991 (RA No. 7160).

³ 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

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, to be utilized exclusively for programs and projects pursuant to Sections 14 and 16 of RA No. 11346 and its guidelines.

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 2022 GAA, RA No. 11639, the LGU shall send written notice when said reports have been submitted or posted on its website to 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.

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.

- 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 2022 GAA, RA No. 11639.

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.

5.0 **EFFECTIVITY**

This Memorandum shall take effect immediately.


AMENAH F. PANGANDAMAN
Secretary



**Share of LGUs from the CY 2020 Excise Taxes on Locally Manufactured Virginia - Type
Cigarette under RA No. 7171, Chargeable Against the FY 2022 GAA, RA No. 11639**

LGU	Volume of Production	Percentage Share	Total LGU Share
1. Abra	2,599,830.80	13.55%	2,033,256,602.00
2. Ilocos Norte	2,406,430.80	12.54%	1,882,003,748.00
3. Ilocos Sur	11,862,958.90	61.81%	9,277,695,879.00
4. La Union	2,324,113.67	12.11%	1,817,625,771.00
GRAND TOTAL	19,193,334.17	100.00%	15,010,582,000.00

Province of Abra 609,976,981.00

Municipalities

1. Bangued	112,363.99	4.32%	58,999,563.00
2. Boliney			15,061,160.00
3. Bucay	5,841.97	0.22%	17,345,583.00
4. Bucloc			15,061,160.00
5. Daguioman			15,061,160.00
6. Danglas			15,061,160.00
7. Dolores	20,925.19	0.80%	23,243,670.00
8. La Paz			15,061,160.00
9. Lacub			15,061,160.00
10. Lagangilang	12,384.30	0.48%	19,903,871.00
11. Lagayan			15,061,160.00
12. Langiden			15,061,160.00
13. Licuan-Baay			15,061,160.00
14. Luba	80,762.69	3.11%	46,642,306.00
15. Malibcong			15,061,160.00
16. Manabo	1,708.18	0.07%	15,729,120.00
17. Peñarubbia	16,313.11	0.63%	21,440,179.00
18. Pidigan	16,227.70	0.62%	21,406,780.00
19. Pilar	1,625,178.22	62.51%	650,564,891.00
20. Sallapadan			15,061,160.00
21. San Isidro	136,500.55	5.25%	68,437,834.00
22. San Juan	854.09	0.03%	15,395,140.00
23. San Quintin	32,882.44	1.26%	27,919,389.00
24. Tayum	235,609.08	9.06%	107,192,871.00
25. Tineg			15,061,160.00
26. Tubo	3,040.56	0.12%	16,250,129.00
27. Villaviciosa	299,238.73	11.51%	132,074,375.00
TOTAL, ABRA	2,599,830.80	100.00%	2,033,256,602.00

Province of Ilocos Norte 564,601,124.00

Municipalities

1. Adams			16,365,250.00
2. Bacarra			16,365,250.00
3. Badoc	412,098.09	17.12%	177,510,576.00
4. Banguì			16,365,250.00
5. Banna	190,718.14	7.93%	90,942,972.00

**Share of LGUs from the CY 2020 Excise Taxes on Locally Manufactured Virginia - Type
Cigarette under RA No. 7171, Chargeable Against the FY 2022 GAA, RA No. 11639**

LGU	Volume of Production	Percentage Share	Total LGU Share
6. Batac City	421,066.03	17.50%	181,017,366.00
7. Burgos			16,365,250.00
8. Carasi			16,365,250.00
9. Currimao	121,878.54	5.06%	64,024,187.00
10. Dingras	148,406.56	6.17%	74,397,607.00
11. Dumalneg			16,365,250.00
12. Laoag City			16,365,250.00
13. Marcos	77,295.08	3.21%	46,590,435.00
14. Nueva Era	53,807.63	2.24%	37,405,988.00
15. Pagudpud			16,365,250.00
16. Paoay	2,989.31	0.12%	17,534,179.00
17. Pasuquin			16,365,250.00
18. Piddig	133,664.98	5.55%	68,633,114.00
19. Pinili	722,371.66	30.02%	298,838,814.00
20. San Nicolas	35,444.71	1.47%	30,225,419.00
21. Sarrat	37,152.89	1.54%	30,893,380.00
22. Solsona			16,365,250.00
23. Vintar	49,537.18	2.06%	35,736,087.00
TOTAL, ILOCOS NORTE	2,406,430.80	100.00%	1,882,003,748.00

Province of Ilocos Sur

2,783,308,764.00

Municipalities

1. Alilem	33,787.77	0.28%	67,786,927.00
2. Banayoyo	243,500.86	2.05%	149,792,365.00
3. Bantay			54,574,682.00
4. Burgos	623,724.34	5.26%	298,473,560.00
5. Cabugao	1,311,659.12	11.06%	567,481,053.00
6. Candon City	1,539,171.43	12.97%	656,446,632.00
7. Caoayan			54,574,682.00
8. Cervantes	2,066.90	0.02%	55,382,915.00
9. G. del Pilar	130,778.16	1.10%	105,713,694.00
10. Galimuyod	354,037.10	2.98%	193,016,051.00
11. Lidlidda	160,141.75	1.35%	117,195,924.00
12. Magsingal	1,816,323.41	15.31%	764,823,126.00
13. Nagbukel	117,010.24	0.99%	100,329,937.00
14. Narvacan	112,996.02	0.95%	98,760,231.00
15. Quirino	60,127.89	0.51%	78,086,871.00
16. Salcedo	404,018.41	3.41%	212,560,559.00
17. San Emilio	316,354.68	2.67%	178,280,855.00
18. San Esteban	425,251.07	3.58%	220,863,300.00
19. San Ildefonso	17,235.52	0.15%	61,314,396.00
20. San Juan	687,712.71	5.80%	323,495,337.00
21. San Vicente			54,574,682.00
22. Santa			54,574,682.00
23. Santa Catalina			54,574,682.00

**Share of LGUs from the CY 2020 Excise Taxes on Locally Manufactured Virginia - Type
Cigarette under RA No. 7171, Chargeable Against the FY 2022 GAA, RA No. 11639**

LGU	Volume of Production	Percentage Share	Total LGU Share
24. Santiago	421,493.07	3.55%	219,393,786.00
25. Sigay	76,987.61	0.65%	84,679,634.00
26. Sinait	1,027,401.11	8.66%	456,325,843.00
27. Sta. Cruz	919,375.90	7.75%	414,084,062.00
28. Sta. Lucia	576,715.27	4.86%	280,091,306.00
29. Sta. Maria	326,398.77	2.75%	182,208,459.00
30. Sto. Domingo	17,235.52	0.15%	61,314,396.00
31. Sugpon	24,649.02	0.21%	64,213,344.00
32. Suyo	23,641.19	0.20%	63,819,246.00
33. Tagudin	93,164.06	0.79%	91,005,214.00
34. Vigan City			54,574,682.00
TOTAL, ILOCOS SUR	11,862,958.90	100.00%	9,277,695,879.00
Province of La Union			545,287,731.00
Municipalities			
1. Agoo	60,213.30	2.59%	41,721,845.00
2. Aringay	48,221.88	2.07%	37,032,765.00
3. Bacnotan	125,141.17	5.38%	67,111,002.00
4. Bagulin			18,176,258.00
5. Balaoan	1,307,012.87	56.24%	529,265,776.00
6. Bangar	45,830.43	1.97%	36,097,621.00
7. Bauang			18,176,258.00
8. Burgos			18,176,258.00
9. Caba	1,708.18	0.07%	18,844,218.00
10. Luna	1,708.18	0.07%	18,844,218.00
11. Naguilian	11,957.25	0.51%	22,851,977.00
12. Pugo			18,176,258.00
13. Rosario			18,176,258.00
14. San Fernando City	137,679.20	5.92%	72,013,827.00
15. San Gabriel			18,176,258.00
16. San Juan	152,232.88	6.55%	77,704,844.00
17. Santo Tomas			18,176,258.00
18. Santol	183,748.77	7.91%	90,028,703.00
19. Sudipen	248,659.56	10.70%	115,411,180.00
20. Tubao			18,176,258.00
TOTAL, LA UNION	2,324,113.67	100.00%	1,817,625,771.00
GRAND TOTAL	19,193,334.17		15,010,582,000.00

Shares of LGUs from the CY 2020 Collection of Burley and Native Tobacco Excise Tax under RA No. 8240, as Amended, Chargeable Against the FY 2022 GAA, RA No. 11639

LGU	Volume of Production	Percentage Share	Total LGU Share
1. Abra	456,297.78	1.53%	61,036,668.00
2. Ifugao	35,607.00	0.12%	4,762,970.00
3. Kalinga	33,320.40	0.11%	4,457,103.00
4. Mountain Province	24,997.90	0.08%	3,343,844.00
5. Ilocos Norte	1,126,756.36	3.77%	150,720,554.00
6. Ilocos Sur	2,863,624.96	9.58%	383,052,766.00
7. La Union	2,211,933.14	7.40%	295,879,216.00
8. Pangasinan	4,024,325.04	13.46%	538,313,801.00
9. Cagayan	1,505,915.30	5.04%	201,438,746.00
10. Isabela	14,093,097.70	47.13%	1,885,163,082.00
11. Nueva Vizcaya	123,394.90	0.41%	16,505,918.00
12. Quirino	8,387.10	0.03%	1,121,900.00
13. Tarlac	427,932.02	1.43%	57,242,324.00
14. Zamboanga Sibugay	10,000.00	0.03%	1,337,650.00
15. Misamis Oriental	2,460,084.26	8.23%	329,073,148.00
16. North Cotabato	165,166.68	0.55%	22,093,519.00
17. Agusan del Sur	2,100.00	0.01%	280,906.00
18. Maguindanao del Sur	330,249.98	1.10%	44,175,885.00
GRAND TOTAL	29,903,190.52	100.00%	4,000,000,000.00

* This amount includes the volume of tobacco production of the municipalities that were not able to meet the minimum volume of production of one thousand (1,000) kilograms pursuant to the Congressional Oversight Committee on Comprehensive Tax Reform Program Resolution No. 19 dated July 30, 2009 and Department of Budget and Management-Bureau of Internal Revenue-National Tobacco Administration Joint Circular No. 2009-1A dated January 12, 2010.

Shares of LGUs from the CY 2020 Collection of Burley and Native Tobacco Excise Tax under RA No. 8240, as Amended, Chargeable Against the FY 2022 GAA, RA No. 11639

LGU	Volume of Production	Percentage Share	Total LGU Share
Province of Abra			30,518,334.00
Municipalities			
1. Bangued	34,863.90	7.64%	2,331,785.00
2. Bucay	10,268.03	2.25%	686,751.00
3. Dolores	37,590.19	8.24%	2,514,126.00
4. La Paz	22,669.68	4.97%	1,516,205.00
5. Lagangilang	13,557.36	2.97%	906,750.00
6. Luba	24,788.49	5.43%	1,657,916.00
7. Peñarrubia	2,770.74	0.61%	185,314.00
8. Pidigan	90,086.07	19.74%	6,025,181.00
9. Pilar	63,904.80	14.01%	4,274,112.00
10. San Isidro	4,504.30	0.99%	301,259.00
11. San Juan	56,007.46	12.27%	3,745,919.00
12. San Quintin	50,554.88	11.08%	3,381,236.00
13. Tayum	12,816.52	2.81%	857,201.00
14. Villaviciosa	31,915.36	6.99%	2,134,579.00
TOTAL, ABRA	456,297.78	100.00%	61,036,668.00
Province of Ifugao			2,381,485.00
Municipalities			
1. Alfonso Lista	35,340.10	100.00%	2,381,485.00
TOTAL, IFUGAO	35,340.10	100.00%	4,762,970.00
Province of Kalinga			2,228,551.00
Municipalities			
1. Pinukpuk	3,044.80	9.14%	203,644.00
2. Tabuk	30,275.60	90.86%	2,024,908.00
TOTAL, KALINGA	33,320.40	100.00%	4,457,103.00
Province of Mountain Province			1,671,922.00
Municipalities			
1. Paracelis	24,997.90	100.00%	1,671,922.00
TOTAL, MOUNTAIN PROVINCE	24,997.90	100.00%	3,343,844.00

Shares of LGUs from the CY 2020 Collection of Burley and Native Tobacco Excise Tax under RA No. 8240, as Amended, Chargeable Against the FY 2022 GAA, RA No. 11639

LGU	Volume of Production	Percentage Share	Total LGU Share
Province of Ilocos Norte			75,360,277.00
Municipalities			
1. Bacarra	142,396.28	12.64%	9,523,819.00
2. Badoc	81,358.60	7.22%	5,441,466.00
3. Bangui	27,386.60	2.43%	1,831,684.00
4. Banna	115,922.20	10.29%	7,753,166.00
5. Batac City	59,485.60	5.28%	3,978,545.00
6. Burgos	15,515.50	1.38%	1,037,715.00
7. Currimao	2,108.30	0.19%	141,008.00
8. Dingras	137,019.88	12.16%	9,164,232.00
9. Laoag	6,983.20	0.62%	467,054.00
10. Marcos	43,326.00	3.85%	2,897,751.00
11. Nueva Era	19,403.00	1.72%	1,297,721.00
12. Paoay	9,011.70	0.80%	602,725.00
13. Pasuquin	60,056.30	5.33%	4,016,715.00
14. Piddig	74,438.00	6.61%	4,978,599.00
15. Pinili	113,813.80	10.10%	7,612,151.00
16. San Nicolas	3,291.40	0.29%	220,137.00
17. Sarrat	33,326.10	2.96%	2,228,933.00
18. Solsona	58,807.80	5.22%	3,933,213.00
19. Vintar	123,106.10	10.93%	8,233,643.00
TOTAL, ILOCOS NORTE	1,126,756.36	100.00%	150,720,554.00

Province of Ilocos Sur 191,526,383.00

Municipalities			
1. Alilem	44,168.84	1.54%	2,954,122.00
2. Banayoyo	32,982.17	1.15%	2,205,930.00
3. Bantay	22,062.20	0.77%	1,475,575.00
4. Burgos	72,335.56	2.53%	4,837,983.00
5. Cabugao	111,037.00	3.88%	7,426,432.00
6. Candon City	186,964.77	6.53%	12,504,670.00
7. Caoayan	11,690.45	0.41%	781,887.00
8. Cervantes	1,348.33	0.05%	90,180.00
9. G. del Pilar	35,382.49	1.24%	2,366,469.00
10. Galimuyod	165,962.83	5.80%	11,100,008.00
11. Lidlidda	51,414.25	1.80%	3,438,713.00
12. Magsingal	124,461.01	4.35%	8,324,263.00
13. Nagbukel	305,022.50	10.65%	20,400,666.00
14. Narvacan	718,782.99	25.10%	48,074,000.00
15. Quirino	56,022.27	1.96%	3,746,909.00
16. Salcedo	99,761.43	3.48%	6,672,293.00
17. San Emilio	104,443.53	3.65%	6,985,444.00
18. San Esteban	19,335.91	0.68%	1,293,234.00
19. San Ildefonso	28,037.47	0.98%	1,875,216.00
20. San Juan	61,379.46	2.14%	4,105,211.00

Shares of LGUs from the CY 2020 Collection of Burley and Native Tobacco Excise Tax under RA No. 8240, as Amended, Chargeable Against the FY 2022 GAA, RA No. 11639

LGU	Volume of Production	Percentage Share	Total LGU Share
21. San Vicente	18,698.79	0.65%	1,250,622.00
22. Santiago	7,037.97	0.25%	470,717.00
23. Sinait	94,294.03	3.29%	6,306,620.00
24. Sta. Catalina	12,786.89	0.45%	855,219.00
25. Sta. Cruz	25,647.86	0.90%	1,715,393.00
26. Sta. Lucia	35,989.98	1.26%	2,407,100.00
27. Sta. Maria	300,069.58	10.48%	20,069,402.00
28. Sto. Domingo	33,397.04	1.17%	2,233,677.00
29. Sugpon	9,853.16	0.34%	659,004.00
30. Suyo	11,171.86	0.39%	747,202.00
31. Tagudin	53,444.15	1.87%	3,574,478.00
32. Vigan City	8,638.19	0.30%	577,744.00
TOTAL, ILOCOS SUR	2,863,624.96	100.00%	383,052,766.00
Province of La Union			147,939,608.00
Municipalities			
1. Agoo	115,156.37	5.21%	7,704,478.00
2. Aringay	360,876.57	16.32%	24,144,262.00
3. Bacnotan	56,214.89	2.54%	3,761,028.00
4. Balaoan	23,336.44	1.06%	1,561,313.00
5. Bangar	18,817.32	0.85%	1,258,963.00
6. Bauang	660,147.15	29.85%	44,166,807.00
7. Caba	352,224.67	15.93%	23,565,411.00
8. Luna	52,732.95	2.38%	3,528,071.00
9. Naguilian	22,773.40	1.03%	1,523,643.00
10. Rosario	122,620.32	5.55%	8,203,850.00
11. San Fernando City	36,890.98	1.67%	2,468,172.00
12. San Juan	20,345.63	0.92%	1,361,214.00
13. Santol	1,481.68	0.07%	99,131.00
14. Sto. Tomas	263,999.14	11.94%	17,662,728.00
15. Sudipen	47,487.80	2.15%	3,177,147.00
16. Tubao	56,100.72	2.54%	3,753,390.00
TOTAL, LA UNION	2,211,206.03	100.00%	295,879,216.00
Province of Pangasinan			269,156,901.00
Municipalities			
1. Alcala	1,077,424.57	26.77%	72,060,844.00
2. Asingan	8,741.90	0.22%	584,680.00
3. Balungao	325,247.49	8.08%	21,753,364.00
4. Bayambang	15,202.02	0.38%	1,016,749.00
5. Binalonan	2,704.86	0.07%	180,908.00
6. Laoac	297,767.21	7.40%	19,915,414.00
7. Malasiqui	599,507.65	14.90%	40,096,567.00
8. Manaoag	95,162.97	2.36%	6,364,737.00

Shares of LGUs from the CY 2020 Collection of Burley and Native Tobacco Excise Tax under RA No. 8240, as Amended, Chargeable Against the FY 2022 GAA, RA No. 11639

LGU	Volume of Production	Percentage Share	Total LGU Share
9. Mangaldan	3,664.65	0.09%	245,101.00
10. Mapandan	4,508.10	0.11%	301,513.00
11. Natividad	8,460.39	0.21%	565,852.00
12. Rosales	10,151.68	0.25%	678,970.00
13. San Fabian	473,504.45	11.77%	31,669,159.00
14. San Jacinto	62,122.52	1.54%	4,154,909.00
15. San Manuel	31,629.16	0.79%	2,115,437.00
16. San Nicolas	29,766.93	0.74%	1,990,886.00
17. Sison	45,982.61	1.14%	3,075,432.00
18. Sta. Barbara	259,748.31	6.45%	17,372,615.00
19. Sta. Maria	80,064.40	1.99%	5,354,907.00
20. Sto. Tomas	76,346.84	1.90%	5,106,267.00
21. Umingan	3,286.55	0.08%	219,813.00
22. Villasis	513,329.78	12.76%	34,332,776.00
TOTAL, PANGASINAN	4,024,325.04	100.00%	538,313,801.00

Province of Cagayan 100,719,373.00

Municipalities

1. Alcala	91,169.20	6.06%	6,099,514.00
2. Amulung	315,539.90	20.96%	21,110,638.00
3. Baggao	206,756.30	13.73%	13,832,664.00
4. Gattaran	157,405.10	10.46%	10,530,910.00
5. Peñablanca	5,037.90	0.33%	337,052.00
6. Piat	120,359.30	7.99%	8,052,426.00
7. Rizal	6,949.70	0.46%	464,957.00
8. Solana	124,444.00	8.27%	8,325,705.00
9. Sto. Nino	49,778.50	3.31%	3,330,342.00
10. Tuao	376,725.80	25.02%	25,204,173.00
11. Tuguegarao City	51,282.90	3.41%	3,430,992.00
TOTAL, CAGAYAN	1,505,448.60	100.00%	201,438,746.00

Province of Isabela 942,581,541.00

Municipalities

1. Aurora	2,237,030.80	15.87%	149,625,636.00
2. Benito Soliven	59,141.60	0.42%	3,955,734.00
3. Burgos	291,580.50	2.07%	19,502,600.00
4. Cabagan	232,193.30	1.65%	15,530,439.00
5. Cabatuan	293,149.10	2.08%	19,607,517.00
6. Cauayan City	12,149.50	0.09%	812,629.00
7. Delfin Albano	135,184.80	0.96%	9,041,946.00
8. Echague	11,812.10	0.08%	790,062.00
9. Gamu	310,726.50	2.20%	20,783,196.00
10. Ilagan City	872,611.10	6.19%	58,365,308.00
11. Jones	19,264.00	0.14%	1,288,488.00

Shares of LGUs from the CY 2020 Collection of Burley and Native Tobacco Excise Tax under RA No. 8240, as Amended, Chargeable Against the FY 2022 GAA, RA No. 11639

LGU	Volume of Production	Percentage Share	Total LGU Share
12. Luna	590,560.30	4.19%	39,500,109.00
13. Mallig	1,530,582.50	10.86%	102,374,263.00
14. Naguilian	54,438.40	0.39%	3,641,157.00
15. Quezon	492,002.70	3.49%	32,908,003.00
16. Quirino	2,535,885.60	17.99%	169,614,784.00
17. Reina Mercedes	1,085,142.00	7.70%	72,580,611.00
18. Roxas	2,302,768.60	16.34%	154,022,563.00
19. San Agustin	21,386.50	0.15%	1,430,454.00
20. San Mariano	62,948.10	0.45%	4,210,335.00
21. San Mateo	364,853.90	2.59%	24,403,552.00
22. San Pablo	8,118.20	0.06%	542,993.00
23. Sta. Maria	6,402.90	0.05%	428,263.00
24. Sto. Tomas	58,905.80	0.42%	3,939,963.00
25. Tumauini	503,558.70	3.57%	33,680,936.00
TOTAL, ISABELA	14,092,397.50	100.00%	1,885,163,082.00
Province of Nueva Vizcaya			8,252,959.00
Municipalities			
1. Bagabag	107,109.80	86.80%	7,163,771.00
2. Bayombong	1,434.40	1.16%	95,936.00
3. Quezon	9,776.80	7.92%	653,897.00
4. Solano	5,073.90	4.11%	339,355.00
TOTAL, NUEVA VIZCAYA	123,394.90	100.00%	16,505,918.00
Province of Quirino			560,950.00
Municipalities			
1. Maddela	8,387.10	100.00%	560,950.00
TOTAL, QUIRINO	8,387.10	100.00%	1,121,900.00
Province of Tarlac			28,621,162.00
Municipalities			
1. Anao	1,761.55	0.41%	117,817.00
2. Camiling	4,267.23	1.00%	285,403.00
3. Moncada	15,801.69	3.69%	1,056,857.00
4. San Manuel	406,101.55	94.90%	27,161,085.00
TOTAL, TARLAC	427,932.02	100.00%	57,242,324.00

Shares of LGUs from the CY 2020 Collection of Burley and Native Tobacco Excise Tax under RA No. 8240, as Amended, Chargeable Against the FY 2022 GAA, RA No. 11639

LGU	Volume of Production	Percentage Share	Total LGU Share
Province of Zamboanga Sibugay			668,825.00
Municipalities			
1. Mabuhay	2,500.00	25.00%	167,206.00
2. Olutanga	4,000.00	40.00%	267,530.00
3. Talusan	3,500.00	35.00%	234,089.00
TOTAL, ZAMBOANGA SIBUGAY	10,000.00	100.00%	1,337,650.00
Province of Misamis Oriental			164,536,574.00
Municipalities			
1. Alubijid	580,073.70	23.58%	38,796,776.00
2. El Salvador City	510,929.50	20.77%	34,172,240.00
3. Gitagum	575,800.00	23.41%	38,510,941.00
4. Initao	69,485.00	2.82%	4,647,330.00
5. Laguindingan	605,996.06	24.63%	40,530,529.00
6. Libertad	84,700.00	3.44%	5,664,947.00
7. Opol	33,100.00	1.35%	2,213,811.00
TOTAL, MISAMIS ORIENTAL	2,460,084.26	100.00%	329,073,148.00
Province of North Cotabato			11,046,760.00
Municipalities			
1. Pikit	165,166.68	100.00%	11,046,759.00
TOTAL, NORTH COTABATO	165,166.68	100.00%	22,093,519.00
Province of Agusan del Sur			140,453.00
Municipalities			
1. Bayugan City	2,100.00	100.00%	140,453.00
TOTAL, AGUSAN DEL SUR	2,100.00	100.00%	280,906.00
Province of Maguindanao del Sur			22,087,943.00
Municipalities			
1. Datu Montawal	166,833.33	50.52%	11,158,229.00
2. Pagalungan	163,416.65	49.48%	10,929,713.00
TOTAL, MAGUINDANAO DEL SUR	330,249.98	100.00%	44,175,885.00
GRAND TOTAL	29,901,029.61		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	Program/ Project Status
							Received	Obligation	Disbursement		

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 shall be based on the NADAI issued by the Bureau of the Treasury to LGUs.
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 received by the LGU as its share; it is the amount indicated in the NADAI. Obligation refers to the total amount obligated by the LGU as of reporting period. Disbursement refers to the total amount paid by the LGU as of reporting period.
5. The estimated period of completion refers to the projected date (month and year) to complete the program/project.
6. The status of programs/projects refers to the percentage of physical completion as of reporting period