



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



LOCAL BUDGET MEMORANDUM

No. 87-A
Date: December 28, 2023

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 FY 2024 NATIONAL TAX ALLOTMENT (NTA) SHARES OF LOCAL GOVERNMENT UNITS (LGUs)**

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- 1.0 Section 95 of the General Provisions (GP) of the FY 2023 General Appropriations Act (GAA), Republic Act (RA) No. 11936 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 2024 NTA shares of LGUs, which are automatically appropriated, shall be apportioned among LGUs, including those created, approved, and ratified in FY 2023 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 (2023) shall be considered and implemented by the DBM in the computation of the FY 2024 NTA shares of LGUs:
- 3.1 ***Conversion of municipality into city.*** By virtue of the enactment and approval of RA No. 11938,¹ the Municipality of Carmona in the Province of Cavite was converted into a component city of the same Province. The said conversion was ratified and approved through a Plebiscite conducted by the Commission on Elections on July 8, 2023. Thus, the FY 2024 NTA share of the now City of Carmona in the Province of Cavite shall be adjusted accordingly.

¹ An Act Converting the Municipality of Carmona in the Province of Cavite into a Component City to be Known as the City of Carmona

Consequently, pursuant to Section 450 (d) of RA No. 7160, as amended by RA No. 11683,² the newly converted City of Carmona shall bring its total FY 2023 NTA shares amounting to **Php 286,373,393** to the allotment of cities.

3.2 ***Final and executory decision on boundary disputes.*** Pursuant to Section 95 of the GP of the FY 2023 GAA, the changes in land area have been considered in view of the resolution of boundary disputes in the following:

3.2.1 The decision of the Regional Trial Court Branch 15 regarding the boundary dispute between the Municipalities of Aguineldo and Mayoyao, both in the Province of Ifugao, has been upheld pursuant to the final and executory court decisions in (i) CA G.R. SP No. 145002³; and (ii) G.R. No. 252533.⁴

3.2.2 The Supreme Court Decision in *City of Makati vs. City of Taguig*⁵ dated December 1, 2021 became final and executory on September 28, 2022, confirming the Fort Bonifacio Military Reservation consisting of Parcels 3 and 4, Psu-2031 to be part of the territory of the City of Taguig.

3.2.3 Pursuant to Section 118 (b) of the LGC, the Sangguniang Panlalawigan (SP) of Abra issued SP Resolution No. 126, Series of 2021, settling the boundary dispute between the Municipalities of Malibcong and Baay-Licuan.

3.3 ***Enactment of law creating new barangays.*** With the enactment and approval of RA No. 11896,⁶ Barangays Muzon Proper, Muzon East, Muzon West, and Muzon South in the City of San Jose del Monte, Province of Bulacan shall likewise be included in the allocation of the FY 2024 NTA shares of LGUs.

3.4 ***Merger and/or Renaming of barangays.*** Pursuant to sanggunian resolutions merging and/or renaming several barangays, the following merged and/or renamed barangays shall also be entitled to FY 2024 NTA shares:

Barangay	Ordinance
Barangay South, Ormoc City	Ordinance No. 052 entitled, "AN ORDINANCE MERGING BARANGAY

² An Act Amending Section 450 of Republic Act No. 7160, Otherwise Known as the Local Government Code of 1991, as Amended by Republic Act No. 9009, by Providing for the Requisites for the Conversion of a Municipality into a Component City, and for Other Purposes

³ The Municipality of Aguineldo, represented by the Municipal Mayor, Hon. Clemente S. Talusig vs. The Municipality of Mayoyao, represented by the Municipal Mayor, Hon. Ronnie H. Lumayna

⁴ The Municipality of Aguineldo, represented by the Hon. Gaspar B. Chilagan, Jr., in his Capacity as Incumbent Municipal Mayor vs. The Municipality of Mayoyao, represented by Hon. Jimmy B. Padchanan, Jr., in his Capacity as Incumbent Municipal Mayor

⁵ G.R. No. 235316

⁶ An Act Dividing Barangay Muzon in the City of San Jose Del Monte, Province of Bulacan Into Four (4) Separate and Independent Barangays to Be Known as Barangay Muzon Proper, Barangay Muzon East, Barangay Muzon West and Barangay Muzon South

Barangay East, Ormoc City	DISTRICT 1 TO BARANGAY DISTRICT 28 AND RENAMING BARANGAY DISTRICT 29 IN ORMOC CITY AND APPROPRIATING FUNDS THEREFORE."
Barangay West, Ormoc City	
Barangay Aniban 1, City of Bacoor, Cavite	City Ordinance No. 275-2023 entitled, "AN ORDINANCE MERGING VARIOUS BARANGAYS IN THE CITY OF BACOOOR, CAVITE TO ENSURE THEIR ECONOMIC GROWTH AND DEVELOPMENT, RENAMING THE MERGED BARANGAYS AND THE BARANGAYS AFFECTED BY SUCH MERGER, FIXING THEIR TERRITORIAL BOUNDARIES AND APPROPRIATING FUNDS FOR THE HOLDING OF A PLEBISCITE FOR THE APPROVAL HEREOF AS MANDATED BY LAW."
Barangay Aniban 2, City of Bacoor, Cavite	
Barangay Kaingin Digman, City of Bacoor, Cavite	
Barangay Ligas 1, City of Bacoor, Cavite	
Barangay Mabolo, City of Bacoor, Cavite	
Barangay Maliksi 2, City of Bacoor, Cavite	
Barangay Mambog 2, City of Bacoor, Cavite	
Barangay Niog, City of Bacoor, Cavite	
Barangay P.F. Espiritu 2, City of Bacoor, Cavite	
Barangay P.F. Espiritu 4, City of Bacoor, Cavite	
Barangay Poblacion, City of Bacoor, Cavite	
Barangay Real, City of Bacoor, Cavite	
Barangay Salinas 2, City of Bacoor, Cavite	
Barangay Sinbanali, City of Bacoor, Cavite	
Barangay Talaba 1, City of Bacoor, Cavite	
Barangay Talaba 3, City of Bacoor, Cavite	
Barangay Zapote 1, City of Bacoor, Cavite	
Barangay Zapote 2, City of Bacoor, Cavite	

Barangays included in the merger shall be deemed abolished and shall cease to receive NTA shares.

- 4.0 Hence, the FY 2024 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 ⁷	200,416,295,770
Cities	149	201,503,136,632
Municipalities	1,485	295,180,726,798
Barangays	41,905	174,275,039,800
TOTAL	43,622	871,375,199,000

⁷ 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.

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 2024 Annual Budgets of LGUs have been prepared/approved based on their indicative NTA shares under LBM No. 87 dated June 9, 2023, all LGUs are hereby enjoined to adopt the appropriate measures resulting from the herein adjustments in their respective FY 2024 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 2024 NTA shares of LGUs will necessitate the prioritization in the implementation of items of appropriations by the LGUs.

7.0 All other provisions of LBM No. 87 which are not inconsistent herewith shall remain in full force and effect.

8.0 Please be guided accordingly.


AMENA F. PANGANDAMAN
Secretary



REGION	PROVINCES	CITIES	MUNICIPALITIES	BARANGAYS	GRAND TOTAL
NATIONAL CAPITAL REGION	682,344,994	36,251,046,710	202,524,260	15,356,961,017	52,492,876,981
CORDILLERA ADMINISTRATIVE REGION	8,290,015,001	2,736,400,768	11,348,362,408	3,710,444,414	26,085,222,591
REGION I	10,477,223,014	6,587,484,024	18,585,843,452	10,598,042,204	46,248,592,694
REGION II	11,806,923,548	6,399,934,356	18,480,640,014	7,437,168,576	44,124,666,494
REGION III	21,329,219,209	16,272,995,035	30,194,222,809	17,020,035,161	84,816,472,214
REGION IV.A	24,363,426,888	27,720,125,679	29,131,312,646	22,127,341,551	103,342,206,764
REGION IV.B	10,664,209,038	5,052,497,359	16,589,068,508	5,546,386,588	37,852,161,493
REGION V	13,337,854,688	6,321,923,118	21,019,869,725	11,678,005,050	52,357,652,581
REGION VI	14,909,204,163	17,662,148,019	21,551,797,354	14,440,154,230	68,563,303,766
REGION VII	12,190,252,712	17,098,335,926	19,494,878,813	12,770,469,170	61,553,936,621
REGION VIII	11,875,511,596	8,695,371,607	19,788,422,354	11,764,620,135	52,123,925,692
REGION IX	7,454,017,354	8,528,545,578	12,262,909,137	6,915,633,860	35,161,105,929
REGION X	10,574,519,531	12,590,566,716	15,177,229,934	8,199,783,587	46,542,099,768
REGION XI	9,855,176,131	13,431,040,274	11,896,142,557	6,906,703,685	42,089,062,647
REGION XII	10,354,335,887	5,595,427,801	15,289,152,938	5,962,826,281	37,201,742,907
REGION XIII	9,071,792,617	7,466,580,993	12,367,170,230	4,886,073,904	33,791,617,744
BANGSAMORO AUTONOMOUS REGION IN MUSLIM MINDANAO	13,180,269,399	3,092,712,669	21,801,179,659	8,954,390,387	47,028,552,114
GRAND TOTAL	200,416,295,770	201,503,136,632	295,180,726,798	174,275,039,800	871,375,199,000