



REPUBLIC OF THE PHILIPPINES

**Department of Budget and Management**  
Malacang, Manila

**LOCAL BUDGET MEMORANDUM**

No. 62  
January 5, 2010

**TO :** The Provincial Governors, City and Municipal Mayors, Barangay Chairmen, Members of Local Sanggunians and Local Finance Committees, Local Budget Officers, Treasurers and All Others Concerned

**SUBJECT :** **RELEASE OF THE TENTATIVE INTERNAL REVENUE ALLOTMENT SHARES FOR THE MONTH OF JANUARY 2010**

- 1.0 This Local Budget Memorandum (LBM) is issued to inform local government units (LGUs) and all others concerned that the release of the Internal Revenue Allotment (IRA) shall be based on the CY 2010 level of P265.8 Billion and which shall be allocated using the following official data sources for population and land area:
- a. CY 2007 Census of Population per Proclamation Order No. 1489 dated April 16, 2008; and
  - b. CY 2001 Land Management Bureau Masterlist of Land Area pending validation of the CYs 2004 and 2007 land area masterlist by a Technical Working Group created per the Oversight Committee on Devolution Resolution No.1, series of 2005.
- 2.0 The final computation of the CY 2010 Internal Revenue Allotment shares of LGUs would be affected by the following intervening events, to wit:
- a. Finality of the decision by the Supreme Court in the consolidated cases in G.R. Nos. 176951, 177499 and 178056 – League of Cities of the Philippines (LCP), et al. vs. Commission on Elections (COMELEC) et al. dated December 21, 2009, granting respondent LGUs' Motions for Reconsideration, and reversing and setting aside the Resolutions dated June 2, 2009, March 31, 2009 and April 28, 2009, and recalling the Entry of Judgment made on May 21, 2009, thereby declaring Republic Act Nos. 9389, 9390, 9391, 9392, 9393, 9394, 9398, 9404, 9405, 9407, 9408, 9409, 9434, 9435, 9436 and 9491 valid and constitutional; and





b. The confirmation by the Secretary of the Department of Interior and Local Government pursuant to its supervision over autonomous regions under Administrative Order Nos. 273 and 273-A dated November 27, 2009 and December 2, 2009, respectively, on the creation of the three (3) new municipalities in the Province of Maguindanao, namely: Datu Hoffer Ampatuan, Datu Salibo and Shariff Saydona Mustapha.

3.0 In view of the foregoing, we shall be releasing the tentative IRA share of LGUs starting January 2010.

4.0 Please be guided accordingly.

LOCAL BUDGET MEMORANDUM

**ROLANDO S. ANDAYA, JR.**  
Secretary

No. 62  
January 2, 2010

TO: Provincial Governors, City and Municipal Mayors, Barangay Chairmen, Members of Local Sanggunians and Local Finance Committees, Local Budget Officers, Treasurers and All Others Concerned

SUBJECT: RELEASE OF THE TENTATIVE INTERNAL REVENUE ALLOTMENT SHARES FOR THE MONTH OF JANUARY 2010

1.0 This Local Budget Memorandum (LBM) is issued to inform local government units (LGUs) and all others concerned that the release of the Internal Revenue Allotment (IRA) shall be based on the CY 2010 level of P265.8 Billion and which shall be allocated using the following official data sources for population and land area:

a. CY 2007 Census of Population per Proclamation Order No. 1488 dated April 18, 2008; and

b. CY 2001 Land Management Bureau Masterlist of Land Area pending validation of the CYs 2004 and 2007 and area masterlist by a Technical Working Group created per the Oversight Committee on Devolution Resolution No. 1, series of 2005.

2.0 The final computation of the CY 2010 Internal Revenue Allotment shares of LGUs would be affected by the following intervening events, to wit:

a. Finality of the decision by the Supreme Court in the consolidated cases in G.R. Nos. 178951, 177498 and 178058 - League of Cities of the Philippines (LCP), et al. vs. Commission on Elections (COMELEC) et al. dated December 21, 2009, granting respondent LGUs' Motions for Reconsideration, and reversing and setting aside the Resolutions dated June 2, 2008, March 31, 2009 and April 28, 2009, and recalling the Entry of Judgment made on May 21, 2009, thereby declaring Republic Act No. 9408, 9407, 9405, 9391, 9392, 9393, 9394, 9395, 9401, 9402, 9403, 9404, 9405, 9406, 9407, 9408, 9409, 9434, 9435, 9436 and 9491 valid and constitutional; and