

**[DBM CIRCULAR LETTER NO. 92-3, March 02,
1992]**

**ISSUANCE OF ADVICE OF ALLOTMENT (AA) COVERING
INTERNAL REVENUE ALLOTMENT (IRA) OF LOCAL GOVERNMENT
UNITS**

**1.0
Purpose**

1.1 This Circular is issued to inform all concerned of the additional delegation of authority to the DBM Regional Directors relative to the issuance of Advice of Allotment (AA) covering the Internal Revenue Allotment (IRA) of provinces, cities, municipalities, and barangays within their respective regional coverage and to provide guidelines for the exercise of said delegated authority in consonance with the Local Government Code of 1991.

**2.0
Coverage**

2.1 This Circular shall cover all provinces, cities, municipalities and barangays including those in the National Capital Region (NCR).

**3.0
Policies and Guidelines**

3.1 Effective FY 1992, the IRA of Local Government Units (LGUs) shall be released by the DBM Regional Offices to the LGUs within their respective regional coverage except the shares of those within the NCR which shall be released by the Budget Operations Bureau "A" of DBM (BOB "A"). In the release of the IRA, the DBM, ROs and BOB "A" shall observe the following guidelines:

- 3.1.1 The DBM-ROs/BOB-A shall issue the Advice of Allotment on a quarterly basis covering the comprehensive release of the Internal Revenue Allotment (IRA) of the provinces, cities, municipalities, and barangays within their respective regional coverage.
- 3.1.2 The Advice of Allotment covering the IRA of barangays shall be comprehensively released to their respective cities/municipalities.
- 3.1.3 The comprehensive release of IRA for the barangays shall be made using the authorized city/municipality code based on the Standard Unit Coding System for Local Governments with