



Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City

20th CONGRESS
First Regular Session

HOUSE BILL NO. 1226



Introduced by **REPRESENTATIVE FRANCISCO PAOLO P. ORTEGA V**

**AN ACT GRANTING BARANGAY ANTONINO, MUNICIPALITY OF
BALAOAN, PROVINCE OF LA UNION, A REGULAR SHARE IN THE
NATIONAL TAX ALLOTMENT (NTA), AND FOR OTHER PURPOSES**

EXPLANATORY NOTE:

The 2020 Census places the population of Barangay Antonino, Balaoan, La Union at 766 individuals. Despite its status as a duly recognized barangay and its active participation in local governance, it lacks dedicated recognition in the allocation of the National Tax Allotment (NTA) as ensured under the Mandanas-Garcia Supreme Court ruling.

This ruling affirms the constitutional right of local government units, including barangays, to receive a just share of all national taxes, not only those collected by the Bureau of Internal Revenue. In line with this, the inclusion of Barangay Antonino in the computation and disbursement of the NTA ensures equitable resource distribution and enhanced local autonomy. The proposed measure will empower the barangay to meet essential public service needs, implement localized programs, and uphold transparency and accountability in financial management.

Passage of this bill is earnestly sought in the interest of fiscal justice and community development.


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*Be it enacted by the Senate and House of Representatives of the Philippines in Congress
assembled:*

SECTION 1. Title. This Act shall be known as the “Barangay Antonino National Tax Allotment Act of 2025.”

SECTION. 2. Declaration of Policy. It is hereby declared the policy of the State to promote local autonomy and equitable distribution of national revenues among local government units (LGUs) as enshrined in Republic Act No. 7160 or the “Local Government Code of 1991,” as amended, and in accordance with the Supreme Court’s Mandanas-Garcia Ruling.

SECTION. 3. Grant of National Tax Allotment. Barangay Antonino, a duly constituted barangay in the Municipality of Balaoan, Province of La Union, shall be entitled to receive its regular and equitable share in the National Tax Allotment (NTA), formerly known as the Internal Revenue Allotment (IRA), pursuant to existing laws and rules set by the Department of Budget and Management (DBM), the Department of the Interior and Local Government (DILG), and other relevant agencies.

SECTION. 4. Allocation and Use of Funds. The share of Barangay Antonino in the NTA shall be allocated in accordance with national budgeting laws, and shall be used exclusively for:

- Delivery of basic public services including but not limited to health, sanitation, peace and order, and infrastructure;
- Programs for the benefit of women, children, senior citizens, and marginalized sectors;
- Capacity building of barangay officials and personnel;
- Disaster risk reduction and management;
- Local development initiatives as reflected in the barangay development and investment plans.

SECTION. 5. Compliance and Oversight. Barangay Antonino shall comply with all applicable accounting, auditing, and reporting requirements of the Commission on Audit (COA), and shall submit annual reports on the utilization of NTA funds to the DILG and DBM. Public disclosure and participation of barangay residents in budget planning and monitoring shall be encouraged.

SECTION. 6. Implementing Rules and Regulations. The DILG, DBM, and the Bureau of Local Government Finance (BLGF) shall promulgate the necessary rules and regulations to implement the provisions of this Act within ninety (90) days from its effectivity.

SECTION. 7. Separability Clause. If any provision of this Act is declared unconstitutional or invalid, the other provisions not affected thereby shall remain in full force and effect.

SECTION. 8. Repealing Clause. All laws, decrees, executive orders, and rules and regulations or parts thereof which are inconsistent with the provisions of this Act are hereby repealed or modified accordingly.

SECTION. 9. Effectivity. This Act shall take effect fifteen (15) days after its publication in the Official Gazette or in a newspaper of general circulation.

Approved,