

MAILBOX: DOF unit clarifies LGU income data

Dear Editor:

First and foremost, the Bureau of Local Government Finance (BLGF) would like to express our gratitude to The Philippine Star for featuring in its business pages the fiscal performance of the local government units (LGUs) using the Department of Finance (DOF) data evidently sourced from the Statement of Receipts and Expenditures (SRE) data reported by the LGU treasurers through the online reporting system of the Bureau.

In the interest of accuracy, the Bureau, however, would like to point out some clarifications and corrections to your publication entitled “LGU income grows double digit in 2015” dated 14 September 2016 on page B-8.

- On paragraph 2, the statement “A total of P509.26 billion in revenues were generated on their own by provinces, cities and municipalities . . .”. Please be informed that the P509.26 billion of local government revenues does not refer alone to revenues generated by the provinces, cities and municipalities which is commonly called locally sourced revenues (LSR) but likewise include external sources and other receipts. For clarification, LSR are collections generated by LGUs from Real Property Tax, Tax on Business, Other Taxes, Regulatory Fees, Service/User Charges and Receipts from Economic Enterprises. External Sources, on the other hand, are from Internal Revenue Allotment (IRA), Other Shares from National Tax Collection, Inter-Local Transfer and Extraordinary Receipts/Grants/Donations/Aids while Other Receipts include Interest Income and Miscellaneous Income.

- On paragraph 7, annual growth rates should be 17.99 percent for business taxes collections (from P55.96 billion in FY 2014 to P66.03 billion in FY 2015) and 15.87 percent for non-tax revenues (from P43.21 billion in FY 2014 to P50.06 billion in FY 2015).

- On paragraph 11, currently our country’s number of provinces is totaling 81 and not 86. For FY 2015, there are 53 provinces that have reduced IRA dependency and not 43 (see attached comparative IRA Dependency data of provinces for FYs 2014 and 2015).

May we inform that our website at www.blgf.gov.ph serves as our channel in communicating to our clientele and the public. In fact, one of the highlights of our website is the access to information on revenues and expenditures from FYs 1992 to 2015. We would like to invite you to visit our website, just go to Statistics link and freely access/download the LGU fiscal data.

In case you have queries and clarifications on these data and statistics, please do not hesitate to contact BLGF at rev.blgf@gmail.com or at (02) 522-8771, the officials and staff of the Bureau will be glad to assist you on the matter.

In behalf of our Executive Director, Niño Raymond B. Alvina (nalvina@dof.gov.ph) and Deputy Executive Director Jose Arnold M. Tan (arnetan711@yahoo.com), thank you for this publication.

Pam Quizon

Bureau of Local Government Finance
Department of Finance

INTERNAL REVENUE ALLOTMENT DEPENDENCY

FYs 2009 - 2015

Coverage: By Province

| LGU NAME | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 |
|-------------------|------|------|------|------|------|------|------|
| CAR | | | | | | | |
| ABRA | 92% | 75% | 71% | 74% | 77% | 93% | 76% |
| APAYAO | 98% | 98% | 98% | 96% | 96% | 95% | 93% |
| BENGUET | 75% | 77% | 77% | 69% | 71% | 72% | 72% |
| IFUGAO | 91% | 91% | 91% | 89% | 88% | 88% | 87% |
| KALINGA | 95% | 94% | 94% | 89% | 89% | 84% | 81% |
| MOUNTAIN PROVINCE | 91% | 89% | 90% | 84% | 86% | 85% | 85% |

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|-----------------|-----|-----|-----|-----|-----|-----|-----|
| REGION I | | | | | | | |
| ILOCOS NORTE | 87% | 62% | 68% | 62% | 71% | 88% | 82% |
| ILOCOS SUR | 81% | 34% | 37% | 42% | 29% | 67% | 69% |
| LA UNION | 84% | 54% | 58% | 58% | 63% | 74% | 62% |
| PANGASINAN | 83% | 86% | 84% | 82% | 84% | 83% | 83% |

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|------------------|-----|-----|-----|-----|-----|-----|-----|
| REGION II | | | | | | | |
| BATANES | 98% | 97% | 97% | 97% | 97% | 96% | 97% |
| CAGAYAN | 91% | 88% | 89% | 87% | 88% | 88% | 91% |
| ISABELA | 93% | 92% | 86% | 87% | - | 88% | 89% |
| NUEVA VIZCAYA | 74% | 83% | 0% | 79% | 80% | 80% | 82% |
| QUIRINO | 87% | 88% | 87% | 80% | 89% | 83% | 77% |

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|-------------------|-----|-----|-----|-----|-----|-----|-----|
| REGION III | | | | | | | |
| AURORA | 89% | 86% | 88% | 90% | 92% | 94% | 94% |
| BATAAN | 67% | 65% | 64% | 71% | 67% | 63% | 67% |
| BULACAN | 78% | 74% | 78% | 75% | 76% | 72% | 74% |
| NUEVA ECIJA | 90% | 89% | 91% | 88% | 89% | 88% | 87% |
| PAMPANGA | 90% | 84% | 77% | 71% | 73% | 70% | 73% |
| TARLAC | 86% | 83% | 81% | 78% | 75% | 72% | 72% |
| ZAMBALES | 88% | 91% | 87% | 85% | 87% | 86% | 88% |

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|--------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| REGION IV-A | | | | | | | |
| BATANGAS | 80% | 73% | 80% | 75% | 77% | 77% | 80% |
| CAVITE | 73% | 76% | 76% | 71% | 81% | 82% | 82% |
| LAGUNA | 78% | 77% | 77% | 75% | 82% | 84% | 86% |
| QUEZON | 86% | 86% | 84% | 82% | 83% | 83% | 75% |
| RIZAL | 80% | 75% | 72% | 70% | 73% | 77% | 72% |
| REGION IV-B | | | | | | | |
| MARINDUQUE | 96% | 96% | 96% | 95% | 93% | 93% | 93% |
| OCCIDENTAL MINDORO | 96% | 96% | 95% | 96% | 96% | 96% | 95% |
| ORIENTAL MINDORO | 94% | 95% | 93% | 90% | 91% | 91% | 90% |
| PALAWAN | 92% | 94% | 91% | 89% | 91% | 94% | 88% |
| ROMBLON | 98% | 97% | 96% | 95% | 94% | 94% | 93% |
| REGION V | | | | | | | |
| ALBAY | 90% | 85% | 91% | 92% | 92% | 91% | 90% |
| CAMARINES NORTE | 86% | 88% | 86% | 86% | 87% | 84% | 85% |
| CAMARINES SUR | 87% | 86% | 95% | 96% | 97% | 94% | 97% |
| CATANDUANES | 92% | 88% | 91% | 83% | 80% | 84% | 85% |
| MASBATE | 97% | 96% | 95% | 94% | 95% | 94% | 97% |
| SORSOGON | 95% | 93% | 92% | 90% | 88% | 83% | 82% |
| REGION VI | | | | | | | |
| AKLAN | 69% | 67% | 63% | 56% | 55% | 58% | 58% |
| ANTIQUE | 89% | 87% | 84% | 74% | 75% | 77% | 76% |
| CAPIZ | 93% | 91% | 91% | 93% | 92% | 92% | 92% |
| GUIMARAS | 92% | 91% | 89% | 88% | 86% | 87% | 86% |
| ILOILO | 90% | 90% | 91% | 88% | 91% | 81% | 77% |
| NEGROS OCCIDENTAL | 90% | 90% | 90% | 88% | 88% | 87% | 89% |

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|-----------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| REGION VII | | | | | | | |
| BOHOL | 94% | 93% | 91% | 90% | 90% | 88% | 87% |
| CEBU | 87% | 88% | 85% | 85% | 82% | 84% | 83% |
| NEGROS ORIENTAL | 89% | 83% | 87% | 85% | 84% | 86% | 83% |
| SIQUIJOR | 95% | 94% | 94% | 92% | 93% | 93% | 90% |
| REGION VIII | | | | | | | |
| BILIRAN | 95% | 94% | 95% | 93% | 93% | 90% | 85% |
| EASTERN SAMAR | 97% | 94% | 97% | 95% | 94% | 95% | 94% |
| LEYTE | 87% | 86% | 89% | 87% | 0% | 78% | 77% |
| NORTHERN SAMAR | 96% | 95% | 95% | 91% | 91% | 88% | 85% |
| SOUTHERN LEYTE | 91% | 82% | 74% | 71% | 72% | 86% | 72% |
| WESTERN SAMAR (SAMAR) | 99% | 99% | 99% | 99% | 99% | 99% | 99% |
| REGION IX | | | | | | | |
| BASILAN | 98% | 97% | 98% | 97% | 96% | 98% | 97% |
| SULU | 99% | 98% | 98% | 98% | 95% | 97% | 96% |
| TAWI-TAWI | 99% | 100% | 93% | 98% | 99% | 100% | 100% |
| ZAMBOANGA DEL NORTE | 88% | 90% | 92% | 92% | 92% | 91% | 90% |
| ZAMBOANGA DEL SUR | 94% | 93% | 94% | 91% | 89% | 88% | 85% |
| ZAMBOANGA SIBUGAY | 97% | 97% | 97% | 96% | 96% | 95% | 92% |
| REGION X | | | | | | | |
| BUKIDNON | 83% | 81% | 76% | 77% | 81% | 78% | 75% |
| CAMIGUIN | 93% | 92% | 91% | 91% | 91% | 91% | 91% |
| LANAO DEL NORTE | 86% | 84% | 81% | 79% | 79% | 80% | 76% |
| MISAMIS OCCIDENTAL | 85% | 83% | 85% | 82% | 77% | 82% | 81% |
| MISAMIS ORIENTAL | 83% | 77% | 79% | 73% | 83% | 82% | 85% |

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|----------|------|------|------|------|------|------|------|
|----------|------|------|------|------|------|------|------|

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|-------------------|-----|-----|-----|-----|-----|-----|-----|
| REGION XI | | | | | | | |
| COMPOSTELA VALLEY | 91% | 89% | 89% | 88% | 88% | 88% | 77% |
| DAVAO DEL NORTE | 93% | 93% | 94% | 90% | 89% | 88% | 86% |
| DAVAO DEL SUR | 94% | 94% | 94% | 91% | 91% | 92% | 89% |
| DAVAO ORIENTAL | 92% | 92% | 90% | 84% | 92% | 86% | 82% |
| DAVAO OCCIDENTAL | | | | | | | |

| | | | | | | | |
|-------------------|-----|-----|-----|-----|-----|-----|-----|
| REGION XII | | | | | | | |
| LANAO DEL SUR | 99% | 96% | 98% | 97% | 96% | 99% | 99% |
| MAGUINDANAO | 98% | 98% | 98% | 96% | 94% | 95% | 94% |
| NORTH COTABATO | 87% | 88% | 89% | 84% | 84% | 84% | 84% |
| SARANGANI | 97% | 97% | 97% | 97% | 97% | 98% | 98% |
| SOUTH COTABATO | 90% | 89% | 88% | 83% | 83% | 82% | 82% |
| SULTAN KUDARAT | 98% | 97% | 98% | 97% | 97% | 97% | 98% |

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|-------------------|-----|-----|-----|-----|-----|-----|-----|
| CARAGA | | | | | | | |
| AGUSAN DEL NORTE | 88% | 90% | 90% | 87% | 87% | 86% | 84% |
| AGUSAN DEL SUR | 89% | 91% | 90% | 87% | 88% | 88% | 88% |
| DINAGAT ISLANDS | 96% | 96% | 0% | 0% | 90% | 83% | 84% |
| SURIGAO DEL NORTE | 93% | 90% | 94% | 90% | 79% | 84% | 78% |
| SURIGAO DEL SUR | 95% | 93% | 95% | 94% | 89% | 93% | 94% |