



MEMORANDUM CIRCULAR NO. 006.2021
23 FEB 2021

TO : **All BLGF Central and Regional Directors; All Provincial, City and Municipal Treasurers; and Others Concerned**

SUBJECT : **Top Performing Provinces, Cities and Municipalities in Local Revenue Generation for Fiscal Year (FY) 2019**

This Memorandum Circular is issued to inform and recognize the **National Top Performing Provinces, Cities and Municipalities in Local Revenue Generation for FY 2019**, particularly in the following Performance Areas (PAs)¹: (1) **Highest Nominal Locally Sourced Revenues (LSR)**²; (2) **Collection Efficiency (CE) of LSR**³; and (3) **Year-On-Year Growth in LSR**⁴.

Based on the Q4 FY2019 electronic Statement of Receipts and Expenditures (eSRE) reports submitted by Local Treasurers, as of 30 June 2020, pursuant to BLGF Memorandum Circular No. 011.2020⁵ dated 20 May 2020, the evaluation⁶ of Q4 FY2019 eSRE reports was made by this Bureau's Local Financial Data Analysis Division (LFDAD) and further verified by the concerned BLGF Regional Office.

The list of nationally ranked top performing local governments is structured as follows:

1. **PA No. 1 – Highest Nominal Locally Sourced Revenues:**
1.A - Top 10 Provinces, 1.B - Top 10 Cities, and 1.C - Top 10 Municipalities.
2. **PA No. 2 – Collection Efficiency of Locally Sourced Revenues:**
2.A - Top 10 Provinces, 2.B - Top 10 Cities, and 2.C - Top 10 Municipalities; and
3. **PA No. 3 – Year-On-Year Growth in Locally Sourced Revenues:**
3.A - Top 10 Provinces, 3.B - Top 10 Cities, and 3.C - Top 10 Municipalities.

¹ For the first area, additional parameters were considered such that the LSR to annual regular income (ARI) ratio should be more than 15% of the Internal Revenue Allotment (IRA) for province and municipality, and more than 50% LSR to ARI ratio for city, and that the LGU did not request for target reduction. For the second area, the parameter considered is for LSR to ARI ratio to be at least 15% for province and municipality and 50% for city.

² 'Nominal Collections' refers to the LSR for FY2019

³ Based on verification of officially submitted reports under the eSRE, pursuant to Department Order (DO) No. 08-2011, dated 11 February 2011, as amended by DO No. 034-2014, dated 26 May 2014. The targets were set and issued to the local treasurers in accordance with DO No. 06-2015, dated 20 January 2015. Income from Economic Enterprises refers to the gross income of the LGU without deducting the corresponding expenditures for the operations for the local economic enterprise (LEE).

⁴ LSR was computed as the sum of 'Real Property Tax (Basic and SEF)', 'Local Business Tax', 'Fees and Charges, and 'Income from Economic Enterprises', Other Receipts excluded. Other receipts were not included because this is not included in the annual revenue target setting of the Bureau and the collections on this are for further validation. Income from Economic Enterprises refers to the net income of the LGU, after deduction of corresponding expenditures for the operations for the LEE. Growth Rate computed as (Current Year - Prior Year) / Prior Year

⁵ Deadlines for Uploading of Q4 FY2019 and Q1 FY2020 Reports of LGUs in the LIFT and the ENRDMT Systems

⁶ Using the official eSRE data extracted on 11 December 2020



PA No. 1: HIGHEST NOMINAL LOCALLY SOURCED REVENUES

1.A. TOP 10 PROVINCES			
Region	Name of Province	LSR Collections (in Php Million)	National Rank
IV-A	Rizal	1,246.16	1
X	Bukidnon	844.28	2
III	Bataan	834.06	3
IV-A	Batangas	781.84	4
III	Bulacan	679.22	5
I	Pangasinan	651.43	6
IV-A	Cavite	621.40	7
VII	Cebu	617.91	8
I	Ilocos Sur	528.12	9
III	Pampanga	493.68	10

1.B. TOP 10 CITIES			
Region	Name of City	LSR Collections (in Php Million)	National Rank
NCR	Quezon City	16,951.81	1
NCR	Makati City	12,507.63	2
NCR	Manila City	9,872.21	3
NCR	Pasig City	9,668.99	4
NCR	Taguig City	8,636.85	5
NCR	Parañaque City	4,784.06	6
XI	Davao City	4,458.44	7
VII	Cebu City	4,457.50	8
NCR	Pasay City	4,202.80	9
NCR	Mandaluyong City	3,824.11	10

1.C. TOP 10 MUNICIPALITIES			
Region	Name of Municipality	LSR Collections (in Php Million)	National Rank
IV-A	Cainta, Rizal	678.09	1
III	Limay, Bataan	524.17	2
IV-A	Carmona, Cavite	496.19	3
IV-A	Taytay, Rizal	483.33	4
VI	Malay, Aklan	397.28	5
III	Marilao, Bulacan	394.70	6
IV-A	Calaca, Batangas	371.77	7
III	Mariveles, Bataan	314.98	8
IV-A	Silang, Cavite	298.51	9
III	Santa Maria, Bulacan	281.85	10



PA NO. 2: COLLECTION EFFICIENCY OF LOCALLY SOURCED REVENUES

2.A. TOP 10 PROVINCES

<i>Region</i>	<i>Name of Province</i>	<i>Target (in Php Million)</i>	<i>LSR Collections (in Php Million)</i>	<i>CE</i>	<i>National Rank</i>
VI	Capiz	213.95	415.94	194.4%	1
III	Tarlac	328.42	539.65	164.3%	2
V	Albay	306.30	493.74	161.2%	3
III	Bulacan	2,569.74	3,287.81	127.9%	4
VII	Cebu	1,027.97	1,306.38	127.1%	5
IV-A	Batangas	2,417.12	2,733.74	113.1%	6
II	Quirino	291.32	318.17	109.2%	7
III	Pampanga	1,389.07	1,516.34	109.2%	8
VII	Negros Oriental	493.51	534.84	108.4%	9
II	Nueva Vizcaya	449.45	472.07	105.0%	10

2.B. TOP 10 CITIES

<i>Region</i>	<i>Name of City</i>	<i>Target (in Php Million)</i>	<i>LSR Collections (in Php Million)</i>	<i>CE</i>	<i>National Rank</i>
V	Legazpi City, Albay	439.83	708.96	161.2%	1
NCR	Valenzuela City	2,243.58	3,464.10	154.4%	2
IV-A	Santa Rosa City, Laguna	2,523.66	3,682.41	145.9%	3
VII	Cebu City	3,584.73	5,199.74	145.1%	4
NCR	Parañaque City	4,499.78	6,191.90	137.6%	5
I	San Fernando City, La Union	275.05	378.01	137.4%	6
NCR	Navotas City	729.63	972.88	133.3%	7
I	Vigan City, Ilocos Sur	193.38	255.66	132.2%	8
VII	Mandaue City, Cebu	1,428.88	1,882.22	131.7%	9
IV-A	Lucena City	497.68	655.48	131.7%	10

2.C. TOP 10 MUNICIPALITIES

<i>Region</i>	<i>Name of Municipality</i>	<i>Target (in Php Million)</i>	<i>LSR Collections (in Php Million)</i>	<i>CE</i>	<i>National Rank</i>
II	Quezon, Nueva Vizcaya	3.48	52.44	1,507.9%	1
XIII	Pilar, Surigao Del Norte	1.98	12.13	613.2%	2
II	Kasibu, Nueva Vizcaya	20.34	95.54	469.7%	3
I	San Ildefonso, Ilocos Sur	2.30	9.77	424.4%	4
II	Mahatao, Batanes	2.26	7.01	310.0%	5
III	San Manuel, Tarlac	7.85	24.23	308.6%	6
I	Bayambang, Pangasinan	56.89	162.71	286.0%	7
XIII	Claver, Surigao Del Norte	112.34	271.57	241.7%	8
VIII	Albuera, Leyte	15.14	34.10	225.2%	9
X	Kolambugan, Lanao Del Norte	7.60	16.43	216.2%	10

PA NO. 3: YEAR-ON-YEAR GROWTH IN LOCALLY SOURCED REVENUES

3.A. TOP 10 PROVINCES

<i>Region</i>	<i>Name of Province</i>	<i>2018 LSR⁷</i> <i>(in Php Million)</i>	<i>2019 LSR</i> <i>(in Php Million)</i>	<i>YoY Growth</i>	<i>National Rank</i>
VIII	Northern Samar	107.43	235.83	119.5%	1
VIII	Southern Leyte	103.70	170.24	64.2%	2
III	Tarlac	242.03	336.21	38.9%	3
IV-A	Batangas	586.80	781.84	33.2%	4
V	Camarines Norte	243.90	306.65	25.7%	5
III	Pampanga	405.78	493.68	21.7%	6
IV-A	Rizal	1,059.41	1,246.16	17.6%	7
III	Bulacan	594.63	679.22	14.2%	8
III	Bataan	737.15	834.06	13.1%	9
II	Nueva Vizcaya	238.74	270.00	13.1%	10

3.B. TOP 10 CITIES

<i>Region</i>	<i>Name of City</i>	<i>2018 LSR</i> <i>(in Php Million)</i>	<i>2019 LSR</i> <i>(in Php Million)</i>	<i>YoY Growth</i>	<i>National Rank</i>
IV-A	Antipolo City, Rizal	1,110.23	1,660.81	49.6%	1
VII	Cebu City	3,215.94	4,457.50	38.6%	2
V	Legazpi City, Albay	422.18	530.01	25.5%	3
VII	Talisay City, Cebu	264.35	320.96	21.4%	4
IV-A	Cabuyao City, Laguna	852.00	1,013.98	19.0%	5
NCR	Quezon City	14,420.32	16,951.81	17.6%	6
I	San Fernando City, La Union	231.50	271.29	17.2%	7
NCR	Taguig City	7,389.38	8,636.85	16.9%	8
IV-A	Batangas City	1,229.59	1,423.48	15.8%	9
VIII	Tacloban City, Leyte	384.96	445.31	15.7%	10

3.C. TOP 10 MUNICIPALITIES

<i>Region</i>	<i>Name of Municipality</i>	<i>2018 LSR</i> <i>(in Php Million)</i>	<i>2019 LSR</i> <i>(in Php Million)</i>	<i>YoY Growth</i>	<i>National Rank</i>
CAR	Pasil, Kalinga	0.83	12.80	1,442.2%	1
VIII	Bato, Leyte	10.33	24.73	139.3%	2
II	Mahatao, Batanes	3.15	7.12	126.2%	3
III	Orion, Bataan	22.02	45.38	106.1%	4
X	Kolambugan, Lanao Del Norte	8.69	17.59	102.5%	5
VI	Concepcion, Iloilo	16.31	32.80	101.1%	6
VI	Nabas, Aklan	12.46	23.07	85.1%	7
IV-A	Pagbilao, Quezon	97.38	174.96	79.7%	8
X	Manolo Fortich, Bukidnon	73.81	126.84	71.8%	9
VI	Binalbagan, Negros Occidental	23.26	38.77	66.7%	10

⁷ FY 2018 data were based on the extracted eSRE data as of 19 August 2019

All BLGF Central and Regional Directors are hereby instructed to immediately and widely disseminate this Circular to all concerned local officials, with the objective of encouraging local governments to continuously improve local revenue generation, through appropriate collection strategies and innovations that are in accordance with the Local Government Code and pursuant to existing rules and regulations.

Further, the Certificates of Recognition will be awarded by this Bureau to all concerned local governments, and will be distributed to the concerned Regional Office accordingly. For inquiries, please contact **lfdad@blgf.gov.ph**.

For information and reference.



Raymond B. Alvina
NIÑO RAYMOND B. ALVINA
Executive Director