



MEMORANDUM CIRCULAR NO. 031.2021

01 DEC 2021

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

SUBJECT : National Top Performing Provinces, Cities and Municipalities in Local Revenue Generation for Fiscal Year (FY) 2020

This Memorandum Circular is issued to inform and recognize the **National Top Performing Provinces, Cities and Municipalities in Local Revenue Generation for FY 2020**, 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.

The data were based on the Q4 FY2020 electronic Statement of Receipts and Expenditures (eSRE) reports submitted by Local Treasurers, as of 31 March 2021, pursuant to BLGF Memorandum Circular No. 08-2015⁵ dated 21 April 2015, and the evaluation thereof and subsequent processing⁶ was made by this Bureau's Local Financial Data Analysis Division (LFDAD) and further verified by the concerned BLGF Regional Office.

The list of national 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 second area, additional parameters were considered such that the LSR should be more than 15% of the Internal Revenue Allotment (IRA) for province and municipality, and more than 75% LSR to IRA ratio for the city, and that the LGU did not request for target reduction. For the third area, the parameter considered is for the LSR to IRA ratio to be at least 15% for province and municipality and 75% for the city.

² LSR was computed as the sum of Real Property Tax (Basic and SEF), Local Business Tax, Fees and Charges, and Receipts from Economic Enterprises. Only the major local revenue sources were considered thus, the Other Receipts was excluded and because this is not part of the annual revenue target setting of the Bureau. Receipts from Economic Enterprises refer to the gross income of LGUs without deducting the corresponding expenditures for the operations for the local economic enterprise (LEE). Nominal collections refer to the LSR for FY2020.

³ Based on the verification of officially submitted reports under the eSRE, pursuant to Department Order (DO) No. 08-2022, dated 11 February 2011, as amended by DO No. 034-2014, dated 26 March 2014. The target was set and issued to the local treasurers in accordance with DO No. 06-2015, dated 20 January 2015. Real Property Tax refers to the net collections of LGU. Receipts from Economic Enterprises refer to the gross income of LGUs without deducting the corresponding expenditures for the operations for the local economic enterprise (LEE).

⁴ Growth Rate is computed as (Current Year - Prior Year) / Prior Year

⁵ Guidelines in the submission and reviewing of eSRE reports pursuant to Department Order No. 034-2014 dated 26 May 2014, Amending Sections 3, 8 and 9 of the Department Order No. 8-2011 dated 11 February 2012

⁶ Using the official eSRE data extracted on 05 November 2021



PA NO. 1: HIGHEST NOMINAL LOCALLY SOURCED REVENUES

1.A. TOP 10 PROVINCES			
Region	Name of Province	LSR Collections (in Php Million)	National Rank
III	Bulacan	1,725.11	1
III	Bataan	1,594.26	2
IV-A	Rizal	1,538.85	3
III	Pampanga	1,370.20	4
IV-A	Quezon	1,307.61	5
IV-A	Batangas	1,103.06	6
VI	Iloilo	995.39	7
X	Bukidnon	802.86	8
I	Pangasinan	796.23	9
IV-A	Cavite	721.69	10

1.B. TOP 10 CITIES			
Region	Name of City	LSR Collections (in Php Million)	National Rank
NCR	Quezon City	21,757.31	1
NCR	Makati City	14,995.15	2
NCR	Manila City	11,041.42	3
NCR	Taguig City	10,259.53	4
NCR	Pasig City	9,498.76	5
NCR	Parañaque City	6,326.63	6
NCR	Pasay City	5,488.04	7
XI	Davao City	5,357.77	8
NCR	Mandaluyong City	4,686.26	9
NCR	Muntinlupa City	4,267.02	10

1.C. TOP 10 MUNICIPALITIES			
Region	Name of Municipality	LSR Collections (in Php Million)	National Rank
III	Limay, Bataan	1,038.23	1
IV-A	Cainta, Rizal	839.58	2
IV-A	Carmona, Cavite	593.67	3
IV-A	Taytay, Rizal	574.74	4
IV-A	Calaca, Batangas	548.10	5
III	Marilao, Bulacan	473.95	6
III	Mariveles, Bataan	455.62	7
III	Masinloc, Zambales	450.52	8
IV-A	Mauban, Quezon	430.88	9
III	San Ildefonso, Bulacan	422.52	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>
VIII	Southern Leyte	239.14	492.38	205.9%	1
XI	Davao Oriental	189.17	282.32	149.2%	2
III	Pampanga	956.62	1,370.20	143.2%	3
VIII	Leyte	413.54	580.16	140.3%	4
VI	Iloilo	738.77	995.39	134.7%	5
VI	Guimaras	100.99	131.44	130.1%	6
III	Bulacan	1,388.07	1,725.11	124.3%	7
XIII	Agusan Del Norte	181.00	224.48	124.0%	8
VII	Negros Oriental	306.42	373.93	122.0%	9
VI	Capiz	280.96	338.78	120.6%	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	492.32	710.10	144.2%	1
IV-A	San Pedro City, Laguna	496.53	690.65	139.1%	2
NCR	San Juan City	1,262.80	1,731.86	137.1%	3
IV-A	Cabuyao City, Laguna	980.60	1,309.72	133.6%	4
VII	Tagbilaran City, Bohol	335.77	445.82	132.8%	5
III	Angeles City	1,080.42	1,413.94	130.9%	6
VII	Toledo City, Cebu	605.73	780.24	128.8%	7
I	Dagupan City	383.14	491.62	128.3%	8
NCR	Navotas City	684.62	870.24	127.1%	9
IV-A	Biñan City, Laguna	1,024.44	1,266.21	123.6%	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>
I	Alilem, Ilocos Sur	5.00	23.98	479.5%	1
X	Kauswagan, Lanao Del Norte	22.79	86.11	377.9%	2
V	Oas, Albay	11.39	35.44	311.1%	3
VI	Dingle, Iloilo	51.43	114.57	222.8%	4
III	San Ildefonso, Bulacan	214.95	422.52	196.6%	5
BARM	Languyan, Tawi-Tawi	17.93	34.31	191.3%	6
XII	Maasim, Sarangani	39.76	71.81	180.6%	7
VII	Madridejos, Cebu	25.71	44.18	171.8%	8
VII	Buenavista, Bohol	26.27	44.21	168.3%	9
VII	Trinidad, Bohol	48.15	80.55	167.3%	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>2019 LSR⁷</i> <i>(in Php Million)</i>	<i>2020 LSR</i> <i>(in Php Million)</i>	<i>YoY Growth</i>	<i>National Rank</i>
VIII	Southern Leyte	318.85	492.38	54.4%	1
XIII	Agusan Del Norte	146.83	224.48	52.9%	2
IV-A	Quezon	929.46	1,307.61	40.7%	3
III	Zambales	297.76	363.39	22.0%	4
XI	Davao De Oro	522.23	615.89	17.9%	5
II	Quirino	299.36	341.7	14.1%	6
CAR	Benguet	363.51	407.15	12.0%	7
XI	Davao Oriental	252.22	282.32	11.9%	8
III	Pampanga	1,275.49	1,370.20	7.4%	9
V	Albay	326.5	349.5	7.0%	10

3.B. TOP 10 CITIES

<i>Region</i>	<i>Name of City</i>	<i>2019 LSR</i> <i>(in Php Million)</i>	<i>2020 LSR</i> <i>(in Php Million)</i>	<i>YoY Growth</i>	<i>National Rank</i>
VII	Toledo City, Cebu	518.14	780.24	50.6%	1
IV_A	Trece Martires City, Cavite	360.39	444.28	23.3%	2
NCR	Quezon City	18,813.63	21,757.31	15.6%	3
III	Meycauayan City, Bulacan	851.98	973.21	14.2%	4
NCR	Parañaque City	5,603.01	6,326.63	12.9%	5
X	Cagayan De Oro City	2,137.18	2,393.77	12.0%	6
IV-A	Batangas City	1,849.20	2,020.77	9.3%	7
IV-A	General Trias City, Cavite	1,172.75	1,274.49	8.7%	8
V	Legazpi City, Albay	656.43	710.1	8.2%	9
NCR	Malabon City	947.44	1,020.92	7.8%	10

3.C. TOP 10 MUNICIPALITIES

<i>Region</i>	<i>Name of Municipality</i>	<i>2019 LSR</i> <i>(in Php Million)</i>	<i>2020 LSR</i> <i>(in Php Million)</i>	<i>YoY Growth</i>	<i>National Rank</i>
I	Alilem, Ilocos Sur	5.83	23.98	311.2%	1
V	Oas, Albay	11.22	35.44	215.9%	2
VI	Dingle, Iloilo	37.59	114.57	204.8%	3
X	Kauswagan, Lanao Del Norte	34.85	86.11	147.1%	4
X	Magsaysay, Misamis Oriental	11.92	26.29	120.5%	5
III	San Ildefonso, Bulacan	198.73	422.52	112.6%	6
III	Quezon, Nueva Ecija	18.66	35.09	88.1%	7
IV-A	Mauban, Quezon	229.25	430.88	87.9%	8
XII	Maasim, Sarangani	42.59	71.81	68.6%	9
X	Jasaan, Misamis Oriental	26.86	45.07	67.8%	10

⁷ FY2019 data were based on the extracted eSRE data as of 05 November 2021.



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 all 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.

Moreover, the Top 3 LGUs per category will receive Plaques of Recognition, which will be awarded by this Bureau, while Certificates of Recognition for the remaining top performing LGUs will be distributed and awarded by the Regional Office concerned. For inquiries, please contact lfdad@blgf.gov.ph.

For information and reference.



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