



Republic of the Philippines  
DEPARTMENT OF FINANCE  
**BUREAU OF LOCAL GOVERNMENT FINANCE**

MEMORANDUM CIRCULAR NO. 015.2022

29 JUL 2022

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) 2021

This Memorandum Circular is issued to inform and recognize the **National Top Performing Provinces, Cities, and Municipalities in Local Revenue Generation for FY 2021**, particularly in the following Performance Areas (PAs)<sup>1</sup>: (1) **Highest Locally Sourced Revenues (LSR)**<sup>2</sup>; (2) **Collection Efficiency (CE) of LSR**<sup>3</sup>; and (3) **Year-on-Year Growth in LSR**<sup>4</sup>.

The data were based on the Q4 FY2021 Statement of Receipts and Expenditures (SRE) reports submitted by Local Treasurers, as of 31 March 2022, pursuant to BLGF Memorandum Circular No. 08-2015<sup>5</sup> dated 21 April 2015, and the evaluation thereof and subsequent processing<sup>6</sup> 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 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.

<sup>1</sup> For the second area, additional parameters were considered such that the LSR should be at least 20% of the Internal Revenue Allotment (IRA) for the province and municipality and at least 80% 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 20% for the province and municipality and 80% for the city.

<sup>2</sup> 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, Other Receipts was excluded because it 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 of the local economic enterprise (LEE). Nominal collections refer to the LSR for FY2021.

<sup>3</sup> Based on the verification of officially submitted reports under the SRE, pursuant to Department Order (DO) No. 08-2022, dated 11 February 2011, as amended by DO No. 034-2014, dated 26 March 2014. The targets were issued to the local treasurers through BLGF Memorandum dated 15 July 2021. 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 of the local economic enterprise (LEE).

<sup>4</sup> Growth Rate is computed as (Current Year - Prior Year) / Prior Year.

<sup>5</sup> Guidelines in the submission and reviewing of SRE reports pursuant to Department Order No. 034-2014 dated 26 May 2014, Amending Section 3, 8 and 9 of the Department Order No. 8-2011 dated 11 February 2012.

<sup>6</sup> Using the official SRE data extracted on 01 July 2022.



**PA NO. 1: HIGHEST LOCALLY SOURCED REVENUES****1.A. TOP 10 PROVINCES**

<b>Region</b>	<b>Name of Province</b>	<b>LSR Collections (in Php Million)</b>	<b>National Rank</b>
IV-A	Rizal	1,836.50	1
III	Bulacan	1,820.45	2
III	Pampanga	1,447.41	3
IV-A	Quezon	1,426.35	4
III	Bataan	1,423.16	5
IV-A	Batangas	1,204.15	6
VI	Iloilo	957.18	7
IV-A	Cavite	911.74	8
X	Bukidnon	879.56	9
VII	Cebu	834.92	10

**1.B. TOP 10 CITIES**

<b>Region</b>	<b>Name of City</b>	<b>LSR Collections (in Php Million)</b>	<b>National Rank</b>
NCR	Quezon City	22,915.97	1
NCR	Makati City	13,777.25	2
NCR	Manila City	11,566.81	3
NCR	Taguig City	10,753.58	4
NCR	Pasig City	8,693.27	5
NCR	Parañaque City	6,288.57	6
NCR	Pasay City	5,395.28	7
XI	Davao City	5,118.48	8
NCR	Mandaluyong City	4,327.90	9
NCR	Valenzuela City	3,890.31	10

**1.C. TOP 10 MUNICIPALITIES**

<b>Region</b>	<b>Name of Municipality</b>	<b>LSR Collections (in Php Million)</b>	<b>National Rank</b>
IV-A	Cainta, Rizal	907.02	1
III	Limay, Bataan	811.98	2
IV-A	Carmona, Cavite	761.18	3
IV-A	Taytay, Rizal	549.68	4
IV-A	Calaca, Batangas	513.50	5
X	Tagoloan, Misamis Oriental	496.83	6
III	Marilao, Bulacan	459.70	7
III	Masinloc, Zambales	452.36	8
XIII	Claver, Surigao Del Norte	436.73	9
IV-A	Mauban, Quezon	428.59	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>
VII	<b>Cebu</b>	585.66	834.92	142.6%	1
II	<b>Quirino</b>	240.82	297.79	123.7%	2
VI	<b>Aklan</b>	321.18	395.29	123.1%	3
VI	<b>Capiz</b>	301.17	325.29	108.0%	4
III	<b>Pampanga</b>	1,396.42	1,447.41	103.7%	5
I	<b>Ilocos Sur</b>	387.64	381.83	98.5%	6
XII	<b>South Cotabato</b>	503.20	473.44	94.1%	7
VI	<b>Iloilo</b>	1,075.70	957.18	89.0%	8
III	<b>Bulacan</b>	2,327.16	1,820.45	78.2%	9
III	<b>Zambales</b>	784.41	417.99	53.3%	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>
I	<b>Urdaneta City, Pangasinan</b>	332.09	584.15	175.9%	1
NCR	<b>Taguig City</b>	7,269.90	10,753.58	147.9%	2
IV-A	<b>Dasmariñas City, Cavite</b>	1,009.52	1,452.32	143.9%	3
IV-A	<b>San Pedro City, Laguna</b>	611.66	840.21	137.4%	4
NCR	<b>Valenzuela City</b>	2,852.21	3,890.31	136.4%	5
VI	<b>Roxas City, Capiz</b>	243.42	320.25	131.6%	6
VII	<b>Lapu-Lapu City, Cebu</b>	1,179.67	1,542.18	130.7%	7
NCR	<b>Muntinlupa City</b>	2,871.21	3,728.05	129.8%	8
X	<b>Cagayan De Oro City</b>	2,210.58	2,702.33	122.2%	9
NCR	<b>San Juan City</b>	1,616.06	1,952.05	120.8%	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>
X	<b>Kauswagan, Lanao Del Norte</b>	94.40	399.51	423.2%	1
V	<b>Malilipot, Albay</b>	15.67	62.52	399.1%	2
X	<b>Initao, Misamis Oriental</b>	22.95	82.66	360.1%	3
III	<b>San Manuel, Tarlac</b>	20.19	71.56	354.4%	4
XIII	<b>Tubay, Agusan Del Norte</b>	14.21	47.71	335.8%	5
VII	<b>Trinidad, Bohol</b>	46.17	131.54	284.9%	6
X	<b>Tagoloan, Misamis Oriental</b>	187.12	496.83	265.5%	7
IV-A	<b>Pakil, Laguna</b>	8.28	21.97	265.3%	8
VII	<b>Buenavista, Bohol</b>	22.72	60.03	264.2%	9
VII	<b>Loay, Bohol</b>	11.21	29.12	259.9%	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>2020 LSR<sup>7</sup></i> <i>(in Php Million)</i>	<i>2021 LSR</i> <i>(in Php Million)</i>	<i>YoY Growth</i>	<i>National Rank</i>
X	Lanao Del Norte	312.67	614.28	96.5%	1
CAR	Benguet	407.15	683.65	67.9%	2
VII	Cebu	634.97	834.92	31.5%	3
IV-A	Cavite	721.69	911.74	26.3%	4
IV-A	Rizal	1,538.85	1,836.50	19.3%	5
III	Zambales	363.39	417.99	15.0%	6
I	La Union	414.45	456.68	10.2%	7
X	Bukidnon	802.86	879.56	9.6%	8
IV-A	Batangas	1,103.06	1,204.15	9.2%	9
IV-A	Quezon	1,307.61	1,426.35	9.1%	10

**3.B. TOP 10 CITIES**

<i>Region</i>	<i>Name of City</i>	<i>2020 LSR</i> <i>(in Php Million)</i>	<i>2021 LSR</i> <i>(in Php Million)</i>	<i>YoY Growth</i>	<i>National Rank</i>
I	Urdaneta City, Pangasinan	403.84	584.15	44.6%	1
NCR	Malabon City	1,020.92	1,291.27	26.5%	2
IV-A	San Pedro City, Laguna	690.65	840.21	21.7%	3
VI	Roxas City, Capiz	273.97	320.25	16.9%	4
IV-A	General Trias City, Cavite	1,274.49	1,480.45	16.2%	5
NCR	Valenzuela City	3,421.16	3,890.31	13.7%	6
X	Cagayan De Oro City	2,393.77	2,702.33	12.9%	7
NCR	San Juan City	1,731.86	1,952.05	12.7%	8
IV-A	Lipa City, Batangas	921.60	1,002.67	8.8%	9
IV-A	Calamba City, Laguna	2,768.91	2,933.88	6.0%	10

**3.C. TOP 10 MUNICIPALITIES**

<i>Region</i>	<i>Name of Municipality</i>	<i>2020 LSR</i> <i>(in Php Million)</i>	<i>2021 LSR</i> <i>(in Php Million)</i>	<i>YoY Growth</i>	<i>National Rank</i>
X	Kauswagan, Lanao Del Norte	86.11	399.51	363.9%	1
V	Malilipot, Albay	15.72	62.52	297.8%	2
XIII	Tubajon, Dinagat Islands	8.00	31.80	297.6%	3
X	Initao, Misamis Oriental	26.84	82.66	207.9%	4
III	San Manuel, Tarlac	26.72	71.56	167.8%	5
XIII	Tubay, Agusan Del Norte	18.24	47.71	161.5%	6
IV-A	Pakil, Laguna	8.66	21.97	153.8%	7
VII	Loay, Bohol	14.22	29.12	104.8%	8
X	Tagoloan, Misamis Oriental	254.53	496.83	95.2%	9
III	Candelaria, Zambales	20.17	39.19	94.3%	10

<sup>7</sup> FY2020 data were based on the extracted final SRE data as of 05 November 2021.



In addition to the regular performance awards, and in accordance with the directives of the Secretary of Finance, this Bureau hereby launches the “**Local Revenue Generation Hall of Fame**”, which is a special category for LGUs that excellently attained exemplary performance in local revenue collection in the past three (3) consecutive years in each performance area. To receive this award, an LGU must have consistently made it to the Top 10 National Awardees in the past three (3) consecutive years, from which the top three (3) provinces, cities, and municipalities, based on their average ranking, for the period covered will be selected.

For this year, all top performing provinces, cities, and municipalities from FYs 2018 to 2020 were ranked, and the following LGU awardees are recognized:

<b>PA NO. 4: LOCAL REVENUE GENERATION HALL OF FAME</b>						
<b>4.A.I. HIGHEST LOCALLY SOURCED REVENUES</b>						
<i>LGU Type</i>	<i>Region</i>	<i>Name of LGU</i>	<i>National Rank by Year</i>			<i>Overall Rank</i>
			<i>2018</i>	<i>2019</i>	<i>2020</i>	
Province	III	Bataan	1	3	2	1
Province	IV-A	Rizal	3	1	3	2
Province	III	Bulacan	4	5	1	3
<b>4.A.II. HIGHEST LOCALLY SOURCED REVENUES</b>						
<i>LGU Type</i>	<i>Region</i>	<i>Name of LGU</i>	<i>National Rank by Year</i>			<i>Overall Rank</i>
			<i>2018</i>	<i>2019</i>	<i>2020</i>	
City	NCR	Quezon City	1	1	1	1
City	NCR	Makati City	2	2	2	2
City	NCR	Manila City	3	3	3	3
<b>4.A.III. HIGHEST LOCALLY SOURCED REVENUES</b>						
<i>LGU Type</i>	<i>Region</i>	<i>Name of LGU</i>	<i>National Rank by Year</i>			<i>Overall Rank</i>
			<i>2018</i>	<i>2019</i>	<i>2020</i>	
Municipality	III	Limay, Bataan	1	2	1	1
Municipality	IV-A	Cainta, Rizal	2	1	2	2
Municipality	IV-A	Carmona, Cavite	3	3	3	3
<b>4.B.I. COLLECTION EFFICIENCY OF LOCALLY SOURCED REVENUES</b>						
<i>LGU Type</i>	<i>Region</i>	<i>Name of LGU</i>	<i>National Rank by Year</i>			<i>Overall Rank</i>
			<i>2018</i>	<i>2019</i>	<i>2020</i>	
Province	VI	Capiz	1	1	10	1
Province	VII	Negros Oriental	4	9	9	2
<b>4.B.II. COLLECTION EFFICIENCY OF LOCALLY SOURCED REVENUES</b>						
<i>LGU Type</i>	<i>Region</i>	<i>Name of LGU</i>	<i>National Rank by Year</i>			<i>Overall Rank</i>
			<i>2018</i>	<i>2019</i>	<i>2020</i>	
City	NCR	Navotas City	3	7	9	1

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.



Further, the Certificate of Recognition of the Top 3 LGUs per Performance Area will be awarded during the BLGF's Anniversary Month Celebration in October 2022, including the awardees of the Local Revenue Generation Hall of Fame, while the remaining Certificates of the other top-performing LGUs will be subsequently awarded by the BLGF Regional Office concerned.

For information and reference.



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