



Republic of the Philippines
DEPARTMENT OF FINANCE
BUREAU OF LOCAL GOVERNMENT FINANCE
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MEMORANDUM CIRCULAR NO. 030 . 2021

01 DEC 2021

TO : All BLGF Central Office Directors; All City and Municipal Treasurers of the National Capital Region (NCR); and Others Concerned

SUBJECT : NCR Top Performing LGUs in Local Revenue Generation for Fiscal Year (FY) 2020

This Memorandum Circular is issued to inform and recognize the **Top Performing Local Government Units (LGUs) in the National Capital Region (NCR) 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).

The list of top-performing local governments in the NCR is structured as follows:

- PA No. 1 - Top 3 LGUs on Highest Nominal Locally Sourced Revenues:**
- PA No. 2 - Top 3 LGUs on Collection Efficiency of Locally Sourced Revenues:**
- PA No. 3 - Top 3 LGUs on Year-on-Year Growth in Locally Sourced Revenues:**

¹ For the second area, additional parameters were considered such that the LSR should be more than 75% of the Internal Revenue Allotment (IRA) 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 75%.

² 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 LSR was computed as the sum of Real Property Tax (Basic and SEF), Local Business Tax, Fees and Charges, and Receipts from Economic Enterprises. 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. 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). Growth Rate 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

Rank	Name of LGU	LSR Collections (in Php Million)
1	Quezon City	21,757.31
2	Makati City	14,995.15
3	Manila City	11,041.42

PA NO. 2: COLLECTION EFFICIENCY OF LOCALLY SOURCED REVENUES

Rank	Name of LGU	Target (in Php Million)	LSR Collections (in Php Million)	CE
1	San Juan City	1,262.80	1,731.86	137.1%
2	Navotas City	684.62	870.24	127.1%
3	Caloocan City	2,510.57	3,090.75	123.1%

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

Rank	Name of LGU	2019 LSR (in Php Million)	2020 LSR (in Php Million)	YoY Growth
1	Quezon City	18,813.63	21,757.31	15.6%
2	Parañaque City	5,603.01	6,326.63	12.9%
3	Malabon City	947.44	1,020.92	7.8%

All concerned local government officials are encouraged 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 Plaques of Recognition for the concerned LGUs will be awarded accordingly by this Bureau. For inquiries, please contact lfdad@blgf.gov.ph.



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