



Republic of the Philippines
DEPARTMENT OF FINANCE

BUREAU OF LOCAL GOVERNMENT FINANCE

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BLGF MEMORANDUM CIRCULAR NO. 017.2024
August 19, 2024

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

SUBJECT : National Top-Performing Provinces, Cities, and Municipalities in Strengthening Local Government Finance for Fiscal Years (FYs) 2022 and 2023

This Memorandum Circular is issued in recognition of the **National Top Performing Provinces, Cities, and Municipalities in Strengthening Local Government Finance for FYs 2022 and 2023**, particularly in the following Performance Indicator Areas (PIA): (1) **Local Source Revenues (LSR) in Nominal Terms**; (2) **Ratio of LSR to Total Current Operating Income (TCOI)**; (3) **Year-on-Year Growth in LSR**; and (4) **Total Current Operating Expenditures (TCOE) per Capita**.

The data used were based on the FY2019, FY2022 and FY2023 Statement of Receipts and Expenditures (SRE) Reports¹ submitted by Local Treasurers, pursuant to Department of Finance Order No. 8-2011, dated February 11, 2011, and the evaluation and processing thereof were undertaken by this Bureau's Local Financial Data Analysis Division (LFDAD) and verified with the concerned BLGF Regional Office.

The national ranked top-performing local government units (LGUs) is structured as follows:

1. LSR in Nominal Terms

Data: LSR in FY2022 and FY2023

LSR is composed of (i) tax revenues (real property tax, business tax, and other taxes) and (ii) non-tax revenues (regulatory fees, service/user charges, receipts from economic enterprise, and other receipts).

2. Ratio of LSR to TCOI

Data: Ratio of LSR to TCOI in FY2022 and FY2023

TCOI is composed of (i) locally sourced income and (ii) external sources (national tax allotment, other shares from national tax collection, inter-local transfers, and extraordinary receipts, grants, donations, or aids).

3. Year-on-Year Growth in LSR

Data: Growth from FY2019 to FY2022;
Growth from FY2022 to FY2023

¹ Excluding SRE data for FYs 2020 and 2021, which are affected by COVID-19 pandemic.

For PIA No. 3, the additional parameter of LSR to National Tax Allotment ratio of at least 20% for the provinces and municipalities, and 80% for the cities, was considered.

4. TCOE per Capita

Data: Ratio of FY2022 and FY2023 TCOE to 2020 population data

TCOE is composed of expenditures on personal services, maintenance and other operating expenses, and financial expenses for (i) general public services; (ii) education, culture & sports/manpower development; (iii) health, nutrition & population control; (iv) labor and employment; (v) housing and community development; (vi) social services and social welfare; (vii) economic services; and (viii) debt service (interest expense & other charges).

For PIA No. 4, the additional parameter of TCOE to TCOI ratio of at least 60% for the provinces, cities, and municipalities was considered.

LOCAL SOURCE REVENUES IN NOMINAL TERMS, *amount in Php millions*

1.A – TOP 10 PROVINCES						
Rank	FY2022			FY2023		
	Region	Name of LGU	Local Revenues	Region	Name of LGU	Local Revenues
1	III	Bulacan	2,408.32	IV-A	Rizal	2,503.53
2	IV-A	Rizal	2,215.58	III	Pampanga	2,345.63
3	III	Pampanga	1,859.24	III	Bulacan	2,233.43
4	IV-A	Quezon	1,810.20	III	Bataan	2,120.90
5	III	Bataan	1,680.99	IV-A	Quezon	1,983.68
6	IV-A	Batangas	1,580.79	VII	Cebu	1,600.00
7	IV-A	Cavite	1,492.08	IV-A	Cavite	1,380.00
8	VII	Cebu	1,330.49	V	Camarines Sur	1,344.21
9	VI	Iloilo	1,146.33	IV-A	Batangas	1,324.47
10	I	Pangasinan	815.53	VI	Iloilo	1,270.25

1.B – TOP 10 CITIES						
Rank	FY2022			FY2023		
	Region	Name of LGU	Local Revenues	Region	Name of LGU	Local Revenues
1	NCR	Quezon City	21,078.92	NCR	Quezon City	27,406.55
2	NCR	Makati City	15,362.22	NCR	Makati City	19,359.47
3	NCR	Taguig City	12,225.25	NCR	Taguig City	13,543.41
4	NCR	Pasig City	11,515.94	NCR	Pasig City	13,134.37
5	NCR	Manila City	11,391.47	NCR	Manila City	12,428.53
6	NCR	Parañaque City	6,732.16	NCR	Parañaque City	7,904.05
7	XI	Davao City	6,018.74	NCR	Pasay City	7,347.81
8	NCR	Pasay City	5,995.22	XI	Davao City	6,672.89
9	NCR	Mandaluyong City	4,806.47	NCR	Mandaluyong City	5,758.19
10	NCR	Muntinlupa City	4,092.43	VII	Cebu City	4,695.69

1.C – TOP 10 MUNICIPALITIES						
Rank	FY2022			FY2023		
	Region	Name of LGU	Local Revenues	Region	Name of LGU	Local Revenues
1	IV-A	Cainta, Rizal	960.20	III	Limay, Bataan	1,167.94
2	III	Limay, Bataan	873.38	III	Mariveles, Bataan	1,163.76
3	IV-A	Carmona, Cavite	795.12	IV-A	Cainta, Rizal	1,086.35
4	XIII	Claver, Surigao Del Norte	667.17	VI	Malay, Aklan	739.32
5	IV-A	Taytay, Rizal	590.38	IV-A	Taytay, Rizal	731.24
6	III	Mariveles, Bataan	562.41	IV-A	Mauban, Quezon	706.20
7	IV-A	Calaca, Batangas	552.21	IV-A	Silang, Cavite	651.59
8	III	Marilao, Bulacan	532.63	III	Masinloc, Zambales	622.04
9	III	Masinloc, Zambales	530.33	III	Marilao, Bulacan	618.59
10	IV-A	Mauban, Quezon	529.63	III	Guiguinto, Bulacan	527.46

RATIO OF LOCAL SOURCE REVENUES TO TOTAL CURRENT OPERATING INCOME

2.A – TOP 10 PROVINCES						
Rank	FY2022			FY2023		
	Region	Name of LGU	Ratio	Region	Name of LGU	Ratio
1	III	Bataan	42.35%	III	Bataan	53.12%
2	III	Pampanga	30.75%	III	Pampanga	39.65%
3	IV-A	Rizal	29.85%	IV-A	Rizal	36.03%
4	VI	Aklan	28.87%	VI	Aklan	33.93%
5	III	Bulacan	28.69%	III	Zambales	32.74%
6	IV-A	Quezon	27.39%	IV-A	Quezon	32.33%
7	CAR	Benguet	25.01%	III	Bulacan	30.44%
8	IV-A	Batangas	23.81%	XI	Davao De Oro	28.26%
9	XII	South Cotabato	22.03%	V	Camarines Sur	28.23%
10	VI	Iloilo	21.47%	CAR	Benguet	28.21%

2.B – TOP 10 CITIES						
Rank	FY2022			FY2023		
	Region	Name of LGU	Ratio	Region	Name of LGU	Ratio
1	NCR	Makati City	86.84%	NCR	Makati City	90.60%
2	NCR	Pasig City	80.92%	NCR	Pasig City	84.35%
3	NCR	Pasay City	77.81%	NCR	Pasay City	82.97%
4	NCR	Taguig City	76.68%	NCR	Mandaluyong City	82.40%
5	NCR	Mandaluyong City	76.48%	NCR	Taguig City	78.53%
6	NCR	Parañaque City	75.80%	NCR	Quezon City	78.19%
7	NCR	San Juan City	72.57%	IV-A	Carmona City	77.92%
8	NCR	Manila City	68.93%	NCR	Parañaque City	77.73%
9	NCR	Quezon City	68.69%	NCR	San Juan City	77.49%
10	IV-A	Santa Rosa City	66.53%	NCR	Manila City	73.33%

2.C – TOP 10 MUNICIPALITIES

Rank	FY2022			FY2023		
	Region	Name of LGU	Ratio	Region	Name of LGU	Ratio
1	III	Limay, Bataan	75.56%	III	Limay, Bataan	81.98%
2	IV-A	Carmona, Cavite	69.38%	VI	Malay, Aklan	79.27%
3	VI	Malay, Aklan	67.58%	I	Sual, Pangasinan	72.81%
4	III	Masinloc, Zambales	64.96%	III	Mariveles, Bataan	72.42%
5	IV-A	Calaca, Batangas	62.01%	III	Masinloc, Zambales	71.45%
6	IV-A	Mauban, Quezon	60.01%	IV-A	Mauban, Quezon	70.31%
7	I	Sual, Pangasinan	59.67%	X	Kauswagan, Lanao Del Norte	68.64%
8	IV-A	Ternate, Cavite	55.84%	III	Guiguinto, Bulacan	63.77%
9	X	Kauswagan, Lanao Del Norte	54.62%	X	Tagoloan, Misamis Oriental	60.43%
10	III	Guiguinto, Bulacan	53.63%	XIII	Claver, Surigao Del Norte	60.34%

YEAR-ON-YEAR GROWTH IN LOCAL SOURCE REVENUES

3.A – TOP 10 PROVINCES

Rank	FY2022			FY2023		
	Region	Name of LGU	Ratio	Region	Name of LGU	Ratio
1	IV-A	Quezon	86.79%	VI	Negros Occidental	163.66%
2	III	Zambales	80.21%	V	Camarines Sur	126.72%
3	IV-A	Cavite	60.00%	XII	North Cotabato	74.34%
4	CAR	Benguet	56.91%	II	Nueva Vizcaya	68.20%
5	X	Lanao Del Norte	55.05%	X	Misamis Occidental	66.49%
6	VI	Guimaras	49.14%	III	Zambales	56.89%
7	III	Pampanga	44.22%	MIMAROPA	Palawan	52.73%
8	VII	Cebu	36.48%	III	Nueva Ecija	51.85%
9	II	Quirino	32.11%	V	Sorsogon	37.95%
10	III	Bulacan	29.22%	XI	Davao Oriental	34.17%

3.B – TOP 10 HIGHLY URBANIZED CITIES

Rank	FY2022			FY2023		
	Region	Name of LGU	Ratio	Region	Name of LGU	Ratio
1	X	Cagayan De Oro City	24.52%	NCR	Quezon City	30.02%
2	VII	Mandaue City	21.73%	NCR	Makati City	26.02%
3	NCR	Parañaque City	18.74%	NCR	Pasay City	22.56%
4	NCR	Taguig City	18.17%	III	Olongapo City	21.30%
5	NCR	Malabon City	17.39%	VI	Bacolod City	20.44%
6	NCR	Valenzuela City	16.98%	NCR	Mandaluyong City	19.80%
7	NCR	San Juan City	9.78%	NCR	Parañaque City	17.41%
8	NCR	Quezon City	9.03%	NCR	Caloocan City	17.09%
9	NCR	Pasay City	8.11%	NCR	Las Piñas City	15.88%
10	NCR	Mandaluyong City	7.04%	VII	Cebu City	15.26%

3.C – TOP 10 COMPONENT CITIES						
Rank	FY2022*			FY2023		
	Region	Name of LGU	Ratio	Region	Name of LGU	Ratio
1	IV-A	Batangas City	43.78%	IV-A	Calaca City	106.72%
2	IV-A	General Trias City	35.81%	IV-A	Santo Tomas City	58.67%
3	IV-A	Tanauan City	26.65%	IV-A	Biñan City	33.62%
4	IV-A	Dasmariñas City	20.06%	IV-A	Carmona City	28.79%
5	IV-A	Calamba City	18.94%	IV-A	Bacoor City	23.82%
6	III	Meycauayan City	18.23%	IV-A	Lipa City	23.33%
7	IV-A	Biñan City	11.56%	IV-A	Tanauan City	22.89%
8	III	San Fernando City	7.69%	VII	Tagbilaran City	22.83%
9	IV-A	Cabuyao City	2.57%	IV-A	General Trias City	20.39%
10				IV-A	Santa Rosa City	19.48%

*only nine (9) component cities passed due to the additional parameter

3.D – TOP 10 MUNICIPALITIES						
Rank	FY2022			FY2023		
	Region	Name of LGU	Ratio	Region	Name of LGU	Ratio
1	IV-A	Ternate, Cavite	552.70%	CAR	Sagada, Mountain Province	363.49%
2	X	Kauswagan, Lanao Del Norte	489.40%	IV-A	Pakil, Laguna	357.61%
3	XII	T'Boli, South Cotabato	397.54%	VII	Lila, Bohol	334.34%
4	CAR	Bauko, Mountain Province	279.89%	IX	San Miguel, Zamboanga Del Sur	301.51%
5	XIII	Tubay, Agusan Del Norte	269.52%	II	Nagtipunan, Quirino	286.42%
6	III	Santa Cruz, Zambales	232.26%	III	Botolan, Zambales	262.02%
7	III	San Manuel, Tarlac	207.12%	II	Kasibu, Nueva Vizcaya	214.93%
8	V	Malilipot, Albay	201.56%	XIII	General Luna, Surigao Del Norte	177.50%
9	VI	San Miguel, Iloilo	200.00%	II	Cabarroguis, Quirino	176.63%
10	XIII	Loreto, Dinagat Islands	193.98%	X	Pangantucan, Bukidnon	148.38%

TOTAL CURRENT OPERATING EXPENDITURES PER CAPITA, amount in Php

4.A – TOP 10 PROVINCES						
Rank	FY2022			FY2023		
	Region	Name of LGU	Exp. per Capita	Region	Name of LGU	Exp. per Capita
1	XIII	Dinagat Islands	5,308	II	Batanes	23,812
2	VI	Guimaras	4,395	XIII	Dinagat Islands	5,601
3	XII	Maguindanao	3,749	CAR	Mountain Province	5,469
4	V	Catanduanes	3,596	II	Quirino	5,418
5	I	Ilocos Norte	3,564	I	Ilocos Sur	5,350
6	IX	Basilan	3,329	VII	Siquijor	5,218
7	XI	Davao Oriental	3,244	VI	Guimaras	5,018
8	MIMAROPA	Occidental Mindoro	3,193	CAR	Abra	4,976
9	IX	Tawi-Tawi	3,173	CAR	Kalinga	4,644
10	II	Nueva Vizcaya	3,163	CAR	Ifugao	3,848

4.B – TOP 10 CITIES						
Rank	FY2022			FY2023		
	Region	Name of LGU	Exp. per Capita	Region	Name of LGU	Exp. per Capita
1	NCR	Makati City	24,050	NCR	Makati City	23,995
2	NCR	San Juan City	17,953	NCR	San Juan City	19,249
3	II	Iligan City	12,263	NCR	Pasay City	15,816
4	NCR	Mandaluyong City	12,092	NCR	Mandaluyong City	13,666
5	NCR	Pasay City	12,059	II	Iligan City	12,715
6	XIII	Tandag City	11,089	NCR	Pasig City	11,722
7	VI	Sipalay City	10,898	XIII	Tandag City	11,637
8	NCR	Pasig City	10,865	VI	Sipalay City	10,878
9	XI	Mati City	10,492	X	El Salvador City	10,052
10	CAR	Tabuk City	9,624	VII	Tagbilaran City	9,682

4.C – TOP 10 MUNICIPALITIES						
Rank	FY2022			FY2023		
	Region	Name of LGU	Exp. per Capita	Region	Name of LGU	Exp. per Capita
1	CAR	Daguioan, Abra	45,153	MIMAROPA	Kalayaan, Palawan	386,566
2	II	Ivana, Batanes	37,618	CAR	Daguioan, Abra	43,422
3	II	Uyugan, Batanes	37,428	II	Ivana, Batanes	38,188
4	CAR	Lacub, Abra	36,799	II	Uyugan, Batanes	37,994
5	II	Maconacon, Isabela	36,517	II	Dinapigue, Isabela	36,076
6	II	Dinapigue, Isabela	34,565	I	Carasi, Ilocos Norte	35,064
7	I	Adams, Ilocos Norte	32,169	I	Adams, Ilocos Norte	32,794
8	II	Sabtang, Batanes	31,371	II	Sabtang, Batanes	30,981
9	CAR	Boliney, Abra	27,651	CAR	Lacub, Abra	30,238
10	CAR	San Quintin, Abra	23,488	II	Divilacan, Isabela	29,789

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 LGUs to continuously improve local revenue generation through appropriate collection strategies and innovations that are in accordance with the existing Local Government Code and pursuant to applicable rules and regulations.

Further, the Plaque of Recognition of the top five (5) LGUs per Performance Area per LGU level for both FY2022 and FY2023, will be awarded on October 9, 2024, while the remaining awards of the other top-performing LGUs will be subsequently awarded by the BLGF Regional Offices concerned.

For information and reference.




CONSOLACION Q. AGCAOILI
 Executive Director