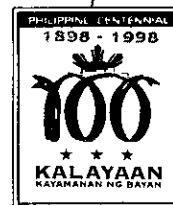




Republic of the Philippines
DEPARTMENT OF FINANCE
Roxas Boulevard Corner Vito Cruz Street
Manila 1004



DEPARTMENT ORDER No. 23-28
July 29, 2008

TO : All Regional Directors of the Bureau of Local Government Finance, this Department; Provincial Governors, City Mayors, and Municipal Mayors; Members of Provincial, City and Municipal *Sanggunian*; Provincial, City and Municipal Treasurers; and All Others Concerned.

SUBJECT : Prescribing the New Income Brackets for the Re-classification of Provinces, Cities and Municipalities and Amending for the Purpose Department of Finance Order No. 20-05, dated July 29, 2005.

RATIONALE: The income classification of Provinces, Cities and Municipalities serves, among other purposes, as basis for the determination of the financial capability of Local Government Units (LGUs) to provide in full or in part the funding requirements of developmental projects and other priority needs in their locality. Thus, in the preparation of project studies and proposals, the income class of LGUs is used as a factor in the allocation of national or other financial grants. Likewise, the income classification of LGUs is used to determine the maximum amount expendable for salaries and wages, as well as the salary scales and rates of allowances, per diems, and other emoluments that local government officials and personnel may be entitled to; the number of *sanggunian* members and the implementation of personnel policies on promotions, transfers, details or secondments and related matters at the local government level.

Considering therefore the marked increase in the Internal Revenue Allotment (IRA) shares of LGUs and the corresponding improvements in their tax collection performance, as reflected in the aggregate Statements of Income and Expenses (SIEs) for CYs 2004-2007, in the Annual Financial Reports of the Commission on Audit, the income re-classification of all Provinces, Cities and Municipalities shall be based on the revised income brackets herein provided.

The revised income brackets on the average were adjusted upward to net-out the impact of IRA increases on the income of LGUs for the past four (4) years, i. e., CYs 2004-2007. In effect, this scheme will anchor the income re-

classification on the own-sourced revenue efforts of LGUs, thus, promoting greater local fiscal sustainability.

SECTION 1. Definition of Terms. – (a) The term “**annual income**” shall refer to revenues and receipts realized by Provinces, Cities and Municipalities from the regular sources of the Local General Fund, inclusive of the IRA and other shares provided for in Section 284, Section 290 and Section 291 of the Local Government Code of 1991 or R. A. No. 7160, exclusive, however, of non-recurring receipts such as national aids, grants, financial assistance, loan proceeds, sales of assets, and others.

(b) The term “**average annual income**” shall refer to the sum of the “annual income”, as herein defined, actually obtained by a Province, City, or Municipality during the required number of consecutive calendar years immediately preceding the general classification of LGUs, divided by such number of calendar years as may be certified to by the Commission on Audit for the purpose of re-classification.

SECTION 2. Classification of Provinces, Cities and Municipalities. - As provided for under Section 1 and Section 2 of Executive Order No. 249, dated July 25, 1987, Provinces, Cities and Municipalities, except Manila and Quezon City which shall remain as special class cities, shall be divided into six (6) main classes according to the Average Annual Income actually realized during the last four (4) calendar years immediately preceding the year of re-classification.

Based on the Financial Statements of LGUs for CYs 2004-2007 of the Commission on Audit, the income brackets of Provinces, Cities and Municipalities which shall be used in their re-classification are ranged, as follows:

I. PROVINCES:

| <u>Class</u> | <u>Average Annual Income</u> |
|-----------------|-------------------------------------|
| 1 st | ₱ 450M or more |
| 2 nd | ₱ 360M or more but less than ₱ 450M |
| 3 rd | ₱ 270M or more but less than ₱ 360M |
| 4 th | ₱ 180M or more but less than ₱ 270M |
| 5 th | ₱ 90M or more but less than ₱ 180M |
| 6 th | Below ₱ 90M |

II. CITIES:

| <u>Class</u> | <u>Average Annual Income</u> |
|-----------------|-------------------------------------|
| 1 st | ₱ 400M or more |
| 2 nd | ₱ 320M or more but less than ₱ 400M |
| 3 rd | ₱ 240M or more but less than ₱ 320M |
| 4 th | ₱ 160M or more but less than ₱ 240M |
| 5 th | ₱ 80M or more but less than ₱ 160M |
| 6 th | Below ₱ 80M |

III. MUNICIPALITIES:

| <u>Class</u> | <u>Average Annual Income</u> |
|-----------------|-----------------------------------|
| 1 st | ₱ 55M or more |
| 2 nd | ₱ 45M or more but less than ₱ 55M |
| 3 rd | ₱ 35M or more but less than ₱ 45M |
| 4 th | ₱ 25M or more but less than ₱ 35M |
| 5 th | ₱ 15M or more but less than ₱ 25M |
| 6 th | Below ₱ 15M |

Accordingly, the Bureau of Local Government Finance is hereby directed to undertake the re-classification of Provinces, Cities (except Manila and Quezon City) and Municipalities in accordance with the foregoing income brackets and issue appropriate circulars therefor.

SECTION 3. Period of General Re-classification of Provinces, Cities and Municipalities. – (a) Upon the effectivity of the re-classification of Provinces, Cities and Municipalities pursuant to the provisions of this Order and Section 3 of the aforementioned Executive Order No. 249, the general re-classification of LGUs shall be made once every four (4) consecutive years.

(b) However, any newly converted/created/merged Province, City or Municipality, which has been in existence for a period of less than four (4) full calendar years of the general re-classification of LGUs as herein provided, shall be

tentatively classified on the basis of its Average Annual Income actually realized during the last four (4) calendar years immediately preceding the year of classification.

SECTION 4. Adjustment of Income Classification. – As provided for under Section 3 of Executive Order No. 249, an adjustment of the income classification of any Province, City or Municipality shall not be made oftener than once every four (4) consecutive years, except in cases of diminishing revenues, which upon the occurrence thereof, this Department may order at any time the downward adjustment of the income classification of the LGU concerned in accordance with the income brackets herein prescribed.

SECTION 5. Repealing Clause. – Department of Finance Order No. 20-05, dated July 29, 2005, and all other orders, circulars or issuances of this Department which are inconsistent with, contrary to or not in accordance with the provisions of this Order are hereby repealed and/or modified accordingly.

The Bureau of Local Government Finance, this Department is hereby directed to disseminate copies hereof to all Provincial, City and Municipal Treasurers. All Provincial, City and Municipal Treasurers, in turn, are hereby directed to provide their local chief executives and members of the *sanggunian* of their respective stations with sufficient copies of this Order, for their proper information and guidance.

This Order shall take effect immediately.


MARGARITO B. TEVES
Secretary
006238

| Income Classification | | | | | |
|--|--------------------|-----|-----|---------------------|-----|
| Per DOF Order No. 23-08, dated July 29, 2008 | | | | | |
| | PROVINCES | | | | |
| | CAR | | | | |
| 1. | Abra | 3rd | 43. | Iloilo | 1st |
| 2. | Apayao | 3rd | 44. | Negros Occidental | 1st |
| 3. | Benguet | 2nd | | | |
| 4. | Ifugao | 3rd | | REGION 7 | |
| 5. | Kalinga | 3rd | 45. | Bohol | 1st |
| 6. | Mt. Province | 4th | 46. | Cebu | 1st |
| | | | 47. | Negros Oriental | 1st |
| | REGION 1 | | 48. | Siquijor | 5th |
| 7. | Ilocos Norte | 1st | | | |
| 8. | Ilocos Sur | 1st | | REGION 8 | |
| 9. | La Union | 1st | 49. | Biliran | 4th |
| 10. | Pangasinan | 1st | 50. | Eastern Samar | 2nd |
| | | | 51. | Leyte | 1st |
| | REGION 2 | | 52. | Northern Samar | 2nd |
| 11. | Batanes | 5th | 53. | Samar | 1st |
| 12. | Cagayan | 1st | 54. | Southern Leyte | 3rd |
| 13. | Isabela | 1st | | | |
| 14. | Nueva Vizcaya | 2nd | | REGION 9 | |
| 15. | Quirino | 3rd | 55. | Basilan | 3rd |
| | | | 56. | Sulu | 2nd |
| | REGION 3 | | 57. | Tawi-Tawi | 3rd |
| 16. | Aurora | 3rd | 58. | Zamboanga Del Norte | 1st |
| 17. | Bataan | 1st | 59. | Zamboanga Del Sur | 1st |
| 18. | Bulacan | 1st | 60. | Zamboanga Sibugay | 2nd |
| 19. | Nueva Ecija | 1st | | | |
| 20. | Pampanga | 1st | | REGION 10 | |
| 21. | Tarlac | 1st | 61. | Bukidnon | 1st |
| 22. | Zambales | 2nd | 62. | Camiguin | 5th |
| | | | 63. | Lanao del Norte | 2nd |
| | REGION 4-A | | 64. | Misamis Occidental | 2nd |
| 23. | Batangas | 1st | 65. | Misamis Oriental | 1st |
| 24. | Cavite | 1st | | | |
| 25. | Laguna | 1st | | REGION 11 | |
| 26. | Quezon | 1st | 66. | Compostela Valley | 1st |
| 27. | Rizal | 1st | 67. | Davao Del Norte | 1st |
| | | | 68. | Davao Del Sur | 1st |
| | REGION 4-B | | 69. | Davao Oriental | 1st |
| 28. | Marinduque | 4th | 70. | Davao Occidental | 4th |
| 29. | Occidental Mindoro | 2nd | | | |
| 30. | Oriental Mindoro | 1st | | REGION 12 | |
| 31. | Palawan | 1st | 71. | Lanao del Sur | 1st |
| 32. | Romblon | 3rd | 72. | Maguindanao | 1st |
| | | | 73. | North Cotabato | 1st |
| | REGION 5 | | 74. | Sarangani | 2nd |
| 33. | Albay | 1st | 75. | South Cotabato | 1st |
| 34. | Camarines Norte | 2nd | 76. | Sultan Kudarat | 1st |
| 35. | Camarines Sur | 1st | | | |
| 36. | Catanduanes | 3rd | | REGION 13 | |
| 37. | Masbate | 1st | 77. | Agusan Del Norte | 3rd |
| 38. | Sorsogon | 2nd | 78. | Agusan Del Sur | 1st |
| | | | 79. | Surigao Del Norte | 2nd |
| | REGION 6 | | 80. | Surigao Del Sur | 1st |
| 39. | Aklan | 2nd | 81. | Dinagat Island | 4th |
| 40. | Antique | 2nd | | | |
| 41. | Capiz | 1st | | | |
| 42. | Guimaras | 4th | | | |

Income Classification
Per DOF Order No. 23-08, dated July 29, 2008

| No. | NCR | Classification |
|-------------------|------------------------------|-----------------------|
| 1. | CALOOCAN CITY | 1st |
| 2. | LAS PINAS CITY | 1st |
| 3. | MAKATI CITY | 1st |
| 4. | MALABON CITY | 1st |
| 5. | MANDALUYONG CITY | 1st |
| 6. | MANILA CITY | Special |
| 7. | MARIKINA CITY | 1st |
| 8. | MUNTINLUPA CITY | 1st |
| 9. | NAVOTAS CITY | 2nd |
| 10. | PARAÑAQUE CITY | 1st |
| 11. | PASAY CITY | 1st |
| 12. | PASIG CITY | 1st |
| 13. | QUEZON CITY | Special |
| 14. | SAN JUAN CITY | 1st |
| 15. | TAGUIG CITY | 1st |
| 16. | VALENZUELA CITY | 1st |
| | | |
| CAR | | |
| 17. | BAGUIO CITY | 1st |
| 18. | TABUK CITY | 5th |
| | | |
| Region I | | |
| 18. | ALAMINOS CITY | 4th |
| 19. | BATAC CITY | 5th |
| 20. | CANDON CITY | 4th |
| 21. | DAGUPAN CITY | 2nd |
| 22. | LAOAG CITY | 3rd |
| 23. | SAN CARLOS CITY (PANGASINAN) | 3rd |
| 24. | SAN FERNANDO CITY (LA UNION) | 3rd |
| 25. | URDANETA CITY | 2nd |
| 26. | VIGAN CITY | 4th |
| | | |
| Region II | | |
| 27. | CAUAYAN CITY | 3rd |
| 28. | ILAGAN CITY | 1st (as Municipality) |
| 29. | SANTIAGO CITY | 1st |
| 30. | TUGUEGARAO CITY | 3rd |
| | | |
| Region III | | |
| 31. | ANGELES CITY | 1st |
| 32. | BALANGA CITY | 4th |
| 33. | CABANATUAN CITY | 1st |
| 34. | GAPAN CITY | 4th |
| 35. | MABALACAT CITY | 3rd |
| 36. | MALOLOS CITY | 3rd |
| 37. | MEYCAUAYAN CITY | 3rd |
| 38. | MUNOZ CITY | 4th |
| 39. | OLONGAPO CITY | 1st |
| 40. | PALAYAN CITY | 5th |
| 41. | SAN FERNANDO CITY (PAMPANGA) | 1st |
| 42. | SAN JOSE CITY | 3rd |
| 43. | SAN JOSE DEL MONTE CITY | 1st |
| 44. | TARLAC CITY | 1st |

Income Classification
Per DOF Order No. 23-08, dated July 29, 2008

| | | |
|-----|-------------------------------|-----------------------|
| | Region IV-A | |
| 45. | ANTIPOLO CITY | 1st |
| 46. | BACOR CITY | 1st (as Municipality) |
| 47. | BATANGAS CITY | 1st |
| 48. | BIÑAN CITY | 1st (as Municipality) |
| 49. | CABUYAO CITY | 1st (as Municipality) |
| 50. | CALAMBA CITY | 1st |
| 51. | CAVITE CITY | 4th |
| 52. | DASMARIÑAS CITY | 1st (as Municipality) |
| 53. | IMUS CITY | 3rd |
| 54. | LIPA CITY | 1st |
| 55. | LUCENA CITY | 2nd |
| 56. | SAN PABLO CITY | 1st |
| 57. | SAN PEDRO CITY | 3rd |
| 58. | STA. ROSA CITY | 1st |
| 59. | TAGAYTAY CITY | 2nd |
| 60. | TANAUAN CITY | 2nd |
| 61. | TAYABAS CITY | 6th |
| 62. | TRECE MARTIRES CITY | 4th |
| | | |
| | Region IV-B | |
| 1 | CALAPAN CITY | 3rd |
| 2 | PUERTO PRINCESA CITY | 1st |
| | | |
| | Region V | |
| 1 | IRIGA CITY | 4th |
| 2 | LEGAZPI CITY | 2nd |
| 3 | LIGAO CITY | 4th |
| 4 | MASBATE CITY | 4th |
| 5 | NAGA CITY (BICOL) | 2nd |
| 6 | SORSOGON CITY | 3rd |
| 7 | TABACO CITY | 4th |
| | | |
| | Region VI | |
| 1 | BACOLOD CITY | 1st |
| 2 | BAGO CITY | 2nd |
| 3 | CADIZ CITY | 2nd |
| 4 | ESCALANTE CITY | 4th |
| 5 | HIMAMAYLAN CITY | 3rd |
| 6 | ILOILO CITY | 1st |
| 7 | KABANKALAN CITY | 1st |
| 8 | LA CARLOTA CITY | 4th |
| 9 | PASSI CITY | 4th |
| 10 | ROXAS CITY | 3rd |
| 11 | SAGAY CITY | 3rd |
| 12 | SAN CARLOS CITY (NEGROS OCC.) | 2nd |
| 13 | SILAY CITY | 3rd |
| 14 | SIPALAY CITY | 4th |
| 15 | TALISAY CITY (NEGROS OCC.) | 4th |
| 16 | VICTORIAS CITY | 4th |
| | | |
| | Region VII | |
| 1 | BAIS CITY | 3rd |
| 2 | BAYAWAN CITY | 2nd |
| 3 | BOGO CITY | 6th |
| 4 | CANLAON CITY | 4th |

Income Classification
Per DOF Order No. 23-08, dated July 29, 2008

| | | |
|-------------|-----------------------------|---------------------------|
| 5 | CARCAR CITY | 5th |
| 6 | CEBU CITY | 1st |
| 7 | DANAO CITY | 3rd |
| 8 | DUMAGUETE CITY | 3rd |
| 9 | GUIHULNGAN CITY | 5th |
| 10 | LAPU-LAPU CITY | 1st |
| 11 | MANDAUE CITY | 1st |
| 12 | NAGA CITY (CEBU) | 5th |
| 13 | TAGBILARAN CITY | 3rd |
| 14 | TALISAY CITY (CEBU) | 3rd |
| 15 | TANJAY CITY | 4th |
| 16 | TOLEDO CITY | 3rd |
| Region VIII | | |
| 1 | BAYBAY CITY | 1st (as Municipality) |
| 2 | BORONGAN CITY | 1st (as Municipality) |
| 3 | CALBAYOG CITY | 1st |
| 4 | CATBALOGAN | 5th |
| 5 | MAASIN CITY | 4th |
| 6 | ORMOC CITY | 1st |
| 7 | TACLOBAN CITY | 1st |
| Region IX | | |
| 1 | DAPITAN CITY | 3rd |
| 2 | DIPOLOG CITY | 3rd |
| 3 | ISABELA CITY (BASILAN) | 4th |
| 4 | LAMITAN CITY | 6th |
| 5 | PAGADIAN CITY | 2nd |
| 6 | ZAMBOANGA CITY | 1st |
| Region X | | |
| 1 | CAGAYAN DE ORO CITY | 1st |
| 2 | EL SAVADOR CITY | 6th |
| 3 | GINGOOG CITY | 2nd |
| 4 | ILIGAN CITY | 1st* (as of 2005 reclass) |
| 5 | MALAYBALAY CITY | 1st |
| 6 | OROQUIETA CITY | 4th |
| 7 | OZAMIS CITY | 3rd |
| 8 | TANGUB CITY | 4th |
| 9 | VALENCIA CITY | 2nd |
| Region XI | | |
| 1 | DAVAO CITY | 1st |
| 2 | DIGOS CITY | 2nd |
| 3 | ISLAND GARDEN CITY OF SAMAL | 4th |
| 4 | MATI CITY | 5th |
| 5 | PANABO CITY | 3rd |
| 6 | TAGUM CITY | 1st |
| Region XII | | |
| 1 | KIDAPAWAN CITY | 3rd |
| 2 | KORONADAL CITY | 3rd |
| 3 | TACURONG CITY | 4th |
| 4 | COTABATO CITY | 3rd |
| 5 | GENERAL SANTOS CITY | 1st |
| 6 | MARAWI CITY | 4th |

Income Classification
Per DOF Order No. 23-08, dated July 29, 2008

| | | |
|---|------------------------|-----|
| | | |
| | Region XIII | |
| 1 | BAYUGAN CITY | 5th |
| 2 | BUTUAN CITY | 1st |
| 3 | CABADBARAN CITY | 6th |
| 4 | BISLIG CITY | 3rd |
| 5 | SURIGAO CITY | 3rd |
| 6 | TANDAG CITY | 6th |
| | | |

Income Classification
Per DOF Order No. 23-08, dated July 29, 2008

| | MUNICIPALITIES | Classification |
|-----|----------------|----------------|
| | NCR | |
| 1. | Pateros | 1st |
| | | |
| | CAR | |
| | ABRA | |
| 1 | Baay-Licuan | 5th |
| 2 | Bangued | 1st |
| 3 | Boliney | 5th |
| 4 | Bucay | 5th |
| 5 | Bucloc | 6th |
| 6 | Daguioman | 5th |
| 7 | Danglas | 5th |
| 8 | Dolores | 5th |
| 9 | La Paz | 5th |
| 10 | Lacub | 5th |
| 11 | Lagangilang | 5th |
| 12 | Lagayan | 5th |
| 13 | Langiden | 5th |
| 14 | Luba | 5th |
| 15 | Malibcong | 5th |
| 16 | Manabo | 5th |
| 17 | Penarrubia | 6th |
| 18 | Pidigan | 5th |
| 19 | Pilar | 5th |
| 20 | Sallapadan | 5th |
| 21 | San Isidro | 5th |
| 22 | San Juan | 5th |
| 23 | San Quintin | 5th |
| 24 | Tayum | 5th |
| 25 | Tineg | 2nd |
| 26 | Tubo | 4th |
| 27 | Villaviciosa | 5th |
| | | |
| | APAYAO | |
| 1 | Calanasan | 1st |
| 2 | Conner | 2nd |
| 3 | Flora | 3rd |
| 4 | Kabugao | 1st |
| 5 | Luna | 2nd |
| 6 | Pudtol | 4th |
| 7 | Sta. Marcela | 4th |
| | | |
| | BENGUET | |
| 1. | Atok | 4th |
| 2. | Bakun | 3rd |
| 3. | Bokod | 4th |
| 4. | Buguias | 3rd |
| 5. | Itogon | 1st |
| 6. | Kabayan | 4th |
| 7. | Kapangan | 4th |
| 8. | Kibungan | 4th |
| 9. | La Trinidad | 1st |
| 10. | Mankayan | 1st |
| 11. | Sablan | 5th |
| 12. | Tuba | 1st |

Income Classification
Per DOF Order No. 23-08, dated July 29, 2008

| | | |
|-----|--------------------------|-----|
| 13. | Tublay | 5th |
| | IFUGAO | |
| 1 | Aguinaldo | 2nd |
| 2 | Alfonso Lista | 3rd |
| 3 | Asipulo | 5th |
| 4 | Banaue | 4th |
| 5 | Hingyon | 5th |
| 6 | Hungduan | 4th |
| 7 | Kiangan | 4th |
| 8 | Lagawe | 4th |
| 9 | Lamut | 4th |
| 10 | Mayoyao | 4th |
| 11 | Tinoc | 4th |
| | | |
| | KALINGA | |
| 1. | Balbalan | 3rd |
| 2. | Lubuagan | 4th |
| 3. | Pasil | 5th |
| 4. | Pinukpuk | 1st |
| 5. | Rizal | 4th |
| 6. | Tanudan | 4th |
| 7. | Tinglayan | 4th |
| | | |
| | MOUNTAIN PROVINCE | |
| 1. | Barlig | 5th |
| 2. | Bauko | 4th |
| 3. | Besao | 5th |
| 4. | Bontoc | 2nd |
| 5. | Natonin | 4th |
| 6. | Paracelis | 2nd |
| 7. | Sabangan | 5th |
| 8. | Sadanga | 5th |
| 9. | Sagada | 5th |
| 10. | Tadian | 4th |
| | REGION 1 | |
| | ILOCOS NORTE | |
| 1. | Adams | 5th |
| 2. | Bacarra | 3rd |
| 3. | Badoc | 3rd |
| 4. | Bangui | 4th |
| 5. | Burgos | 5th |
| 6. | Carasi | 5th |
| 7. | Currimao | 4th |
| 8. | Dingras | 2nd |
| 9. | Dumalneg | 5th |
| 10. | Espiritu/Banna | 4th |
| 11. | Marcos | 4th |
| 12. | Nueva Era | 3rd |
| 13. | Pagudpud | 4th |
| 14. | Paoay | 4th |
| 15. | Pasuquin | 3rd |
| 16. | Piddig | 3rd |
| 17. | Pinili | 3rd |
| 18. | San Nicolas | 2nd |
| 19. | Sarrat | 4th |

Income Classification
Per DOF Order No. 23-08, dated July 29, 2008

| | | |
|-----|---------|-----|
| 20. | Solsona | 3rd |
| 21. | Vintar | 1st |
| | | |

| | | |
|-----|-------------------|-----|
| | ILOCOS SUR | |
| 1. | Alilem | 4th |
| 2. | Banayoyo | 4th |
| 3. | Bantay | 3rd |
| 4. | Burgos | 4th |
| 5. | Cabugao | 1st |
| 6. | Caoayan | 4th |
| 7. | Cervantes | 4th |
| 8. | Galimuyod | 4th |
| 9. | G. Del Pilar | 5th |
| 10. | Lidlidda | 5th |
| 11. | Magsingal | 3rd |
| 12. | Nagbukel | 5th |
| 13. | Narvacan | 2nd |
| 14. | Quirino | 4th |
| 15. | Salcedo | 4th |
| 16. | San Emilio | 4th |
| 17. | San Esteban | 5th |
| 18. | San Ildefonso | 5th |
| 19. | San Juan | 3rd |
| 20. | San Vicente | 5th |
| 21. | Santa | 4th |
| 22. | Santa Catalina | 5th |
| 23. | Santa Cruz | 1st |
| 24. | Santa Lucia | 3rd |
| 25. | Santa Maria | 3rd |
| 26. | Santiago | 4th |
| 27. | Sto. Domingo | 3rd |
| 28. | Sigay | 5th |
| 29. | Sinait | 3rd |
| 30. | Sugpon | 5th |
| 31. | Suyo | 4th |
| 32. | Tagudin | 2nd |
| | LA UNION | |
| 1. | Agoo | 1st |
| 2. | Aringay | 2nd |
| 3. | Bacnotan | 1st |
| 4. | Bagulin | 5th |
| 5. | Balaoan | 1st |
| 6. | Bangar | 3rd |
| 7. | Bauang | 1st |
| 8. | Burgos | 5th |
| 9. | Caba | 4th |
| 10. | Luna | 3rd |
| 11. | Naguillan | 1st |
| 12. | Pugo | 5th |
| 13. | Rosario | 1st |
| 14. | San Gabriel | 4th |
| 15. | San Juan | 2nd |
| 16. | Sto. Tomas | 4th |
| 17. | Santol | 4th |
| 18. | Sudipen | 4th |

Income Classification
Per DOF Order No. 23-08, dated July 29, 2008

| | | |
|-----|-------------------|-----|
| 19. | Tubao | 4th |
| | PANGASINAN | |
| 1 | Agno | 3rd |
| 2 | Aguilar | 3rd |
| 3 | Alcala | 3rd |
| 4 | Anda | 3rd |
| 5 | Asingan | 2nd |
| 6 | Balungao | 4th |
| 7 | Bani | 2nd |
| 8 | Basista | 4th |
| 9 | Bautista | 4th |
| 10 | Bayambang | 1st |
| 11 | Binalonan | 1st |
| 12 | Binmaley | 1st |
| 13 | Bolinao | 1st |
| 14 | Bugallon | 2nd |
| 15 | Burgos | 4th |
| 16 | Calasiao | 1st |
| 17 | Dasol | 3rd |
| 18 | Infanta | 3rd |
| 19 | Labrador | 4th |
| 20 | Laoac | 4th |
| 21 | Lingayen | 1st |
| 22 | Mabini | 3rd |
| 23 | Malasiqui | 1st |
| 24 | Manaoag | 1st |
| 25 | Mangaldan | 1st |
| 26 | Mangatarem | 1st |
| 27 | Mapandan | 3rd |
| 28 | Natividad | 4th |
| 29 | Pozorrubio | 1st |
| 30 | Rosales | 1st |
| 31 | San Fabian | 1st |
| 32 | San Jacinto | 3rd |
| 33 | San Manuel | 1st |
| 34 | San Nicolas | 1st |
| 35 | San Quintin | 3rd |
| 36 | Sison | 3rd |
| 37 | Sta. Barbara | 1st |
| 38 | Sta. Maria | 4th |
| 39 | Sto. Tomas | 5th |
| 40 | Sual | 1st |
| 41 | Tayug | 3rd |
| 42 | Umingan | 1st |
| 43 | Urbiztondo | 3rd |
| 44 | Villasis | 1st |
| | REGION 2 | |
| | BATANES | |
| 1. | Basco | 5th |
| 2. | Itbayat | 5th |
| 3. | Ivana | 6th |
| 4. | Mahatao | 6th |
| 5. | Sabtang | 6th |
| 6. | Uyugan | 6th |
| | | |

Income Classification
Per DOF Order No. 23-08, dated July 29, 2008

| | | |
|----|----------------|-----|
| | CAGAYAN | |
| 1 | Abulug | 3rd |
| 2 | Alcala | 3rd |
| 3 | Allacapan | 3rd |
| 4 | Amulung | 2nd |
| 5 | Aparri | 1st |
| 6 | Baggao | 1st |
| 7 | Ballesteros | 4th |
| 8 | Buguey | 3rd |
| 9 | Calayan | 3rd |
| 10 | Camalaniugan | 4th |
| 11 | Claveria | 3rd |
| 12 | Enrile | 3rd |
| 13 | Gattaran | 1st |
| 14 | Gonzaga | 1st |
| 15 | Iguig | 4th |
| 16 | Lallo | 1st |
| 17 | Lasam | 3rd |
| 18 | Pamplona | 4th |
| 19 | Peñablanca | 1st |
| 20 | Piat | 4th |
| 21 | Rizal | 5th |
| 22 | Sanchez-Mira | 3rd |
| 23 | Solana | 1st |
| 24 | Sta. Ana | 2nd |
| 25 | Sta. Praxedes | 5th |
| 26 | Sta. Teresita | 4th |
| 27 | Sto. Niño | 2nd |
| 28 | Tuao | 1st |
| | | |
| | ISABELA | |
| 1 | Alicia | 1st |
| 2 | Angadanan | 3rd |
| 3 | Aurora | 3rd |
| 4 | Benito Soliven | 4th |
| 5 | Burgos | 4th |
| 6 | Cabagan | 1st |
| 7 | Cabatuan | 3rd |
| 8 | Cordon | 3rd |
| 9 | Delfin Albano | 4th |
| 10 | Dinapigue | 1st |
| 11 | Divilacan | 2nd |
| 12 | Echague | 1st |
| 13 | Gamu | 4th |
| 14 | Jones | 1st |
| 15 | Luna | 5th |
| 16 | Maconacon | 3rd |
| 17 | Mallig | 4th |
| 18 | Naguillian | 4th |
| 19 | Palanan | 1st |
| 20 | Quezon | 4th |
| 21 | Quirino | 4th |
| 22 | Ramon | 2nd |
| 23 | Reina Mercedes | 4th |
| 24 | Roxas | 1st |
| 25 | San Agustin | 3rd |

Income Classification
Per DOF Order No. 23-08, dated July 29, 2008

| | | |
|-----|----------------------|-----|
| 26 | San Guillermo | 4th |
| 27 | San Isidro | 5th |
| 28 | San Manuel | 4th |
| 29 | San Mariano | 1st |
| 30 | San Mateo | 1st |
| 31 | San Pablo | 2nd |
| 32 | Sta. Maria | 4th |
| 33 | Sto. Tomas | 4th |
| 34 | Tumauini | 1st |
| | | |
| | NUEVA VIZCAYA | |
| 1. | A. Castañeda | 1st |
| 2. | Ambaguio | 5th |
| 3. | Aritao | 2nd |
| 4. | Bagabag | 2nd |
| 5. | Bambang | 1st |
| 6. | Bayombong | 1st |
| 7. | Diadi | 4th |
| 8. | Dupax Del Norte | 3rd |
| 9. | Dupax del Sur | 2nd |
| 10. | Kasibu | 3rd |
| 11. | Kayapa | 3rd |
| 12. | Quezon | 4th |
| 13. | Solano | 1st |
| 14. | Sta. Fe | 3rd |
| 15. | Villaverde | 5th |
| | | |
| | QUIRINO | |
| 1. | Aglipay | 3rd |
| 2. | Cabarroguis | 3rd |
| 3. | Diffun | 2nd |
| 4. | Maddela | 1st |
| 5. | Nagtipunan | 1st |
| 6. | Saguday | 5th |
| | REGION 3 | |
| | AURORA | |
| 1. | Baler | 3rd |
| 2. | Casiguran | 2nd |
| 3. | Dilasag | 3rd |
| 4. | Dinalungan | 4th |
| 5. | Dingalan | 3rd |
| 6. | Dipaculao | 3rd |
| 7. | Maria Aurora | 2nd |
| 8. | San Luis | 2nd |
| | | |
| | BATAAN | |
| 1. | Abucay | 3rd |
| 2. | Bagac | 3rd |
| 3. | Dinalupihan | 1st |
| 4. | Hermosa | 1st |
| 5. | Limay | 1st |
| 6. | Mariveles | 1st |
| 7. | Morong | 3rd |
| 8. | Orani | 1st |
| 9. | Orion | 2nd |
| 10. | Pilar | 3rd |

Income Classification
Per DOF Order No. 23-08, dated July 29, 2008

| | | |
|-----|------------------------|-----|
| 11. | Samal | 4th |
| | | |
| | BULACAN | |
| 1. | Angat | 1st |
| 2. | Balagtas | 1st |
| 3. | Baliwag | 1st |
| 4. | Bocaue | 1st |
| 5. | Bulacan | 1st |
| 6. | Bustos | 2nd |
| 7. | Calumpit | 1st |
| 8. | Doña Remedios Trinidad | 1st |
| 9. | Guiguinto | 1st |
| 10. | Hagonoy | 1st |
| 11. | Marilao | 1st |
| 12. | Norzagaray | 1st |
| 13. | Obando | 2nd |
| 14. | Pandi | 2nd |
| 15. | Paombong | 3rd |
| 16. | Plaridel | 1st |
| 17. | Pulilan | 1st |
| 18. | San Ildefonso | 1st |
| 19. | San Miguel | 1st |
| 20. | San Rafael | 1st |
| 21. | Sta. Maria | 1st |
| | | |
| | NUEVA ECIJA | |
| 1. | Aliaga | 2nd |
| 2. | Bongabon | 2nd |
| 3. | Cabiao | 1st |
| 4. | Carranglan | 1st |
| 5. | Cuyapo | 1st |
| 6. | G. M. Natividad | 4th |
| 7. | Gabaldon | 3rd |
| 8. | Gen. Tinio | 1st |
| 9. | Guimba | 1st |
| 10. | Jaen | 2nd |
| 11. | Laur | 3rd |
| 12. | Licab | 4th |
| 13. | Llanera | 4th |
| 14. | Lupao | 3rd |
| 15. | Nampicuan | 5th |
| 16. | Pantabangan | 1st |
| 17. | Peñaranda | 4th |
| 18. | Quezon | 4th |
| 19. | Rizal | 2nd |
| 20. | San Antonio | 1st |
| 21. | San Isidro | 2nd |
| 22. | San Leonardo | 1st |
| 23. | Santa Rosa | 1st |
| 24. | Sto. Domingo | 3rd |
| 25. | Talavera | 1st |
| 26. | Talugtug | 4th |
| 27. | Zaragoza | 3rd |
| | | |
| | | |
| | ZAMBALES | |

Income Classification
Per DOF Order No. 23-08, dated July 29, 2008

| | | |
|-----|--------------------|------|
| 1. | Botolan | 1st |
| 2. | Cabangan | 4th |
| 3. | Candelaria | 3rd |
| 4. | Castillejos | 3rd |
| 5. | Iba | 2nd |
| 6. | Masinloc | 1st |
| 7. | Palauig | 3rd |
| 8. | San Antonio | 2nd |
| 9. | San Felipe | 4th |
| 10. | San Marcelino | 1st |
| 11. | San Narciso | 4th |
| 12. | Sta. Cruz | 1st |
| 13. | Subic | 1st |
| | | |
| | PAMPANGA | |
| 1 | Apalit | 1st |
| 2 | Arayat | 1st |
| 3 | Bacolor | 3rd |
| 4 | Candaba | 1st |
| 5 | Floridablanca | 1st |
| 6 | Guagua | 1st |
| 7 | Lubao | 1st |
| 8 | Macabebe | 1st |
| 9 | Magalang | 1st |
| 10 | Masantol | 2nd |
| 11 | Mexico | 1st |
| 12 | Minalin | 4th |
| 13 | Porac | 1st |
| 14 | San Luis | 3rd |
| 15 | San Simon | 3rd* |
| 16 | Sasmuan | 4th |
| 17 | Sta. Ana | 3rd |
| 18 | Sta. Rita | 4th |
| 19 | Sto. Tomas | 4th |
| | | |
| | TARLAC | |
| 1. | Anao | 5th |
| 2. | Bamban | 2nd |
| 3. | Camiling | 1st |
| 4. | Capas | 1st |
| 5. | Concepcion | 1st |
| 6. | Gerona | 1st |
| 7. | La Paz | 2nd |
| 8. | Mayantoc | 3rd |
| 9. | Moncada | 1st |
| 10. | Paniqui | 1st |
| 11. | Pura | 4th |
| 12. | Ramos | 5th |
| 13. | San Clemente | 5th |
| 14. | San Jose | 3rd |
| 15. | San Manuel | 4th |
| 16. | Sta. Ignacia | 2nd |
| 17. | Victoria | 2nd |
| | REGION IV-A | |
| | BATANGAS | |
| 1. | Agoncillo | 4th |

Income Classification
Per DOF Order No. 23-08, dated July 29, 2008

| | | |
|-----|-------------------|-----|
| 2. | Alitagtag | 4th |
| 3. | Balayan | 1st |
| 4. | Balete | 5th |
| 5. | Bauan | 1st |
| 6. | Calaca | 1st |
| 7. | Calatagan | 2nd |
| 8. | Cuenca | 4th |
| 9. | Ibaan | 2nd |
| 10. | Laurel | 3rd |
| 11. | Lemery | 1st |
| 12. | Lian | 3rd |
| 13. | Lobo | 3rd |
| 14. | Mabini | 1st |
| 15. | Malvar | 2nd |
| 16. | Mataas na Kahoy | 4th |
| 17. | Nasugbu | 1st |
| 18. | Padre Garcia | 2nd |
| 19. | Rosario | 1st |
| 20. | San Jose | 1st |
| 21. | San Juan | 1st |
| 22. | San Luis | 4th |
| 23. | San Nicolas | 5th |
| 24. | San Pascual | 1st |
| 25. | Sta. Teresita | 5th |
| 26. | Sto. Tomas | 1st |
| 27. | Taal | 3rd |
| 28. | Talisay | 3rd |
| 29. | Taysan | 2nd |
| 30. | Tingloy | 5th |
| 31. | Tuy | 3rd |
| | | |
| | CAVITE | |
| 1. | Alfonso | 1st |
| 2. | Amadeo | 4th |
| 3. | Carmona | 1st |
| 4. | Gen. E. Aguinaldo | 5th |
| 5. | Gen. M. Alvarez | 1st |
| 6. | Gen. Trias | 1st |
| 7. | Indang | 1st |
| 8. | Kawit | 1st |
| 9. | Magallanes | 4th |
| 10. | Maragondon | 3rd |
| 11. | Mendez | 4th |
| 12. | Naic | 1st |
| 13. | Noveleta | 3rd |
| 14. | Rosario | 1st |
| 15. | Silang | 1st |
| 16. | Tanza | 1st |
| 17. | Ternate | 4th |
| | LAGUNA | |
| 1. | Alaminos | 3rd |
| 2. | Bay | 2nd |
| 3. | Calauan | 2nd |
| 4. | Cavinti | 3rd |
| 5. | Famy | 5th |
| 6. | Kalayaan | 3rd |

Income Classification
Per DOF Order No. 23-08, dated July 29, 2008

| | | |
|-----|---------------|-----|
| 7. | Liliw | 4th |
| 8. | Los Baños | 1st |
| 9. | Luisiana | 4th |
| 10. | Lumban | 3rd |
| 11. | Mabitac | 5th |
| 12. | Magdalena | 4th |
| 13. | Majayjay | 4th |
| 14. | Nagcarlan | 2nd |
| 15. | Paete | 4th |
| 16. | Pagsanjan | 3rd |
| 17. | Pakil | 5th |
| 18. | Pangil | 4th |
| 19. | Pila | 3rd |
| 20. | Rizal | 5th |
| 21. | Sta. Cruz | 1st |
| 22. | Sta. Maria | 4th |
| 23. | Siniloan | 2nd |
| 24. | Victoria | 4th |
| | QUEZON | |
| 1. | Agdangan | 5th |
| 2. | Alabat | 5th |
| 3. | Atimonan | 1st |
| 4. | Buenavista | 4th |
| 5. | Burdeos | 4th |
| 6. | Calauag | 1st |
| 7. | Candelaria | 1st |
| 8. | Catanauan | 1st |
| 9. | Dolores | 4th |
| 10. | General Luna | 4th |
| 11. | General Nakar | 1st |
| 12. | Guinayangan | 3rd |
| 13. | Gumaca | 1st |
| 14. | Infanta | 1st |
| 15. | Jomalig | 5th |
| 16. | Lopez | 1st |
| 17. | Lucban | 2nd |
| 18. | Macalelon | 4th |
| 19. | Mauban | 1st |
| 20. | Mulanay | 1st |
| 21. | Padre Burgos | 4th |
| 22. | Pagbilao | 1st |
| 23. | Panukulan | 4th |
| 24. | Patnanungan | 5th |
| 25. | Perez | 5th |
| 26. | Pitogo | 4th |
| 27. | Plaridel | 5th |
| 28. | Polilio | 3rd |
| 29. | Quezon | 5th |
| 30. | Real | 1st |
| 31. | Sampaloc | 5th |
| 32. | San Andres | 4th |
| 33. | San Antonio | 4th |
| 34. | San Francisco | 2nd |
| 35. | San Narciso | 3rd |
| 36. | Sariaya | 1st |
| 37. | Tagkawayan | 1st |

Income Classification
Per DOF Order No. 23-08, dated July 29, 2008

| | | |
|-----|---------------------------|-----|
| 39 | Tiaong | 1st |
| 39. | Unisan | 4th |
| | RIZAL | |
| 1. | Angono | 1st |
| 2. | Baras | 4th |
| 3. | Binangonan | 1st |
| 4. | Cainta | 1st |
| 5. | Cardona | 3rd |
| 6. | Jala-Jala | 4th |
| 7. | Morong | 2nd |
| 8. | Pililla | 1st |
| 9. | Rodriguez | 1st |
| 10. | San Mateo | 1st |
| 11. | Tanay | 1st |
| 12. | Taytay | 1st |
| 13. | Teresa | 2nd |
| | REGION 4-B | |
| | MARINDUQUE | |
| 1. | Boac | 1st |
| 2. | Buenavista | 4th |
| 3. | Gasán | 3rd |
| 4. | Mogpog | 3rd |
| 5. | Sta. Cruz | 1st |
| 6. | Torrijos | 3rd |
| | | |
| | OCCIDENTAL MINDORO | |
| 1. | Abra de Ilog | 2nd |
| 2. | Calintaan | 3rd |
| 3. | Looc | 5th |
| 4. | Lubang | 4th |
| 5. | Magsaysay | 3rd |
| 6. | Mamburao | 2nd |
| 7. | Paluan | 3rd |
| 8. | Rizal | 3rd |
| 9. | Sablayan | 1st |
| 10. | San Jose | 1st |
| 11. | Sta. Cruz | 1st |
| | ORIENTAL MINDORO | |
| 1. | Baco | 3rd |
| 2. | Bansud | 2nd |
| 3. | Bongabong | 1st |
| 4. | Bulalacao | 3rd |
| 5. | Gloria | 3rd |
| 6. | Mansalay | 2nd |
| 7. | Naujan | 1st |
| 8. | Pinamalayan | 1st |
| 9. | Pola | 3rd |
| 10. | Puerto Galera | 1st |
| 11. | Roxas | 2nd |
| 12. | San Teodoro | 4th |
| 13. | Socorro | 3rd |
| 14. | Victoria | 2nd |
| | | |
| | PALAWAN | |
| 1. | Aborlan | 1st |
| 2. | Agutaya | 5th |

Income Classification
Per DOF Order No. 23-08, dated July 29, 2008

| | | |
|-----|-----------------|-----|
| 3. | Araceli | 4th |
| 4. | Balabac | 2nd |
| 5. | Bataraza | 1st |
| 6. | Brooke's Point | 1st |
| 7. | Busuanga | 3rd |
| 8. | Cagayancillo | 6th |
| 9. | Coron | 1st |
| 10. | Culion | 3rd |
| 11. | Cuyo | 4th |
| 12. | Dumaran | 3rd |
| 13. | El Nido | 1st |
| 14. | Española | 2nd |
| 15. | Kalayaan | 5th |
| 16. | Linapacan | 5th |
| 17. | Magsaysay | 5th |
| 18. | Narra | 1st |
| 19. | Quezon | 1st |
| 20. | Rizal | 1st |
| 21. | Roxas | 1st |
| 22. | San Vicente | 1st |
| 23. | Taytay | 1st |
| | | |
| | ROMBLON | |
| 1. | Alcantara | 5th |
| 2. | Banton | 5th |
| 3. | Cajidiocan | 4th |
| 4. | Calatrava | 5th |
| 5. | Concepcion | 6th |
| 6. | Corcuera | 5th |
| 7. | Ferrol | 6th |
| 8. | Looc | 4th |
| 9. | Magdiwang | 5th |
| 10. | Odiongan | 2nd |
| 11. | Romblon | 3rd |
| 12. | San Agustin | 4th |
| 13. | San Andres | 5th |
| 14. | San Fernando | 4th |
| 15. | San Jose | 5th |
| 16. | Sta. Fe | 5th |
| 17. | Sta. Maria | 5th |
| | REGION 5 | |
| | ALBAY | |
| 1. | Bacacay | 2nd |
| 2. | Camalig | 1st |
| 3. | Daraga | 1st |
| 4. | Guinobatan | 1st |
| 5. | Jovellar | 4th |
| 6. | Libon | 1st |
| 7. | Malilipot | 4th |
| 8. | Malinao | 3rd |
| 9. | Manito | 4th |
| 10. | Oas | 1st |
| 11. | Pio Duran | 3rd |
| 12. | Polangui | 1st |
| 13. | Rapu-Rapu | 3rd |
| 14. | Santo Domingo | 4th |

Income Classification
Per DOF Order No. 23-08, dated July 29, 2008

| | | |
|-----|------------------------|-----|
| 15. | Tiwi | 1st |
| | | |
| | CAMARINES NORTE | |
| 1. | Basud | 3rd |
| 2. | Capalonga | 3rd |
| 3. | Daet | 1st |
| 4. | Jose Panganiban | 2nd |
| 5. | Labo | 1st |
| 6. | Mercedes | 2nd |
| 7. | Paracale | 3rd |
| 8. | San Lorenzo Ruiz | 5th |
| 9. | San Vicente | 5th |
| 10. | Santa Elena | 3rd |
| 11. | Talisay | 4th |
| 12. | Vinzon | 3rd |
| | | |
| | CAMARINES SUR | |
| 1. | Baao | 3rd |
| 2. | Balatan | 4th |
| 3. | Bato | 3rd |
| 4. | Bombon | 5th |
| 5. | Buhi | 1st |
| 6. | Bula | 2nd |
| 7. | Cabusao | 5th |
| 8. | Calabanga | 1st |
| 9. | Camaligan | 5th |
| 10. | Canaman | 4th |
| 11. | Caramoan | 2nd |
| 12. | Del Gallego | 4th |
| 13. | Gainza | 5th |
| 14. | Garchitorena | 4th |
| 15. | Goa | 2nd |
| 16. | Lagonoy | 2nd |
| 17. | Libmanan | 1st |
| 18. | Lupi | 3rd |
| 19. | Magarao | 4th |
| 20. | Milaor | 4th |
| 21. | Minalabac | 3rd |
| 22. | Nabua | 1st |
| 23. | Ocampo | 3rd |
| 24. | Pamplona | 4th |
| 25. | Pasacao | 3rd |
| 26. | Pili | 1st |
| 27. | Presentacion | 4th |
| 28. | Ragay | 1st |
| 29. | Sagnay | 4th |
| 30. | San Fernando | 4th |
| 31. | San Jose | 4th |
| 32. | Sipocot | 1st |
| 33. | Siruma | 4th |
| 34. | Tigaon | 3rd |
| 35. | Tinambac | 1st |
| | SORSOGON | |
| 1. | Barcelona | 5th |
| 2. | Bulan | 1st |
| 3. | Bulusan | 4th |

Income Classification
Per DOF Order No. 23-08, dated July 29, 2008

| | | |
|-----|--------------------|------|
| 4. | Casiguran | 4th |
| 5. | Castilla | 3rd |
| 6. | Donsol | 3rd |
| 7. | Gubat | 2nd |
| 8. | Irosin | 2nd |
| 9. | Juban | 4th |
| 10. | Magallanes | 3rd |
| 11. | Matnog | 3rd |
| 12. | Pilar | 1st |
| 13. | Prieto Diaz | 5th |
| 14. | Santa Magdalena | 5th |
| | CATANDUANES | |
| 1. | Bagamanoc | 5th |
| 2. | Baras | 5th |
| 3. | Bato | 5th |
| 4. | Caramoran | 3rd |
| 5. | Gigmoto | 5th |
| 6. | Pandan | 4th |
| 7. | Panganiban | 5th |
| 8. | San Andres | 3rd |
| 9. | San Miguel | 5th |
| 10. | Viga | 4th |
| 11. | Virac | 1st |
| | | |
| | MASBATE | |
| 1 | Aroroy | 1st |
| 2 | Baleno | 4th |
| 3 | Balud | 4th* |
| 4 | Batuan | 5th |
| 5 | Cataingan | 2nd |
| 6 | Cawayan | 2nd |
| 7 | Claveria | 3rd |
| 8 | Dimasalang | 4th |
| 9 | Esperanza | 5th |
| 10 | Mandaon | 3rd |
| 11 | Milagros | 1st |
| 12 | Mobo | 4th |
| 13 | Monreal | 4th |
| 14 | Palanas | 4th |
| 15 | Pio V. Corpuz | 4th |
| 16 | Placer | 2nd |
| 17 | San Fernando | 5th* |
| 18 | San Jacinto | 4th |
| 19 | San Pascual | 3rd |
| 20 | Uson | 3rd |
| | REGION 6 | |
| | AKLAN | |
| 1. | Altavas | 4th |
| 2. | Balete | 4th |
| 3. | Banga | 3rd |
| 4. | Batan | 4th |
| 5. | Buruanga | 5th |
| 6. | Ibajay | 3rd |
| 7. | Kalibo | 1st |
| 8. | Lezo | 5th |
| 9. | Libacao | 3rd |

Income Classification
Per DOF Order No. 23-08, dated July 29, 2008

| | | |
|-----|-----------------------------|-----|
| 10. | Madalag | 4th |
| 11. | Makato | 4th |
| 12. | Malay | 1st |
| 13. | Malinao | 4th |
| 14. | Nabas | 4th |
| 15. | Not Reclassified Washington | 3rd |
| 16. | Numancia | 4th |
| 17. | Tangalan | 5th |
| | | |
| | ANTIQUE | |
| 1. | Anini-y | 4th |
| 2. | Barbaza | 4th |
| 3. | Belison | 5th |
| 4. | Bugasong | 3rd |
| 5. | Caluya | 1st |
| 6. | Culasi | 3rd |
| 7. | Hamtic | 3rd |
| 8. | Laua-an | 4th |
| 9. | Libertad | 5th |
| 10. | Pandan | 4th |
| 11. | Patnongon | 3rd |
| 12. | San Jose | 1st |
| 13. | San Remegio | 3rd |
| 14. | Sebaste | 4th |
| 15. | Sibalom | 2nd |
| 16. | Tibiao | 4th |
| 17. | Tobias Fornier | 4th |
| 18. | Valderrama | 4th |
| | CAPIZ | |
| 1. | Cuartero | 4th |
| 2. | Dao | 4th |
| 3. | Dumalag | 4th |
| 4. | Dumarao | 2nd |
| 5. | Ivisan | 4th |
| 6. | Jamindan | 2nd |
| 7. | Maayon | 3rd |
| 8. | Mambusao | 3rd |
| 9. | Panay | 3rd |
| 10. | Panitan | 3rd |
| 11. | Pilar | 3rd |
| 12. | Pontevedra | 3rd |
| 13. | Pres. Roxas | 4th |
| 14. | Sapian | 4th |
| 15. | Sigma | 4th |
| 16. | Tapaz | 1st |
| | | |
| | GUIMARAS | |
| 1. | Buenavista | 2nd |
| 2. | Jordan | 3rd |
| 3. | Nueva Valencia | 3rd |
| 4. | San Lorenzo | 5th |
| 5. | Sibunag | 4th |
| | | |
| | ILOILO | |
| 1. | Ajuy | 2nd |
| 2. | Alimodian | 3rd |

Income Classification
Per DOF Order No. 23-08, dated July 29, 2008

| | | |
|-----|--------------------------|-----|
| 3. | Anilao | 4th |
| 4. | Badiangan | 4th |
| 5. | Balasan | 4th |
| 6. | Banate | 4th |
| 7. | Barotac Nuevo | 2nd |
| 8. | Barotac Viejo | 3rd |
| 9. | Batad | 5th |
| 10. | Bingawan | 5th |
| 11. | Cabatuan | 2nd |
| 12. | Calinog | 1st |
| 13. | Carles | 2nd |
| 14. | Concepcion | 3rd |
| 15. | Dingle | 3rd |
| 16. | Dueñas | 4th |
| 17. | Dumangas | 1st |
| 18. | Estancia | 2nd |
| 19. | Guimbal | 4th |
| 20. | Igaras | 3rd |
| 21. | Janiuay | 1st |
| 22. | Lambunao | 1st |
| 23. | Leganes | 4th |
| 24. | Lemery | 4th |
| 25. | Leon | 2nd |
| 26. | Maasin | 3rd |
| 27. | Miag-ao | 1st |
| 28. | Mina | 5th |
| 29. | Not Reclassified Lucena | 4th |
| 30. | Oton | 1st |
| 31. | Pavia | 2nd |
| 32. | Pototan | 1st |
| 33. | San Dionisio | 4th |
| 34. | San Enrique | 3rd |
| 35. | San Joaquin | 2nd |
| 36. | San Miguel | 4th |
| 37. | San Rafael | 5th |
| 38. | Sara | 2nd |
| 39. | Sta. Barbara | 2nd |
| 40. | Tigbauan | 2nd |
| 41. | Tubungan | 4th |
| 42. | Zarraga | 4th |
| | NEGROS OCCIDENTAL | |
| 1. | Binalbagan | 1st |
| 2. | Calatrava | 1st |
| 3. | Candoni | 4th |
| 4. | Cauayan | 1st |
| 5. | E.B. Magalona | 2nd |
| 6. | Hinigaran | 1st |
| 7. | Hinobaan | 1st |
| 8. | Ilog | 2nd |
| 9. | Isabela | 2nd |
| 10. | La Castellana | 1st |
| 11. | Manapla | 2nd |
| 12. | Moises Padilla | 3rd |
| 13. | Murcia | 1st |
| 14. | Pontevedra | 3rd |
| 15. | Pulupandan | 3rd |

Income Classification
Per DOF Order No. 23-08, dated July 29, 2008

| | | |
|-----|------------------|------|
| 16. | S. Benedicto | 4th |
| 17. | San Enrique | 4th |
| 18. | Toboso | 3rd |
| 19. | Valladolid | 4th |
| | REGION 7 | |
| | BOHOL | |
| 1. | Albuquerque | 5th |
| 2. | Alicia | 4th |
| 3. | Anda | 5th |
| 4. | Antequera | 4th |
| 5. | Baclayon | 4th |
| 6. | Balilihan | 4th |
| 7. | Batuan | 5th |
| 8. | Bien Unido | 4th |
| 9. | Bilar | 4th |
| 10. | Buenavista | 4th |
| 11. | Calape | 3rd |
| 12. | Candijay | 4th |
| 13. | Carmen | 1st |
| 14. | Catigbian | 4th |
| 15. | Clarin | 5th |
| 16. | Corella | 5th |
| 17. | Cortes | 5th |
| 18. | Dagohoy | 5th |
| 19. | Danao | 4th* |
| 20. | Daus | 4th |
| 21. | Dimiao | 4th |
| 22. | Duero | 4th |
| 23. | Garcia-Hernandez | 4th |
| 24. | Getafe | 3rd |
| 25. | Guindulman | 4th |
| 26. | Inabanga | 3rd |
| 27. | Jagna | 3rd |
| 28. | Lila | 5th |
| 29. | Loay | 5th |
| 30. | Loboc | 4th |
| 31. | Loon | 2nd |
| 32. | Mabini | 4th |
| 33. | Maribojoc | 4th |
| 34. | Panglao | 4th |
| 35. | Pilar | 4th |
| 36. | Pres Garcia | 4th |
| 37. | Sagbayan | 4th |
| 38. | San Isidro | 5th* |
| 39. | San Miguel | 4th |
| 40. | Sevilla | 5th |
| 41. | Sierra-bullones | 3rd |
| 42. | Sikatuna | 5th |
| 43. | Talibon | 1st |
| 44. | Trinidad | 3rd |
| 45. | Tubigon | 1st |
| 46. | Ubay | 1st |
| 47. | Valencia | 4th |
| | CEBU | |
| 1. | Alcantara | 5th |
| 2. | Alcoy | 5th |

Income Classification
Per DOF Order No. 23-08, dated July 29, 2008

| | | |
|-----|------------------------|------|
| 3. | Alegria | 4th |
| 4. | Aloquinsan | 4th |
| 5. | Argao | 1st |
| 6. | Asturias | 3rd |
| 7. | Badian | 3rd |
| 8. | Balamban | 1st |
| 9. | Bantayan | 1st |
| 10. | Barili | 2nd |
| 11. | Boljoon | 5th |
| 12. | Borbon | 4th* |
| 13. | Carmen | 3rd |
| 14. | Catmon | 4th |
| 15. | Compostela | 3rd |
| 16. | Consolacion | 1st |
| 17. | Cordova | 3rd |
| 18. | Daanbantayan | 1st |
| 19. | Dalaguete | 1st |
| 20. | Dumanjug | 3rd |
| 21. | Ginatilan | 5th |
| 22. | Liloan | 1st |
| 23. | Madridejos | 4th |
| 24. | Malabuyoc | 5th |
| 25. | Medellin | 2nd |
| 26. | Minglanilla | 1st |
| 27. | Moalboal | 4th |
| 28. | Oslob | 4th |
| 29. | Pilar | 5th |
| 30. | Pinamungahan | 2nd |
| 31. | Poro | 4th |
| 32. | Ronda | 5th* |
| 33. | Samboan | 5th |
| 34. | San Fernando | 2nd |
| 35. | San Fransisco | 3rd |
| 36. | San Remigio | 3rd |
| 37. | Santa Fe | 4th |
| 38. | Santander | 4th |
| 39. | Sibonga | 3rd |
| 40. | Sogod | 4th* |
| 41. | Tabogon | 3rd |
| 42. | Tabuelan | 4th |
| 43. | Tuburan | 2nd |
| 44. | Tudela | 5th |
| | NEGROS ORIENTAL | |
| 1. | Amlan | 4th |
| 2. | Ayungon | 2nd |
| 3. | Bacong | 4th |
| 4. | Basay | 4th |
| 5. | Bindoy | 3rd |
| 6. | Dauin | 4th |
| 7. | Jimalalud | 4th |
| 8. | La Libertad | 3rd |
| 9. | Mabinay | 1st |
| 10. | Manjuyod | 2nd |
| 11. | Pamplona | 3rd |
| 12. | San Jose | 5th |
| 13. | Siaton | 1st |

Income Classification
Per DOF Order No. 23-08, dated July 29, 2008

| | | |
|-----|----------------------|------|
| 14. | Sibulan | 2nd |
| 15. | Sta Catalina | 1st |
| 16. | Tayasan | 3rd |
| 17. | Valencia | 1st |
| 18. | Vallehermoso | 3rd |
| 19. | Zamboangita | 4th |
| | SIQUIJOR | |
| 1. | E. Villanueva | 5th |
| 2. | Larena | 5th |
| 3. | Lazi | 4th |
| 4. | Maria | 5th |
| 5. | San Juan | 5th |
| 6. | Siquijor | 4th |
| | REGION 8 | |
| | BILIRAN | |
| 1. | Almeria | 5th |
| 2. | Biliran | 5th |
| 3. | Cabucgayán | 5th |
| 4. | Caibiran | 5th* |
| 5. | Culaba | 5th |
| 6. | Kawayan | 5th* |
| 7. | Maripipi | 5th |
| 8. | Naval | 2nd |
| | EASTERN SAMAR | |
| 1. | Arteche | 3rd |
| 2. | Balangiga | 4th |
| 3. | Balangkayan | 5th |
| 4. | Can-Avid | 4th |
| 5. | Dolores | 3rd* |
| 6. | Gen. Macarthur | 5th* |
| 7. | Giporlos | 5th* |
| 8. | Guiuan | 2nd |
| 9. | Hernani | 5th |
| 10. | Jipapad | 5th |
| 11. | Lawa-an | 5th* |
| 12. | Llorente | 3rd |
| 13. | Maslog | 5th* |
| 14. | Maydolong | 4th* |
| 15. | Mercedes | 5th* |
| 16. | Oras | 3rd |
| 17. | Quinapondan | 5th |
| 18. | Salcedo | 5th* |
| 19. | San Julian | 5th |
| 20. | San Policarpio | 5th* |
| 21. | Sulat | 4th |
| 22. | Taft | 4th |
| | LEYTE | |
| 1. | Abuyog | 1st* |
| 2. | Alang-alang | 2nd |
| 3. | Albuera | 3rd* |
| 4. | Babatngon | 4th* |
| 5. | Barugo | 4th |
| 6. | Bato | 4th* |
| 7. | Burauen | 1st |
| 8. | Calubian | 4th |
| 9. | Capoocan | 4th |

Income Classification
Per DOF Order No. 23-08, dated July 29, 2008

| | | |
|-----|-----------------------|------|
| 10. | Carigara | 2nd |
| 11. | Dagami | 3rd |
| 12. | Dulag | 3rd* |
| 13. | Hilongos | 2nd |
| 14. | Hindang | 5th |
| 15. | Inopacan | 4th |
| 16. | Isabel | 1st |
| 17. | Jaro | 3rd |
| 18. | Javier | 4th* |
| 19. | Julita | 5th |
| 20. | Kananga | 1st |
| 21. | La Paz | 5th* |
| 22. | Leyte | 4th* |
| 23. | Mahaplag | 4th |
| 24. | Matag-ob | 4th |
| 25. | Matalom | 3rd |
| 26. | Mayorga | 5th* |
| 27. | Mc Arthur | 5th* |
| 28. | Merida | 5th |
| 29. | Palo | 3rd |
| 30. | Palompon | 2nd* |
| 31. | Pastrana | 5th* |
| 32. | San Isidro | 4th* |
| 33. | San Miguel | 4th |
| 34. | Sta. Fe | 5th* |
| 35. | Tabango | 4th |
| 36. | Tabon-tabon | 5th |
| 37. | Tanauan | 2nd |
| 38. | Tolosa | 5th |
| 39. | Tunga | 6th* |
| 40. | Villaba | 3rd |
| | NORTHERN SAMAR | |
| 1. | Allen | 5th |
| 2. | Biri | 5th |
| 3. | Bobon | 4th |
| 4. | Capul | 5th |
| 5. | Catarman | 1st |
| 6. | Catubig | 3rd |
| 7. | Gamay | 4th |
| 8. | Laoang | 2nd |
| 9. | Lapinig | 5th |
| 10. | Las Navas | 3rd |
| 11. | Lavezares | 4th |
| 12. | Lope de Vega | 4th |
| 13. | Mapanas | 5th |
| 14. | Mondragon | 3rd |
| 15. | Palapag | 3rd |
| 16. | Pambujan | 4th |
| 17. | Rosario | 5th |
| 18. | San Antonio | 5th |
| 19. | San Isidro | 4th |
| 20. | San Jose | 5th |
| 21. | San Roque | 4th |
| 22. | San Vicente | 6th |
| 23. | Silvino Lobos | 4th |
| 24. | Victoria | 5th |

Income Classification
Per DOF Order No. 23-08, dated July 29, 2008

| | | |
|-----|-----------------------|------------------|
| | | |
| | SAMAR | |
| 1. | Almagro | 5th |
| 2. | Basey | 1st |
| 3. | Calbiga | 4th |
| 4. | Daram | 3rd |
| 5. | Gandara | 2nd |
| 6. | Hinabangan | 4th* |
| 7. | Jiabong | 5th |
| 8. | Marabut | 5th |
| 9. | Matuguinao | 5th |
| 10. | Motiong | 4th |
| 11. | Pagsanhan | 5th |
| 12. | Paranas | 2nd |
| 13. | Pinabacdao | 4th |
| 14. | San Jorge | 4th |
| 15. | San Jose de Buan | 4th |
| 16. | San Sebastian | 6th |
| 17. | Sta. Margarita | 4th |
| 18. | Sta. Rita | 3rd* |
| 19. | Sto. Niño | 5th |
| 20. | Tagapul-an | 5th* |
| 21. | Talalora | 6th |
| 22. | Tarangnan | 4th |
| 23. | Villareal | 4th* |
| 24. | Zumarraga | 5th* |
| | SOUTHERN LEYTE | |
| 1. | Anahawan | 5th |
| 2. | Bontoc | 4th* |
| 3. | Hinunangan | 3rd |
| 4. | Hinundayan | 5th |
| 5. | Libagon | 5th |
| 6. | Liloan | 4th* |
| 7. | Limasawa | 6th* |
| 8. | Macrohon | 4th |
| 9. | Malitbog | 4th* |
| 10. | Padre Burgos | 5th* |
| 11. | Pintuyan | 5th* |
| 12. | San Francisco | 5th |
| 13. | San Juan | 5th |
| 14. | San Ricardo | 5th |
| 15. | Silago | 4th |
| 16. | Sogod | 2nd |
| 17. | St. Bernard | 4th |
| 18. | Tomas Oppus | 5th |
| | REGION 9 | |
| | BASILAN | |
| 1. | Akbar | Not Reclassified |
| 2. | Al-Barka | Not Reclassified |
| 3. | Lantawan | 3rd |
| 4. | Hadji Mohammad Ajul | Not Reclassified |
| 5. | Maluso | 4th |
| 6. | Sumisip | 1st |
| 7. | Tipo-Tipo | 3rd |
| 8. | Tuburan | 2nd |
| 9. | Ungkaya Pukan | Not Reclassified |

Income Classification
Per DOF Order No. 23-08, dated July 29, 2008

| | | |
|-----|----------------------------|------------------|
| 10 | Hadji Muhtamad | Not Reclassified |
| 11 | Tabuan-Lasa | Not Reclassified |
| | | |
| | SULU | |
| 1 | Indanan | 3rd |
| 2 | Jolo | 1st |
| 3 | K. Caluang | 5th |
| 4 | Lugus | 5th |
| 5 | Luuk | 3rd |
| 6 | Maimbung | 5th |
| 7 | Omar | Not Reclassified |
| 8 | Panamao | 4th |
| 9 | Pandami | 4th |
| 10 | Panglima Estino | 5th |
| 11 | PanglimaTahil | 6th |
| 12 | Pangutaran | 4th |
| 13 | Parang | 2nd |
| 14 | Pata | 5th |
| 15 | Patikul | 3rd |
| 16 | Siasi | 2nd |
| 17 | Talipao | 1st |
| 18 | Tapul | 5th |
| 19 | Tongkil (Banguingui) | 4th |
| | | |
| | TAWI-TAWI | |
| 1. | Bongao | 2nd |
| 2. | Languyan | 1st |
| 3. | Mapun | 4th |
| 4. | P'Lima Sugala | 3rd |
| 5. | Sapa-Sapa | 3rd |
| 6. | Sibutu | Not Reclassified |
| 7. | Simunul | 4th |
| 8. | Sitangkai | 1st |
| 9. | South Ubian | 3rd |
| 10. | Tandubas | 2nd |
| 11. | Turtle Island | 5th |
| | | |
| | ZAMBOANGA DEL NORTE | |
| 1. | Baleguian | 3rd |
| 2. | Godod | 4th |
| 3. | Gutalac | 2nd |
| 4. | Jose Dalman | 4th |
| 5. | Kalawit | 4th |
| 6. | Katipunan | 2nd |
| 7. | La Libertad | 5th |
| 8. | Labason | 3rd |
| 9. | Leon B. Postigo | 4th |
| 10. | Liloy | 3rd |
| 11. | Manuel Roxas | 2nd |
| 12. | Manukan | 3rd |
| 13. | Mutia | 5th |
| 14. | Piñan | 4th |
| 15. | Polanco | 3rd |
| 16. | Rizal | 5th |
| 17. | Salug | 3rd |
| 18. | Sergio Osmeña | 2nd |

Income Classification
Per DOF Order No. 23-08, dated July 29, 2008

| | | |
|-----|--------------------------|------|
| 19. | Siayan | 2nd |
| 20. | Sibuco | 1st |
| 21. | Sibutad | 5th |
| 22. | Sindangan | 1st |
| 23. | Siocon | 1st |
| 24. | Sirawai | 4th |
| 25. | Tampilisan | 4th |
| | ZAMBOANGA DEL SUR | |
| 1. | Aurora | 2nd |
| 2. | Bayog | 3rd* |
| 3. | Dimataling | 4th |
| 4. | Dinas | 4th |
| 5. | Dumalinao | 4th |
| 6. | Dumingag | 2nd |
| 7. | Guipos | 4th |
| 8. | Josefina | 5th* |
| 9. | Kumalarang | 4th* |
| 10. | Labangan | 3rd |
| 11. | Lakewood | 4th |
| 12. | Lapuyan | 3rd |
| 13. | Mahayag | 3rd* |
| 14. | Margosatubig | 3rd |
| 15. | Midsalip | 4th* |
| 16. | Molave | 1st |
| 17. | Pitogo | 4th |
| 18. | Ramon Magsaysay | 4th* |
| 19. | San Miguel | 4th |
| 20. | San Pablo | 4th* |
| 21. | Sominot | 5th* |
| 22. | Tabina | 4th |
| 23. | Tambulig | 4th* |
| 24. | Tigbao | 5th* |
| 25. | Tukuran | 4th* |
| 26. | Vincenzo Sagun | 5th |
| | | |
| | ZAMBOANGA SIBUGAY | |
| 1. | Alicia | 3rd |
| 2. | Buug | 3rd |
| 3. | Diplahan | 3rd |
| 4. | Imelda | 4th |
| 5. | Ipil | 1st |
| 6. | Kabasalan | 2nd |
| 7. | Mabuhay | 4th* |
| 8. | Malangas | 3rd* |
| 9. | Naga | 3rd* |
| 10. | Olutanga | 4th |
| 11. | Payao | 3rd |
| 12. | Roseller T. Lim | 3rd |
| 13. | Siay | 2nd |
| 14. | Talusan | 5th |
| 15. | Titay | 2nd |
| 16. | Tungawan | 2nd |
| | | |
| | REGION 10 | |
| | BUKIDNON | |
| 1. | Baungon | 2nd |

Income Classification
Per DOF Order No. 23-08, dated July 29, 2008

| | | |
|-----|----------------|-----|
| 2. | Cabanglasan | 3rd |
| 3. | Damulog | 4th |
| 4. | Dangcagan | 3rd |
| 5. | Don Carlos | 1st |
| 6. | Impasug-ong | 1st |
| 7. | Kadingilan | 3rd |
| 8. | Kalilangan | 2nd |
| 9. | Kibawe | 2nd |
| 10. | Kitaotao | 1st |
| 11. | Lantapan | 1st |
| 12. | Libona | 1st |
| 13. | Malitbog | 2nd |
| 14. | Manolo Fortich | 1st |
| 15. | Maramag | 1st |
| 16. | Pangantucan | 1st |
| 17. | Quezon | 1st |
| 18. | San Fernando | 1st |
| 19. | Sumilao | 4th |
| 20. | Talakag | 1st |

| | | |
|-----|-------------------------|-----|
| | MISAMIS ORIENTAL | |
| 1. | Alubijid | 4th |
| 2. | Balingasag | 2nd |
| 3. | Balingoan | 5th |
| 4. | Binuangan | 6th |
| 5. | Claveria | 1st |
| 6. | Gitagum | 5th |
| 7. | Initao | 3rd |
| 8. | Jasaan | 2nd |
| 9. | Kinoguitan | 5th |
| 10. | Lagonglong | 5th |
| 11. | Laguindingan | 4th |
| 12. | Libertad | 5th |
| 13. | Lugait | 2nd |
| 14. | Magsaysay | 4th |
| 15. | Manticao | 4th |
| 16. | Medina | 4th |
| 17. | Naawan | 4th |
| 18. | Opol | 2nd |
| 19. | Salay | 4th |
| 20. | Sugbong Cogon | 5th |
| 21. | Tagoloan | 1st |
| 22. | Talisayan | 4th |
| 23. | Villanueva | 2nd |
| | CAMIGUIN | |
| 1. | Catarman | 5th |
| 2. | Guinsiliban | 6th |
| 3. | Mahinog | 5th |
| 4. | Mambajao | 3rd |
| 5. | Sagay | 5th |
| | LANAO DEL NORTE | |
| 1. | Bacolod | 4th |
| 2. | Balo-i | 3rd |
| 3. | Baroy | 4th |
| 4. | Kapatagan | 2nd |
| 5. | Kauswagan | 5th |

Income Classification
Per DOF Order No. 23-08, dated July 29, 2008

| | | |
|-----|---------------------------|------|
| 6. | Kolambugan | 4th |
| 7. | Lala | 1st |
| 8. | Linamon | 5th |
| 9. | Maigo | 4th |
| 10. | Matungao | 5th |
| 11. | Munai | 4th |
| 12. | Nunungan | 3rd |
| 13. | Pantao-Ragat | 4th |
| 14. | Pantar | 5th |
| 15. | Poona-Piagapo | 4th |
| 16. | R. Magsaysay | 5th |
| 17. | S. N. Dimaporo | 3rd |
| 18. | Salvador | 5th |
| 19. | Sapad | 5th |
| 20. | Tagoloan | 5th |
| 21. | Tangkal | 5th |
| 22. | Tubod | 2nd |
| | MISAMIS OCCIDENTAL | |
| 1. | Aloran | 4th |
| 2. | Baliangao | 5th |
| 3. | Bonifacio | 4th |
| 4. | Calamba | 4th |
| 5. | Clarin | 4th |
| 6. | Concepcion | 6th* |
| 7. | Don V. Chiongban | 4th |
| 8. | Jimenez | 3rd |
| 9. | Lopez Jaena | 4th |
| 10. | Panaon | 5th |
| 11. | Plaridel | 3rd |
| 12. | Sapang Dalaga | 5th* |
| 13. | Sinacaban | 5th |
| 14. | Tudela | 4th |
| | REGION XI | |
| | COMPOSTELA VALLEY | |
| 1. | Compostela | 1st |
| 2. | Mabini | 2nd |
| 3. | Maco | 1st |
| 4. | Maragusan | 1st |
| 5. | Mawab | 3rd |
| 6. | Monkayo | 1st |
| 7. | Montevista | 3rd |
| 8. | Nabunturan | 1st |
| 9. | Not Reclassified Bataan | 1st |
| 10. | Pantukan | 1st |
| 11. | San Vicente (Laak) | 1st |
| | | |
| | DAVAO DEL NORTE | |
| 1. | Asuncion | 1st |
| 2. | Carmen | 1st |
| 3. | Dujali | 4th |
| 4. | Kapalong | 1st |
| 5. | Not Reclassified Corella | 2nd |
| 6. | San Isidro | 5th |
| 7. | Sto. Tomas | 1st |
| 8. | Talaingod | 2nd |
| | | |

Income Classification
Per DOF Order No. 23-08, dated July 29, 2008

| | | |
|-----|-------------------------|------------------|
| | DAVAO DEL SUR | |
| 1. | Bansalan | 1st |
| 2. | Hagonoy | 2nd |
| 3. | Kiblawan | 2nd |
| 4. | Magsaysay | 3rd |
| 5. | Malalag | 2nd |
| 6. | Matanao | 2nd |
| 7. | Padada | 3rd |
| 8. | Sta Cruz | 1st |
| 9. | Sulop | 3rd |
| | | |
| | DAVAO OCCIDENTAL | |
| 1. | Don Marcelino | 3rd |
| 2. | Jose Abad Santos | 1st |
| 3. | Malita | 1st |
| 4. | Sta Maria | 2nd |
| 5. | Saranggani | 4th |
| | | |
| | DAVAO ORIENTAL | |
| 1. | Baganga | 1st |
| 2. | Banay-Banay | 2nd |
| 3. | Boston | 3rd |
| 4. | Caraga | 1st |
| 5. | Cateel | 2nd |
| 6. | Gov. Generoso | 2nd |
| 7. | Lupon | 1st |
| 8. | Manay | 2nd |
| 9. | San Isidro | 3rd |
| 10. | Tarragona | 3rd |
| | Region 12 | |
| | LANAO DEL SUR | |
| 1. | Bacolod Kalawi | 3rd |
| 2. | Balabagan | 4th* |
| 3. | Balindong | 4th* |
| 4. | Bayang | 5th |
| 5. | Binidayan | 4th |
| 6. | Buadiposo Buntong | 4th |
| 7. | Bubong | 2nd |
| 8. | Bumbaran | 3rd |
| 9. | Butig | 6th* |
| 10. | Calanogas | 5th |
| 11. | Ditsaan Ramin | 3rd |
| 12. | Ganassi | 4th |
| 13. | Kapai | 4th |
| 14. | Kapatagan | 4th |
| 15. | Lumba Bayabao | 2nd |
| 16. | Lumbaca Unayan | Not Reclassified |
| 17. | Lumbatan | 5th* |
| 18. | Lumbayanague | 4th |
| 19. | Madalum | 3rd |
| 20. | Madamba | 4th |
| 21. | Maguing | 2nd |
| 22. | Malabang | 3rd |
| 23. | Marantao | 2nd |
| 24. | Marogong | 4th |
| 25. | Masiu | 5th |

Income Classification
Per DOF Order No. 23-08, dated July 29, 2008

| | | |
|-----|--------------------------|------------------|
| 26. | Mulondo | 3rd |
| 27. | Pagayawan | 5th |
| 28. | Piagapo | 4th |
| 29. | Picong (Sultan Gumander) | 4th* |
| 30. | Poona Bayabao | 4th |
| 31. | Pualas | 5th |
| 32. | Saguiaran | 4th |
| 33. | Sultan Dumalondong | 6th* |
| 34. | Tagoloan | 4th |
| 35. | Tamparan | 5th* |
| 36. | Taraka | 4th |
| 37. | Tubaran | 4th |
| 38. | Tugaya | 5th |
| 39. | Wao | 2nd |
| | MAGUINDANAO | |
| 1 | Ampatuan | 4th |
| 2 | Barira | 4th |
| 3 | Buldon | 4th* |
| 4 | Buluan | 4th* |
| 5 | Datu Abdullah Sangki | NC |
| 6 | Datu Anggal Midtimbang | NC |
| 7 | Datu Blah Sinsuat | NC |
| 8 | Datu Montawal | 5th |
| 9 | Datu Odin Sinsuat | 2nd* |
| 10 | Datu Paglas | 4th |
| 11 | Datu Piang | 2nd |
| 12 | Datu Saudi Ampatuan | 4th |
| 13 | Datu Unsay | 5th |
| 14 | Guindulungan | Not Reclassified |
| 15 | Kabuntalan | 5th* |
| 16 | Mamasapano | 5th |
| 17 | Mangudadatu | Not Reclassified |
| 18 | Matanog | 4th |
| 19 | Northern Kabuntalan | 5th* |
| 20 | Pagalungan | 1st |
| 21 | Paglat | Not Reclassified |
| 22 | Pandag | Not Reclassified |
| 23 | Parang | 1st* |
| 24 | Rajah Buayan | Not Reclassified |
| 25 | Salipada Pendatun | 4th* |
| 26 | Shariff Aguak | 2nd |
| 27 | South Upi | 4th* |
| 28 | Sultan Kudarat | 1st |
| 29 | Sultan Mastura | 5th |
| 30 | Sultan Sa Barongis | 2nd |
| 31 | Talayan | 4th* |
| 32 | Talitay | Not Reclassified |
| 33 | Upi | 1st |
| | | |
| | NORTH COTABATO | |
| 1 | Alamada | 1st |
| 2 | Aleoson | 3rd |
| 3 | Antipas | 2nd |
| 4 | Arakan | 1st |
| 5 | Banisilan | 2nd |
| 6 | Carmen | 1st |

Income Classification
Per DOF Order No. 23-08, dated July 29, 2008

| | | |
|-----|-------------------------|-----|
| 7 | Kabacan | 1st |
| 8 | Libungan | 2nd |
| 9 | Magpet | 1st |
| 10 | Makilala | 1st |
| 11 | Matalam | 1st |
| 12 | Midsayap | 1st |
| 13 | M'lang | 1st |
| 14 | Pigcawayan | 1st |
| 15 | Pikit | 1st |
| 16 | Pres. Roxas | 1st |
| 17 | Tulunan | 2nd |
| | | |
| | SARANGANI | |
| 1. | Alabel | 1st |
| 2. | Glan | 1st |
| 3. | Kiamba | 1st |
| 4. | Maasim | 1st |
| 5. | Maitum | 2nd |
| 6. | Malapatan | 1st |
| 7. | Malungon | 1st |
| | | |
| | SOUTH COTABATO | |
| 1. | Banga | 1st |
| 2. | Lake Sebu | 1st |
| 3. | Norala | 3rd |
| 4. | Polomolok | 1st |
| 5. | Santo Niño | 3rd |
| 6. | Surallah | 1st |
| 7. | Tampakan | 2nd |
| 8. | Tantangan | 3rd |
| 9. | T'boli | 1st |
| 10. | Tupi | 1st |
| | | |
| | SULTAN KUDARAT | |
| 1. | Bagumbayan | 1st |
| 2. | Cumbio | 1st |
| 3. | Esperanza | 1st |
| 4. | Isulan | 1st |
| 5. | Kalamansig | 1st |
| 6. | Lambayong | 2nd |
| 7. | Lebak | 1st |
| 8. | Lutayan | 2nd |
| 9. | Ninoy Aquino | 3rd |
| 10. | Palimbang | 2nd |
| 11. | Pres. Quirino | 3rd |
| | | |
| | Region 13 | |
| | AGUSAN DEL NORTE | |
| 1 | Buenavista | 1st |
| 2 | Carmen | 4th |
| 3 | Jabonga | 3rd |
| 4 | Kitcharao | 4th |
| 5 | Las Nieves | 2nd |
| 6 | Magallanes | 4th |
| 7 | Nasipit | 3rd |
| 8 | R. T. Romualdez | 5th |
| 9 | Santiago | 4th |
| 10 | Tubay | 4th |

Income Classification
Per DOF Order No. 23-08, dated July 29, 2008

| | | |
|-----|--------------------------|------|
| | | |
| | AGUSAN DEL SUR | |
| 1. | Bunawan | 1st |
| 2. | Esperanza | 1st |
| 3. | La Paz | 1st |
| 4. | Loreto | 1st |
| 5. | Prosperidad | 1st |
| 6. | Rosario | 2nd |
| 7. | San Francisco | 1st |
| 8. | San Luis | 1st |
| 9. | Sibagat | 1st |
| 10. | Sta. Josefa | 3rd |
| 11. | Talacogon | 2nd |
| 12. | Trento | 1st |
| 13. | Veruela | 2nd |
| | | |
| | SURIGAO DEL NORTE | |
| 1. | Alegria | 5th |
| 2. | Bacuag | 5th |
| 3. | Burgos | 6th |
| 4. | Claver | 2nd |
| 5. | Dapa | 4th |
| 6. | Del Carmen | 5th |
| 7. | General Luna | 5th |
| 8. | Gigaquit | 4th |
| 9. | Mainit | 4th |
| 10. | Malimono | 5th |
| 11. | Pilar | 5th |
| 12. | Placer | 4th |
| 13. | San Benito | 6th |
| 14. | San Francisco | 5th |
| 15. | San Isidro | 5th |
| 16. | Santa Monica | 5th |
| 17. | Sison | 5th |
| 18. | Socorro | 4th |
| 19. | Taganaan | 5th* |
| 20. | Tubod | 5th |
| | | |
| | DINAGAT ISLAND | |
| 1. | Basilisa | 4th* |
| 2. | Cagdianao | 3rd |
| 3. | Dinagat | 5th |
| 4. | Libjo | 5th |
| 5. | Loreto | 4th* |
| 6. | San Jose | 4th* |
| 7. | Tubajon | 5th* |
| | | |
| | SURIGAO DEL SUR | |
| 1. | Barobo | 3rd |
| 2. | Bayabas | 5th |
| 3. | Cagwait | 4th |
| 4. | Cantilan | 2nd |
| 5. | Carmen | 5th |
| 6. | Carrascal | 4th |
| 7. | Cortes | 4th |
| 8. | Hinatuan | 2nd |

Income Classification
Per DOF Order No. 23-08, dated July 29, 2008

| | | |
|-----|-------------|-----|
| 9. | Lanuza | 4th |
| 10. | Lianga | 4th |
| 11. | Lingig | 2nd |
| 12. | Madrid | 4th |
| 13. | Marihatag | 3rd |
| 14. | San Agustin | 4th |
| 15. | San Miguel | 1st |
| 16. | Tagbina | 2nd |
| 17. | Tago | 2nd |

* not re-classified under Department Order No. 23-08 due to incomplete income data
but the classification as stated is taken from the latest re-classification preceding this reclass.

** Not Reclassifiedly-created 16 cities under Joint Resolution No. 29 of the House of Rep.,
awaiting SC decision, therefore not re-classified as cities under D.O. 23-08. Income Class
as stated are the classification as municipalities per DOF Order No. 20-05, dated July 29, 2005
except for Lamitan which was re-classified under D.O. No. 32-01, dated Nov. 20, 2001.

*** Tentative income re-classification as a city under DOF Order No. 23-08, based on average annual
regular income for CYs 2004-2007, as a municipality

Not Reclassifiedly-created municipalities not re-classified since no certified income data was fu

LOCAL TREASURY OPERATIONS DIVISION
BUREAU OF LOCAL GOVERNMENT FINANCE
updated May 4, 2016