Baseline Study on Local Source Revenues and Revenue Variation in Philippine LGUs

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ABSTRACT

This baseline study explores the dynamics of local source revenues (LSRs), non-tax revenues (NTRs), and local tax revenues (LTRs) across Local Governments Units (LGUs) in the Philippines. It emphasizes the importance of reducing LGUs' dependence on the National Tax Allocation (NTA) while promoting local autonomy, economic development, accountability, and service delivery. The paper delves into the variations in LSRs, their positive correlation with competitiveness and human development, and the challenges faced in generating these revenues. It concludes with recommendations for improving LSRs, fostering interlocal cooperation, ensuring equitable revenue generation across LGUs, and developing a National Strategy for Local Government Empowerment: Fiscal Decentralization, Enhanced Service Delivery, and Interlocal Collaboration.

Keywords:- Decentralization, Devolution, Local Source Revenue, Fiscal Decentralization, Local Governance.

CHAPTER ONE
INTRODUCTION

Fiscal decentralization, the transfer of fiscal responsibilities and revenue-raising powers from the central government to local authorities, is a key pillar of good governance and effective public service delivery. It recognizes that local governments are better positioned to manage and allocate resources efficiently, given their proximity to the needs and preferences of their constituents. In the context of the Philippines, a nation of thousands of islands and communities, fiscal decentralization has immense potential to drive local development and improve the quality of life for its citizens.

But fiscal decentralization also means that LGUs shall raise their own revenues to be able to fund programs and services geared toward local and even national development.

The Local Government Code of 1991 (Republic Act 7160) gave LGUs the power to levy their own taxes, fees, and charges. As a result, LGUs in the Philippines are able to derive their revenues from two major sources: local and external. Local source revenues (LSR) include those coming from local tax revenues (LTR) and non-tax revenues (NTR). Local tax revenues are derived from real property tax, business tax, and other taxes imposed at both provincial and municipal levels. On the other hand, non-tax revenues come from regulatory fees, service/user charges, receipts from economic enterprises, toll fees, and other receipts, including shares from national tax collection.

External revenues include shares from the National Tax Allocation (formerly Internal Revenue Allotment- IRA), shares from proceeds derived from the development and utilization of national wealth, other shares from national taxes provided under special laws, and grants and aids.

As it stands, LGUs in the Philippines continue to significantly depend on NTAs as their primary source of revenue. In the year 2021, the NTA constituted more than 60% of the overall revenue generated by LGUs. The significant reliance of LGUs on the IRA renders them susceptible to fluctuations in policies implemented by the national government, hampers local autonomy, and causes a flypaper effect.

Therefore, there remains a need to enhance the development of local revenue in the Philippines. This measure would afford LGUs with more control over their own finances and make them more accountable to their constituents. It would also make the Philippine government more resilient to economic shocks.

➢ *Objectives*

Given the high dependence of LGUs on national tax allocation, there is a need to better understand local source revenues and revenue variation in Philippine LGUs. This baseline study aims to assess the current state of local source revenues and to identify how improving local source revenues can bolster local service delivery and local economic development.

The study will collect and analyze data from various sources, conduct desk reviews of extant literature, and use quantitative and qualitative data analysis methods to achieve its objectives. The findings of the study will be used to develop evidence-based policy recommendations for improving the fiscal autonomy and financial sustainability of LGUs, as well as for strengthening the linkages between local source revenues, local service delivery, and local economic development.

➢ *Specific Objectives*

- To assess the current state of local source revenues in the Philippines, including their relative importance and variation across LGUs.
- To establish a correlation between local source revenues, service delivery, LGU competitiveness, and the human development index.
- To identify the factors that contribute to revenue variation, including socioeconomic factors, institutional factors, and policy factors.
- To develop recommendations for policymakers on how to improve revenue generation in LGUs, with the goal of reducing their dependence on national tax allocation.

➢ *Significance of the Study*

This study is significant for both its theoretical and practical implications. On the theoretical level, the study will contribute to the academic literature on local government finance and development by providing a comprehensive and up-to-date assessment of the state of local source revenues in Philippine LGUs. It will also identify the factors that contribute to variation in the state of local source revenues across LGUs and establish the relationship between the state of local source revenues, local service delivery, and local economic development. This information will be valuable for researchers, policymakers, and practitioners who are interested in promoting fiscal autonomy and financial sustainability in LGUs, as well as in strengthening the linkages between the state of local source revenues, local service delivery, and local economic development.

On the practical level, the study's findings will be used to develop evidence-based policy recommendations for policymakers on how to improve the state of local source revenues in LGUs, with the goal of reducing their dependence on national tax allocation. This will contribute to the strengthening of local governance and the promotion of sustainable development in the Philippines.

➢ *Scope and Limitations*

This study delves into the challenges and potential solutions related to LSRs in the context of the Philippines. Geographically, it focuses on LGUs in provinces, cities, and municipalities within the country, analyzing data trends from 2010 to 2022 to understand the evolution of LSR generation. The study considers the impact of laws and policies governing LSRs, emphasizing the role of the Local Government Code and proposed amendments to local taxation.

However, this study has several limitations. It relies on data available up to 2022, which restricts the assessment of the impact of recent policies or unforeseen events beyond this period. It is also important to note that the 2022 LSRs are based on the preliminary data set of the Bureau of Local Government Finance (BLGF). Therefore, said data will have to be validated against the final data set of the BLGF once available. For most of the sections in the research, the 2021 data set will be used. The data quality and consistency across LGUs might vary, potentially affecting the accuracy of the analysis. The study offers an overview of LSR generation in the Philippines but may not capture the unique challenges faced by individual LGUs, which can vary widely based on local conditions and dynamics. Furthermore, it does not assess the practical implementation of proposed policy reforms, leaving their effectiveness open to real-world variations.

Finally, correlation analyses conducted in this study shall not be misinterpreted as establishing causal relationships among variables.

➢ *Structure of the Research*

The research will be divided into five sections: an introduction, a literature review, an assessment of the local source revenues of Philippine local government units, a discussion of the factors contributing to revenue variation, and a presentation of policy recommendations. The introduction will discuss the topic of the study, its significance, and the research questions that will be addressed. The literature review will examine the existing research on local source revenues, revenue variation, and the factors that affect these variables. The assessment of the local source revenues of Philippine local government units will provide a thorough evaluation of the current state of local source revenues in Philippine LGUs, including their relative importance, variation across LGUs, and trends over time. The discussion of the factors contributing to revenue variation will identify the economic, fiscal policy, and governance factors that contribute to variation in local source revenues across LGUs. The presentation of policy recommendations will offer suggestions for enhancing local source revenue generation and lowering revenue disparity in Philippine LGUs.

➢ *Concepts, Definitions, and Rationale*

LGUs must possess sufficient financial resources to fund their expenditure responsibilities in order for fiscal decentralization to realize its objectives. By bringing governance closer to the people through a well-structured decentralization approach that tailors local policies and programs to local preferences, a welfare gain can be achieved, as highlighted by Bahl in 2008. This concept aligns with the well-known economic efficiency argument for fiscal decentralization, initially proposed by Oates in 1972 and later emphasized by Tanzi in 1995, among others. Nevertheless, while local governments inherently possess an advantage in terms of understanding and addressing local preferences, not all of them can leverage this "information advantage" to gain an "efficiency advantage." This limitation is often due to a lack of technical and financial capacity, hindering their ability to effectively administer local government operations, formulate practical local development plans, and execute projects, which can impede the efficient delivery of public services (Llanto, 2012).

In the pursuit of fiscal decentralization and the efficient delivery of local services, LGUs in the Philippines face the crucial challenge of generating adequate revenues to fund their increasing expenditure assignments. Llanto (2012) further emphasizes that "faced with a growing population, which demands more and better-quality services, LGUs are hard-pressed looking for additional sources of revenues to finance local development expenditures. Policy makers trying to address the mismatch between local expenditure responsibilities and revenue sources have come forward with various proposals to increase local revenues."

As discussed, local source revenues or LSRs include those coming from local tax revenues and non-tax revenues. Local tax revenues are derived from real property tax, business tax, and other taxes imposed at both provincial and municipal levels. Furthermore, non-tax revenues come from regulatory fees, service/user charges, receipts from economic enterprises, toll fees, and other receipts, including shares from national tax collection.

Section 18 of the Local Government Code, provided that "Local government units shall have the power and authority to establish an organization responsible for efficiently and effectively implementing their development plans, program objectives, and priorities. They can create their sources of revenue, impose taxes, fees, and charges that are earmarked exclusively for their use and disposition, ensuring that these funds remain under their control. Furthermore, they are entitled to a just share of national taxes, automatically and directly allocated without requiring additional steps. LGUs also have a fair share in the revenues generated from the utilization and development of national wealth and resources within their respective territorial jurisdictions, which includes benefits to local inhabitants. They possess the authority to acquire, develop, lease, encumber, alienate, or otherwise manage real or personal property held in their proprietary capacity. All these powers enable them to utilize their resources and assets for productive, developmental, or welfare-oriented purposes while executing their governmental or proprietary functions, thus fostering the growth of self-reliant communities and active contributors to national objectives."

The specific taxing and revenue-raising powers of LGUs are further delineated in Book II of the Code, including:

- *Section 129. Power to Create Sources of Revenue –*
Each local government unit is vested with the authority to establish its own revenue sources and impose taxes, fees, and charges, in accordance with the provisions herein, in line with the fundamental principle of local autonomy. The revenue generated from such taxes, fees, and charges shall be solely allocated to the respective local government units.

➢ *Conceptual Framework*
The following diagram illustrates the conceptual framework for the study:
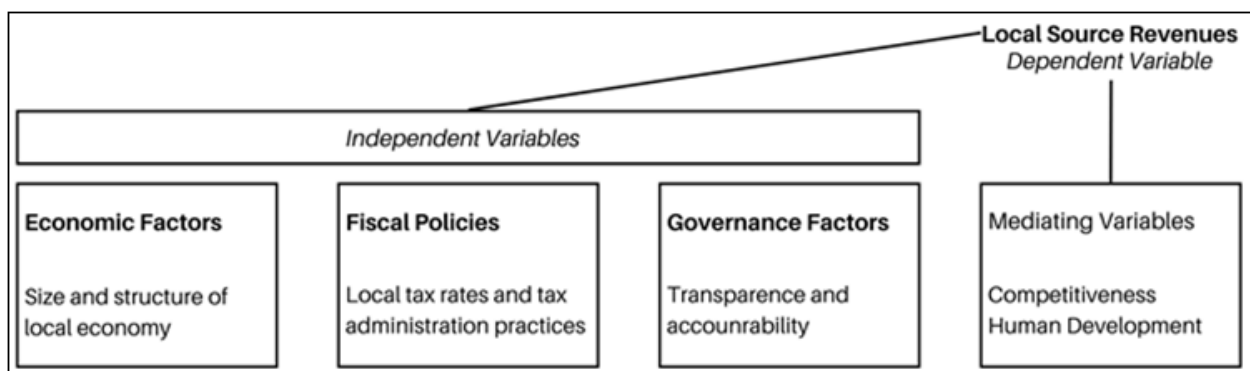
Fig 1 Conceptual Framework

The diagram shows that LSRs are influenced by a variety of factors, including economic factors (such as the size and structure of the local economy), fiscal policies (such as local tax rates and tax administration practices), and governance factors (such as transparency and accountability in local government). These factors can also influence competitiveness and human development, which in turn can mediate the relationship between the independent and dependent variables.

The conceptual framework will be used to guide the empirical analysis of the study. The study will test the following hypotheses:

- Economic factors, fiscal policies, and governance factors have a positive impact on LSRs.
- Competitiveness and human development mediate the relationship between the independent and dependent variables.
- Reducing revenue variation requires addressing the underlying economic, fiscal, and governance factors that contribute to variation in LSRs.

The study will also use the framework to identify specific policy interventions that could be used to improve LSR generation and reduce revenue variation in Philippine LGUs.

CHAPTER TWO
ASSESSMENT OF THE LOCAL SOURCE REVENUES OF PHILIPPINE LOCAL GOVERNMENT UNITS

In 2021, NTA dependence of LGUs was at 68 %. The average NTA dependence of LGUs from 2014-2020 was at 65%, ranging from 61% in 2022 and 70% in 2014. In terms of local source revenues in 2021 (26% of revenues), LGUs were able to generate 48% of the local revenues from business taxes and 18 % from RPTs.

Among local government units, provinces and municipalities are the most dependent on NTAs compared to cities. Table 1 below shows that from 2010 to 2022, only 18% of the total operating income of provinces came from local source revenues, indicating high dependence on external funding sources. Meanwhile, local source revenues of cities account for 53% of their operating income from 2010 to 2022. This is explained by the broader taxing powers given to cities relative to those of provinces and municipalities.

Table 1 Average Percentage Contribution of LSRs on Total Operating Income per LGU (2010-2022)

Year	Cities			Municipalities			Provinces		
	OPIN	LSR	% Share of LSR	OPIN	LSR	% Share of LSR	OPIN	LSR	% Share of LSR
2010	137,185.83	72,525.82	53%	117,300.30	20,787.56	18%	81,902.67	14,149.08	17%
2011	153,271.96	79,399.79	52%	125,268.64	23,452.67	19%	87,840.84	15,014.83	17%
2012	157,254.71	89,892.65	57%	124,708.97	25,889.89	21%	86,005.06	16,594.60	19%
2013	167,857.29	94,537.31	56%	132,524.72	24,842.34	19%	90,439.64	16,205.40	18%
2014	187,346.41	104,372.49	56%	148,553.89	28,339.01	19%	100,186.36	18,830.61	19%
2015	219,972.68	116,391.88	53%	170,473.60	31,030.18	18%	115,651.57	22,438.73	19%
2016	224,856.54	119,189.10	53%	191,134.61	33,402.81	17%	128,772.92	23,963.34	19%
2017	253,140.77	140,230.12	55%	207,447.50	37,976.34	18%	144,526.17	27,106.18	19%
2018	286,339.74	158,910.15	56%	239,360.29	42,524.10	18%	162,889.35	29,458.14	18%
2019	316,748.91	176,007.01	56%	252,507.51	46,562.23	18%	168,757.99	31,004.82	18%
2020	346,983.66	177,130.49	51%	298,073.38	46,479.09	16%	188,865.32	28,959.64	15%
2021	351,938.80	175,300.91	50%	314,349.38	49,969.16	16%	205,007.16	30,944.53	15%
2022	421,983.83	186,588.62	44%	408,259.98	54,871.88	13%	271,829.20	37,180.63	14%

This dependence on national tax allocation at more than 60% implies that most LGUs, particularly provinces and municipalities, have yet to achieve local fiscal autonomy, to say the least.

Except for provinces, lower-income class LGUs tend to be more dependent on the NTA of the National Government. NTA dependence is more pronounced in provinces. For provinces, even higher-income class provinces are as equally dependent on NTAs as lower-income provinces.
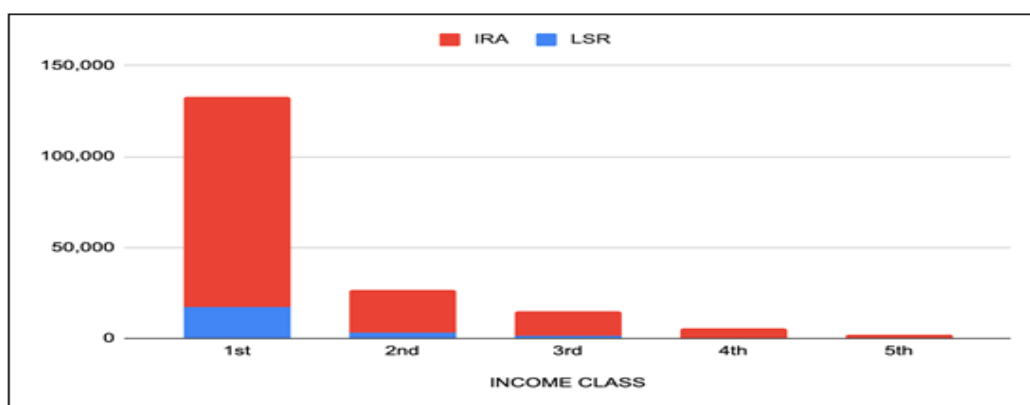
Fig 2 LSR and NTA Shares Per Province Per Income Classification

Secondly, the dependence on NTA causes a flypaper effect wherein a government grant to a recipient municipality increases local public spending more than an increase in local income of equivalent size. The concept of the flypaper effect, originally developed by Okun, suggests that money tends to "stick" where it is allocated. In other words, an increase in transfers from the government to the LGUs tends to stimulate spending, rather than increase private income (Turnbull, 1998). This is because government grants are often perceived as free money, and local governments may be more likely to spend them than to raise taxes or cut other spending. This phenomenon leads to a number of problems including:

- Overspending. Recipient government units may spend more money than they can afford, which can lead to budget deficits and debt accumulation.
- Inefficiency. Recipient government units may be less likely to allocate resources efficiently if they know that they will receive a large transfer from the national government.
- The flypaper effect can also make it difficult for the national government to implement macroeconomic policies. For example, if the national government wants to reduce spending, it may be difficult to do so if local governments are simply going to spend more money to make up for the shortfall.

These implications assert the need to take action to:

➢ *Reduce LGUs' Dependence on the IRA to Promote Local Autonomy and Prevent a Flypaper Effect.*

- *Promote Local Economic Development.*
When LGUs are able to generate more revenue from local sources, they are better able to invest in projects that promote local economic development, such as infrastructure, business development, and tourism.

- *Enhance Local Accountability.*
LGUs that are more reliant on local source revenues are more accountable to their constituents. This is because they have to be more transparent about how they are spending their money and to justify their tax and fee policies.

- *And Most Importantly, Improve Local Service Delivery.*
The quality of local services, such as education, healthcare, and infrastructure, is directly linked to the amount of revenue that LGUs have available. By improving their local source revenues, LGUs can generate more resources to invest in essential services.

In a morsel of logic, LGUs with higher local source revenues are able to hire more teachers, build more schools, and provide better quality education to their students. They are also able to build and maintain better roads, bridges, and other infrastructure. In addition, they are able to provide better healthcare services, such as building and maintaining hospitals and clinics, and hiring more doctors and nurses.

Improving local source revenues can also help LGUs to respond more effectively to the unique needs of their constituents. For instance, LGUs with higher local source revenues are able to provide more financial assistance to the poor and vulnerable members of their communities. They are also able to invest in disaster preparedness and response measures.

Ultimately, improving local source revenues and veering away from heavy reliance to national tax allocation would allow LGUs to provide better services to their constituents.

This logic is supported by extant literature. Llanto (2009) cites Kulgman's (1994) observation that the impact of decentralization on human development depends on the share of local government in total government expenditure, which varies widely among developing countries. For example, a survey of 16 developing countries showed that the share ranged from 55% in India to 2.5% in The Gambia. For seven of the countries in the survey, less than 10% of total government spending was conducted through local government. Schwartz (1998) found that at the local level, multivariate results suggest that per capita expenditures increased immediately following devolution and continued to increase in 1995 and 1998 compared with per capita expenditure levels prior to devolution. This suggests that decentralization can lead to an increase in public spending on human development, which can have a positive impact on human development outcomes.

Klugman (1994) also cites a 1988 Philippine study by Jimenez et. al (1988), which found that schools that rely more heavily on local funding are more efficient and have better student achievement scores, given the same levels of enrollment and quality. This is likely because local school boards are more responsive to the needs of their communities and can better allocate resources to meet those needs. The study also found that a special education fund, a surcharge on taxes on real property, administered by the local school board composed of the school principal, local government representative, and parents, was effective in raising additional funds for education.

This study suggests that local funding of schools can be an effective way to improve the efficiency and quality of education. It also suggests that local school boards can play an important role in managing education resources and improving student outcomes.

The data set on the LSR of LGUs was further analyzed with the Cities and Municipalities Competitive Index (CMCI) and Human Development Index (HDI) using correlation and regression analyses to verify whether or not LSRs generally have a positive impact on an LGU's competitiveness and human development, and to what extent. However, it is important to note that this study is observational.

The CMCI is a composite index that measures the competitiveness of LGUs in the Philippines. It is based on four pillars: economic dynamism, government efficiency, infrastructure, and resilience.

On the other hand, the HDI is a composite index that measures the level of human development in a country or region. It is based on three dimensions: life expectancy, education, and income.

A correlation analysis was used to measure the strength and direction of the relationship between LSRs and the CMCI and the HDI. A regression analysis was also used to measure the impact of LSRs on the CMCI and the HDI. For these analyses, 2021 data were used.

➢ *Correlation Analysis of LSRs and Competitive Index*

To compute and analyze the correlation between LSR and the Competitive Index Rank for provinces and cities, the Pearson correlation coefficient was used. The Pearson correlation coefficient (r) ranges from -1 to 1, where:

r = 1 indicates a perfect positive correlation (as LSR increases, Competitive Index Rank increases).

r = -1 indicates a perfect negative correlation (as LSR increases, Competitive Index Rank decreases).

r = 0 indicates no correlation (LSR and Competitive Index Rank are not related).

The correlation coefficient (r) between LSR and the Competitive Index Rank is approximately 0.6626. Results of the Pearson correlation indicate that there is a moderate positive relationship between city level LSRs and competitiveness, $(r(143) = .663, p < .001)$.
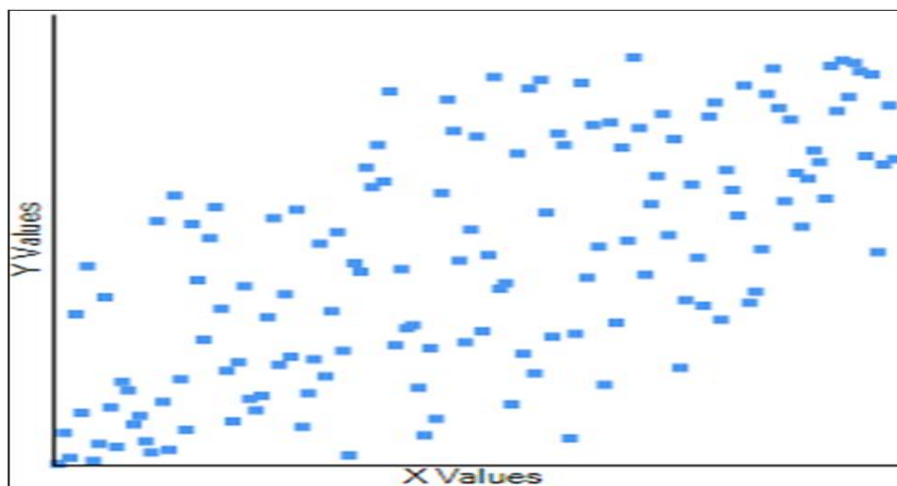

Fig 3 Scatter Plot of LSR and Competitive Index Ranks of Cities

The same is true for provinces with a coefficient (r) of approximately 0.4693, which is also positive but represents a weaker correlation as shown in Figure 4.
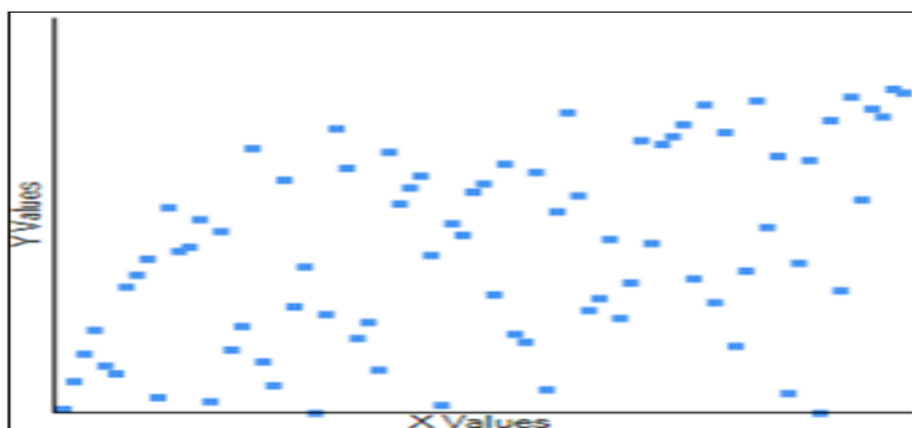

Fig 4 Scatter Plot of LSR and Competitive Index Ranks of Provinces

➤ *Regression Analysis of LSRs and Competitive Index*

A linear regression model to predict the Competitive Index Rank based on the LSR was used for the regression analysis. The linear regression model provides a line representing the relationship between LSR and the Competitive Index Rank. The regression line and data points are shown below:
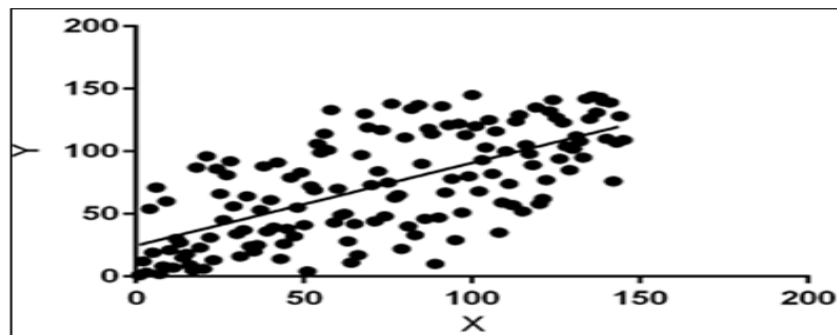

Fig 5 Linear Regression Model of LSR and Competitive Index Ranks of Cities

The results of a regression analysis indicate a meaningful relationship between two variables, LSRs and the Competitive Index. The slope of 0.6625 means that as LSRs increase by one unit, the Competitive Index tends to increase by 0.6625 units. Based on this regression analysis, there appears to be a statistically significant positive linear relationship between LSRs and Competitive Index. As local source revenues increase, the competitive index tends to increase, and this relationship is supported by the analysis.

➤ *Correlation Analysis of LSR and HDI of Provinces*

A similar correlation analysis was conducted to determine the correlation between LSR and the Human Development Index per Province. Results of the Pearson correlation indicated that there is a moderate positive relationship between X and Y, ($r(79) = .612$, $p < .001$), coefficient (r) of 0.6123, which means there is a tendency for high X variable scores go with high Y variable scores (and vice versa).
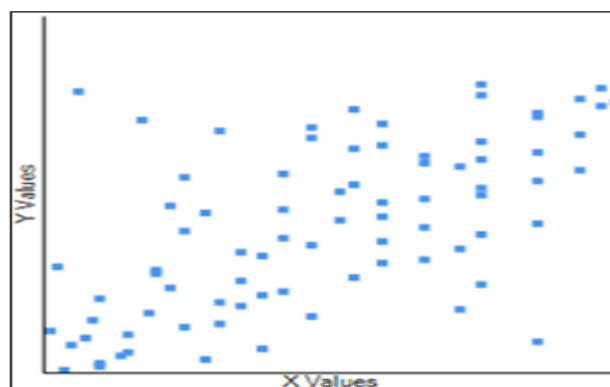
Fig 6 Scatter Plot of LSR and Human Development Index of Provinces

Based on these analyses, there is evidence of a positive relationship between local source revenues and competitiveness for both cities and provinces. Higher LSR tends to be associated with higher competitiveness, and this relationship is statistically significant.

The correlation analysis with the Human Development Index per Province also shows a moderate positive relationship (r = 0.6123), suggesting that LGUs with higher local source revenues tend to have higher Human Development Index scores as well.[1]

Problems in Generating Local Source Revenues

Problems attendant to the administration and collection of LSRs such as property taxes deter the potential of these tax sources to become major revenue sources for local governments, which, as discussed, stifle local service delivery and affect LGU's competitiveness and human development.

However, although a majority of the LGUs are NTA-dependent, we have actually seen an improvement in overall LSR generation over the years.

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[1] It's important to note that while these analyses provide valuable insights, they do not establish causation.

Figure 7 shows that LSRs have steadily increased over the years, with a 2.5-fold increase from 2010 to 2022. The annual increase in LSRs ranged from 1% (from 2020 to 2021) to 16% (from 2016 to 2017). But in 2020, LSRs declined by 0.4%, most likely due to the COVID-19 pandemic. Since then, LSRs increased by only 1% in 2021 and 9% in 2022.

Fig 7 Local Source Revenues (2010-2022)

➤ *Variation of LSRs Across LGUs.*

Table 2 further shows the changes in LSRs for all LGUs from 2010 to 2022. It also indicates the number of LGUs that experienced declines in LSR per year to show whether or not the overall increase in LSR is attrib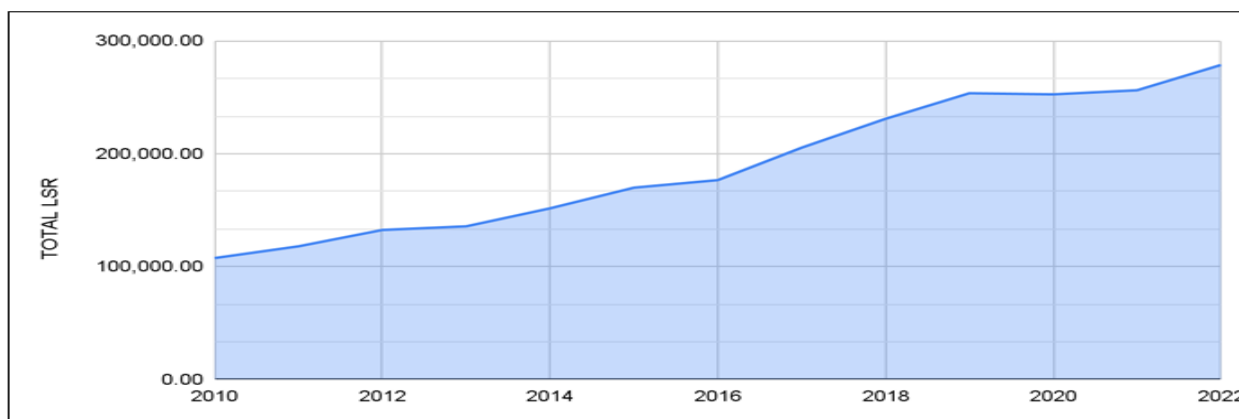uted to the majority of the LGUs or is concentrated to only a few. According to Table 2, while there was an increase in overall LSR by 9% in 2022, 80% of the LGUs experienced a decline in their LSRs. In other words, although there was an overall increase in LSRs, most LGUs experienced a decline in their LSRs in 2022. It is important to note that the 2022 LSRs are based on the preliminary data set of the BLGF.

Table 2 shows that although LSRs have generally steadily increased from 2010 to 2022, on average, there are still 37% or about 635 local government units that have experienced decreases in their LSR every year since 2010. The majority of the local government units that experienced decreases in LSR every year come from provinces and municipalities (33% of provinces and 33% of municipalities have experienced declines in LSR on average between 2010-2022). On average, 27% of cities decline in LSRs every year between 2010-2022.

Among others, this data indicates that a significant number of LGUs are struggling to maintain their LSRs, thus experiencing declines. LGUs with consistently declining LSRs may be forced to cut back on important services or be less able to attract and retain businesses and residents. As such, it will be best for government agencies to look into this data to be able to provide complementary and supplementary support to LGUs with consistently declining LSRs and to understand the factors that disable these LGUs from generating LSRs.

To this extent, national and local governments must also harness the provisions of the Local Government Code to foster interlocal cooperation. This collaborative approach, grounded in the spirit of shared responsibility and common purpose, recognizes the importance of pooling efforts, resources, and expertise among LGUs.

Pursuant to Section 3 of the LGC, LGUs shall be encouraged to (f) group themselves, consolidate, or coordinate their efforts, services, and resources. This allows for the joint pursuit of initiatives that mutually benefit the participating LGUs and contribute to their overall development. Likewise, Section 33 of the LGC provides that LGUs are afforded the opportunity to engage in cooperative undertakings for purposes beneficial to all participating entities. By virtue of appropriate ordinances and after a public hearing, LGUs can contribute funds, real estate, equipment, and other forms of property. This cooperative spirit allows for the pooling of resources to achieve shared goals, ultimately leading to improved service delivery, more efficient resource utilization, and enhanced local development.

Table 2 LSRs (2010-2022)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total LSR	107,462.47	117,867.29	132,377.13	135,585.05	151,542.11	169,860.80	176,555.25	205,312.65	230,892.39	253,574.06	252,569.22	256,214.59	278,641.13
% Change		10%	12%	2%	12%	12%	4%	16%	12%	10%	-0.4%	1%	9%
No. of LGUs	1715	1715	1715	1715	1715	1715	1715	1715	1715	1715	1715	1715	1715
No. of LGUs with declined in LSR		525	517	786	597	506	458	468	413	515	898	495	1364
% of LGUs with a decline in LSR		31%	30%	46%	35%	30%	27%	27%	24%	30%	52%	29%	80%
% of LGUS with an increase/no decline in LSR		69%	70%	54%	65%	70%	73%	73%	76%	70%	48%	71%	20%

It is also important to highlight that the variation in LSR across local governments in the Philippines is significant. For example, in 2021, the Province of Rizal had an LSR of PhP 1,943.22, while the Province of Tawi Tawi had an LSR of PhP 3.59. For municipalities, Cainta, Rizal had an LSR of PhP 907.05, while Sultan Dumalondong, Lanao del Sur had PhP 0.00. As for cities, Quezon City had an LSR of PhP 23,346.95, while Sipalay City, Negros Occidental had an LSR of PhP 28.93. The significant variation in LSR across local governments in the Philippines implies that some LGUs have more resources than others to provide essential services to their constituents.

This variation in LSR can be shown in Figure 8 and Table 3 below.
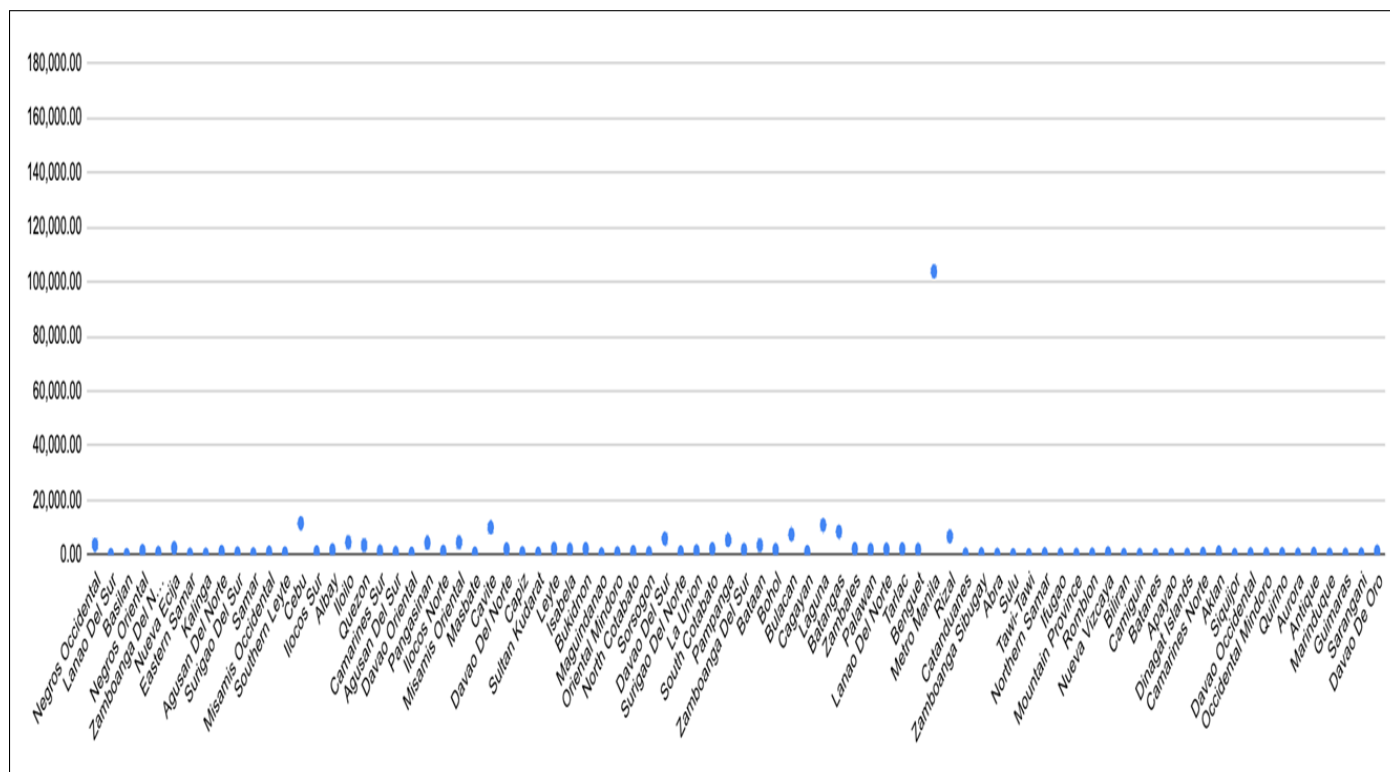
Fig 8 Scatter Chart of LGU LSRs Grouped by Province

Table 3 Top 10 and Bottom 10 LGUs in LSR in 2021

Provinces	LSR	Cities	LSR	Municipalities	LSR
Top 10					
Rizal	1,943.22	Quezon City	23,346.95	Cainta	907.05
Bulacan	1,823.40	Makati City	13,997.63	Limay	812.20
Pampanga	1,467.80	Manila City	11,601.37	Carmona	767.48
Quezon	1,456.68	Taguig City	10,882.13	Taytay	549.83
Bataan	1,427.86	Pasig City	8,906.49	Calaca	517.47
Batangas	1,259.45	Parañaque City	6,347.25	Kauswagan	506.66
Pangasinan	996.54	Pasay City	5,434.18	Tagoloan	496.87
Iloilo	993.00	Davao City	5,215.64	Marilao	461.23
Bukidnon	925.13	Mandaluyong City	4,342.65	Masinloc	452.88
Cavite	914.89	Valenzuela City	3,899.24	Claver	438.85
Bottom 10					
Dinagat Islands	42.94	Canlaon City	46.71	Tubaran	0.03
Samar	40.09	Palayan City	42.74	Madalum	0.02
Abra	35.99	Guihulngan City	40.78	Sariaya	0.00
Maguindanao	27.69	Dapitan City	36.40	San Miguel	0.00
Lanao Del Sur	20.11	Tanjay City	36.12	Mabuhay	0.00
Eastern Samar	20.09	Lamitan City	34.37	Malangas	0.00
Basilan	17.65	Isabela City	32.26	Bayang	0.00
Batanes	10.72	Marawi City	32.18	Ganassi	0.00
Sulu	5.74	Himamaylan City	31.72	Malabang	0.00
Tawi-Tawi	3.59	Sipalay City	28.93	Sultan Dumalondong	0.00

This variation can be attributed to a number of factors, including:

- *Size And Economic Activity.*
  Larger and more economically active LGUs tend to have higher LSRs. This is because they have a larger tax base and more opportunities to generate non-tax revenues. LSR and LGU Population were found to be moderately positively correlated, with a correlation coefficient $(r) = 0.6918$, P-Value is $< .00001$.

- *Tax Base.*
  LGUs with a larger tax base, such as those with a large number of businesses and high-income individuals, tend to have higher LTRs as they are able to collect more revenue from taxes on businesses and individuals. Figure 9 below shows a strong correlation between number of businesses present in an LGU (from MSMEs to Large Establishments) and LSRs of these LGUs with a correlation coefficient (r) of approximately 0.8273.
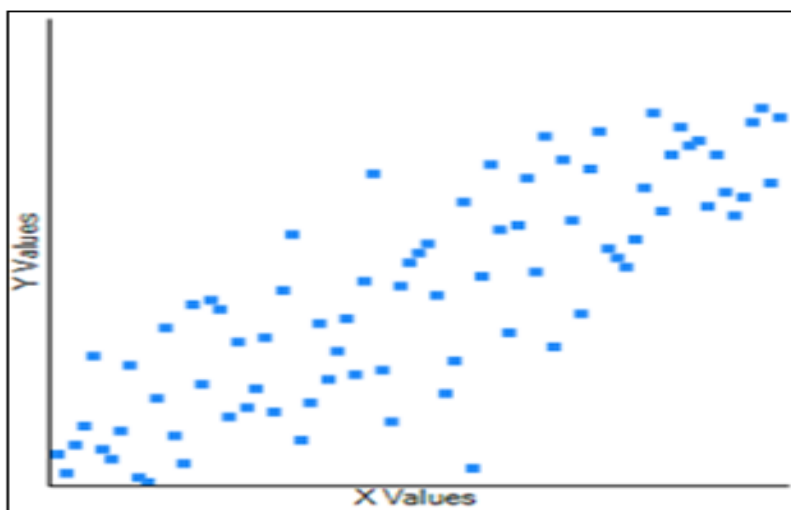

Fig 9 LSRs and Presence of Business Establishments

- *Availability of Natural Resources.*
  LGUs with abundant natural resources, such as minerals, forests, and marine resources, tend to have higher LSRs as they can generate revenue from royalties, fees, and other charges related to the exploitation of these resources. For instance, of the 66 coastal provinces, 31 provinces are first-class, making up 46.97% of the coastal provinces. Fourteen are second-class, constituting 21.21%; seven are third-class, making up 10.61%; five are fourth-class, representing 7.58%; and the remaining three are fifth-class, comprising 4.55% of the coastal provinces.

- *Efficiency of the Local Government.*
  LGUs with more efficient governments and those that are able to collect taxes and fees more effectively and efficiently tend to have higher LSRs. Report from the Anti-Red Tape Authority on compliance of local government units to electronic business one stop shops show general increases in revenue collections from business permits due to additional business registrations because of shorter processing time.

Table 4 ARTA's Report on Fully Compliant Electronic Business One Stop Shops (Data as of 30 Sept 2023)

	Total Processing Time		Total Business Registrations		Total Revenue Collections from Business Permits	
	New	Renewal	2,021	2,022	2021	2022
Quezon City	50 min	1 day, 20 min	69,916	65,881	11.975 billion	12.959 billion
Parañaque City	1 hour	30 min	21,953	21,975	3.485 billion	3.799 billion
Muntinlupa City	1 day, 28 min	1 day, 28 min	14,347	14,941	1.737 billion	1.899 billion
Valenzuela City	30 min	30 min	20,197	20,489	1.337 billion	1.367 billion
Marikina City	30 min	30 min	18,178	18,984	730.784 million	767.266 million
City of Manila	1 Hour	1 Hour	53,008	53,161	318.795 million	312.068 million
Navotas City	20 min	20 min	4,523	4,580	231.283 million	213.986 million
Lapu-Lapu City	1 Day.	1 Day	12,880	12,695	831.721 million	865.071 million
Cagayan De Oro City	2 days, 40 min	15 mins	29,360	29,506	1.070 billion	1141 billion
Pasay City	15 Hours	1.5 Hours	14,551	14,697	1.548 billion	1.769 billion
Batangas City	2 Hours		11,232	12,204	785.960 million	937.153 million
San Roque, Northern Samar	2 Days	2 Days	283	296	1.591 million	1.931 million

➤ *LSR Components: Local Tax Revenues and Non-Tax Revenues*

To further examine the LSRs, its component LTRs and NTRs were also reviewed. Data shows both LTRs and NTRs have increased significantly since 2010. However, there were declines in NTR in 2013 (1%), and in 2020 (12%) while there was a decline in LTR by 29% in 2022. It is important to note, once again, that the data for 2022 is still preliminary, so it is possible that the decline in LTR is less severe than it appears. On the average, NTRs represent 29% of LSRs from 2010-2023. Since LSR is the sum of LTR and NTR, improving either one or both of these components will lead to an increase in total LSR.
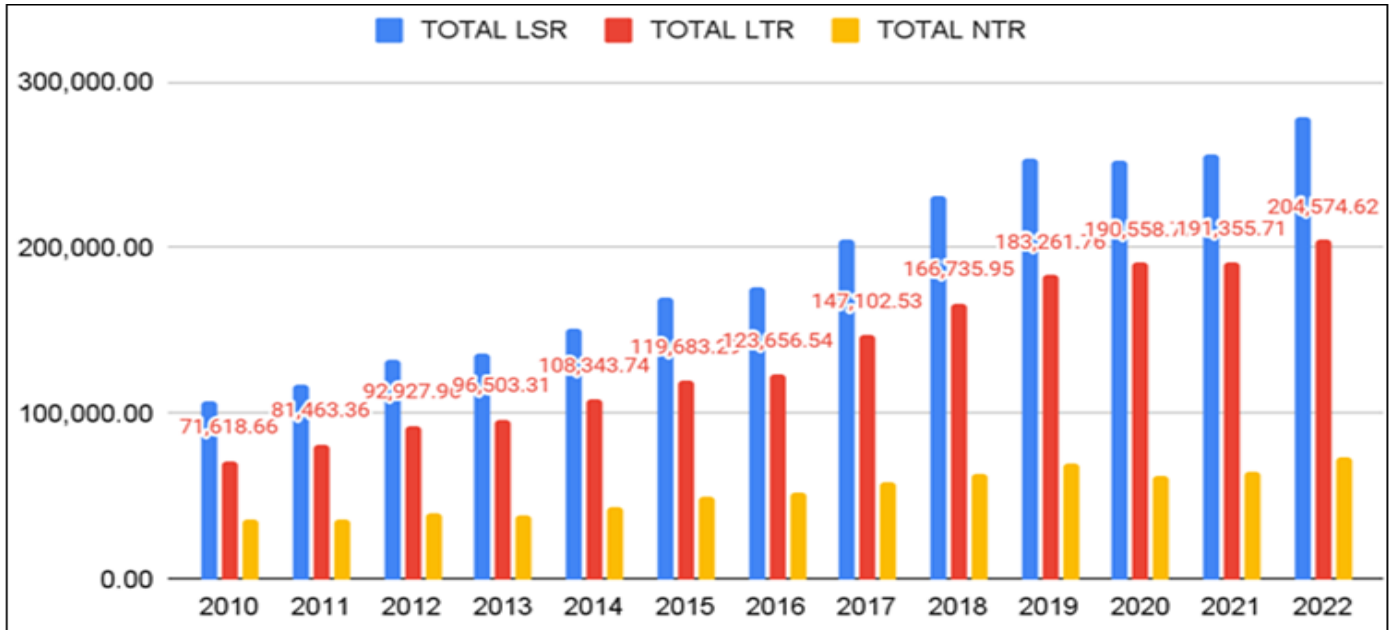
Fig 10 Share of LTRs and NTRs on LSRs (2010-2022)

Furthermore, data shows that there is also a positive relationship between LSRs and NTA, with a Pearson correlation coefficient (r) between LSR and the Competitive Index Rank of approximately 0.6626, which means that, on average, as local source revenues increase, national tax allocation tends to increase as well. However, it's important to note that correlation does not imply causation. While there is a correlation, it doesn't necessarily mean that richer LGUs (those with higher local source revenues) receive higher allocations from the national government because correlation does not establish a cause-and-effect relationship.

Nonetheless, the observed correlation does raise the question of whether there are equitable mechanisms in place to ensure that LGUs with lower LSRs receive sufficient NTAs to support their projects and services.

Fig 11 Relationship between LSRs and NTAs in 2021

CHAPTER THREE
POLICY RECOMMENDATIONS ON FISCAL DECENTRALIZATION

The Philippine Development Pan 2023-2028 underscores the indispensable role of LGUs in achieving the nation's developmental objectives. With over 200 references across variou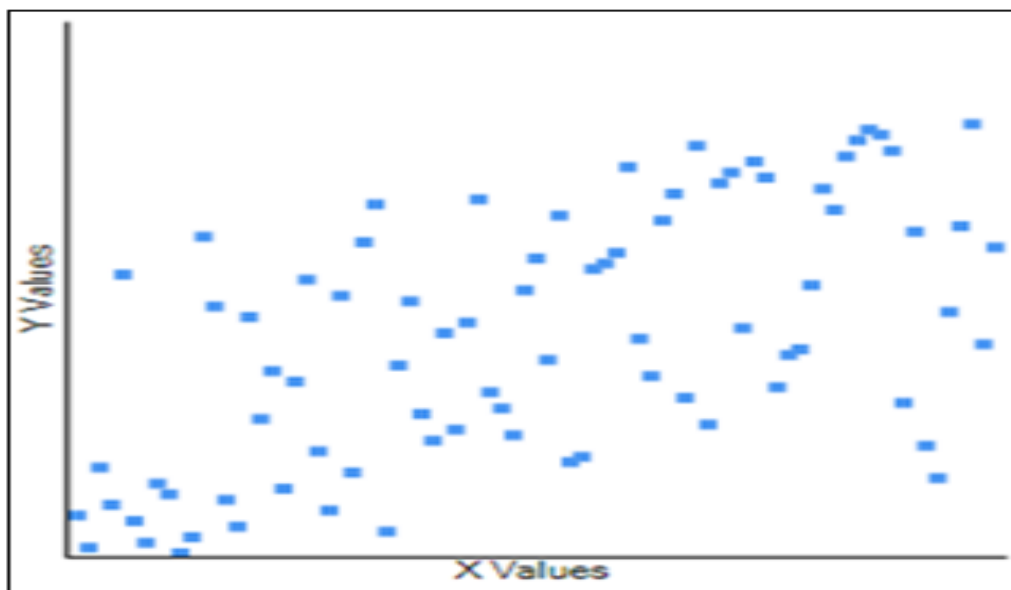s sections in the PDP, it recognizes the LGUs' pivotal contributions in the areas of agriculture, climate change, competition and regulatory efficiency, connectivity, digitalization, disaster preparedness and resilience, education, environment food security, good governance, health, housing, finance, national-local collaboration, peace and security, people's participation, science and technology, services sector, social protection, tourism, trade and investments, and transportation.

This recognition reflects the government's commitment to fostering a more inclusive, resilient, and prosperous society. Unfortunately, for previous Philippine Development Plans, there had not been localized matrices that could measure the contributions of LGUs to national development as envisioned by the previous plans.

Among others, the PDP provides:

➢ *PDP Strategy Framework for Subchapter 11.2 Ensure Sound Fiscal Management and Improve the Tax Regime:*
Sound fiscal management and an improved tax regime will help ensure a stable macroeconomic environment. Adequate revenues will be raised to finance economic development and provide better education, health, and social services. To sustain sound fiscal management, the following outcomes will be pursued: (a) productive, equitable, and simple tax system; (b) efficient and inclusive budget system; (c) stronger local government finance; and (d) sustainable management of debt. By 2028, the following transformation of the fiscal sector will be achieved:

- Efficient revenue collection and high compliance due to simple and automated processes;
- Broader revenue bases, lower tax rates, and fewer tax exemptions;
- An appropriate tax regime for industries generating negative externalities or those causing damages to society;
- Vibrant and efficient public-private partnerships
- A firm belief of taxpayers that taxes are well-spent; and
- Strong local governments that raise more than 30 percent of their total revenues from local sources.

➢ *PDP Outcome 3: Local Government Finance Strengthened (of the Same Subchapter):*

- *Strengthen the Capacity of LGUs to Raise More Revenues and Implement Devolved Functions.*
The government will support the capacity of local governments in resource generation. A Real Property Valuation and Assessment Reform Bill has been proposed to strengthen tax collection through the regular valuation of real properties using improved valuation standards. The local tax structure, which was formulated in 1991, will be revisited to make it simpler, more efficient, and responsive to the current economic environment. Many LGUs have been recognized for their innovative practices in fiscal management. These practices will be replicated and scaled up through peer mentoring, to be spearheaded by the Bureau of Local Government Finance, in partnership with the Philippine Tax Academy-Local Government Finance Institute.

In line with the implementation of the SC ruling on the Mandanas-Garcia Case, the government will ensure that the increased resources of LGUs will result in the implementation of Devolution Transition Plans and the efficient delivery of public services. Interventions to improve the capacity of LGUs in the delivery of the devolved services will also be provided by national government agencies, to be led by the Department of Budget and Management and the Department of the Interior and Local Government.

- *Pursue an Equitable and Efficient National Tax Allotment.*
The potential of the National Tax Allotment (NTA) to lessen regional disparities will be explored. Currently, 25 percent of the NTA is equally distributed among LGUs, regardless of income. The poor and wealthy LGUs receive equal NTA shares. As such, the current NTA formula falls short in incentivizing LGUs to utilize their taxing powers fully. A step forward involves basing the NTA shares of LGUs on their financial capability and revenue effort, both to enhance equity considerations in the NTA and encourage LGUs to intensify their revenue-raising efforts.

- *Develop the LGU Bond Market and Establish an LGU Credit Rating System.*
Bond financing can provide LGUs with access to direct funding sources, and in the process, require them to practice discipline in transparency, accounting, and auditing finances. The national government will thus conduct a comprehensive preliminary study on the development of the LGU bond market to assure the confidence of possible bondholders. The national government will also support the development of a local credit market and an LGU credit rating system. Such a credit market system would allow the public to participate in local governance and invest their savings in worthwhile local programs.

Apart from the PDP, there is an abundance of other extant literature that discusses decentralization in the Philippines. The researcher previously conducted a qualitative data analysis of 20 extant literature on decentralization through grounded theory analysis. The categories that were abstracted from the qualitative data through open, axial, and selective codings revealed seven policy areas (percentage of total proposals abstracted), of which fiscal policy reforms were the ones mostly proposed:

- Fiscal policies (43.6%)
- Administrative/Organizational policies (24.8%)
- Local autonomy policies (12.9%)
- Policies on people's participation (6.9%)
- National and local governments coordination policies (5.9%)
- Service delivery policies (5.0%)
- Interlocal-cooperation policies (1%)

Llanto (2009) comprehensively highlighted these local finance reform efforts in the Philippines, focusing on policies and measures taken by both the central government and local governments.

➤ *Fiscal Gap and the Principle of Local Burden*

Llanto (2009) cites Joumard and Kongsrud (2003) that the principle to be applied to eliminate the fiscal gap between expenditure and tax assignments is that the cost of providing local public goods should be borne locally at least at the margin. This principle of fiscal autonomy at the local level is crucial for effective governance and service delivery.

The fiscal gap has largely arisen due to growing local spending demands and the limitations of local tax instruments that can be effectively imposed. To address this issue, there is a consensus among various stakeholders, including local governments, the national government, development partners, legislators, and other stakeholders, to revisit tax and expenditure assignments and intergovernmental fiscal transfers (Llanto, 2009).

➤ *Proposed Amendments to Local Taxation*

Llanto (2009) further points out that one of the key areas of focus is the proposed amendments to Book II (Local Taxation) of the Local Government Code. Both the national government and local government leagues have converged on the priority issue of enhancing local resource mobilization. This alignment of interests is aimed at addressing the weaknesses in local taxation. The proposed amendments are guided by principles such as broadening local taxing authority, simplifying local tax structures, and enhancing ease of tax administration.

The proposed amendments in Book II of the Local Government Code are expected to address the vertical fiscal imbalance. This imbalance has constrained local government's ability to provide quality services due to insufficient resources. The proposed reforms aim to grant LGUs more fiscal autonomy and increase their revenue collection. These amendments include various local tax measures, such as the tax on the transfer of real property ownership, professional tax, annual fixed tax on delivery vans and trucks, tax on businesses, and more (Llanto, 2009).

The estimated revenue increase due to these proposed amendments is substantial, and it would significantly benefit local governments, helping to address the fiscal imbalance.

According to ADB (2020), the situation concerning local own-source revenues presents a mixed picture. These revenues have remained at approximately 1% of GDP since 2012. However, the share of local own-source revenues concerning total LGU revenues has decreased from 31% in 2012 to 29% in 2016. The Local Government Code outlines a requirement for LGUs to introduce new revenue instruments while simultaneously placing limitations on their ability to set tax rates. Consequently, a significant portion of local own-source revenues, about 30%, which is consistent with the data presented in this paper, is derived from nontax sources (footnote 3). The presence of various fragmented nontax revenue instruments leads to higher administrative costs and creates obstacles for the private sector, thus hindering local economic development.

However, applying the Laffer Curve Effect, in the context of local governance, could represent a scenario where adjusting tax rates to an optimal level for local source revenues would lead to increased funds for local services and development.

➤ *Real Property Taxes*

One of the key barriers to generating local own-source revenues is rooted in political factors that impact locally collected property taxes. LGUs have authority over both property valuation at the local level and the setting of tax rates (within a defined range), as well as the collection of associated taxes. However, political factors have led to the schedule of market values (SMV) remaining significantly outdated in most LGUs. In fact, a 2013 study by the World Bank revealed that in the majority of LGUs, the SMV significantly lags behind the actual market values. True market values surpass the assessed values by a substantial margin, ranging from 200% to 7,474%, resulting in substantial revenue losses (ADB, 2020).

In theory, real property tax is considered a more stable revenue source for local authorities compared to other sources (Bahl and Bird 2018). In the Philippines, real property tax used to be the main source of local income until 2011 when local business tax collections surpassed real property tax revenues. This situation persists based on recent data by the BLGF.

Based on December 2021 data from the BLGF, more than half of the total number of cities, or 65% (96 out of 147) have outdated SMVs, while 47% of the provinces (38 out of 81) have outdated SMVs. The rampant undervaluation and frequent deferment of fair market values of real properties by LGUs has been attributed by former Congressman Neptali Gonzalez to the politicization of the process as many elected local officials have opted to veer away from appearing to impose higher taxes for fear of losing in the elections (Explanatory note of HB 1060 filed by Cong Neptali Gonzales in16th Congress). However, there are also local government units that have opted not to increase their SMVs due to the physical, natural, and economic conditions of their territory such as flooding or poverty.

Because of outdated SMVs, LGUs have forgone potential revenues by the Billions. According to the 2019 Fiscal Risks Statement of the DBM, LGUs had an estimated PhP11.57 billion in foregone RPT revenues due to the non-updating of SMVs. Similarly, the 2020 Fiscal Risks Statement states that LGUs had an estimated foregone RPT revenue of at least ₱11.6 billion due to the non-updating of SMVs.

To address these issues and other deficiencies in local revenue administration, the government has introduced a new valuation reform act as part of its Comprehensive Tax Reform Program. This act will centralize the approval of the SMV under the Department of Finance, ensuring that assessed taxable values are brought up to date while mitigating the influence of political factors at the local level. Furthermore, this reform will tackle various other issues in property tax administration (ADB, 2020).

➢ *Local Business Tax*

The current graduated tax rate structure is deemed regressive, imposes higher effective tax rates on smaller businesses, complicates local tax administration, and encourages tax evasion.

Regressive taxation: The current tax structure is regressive, meaning that it imposes higher tax rates on smaller businesses relative to larger ones. This is unfair to smaller businesses and tends to discourage entrepreneurship and investment in the economy.

Difficulty in tax administration: The differentiated and graduated tax structure of the local business tax complicates local tax administration, making it more difficult for local government units to collect taxes efficiently. This can lead to delays in tax collection and the loss of potential revenues for local governments.

Encouragement of tax evasion: The disparities in effective tax rates with respect to the size and type of business tend to provide a venue for tax evasion. Businesses may be incentivized to underreport their sales or engage in other forms of tax evasion to avoid paying higher taxes.

Lack of predictability and consistency: The current tax structure lacks predictability and consistency, as the tax rates vary depending on the size and type of business. This makes it difficult for businesses to plan and budget for their tax payments, and can lead to uncertainty in the business environment.

Administrative costs: The current tax structure imposes administrative costs on both the government and businesses, as local governments need to spend resources to monitor compliance and businesses need to spend resources to comply with the tax requirements.

A proposal to address this issue on local business tax is the amendment of Section 143 of the LGC to simplify the current differentiated and graduated local business tax structure applied to various types of business enterprises. The proposed reform suggests a single flat tax rate that does not exceed 1.5% of the gross receipts/sales of these businesses. This is one of the proposed amendments to the LGC supported by the Leagues of Cities of the Philippines per its response to the sectoral consultation on federalism.

PIDS (2012) recommends "providing greater flexibility to local governments in determining and adjusting tax rates and review and assign taxes to the most appropriate level of government."

Furthermore, reform efforts in the 18th Congress (Senate Bills 494 and 839; pertaining to Sec. 150 of the LGC) were aimed at simplifying the tax system and increasing the shares of cities and municipalities in the sales taxes collected from businesses in their locality and the sales tax payments to principal office be reduced.

➢ *National Strategic Framework for Local Government Empowerment*

• *Conclusion*

This study investigated the baseline data on local source revenues and revenue variation in Philippine LGUs. The findings showed that there is a significant variation in the levels and composition of local source revenues across LGUs. The top 10% of LGUs (provinces, cities, and municipalities, in terms of local source revenues collected an average of ₱3.8 billion in 2021, while the bottom 10% collected an average of only ₱19.5 million. The study also found that the composition of local source revenues varies significantly across LGUs, with some LGUs relying more on business taxes, while others rely more on property taxes.

It also found that local source revenues have positive correlation with:

• Competitive Index
• Human Development Index
• National Tax Allocation, suggesting lack of equaliziation in allocating the block grant that is the NTA.

The findings of this study have important implications for policy makers. To ensure effective local governance, it is evident that sound fiscal management and an improved tax regime are paramount. The proposed strategy framework aims at achieving equitable, efficient, and simplified tax systems, strengthening local government finance, and promoting sustainable debt management. It also underscores the importance of efficient revenue collection, broadening revenue bases, and enhancing public-private partnerships.

A substantial part of the study addresses the fiscal gap and local tax assignments, highlighting the need to revisit tax and expenditure assignments and intergovernmental fiscal transfers. Proposed amendments to local taxation, particularly in Book II of the Local Government Code, suggest a way forward, advocating for broadened taxing authority, simplified structures, and better tax administration. Such changes are expected to contribute significantly to addressing the vertical fiscal imbalance that constrains LGUs' ability to deliver quality services due to resource limitations.

Real property taxes, a historically stable revenue source for local authorities, face challenges related to outdated schedule of market values. These challenges have resulted in substantial revenue losses. To combat this issue, a new valuation reform act is proposed, which would centralize the approval of schedule of market values under the Department of Finance.

Similarly, local business taxes have faced criticism for their regressive nature, complexity, and propensity to encourage tax evasion. Proposed amendments aim to simplify the local business tax structure and promote fairness, ease of administration, and compliance.

To address these fiscal challenges comprehensively and ensure LGUs are equal partners in national development, the study recommends the development of a National Strategy for Local Government Empowerment. This strategy should cover fiscal decentralization, enhanced service delivery, and interlocal collaboration, providing a roadmap for LGUs to take on a more substantial role. Key objectives include empowering LGUs through financial autonomy, improving the accessibility and quality of essential services, and fostering cooperation among LGUs, national government agencies, and stakeholders to tackle complex developmental challenges effectively.

In conclusion, this baseline study highlights the critical importance of fiscal decentralization in achieving national development objectives in the Philippines. By strengthening the role of LGUs and providing a strategic framework, the nation can work towards a more inclusive, resilient, and prosperous society. Fiscal decentralization, supported by well-implemented policy reforms and strategic planning, is essential to realize the Philippines' vision for effective local governance and equitable service delivery.

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APPENDICES

LIST OF PROVINCES

1. Rizal
2. Bulacan
3. Pampanga
4. Quezon
5. Bataan
6. Batangas
7. Pangasinan
8. Iloilo
9. Bukidnon
10. Cavite
11. Cebu
12. Benguet
13. Zambales
14. Nueva Ecija
15. Laguna
16. Lanao Del Norte
17. Tarlac
18. Davao De Oro
19. Palawan
20. South Cotabato
21. La Union
22. Leyte
23. Isabela
24. Ilocos Sur
25. North Cotabato
26. Aklan
27. Southern Leyte
28. Negros Occidental
29. Misamis Oriental
30. Ilocos Norte
31. Albay
32. Negros Oriental
33. Capiz
34. Bohol
35. Sorsogon
36. Quirino
37. Davao Del Norte
38. Zamboanga Del Sur
39. Agusan Del Sur
40. Nueva Vizcaya
41. Camarines Norte
42. Davao Oriental
43. Agusan Del Norte
44. Camarines Sur
45. Cagayan
46. Antique
47. Davao Del Sur
48. Misamis Occidental
49. Catanduanes
50. Northern Samar
51. Oriental Mindoro
52. Surigao Del Norte
53. Kalinga
54. Sultan Kudarat
55. Guimaras
56. Zamboanga Del Norte
57. Davao Occidental

58. Romblon
59. Zamboanga Sibugay
60. Mountain Province
61. Ifugao
62. Masbate
63. Occidental Mindoro
64. Surigao Del Sur
65. Sarangani
66. Aurora
67. Apayao
68. Marinduque
69. Biliran
70. Camiguin
71. Siquijor
72. Dinagat Islands
73. Samar
74. Abra
75. Maguindanao
76. Lanao Del Sur
77. Eastern Samar
78. Basilan
79. Batanes
80. Sulu
81. Tawi-Tawi

LIST OF CITIES

1. Caloocan
2. Las Piñas
3. Makati
4. Malabon
5. Mandaluyong
6. Manila
7. Marikina
8. Muntinlupa
9. Navotas
10. Parañaque
11. Pasay
12. Pasig
13. Quezon
14. San Juan
15. Taguig
16. Valenzuela
17. Baguio
18. Tabuk
19. Alaminos
20. Batac
21. Candon
22. Dagupan
23. Laoag
24. San Carlos
25. San Fernando
26. Urdaneta
27. Vigan
28. Cauayan
29. Ilagan
30. Santiago
31. Tuguegarao
32. Angeles
33. Balanga
34. Cabanatuan
35. Gapan
36. Mabalacat
37. Malolos
38. Meycauayan
39. Olongapo
40. Palayan
41. San Fernando
42. San Jose
43. San Jose Del Monte
44. Science Of Muñoz
45. Tarlac
46. Antipolo
47. Bacoor
48. Batangas
49. Biñan
50. Cabuyao
51. Calamba
52. Cavite
53. Dasmariñas
54. General Trias
55. Imus
56. Lipa
57. Lucena
58. San Pablo
59. San Pedro

60. Santa Rosa
61. Santo Tomas
62. Tagaytay
63. Tanauan
64. Tayabas
65. Trece Martires
66. Calapan
67. Puerto Princesa
68. Iriga
69. Legazpi
70. Ligao
71. Masbate
72. Naga
73. Sorsogon
74. Tabaco
75. Bacolod
76. Bago
77. Cadiz
78. Escalante
79. Himamaylan
80. Iloilo
81. Kabankalan
82. La Carlota
83. Passi
84. Roxas
85. Sagay
86. San Carlos
87. Silay
88. Sipalay
89. Talisay
90. Victorias
91. Bais
92. Bayawan
93. Bogo
94. Canlaon
95. Carcar
96. Cebu
97. Danao
98. Dumaguete
99. Guihulngan
100. Lapu-Lapu
101. Mandaue
102. Naga
103. Tagbilaran
104. Talisay
105. Tanjay
106. Toledo
107. Baybay
108. Borongan
109. Calbayog
110. Catbalogan
111. Maasin
112. Ormoc
113. Tacloban
114. Dapitan
115. Dipolog
116. Isabela
117. Pagadian
118. Zamboanga
119. Cagayan De Oro
120. El Salvador

121. Gingoog
122. Iligan
123. Malaybalay
124. Oroquieta
125. Ozamis
126. Tangub
127. Valencia
128. Davao
129. Digos
130. Island Garden Of Samal
131. Mati
132. Panabo
133. Tagum
134. General Santos
135. Kidapawan
136. Koronadal
137. Tacurong
138. Bayugan
139. Bislig
140. Butuan
141. Cabadbaran
142. Surigao
143. Tandag
144. Cotabato
145. Lamitan
146. Marawi

LIST OF MUNICIPALITIES

1. Pateros
2. Bangued
3. Boliney
4. Bucay
5. Bucloc
6. Daguioman
7. Danglas
8. Dolores
9. La Paz
10. Lacub
11. Lagangilang
12. Lagayan
13. Langiden
14. Licuan-Baay
15. Luba
16. Malibcong
17. Manabo
18. Peñarrubia
19. Pidigan
20. Pilar
21. Sallapadan
22. San Isidro
23. San Juan
24. San Quintin
25. Tayum
26. Tineg
27. Tubo
28. Villaviciosa
29. Calanasan
30. Conner
31. Flora
32. Kabugao
33. Luna
34. Pudtol
35. Santa Marcela
36. Atok
37. Bakun
38. Bokod
39. Buguias
40. Itogon
41. Kabayan
42. Kapangan
43. Kibungan
44. La Trinidad
45. Mankayan
46. Sablan
47. Tuba
48. Tublay
49. Aguinaldo
50. Alfonso Lista
51. Asipulo
52. Banaue
53. Hingyon
54. Hungduan
55. Kiangan
56. Lagawe
57. Lamut
58. Mayoyao
59. Tinoc

60. Balbalan
61. Lubuagan
62. Pasil
63. Pinukpuk
64. Rizal
65. Tanudan
66. Tinglayan
67. Barlig
68. Bauko
69. Besao
70. Bontoc
71. Natonin
72. Paracelis
73. Sabangan
74. Sadanga
75. Sagada
76. Tadian
77. Adams
78. Bacarra
79. Badoc
80. Bangui
81. Banna
82. Burgos
83. Carasi
84. Currimao
85. Dingras
86. Dumalneg
87. Marcos
88. Nueva Era
89. Pagudpud
90. Paoay
91. Pasuquin
92. Piddig
93. Pinili
94. San Nicolas
95. Sarrat
96. Solsona
97. Vintar
98. Alilem
99. Banayoyo
100. Bantay
101. Burgos
102. Cabugao
103. Caoayan
104. Cervantes
105. Galimuyod
106. Gregorio Del Pilar
107. Lidlidda
108. Magsingal
109. Nagbukel
110. Narvacan
111. Quirino
112. Salcedo
113. San Emilio
114. San Esteban
115. San Ildefonso
116. San Juan
117. San Vicente
118. Santa
119. Santa Catalina
120. Santa Cruz

121. Santa Lucia
122. Santa Maria
123. Santiago
124. Santo Domingo
125. Sigay
126. Sinait
127. Sugpon
128. Suyo
129. Tagudin
130. Agoo
131. Aringay
132. Bacnotan
133. Bagulin
134. Balaoan
135. Bangar
136. Bauang
137. Burgos
138. Caba
139. Luna
140. Naguilian
141. Pugo
142. Rosario
143. San Gabriel
144. San Juan
145. Santo Tomas
146. Santol
147. Sudipen
148. Tubao
149. Agno
150. Aguilar
151. Alcala
152. Anda
153. Asingan
154. Balungao
155. Bani
156. Basista
157. Bautista
158. Bayambang
159. Binalonan
160. Binmaley
161. Bolinao
162. Bugallon
163. Burgos
164. Calasiao
165. Dasol
166. Infanta
167. Labrador
168. Laoac
169. Lingayen
170. Mabini
171. Malasiqui
172. Manaoag
173. Mangaldan
174. Mangatarem
175. Mapandan
176. Natividad
177. Pozorrubio
178. Rosales
179. San Fabian
180. San Jacinto
181. San Manuel

182. San Nicolas
183. San Quintin
184. Santa Barbara
185. Santa Maria
186. Santo Tomas
187. Sison
188. Sual
189. Tayug
190. Umingan
191. Urbiztondo
192. Villasis
193. Basco
194. Itbayat
195. Ivana
196. Mahatao
197. Sabtang
198. Uyugan
199. Abulug
200. Alcala
201. Allacapan
202. Amulung
203. Aparri
204. Baggao
205. Ballesteros
206. Buguey
207. Calayan
208. Camalaniugan
209. Claveria
210. Enrile
211. Gattaran
212. Gonzaga
213. Iguig
214. Lal-Lo
215. Lasam
216. Pamplona
217. Peñablanca
218. Piat
219. Rizal
220. Sanchez Mira
221. Santa Ana
222. Santa Praxedes
223. Santa Teresita
224. Santo Niño
225. Solana
226. Tuao
227. Alicia
228. Angadanan
229. Aurora
230. Benito Soliven
231. Burgos
232. Cabagan
233. Cabatuan
234. Cordon
235. Delfin Albano
236. Dinapigue
237. Divilacan
238. Echague
239. Gamu
240. Jones
241. Luna
242. Maconacon

243. Mallig
244. Naguilian
245. Palanan
246. Quezon
247. Quirino
248. Ramon
249. Reina Mercedes
250. Roxas
251. San Agustin
252. San Guillermo
253. San Isidro
254. San Manuel
255. San Mariano
256. San Mateo
257. San Pablo
258. Santa Maria
259. Santo Tomas
260. Tumauini
261. Alfonso Castaneda
262. Ambaguio
263. Aritao
264. Bagabag
265. Bambang
266. Bayombong
267. Diadi
268. Dupax Del Norte
269. Dupax Del Sur
270. Kasibu
271. Kayapa
272. Quezon
273. Santa Fe
274. Solano
275. Villaverde
276. Aglipay
277. Cabarroguis
278. Diffun
279. Maddela
280. Nagtipunan
281. Saguday
282. Baler
283. Casiguran
284. Dilasag
285. Dinalungan
286. Dingalan
287. Dipaculao
288. Maria Aurora
289. San Luis
290. Abucay
291. Bagac
292. Dinalupihan
293. Hermosa
294. Limay
295. Mariveles
296. Morong
297. Orani
298. Orion
299. Pilar
300. Samal
301. Angat
302. Balagtas
303. Baliuag

304. Bocaue
305. Bulacan
306. Bustos
307. Calumpit
308. Doña Remedios Trinidad
309. Guiguinto
310. Hagonoy
311. Marilao
312. Norzagaray
313. Obando
314. Pandi
315. Paombong
316. Plaridel
317. Pulilan
318. San Ildefonso
319. San Miguel
320. San Rafael
321. Santa Maria
322. Aliaga
323. Bongabon
324. Cabiao
325. Carranglan
326. Cuyapo
327. Gabaldon
328. General Mamerto Natividad
329. General Tinio
330. Guimba
331. Jaen
332. Laur
333. Licab
334. Llanera
335. Lupao
336. Nampicuan
337. Pantabangan
338. Peñaranda
339. Quezon
340. Rizal
341. San Antonio
342. San Isidro
343. San Leonardo
344. Santa Rosa
345. Santo Domingo
346. Talavera
347. Talugtug
348. Zaragoza
349. Apalit
350. Arayat
351. Bacolor
352. Candaba
353. Floridablanca
354. Guagua
355. Lubao
356. Macabebe
357. Magalang
358. Masantol
359. Mexico
360. Minalin
361. Porac
362. San Luis
363. San Simon
364. Santa Ana

365. Santa Rita
366. Santo Tomas
367. Sasmuan
368. Anao
369. Bamban
370. Camiling
371. Capas
372. Concepcion
373. Gerona
374. La Paz
375. Mayantoc
376. Moncada
377. Paniqui
378. Pura
379. Ramos
380. San Clemente
381. San Jose
382. San Manuel
383. Santa Ignacia
384. Victoria
385. Botolan
386. Cabangan
387. Candelaria
388. Castillejos
389. Iba
390. Masinloc
391. Palauig
392. San Antonio
393. San Felipe
394. San Marcelino
395. San Narciso
396. Santa Cruz
397. Subic
398. Agoncillo
399. Alitagtag
400. Balayan
401. Balete
402. Bauan
403. Calaca
404. Calatagan
405. Cuenca
406. Ibaan
407. Laurel
408. Lemery
409. Lian
410. Lobo
411. Mabini
412. Malvar
413. Mataasnakahoy
414. Nasugbu
415. Padre Garcia
416. Rosario
417. San Jose
418. San Juan
419. San Luis
420. San Nicolas
421. San Pascual
422. Santa Teresita
423. Taal
424. Talisay
425. Taysan

426. Tingloy
427. Tuy
428. Alfonso
429. Amadeo
430. Carmona
431. Gen. Mariano Alvarez
432. General Emilio Aguinaldo
433. Indang
434. Kawit
435. Magallanes
436. Maragondon
437. Mendez
438. Naic
439. Noveleta
440. Rosario
441. Silang
442. Tanza
443. Ternate
444. Alaminos
445. Bay
446. Calauan
447. Cavinti
448. Famy
449. Kalayaan
450. Liliw
451. Los Baños
452. Luisiana
453. Lumban
454. Mabitac
455. Magdalena
456. Majayjay
457. Nagcarlan
458. Paete
459. Pagsanjan
460. Pakil
461. Pangil
462. Pila
463. Rizal
464. Santa Cruz
465. Santa Maria
466. Siniloan
467. Victoria
468. Agdangan
469. Alabat
470. Atimonan
471. Buenavista
472. Burdeos
473. Calauag
474. Candelaria
475. Catanauan
476. Dolores
477. General Luna
478. General Nakar
479. Guinayangan
480. Gumaca
481. Infanta
482. Jomalig
483. Lopez
484. Lucban
485. Macalelon
486. Mauban

487. Mulanay
488. Padre Burgos
489. Pagbilao
490. Panukulan
491. Patnanungan
492. Perez
493. Pitogo
494. Plaridel
495. Polillo
496. Quezon
497. Real
498. Sampaloc
499. San Andres
500. San Antonio
501. San Francisco
502. San Narciso
503. Sariaya
504. Tagkawayan
505. Tiaong
506. Unisan
507. Angono
508. Baras
509. Binangonan
510. Cainta
511. Cardona
512. Jala-Jala
513. Morong
514. Pililia
515. Rodriguez
516. San Mateo
517. Tanay
518. Taytay
519. Teresa
520. Boac
521. Buenavista
522. Gasan
523. Mogpog
524. Santa Cruz
525. Torrijos
526. Abra De Ilog
527. Calintaan
528. Looc
529. Lubang
530. Magsaysay
531. Mamburao
532. Paluan
533. Rizal
534. Sablayan
535. San Jose
536. Santa Cruz
537. Baco
538. Bansud
539. Bongabong
540. Bulalacao
541. Gloria
542. Mansalay
543. Naujan
544. Pinamalayan
545. Pola
546. Puerto Galera
547. Roxas

548. San Teodoro
549. Socorro
550. Victoria
551. Aborlan
552. Agutaya
553. Araceli
554. Balabac
555. Bataraza
556. Brooke'S Point
557. Busuanga
558. Cagayancillo
559. Coron
560. Culion
561. Cuyo
562. Dumaran
563. El Nido
564. Kalayaan
565. Linapacan
566. Magsaysay
567. Narra
568. Quezon
569. Rizal
570. Roxas
571. San Vicente
572. Sofronio Española
573. Taytay
574. Alcantara
575. Banton
576. Cajidiocan
577. Calatrava
578. Concepcion
579. Corcuera
580. Ferrol
581. Looc
582. Magdiwang
583. Odiongan
584. Romblon
585. San Agustin
586. San Andres
587. San Fernando
588. San Jose
589. Santa Fe
590. Santa Maria
591. Bacacay
592. Camalig
593. Daraga
594. Guinobatan
595. Jovellar
596. Libon
597. Malilipot
598. Malinao
599. Manito
600. Oas
601. Pio Duran
602. Polangui
603. Rapu-Rapu
604. Santo Domingo
605. Tiwi
606. Basud
607. Capalonga
608. Daet

609. Jose Panganiban
610. Labo
611. Mercedes
612. Paracale
613. San Lorenzo Ruiz
614. San Vicente
615. Santa Elena
616. Talisay
617. Vinzons
618. Baao
619. Balatan
620. Bato
621. Bombon
622. Buhi
623. Bula
624. Cabusao
625. Calabanga
626. Camaligan
627. Canaman
628. Caramoan
629. Del Gallego
630. Gainza
631. Garchitorena
632. Goa
633. Lagonoy
634. Libmanan
635. Lupi
636. Magarao
637. Milaor
638. Minalabac
639. Nabua
640. Ocampo
641. Pamplona
642. Pasacao
643. Pili
644. Presentacion
645. Ragay
646. Sagñay
647. San Fernando
648. San Jose
649. Sipocot
650. Siruma
651. Tigaon
652. Tinambac
653. Bagamanoc
654. Baras
655. Bato
656. Caramoran
657. Gigmoto
658. Pandan
659. Panganiban
660. San Andres
661. San Miguel
662. Viga
663. Virac
664. Aroroy
665. Baleno
666. Balud
667. Batuan
668. Cataingan
669. Cawayan

670. Claveria
671. Dimasalang
672. Esperanza
673. Mandaon
674. Milagros
675. Mobo
676. Monreal
677. Palanas
678. Pio V. Corpuz
679. Placer
680. San Fernando
681. San Jacinto
682. San Pascual
683. Uson
684. Barcelona
685. Bulan
686. Bulusan
687. Casiguran
688. Castilla
689. Donsol
690. Gubat
691. Irosin
692. Juban
693. Magallanes
694. Matnog
695. Pilar
696. Prieto Diaz
697. Santa Magdalena
698. Altavas
699. Balete
700. Banga
701. Batan
702. Buruanga
703. Ibajay
704. Kalibo
705. Lezo
706. Libacao
707. Madalag
708. Makato
709. Malay
710. Malinao
711. Nabas
712. New Washington
713. Numancia
714. Tangalan
715. Anini-Y
716. Barbaza
717. Belison
718. Bugasong
719. Caluya
720. Culasi
721. Hamtic
722. Laua-An
723. Libertad
724. Pandan
725. Patnongon
726. San Jose
727. San Remigio
728. Sebaste
729. Sibalom
730. Tibiao

731. Tobias Fornier
732. Valderrama
733. Cuartero
734. Dao
735. Dumalag
736. Dumarao
737. Ivisan
738. Jamindan
739. Ma-Ayon
740. Mambusao
741. Panay
742. Panitan
743. Pilar
744. Pontevedra
745. President Roxas
746. Sapi-An
747. Sigma
748. Tapaz
749. Buenavista
750. Jordan
751. Nueva Valencia
752. San Lorenzo
753. Sibunag
754. Ajuy
755. Alimodian
756. Anilao
757. Badiangan
758. Balasan
759. Banate
760. Barotac Nuevo
761. Barotac Viejo
762. Batad
763. Bingawan
764. Cabatuan
765. Calinog
766. Carles
767. Concepcion
768. Dingle
769. Dueñas
770. Dumangas
771. Estancia
772. Guimbal
773. Igbaras
774. Janiuay
775. Lambunao
776. Leganes
777. Lemery
778. Leon
779. Maasin
780. Miagao
781. Mina
782. New Lucena
783. Oton
784. Pavia
785. Pototan
786. San Dionisio
787. San Enrique
788. San Joaquin
789. San Miguel
790. San Rafael
791. Santa Barbara

792. Sara
793. Tigbauan
794. Tubungan
795. Zarraga
796. Binalbagan
797. Calatrava
798. Candoni
799. Cauayan
800. Enrique B. Magalona
801. Hinigaran
802. Hinoba-an
803. Ilog
804. Isabela
805. La Castellana
806. Manapla
807. Moises Padilla
808. Murcia
809. Pontevedra
810. Pulupandan
811. Salvador Benedicto
812. San Enrique
813. Toboso
814. Valladolid
815. Alburquerque
816. Alicia
817. Anda
818. Antequera
819. Baclayon
820. Balilihan
821. Batuan
822. Bien Unido
823. Bilar
824. Buenavista
825. Calape
826. Candijay
827. Carmen
828. Catigbian
829. Clarin
830. Corella
831. Cortes
832. Dagohoy
833. Danao
834. Dauis
835. Dimiao
836. Duero
837. Garcia Hernandez
838. Getafe
839. Guindulman
840. Inabanga
841. Jagna
842. Lila
843. Loay
844. Loboc
845. Loon
846. Mabini
847. Maribojoc
848. Panglao
849. Pilar
850. Pres. Carlos P. Garcia
851. Sagbayan
852. San Isidro

853. San Miguel
854. Sevilla
855. Sierra Bullones
856. Sikatuna
857. Talibon
858. Trinidad
859. Tubigon
860. Ubay
861. Valencia
862. Alcantara
863. Alcoy
864. Alegria
865. Aloguinsan
866. Argao
867. Asturias
868. Badian
869. Balamban
870. Bantayan
871. Barili
872. Boljoon
873. Borbon
874. Carmen
875. Catmon
876. Compostela
877. Consolacion
878. Cordoba
879. Daanbantayan
880. Dalaguete
881. Dumanjug
882. Ginatilan
883. Liloan
884. Madridejos
885. Malabuyoc
886. Medellin
887. Minglanilla
888. Moalboal
889. Oslob
890. Pilar
891. Pinamungajan
892. Poro
893. Ronda
894. Samboan
895. San Fernando
896. San Francisco
897. San Remigio
898. Santa Fe
899. Santander
900. Sibonga
901. Sogod
902. Tabogon
903. Tabuelan
904. Tuburan
905. Tudela
906. Amlan
907. Ayungon
908. Bacong
909. Basay
910. Bindoy
911. Dauin
912. Jimalalud
913. La Libertad

914. Mabinay
915. Manjuyod
916. Pamplona
917. San Jose
918. Santa Catalina
919. Siaton
920. Sibulan
921. Tayasan
922. Valencia
923. Vallehermoso
924. Zamboanguita
925. Enrique Villanueva
926. Larena
927. Lazi
928. Maria
929. San Juan
930. Siquijor
931. Almeria
932. Biliran
933. Cabucgayan
934. Caibiran
935. Culaba
936. Kawayan
937. Maripipi
938. Naval
939. Arteche
940. Balangiga
941. Balangkayan
942. Can-Avid
943. Dolores
944. General Macarthur
945. Giporlos
946. Guiuan
947. Hernani
948. Jipapad
949. Lawaan
950. Llorente
951. Maslog
952. Maydolong
953. Mercedes
954. Oras
955. Quinapondan
956. Salcedo
957. San Julian
958. San Policarpo
959. Sulat
960. Taft
961. Abuyog
962. Alangalang
963. Albuera
964. Babatngon
965. Barugo
966. Bato
967. Burauen
968. Calubian
969. Capoocan
970. Carigara
971. Dagami
972. Dulag
973. Hilongos
974. Hindang

975. Inopacan
976. Isabel
977. Jaro
978. Javier
979. Julita
980. Kananga
981. La Paz
982. Leyte
983. Macarthur
984. Mahaplag
985. Matag-Ob
986. Matalom
987. Mayorga
988. Merida
989. Palo
990. Palompon
991. Pastrana
992. San Isidro
993. San Miguel
994. Santa Fe
995. Tabango
996. Tabontabon
997. Tanauan
998. Tolosa
999. Tunga
1000. Villaba
1001. Allen
1002. Biri
1003. Bobon
1004. Capul
1005. Catarman
1006. Catubig
1007. Gamay
1008. Laoang
1009. Lapinig
1010. Las Navas
1011. Lavesares
1012. Lope De Vega
1013. Mapanas
1014. Mondragon
1015. Palapag
1016. Pambujan
1017. Rosario
1018. San Antonio
1019. San Isidro
1020. San Jose
1021. San Roque
1022. San Vicente
1023. Silvino Lobos
1024. Victoria
1025. Almagro
1026. Basey
1027. Calbiga
1028. Daram
1029. Gandara
1030. Hinabangan
1031. Jiabong
1032. Marabut
1033. Matuguinao
1034. Motiong
1035. Pagsanghan

1036. Paranas
1037. Pinabacdao
1038. San Jorge
1039. San Jose De Buan
1040. San Sebastian
1041. Santa Margarita
1042. Santa Rita
1043. Santo Niño
1044. Tagapul-An
1045. Talalora
1046. Tarangnan
1047. Villareal
1048. Zumarraga
1049. Anahawan
1050. Bontoc
1051. Hinunangan
1052. Hinundayan
1053. Libagon
1054. Liloan
1055. Limasawa
1056. Macrohon
1057. Malitbog
1058. Padre Burgos
1059. Pintuyan
1060. Saint Bernard
1061. San Francisco
1062. San Juan
1063. San Ricardo
1064. Silago
1065. Sogod
1066. Tomas Oppus
1067. Bacungan
1068. Baliguian
1069. Godod
1070. Gutalac
1071. Jose Dalman
1072. Kalawit
1073. Katipunan
1074. La Libertad
1075. Labason
1076. Liloy
1077. Manukan
1078. Mutia
1079. Piñan
1080. Polanco
1081. Pres. Manuel A. Roxas
1082. Rizal
1083. Salug
1084. Sergio Osmeña Sr.
1085. Siayan
1086. Sibuco
1087. Sibutad
1088. Sindangan
1089. Siocon
1090. Sirawai
1091. Tampilisan
1092. Aurora
1093. Bayog
1094. Dimataling
1095. Dinas
1096. Dumalinao

1097. Dumingag
1098. Guipos
1099. Josefina
1100. Kumalarang
1101. Labangan
1102. Lakewood
1103. Lapuyan
1104. Mahayag
1105. Margosatubig
1106. Midsalip
1107. Molave
1108. Pitogo
1109. Ramon Magsaysay
1110. San Miguel
1111. San Pablo
1112. Sominot
1113. Tabina
1114. Tambulig
1115. Tigbao
1116. Tukuran
1117. Vincenzo A. Sagun
1118. Alicia
1119. Buug
1120. Diplahan
1121. Imelda
1122. Ipil
1123. Kabasalan
1124. Mabuhay
1125. Malangas
1126. Naga
1127. Olutanga
1128. Payao
1129. Roseller T. Lim
1130. Siay
1131. Talusan
1132. Titay
1133. Tungawan
1134. Baungon
1135. Cabanglasan
1136. Damulog
1137. Dangcagan
1138. Don Carlos
1139. Impasug-Ong
1140. Kadingilan
1141. Kalilangan
1142. Kibawe
1143. Kitaotao
1144. Lantapan
1145. Libona
1146. Malitbog
1147. Manolo Fortich
1148. Maramag
1149. Pangantucan
1150. Quezon
1151. San Fernando
1152. Sumilao
1153. Talakag
1154. Catarman
1155. Guinsiliban
1156. Mahinog
1157. Mambajao

1158. Sagay
1159. Bacolod
1160. Baloi
1161. Baroy
1162. Kapatagan
1163. Kauswagan
1164. Kolambugan
1165. Lala
1166. Linamon
1167. Magsaysay
1168. Maigo
1169. Matungao
1170. Munai
1171. Nunungan
1172. Pantao Ragat
1173. Pantar
1174. Poona Piagapo
1175. Salvador
1176. Sapad
1177. Sultan Naga Dimaporo
1178. Tagoloan
1179. Tangcal
1180. Tubod
1181. Aloran
1182. Baliangao
1183. Bonifacio
1184. Calamba
1185. Clarin
1186. Concepcion
1187. Don Victoriano Chiongbian
1188. Jimenez
1189. Lopez Jaena
1190. Panaon
1191. Plaridel
1192. Sapang Dalaga
1193. Sinacaban
1194. Tudela
1195. Alubijid
1196. Balingasag
1197. Balingoan
1198. Binuangan
1199. Claveria
1200. Gitagum
1201. Initao
1202. Jasaan
1203. Kinoguitan
1204. Lagonglong
1205. Laguindingan
1206. Libertad
1207. Lugait
1208. Magsaysay
1209. Manticao
1210. Medina
1211. Naawan
1212. Opol
1213. Salay
1214. Sugbongcogon
1215. Tagoloan
1216. Talisayan
1217. Villanueva
1218. Compostela

1219. Laak
1220. Mabini
1221. Maco
1222. Maragusan
1223. Mawab
1224. Monkayo
1225. Montevista
1226. Nabunturan
1227. New Bataan
1228. Pantukan
1229. Asuncion
1230. Braulio E. Dujali
1231. Carmen
1232. Kapalong
1233. New Corella
1234. San Isidro
1235. Santo Tomas
1236. Talaingod
1237. Bansalan
1238. Hagonoy
1239. Kiblawan
1240. Magsaysay
1241. Malalag
1242. Matanao
1243. Padada
1244. Santa Cruz
1245. Sulop
1246. Don Marcelino
1247. Jose Abad Santos
1248. Malita
1249. Santa Maria
1250. Sarangani
1251. Baganga
1252. Banaybanay
1253. Boston
1254. Caraga
1255. Cateel
1256. Governor Generoso
1257. Lupon
1258. Manay
1259. San Isidro
1260. Tarragona
1261. Alamada
1262. Aleosan
1263. Antipas
1264. Arakan
1265. Banisilan
1266. Carmen
1267. Kabacan
1268. Libungan
1269. Magpet
1270. Makilala
1271. Matalam
1272. Midsayap
1273. M'Lang
1274. Pigkawayan
1275. Pikit
1276. President Roxas
1277. Tulunan
1278. Alabel
1279. Glan

1280. Kiamba
1281. Maasim
1282. Maitum
1283. Malapatan
1284. Malungon
1285. Banga
1286. Lake Sebu
1287. Norala
1288. Polomolok
1289. Santo Niño
1290. Surallah
1291. Tampakan
1292. Tantangan
1293. T'Boli
1294. Tupi
1295. Bagumbayan
1296. Columbio
1297. Esperanza
1298. Isulan
1299. Kalamansig
1300. Lambayong
1301. Lebak
1302. Lutayan
1303. Palimbang
1304. President Quirino
1305. Sen. Ninoy Aquino
1306. Buenavista
1307. Carmen
1308. Jabonga
1309. Kitcharao
1310. Las Nieves
1311. Magallanes
1312. Nasipit
1313. Remedios T. Romualdez
1314. Santiago
1315. Tubay
1316. Bunawan
1317. Esperanza
1318. La Paz
1319. Loreto
1320. Prosperidad
1321. Rosario
1322. San Francisco
1323. San Luis
1324. Santa Josefa
1325. Sibagat
1326. Talacogon
1327. Trento
1328. Veruela
1329. Basilisa
1330. Cagdianao
1331. Dinagat
1332. Libjo
1333. Loreto
1334. San Jose
1335. Tubajon
1336. Alegria
1337. Bacuag
1338. Burgos
1339. Claver
1340. Dapa

1341. Del Carmen
1342. General Luna
1343. Gigaquit
1344. Mainit
1345. Malimono
1346. Pilar
1347. Placer
1348. San Benito
1349. San Francisco
1350. San Isidro
1351. Santa Monica
1352. Sison
1353. Socorro
1354. Tagana-An
1355. Tubod
1356. Barobo
1357. Bayabas
1358. Cagwait
1359. Cantilan
1360. Carmen
1361. Carrascal
1362. Cortes
1363. Hinatuan
1364. Lanuza
1365. Lianga
1366. Lingig
1367. Madrid
1368. Marihatag
1369. San Agustin
1370. San Miguel
1371. Tagbina
1372. Tago
1373. Akbar
1374. Al-Barka
1375. Hadji Mohammad Ajul
1376. Hadji Muhtamad
1377. Lantawan
1378. Maluso
1379. Sumisip
1380. Tabuan-Lasa
1381. Tipo-Tipo
1382. Tuburan
1383. Ungkaya Pukan
1384. Amai Manabilang
1385. Bacolod-Kalawi
1386. Balabagan
1387. Balindong
1388. Bayang
1389. Binidayan
1390. Buadiposo-Buntong
1391. Bubong
1392. Butig
1393. Calanogas
1394. Ditsaan-Ramain
1395. Ganassi
1396. Kapai
1397. Kapatagan
1398. Lumba-Bayabao
1399. Lumbaca-Unayan
1400. Lumbatan
1401. Lumbayanague

1402. Madalum
1403. Madamba
1404. Maguing
1405. Malabang
1406. Marantao
1407. Marogong
1408. Masiu
1409. Mulondo
1410. Pagayawan
1411. Piagapo
1412. Picong
1413. Poona Bayabao
1414. Pualas
1415. Saguiaran
1416. Sultan Dumalondong
1417. Tagoloan Ii
1418. Tamparan
1419. Taraka
1420. Tubaran
1421. Tugaya
1422. Wao
1423. Ampatuan
1424. Barira
1425. Buldon
1426. Buluan
1427. Datu Abdullah Sangki
1428. Datu Anggal Midtimbang
1429. Datu Blah T. Sinsuat
1430. Datu Hoffer Ampatuan
1431. Datu Montawal
1432. Datu Odin Sinsuat
1433. Datu Paglas
1434. Datu Piang
1435. Datu Salibo
1436. Datu Saudi-Ampatuan
1437. Datu Unsay
1438. Gen. S. K. Pendatun
1439. Guindulungan
1440. Kabuntalan
1441. Mamasapano
1442. Mangudadatu
1443. Matanog
1444. Northern Kabuntalan
1445. Pagalungan
1446. Paglat
1447. Pandag
1448. Parang
1449. Rajah Buayan
1450. Shariff Aguak
1451. Shariff Saydona Mustapha
1452. South Upi
1453. Sultan Kudarat
1454. Sultan Mastura
1455. Sultan Sa Barongis
1456. Talayan
1457. Talitay
1458. Upi
1459. Hadji Panglima Tahil
1460. Indanan
1461. Jolo
1462. Kalingalan Caluang

1463. Lugus
1464. Luuk
1465. Maimbung
1466. Old Panamao
1467. Omar
1468. Pandami
1469. Panglima Estino
1470. Pangutaran
1471. Parang
1472. Pata
1473. Patikul
1474. Siasi
1475. Talipao
1476. Tapul
1477. Tongkil
1478. Bongao
1479. Languyan
1480. Mapun
1481. Panglima Sugala
1482. Sapa-Sapa
1483. Sibutu
1484. Simunul
1485. Sitangkai
1486. South Ubian
1487. Tandubas
1488. Turtle Islands