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DEPARTMENT OF FINANCE
BUREAU OF LOCAL GOVERNMENT FINANCE
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BAGONG PILIPINAS

BLGF MEMORANDUM CIRCULAR NO. 020.2024
December 9, 2024

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

SUBJECT : **Department of Finance Order No. 074.2024: "Schedule of Income Reclassification for the First General Income Reclassification of Provinces, Cities, and Municipalities in Pursuance of Republic Act (R. A.) No. 11964"**

For the information, guidance, and reference of all concerned, attached hereto is a copy of Department of Finance Order No. 074.2024, dated November 05, 2024, providing for the Schedule of the First General Income Classification of Provinces, Cities, and Municipalities in pursuance of R. A. No. 11964, otherwise known as the "**Automatic Income Classification of Local Government Units (LGUs) Act,**" using the income ranges provided therein which shall take effect on January 1, 2025, upon completion of its publication in the Official Gazette on December 9, 2024.

Accordingly, all Regional Directors are hereby directed to immediately disseminate subject Department of Finance Order No. 074.2024, together with Annex "A" thereof, to all LGUs within their respective jurisdiction through the local treasurers, for their information, guidance, and reference.

CONSOLACION Q. AGCAOILI
Executive Director

Republic of the Philippines
DEPARTMENT OF FINANCE
Roxas Blvd. corner P. Ocampo St., 1004 Manila

BAGONG PILIPINAS

DEPARTMENT ORDER NO. 074.2024

SUBJECT: SCHEDULE OF INCOME CLASSIFICATION FOR THE FIRST GENERAL INCOME RECLASSIFICATION OF PROVINCES, CITIES, AND MUNICIPALITIES BASED ON THE INCOME RANGES UNDER REPUBLIC ACT NO. 11964

Section 1. Rationale. This Department Order (DO) establishes the rules and guidelines on the automatic income classification of provinces, cities, and municipalities. Pursuant to Section 6 of Republic Act (RA) No. 11964, or the Automatic Income Classification of Local Government Units (LGUs) Act, the Department of Finance (DOF) is mandated to issue the appropriate department order on the schedule of income classification which shall serve as certification of the income classification of LGUs.

Section 2. Definition of Terms. For the purposes of this DO, the terms hereunder shall be defined as follows:

a. *Annual Regular Income* refers to revenues, including fees and receipts actually realized which are reported yearly on cash basis by provinces, cities, and municipalities from regular sources, including the National Tax Allotment (NTA) and other shares in national wealth, but exclusive of non-recurring receipts, such as national aids, grants, financial assistance, loan proceeds, sales of assets, miscellaneous income/receipts and similar others. For the purpose of RA No. 11964, shares from national wealth, excise tax on tobacco, incremental collection from value-added tax (VAT) under RA No. 7643, and the gross income tax paid by business and enterprises in Special Economic Zones under RA No. 7916, otherwise known as "The Special Economic Zone Act of 1995" as amended, and such other shares as may be granted by law to the province, city, or municipality, shall be considered as part of the annual regular income. The annual regular income shall be computed from the approved Statement of Receipts and Expenditures (SRE) submitted to the Bureau

of Local Government Finance (BLGF) by the local government units pursuant to the guidelines issued by the DOF;

b. *Average Annual Regular Income* refers to the sum of the annual regular income, as herein defined, actually obtained by a province, city, or municipality during the required number of fiscal years preceding the year of income reclassification of LGUs, divided by such number of fiscal years as provided in Section 4 of RA No. 11964; and

c. *LGUs* refer to the political subdivisions of the State, specifically the provinces, cities, or municipalities.

Section 3. Basic Data. The BLGF shall use the approved SRE reports submitted through the LGU Integrated Financial Tools System for the last three (3) fiscal years as the basic data for computing the average annual regular income of LGUs. An LGU which has not complied with the financial reporting requirements shall be classified using the latest available year-end data approved by the BLGF for three (3) most recent fiscal years.

Section 4. Determination of Annual Regular Income and Average Annual Regular Income. As defined under RA No. 11964, annual regular income and average annual regular income shall be computed as follows:

$$\textit{Annual Regular Income} = \textit{Real Property Tax (General Fund) + Tax on Business + Other Taxes + Regulatory Fees (Permits and Licenses) + Service/User Charges (Service Income) + Receipts from Economic Enterprises + Interest Income + Dividend Income + Share from National Wealth + Share from Tobacco Excise Tax (RA 7171) + Share from EVAT + Shares from Philippine Economic Zone Authority (PEZA) + Share from Philippine Amusement and Gaming Corporation and Philippine Charity Sweepstakes Office + National Tax Allotment (NTA)}$$

$$\textit{Average Annual Regular Income} = \frac{\textit{Sum of Annual Regular Income for the past three (3) fiscal years}}{\textit{Three (3) fiscal years}}$$

Section 5. Income Classification of Provinces, Cities, and Municipalities. Provinces, cities, and municipalities shall be classified into five (5) classes, according to their income ranges and on the basis of the average annual regular income for three (3) fiscal years preceding a general income reclassification.

a. The income classification for provinces shall be based on the following income ranges:

CLASS	AVERAGE ANNUAL REGULAR INCOME
1st	One billion five hundred million pesos (P1,500,000,000.00) or more
2nd	Nine hundred million pesos (P900,000,000.00) or more, but less than One billion five hundred million pesos (P1,500,000,000.00)
3rd	Seven hundred million pesos (P700,000,000.00) or more, but less than Nine hundred million pesos (P900,000,000.00)
4th	Five hundred million pesos (P500,000,000.00) or more, but less than Seven hundred million pesos (P700,000,000.00)
5th	Less than Five hundred million pesos (P500,000,000.00)

b. The income classification for cities shall be based on the following income ranges:

CLASS	AVERAGE ANNUAL REGULAR INCOME
1st	One billion three hundred million pesos (P1,300,000,000.00) or more
2nd	One billion pesos (P1,000,000,000.00) or more, but less than One billion three hundred million pesos (P1,300,000,000.00)
3rd	Eight hundred million pesos (P800,000,000.00) or more, but less than One billion pesos (P1,000,000,000.00)
4th	Five hundred million pesos (P500,000,000.00) or more, but less than Eight hundred million pesos (P800,000,000.00)
5th	Less than Five hundred million pesos (P500,000,000.00)

c. The income classification for municipalities shall be based on the following income ranges:

CLASS	AVERAGE ANNUAL REGULAR INCOME
1st	Two hundred million pesos (P200,000,000.00) or more
2nd	One hundred sixty million pesos (P160,000,000.00) or more, but less than Two hundred million pesos (P200,000,000.00)
3rd	One hundred thirty million pesos (P130,000,000.00) or more, but less than One hundred sixty million pesos (P160,000,000.00)
4th	Ninety million pesos (P90,000,000.00) or more, but less than One hundred thirty million pesos (P130,000,000.00)
5th	Less than Ninety million pesos (P90,000,000.00)

Section 6. Schedule of Income Classification. The income classification of individual LGUs is in ***"Annex A"*** hereof. Pursuant to Section 10 of RA No. 11964, an LGU that falls below their current class during the first general income reclassification shall retain their current income class.

Section 7. Supersession Clause. This order supersedes all prior orders and directives issued by the Department of Finance on the subject matter addressed herein.

Section 8. Effectivity. This DO shall take effect on 01 January 2025 in accordance with Section 9 of RA No. 11964 and Rule III, Section 10 of its Implementing Rules and Regulations (IRR). The DO shall be submitted to the Office of the National Administrative Register of the University of the Philippines Law Center.

RALPH G. RECTO
Secretary of Finance
NOV 05 2024

SCHEDULE OF INCOME CLASSIFICATION
FIRST GENERAL INCOME RECLASSIFICATION

PROVINCES

REGION	LGU NAME	INCOME CLASSIFICATION Per DOF Order No. 23-08	NEW INCOME CLASSIFICATION
CAR	Abra	3rd	1st
CAR	Apayao	3rd	2nd
CAR	Benguet	2nd	1st
CAR	Ifugao	3rd	2nd
CAR	Kalinga	3rd	2nd
CAR	Mountain Province	4th	2nd
Region I	Ilocos Norte	1st	1st
Region I	Ilocos Sur	1st	1st
Region I	La Union	1st	1st
Region I	Pangasinan	1st	1st
Region II	Batanes	5th	4th
Region II	Cagayan	1st	1st
Region II	Isabela	1st	1st
Region II	Nueva Vizcaya	2nd	1st
Region II	Quirino	3rd	1st
Region III	Aurora	3rd	2nd
Region III	Bataan	1st	1st
Region III	Bulacan	1st	1st
Region III	Nueva Ecija	1st	1st
Region III	Pampanga	1st	1st
Region III	Tarlac	1st	1st
Region III	Zambales	2nd	1st
Region IV-A	Batangas	1st	1st
Region IV-A	Cavite	1st	1st
Region IV-A	Laguna	1st	1st
Region IV-A	Quezon	1st	1st
Region IV-A	Rizal	1st	1st
MIMAROPA Region	Marinduque	4th	2nd
MIMAROPA Region	Occidental Mindoro	2nd	1st
MIMAROPA Region	Oriental Mindoro	1st	1st
MIMAROPA Region	Palawan	1st	1st
MIMAROPA Region	Romblon	3rd	2nd
Region V	Albay	1st	1st
Region V	Camarines Norte	2nd	1st
Region V	Camarines Sur	1st	1st
Region V	Catanduanes	3rd	2nd
Region V	Masbate	1st	1st
Region V	Sorsogon	2nd	1st
Region VI	Aklan	2nd	1st
Region VI	Antique	2nd	1st
Region VI	Capiz	1st	1st
Region VI	Guimaras	4th	2nd
Region VI	Iloilo	1st	1st
Region VI	Negros Occidental	1st	1st
Region VII	Bohol	1st	1st
Region VII	Cebu	1st	1st
Region VII	Negros Oriental	1st	1st
Region VII	Siquijor	5th	3rd
Region VIII	Biliran	4th	2nd
Region VIII	Eastern Samar	2nd	1st

SCHEDULE OF INCOME CLASSIFICATION
FIRST GENERAL INCOME RECLASSIFICATION

PROVINCES

REGION	LGU NAME	INCOME CLASSIFICATION Per DOF Order No. 23-08	NEW INCOME CLASSIFICATION
Region VIII	Leyte	1st	1st
Region VIII	Northern Samar	2nd	1st
Region VIII	Samar	1st	1st
Region VIII	Southern Leyte	3rd	1st
Region IX	Zamboanga Del Norte	1st	1st
Region IX	Zamboanga Del Sur	1st	1st
Region IX	Zamboanga Sibugay	2nd	1st
Region X	Bukidnon	1st	1st
Region X	Camiguin	5th	3rd
Region X	Lanao Del Norte	2nd	1st
Region X	Misamis Occidental	2nd	1st
Region X	Misamis Oriental	1st	1st
Region XI	Davao De Oro	1st	1st
Region XI	Davao Del Norte	1st	1st
Region XI	Davao Del Sur	1st	1st
Region XI	Davao Occidental	4th	2nd
Region XI	Davao Oriental	1st	1st
Region XII	North Cotabato	1st	1st
Region XII	Sarangani	2nd	1st
Region XII	South Cotabato	1st	1st
Region XII	Sultan Kudarat	1st	1st
Region XIII	Agusan Del Norte	3rd	1st
Region XIII	Agusan Del Sur	1st	1st
Region XIII	Dinagat Islands	4th	2nd
Region XIII	Surigao Del Norte	2nd	1st
Region XIII	Surigao Del Sur	1st	1st
BARMM	Basilan	3rd	1st
BARMM	Lanao Del Sur	1st	1st
BARMM	Maguindanao Del Norte	New	4th
BARMM	Maguindanao Del Sur	1st	1st
BARMM	Sulu	2nd	1st
BARMM	Tawi-Tawi	3rd	1st

SCHEDULE OF INCOME CLASSIFICATION
FIRST GENERAL INCOME RECLASSIFICATION

CITIES

REGION	PROVINCE	LGU NAME	INCOME CLASSIFICATION Per DOF Order No. 23-08	NEW INCOME CLASSIFICATION
NCR	Metro Manila	Caloocan City	1st	1st
NCR	Metro Manila	Las Piñas City	1st	1st
NCR	Metro Manila	Makati City	1st	1st
NCR	Metro Manila	Malabon City	1st	1st
NCR	Metro Manila	Mandaluyong City	1st	1st
NCR	Metro Manila	Manila City	Special	1st
NCR	Metro Manila	Marikina City	1st	1st
NCR	Metro Manila	Muntinlupa City	1st	1st
NCR	Metro Manila	Navotas City	2nd	1st
NCR	Metro Manila	Parañaque City	1st	1st
NCR	Metro Manila	Pasay City	1st	1st
NCR	Metro Manila	Pasig City	1st	1st
NCR	Metro Manila	Quezon City	Special	1st
NCR	Metro Manila	San Juan City	1st	1st
NCR	Metro Manila	Taguig City	1st	1st
NCR	Metro Manila	Valenzuela City	1st	1st
CAR	Benguet	Baguio City	1st	1st
CAR	Kalinga	Tabuk City	5th	1st
Region I	Ilocos Norte	Batac City	5th	3rd
Region I	Ilocos Norte	Laoag City	3rd	3rd
Region I	Ilocos Sur	Candon City	4th	1st
Region I	Ilocos Sur	Vigan City	4th	4th
Region I	La Union	San Fernando City	3rd	2nd
Region I	Pangasinan	Alaminos City	4th	3rd
Region I	Pangasinan	Dagupan City	2nd	2nd
Region I	Pangasinan	San Carlos City	3rd	2nd
Region I	Pangasinan	Urdaneta City	2nd	1st
Region II	Cagayan	Tuguegarao City	3rd	2nd
Region II	Isabela	Cauayan City	3rd	2nd
Region II	Isabela	Ilagan City	1st (as Municipality)	1st
Region II	Isabela	Santiago City	1st	1st
Region III	Bataan	Balanga City	4th	2nd
Region III	Bulacan	Baliwag City	1st (as Municipality)	3rd
Region III	Bulacan	Malolos City	3rd	1st
Region III	Bulacan	Meycauayan City	3rd	1st
Region III	Bulacan	San Jose Del Monte City	1st	1st
Region III	Nueva Ecija	Cabanatuan City	1st	1st
Region III	Nueva Ecija	Gapan City	4th	3rd
Region III	Nueva Ecija	Palayan City	5th	4th
Region III	Nueva Ecija	San Jose City	3rd	2nd
Region III	Nueva Ecija	Science City Of Muñoz	4th	4th
Region III	Pampanga	Angeles City	1st	1st
Region III	Pampanga	Mabalacat City	3rd	1st
Region III	Pampanga	San Fernando City	1st	1st
Region III	Tarlac	Tarlac City	1st	1st
Region III	Zambales	Olongapo City	1st	1st
Region IV-A	Batangas	Batangas City	1st	1st
Region IV-A	Batangas	Calaca City	1st (as Municipality)	3rd
Region IV-A	Batangas	Lipa City	1st	1st
Region IV-A	Batangas	Santo Tomas City	1st (as Municipality)	1st

SCHEDULE OF INCOME CLASSIFICATION
FIRST GENERAL INCOME RECLASSIFICATION

CITIES

REGION	PROVINCE	LGU NAME	INCOME CLASSIFICATION Per DOF Order No. 23-08	NEW INCOME CLASSIFICATION
Region IV-A	Batangas	Tanauan City	2nd	1st
Region IV-A	Cavite	Bacoor City	1st (as Municipality)	1st
Region IV-A	Cavite	Carmona City	1st (as Municipality)	2nd
Region IV-A	Cavite	Cavite City	4th	4th
Region IV-A	Cavite	Dasmariñas City	1st (as Municipality)	1st
Region IV-A	Cavite	General Trias City	1st (as Municipality)	1st
Region IV-A	Cavite	Imus City	3rd	1st
Region IV-A	Cavite	Tagaytay City	2nd	1st
Region IV-A	Cavite	Trece Martires City	4th	2nd
Region IV-A	Laguna	Biñan City	1st (as Municipality)	1st
Region IV-A	Laguna	Cabuyao City	1st (as Municipality)	1st
Region IV-A	Laguna	Calamba City	1st	1st
Region IV-A	Laguna	San Pablo City	1st	1st
Region IV-A	Laguna	San Pedro City	3rd	1st
Region IV-A	Laguna	Santa Rosa City	1st	1st
Region IV-A	Quezon	Lucena City	2nd	1st
Region IV-A	Quezon	Tayabas City	6th	3rd
Region IV-A	Rizal	Antipolo City	1st	1st
MIMAROPA Region	Oriental Mindoro	Calapan City	3rd	2nd
MIMAROPA Region	Palawan	Puerto Princesa City	1st	1st
Region V	Albay	Legazpi City	2nd	1st
Region V	Albay	Ligao City	4th	3rd
Region V	Albay	Tabaco City	4th	3rd
Region V	Camarines Sur	Iriga City	4th	3rd
Region V	Camarines Sur	Naga City	2nd	1st
Region V	Masbate	Masbate City	4th	3rd
Region V	Sorsogon	Sorsogon City	3rd	2nd
Region VI	Capiz	Roxas City	3rd	2nd
Region VI	Iloilo	Iloilo City	1st	1st
Region VI	Iloilo	Passi City	4th	3rd
Region VI	Negros Occidental	Bacolod City	1st	1st
Region VI	Negros Occidental	Bago City	2nd	1st
Region VI	Negros Occidental	Cadiz City	2nd	1st
Region VI	Negros Occidental	Escalante City	4th	3rd
Region VI	Negros Occidental	Himamaylan City	3rd	2nd
Region VI	Negros Occidental	Kabankalan City	1st	1st
Region VI	Negros Occidental	La Carlota City	4th	4th
Region VI	Negros Occidental	Sagay City	3rd	2nd
Region VI	Negros Occidental	San Carlos City	2nd	1st
Region VI	Negros Occidental	Silay City	3rd	3rd
Region VI	Negros Occidental	Sipalay City	4th	3rd
Region VI	Negros Occidental	Talisay City	4th	3rd
Region VI	Negros Occidental	Victorias City	4th	4th
Region VII	Bohol	Tagbilaran City	3rd	2nd
Region VII	Cebu	Bogo City	6th	4th
Region VII	Cebu	Carcar City	5th	3rd
Region VII	Cebu	Cebu City	1st	1st
Region VII	Cebu	Danao City	3rd	2nd
Region VII	Cebu	Lapu-Lapu City	1st	1st

SCHEDULE OF INCOME CLASSIFICATION
FIRST GENERAL INCOME RECLASSIFICATION

CITIES

REGION	PROVINCE	LGU NAME	INCOME CLASSIFICATION Per DOF Order No. 23-08	NEW INCOME CLASSIFICATION
Region VII	Cebu	Mandaue City	1st	1st
Region VII	Cebu	Naga City	5th	3rd
Region VII	Cebu	Talisay City	3rd	1st
Region VII	Cebu	Toledo City	3rd	1st
Region VII	Negros Oriental	Bais City	3rd	3rd
Region VII	Negros Oriental	Bayawan City	2nd	1st
Region VII	Negros Oriental	Canlaon City	4th	4th
Region VII	Negros Oriental	Dumaguete City	3rd	2nd
Region VII	Negros Oriental	Guihulngan City	5th	2nd
Region VII	Negros Oriental	Tanjay City	4th	3rd
Region VIII	Eastern Samar	Borongan City	1st (as Municipality)	2nd
Region VIII	Leyte	Baybay City	1st (as Municipality)	1st
Region VIII	Leyte	Ormoc City	1st	1st
Region VIII	Leyte	Tacloban City	1st	1st
Region VIII	Samar	Calbayog City	1st	1st
Region VIII	Samar	Catbalogan City	5th	3rd
Region VIII	Southern Leyte	Maasin City	4th	3rd
Region IX	Basilan	Isabela City	4th	3rd
Region IX	Zamboanga Del Norte	Dapitan City	3rd	2nd
Region IX	Zamboanga Del Norte	Dipolog City	3rd	2nd
Region IX	Zamboanga Del Sur	Pagadian City	2nd	1st
Region IX	Zamboanga Del Sur	Zamboanga City	1st	1st
Region X	Bukidnon	Malaybalay City	1st	1st
Region X	Bukidnon	Valencia City	2nd	1st
Region X	Lanao Del Norte	Iligan City	1st	1st
Region X	Misamis Occidental	Oroquieta City	4th	3rd
Region X	Misamis Occidental	Ozamis City	3rd	2nd
Region X	Misamis Occidental	Tangub City	4th	3rd
Region X	Misamis Oriental	Cagayan De Oro City	1st	1st
Region X	Misamis Oriental	El Salvador City	6th	4th
Region X	Misamis Oriental	Gingoog City	2nd	1st
Region XI	Davao Del Norte	Island Garden City Of Samal	4th	2nd
Region XI	Davao Del Norte	Panabo City	3rd	1st
Region XI	Davao Del Norte	Tagum City	1st	1st
Region XI	Davao Del Sur	Davao City	1st	1st
Region XI	Davao Del Sur	Digos City	2nd	1st
Region XI	Davao Oriental	Mati City	5th	1st
Region XII	North Cotabato	Kidapawan City	3rd	1st
Region XII	South Cotabato	General Santos City	1st	1st
Region XII	South Cotabato	Koronadal City	3rd	1st
Region XII	Sultan Kudarat	Tacurong City	4th	3rd
Region XIII	Agusan Del Norte	Butuan City	1st	1st
Region XIII	Agusan Del Norte	Cabadbaran City	6th	3rd
Region XIII	Agusan Del Sur	Bayugan City	5th	1st
Region XIII	Surigao Del Norte	Surigao City	3rd	2nd
Region XIII	Surigao Del Sur	Bislig City	3rd	2nd
Region XIII	Surigao Del Sur	Tandag City	6th	3rd
BARMM	Basilan	Lamitan City	6th	3rd
BARMM	Lanao Del Sur	Marawi City	4th	3rd
BARMM	Maguindanao Del Norte	Cotabato City	3rd	1st

SCHEDULE OF INCOME CLASSIFICATION
FIRST GENERAL INCOME RECLASSIFICATION

MUNICIPALITIES

REGION	PROVINCE	LGU NAME	INCOME CLASSIFICATION Per DOF Order No. 23-08	NEW INCOME CLASSIFICATION
NCR	Metro Manila	Pateros	1st	1st
CAR	Abra	Bangued	1st	1st
CAR	Abra	Boliney	5th	3rd
CAR	Abra	Bucay	5th	3rd
CAR	Abra	Bucloc	6th	4th
CAR	Abra	Daguioman	5th	4th
CAR	Abra	Danglas	5th	3rd
CAR	Abra	Dolores	5th	3rd
CAR	Abra	La Paz	5th	4th
CAR	Abra	Lacub	5th	2nd
CAR	Abra	Lagangilang	5th	3rd
CAR	Abra	Lagayan	5th	4th
CAR	Abra	Langiden	5th	4th
CAR	Abra	Licuan-Baay	5th	3rd
CAR	Abra	Luba	5th	1st
CAR	Abra	Malibcong	5th	3rd
CAR	Abra	Manabo	5th	3rd
CAR	Abra	Peñarrubia	6th	4th
CAR	Abra	Pidigan	5th	3rd
CAR	Abra	Pilar	5th	1st
CAR	Abra	Sallapadan	5th	4th
CAR	Abra	San Isidro	5th	2nd
CAR	Abra	San Juan	5th	4th
CAR	Abra	San Quintin	5th	3rd
CAR	Abra	Tayum	5th	1st
CAR	Abra	Tineg	2nd	1st
CAR	Abra	Tubo	4th	2nd
CAR	Abra	Villaviciosa	5th	1st
CAR	Apayao	Calanasan	1st	1st
CAR	Apayao	Conner	2nd	1st
CAR	Apayao	Flora	3rd	2nd
CAR	Apayao	Kabugao	1st	1st
CAR	Apayao	Luna	2nd	1st
CAR	Apayao	Pudtol	4th	2nd
CAR	Apayao	Santa Marcela	4th	4th
CAR	Benguet	Atok	4th	3rd
CAR	Benguet	Bakun	3rd	3rd
CAR	Benguet	Bokod	4th	2nd
CAR	Benguet	Buguias	3rd	1st
CAR	Benguet	Itogon	1st	1st
CAR	Benguet	Kabayan	4th	3rd
CAR	Benguet	Kapangan	4th	3rd
CAR	Benguet	Kibungan	4th	3rd
CAR	Benguet	La Trinidad	1st	1st
CAR	Benguet	Mankayan	1st	2nd*
CAR	Benguet	Sablan	5th	4th
CAR	Benguet	Tuba	1st	1st
CAR	Benguet	Tublay	5th	4th
CAR	Ifugao	Aguinaldo	2nd	1st
CAR	Ifugao	Alfonso Lista	3rd	1st
CAR	Ifugao	Asipulo	5th	4th
CAR	Ifugao	Banaue	4th	3rd
CAR	Ifugao	Hingyon	5th	5th
CAR	Ifugao	Hungduan	4th	3rd
CAR	Ifugao	Kiangan	4th	3rd
CAR	Ifugao	Lagawe	4th	3rd
CAR	Ifugao	Lamut	4th	2nd

SCHEDULE OF INCOME CLASSIFICATION
FIRST GENERAL INCOME RECLASSIFICATION

MUNICIPALITIES

REGION	PROVINCE	LGU NAME	INCOME CLASSIFICATION Per DOF Order No. 23-08	NEW INCOME CLASSIFICATION
CAR	Ifugao	Mayoyao	4th	3rd
CAR	Ifugao	Tinoc	4th	3rd
CAR	Kalinga	Balbalan	3rd	1st
CAR	Kalinga	Lubuagan	4th	4th
CAR	Kalinga	Pasil	5th	4th
CAR	Kalinga	Pinukpuk	1st	1st
CAR	Kalinga	Rizal	4th	3rd
CAR	Kalinga	Tanudan	4th	3rd
CAR	Kalinga	Tinglayan	4th	3rd
CAR	Mountain Province	Barlig	5th	4th
CAR	Mountain Province	Bauko	4th	2nd
CAR	Mountain Province	Besao	5th	4th
CAR	Mountain Province	Bontoc	2nd	1st
CAR	Mountain Province	Natonin	4th	3rd
CAR	Mountain Province	Paracelis	2nd	1st
CAR	Mountain Province	Sabangan	5th	4th
CAR	Mountain Province	Sadanga	5th	5th
CAR	Mountain Province	Sagada	5th	4th
CAR	Mountain Province	Tadian	4th	3rd
Region I	Ilocos Norte	Adams	5th	4th
Region I	Ilocos Norte	Bacarra	3rd	2nd
Region I	Ilocos Norte	Badoc	3rd	1st
Region I	Ilocos Norte	Bangui	4th	2nd
Region I	Ilocos Norte	Banna	4th	1st
Region I	Ilocos Norte	Burgos	5th	3rd
Region I	Ilocos Norte	Carasi	5th	5th
Region I	Ilocos Norte	Currimao	4th	3rd
Region I	Ilocos Norte	Dingras	2nd	1st
Region I	Ilocos Norte	Dumalneg	5th	4th
Region I	Ilocos Norte	Marcos	4th	2nd
Region I	Ilocos Norte	Nueva Era	3rd	1st
Region I	Ilocos Norte	Pagudpud	4th	1st
Region I	Ilocos Norte	Paoay	4th	2nd
Region I	Ilocos Norte	Pasuquin	3rd	1st
Region I	Ilocos Norte	Piddig	3rd	1st
Region I	Ilocos Norte	Pinili	3rd	1st
Region I	Ilocos Norte	San Nicolas	2nd	1st
Region I	Ilocos Norte	Sarrat	4th	2nd
Region I	Ilocos Norte	Solsona	3rd	2nd
Region I	Ilocos Norte	Vintar	1st	1st
Region I	Ilocos Sur	Alilem	4th	1st
Region I	Ilocos Sur	Banayoyo	4th	1st
Region I	Ilocos Sur	Bantay	3rd	1st
Region I	Ilocos Sur	Burgos	4th	1st
Region I	Ilocos Sur	Cabugao	1st	1st
Region I	Ilocos Sur	Caoayan	4th	2nd
Region I	Ilocos Sur	Cervantes	4th	1st
Region I	Ilocos Sur	Galimuyod	4th	1st
Region I	Ilocos Sur	Gregorio Del Pilar	5th	1st
Region I	Ilocos Sur	Lidlidda	5th	1st
Region I	Ilocos Sur	Magsingal	3rd	1st
Region I	Ilocos Sur	Nagbukel	5th	1st
Region I	Ilocos Sur	Narvacan	2nd	1st
Region I	Ilocos Sur	Quirino	4th	1st
Region I	Ilocos Sur	Salcedo	4th	1st
Region I	Ilocos Sur	San Emilio	4th	1st
Region I	Ilocos Sur	San Esteban	5th	1st

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Region I	Ilocos Sur	San Ildefonso	5th	2nd
Region I	Ilocos Sur	San Juan	3rd	1st
Region I	Ilocos Sur	San Vicente	5th	3rd
Region I	Ilocos Sur	Santa	4th	2nd
Region I	Ilocos Sur	Santa Catalina	5th	2nd
Region I	Ilocos Sur	Santa Cruz	1st	1st
Region I	Ilocos Sur	Santa Lucia	3rd	1st
Region I	Ilocos Sur	Santa Maria	3rd	1st
Region I	Ilocos Sur	Santiago	4th	1st
Region I	Ilocos Sur	Santo Domingo	3rd	1st
Region I	Ilocos Sur	Sigay	5th	1st
Region I	Ilocos Sur	Sinait	3rd	1st
Region I	Ilocos Sur	Sugpon	5th	3rd
Region I	Ilocos Sur	Suyo	4th	1st
Region I	Ilocos Sur	Tagudin	2nd	1st
Region I	La Union	Agoo	1st	1st
Region I	La Union	Aringay	2nd	1st
Region I	La Union	Bacnotan	1st	1st
Region I	La Union	Bagulin	5th	4th
Region I	La Union	Balaoan	1st	1st
Region I	La Union	Bangar	3rd	1st
Region I	La Union	Bauang	1st	1st
Region I	La Union	Burgos	5th	4th
Region I	La Union	Caba	4th	1st
Region I	La Union	Luna	3rd	2nd
Region I	La Union	Naguilian	1st	1st
Region I	La Union	Pugo	5th	3rd
Region I	La Union	Rosario	1st	1st
Region I	La Union	San Gabriel	4th	3rd
Region I	La Union	San Juan	2nd	1st
Region I	La Union	Santo Tomas	4th	1st
Region I	La Union	Santol	4th	1st
Region I	La Union	Sudipen	4th	1st
Region I	La Union	Tubao	4th	2nd
Region I	Pangasinan	Agno	3rd	2nd
Region I	Pangasinan	Aguilar	3rd	1st
Region I	Pangasinan	Alcala	3rd	1st
Region I	Pangasinan	Anda	3rd	2nd
Region I	Pangasinan	Asingan	2nd	1st
Region I	Pangasinan	Balungao	4th	1st
Region I	Pangasinan	Bani	2nd	1st
Region I	Pangasinan	Basista	4th	3rd
Region I	Pangasinan	Bautista	4th	3rd
Region I	Pangasinan	Bayambang	1st	1st
Region I	Pangasinan	Binalonan	1st	1st
Region I	Pangasinan	Binmaley	1st	1st
Region I	Pangasinan	Bolinao	1st	1st
Region I	Pangasinan	Bugallon	2nd	1st
Region I	Pangasinan	Burgos	4th	3rd
Region I	Pangasinan	Calasiao	1st	1st
Region I	Pangasinan	Dasol	3rd	2nd
Region I	Pangasinan	Infanta	3rd	2nd
Region I	Pangasinan	Labrador	4th	3rd
Region I	Pangasinan	Laoac	4th	2nd
Region I	Pangasinan	Lingayen	1st	1st
Region I	Pangasinan	Mabini	3rd	2nd
Region I	Pangasinan	Malasiqui	1st	1st

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Region I	Pangasinan	Manaoag	1st	1st
Region I	Pangasinan	Mangaldan	1st	1st
Region I	Pangasinan	Mangatarem	1st	1st
Region I	Pangasinan	Mapandan	3rd	3rd
Region I	Pangasinan	Natividad	4th	3rd
Region I	Pangasinan	Pozorrubio	1st	1st
Region I	Pangasinan	Rosales	1st	1st
Region I	Pangasinan	San Fabian	1st	1st
Region I	Pangasinan	San Jacinto	3rd	1st
Region I	Pangasinan	San Manuel	1st	1st
Region I	Pangasinan	San Nicolas	1st	1st
Region I	Pangasinan	San Quintin	3rd	2nd
Region I	Pangasinan	Santa Barbara	1st	1st
Region I	Pangasinan	Santa Maria	4th	2nd
Region I	Pangasinan	Santo Tomas	5th	4th
Region I	Pangasinan	Sison	3rd	1st
Region I	Pangasinan	Sual	1st	1st
Region I	Pangasinan	Tayug	3rd	1st
Region I	Pangasinan	Umingan	1st	1st
Region I	Pangasinan	Urbiztondo	3rd	1st
Region I	Pangasinan	Villasis	1st	1st
Region II	Batanes	Basco	5th	4th
Region II	Batanes	Itbayat	5th	5th
Region II	Batanes	Ivana	6th	5th
Region II	Batanes	Mahatao	6th	5th
Region II	Batanes	Sabtang	6th	5th
Region II	Batanes	Uyugan	6th	5th
Region II	Cagayan	Abulug	3rd	2nd
Region II	Cagayan	Alcala	3rd	1st
Region II	Cagayan	Allacapan	3rd	1st
Region II	Cagayan	Amulung	2nd	1st
Region II	Cagayan	Aparri	1st	1st
Region II	Cagayan	Baggao	1st	1st
Region II	Cagayan	Ballesteros	4th	2nd
Region II	Cagayan	Buguey	3rd	2nd
Region II	Cagayan	Calayan	3rd	1st
Region II	Cagayan	Camalaniugan	4th	3rd
Region II	Cagayan	Claveria	3rd	2nd
Region II	Cagayan	Enrile	3rd	1st
Region II	Cagayan	Gattaran	1st	1st
Region II	Cagayan	Gonzaga	1st	1st
Region II	Cagayan	Iguig	4th	2nd
Region II	Cagayan	Lal-Lo	1st	1st
Region II	Cagayan	Lasam	3rd	1st
Region II	Cagayan	Pamplona	4th	3rd
Region II	Cagayan	Peñablanca	1st	1st
Region II	Cagayan	Piat	4th	3rd
Region II	Cagayan	Rizal	5th	4th
Region II	Cagayan	Sanchez Mira	3rd	2nd
Region II	Cagayan	Santa Ana	2nd	1st
Region II	Cagayan	Santa Praxedes	5th	5th
Region II	Cagayan	Santa Teresita	4th	3rd
Region II	Cagayan	Santo Niño	2nd	1st
Region II	Cagayan	Solana	1st	1st
Region II	Cagayan	Tuao	1st	1st
Region II	Isabela	Alicia	1st	1st
Region II	Isabela	Angadanan	3rd	1st

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REGION	PROVINCE	LGU NAME	INCOME CLASSIFICATION Per DOF Order No. 23-08	NEW INCOME CLASSIFICATION
Region II	Isabela	Aurora	3rd	1st
Region II	Isabela	Benito Soliven	4th	2nd
Region II	Isabela	Burgos	4th	3rd
Region II	Isabela	Cabagan	1st	1st
Region II	Isabela	Cabatuan	3rd	1st
Region II	Isabela	Cordon	3rd	1st
Region II	Isabela	Delfin Albano	4th	1st
Region II	Isabela	Dinapigue	1st	1st
Region II	Isabela	Divilacan	2nd	1st
Region II	Isabela	Echague	1st	1st
Region II	Isabela	Gamu	4th	2nd
Region II	Isabela	Jones	1st	1st
Region II	Isabela	Luna	5th	1st
Region II	Isabela	Maconacon	3rd	2nd
Region II	Isabela	Mallig	4th	1st
Region II	Isabela	Naguilian	4th	1st
Region II	Isabela	Palanan	1st	1st
Region II	Isabela	Quezon	4th	1st
Region II	Isabela	Quirino	4th	1st
Region II	Isabela	Ramon	2nd	1st
Region II	Isabela	Reina Mercedes	4th	1st
Region II	Isabela	Roxas	1st	1st
Region II	Isabela	San Agustin	3rd	2nd
Region II	Isabela	San Guillermo	4th	2nd
Region II	Isabela	San Isidro	5th	3rd
Region II	Isabela	San Manuel	4th	2nd
Region II	Isabela	San Mariano	1st	1st
Region II	Isabela	San Mateo	1st	1st
Region II	Isabela	San Pablo	2nd	1st
Region II	Isabela	Santa Maria	4th	3rd
Region II	Isabela	Santo Tomas	4th	3rd
Region II	Isabela	Tumauini	1st	1st
Region II	Nueva Vizcaya	Alfonso Castañeda	1st	2nd*
Region II	Nueva Vizcaya	Ambaguio	5th	4th
Region II	Nueva Vizcaya	Aritao	2nd	1st
Region II	Nueva Vizcaya	Bagabag	2nd	1st
Region II	Nueva Vizcaya	Bambang	1st	1st
Region II	Nueva Vizcaya	Bayombong	1st	1st
Region II	Nueva Vizcaya	Diadi	4th	3rd
Region II	Nueva Vizcaya	Dupax Del Norte	3rd	1st
Region II	Nueva Vizcaya	Dupax Del Sur	2nd	1st
Region II	Nueva Vizcaya	Kasibu	3rd	1st
Region II	Nueva Vizcaya	Kayapa	3rd	1st
Region II	Nueva Vizcaya	Quezon	4th	1st
Region II	Nueva Vizcaya	Santa Fe	3rd	2nd
Region II	Nueva Vizcaya	Solano	1st	1st
Region II	Nueva Vizcaya	Villaverde	5th	4th
Region II	Quirino	Aglipay	3rd	2nd
Region II	Quirino	Cabarroguis	3rd	1st
Region II	Quirino	Diffun	2nd	1st
Region II	Quirino	Maddela	1st	1st
Region II	Quirino	Nagtipunan	1st	1st
Region II	Quirino	Saguday	5th	4th
Region III	Aurora	Baler	3rd	1st
Region III	Aurora	Casiguran	2nd	1st
Region III	Aurora	Dilasag	3rd	2nd
Region III	Aurora	Dinalungan	4th	3rd

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REGION	PROVINCE	LGU NAME	INCOME CLASSIFICATION Per DOF Order No. 23-08	NEW INCOME CLASSIFICATION
Region III	Aurora	Dingalan	3rd	2nd
Region III	Aurora	Dipaculao	3rd	1st
Region III	Aurora	Maria Aurora	2nd	1st
Region III	Aurora	San Luis	2nd	1st
Region III	Bataan	Abucay	3rd	2nd
Region III	Bataan	Bagac	3rd	2nd
Region III	Bataan	Dinalupihan	1st	1st
Region III	Bataan	Hermosa	1st	1st
Region III	Bataan	Limay	1st	1st
Region III	Bataan	Mariveles	1st	1st
Region III	Bataan	Morong	3rd	1st
Region III	Bataan	Orani	1st	1st
Region III	Bataan	Orion	2nd	1st
Region III	Bataan	Pilar	3rd	2nd
Region III	Bataan	Samal	4th	2nd
Region III	Bulacan	Angat	1st	1st
Region III	Bulacan	Balagtas	1st	1st
Region III	Bulacan	Bocaue	1st	1st
Region III	Bulacan	Bulacan	1st	1st
Region III	Bulacan	Bustos	2nd	1st
Region III	Bulacan	Calumpit	1st	1st
Region III	Bulacan	Doña Remedios Trinidad	1st	1st
Region III	Bulacan	Guiguinto	1st	1st
Region III	Bulacan	Hagonoy	1st	1st
Region III	Bulacan	Marilao	1st	1st
Region III	Bulacan	Norzagaray	1st	1st
Region III	Bulacan	Obando	2nd	1st
Region III	Bulacan	Pandi	2nd	1st
Region III	Bulacan	Paombong	3rd	2nd
Region III	Bulacan	Plaridel	1st	1st
Region III	Bulacan	Pulilan	1st	1st
Region III	Bulacan	San Ildefonso	1st	1st
Region III	Bulacan	San Miguel	1st	1st
Region III	Bulacan	San Rafael	1st	1st
Region III	Bulacan	Santa Maria	1st	1st
Region III	Nueva Ecija	Aliaga	2nd	1st
Region III	Nueva Ecija	Bongabon	2nd	1st
Region III	Nueva Ecija	Cabiao	1st	1st
Region III	Nueva Ecija	Carranglan	1st	1st
Region III	Nueva Ecija	Cuyapo	1st	1st
Region III	Nueva Ecija	Gabaldon	3rd	1st
Region III	Nueva Ecija	General Mamerto Natividad	4th	2nd
Region III	Nueva Ecija	General Tinio	1st	1st
Region III	Nueva Ecija	Guimba	1st	1st
Region III	Nueva Ecija	Jaen	2nd	1st
Region III	Nueva Ecija	Laur	3rd	1st
Region III	Nueva Ecija	Licab	4th	3rd
Region III	Nueva Ecija	Llanera	4th	2nd
Region III	Nueva Ecija	Lupao	3rd	2nd
Region III	Nueva Ecija	Nampicuan	5th	4th
Region III	Nueva Ecija	Pantabangan	1st	1st
Region III	Nueva Ecija	Peñaranda	4th	2nd
Region III	Nueva Ecija	Quezon	4th	2nd
Region III	Nueva Ecija	Rizal	2nd	1st
Region III	Nueva Ecija	San Antonio	1st	1st
Region III	Nueva Ecija	San Isidro	2nd	1st
Region III	Nueva Ecija	San Leonardo	1st	1st

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Region III	Nueva Ecija	Santa Rosa	1st	1st
Region III	Nueva Ecija	Santo Domingo	3rd	1st
Region III	Nueva Ecija	Talavera	1st	1st
Region III	Nueva Ecija	Talugtug	4th	3rd
Region III	Nueva Ecija	Zaragoza	3rd	1st
Region III	Pampanga	Apalit	1st	1st
Region III	Pampanga	Arayat	1st	1st
Region III	Pampanga	Bacolor	3rd	1st
Region III	Pampanga	Candaba	1st	1st
Region III	Pampanga	Floridablanca	1st	1st
Region III	Pampanga	Guagua	1st	1st
Region III	Pampanga	Lubao	1st	1st
Region III	Pampanga	Macabebe	1st	1st
Region III	Pampanga	Magalang	1st	1st
Region III	Pampanga	Masantol	2nd	1st
Region III	Pampanga	Mexico	1st	1st
Region III	Pampanga	Minalin	4th	2nd
Region III	Pampanga	Porac	1st	1st
Region III	Pampanga	San Luis	3rd	2nd
Region III	Pampanga	San Simon	3rd	1st
Region III	Pampanga	Santa Ana	3rd	1st
Region III	Pampanga	Santa Rita	4th	2nd
Region III	Pampanga	Santo Tomas	4th	2nd
Region III	Pampanga	Sasmuan	4th	3rd
Region III	Tarlac	Anao	5th	4th
Region III	Tarlac	Bamban	2nd	1st
Region III	Tarlac	Camiling	1st	1st
Region III	Tarlac	Capas	1st	1st
Region III	Tarlac	Concepcion	1st	1st
Region III	Tarlac	Gerona	1st	1st
Region III	Tarlac	La Paz	2nd	1st
Region III	Tarlac	Mayantoc	3rd	1st
Region III	Tarlac	Moncada	1st	1st
Region III	Tarlac	Paniqui	1st	1st
Region III	Tarlac	Pura	4th	3rd
Region III	Tarlac	Ramos	5th	4th
Region III	Tarlac	San Clemente	5th	4th
Region III	Tarlac	San Jose	3rd	1st
Region III	Tarlac	San Manuel	4th	1st
Region III	Tarlac	Santa Ignacia	2nd	1st
Region III	Tarlac	Victoria	2nd	1st
Region III	Zambales	Botolan	1st	1st
Region III	Zambales	Cabangan	4th	2nd
Region III	Zambales	Candelaria	3rd	1st
Region III	Zambales	Castillejos	3rd	1st
Region III	Zambales	Iba	2nd	1st
Region III	Zambales	Masinloc	1st	1st
Region III	Zambales	Palauig	3rd	1st
Region III	Zambales	San Antonio	2nd	1st
Region III	Zambales	San Felipe	4th	3rd
Region III	Zambales	San Marcelino	1st	1st
Region III	Zambales	San Narciso	4th	3rd
Region III	Zambales	Santa Cruz	1st	1st
Region III	Zambales	Subic	1st	1st
Region IV-A	Batangas	Agoncillo	4th	2nd
Region IV-A	Batangas	Alitagtag	4th	4th
Region IV-A	Batangas	Balayan	1st	1st

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Region IV-A	Batangas	Balete	5th	4th
Region IV-A	Batangas	Bauan	1st	1st
Region IV-A	Batangas	Calatagan	2nd	1st
Region IV-A	Batangas	Cuenca	4th	2nd
Region IV-A	Batangas	Ibaan	2nd	1st
Region IV-A	Batangas	Laurel	3rd	2nd
Region IV-A	Batangas	Lemery	1st	1st
Region IV-A	Batangas	Lian	3rd	1st
Region IV-A	Batangas	Lobo	3rd	1st
Region IV-A	Batangas	Mabini	1st	1st
Region IV-A	Batangas	Malvar	2nd	1st
Region IV-A	Batangas	Mataasnakahoy	4th	3rd
Region IV-A	Batangas	Nasugbu	1st	1st
Region IV-A	Batangas	Padre Garcia	2nd	1st
Region IV-A	Batangas	Rosario	1st	1st
Region IV-A	Batangas	San Jose	1st	1st
Region IV-A	Batangas	San Juan	1st	1st
Region IV-A	Batangas	San Luis	4th	3rd
Region IV-A	Batangas	San Nicolas	5th	4th
Region IV-A	Batangas	San Pascual	1st	1st
Region IV-A	Batangas	Santa Teresita	5th	4th
Region IV-A	Batangas	Taal	3rd	1st
Region IV-A	Batangas	Talisay	3rd	1st
Region IV-A	Batangas	Taysan	2nd	1st
Region IV-A	Batangas	Tingloy	5th	4th
Region IV-A	Batangas	Tuy	3rd	2nd
Region IV-A	Cavite	Alfonso	1st	1st
Region IV-A	Cavite	Amadeo	4th	2nd
Region IV-A	Cavite	General Emilio Aguinaldo	5th	4th
Region IV-A	Cavite	General Mariano Alvarez	1st	1st
Region IV-A	Cavite	Indang	1st	1st
Region IV-A	Cavite	Kawit	1st	1st
Region IV-A	Cavite	Magallanes	4th	3rd
Region IV-A	Cavite	Maragondon	3rd	2nd
Region IV-A	Cavite	Mendez	4th	2nd
Region IV-A	Cavite	Naic	1st	1st
Region IV-A	Cavite	Noveleta	3rd	1st
Region IV-A	Cavite	Rosario	1st	1st
Region IV-A	Cavite	Silang	1st	1st
Region IV-A	Cavite	Tanza	1st	1st
Region IV-A	Cavite	Ternate	4th	3rd
Region IV-A	Laguna	Alaminos	3rd	1st
Region IV-A	Laguna	Bay	2nd	1st
Region IV-A	Laguna	Calauan	2nd	1st
Region IV-A	Laguna	Cavinti	3rd	2nd
Region IV-A	Laguna	Famy	5th	4th
Region IV-A	Laguna	Kalayaan	3rd	3rd
Region IV-A	Laguna	Liliw	4th	3rd
Region IV-A	Laguna	Los Baños	1st	1st
Region IV-A	Laguna	Luisiana	4th	4th
Region IV-A	Laguna	Lumban	3rd	3rd
Region IV-A	Laguna	Mabitac	5th	4th
Region IV-A	Laguna	Magdalena	4th	3rd
Region IV-A	Laguna	Majayjay	4th	3rd
Region IV-A	Laguna	Nagcarlan	2nd	1st
Region IV-A	Laguna	Paete	4th	4th
Region IV-A	Laguna	Pagsanjan	3rd	2nd

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Region IV-A	Laguna	Pakil	5th	3rd
Region IV-A	Laguna	Pangil	4th	3rd
Region IV-A	Laguna	Pila	3rd	1st
Region IV-A	Laguna	Rizal	5th	4th
Region IV-A	Laguna	Santa Cruz	1st	1st
Region IV-A	Laguna	Santa Maria	4th	2nd
Region IV-A	Laguna	Siniloan	2nd	1st
Region IV-A	Laguna	Victoria	4th	2nd
Region IV-A	Quezon	Agdangan	5th	5th
Region IV-A	Quezon	Alabat	5th	4th
Region IV-A	Quezon	Atimonan	1st	1st
Region IV-A	Quezon	Buenavista	4th	2nd
Region IV-A	Quezon	Burdeos	4th	3rd
Region IV-A	Quezon	Calauag	1st	1st
Region IV-A	Quezon	Candelaria	1st	1st
Region IV-A	Quezon	Catanauan	1st	1st
Region IV-A	Quezon	Dolores	4th	3rd
Region IV-A	Quezon	General Luna	4th	3rd
Region IV-A	Quezon	General Nakar	1st	1st
Region IV-A	Quezon	Guinayangan	3rd	1st
Region IV-A	Quezon	Gumaca	1st	1st
Region IV-A	Quezon	Infanta	1st	1st
Region IV-A	Quezon	Jomalig	5th	5th
Region IV-A	Quezon	Lopez	1st	1st
Region IV-A	Quezon	Lucban	2nd	1st
Region IV-A	Quezon	Macalelon	4th	3rd
Region IV-A	Quezon	Mauban	1st	1st
Region IV-A	Quezon	Mulanay	1st	1st
Region IV-A	Quezon	Padre Burgos	4th	4th
Region IV-A	Quezon	Pagbilao	1st	1st
Region IV-A	Quezon	Panukulan	4th	3rd
Region IV-A	Quezon	Patnanungan	5th	4th
Region IV-A	Quezon	Perez	5th	4th
Region IV-A	Quezon	Pitogo	4th	4th
Region IV-A	Quezon	Plaridel	5th	5th
Region IV-A	Quezon	Polillo	3rd	1st
Region IV-A	Quezon	Quezon	5th	4th
Region IV-A	Quezon	Real	1st	1st
Region IV-A	Quezon	Sampaloc	5th	4th
Region IV-A	Quezon	San Andres	4th	2nd
Region IV-A	Quezon	San Antonio	4th	3rd
Region IV-A	Quezon	San Francisco	2nd	1st
Region IV-A	Quezon	San Narciso	3rd	1st
Region IV-A	Quezon	Sariaya	1st	1st
Region IV-A	Quezon	Tagkawayan	1st	1st
Region IV-A	Quezon	Tiaong	1st	1st
Region IV-A	Quezon	Unisan	4th	3rd
Region IV-A	Rizal	Angono	1st	1st
Region IV-A	Rizal	Baras	4th	1st
Region IV-A	Rizal	Binangonan	1st	1st
Region IV-A	Rizal	Cainta	1st	1st
Region IV-A	Rizal	Cardona	3rd	2nd
Region IV-A	Rizal	Jala-Jala	4th	3rd
Region IV-A	Rizal	Morong	2nd	1st
Region IV-A	Rizal	Pililia	1st	1st
Region IV-A	Rizal	Rodriguez	1st	1st
Region IV-A	Rizal	San Mateo	1st	1st

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REGION	PROVINCE	LGU NAME	INCOME CLASSIFICATION Per DOF Order No. 23-08	NEW INCOME CLASSIFICATION
Region IV-A	Rizal	Tanay	1st	1st
Region IV-A	Rizal	Taytay	1st	1st
Region IV-A	Rizal	Teresa	2nd	1st
MIMAROPA Region	Marinduque	Boac	1st	1st
MIMAROPA Region	Marinduque	Buenavista	4th	4th
MIMAROPA Region	Marinduque	Gasan	3rd	2nd
MIMAROPA Region	Marinduque	Mogpog	3rd	2nd
MIMAROPA Region	Marinduque	Santa Cruz	1st	1st
MIMAROPA Region	Marinduque	Torrijos	3rd	2nd
MIMAROPA Region	Occidental Mindoro	Abra De Ilog	2nd	1st
MIMAROPA Region	Occidental Mindoro	Calintaan	3rd	1st
MIMAROPA Region	Occidental Mindoro	Looc	5th	4th
MIMAROPA Region	Occidental Mindoro	Lubang	4th	4th
MIMAROPA Region	Occidental Mindoro	Magsaysay	3rd	1st
MIMAROPA Region	Occidental Mindoro	Mamburao	2nd	1st
MIMAROPA Region	Occidental Mindoro	Paluan	3rd	1st
MIMAROPA Region	Occidental Mindoro	Rizal	3rd	2nd
MIMAROPA Region	Occidental Mindoro	Sablayan	1st	1st
MIMAROPA Region	Occidental Mindoro	San Jose	1st	1st
MIMAROPA Region	Occidental Mindoro	Santa Cruz	1st	1st
MIMAROPA Region	Oriental Mindoro	Baco	3rd	1st
MIMAROPA Region	Oriental Mindoro	Bansud	2nd	1st
MIMAROPA Region	Oriental Mindoro	Bongabong	1st	1st
MIMAROPA Region	Oriental Mindoro	Bulalacao	3rd	1st
MIMAROPA Region	Oriental Mindoro	Gloria	3rd	1st
MIMAROPA Region	Oriental Mindoro	Mansalay	2nd	1st
MIMAROPA Region	Oriental Mindoro	Naujan	1st	1st
MIMAROPA Region	Oriental Mindoro	Pinamalayan	1st	1st
MIMAROPA Region	Oriental Mindoro	Pola	3rd	2nd
MIMAROPA Region	Oriental Mindoro	Puerto Galera	1st	1st
MIMAROPA Region	Oriental Mindoro	Roxas	2nd	1st
MIMAROPA Region	Oriental Mindoro	San Teodoro	4th	2nd
MIMAROPA Region	Oriental Mindoro	Socorro	3rd	2nd
MIMAROPA Region	Oriental Mindoro	Victoria	2nd	1st
MIMAROPA Region	Palawan	Aborlan	1st	1st
MIMAROPA Region	Palawan	Agutaya	5th	5th
MIMAROPA Region	Palawan	Araceli	4th	3rd
MIMAROPA Region	Palawan	Balabac	2nd	1st
MIMAROPA Region	Palawan	Bataraza	1st	1st
MIMAROPA Region	Palawan	Brooke'S Point	1st	1st
MIMAROPA Region	Palawan	Busuanga	3rd	1st
MIMAROPA Region	Palawan	Cagayancillo	6th	5th
MIMAROPA Region	Palawan	Coron	1st	1st
MIMAROPA Region	Palawan	Culion	3rd	1st
MIMAROPA Region	Palawan	Cuyo	4th	3rd
MIMAROPA Region	Palawan	Dumaran	3rd	1st
MIMAROPA Region	Palawan	El Nido	1st	1st
MIMAROPA Region	Palawan	Kalayaan	5th	4th
MIMAROPA Region	Palawan	Linapacan	5th	3rd
MIMAROPA Region	Palawan	Magsaysay	5th	4th
MIMAROPA Region	Palawan	Narra	1st	1st
MIMAROPA Region	Palawan	Quezon	1st	1st
MIMAROPA Region	Palawan	Rizal	1st	1st
MIMAROPA Region	Palawan	Roxas	1st	1st
MIMAROPA Region	Palawan	San Vicente	1st	1st
MIMAROPA Region	Palawan	Sofronio Española	2nd	1st
MIMAROPA Region	Palawan	Taytay	1st	1st

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REGION	PROVINCE	LGU NAME	INCOME CLASSIFICATION Per DOF Order No. 23-08	NEW INCOME CLASSIFICATION
MIMAROPA Region	Romblon	Alcantara	5th	4th
MIMAROPA Region	Romblon	Banton	5th	5th
MIMAROPA Region	Romblon	Cajidiocan	4th	3rd
MIMAROPA Region	Romblon	Calatrava	5th	4th
MIMAROPA Region	Romblon	Concepcion	6th	5th
MIMAROPA Region	Romblon	Corcuera	5th	5th
MIMAROPA Region	Romblon	Ferrol	6th	5th
MIMAROPA Region	Romblon	Looc	4th	3rd
MIMAROPA Region	Romblon	Magdiwang	5th	4th
MIMAROPA Region	Romblon	Odiongan	2nd	1st
MIMAROPA Region	Romblon	Romblon	3rd	2nd
MIMAROPA Region	Romblon	San Agustin	4th	3rd
MIMAROPA Region	Romblon	San Andres	5th	4th
MIMAROPA Region	Romblon	San Fernando	4th	3rd
MIMAROPA Region	Romblon	San Jose	5th	5th
MIMAROPA Region	Romblon	Santa Fe	5th	4th
MIMAROPA Region	Romblon	Santa Maria	5th	5th
Region V	Albay	Bacacay	2nd	1st
Region V	Albay	Camalig	1st	1st
Region V	Albay	Daraga	1st	1st
Region V	Albay	Guinobatan	1st	1st
Region V	Albay	Jovellar	4th	4th
Region V	Albay	Libon	1st	1st
Region V	Albay	Malilipot	4th	1st
Region V	Albay	Malinao	3rd	2nd
Region V	Albay	Manito	4th	2nd
Region V	Albay	Oas	1st	1st
Region V	Albay	Pio Duran	3rd	1st
Region V	Albay	Polangui	1st	1st
Region V	Albay	Rapu-Rapu	3rd	2nd
Region V	Albay	Santo Domingo	4th	2nd
Region V	Albay	Tiwi	1st	1st
Region V	Camarines Norte	Basud	3rd	1st
Region V	Camarines Norte	Capalonga	3rd	1st
Region V	Camarines Norte	Daet	1st	1st
Region V	Camarines Norte	Jose Panganiban	2nd	1st
Region V	Camarines Norte	Labo	1st	1st
Region V	Camarines Norte	Mercedes	2nd	1st
Region V	Camarines Norte	Paracale	3rd	1st
Region V	Camarines Norte	San Lorenzo Ruiz	5th	5th
Region V	Camarines Norte	San Vicente	5th	4th
Region V	Camarines Norte	Santa Elena	3rd	1st
Region V	Camarines Norte	Talisay	4th	4th
Region V	Camarines Norte	Vinzons	3rd	2nd
Region V	Camarines Sur	Baao	3rd	1st
Region V	Camarines Sur	Balatan	4th	3rd
Region V	Camarines Sur	Bato	3rd	2nd
Region V	Camarines Sur	Bombon	5th	4th
Region V	Camarines Sur	Buhi	1st	1st
Region V	Camarines Sur	Bula	2nd	1st
Region V	Camarines Sur	Cabusao	5th	4th
Region V	Camarines Sur	Calabanga	1st	1st
Region V	Camarines Sur	Camaligan	5th	4th
Region V	Camarines Sur	Canaman	4th	3rd
Region V	Camarines Sur	Caramoan	2nd	1st
Region V	Camarines Sur	Del Gallego	4th	3rd
Region V	Camarines Sur	Gainza	5th	5th

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REGION	PROVINCE	LGU NAME	INCOME CLASSIFICATION Per DOF Order No. 23-08	NEW INCOME CLASSIFICATION
Region V	Camarines Sur	Garchitorena	4th	2nd
Region V	Camarines Sur	Goa	2nd	1st
Region V	Camarines Sur	Lagonoy	2nd	1st
Region V	Camarines Sur	Libmanan	1st	1st
Region V	Camarines Sur	Lupi	3rd	2nd
Region V	Camarines Sur	Magarao	4th	4th
Region V	Camarines Sur	Milaor	4th	3rd
Region V	Camarines Sur	Minalabac	3rd	1st
Region V	Camarines Sur	Nabua	1st	1st
Region V	Camarines Sur	Ocampo	3rd	2nd
Region V	Camarines Sur	Pamplona	4th	3rd
Region V	Camarines Sur	Pasacao	3rd	1st
Region V	Camarines Sur	Pili	1st	1st
Region V	Camarines Sur	Presentacion	4th	3rd
Region V	Camarines Sur	Ragay	1st	1st
Region V	Camarines Sur	Sagñay	4th	2nd
Region V	Camarines Sur	San Fernando	4th	2nd
Region V	Camarines Sur	San Jose	4th	3rd
Region V	Camarines Sur	Sipocot	1st	1st
Region V	Camarines Sur	Siruma	4th	4th
Region V	Camarines Sur	Tigaon	3rd	1st
Region V	Camarines Sur	Tinambac	1st	1st
Region V	Catanduanes	Bagamanoc	5th	4th
Region V	Catanduanes	Baras	5th	4th
Region V	Catanduanes	Bato	5th	4th
Region V	Catanduanes	Caramoran	3rd	2nd
Region V	Catanduanes	Gigmoto	5th	4th
Region V	Catanduanes	Pandan	4th	4th
Region V	Catanduanes	Panganiban	5th	4th
Region V	Catanduanes	San Andres	3rd	2nd
Region V	Catanduanes	San Miguel	5th	4th
Region V	Catanduanes	Viga	4th	3rd
Region V	Catanduanes	Virac	1st	1st
Region V	Masbate	Aroroy	1st	1st
Region V	Masbate	Baleno	4th	2nd
Region V	Masbate	Balud	4th	2nd
Region V	Masbate	Batuan	5th	4th
Region V	Masbate	Cataingan	2nd	1st
Region V	Masbate	Cawayan	2nd	1st
Region V	Masbate	Claveria	3rd	1st
Region V	Masbate	Dimasalang	4th	3rd
Region V	Masbate	Esperanza	5th	4th
Region V	Masbate	Mandaon	3rd	1st
Region V	Masbate	Milagros	1st	1st
Region V	Masbate	Mobo	4th	2nd
Region V	Masbate	Monreal	4th	3rd
Region V	Masbate	Palanas	4th	3rd
Region V	Masbate	Pio V. Corpuz	4th	4th
Region V	Masbate	Placer	2nd	1st
Region V	Masbate	San Fernando	5th	4th
Region V	Masbate	San Jacinto	4th	3rd
Region V	Masbate	San Pascual	3rd	1st
Region V	Masbate	Uson	3rd	1st
Region V	Sorsogon	Barcelona	5th	4th
Region V	Sorsogon	Bulan	1st	1st
Region V	Sorsogon	Bulusan	4th	3rd
Region V	Sorsogon	Casiguran	4th	3rd

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REGION	PROVINCE	LGU NAME	INCOME CLASSIFICATION Per DOF Order No. 23-08	NEW INCOME CLASSIFICATION
Region V	Sorsogon	Castilla	3rd	1st
Region V	Sorsogon	Donsol	3rd	1st
Region V	Sorsogon	Gubat	2nd	1st
Region V	Sorsogon	Irosin	2nd	1st
Region V	Sorsogon	Juban	4th	2nd
Region V	Sorsogon	Magallanes	3rd	2nd
Region V	Sorsogon	Matnog	3rd	1st
Region V	Sorsogon	Pilar	1st	1st
Region V	Sorsogon	Prieto Diaz	5th	4th
Region V	Sorsogon	Santa Magdalena	5th	4th
Region VI	Aklan	Altavas	4th	3rd
Region VI	Aklan	Balete	4th	3rd
Region VI	Aklan	Banga	3rd	2nd
Region VI	Aklan	Batan	4th	3rd
Region VI	Aklan	Buruanga	5th	4th
Region VI	Aklan	Ibajay	3rd	1st
Region VI	Aklan	Kalibo	1st	1st
Region VI	Aklan	Lezo	5th	4th
Region VI	Aklan	Libacao	3rd	2nd
Region VI	Aklan	Madalag	4th	3rd
Region VI	Aklan	Makato	4th	3rd
Region VI	Aklan	Malay	1st	1st
Region VI	Aklan	Malinao	4th	3rd
Region VI	Aklan	Nabas	4th	2nd
Region VI	Aklan	New Washington	3rd	2nd
Region VI	Aklan	Numancia	4th	3rd
Region VI	Aklan	Tangalan	5th	4th
Region VI	Antique	Anini-Y	4th	4th
Region VI	Antique	Barbaza	4th	3rd
Region VI	Antique	Belison	5th	5th
Region VI	Antique	Bugasong	3rd	2nd
Region VI	Antique	Caluya	1st	1st
Region VI	Antique	Culasi	3rd	1st
Region VI	Antique	Hamtic	3rd	2nd
Region VI	Antique	Laua-An	4th	3rd
Region VI	Antique	Libertad	5th	4th
Region VI	Antique	Pandan	4th	2nd
Region VI	Antique	Patnongon	3rd	2nd
Region VI	Antique	San Jose	1st	1st
Region VI	Antique	San Remigio	3rd	1st
Region VI	Antique	Sebaste	4th	3rd
Region VI	Antique	Sibalom	2nd	1st
Region VI	Antique	Tibiao	4th	2nd
Region VI	Antique	Tobias Fornier	4th	3rd
Region VI	Antique	Valderrama	4th	2nd
Region VI	Capiz	Cuartero	4th	3rd
Region VI	Capiz	Dao	4th	3rd
Region VI	Capiz	Dumalag	4th	3rd
Region VI	Capiz	Dumarao	2nd	1st
Region VI	Capiz	Ivisan	4th	3rd
Region VI	Capiz	Jamindan	2nd	1st
Region VI	Capiz	Ma-Ayon	3rd	2nd
Region VI	Capiz	Mambusao	3rd	2nd
Region VI	Capiz	Panay	3rd	2nd
Region VI	Capiz	Panitan	3rd	2nd
Region VI	Capiz	Pilar	3rd	2nd
Region VI	Capiz	Pontevedra	3rd	1st

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REGION	PROVINCE	LGU NAME	INCOME CLASSIFICATION Per DOF Order No. 23-08	NEW INCOME CLASSIFICATION
Region VI	Capiz	President Roxas	4th	3rd
Region VI	Capiz	Sapi-An	4th	3rd
Region VI	Capiz	Sigma	4th	3rd
Region VI	Capiz	Tapaz	1st	1st
Region VI	Guimaras	Buenavista	2nd	1st
Region VI	Guimaras	Jordan	3rd	2nd
Region VI	Guimaras	Nueva Valencia	3rd	2nd
Region VI	Guimaras	San Lorenzo	5th	3rd
Region VI	Guimaras	Sibunag	4th	3rd
Region VI	Iloilo	Ajuy	2nd	1st
Region VI	Iloilo	Alimodian	3rd	2nd
Region VI	Iloilo	Anilao	4th	3rd
Region VI	Iloilo	Badiangan	4th	4th
Region VI	Iloilo	Balasan	4th	2nd
Region VI	Iloilo	Banate	4th	2nd
Region VI	Iloilo	Barotac Nuevo	2nd	1st
Region VI	Iloilo	Barotac Viejo	3rd	1st
Region VI	Iloilo	Batad	5th	4th
Region VI	Iloilo	Bingawan	5th	4th
Region VI	Iloilo	Cabatuan	2nd	1st
Region VI	Iloilo	Calinog	1st	1st
Region VI	Iloilo	Carles	2nd	1st
Region VI	Iloilo	Concepcion	3rd	1st
Region VI	Iloilo	Dingle	3rd	1st
Region VI	Iloilo	Dueñas	4th	3rd
Region VI	Iloilo	Dumangas	1st	1st
Region VI	Iloilo	Estancia	2nd	1st
Region VI	Iloilo	Guimbal	4th	3rd
Region VI	Iloilo	Igbaras	3rd	2nd
Region VI	Iloilo	Janiuay	1st	1st
Region VI	Iloilo	Lambunao	1st	1st
Region VI	Iloilo	Leganes	4th	2nd
Region VI	Iloilo	Lemery	4th	3rd
Region VI	Iloilo	Leon	2nd	1st
Region VI	Iloilo	Maasin	3rd	2nd
Region VI	Iloilo	Miagao	1st	1st
Region VI	Iloilo	Mina	5th	4th
Region VI	Iloilo	New Lucena	4th	4th
Region VI	Iloilo	Oton	1st	1st
Region VI	Iloilo	Pavia	2nd	1st
Region VI	Iloilo	Pototan	1st	1st
Region VI	Iloilo	San Dionisio	4th	2nd
Region VI	Iloilo	San Enrique	3rd	2nd
Region VI	Iloilo	San Joaquin	2nd	1st
Region VI	Iloilo	San Miguel	4th	3rd
Region VI	Iloilo	San Rafael	5th	4th
Region VI	Iloilo	Santa Barbara	2nd	1st
Region VI	Iloilo	Sara	2nd	1st
Region VI	Iloilo	Tigbauan	2nd	1st
Region VI	Iloilo	Tubungan	4th	4th
Region VI	Iloilo	Zarraga	4th	3rd
Region VI	Negros Occidental	Binalbagan	1st	1st
Region VI	Negros Occidental	Calatrava	1st	1st
Region VI	Negros Occidental	Candoni	4th	3rd
Region VI	Negros Occidental	Cauayan	1st	1st
Region VI	Negros Occidental	Enrique B. Magalona	2nd	1st
Region VI	Negros Occidental	Hinigaran	1st	1st

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REGION	PROVINCE	LGU NAME	INCOME CLASSIFICATION Per DOF Order No. 23-08	NEW INCOME CLASSIFICATION
Region VI	Negros Occidental	Hinoba-An	1st	1st
Region VI	Negros Occidental	Ilog	2nd	1st
Region VI	Negros Occidental	Isabela	2nd	1st
Region VI	Negros Occidental	La Castellana	1st	1st
Region VI	Negros Occidental	Manapla	2nd	1st
Region VI	Negros Occidental	Moises Padilla	3rd	2nd
Region VI	Negros Occidental	Murcia	1st	1st
Region VI	Negros Occidental	Pontevedra	3rd	1st
Region VI	Negros Occidental	Pulupandan	3rd	3rd
Region VI	Negros Occidental	Salvador Benedicto	4th	3rd
Region VI	Negros Occidental	San Enrique	4th	4th
Region VI	Negros Occidental	Toboso	3rd	2nd
Region VI	Negros Occidental	Valladolid	4th	2nd
Region VII	Bohol	Alburquerque	5th	4th
Region VII	Bohol	Alicia	4th	3rd
Region VII	Bohol	Anda	5th	4th
Region VII	Bohol	Antequera	4th	4th
Region VII	Bohol	Baclayon	4th	4th
Region VII	Bohol	Balilihan	4th	3rd
Region VII	Bohol	Batuan	5th	4th
Region VII	Bohol	Bien Unido	4th	4th
Region VII	Bohol	Bilar	4th	4th
Region VII	Bohol	Buenavista	4th	1st
Region VII	Bohol	Calape	3rd	2nd
Region VII	Bohol	Candijay	4th	3rd
Region VII	Bohol	Carmen	1st	1st
Region VII	Bohol	Catigbian	4th	3rd
Region VII	Bohol	Clarin	5th	4th
Region VII	Bohol	Corella	5th	4th
Region VII	Bohol	Cortes	5th	4th
Region VII	Bohol	Dagohoy	5th	4th
Region VII	Bohol	Danao	4th	3rd
Region VII	Bohol	Dauis	4th	1st
Region VII	Bohol	Dimiao	4th	4th
Region VII	Bohol	Duero	4th	4th
Region VII	Bohol	Garcia Hernandez	4th	3rd
Region VII	Bohol	Getafe	3rd	2nd
Region VII	Bohol	Guindulman	4th	2nd
Region VII	Bohol	Inabanga	3rd	1st
Region VII	Bohol	Jagna	3rd	2nd
Region VII	Bohol	Lila	5th	4th
Region VII	Bohol	Loay	5th	4th
Region VII	Bohol	Loboc	4th	3rd
Region VII	Bohol	Loon	2nd	1st
Region VII	Bohol	Mabini	4th	3rd
Region VII	Bohol	Maribojoc	4th	3rd
Region VII	Bohol	Panglao	4th	1st
Region VII	Bohol	Pilar	4th	3rd
Region VII	Bohol	Pres. Carlos P. Garcia	4th	3rd
Region VII	Bohol	Sagbayan	4th	3rd
Region VII	Bohol	San Isidro	5th	5th
Region VII	Bohol	San Miguel	4th	2nd
Region VII	Bohol	Sevilla	5th	4th
Region VII	Bohol	Sierra Bullones	3rd	2nd
Region VII	Bohol	Sikatuna	5th	5th
Region VII	Bohol	Talibon	1st	1st
Region VII	Bohol	Trinidad	3rd	1st

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Region VII	Bohol	Tubigon	1st	1st
Region VII	Bohol	Ubay	1st	1st
Region VII	Bohol	Valencia	4th	3rd
Region VII	Cebu	Alcantara	5th	4th
Region VII	Cebu	Alcoy	5th	4th
Region VII	Cebu	Alegria	4th	3rd
Region VII	Cebu	Aloguinsan	4th	3rd
Region VII	Cebu	Argao	1st	1st
Region VII	Cebu	Asturias	3rd	1st
Region VII	Cebu	Badian	3rd	1st
Region VII	Cebu	Balamban	1st	1st
Region VII	Cebu	Bantayan	1st	1st
Region VII	Cebu	Barili	2nd	1st
Region VII	Cebu	Boljoon	5th	4th
Region VII	Cebu	Borbon	4th	2nd
Region VII	Cebu	Carmen	3rd	1st
Region VII	Cebu	Catmon	4th	2nd
Region VII	Cebu	Compostela	3rd	1st
Region VII	Cebu	Consolacion	1st	1st
Region VII	Cebu	Cordova	3rd	1st
Region VII	Cebu	Daanbantayan	1st	1st
Region VII	Cebu	Dalaguete	1st	1st
Region VII	Cebu	Dumanjug	3rd	1st
Region VII	Cebu	Ginatilan	5th	4th
Region VII	Cebu	Liloan	1st	1st
Region VII	Cebu	Madridejos	4th	1st
Region VII	Cebu	Malabuyoc	5th	4th
Region VII	Cebu	Medellin	2nd	1st
Region VII	Cebu	Minglanilla	1st	1st
Region VII	Cebu	Moalboal	4th	1st
Region VII	Cebu	Oslob	4th	1st
Region VII	Cebu	Pilar	5th	5th
Region VII	Cebu	Pinamungajan	2nd	1st
Region VII	Cebu	Poro	4th	3rd
Region VII	Cebu	Ronda	5th	4th
Region VII	Cebu	Samboan	5th	4th
Region VII	Cebu	San Fernando	2nd	1st
Region VII	Cebu	San Francisco	3rd	1st
Region VII	Cebu	San Remigio	3rd	1st
Region VII	Cebu	Santa Fe	4th	3rd
Region VII	Cebu	Santander	4th	4th
Region VII	Cebu	Sibonga	3rd	1st
Region VII	Cebu	Sogod	4th	2nd
Region VII	Cebu	Tabogon	3rd	2nd
Region VII	Cebu	Tabuelan	4th	2nd
Region VII	Cebu	Tuburan	2nd	1st
Region VII	Cebu	Tudela	5th	4th
Region VII	Negros Oriental	Amlan	4th	3rd
Region VII	Negros Oriental	Ayungon	2nd	1st
Region VII	Negros Oriental	Bacong	4th	2nd
Region VII	Negros Oriental	Basay	4th	3rd
Region VII	Negros Oriental	Bindoy	3rd	2nd
Region VII	Negros Oriental	Dauin	4th	2nd
Region VII	Negros Oriental	Jimalalud	4th	3rd
Region VII	Negros Oriental	La Libertad	3rd	2nd
Region VII	Negros Oriental	Mabinay	1st	1st
Region VII	Negros Oriental	Manjuyod	2nd	1st

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REGION	PROVINCE	LGU NAME	INCOME CLASSIFICATION Per DOF Order No. 23-08	NEW INCOME CLASSIFICATION
Region VII	Negros Oriental	Pamplona	3rd	2nd
Region VII	Negros Oriental	San Jose	5th	4th
Region VII	Negros Oriental	Santa Catalina	1st	1st
Region VII	Negros Oriental	Siaton	1st	1st
Region VII	Negros Oriental	Sibulan	2nd	1st
Region VII	Negros Oriental	Tayasan	3rd	2nd
Region VII	Negros Oriental	Valencia	1st	1st
Region VII	Negros Oriental	Vallehermoso	3rd	2nd
Region VII	Negros Oriental	Zamboanguita	4th	3rd
Region VII	Siquijor	Enrique Villanueva	5th	5th
Region VII	Siquijor	Larena	5th	4th
Region VII	Siquijor	Lazi	4th	4th
Region VII	Siquijor	Maria	5th	4th
Region VII	Siquijor	San Juan	5th	4th
Region VII	Siquijor	Siquijor	4th	3rd
Region VIII	Biliran	Almeria	5th	4th
Region VIII	Biliran	Biliran	5th	4th
Region VIII	Biliran	Cabucgayan	5th	4th
Region VIII	Biliran	Caibiran	5th	4th
Region VIII	Biliran	Culaba	5th	4th
Region VIII	Biliran	Kawayan	5th	4th
Region VIII	Biliran	Maripipi	5th	5th
Region VIII	Biliran	Naval	2nd	1st
Region VIII	Eastern Samar	Arteche	3rd	4th*
Region VIII	Eastern Samar	Balangiga	4th	3rd
Region VIII	Eastern Samar	Balangkayan	5th	4th
Region VIII	Eastern Samar	Can-Avid	4th	2nd
Region VIII	Eastern Samar	Dolores	3rd	1st
Region VIII	Eastern Samar	General Macarthur	5th	4th
Region VIII	Eastern Samar	Giporlos	5th	4th
Region VIII	Eastern Samar	Guiuan	2nd	1st
Region VIII	Eastern Samar	Hernani	5th	5th
Region VIII	Eastern Samar	Jipapad	5th	4th
Region VIII	Eastern Samar	Lawaan	5th	4th
Region VIII	Eastern Samar	Llorente	3rd	1st
Region VIII	Eastern Samar	Maslog	5th	4th
Region VIII	Eastern Samar	Maydolong	4th	2nd
Region VIII	Eastern Samar	Mercedes	5th	5th
Region VIII	Eastern Samar	Oras	3rd	2nd
Region VIII	Eastern Samar	Quinapondan	5th	4th
Region VIII	Eastern Samar	Salcedo	5th	3rd
Region VIII	Eastern Samar	San Julian	5th	4th
Region VIII	Eastern Samar	San Policarpo	5th	4th
Region VIII	Eastern Samar	Sulat	4th	4th
Region VIII	Eastern Samar	Taft	4th	3rd
Region VIII	Leyte	Abuyog	1st	1st
Region VIII	Leyte	Alangalang	2nd	1st
Region VIII	Leyte	Albuera	3rd	1st
Region VIII	Leyte	Babatngon	4th	3rd
Region VIII	Leyte	Barugo	4th	3rd
Region VIII	Leyte	Bato	4th	2nd
Region VIII	Leyte	Burauen	1st	1st
Region VIII	Leyte	Calubian	4th	3rd
Region VIII	Leyte	Capoocan	4th	2nd
Region VIII	Leyte	Carigara	2nd	1st
Region VIII	Leyte	Dagami	3rd	2nd
Region VIII	Leyte	Dulag	3rd	2nd

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REGION	PROVINCE	LGU NAME	INCOME CLASSIFICATION Per DOF Order No. 23-08	NEW INCOME CLASSIFICATION
Region VIII	Leyte	Hilongos	2nd	1st
Region VIII	Leyte	Hindang	5th	4th
Region VIII	Leyte	Inopacan	4th	4th
Region VIII	Leyte	Isabel	1st	1st
Region VIII	Leyte	Jaro	3rd	1st
Region VIII	Leyte	Javier	4th	3rd
Region VIII	Leyte	Julita	5th	4th
Region VIII	Leyte	Kananga	1st	1st
Region VIII	Leyte	La Paz	5th	4th
Region VIII	Leyte	Leyte	4th	2nd
Region VIII	Leyte	Macarthur	5th	4th
Region VIII	Leyte	Mahaplag	4th	3rd
Region VIII	Leyte	Matag-Ob	4th	4th
Region VIII	Leyte	Matalom	3rd	2nd
Region VIII	Leyte	Mayorga	5th	4th
Region VIII	Leyte	Merida	5th	3rd
Region VIII	Leyte	Palo	3rd	1st
Region VIII	Leyte	Palompon	2nd	1st
Region VIII	Leyte	Pastrana	5th	4th
Region VIII	Leyte	San Isidro	4th	3rd
Region VIII	Leyte	San Miguel	4th	3rd
Region VIII	Leyte	Santa Fe	5th	4th
Region VIII	Leyte	Tabango	4th	3rd
Region VIII	Leyte	Tabontabon	5th	5th
Region VIII	Leyte	Tanauan	2nd	1st
Region VIII	Leyte	Tolosa	5th	4th
Region VIII	Leyte	Tunga	6th	5th
Region VIII	Leyte	Villaba	3rd	2nd
Region VIII	Northern Samar	Allen	5th	4th
Region VIII	Northern Samar	Biri	5th	5th
Region VIII	Northern Samar	Bobon	4th	3rd
Region VIII	Northern Samar	Capul	5th	5th
Region VIII	Northern Samar	Catarman	1st	1st
Region VIII	Northern Samar	Catubig	3rd	2nd
Region VIII	Northern Samar	Gamay	4th	3rd
Region VIII	Northern Samar	Laoang	2nd	1st
Region VIII	Northern Samar	Lapinig	5th	5th
Region VIII	Northern Samar	Las Navas	3rd	2nd
Region VIII	Northern Samar	Lavesares	4th	3rd
Region VIII	Northern Samar	Lope De Vega	4th	3rd
Region VIII	Northern Samar	Mapanas	5th	4th
Region VIII	Northern Samar	Mondragon	3rd	1st
Region VIII	Northern Samar	Palapag	3rd	2nd
Region VIII	Northern Samar	Pambujan	4th	2nd
Region VIII	Northern Samar	Rosario	5th	5th
Region VIII	Northern Samar	San Antonio	5th	5th
Region VIII	Northern Samar	San Isidro	4th	2nd
Region VIII	Northern Samar	San Jose	5th	4th
Region VIII	Northern Samar	San Roque	4th	3rd
Region VIII	Northern Samar	San Vicente	6th	5th
Region VIII	Northern Samar	Silvino Lobos	4th	3rd
Region VIII	Northern Samar	Victoria	5th	4th
Region VIII	Samar	Almagro	5th	5th
Region VIII	Samar	Basey	1st	1st
Region VIII	Samar	Calbiga	4th	2nd
Region VIII	Samar	Daram	3rd	2nd
Region VIII	Samar	Gandara	2nd	1st

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REGION	PROVINCE	LGU NAME	INCOME CLASSIFICATION Per DOF Order No. 23-08	NEW INCOME CLASSIFICATION
Region VIII	Samar	Hinabangan	4th	2nd
Region VIII	Samar	Jiabong	5th	4th
Region VIII	Samar	Marabut	5th	4th
Region VIII	Samar	Matuguinao	5th	4th
Region VIII	Samar	Motiong	4th	4th
Region VIII	Samar	Pagsanghan	5th	5th
Region VIII	Samar	Paranas	2nd	1st
Region VIII	Samar	Pinabacdao	4th	3rd
Region VIII	Samar	San Jorge	4th	3rd
Region VIII	Samar	San Jose De Buan	4th	3rd
Region VIII	Samar	San Sebastian	6th	5th
Region VIII	Samar	Santa Margarita	4th	3rd
Region VIII	Samar	Santa Rita	3rd	1st
Region VIII	Samar	Santo Niño	5th	5th
Region VIII	Samar	Tagapul-An	5th	5th
Region VIII	Samar	Talalora	6th	5th
Region VIII	Samar	Tarangnan	4th	3rd
Region VIII	Samar	Villareal	4th	3rd
Region VIII	Samar	Zumarraga	5th	4th
Region VIII	Southern Leyte	Anahawan	5th	5th
Region VIII	Southern Leyte	Bontoc	4th	3rd
Region VIII	Southern Leyte	Hinunangan	3rd	2nd
Region VIII	Southern Leyte	Hinundayan	5th	4th
Region VIII	Southern Leyte	Libagon	5th	4th
Region VIII	Southern Leyte	Liloan	4th	3rd
Region VIII	Southern Leyte	Limasawa	6th	5th
Region VIII	Southern Leyte	Macrohon	4th	3rd
Region VIII	Southern Leyte	Malitbog	4th	4th
Region VIII	Southern Leyte	Padre Burgos	5th	5th
Region VIII	Southern Leyte	Pintuyan	5th	5th
Region VIII	Southern Leyte	Saint Bernard	4th	3rd
Region VIII	Southern Leyte	San Francisco	5th	4th
Region VIII	Southern Leyte	San Juan	5th	4th
Region VIII	Southern Leyte	San Ricardo	5th	5th
Region VIII	Southern Leyte	Silago	4th	4th
Region VIII	Southern Leyte	Sogod	2nd	1st
Region VIII	Southern Leyte	Tomas Oppus	5th	4th
Region IX	Zamboanga Del Norte	Bacungan	4th	2nd
Region IX	Zamboanga Del Norte	Baliguian	3rd	1st
Region IX	Zamboanga Del Norte	Godod	4th	3rd
Region IX	Zamboanga Del Norte	Gutalac	2nd	1st
Region IX	Zamboanga Del Norte	Jose Dalman	4th	3rd
Region IX	Zamboanga Del Norte	Kalawit	4th	3rd
Region IX	Zamboanga Del Norte	Katipunan	2nd	1st
Region IX	Zamboanga Del Norte	La Libertad	5th	5th
Region IX	Zamboanga Del Norte	Labason	3rd	2nd
Region IX	Zamboanga Del Norte	Liloy	3rd	2nd
Region IX	Zamboanga Del Norte	Manukan	3rd	1st
Region IX	Zamboanga Del Norte	Mutia	5th	4th
Region IX	Zamboanga Del Norte	Piñan	4th	3rd
Region IX	Zamboanga Del Norte	Polanco	3rd	1st
Region IX	Zamboanga Del Norte	Pres. Manuel A. Roxas	2nd	1st
Region IX	Zamboanga Del Norte	Rizal	5th	4th
Region IX	Zamboanga Del Norte	Salug	3rd	2nd
Region IX	Zamboanga Del Norte	Sergio Osmeña Sr.	2nd	1st
Region IX	Zamboanga Del Norte	Siayan	2nd	1st
Region IX	Zamboanga Del Norte	Sibuco	1st	1st

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REGION	PROVINCE	LGU NAME	INCOME CLASSIFICATION Per DOF Order No. 23-08	NEW INCOME CLASSIFICATION
Region IX	Zamboanga Del Norte	Sibutad	5th	4th
Region IX	Zamboanga Del Norte	Sindangan	1st	1st
Region IX	Zamboanga Del Norte	Siocon	1st	1st
Region IX	Zamboanga Del Norte	Sirawai	4th	2nd
Region IX	Zamboanga Del Norte	Tampilisan	4th	3rd
Region IX	Zamboanga Del Sur	Aurora	2nd	1st
Region IX	Zamboanga Del Sur	Bayog	3rd	1st
Region IX	Zamboanga Del Sur	Dimataling	4th	3rd
Region IX	Zamboanga Del Sur	Dinas	4th	2nd
Region IX	Zamboanga Del Sur	Dumalinao	4th	2nd
Region IX	Zamboanga Del Sur	Dumingag	2nd	1st
Region IX	Zamboanga Del Sur	Guipos	4th	4th
Region IX	Zamboanga Del Sur	Josefina	5th	4th
Region IX	Zamboanga Del Sur	Kumalarang	4th	2nd
Region IX	Zamboanga Del Sur	Labangan	3rd	2nd
Region IX	Zamboanga Del Sur	Lakewood	4th	3rd
Region IX	Zamboanga Del Sur	Lapuyan	3rd	2nd
Region IX	Zamboanga Del Sur	Mahayag	3rd	1st
Region IX	Zamboanga Del Sur	Margosatubig	3rd	2nd
Region IX	Zamboanga Del Sur	Midsalip	4th	2nd
Region IX	Zamboanga Del Sur	Molave	1st	1st
Region IX	Zamboanga Del Sur	Pitogo	4th	3rd
Region IX	Zamboanga Del Sur	Ramon Magsaysay	4th	3rd
Region IX	Zamboanga Del Sur	San Miguel	4th	3rd
Region IX	Zamboanga Del Sur	San Pablo	4th	3rd
Region IX	Zamboanga Del Sur	Sominot	5th	4th
Region IX	Zamboanga Del Sur	Tabina	4th	3rd
Region IX	Zamboanga Del Sur	Tambulig	4th	2nd
Region IX	Zamboanga Del Sur	Tigbao	5th	4th
Region IX	Zamboanga Del Sur	Tukuran	4th	2nd
Region IX	Zamboanga Del Sur	Vincenzo A. Sagun	5th	4th
Region IX	Zamboanga Sibugay	Alicia	3rd	2nd
Region IX	Zamboanga Sibugay	Buug	3rd	2nd
Region IX	Zamboanga Sibugay	Diplahan	3rd	1st
Region IX	Zamboanga Sibugay	Imelda	4th	3rd
Region IX	Zamboanga Sibugay	Ipil	1st	1st
Region IX	Zamboanga Sibugay	Kabasalan	2nd	1st
Region IX	Zamboanga Sibugay	Mabuhay	4th	3rd
Region IX	Zamboanga Sibugay	Malangas	3rd	1st
Region IX	Zamboanga Sibugay	Naga	3rd	1st
Region IX	Zamboanga Sibugay	Olutanga	4th	2nd
Region IX	Zamboanga Sibugay	Payao	3rd	2nd
Region IX	Zamboanga Sibugay	Roseller T. Lim	3rd	1st
Region IX	Zamboanga Sibugay	Siay	2nd	1st
Region IX	Zamboanga Sibugay	Talusan	5th	4th
Region IX	Zamboanga Sibugay	Titay	2nd	1st
Region IX	Zamboanga Sibugay	Tungawan	2nd	1st
Region X	Bukidnon	Baungon	2nd	1st
Region X	Bukidnon	Cabanglasan	3rd	2nd
Region X	Bukidnon	Damulog	4th	2nd
Region X	Bukidnon	Dangcagan	3rd	1st
Region X	Bukidnon	Don Carlos	1st	1st
Region X	Bukidnon	Impasug-Ong	1st	1st
Region X	Bukidnon	Kadingilan	3rd	2nd
Region X	Bukidnon	Kalilangan	2nd	1st
Region X	Bukidnon	Kibawe	2nd	1st
Region X	Bukidnon	Kitaotao	1st	1st

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REGION	PROVINCE	LGU NAME	INCOME CLASSIFICATION Per DOF Order No. 23-08	NEW INCOME CLASSIFICATION
Region X	Bukidnon	Lantapan	1st	1st
Region X	Bukidnon	Libona	1st	1st
Region X	Bukidnon	Malitbog	2nd	1st
Region X	Bukidnon	Manolo Fortich	1st	1st
Region X	Bukidnon	Maramag	1st	1st
Region X	Bukidnon	Pangantucan	1st	1st
Region X	Bukidnon	Quezon	1st	1st
Region X	Bukidnon	San Fernando	1st	1st
Region X	Bukidnon	Sumilao	4th	2nd
Region X	Bukidnon	Talakag	1st	1st
Region X	Camiguin	Catarman	5th	4th
Region X	Camiguin	Guinsiliban	6th	5th
Region X	Camiguin	Mahinog	5th	4th
Region X	Camiguin	Mambajao	3rd	2nd
Region X	Camiguin	Sagay	5th	5th
Region X	Lanao Del Norte	Bacolod	4th	3rd
Region X	Lanao Del Norte	Baloi	3rd	1st
Region X	Lanao Del Norte	Baroy	4th	4th
Region X	Lanao Del Norte	Kapatagan	2nd	1st
Region X	Lanao Del Norte	Kauswagan	5th	1st
Region X	Lanao Del Norte	Kolambugan	4th	3rd
Region X	Lanao Del Norte	Lala	1st	1st
Region X	Lanao Del Norte	Linamon	5th	4th
Region X	Lanao Del Norte	Magsaysay	5th	3rd
Region X	Lanao Del Norte	Maigo	4th	3rd
Region X	Lanao Del Norte	Matungao	5th	4th
Region X	Lanao Del Norte	Munai	4th	2nd
Region X	Lanao Del Norte	Nunungan	3rd	1st
Region X	Lanao Del Norte	Pantao Ragat	4th	3rd
Region X	Lanao Del Norte	Pantar	5th	4th
Region X	Lanao Del Norte	Poona Piagapo	4th	2nd
Region X	Lanao Del Norte	Salvador	5th	3rd
Region X	Lanao Del Norte	Sapad	5th	4th
Region X	Lanao Del Norte	Sultan Naga Dimaporo	3rd	1st
Region X	Lanao Del Norte	Tagoloan	5th	4th
Region X	Lanao Del Norte	Tangcal	5th	4th
Region X	Lanao Del Norte	Tubod	2nd	1st
Region X	Misamis Occidental	Aloran	4th	3rd
Region X	Misamis Occidental	Baliangao	5th	4th
Region X	Misamis Occidental	Bonifacio	4th	2nd
Region X	Misamis Occidental	Calamba	4th	3rd
Region X	Misamis Occidental	Clarin	4th	2nd
Region X	Misamis Occidental	Concepcion	6th	5th
Region X	Misamis Occidental	Don Victoriano Chiongbian	4th	3rd
Region X	Misamis Occidental	Jimenez	3rd	2nd
Region X	Misamis Occidental	Lopez Jaena	4th	3rd
Region X	Misamis Occidental	Panaon	5th	4th
Region X	Misamis Occidental	Plaridel	3rd	1st
Region X	Misamis Occidental	Sapang Dalaga	5th	4th
Region X	Misamis Occidental	Sinacaban	5th	4th
Region X	Misamis Occidental	Tudela	4th	3rd
Region X	Misamis Oriental	Alubijid	4th	1st
Region X	Misamis Oriental	Balingasag	2nd	1st
Region X	Misamis Oriental	Balingoan	5th	4th
Region X	Misamis Oriental	Binuangan	6th	5th
Region X	Misamis Oriental	Claveria	1st	1st
Region X	Misamis Oriental	Gitagum	5th	2nd

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Region X	Misamis Oriental	Initao	3rd	1st
Region X	Misamis Oriental	Jasaan	2nd	1st
Region X	Misamis Oriental	Kinoguitan	5th	4th
Region X	Misamis Oriental	Lagonglong	5th	4th
Region X	Misamis Oriental	Laguindingan	4th	2nd
Region X	Misamis Oriental	Libertad	5th	4th
Region X	Misamis Oriental	Lugait	2nd	3rd*
Region X	Misamis Oriental	Magsaysay	4th	2nd
Region X	Misamis Oriental	Manticao	4th	2nd
Region X	Misamis Oriental	Medina	4th	2nd
Region X	Misamis Oriental	Naawan	4th	3rd
Region X	Misamis Oriental	Opol	2nd	1st
Region X	Misamis Oriental	Salay	4th	2nd
Region X	Misamis Oriental	Sugbongcogon	5th	5th
Region X	Misamis Oriental	Tagoloan	1st	1st
Region X	Misamis Oriental	Talisayan	4th	3rd
Region X	Misamis Oriental	Villanueva	2nd	1st
Region XI	Davao De Oro	Compostela	1st	1st
Region XI	Davao De Oro	Laak	1st	1st
Region XI	Davao De Oro	Mabini	2nd	1st
Region XI	Davao De Oro	Maco	1st	1st
Region XI	Davao De Oro	Maragusan	1st	1st
Region XI	Davao De Oro	Mawab	3rd	1st
Region XI	Davao De Oro	Monkayo	1st	1st
Region XI	Davao De Oro	Montevista	3rd	1st
Region XI	Davao De Oro	Nabunturan	1st	1st
Region XI	Davao De Oro	New Bataan	1st	1st
Region XI	Davao De Oro	Pantukan	1st	1st
Region XI	Davao Del Norte	Asuncion	1st	1st
Region XI	Davao Del Norte	Braulio E. Dujali	4th	3rd
Region XI	Davao Del Norte	Carmen	1st	1st
Region XI	Davao Del Norte	Kapalong	1st	1st
Region XI	Davao Del Norte	New Corella	2nd	1st
Region XI	Davao Del Norte	San Isidro	5th	3rd
Region XI	Davao Del Norte	Santo Tomas	1st	1st
Region XI	Davao Del Norte	Talaingod	2nd	1st
Region XI	Davao Del Sur	Bansalan	1st	1st
Region XI	Davao Del Sur	Hagonoy	2nd	1st
Region XI	Davao Del Sur	Kiblawan	2nd	1st
Region XI	Davao Del Sur	Magsaysay	3rd	1st
Region XI	Davao Del Sur	Malalag	2nd	1st
Region XI	Davao Del Sur	Matanao	2nd	1st
Region XI	Davao Del Sur	Padada	3rd	2nd
Region XI	Davao Del Sur	Santa Cruz	1st	1st
Region XI	Davao Del Sur	Sulop	3rd	2nd
Region XI	Davao Occidental	Don Marcelino	3rd	1st
Region XI	Davao Occidental	Jose Abad Santos	1st	1st
Region XI	Davao Occidental	Malita	1st	1st
Region XI	Davao Occidental	Santa Maria	2nd	1st
Region XI	Davao Occidental	Sarangani	4th	4th
Region XI	Davao Oriental	Baganga	1st	1st
Region XI	Davao Oriental	Banaybanay	2nd	1st
Region XI	Davao Oriental	Boston	3rd	2nd
Region XI	Davao Oriental	Caraga	1st	1st
Region XI	Davao Oriental	Cateel	2nd	1st
Region XI	Davao Oriental	Governor Generoso	2nd	1st
Region XI	Davao Oriental	Lupon	1st	1st

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Region XI	Davao Oriental	Manay	2nd	1st
Region XI	Davao Oriental	San Isidro	3rd	2nd
Region XI	Davao Oriental	Tarragona	3rd	2nd
Region XII	North Cotabato	Alamada	1st	1st
Region XII	North Cotabato	Aleosan	3rd	1st
Region XII	North Cotabato	Antipas	2nd	1st
Region XII	North Cotabato	Arakan	1st	1st
Region XII	North Cotabato	Banisilan	2nd	1st
Region XII	North Cotabato	Carmen	1st	1st
Region XII	North Cotabato	Kabacan	1st	1st
Region XII	North Cotabato	Libungan	2nd	1st
Region XII	North Cotabato	Magpet	1st	1st
Region XII	North Cotabato	Makilala	1st	1st
Region XII	North Cotabato	Matalam	1st	1st
Region XII	North Cotabato	Midsayap	1st	1st
Region XII	North Cotabato	M'Lang	1st	1st
Region XII	North Cotabato	Pigkawayan	1st	1st
Region XII	North Cotabato	Pikit	1st	1st
Region XII	North Cotabato	President Roxas	1st	1st
Region XII	North Cotabato	Tulunan	2nd	1st
Region XII	Sarangani	Alabel	1st	1st
Region XII	Sarangani	Glan	1st	1st
Region XII	Sarangani	Kiamba	1st	1st
Region XII	Sarangani	Maasim	1st	1st
Region XII	Sarangani	Maitum	2nd	1st
Region XII	Sarangani	Malapatan	1st	1st
Region XII	Sarangani	Malungon	1st	1st
Region XII	South Cotabato	Banga	1st	1st
Region XII	South Cotabato	Lake Sebu	1st	1st
Region XII	South Cotabato	Norala	3rd	2nd
Region XII	South Cotabato	Polomolok	1st	1st
Region XII	South Cotabato	Santo Niño	3rd	2nd
Region XII	South Cotabato	Surallah	1st	1st
Region XII	South Cotabato	Tampakan	2nd	1st
Region XII	South Cotabato	Tantangan	3rd	2nd
Region XII	South Cotabato	T'Boli	1st	1st
Region XII	South Cotabato	Tupi	1st	1st
Region XII	Sultan Kudarat	Bagumbayan	1st	1st
Region XII	Sultan Kudarat	Columbio	1st	1st
Region XII	Sultan Kudarat	Esperanza	1st	1st
Region XII	Sultan Kudarat	Isulan	1st	1st
Region XII	Sultan Kudarat	Kalamansig	1st	1st
Region XII	Sultan Kudarat	Lambayong	2nd	1st
Region XII	Sultan Kudarat	Lebak	1st	1st
Region XII	Sultan Kudarat	Lutayan	2nd	1st
Region XII	Sultan Kudarat	Palimbang	2nd	1st
Region XII	Sultan Kudarat	President Quirino	3rd	2nd
Region XII	Sultan Kudarat	Sen. Ninoy Aquino	3rd	1st
Region XIII	Agusan Del Norte	Buenavista	1st	1st
Region XIII	Agusan Del Norte	Carmen	4th	3rd
Region XIII	Agusan Del Norte	Jabonga	3rd	2nd
Region XIII	Agusan Del Norte	Kitcharao	4th	3rd
Region XIII	Agusan Del Norte	Las Nieves	2nd	1st
Region XIII	Agusan Del Norte	Magallanes	4th	4th
Region XIII	Agusan Del Norte	Nasipit	3rd	1st
Region XIII	Agusan Del Norte	Remedios T. Romualdez	5th	4th
Region XIII	Agusan Del Norte	Santiago	4th	1st

SCHEDULE OF INCOME CLASSIFICATION
FIRST GENERAL INCOME RECLASSIFICATION

MUNICIPALITIES

REGION	PROVINCE	LGU NAME	INCOME CLASSIFICATION Per DOF Order No. 23-08	NEW INCOME CLASSIFICATION
Region XIII	Agusan Del Norte	Tubay	4th	1st
Region XIII	Agusan Del Sur	Bunawan	1st	1st
Region XIII	Agusan Del Sur	Esperanza	1st	1st
Region XIII	Agusan Del Sur	La Paz	1st	1st
Region XIII	Agusan Del Sur	Loreto	1st	1st
Region XIII	Agusan Del Sur	Prosperidad	1st	1st
Region XIII	Agusan Del Sur	Rosario	2nd	1st
Region XIII	Agusan Del Sur	San Francisco	1st	1st
Region XIII	Agusan Del Sur	San Luis	1st	1st
Region XIII	Agusan Del Sur	Santa Josefa	3rd	1st
Region XIII	Agusan Del Sur	Sibagat	1st	1st
Region XIII	Agusan Del Sur	Talacogon	2nd	1st
Region XIII	Agusan Del Sur	Trento	1st	1st
Region XIII	Agusan Del Sur	Veruela	2nd	1st
Region XIII	Dinagat Islands	Basilisa	4th	3rd
Region XIII	Dinagat Islands	Cagdianao	3rd	1st
Region XIII	Dinagat Islands	Dinagat	5th	4th
Region XIII	Dinagat Islands	Libjo	5th	3rd
Region XIII	Dinagat Islands	Loreto	4th	2nd
Region XIII	Dinagat Islands	San Jose	4th	4th
Region XIII	Dinagat Islands	Tubajon	5th	4th
Region XIII	Surigao Del Norte	Alegria	5th	4th
Region XIII	Surigao Del Norte	Bacuag	5th	4th
Region XIII	Surigao Del Norte	Burgos	6th	5th
Region XIII	Surigao Del Norte	Claver	2nd	1st
Region XIII	Surigao Del Norte	Dapa	4th	2nd
Region XIII	Surigao Del Norte	Del Carmen	5th	3rd
Region XIII	Surigao Del Norte	General Luna	5th	3rd
Region XIII	Surigao Del Norte	Gigaquit	4th	3rd
Region XIII	Surigao Del Norte	Mainit	4th	3rd
Region XIII	Surigao Del Norte	Malimono	5th	4th
Region XIII	Surigao Del Norte	Pilar	5th	4th
Region XIII	Surigao Del Norte	Placer	4th	3rd
Region XIII	Surigao Del Norte	San Benito	6th	5th
Region XIII	Surigao Del Norte	San Francisco	5th	4th
Region XIII	Surigao Del Norte	San Isidro	5th	5th
Region XIII	Surigao Del Norte	Santa Monica	5th	5th
Region XIII	Surigao Del Norte	Sison	5th	4th
Region XIII	Surigao Del Norte	Socorro	4th	3rd
Region XIII	Surigao Del Norte	Tagana-An	5th	3rd
Region XIII	Surigao Del Norte	Tubod	5th	4th
Region XIII	Surigao Del Sur	Barobo	3rd	1st
Region XIII	Surigao Del Sur	Bayabas	5th	4th
Region XIII	Surigao Del Sur	Cagwait	4th	2nd
Region XIII	Surigao Del Sur	Cantilan	2nd	1st
Region XIII	Surigao Del Sur	Carmen	5th	4th
Region XIII	Surigao Del Sur	Carrascal	4th	1st
Region XIII	Surigao Del Sur	Cortes	4th	4th
Region XIII	Surigao Del Sur	Hinatuan	2nd	1st
Region XIII	Surigao Del Sur	Lanuza	4th	3rd
Region XIII	Surigao Del Sur	Lianga	4th	2nd
Region XIII	Surigao Del Sur	Lingig	2nd	1st
Region XIII	Surigao Del Sur	Madrid	4th	3rd
Region XIII	Surigao Del Sur	Marihatag	3rd	2nd
Region XIII	Surigao Del Sur	San Agustin	4th	2nd
Region XIII	Surigao Del Sur	San Miguel	1st	1st
Region XIII	Surigao Del Sur	Tagbina	2nd	1st

SCHEDULE OF INCOME CLASSIFICATION
FIRST GENERAL INCOME RECLASSIFICATION

MUNICIPALITIES

REGION	PROVINCE	LGU NAME	INCOME CLASSIFICATION Per DOF Order No. 23-08	NEW INCOME CLASSIFICATION
Region XIII	Surigao Del Sur	Tago	2nd	1st
BARMM	Basilan	Akbar	New	4th
BARMM	Basilan	Al-Barka	New	4th
BARMM	Basilan	Hadji Mohammad Ajul	New	4th
BARMM	Basilan	Hadji Muhtamad	New	5th
BARMM	Basilan	Lantawan	3rd	2nd
BARMM	Basilan	Maluso	4th	2nd
BARMM	Basilan	Sumisip	1st	1st
BARMM	Basilan	Tabuan-Lasa	New	4th
BARMM	Basilan	Tipo-Tipo	3rd	4th*
BARMM	Basilan	Tuburan	2nd	2nd
BARMM	Basilan	Ungkaya Pukan	New	4th
BARMM	Lanao Del Sur	Amai Manabilang	3rd	1st
BARMM	Lanao Del Sur	Bacolod-Kalawi	3rd	1st
BARMM	Lanao Del Sur	Balabagan	4th	2nd
BARMM	Lanao Del Sur	Balindong	4th	2nd
BARMM	Lanao Del Sur	Bayang	5th	3rd
BARMM	Lanao Del Sur	Binidayan	4th	3rd
BARMM	Lanao Del Sur	Buadiposo-Buntong	4th	3rd
BARMM	Lanao Del Sur	Bubong	2nd	1st
BARMM	Lanao Del Sur	Butig	6th	2nd
BARMM	Lanao Del Sur	Calanogas	5th	4th
BARMM	Lanao Del Sur	Ditsaan-Ramain	3rd	2nd
BARMM	Lanao Del Sur	Ganassi	4th	2nd
BARMM	Lanao Del Sur	Kapai	4th	2nd
BARMM	Lanao Del Sur	Kapatagan	4th	2nd
BARMM	Lanao Del Sur	Lumba-Bayabao	2nd	1st
BARMM	Lanao Del Sur	Lumbaca-Unayan	New	5th
BARMM	Lanao Del Sur	Lumbatan	5th	4th
BARMM	Lanao Del Sur	Lumbayanague	4th	3rd
BARMM	Lanao Del Sur	Madalum	3rd	1st
BARMM	Lanao Del Sur	Madamba	4th	3rd
BARMM	Lanao Del Sur	Maguing	2nd	1st
BARMM	Lanao Del Sur	Malabang	3rd	1st
BARMM	Lanao Del Sur	Marantao	2nd	1st
BARMM	Lanao Del Sur	Marogong	4th	2nd
BARMM	Lanao Del Sur	Masiu	5th	3rd
BARMM	Lanao Del Sur	Mulondo	3rd	2nd
BARMM	Lanao Del Sur	Pagayawan	5th	3rd
BARMM	Lanao Del Sur	Piagapo	4th	2nd
BARMM	Lanao Del Sur	Picong	4th	3rd
BARMM	Lanao Del Sur	Poona Bayabao	4th	2nd
BARMM	Lanao Del Sur	Pualas	5th	3rd
BARMM	Lanao Del Sur	Saguiaran	4th	3rd
BARMM	Lanao Del Sur	Sultan Dumalondong	6th	5th
BARMM	Lanao Del Sur	Tagoloan Ii	4th	3rd
BARMM	Lanao Del Sur	Tamparan	5th	3rd
BARMM	Lanao Del Sur	Taraka	4th	2nd
BARMM	Lanao Del Sur	Tubaran	4th	2nd
BARMM	Lanao Del Sur	Tugaya	5th	3rd
BARMM	Lanao Del Sur	Wao	2nd	1st
BARMM	Maguindanao Del Norte	Barira	4th	2nd
BARMM	Maguindanao Del Norte	Buldon	4th	1st
BARMM	Maguindanao Del Norte	Datu Blah T. Sinsuat	New	3rd
BARMM	Maguindanao Del Norte	Datu Odin Sinsuat	1st	1st
BARMM	Maguindanao Del Norte	Kabuntalan	5th	4th
BARMM	Maguindanao Del Norte	Matanog	4th	3rd

SCHEDULE OF INCOME CLASSIFICATION
FIRST GENERAL INCOME RECLASSIFICATION

MUNICIPALITIES

REGION	PROVINCE	LGU NAME	INCOME CLASSIFICATION Per DOF Order No. 23-08	NEW INCOME CLASSIFICATION
BARMM	Maguindanao Del Norte	Northern Kabuntalan	5th	4th
BARMM	Maguindanao Del Norte	Parang	1st	1st
BARMM	Maguindanao Del Norte	Sultan Kudarat	1st	1st
BARMM	Maguindanao Del Norte	Sultan Mastura	5th	3rd
BARMM	Maguindanao Del Norte	Talitay	New	4th
BARMM	Maguindanao Del Norte	Upi	1st	1st
BARMM	Maguindanao Del Sur	Ampatuan	4th	2nd
BARMM	Maguindanao Del Sur	Buluan	4th	1st
BARMM	Maguindanao Del Sur	Datu Abdullah Sangki	New	2nd
BARMM	Maguindanao Del Sur	Datu Anggal Midtimbang	New	4th
BARMM	Maguindanao Del Sur	Datu Hoffer Ampatuan	New	4th
BARMM	Maguindanao Del Sur	Datu Montawal	5th	2nd
BARMM	Maguindanao Del Sur	Datu Paglas	4th	3rd
BARMM	Maguindanao Del Sur	Datu Piang	2nd	2nd
BARMM	Maguindanao Del Sur	Datu Salibo	New	4th
BARMM	Maguindanao Del Sur	Datu Saudi-Ampatuan	4th	4th
BARMM	Maguindanao Del Sur	Datu Unsay	5th	4th
BARMM	Maguindanao Del Sur	Gen. S. K. Pendatun	4th	2nd
BARMM	Maguindanao Del Sur	Guindulungan	New	4th
BARMM	Maguindanao Del Sur	Mamasapano	5th	4th
BARMM	Maguindanao Del Sur	Mangudadatu	New	3rd
BARMM	Maguindanao Del Sur	Pagalungan	1st	1st
BARMM	Maguindanao Del Sur	Paglat	New	4th
BARMM	Maguindanao Del Sur	Pandag	New	4th
BARMM	Maguindanao Del Sur	Rajah Buayan	New	4th
BARMM	Maguindanao Del Sur	Shariff Aguak	2nd	2nd
BARMM	Maguindanao Del Sur	Shariff Saydona Mustapha	New	4th
BARMM	Maguindanao Del Sur	South Upi	4th	2nd
BARMM	Maguindanao Del Sur	Sultan Sa Barongis	2nd	3rd*
BARMM	Maguindanao Del Sur	Talayan	4th	3rd
BARMM	Sulu	Hadji Panglima Tahil	6th	5th
BARMM	Sulu	Indanan	3rd	1st
BARMM	Sulu	Jolo	1st	1st
BARMM	Sulu	Kalingalan Caluang	5th	3rd
BARMM	Sulu	Lugus	5th	4th
BARMM	Sulu	Luuk	3rd	3rd
BARMM	Sulu	Maimbung	5th	2nd
BARMM	Sulu	Old Panamao	4th	2nd
BARMM	Sulu	Omar	New	4th
BARMM	Sulu	Pandami	4th	3rd
BARMM	Sulu	Panglima Estino	5th	3rd
BARMM	Sulu	Pangutaran	4th	2nd
BARMM	Sulu	Parang	2nd	1st
BARMM	Sulu	Pata	5th	4th
BARMM	Sulu	Patikul	3rd	1st
BARMM	Sulu	Siasi	2nd	1st
BARMM	Sulu	Talipao	1st	1st
BARMM	Sulu	Tapul	5th	4th
BARMM	Sulu	Tongkil	4th	2nd
BARMM	Tawi-Tawi	Bongao	2nd	1st

SCHEDULE OF INCOME CLASSIFICATION
FIRST GENERAL INCOME RECLASSIFICATION

MUNICIPALITIES

REGION	PROVINCE	LGU NAME	INCOME CLASSIFICATION Per DOF Order No. 23-08	NEW INCOME CLASSIFICATION
BARMM	Tawi-Tawi	Languyan	1st	1st
BARMM	Tawi-Tawi	Mapun	4th	3rd
BARMM	Tawi-Tawi	Panglima Sugala	3rd	1st
BARMM	Tawi-Tawi	Sapa-Sapa	3rd	2nd
BARMM	Tawi-Tawi	Sibutu	New	3rd
BARMM	Tawi-Tawi	Simunul	4th	2nd
BARMM	Tawi-Tawi	Sitangkai	1st	1st
BARMM	Tawi-Tawi	South Ubian	3rd	2nd
BARMM	Tawi-Tawi	Tandubas	2nd	1st
BARMM	Tawi-Tawi	Turtle Islands	5th	5th

Notes:

1. There are six (6) LGUs with downgraded income classification during the first general income reclassification but will retain its current income class, pursuant to Section 10 of Republic Act No. 11964.
   - Mankayan, Benguet
   - Alfonso Castañeda, Nueva Vizcaya
   - Arteche, Eastern Samar
   - Lugait, Misamis Oriental
   - Tipo-Tipo, Basilan
   - Sultan Sa Barongis, Maguindanao Del Sur
2. The following three (3) LGUs have unapproved SRE reports in the last three preceding years (FYs 2021, 2022, and 2023) and the data from their previously approved reports are used in the computation of the average annual regular income:
   - Pangutaran, Sulu (FYs 2020, 2022, 2023)
   - Pata, Sulu (FYs 2020, 2021, 2022)
   - Hadji Muhtamad, Basilan (FYs 2016, 2020, 2021)
3. The data are based on the SRE reports submitted by the local treasurers through LGU Integrated Financial Tool (LIFT) System as of September 10, 2024.