

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

**CITIES**

**NCR**

1.	Caloocan	1st
2.	Las Piñas	1st
3.	Makati	1st
4.	Malabon	1st
5.	Mandaluyong	1st
6.	Manila	Special
7.	Marikina	1st
8.	Muntinlupa	1st
9.	Navotas	2nd
10.	Parañaque	1st
11.	Pasay	1st
12.	Pasig	1st
13.	San Juan	1st
14.	Quezon	Special
15.	Taguig	1st
16.	Valenzuela	1st

**CAR**

1.	Baguio	1st
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**REGION 1**

1.	Alaminos	4th
2.	Candon	4th
3.	Dagupan	2nd
4.	Laoag	3rd
5.	San Fernando	3rd
6.	San Carlos	3rd
7.	Urdaneta	2nd
8.	Vigan	4th

**REGION 2**

1.	Cauayan	3rd
2.	Santiago	1st
3.	Tuguegarao	3rd

**REGION 3**

1.	Angeles	1st
2.	Balanga	4th
3.	Cabanatuan	1st
4.	Gapan	4th
5.	Malolos	3rd
6.	Meycauayan	3rd
7.	Olongapo	1st
8.	Palayan	5th
9.	San Fernando	1st
10.	San Jose	3rd
11.	San Jose del Monte	1st

**REGION 4-A**

1.	Antipolo	1st
2.	Batangas	1st
3.	Calamba	1st
4.	Cavite	4th
5.	Lipa	1st
6.	Lucena	2nd
7.	San Pablo	1st
8.	Sta. Rosa	1st
9.	Tagaytay	2nd
10.	Tanauan	2nd
11.	Trece Martires	4th

**REGION 4-B**

1.	Calapan	3rd
2.	Puerto Princesa	1st

**REGION 5**

1.	Legazpi	2nd
2.	Ligao	4th
3.	Tabaco	4th
4.	Iriga	4th
5.	Naga	2nd
6.	Masbate	4th
7.	Sorsogon	3rd

**REGION 6**

1.	Bacolod	-
2.	Bago	2nd
3.	Cadiz	2nd
4.	Escalante	4th
5.	Himamaylan	3rd
6.	Iloilo	1st
7.	Kabankalan	1st
8.	La Carlota	4th
9.	Passi	4th
10.	Roxas	3rd
11.	Sagay	3rd
12.	San Carlos	2nd
13.	Silay	3rd
14.	Sipalay	4th
15.	Talisay	4th
16.	Victorias	4th

- 12. Science City of Munoz 4th
- 13. Tarlac 1st

**REGION 7**

- 1. Bais 3rd
- 2. Bayawan 2nd
- 3. Canlaon 4th
- 4. Cebu -
- 5. Danao 3rd
- 6. Dumaguete 3rd
- 7. Lapu-lapu 1st
- 8. Mandaue 1st
- 9. Tagbilaran 3rd
- 10. Talisay 3rd
- 11. Tanjay 4th
- 12. Toledo 3rd

**REGION 8**

- 1. Calbayog 1st
- 2. Maasin 4th
- 3. Ormoc 1st
- 4. Tacloban -

**REGION 9**

- 1. Dapitan 3rd
- 2. Dipolog 3rd
- 3. Pagadian 2nd
- 4. Zamboanga 1st

**REGION 10**

- 1. Malaybalay 1st
- 2. Valencia 2nd
- 3. Iligan -
- 4. Oroquieta 4th
- 5. Tangub 4th
- 6. Ozamiz 3rd
- 7. Cagayan de Oro 1st
- 8. Gingoog 2nd

**REGION 11**

- 1. Panabo 3rd
- 2. Island Garden of Samal 4th
- 3. Tagum 1st
- 4. Davao 1st
- 5. Digos 2nd

**REGION 12**

- 1. Kidapawan 3rd
- 2. General Santos 1st
- 3. Koronadal 3rd
- 4. Cotabato 3rd
- 5. Tacurong 4th

**REGION 13**

- 1. Butuan 1st
- 2. Surigao 3rd
- 3. Bislig 3rd

**ARMM**

- 1. Marawi 4th
- 2. Isabela 4th

**PROVINCES****CAR**

1.	Abra	3rd
2.	Apayao	3rd
3.	Benguet	2nd
4.	Ifugao	3rd
5.	Kalinga	3rd
6.	Mt. Province	4th

**REGION 1**

1.	Ilocos Norte	1st
2.	Ilocos Sur	1st
3.	La Union	1st
4.	Pangasinan	1st

**REGION 2**

1.	Batanes	5th
2.	Cagayan	1st
3.	Isabela	1st
4.	Nueva Vizcaya	2nd
5.	Quirino	3rd

**REGION 3**

1.	Aurora	3rd
2.	Bataan	1st
3.	Bulacan	1st
4.	Nueva Ecija	1st
5.	Pampanga	1st
6.	Tarlac	1st
7.	Zambales	2nd

**REGION 4-A**

1.	Batangas	1st
2.	Cavite	1st
3.	Laguna	1st
4.	Quezon	1st
5.	Rizal	1st

**REGION 4-B**

1.	Marinduque	4th
2.	Occidental Mindoro	2nd
3.	Oriental Mindoro	1st
4.	Palawan	1st
5.	Romblon	3rd

**REGION 5**

1.	Albay	1st
2.	Camarines Norte	2nd
3.	Camarines Sur	1st
4.	Catanduanes	3rd

(cont'n-Reg.5)

5.	Masbate	1st
6.	Sorsogon	2nd

**REGION 6**

1.	Aklan	2nd
2.	Antique	2nd
3.	Capiz	1st
4.	Guimaras	4th
5.	Iloilo	1st
6.	Negros Occidental	1st

**REGION 7**

1.	Bohol	1st
2.	Cebu	1st
3.	Negros Oriental	1st
4.	Siquijor	5th

**REGION 8**

1.	Biliran	4th
2.	Eastern Samar	2nd
3.	Leyte	1st
4.	Northern Samar	2nd
5.	Samar	1st
6.	Southern Leyte	3rd

**REGION 9**

1.	Zamboanga Del Norte	1st
2.	Zamboanga Del Sur	1st
3.	Zamboanga Sibugay	2nd

**REGION 10**

1.	Bukidnon	1st
2.	Camiguin	5th
3.	Lanao del Norte	2nd
4.	Misamis Occidental	2nd
5.	Misamis Oriental	1st

**REGION 11**

1.	Compostela Valley	1st
2.	Davao Del Norte	1st
3.	Davao Del Sur	1st
4.	Davao Oriental	1st

**REGION 12**

1.	North Cotabato	1st
2.	Sarangani	2nd
3.	South Cotabato	1st
4.	Sultan Kudarat	1st

**REGION 13**

1.	Agusan Del Norte	3rd
2.	Agusan Del Sur	1st
3.	Surigao Del Norte	2nd
4.	Surigao Del Sur	1st
5.	Dinagat Island	-

**ARMM**

1.	Basilan	3rd
2.	Lanao del Sur	1st
3.	Maguindanao	1st
4.	Sulu	2nd
5.	Tawi-Tawi	3rd
6.	Shariff Kabunsuan	-

**MUNICIPALITIES****NCR**

1.	Pateros	1st
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**CAR****ABRA**

1.	Baay-Licuan	5th
2.	Bangued	1st
3.	Boliney	5th
4.	Bucay	5th
5.	Bucloc	6th
6.	Daguioman	5th
7.	Danglas	5th
8.	Dolores	5th
9.	La Paz	5th
10.	Lacub	5th
11.	Lagangilang	5th
12.	Lagayan	5th
13.	Langiden	5th
14.	Luba	5th
15.	Malibcong	5th
16.	Manabo	5th
17.	Penarrubia	6th
18.	Pidigan	5th
19.	Pilar	5th
20.	Sallapadan	5th
21.	San Isidro	5th
22.	San Juan	5th
23.	San Quintin	5th
24.	Tayum	5th
25.	Tineg	2nd
26.	Tubo	4th
27.	Villaviciosa	5th

**APAYAO**

1.	Calanasan	1st
2.	Conner	2nd
3.	Flora	3rd
4.	Kabugao	1st
5.	Luna	-
6.	Pudtol	4th
7.	Sta. Marcela	-

**MOUNTAIN PROVINCE****BENGUET**

1.	Atok	4th
2.	Bakun	3rd
3.	Bokod	4th
4.	Buguias	3rd
5.	Itogon	1st
6.	Kabayan	4th
7.	Kapangan	4th
8.	Kibungan	4th
9.	La Trinidad	1st
10.	Mankayan	1st
11.	Sablan	5th
12.	Tuba	1st
13.	Tublay	5th

**IFUGAO**

1.	Aguinaldo	2nd
2.	Alfonso Lista	3rd
3.	Asipulo	5th
4.	Banaue	4th
5.	Hingyon	5th
6.	Hungduan	4th
7.	Kiangan	4th
8.	Lagawe	4th
9.	Lamut	4th
10.	Mayoyao	4th
11.	Tinoc	4th

**KALINGA**

1.	Balbalan	3rd
2.	Lubuagan	4th
3.	Pasil	5th
4.	Pinukpuk	1st
5.	Rizal	4th
6.	Tanudan	4th
7.	Tinglayan	4th
8.	Tabuk (city)	-

(cont'n- Ilocos Norte)

1.	Barlig	5th	14.	Quirino	4th
2.	Bauko	4th	15.	Salcedo	4th
3.	Besao	5th	16.	San Emilio	4th
4.	Bontoc	2nd	17.	San Esteban	5th
5.	Natonin	4th	18.	San Ildefonso	5th
6.	Paracelis	2nd	19.	San Juan	3rd
7.	Sabangan	5th	20.	San Vicente	5th
8.	Sadanga	5th	21.	Santa	4th
9.	Sagada	5th	22.	Santa Catalina	5th
10.	Tadian	4th	23.	Santa Cruz	1st

**REGION 1  
ILOCOS NORTE**

1.	Adams	5th	27.	Sto. Domingo	3rd
2.	Bacarra	3rd	28.	Sigay	5th
3.	Badoc	3rd	29.	Sinait	3rd
4.	Bangui	4th	30.	Sugpon	5th
5.	Batac(city)	-	31.	Suyo	4th
6.	Burgos	5th	32.	Tagudin	2nd

**LA UNION**

7.	Carasi	5th	1.	Agoo	1st
8.	Currimao	4th	2.	Aringay	2nd
9.	Dingras	2nd	3.	Bacnotan	1st
10.	Dumalneg	5th	4.	Bagulin	5th
11.	Espiritu/Banna	4th	5.	Balaoan	1st
12.	Marcos	4th	6.	Bangar	3rd
13.	Nueva Era	3rd	7.	Bauang	1st
14.	Pagudpud	4th	8.	Burgos	5th
15.	Paoay	4th	9.	Caba	4th
16.	Pasuquin	3rd	10.	Luna	3rd
17.	Piddig	3rd	11.	Naguillan	1st
18.	Pinili	3rd	12.	Pugo	5th
19.	San Nicolas	2nd	13.	Rosario	1st
20.	Sarrat	4th	14.	San Gabriel	4th
21.	Solsona	3rd	15.	San Juan	2nd
22.	Vintar	1st	16.	Sto. Tomas	4th
			17.	Santol	4th
			18.	Sudipen	4th
			19.	Tubao	4th

**ILOCOS SUR**

1.	Alilem	4th
2.	Banayoyo	4th
3.	Bantay	3rd
4.	Burgos	4th
5.	Cabugao	1st
6.	Caoayan	4th
7.	Cervantes	4th
8.	Galimuyod	4th
9.	G. Del Pilar	5th
10.	Lidlidda	5th
11.	Magsingal	3rd
12.	Nagbukel	5th
13.	Narvacan	2nd

(cont'n -Pangasinan)

9.	Bautista	4th
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**PANGASINAN**

1.	Agno	3rd
2.	Aguilar	3rd
3.	Alcala	3rd
4.	Anda	3rd
5.	Asingan	2nd
6.	Balungao	4th
7.	Bani	2nd
8.	Basista	4th
	(cont'n-Cagayan)	
5.	Aparri	1st



26.	San Agustin	-	3.	Dinalupihan	1st
27.	San Guillermo	4th	4.	Hermosa	1st
28.	San Isidro	5th	5.	Limay	1st
29.	San Manuel	4th	6.	Mariveles	1st
30.	San Mariano	1st	7.	Morong	3rd
31.	San Mateo	1st	8.	Orani	1st
32.	San Pablo	2nd	9.	Orion	2nd
33.	Sta. Maria	4th	10.	Pilar	3rd
34.	Sto. Tomas	4th	11.	Samal	4th
35.	Tumauini	1st			

**NUEVA VIZCAYA**

1.	A. Castañeda	-
2.	Ambaguio	5th
3.	Aritao	2nd
4.	Bagabag	2nd
5.	Bambang	1st
6.	Bayombong	1st
7.	Diadi	4th
8.	Dupax Del Norte	3rd
9.	Dupax del Sur	2nd
10.	Kasibu	3rd
11.	Kayapa	3rd
12.	Quezon	4th
13.	Sta. Fe	3rd
14.	Solano	1st
15.	Villaverde	5th

**QUIRINO**

1.	Aglipay	3rd
2.	Cabarroguis	3rd
3.	Diffun	2nd
4.	Maddela	1st
5.	Nagtipunan	1st
6.	Saguday	5th

**REGION 3  
AURORA**

1.	Baler	4th
2.	Casiguran	2nd
3.	Dilasag	3rd
4.	Dinalungan	4th
5.	Dingalan	3rd
6.	Dipaculao	3rd
7.	Maria Aurora	2nd
8.	San Luis	2nd

(cont'n-Nueva Ecija)

13.	Llanera	4th
14.	Lupao	3rd
15.	Nampicuan	5th

**BULACAN**

1.	Angat	1st
2.	Balagtas	1st
3.	Baliwag	1st
4.	Bocaue	1st
5.	Bulacan	1st
6.	Bustos	2nd
7.	Calumpit	1st
8.	Doña Remedios Trinidad	1st
9.	Guiguinto	1st
10.	Hagonoy	1st
11.	Marilao	1st
12.	Norzagaray	1st
13.	Obando	2nd
14.	Pandi	2nd
15.	Paombong	3rd
16.	Plaridel	1st
17.	Pulilan	1st
18.	San Ildefonso	1st
19.	San Miguel	1st
20.	San Rafael	1st
21.	Sta. Maria	1st

**NUEVA ECIJA**

1.	Aliaga	2nd
2.	Bongabon	2nd
3.	Cabiao	1st
4.	Carranglan	1st
5.	Cuyapo	1st
6.	Gabaldon	3rd
7.	G. M. Natividad	4th
8.	Gen. Tinio	1st
9.	Guimba	1st
10.	Jaen	2nd
11.	Laur	3rd
12.	Licab	4th

(cont'n-Tarlac)

12.	Ramos	5th
13.	San Clemente	5th
14.	San Jose	3rd

16.	Pantabangan	1st	15.	San Manuel	4th
17.	Peñaranda	4th	16.	Sta. Ignacia	2nd
18.	Quezon	4th	17.	Victoria	2nd
19.	Rizal	2nd			
20.	San Antonio	1st			
21.	San Isidro	2nd			
22.	San Leonardo	1st			
23.	Santa Rosa	1st			
24.	Sto. Domingo	3rd			
25.	Talavera	1st			
26.	Talugtog	4th			
27.	Zaragosa	3rd			

**PAMPANGA**

1.	Apalit	1st
2.	Arayat	1st
3.	Bacolor	3rd
4.	Candaba	1st
5.	Floridablanca	1st
6.	Guagua	1st
7.	Lubao	1st
8.	Mabalacat	1st
9.	Macabebe	1st
10.	Magalang	1st
11.	Masantol	2nd
12.	Mexico	1st
13.	Minalin	4th
14.	Porac	1st
15.	San Luis	3rd
16.	San Simon	-
17.	Sta. Ana	3rd
18.	Sta. Rita	4th
19.	Sto. Tomas	4th
20.	Sasmuan	4th

**TARLAC**

1.	Anao	5th
2.	Bamban	2nd
3.	Camiling	1st
4.	Capas	1st
5.	Concepcion	1st
6.	Gerona	1st
7.	La Paz	2nd
8.	Mayantoc	3rd
9.	Moncada	1st
10.	Paniqui	1st
11.	Pura	4th
	(cont'n-Batangas)	
26.	Sto. Tomas	1st
27.	Taal	3rd
28.	Talisay	3rd
29.	Taysan	2nd

**ZAMBALES**

1.	Botolan	1st
2.	Cabangan	4th
3.	Candelaria	3rd
4.	Castillejos	3rd
5.	Iba	2nd
6.	Masinloc	1st
7.	Palauig	3rd
8.	San Antonio	2nd
9.	San Felipe	4th
10.	San Marcelino	1st
11.	San Narciso	4th
12.	Sta. Cruz	1st
13.	Subic	1st

**REGION IV-A**

**BATANGAS**

1.	Agoncillo	4th
2.	Alitagtag	4th
3.	Balayan	1st
4.	Balete	5th
5.	Bauan	1st
6.	Calaca	1st
7.	Calatagan	2nd
8.	Cuenca	4th
9.	Ibaan	2nd
10.	Laurel	3rd
11.	Lemery	1st
12.	Lian	3rd
13.	Lobo	3rd
14.	Mabini	1st
15.	Malvar	2nd
16.	Mataas na Kahoy	4th
17.	Nasugbu	1st
18.	Padre Garcia	2nd
19.	Rosario	1st
20.	SanJose	1st
21.	San Juan	1st
22.	San Luis	4th
23.	San Nicolas	5th
24.	San Pascual	1st
25.	Sta. Teresita	5th
	(cont'n-Laguna)	
21.	Pila	3rd
22.	Rizal	5th
23.	San Pedro	1st
24.	Sta. Cruz	1st

30.	Tingloy	5th	25.	Sta. Maria	4th
31.	Tuy	3rd	26.	Siniloan	2nd
			27.	Victoria	4th

**CAVITE**

1.	Alfonso	1st
2.	Amadeo	4th
3.	Bacoor	1st
4.	Carmona	1st
5.	Dasmariñas	1st
6.	Gen. E. Aguinaldo	5th
7.	Gen. M. Alvarez	1st
8.	Gen. Trias	1st
9.	Imus	1st
10.	Indang	1st
11.	Kawit	1st
12.	Magallanes	4th
13.	Maragondon	3rd
14.	Mendez	4th
15.	Naic	1st
16.	Noveleta	3rd
17.	Rosario	1st
18.	Silang	1st
19.	Tanza	1st
20.	Ternate	4th

**LAGUNA**

1.	Alaminos	3rd
2.	Bay	2nd
3.	Biñan	1st
4.	Cabuyao	1st
5.	Calauan	2nd
6.	Cavinti	3rd
7.	Famy	5th
8.	Kalayaan	3rd
9.	Liliw	4th
10.	Los Baños	1st
11.	Luisiana	4th
12.	Lumban	3rd
13.	Mabita	5th
14.	Magdalena	4th
15.	Majayjay	4th
16.	Nagcarlan	2nd
17.	Paete	4th
18.	Pagsanjan	3rd
19.	Pakil	5th
20.	Pangil	4th

**RIZAL**

1.	Angono	1st
2.	Baras	4th
3.	Binangonan	1st
4.	Cainta	1st

**QUEZON**

1.	Agdangan	5th
2.	Alabat	5th
3.	Atimonan	1st
4.	Buenavista	4th
5.	Burdeos	4th
6.	Calauag	1st
7.	Candelaria	1st
8.	Catanauan	1st
9.	Dolores	4th
10.	General Luna	4th
11.	General Nakar	1st
12.	Guinayangan	3rd
13.	Gumaca	1st
14.	Infanta	1st
15.	Jomalig	5th
16.	Lopez	1st
17.	Lucban	2nd
18.	Macalelon	4th
19.	Mauban	1st
20.	Mulanay	1st
21.	Padre Burgos	4th
22.	Pagbilao	1st
23.	Panukulan	4th
24.	Patnanungan	5th
25.	Perez	5th
26.	Pitogo	4th
27.	Plaridel	5th
28.	Polilio	3rd
29.	Quezon	5th
30.	Real	1st
31.	Sampaloc	5th
32.	San Andres	4th
33.	San Antonio	4th
34.	San Francisco	2nd
35.	San Narciso	3rd
36.	Sariaya	1st
37.	Tagkawayan	1st
38.	Tayabas (city)	-
39.	Tiaong	1st
40.	Unisan	4th

(cont'n Or. Mindoro)

13.	Socorro	3rd
14.	Victoria	2nd

**PALAWAN**

1.	Aborlan	1st
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5.	Cardona	3rd	2.	Agutaya	5th
6.	Jala-Jala	4th	3.	Araceli	4th
7.	Morong	2nd	4.	Balabac	2nd
8.	Pililla	1st	5.	Bataraza	1st
9.	Rodriguez	1st	6.	Brooke's Point	1st
10.	San Mateo	1st	7.	Busuanga	3rd
11.	Tanay	1st	8.	Cagayancillo	6th
12.	Taytay	1st	9.	Coron	1st
13.	Teresa	2nd	10.	Culion	3rd

**REGION 4-B  
MARINDUQUE**

1.	Boac	1st	14.	Española	2nd
2.	Buenavista	4th	15.	Linapacan	5th
3.	Gasan	3rd	16.	Magsaysay	5th
4.	Mogpog	3rd	17.	Narra	1st
5.	Sta. Cruz	1st	18.	Quezon	1st
6.	Torrijos	3rd	19.	Roxas	1st
			20.	Rizal	1st
			21.	Kalayaan	5th
			22.	San Vicente	1st
			23.	Taytay	1st

**OCCIDENTAL MINDORO**

1.	Abra de Ilog	2nd
2.	Calintaan	3rd
3.	Looc	5th
4.	Lubang	4th
5.	Magsaysay	3rd
6.	Mamburao	2nd
7.	Paluan	3rd
8.	Rizal	3rd
9.	Sablayan	1st
10.	San Jose	1st
11.	Sta. Cruz	1st

**ROMBLON**

1.	Alcantara	5th
2.	Banton	5th
3.	Cajidiocan	4th
4.	Calatrava	5th
5.	Concepcion	6th
6.	Corcuera	5th
7.	Ferrol	6th
8.	Looc	4th
9.	Magdiwang	5th
10.	Odiongan	2nd
11.	Romblon	3rd
12.	San Agustin	4th
13.	San Andres	5th
14.	San Fernando	-
15.	San Jose	5th
16.	Sta. Fe	5th
17.	Sta. Maria	5th

**ORIENTAL MINDORO**

1.	Baco	3rd
2.	Bansud	2nd
3.	Bongabong	1st
4.	Bulalacao	3rd
5.	Gloria	3rd
6.	Mansalay	2nd
7.	Naujan	1st
8.	Pinamalayan	1st
9.	Pola	3rd
10.	Puerto Galera	1st
11.	Roxas	2nd
12.	San Teodoro	4th

**REGION 5**

**ALBAY**

1.	Bacacay	2nd
2.	Camalig	1st
3.	Daraga	1st
4.	Guinobatan	1st
5.	Jovellar	4th

(cont'n-Camarines Sur)

19.	Magarao	4th
20.	Milaor	4th
21.	Minalabac	3rd
22.	Nabua	1st
23.	Ocampo	3rd
24.	Pamplona	4th

6.	Libon	1st	25.	Pasacao	3rd
7.	Malilipot	4th	26.	Pili	1st
8.	Malinao	3rd	27.	Presentacion	4th
9.	Manito	4th	28.	Ragay	1st
10.	Oas	1st	29.	Sagnay	4th
11.	Pio Duran	3rd	30.	San Fernando	4th
12.	Polangui	1st	31.	San Jose	4th
13.	Rapu-Rapu	3rd	32.	Sipocot	1st
14.	Santo Domingo	4th	33.	Siruma	4th
15.	Tiwi	1st	34.	Tigaon	3rd
			35.	Tinambac	1st

**CAMARINES NORTE**

1.	Basud	3rd
2.	Capalonga	3rd
3.	Daet	-
4.	Jose Panganiban	2nd
5.	Labo	1st
6.	Mercedes	2nd
7.	Paracale	3rd
8.	San Lorenzo Ruiz	5th
9.	San Vicente	5th
10.	Santa Elena	3rd
11.	Talisay	4th
12.	Vinzon	3rd

**CAMARINES SUR**

1.	Baao	3rd
2.	Balatan	4th
3.	Bato	3rd
4.	Bombon	5th
5.	Buhi	1st
6.	Bula	2nd
7.	Cabusao	5th
8.	Calabanga	1st
9.	Camaligan	5th
10.	Canaman	4th
11.	Caramoan	2nd
12.	Del Gallego	4th
13.	Gainza	5th
14.	Garchitorena	4th
15.	Goa	2nd
16.	Lagonoy	2nd
17.	Libmanan	1st
18.	Lupi	3rd
	(cont'n-Masbate)	
19.	San Pascual	3rd
20.	Uson	3rd

**SORSOGON**

1.	Barcelona	5th
2.	Bulan	1st
3.	Bulusan	4th

**CATANDUANES**

1.	Bagamanoc	5th
2.	Baras	5th
3.	Bato	5th
4.	Caramoran	3rd
5.	Gigmoto	5th
6.	Pandan	4th
7.	Panganiban	5th
8.	San Andres	3rd
9.	San Miguel	5th
10.	Viga	4th
11.	Virac	1st

**MASBATE**

1.	Aroroy	1st
2.	Baleno	4th
3.	Balud	-
4.	Batuan	5th
5.	Cataingan	2nd
6.	Cawayan	2nd
7.	Claveria	3rd
8.	Dimasalang	4th
9.	Esperanza	5th
10.	Mandaon	3rd
11.	Milagros	1st
12.	Mobo	4th
13.	Monreal	4th
14.	Palanas	4th
15.	Pio V. Corpuz	4th
16.	Placer	2nd
17.	San Fernando	-
18.	San Jacinto	4th
	(cont'n-Antique)	
11.	Patnongon	3rd
12.	San Jose	1st
13.	San Remegio	3rd
14.	Sebaste	4th
15.	Sibalom	2nd
16.	Tibiao	4th
17.	Tobias Fornier	4th

4.	Casiguran	4th	18.	Valderrama	4th
5.	Castilla	3rd			
6.	Donsol	3rd			
7.	Gubat	2nd			
8.	Irosin	2nd			
9.	Juban	4th			
10.	Magallanes	3rd			
11.	Matnog	3rd			
12.	Pilar	1st			
13.	Prieto Diaz	5th			
14.	Santa Magdalena	5th			

**REGION 6**

**AKLAN**

1.	Altavas	4th
2.	Balete	4th
3.	Banga	3rd
4.	Batan	-
5.	Buruanga	5th
6.	Ibajay	3rd
7.	Kalibo	1st
8.	Lezo	5th
9.	Libacao	3rd
10.	Madalag	4th
11.	Makato	4th
12.	Malay	1st
13.	Malinao	4th
14.	Nabas	4th
15.	New Washington	3rd
16.	Numancia	4th
17.	Tangalan	5th

**ANTIQUE**

1.	Anini-y	4th
2.	Barbaza	4th
3.	Belison	5th
4.	Bugasong	3rd
5.	Caluya	1st
6.	Culasi	3rd
7.	Hamtic	3rd
8.	Laua-an	4th
9.	Libertad	5th
10.	Pandan	4th
	(cont'n-Iloilo)	
16.	Dueñas	4th
17.	Dumangas	1st
18.	Estancia	2nd
19.	Guimbal	4th
20.	Igaras	3rd
21.	Janiuay	1st
22.	Lambunao	1st
23.	Leganes	4th

1.	Cuartero	4th
2.	Dao	4th
3.	Dumalag	-
4.	Dumarao	2nd
5.	Ivisan	4th
6.	Jamindan	2nd
7.	Maayon	3rd
8.	Mambusao	3rd
9.	Panay	3rd
10.	Panitan	3rd
11.	Pilar	3rd
12.	Pontevedra	3rd
13.	Pres. Roxas	4th
14.	Sapian	4th
15.	Sigma	4th
16.	Tapaz	1st

**GUIMARAS**

1.	Buenavista	2nd
2.	Jordan	3rd
3.	Nueva Valencia	3rd
4.	San Lorenzo	5th
5.	Sibunag	-

**ILOILO**

1.	Ajuy	2nd
2.	Alimodian	3rd
3.	Anilao	4th
4.	Badiangan	4th
5.	Balasan	-
6.	Banate	4th
7.	Barotac Nuevo	2nd
8.	Barotac Viejo	3rd
9.	Batad	5th
10.	Bingawan	-
11.	Cabatuan	2nd
12.	Calinog	1st
13.	Carles	2nd
14.	Concepcion	3rd
15.	Dingle	3rd

**REGION 7**

**BOHOL**

1.	Albuquerque	5th
2.	Alicia	4th
3.	Anda	5th
4.	Antequera	4th
5.	Baclayon	4th
6.	Balilihan	4th
7.	Batuan	5th

24.	Lemery	4th	8.	Bien Unido	4th
25.	Leon	-	9.	Bilar	4th
26.	Maasin	-	10.	Buenavista	4th
27.	Miag-ao	1st	11.	Calape	3rd
28.	Mina	5th	12.	Candijay	4th
29.	New Lucena	4th	13.	Carmen	2nd
30.	Oton	1st	14.	Catigbian	4th
31.	Pavia	2nd	15.	Clarín	5th
32.	Pototan	1st	16.	Corella	5th
33.	San Dionisio	4th	17.	Cortes	5th
34.	San Enrique	3rd	18.	Dagohoy	5th
35.	San Joaquin	2nd	19.	Danao	-
36.	San Miguel	4th	20.	Dausis	4th
37.	San Rafael	-	21.	Dimiao	4th
38.	Sta. Barbara	2nd	22.	Duero	4th
39.	Sara	2nd	23.	Garcia-Hernandez	4th
40.	Tigbauan	2nd	24.	Getafe	3rd
41.	Tubungan	4th	25.	Guindulman	4th
42.	Zarraga	4th	26.	Inabanga	3rd

### NEGROS OCCIDENTAL

1.	Binalbagan	1st	27.	Jagna	3rd
2.	Calatrava	1st	28.	Lila	5th
3.	Candoni	4th	29.	Loay	5th
4.	Cauayan	1st	30.	Loboc	4th
5.	E.B. Magalona	2nd	31.	Loon	2nd
6.	Hinigaran	1st	32.	Mabini	4th
7.	Hinobaan	1st	33.	Maribojoc	4th
8.	Ilog	2nd	34.	Panglao	4th
9.	Isabela	2nd	35.	Pilar	4th
10.	La Castellana	1st	36.	Pres Garcia	4th
11.	Manapla	2nd	37.	Sagbayan	4th
12.	M. Padilla	3rd	38.	San Isidro	-
13.	Murcia	1st	39.	San Miguel	4th
14.	Pulupandan	3rd	40.	Sevilla	5th
15.	Pontevedra	3rd	41.	Sierra-bullones	3rd
16.	S. Benedicto	4th	42.	Sikatuna	5th
17.	San Enrique	4th	43.	Talibon	1st
18.	Toboso	3rd	44.	Trinidad	3rd
19.	Valladolid	4th	45.	Tubigon	1st
			46.	Ubay	1st
			47.	Valencia	4th

### CEBU

1.	Alcantara	5th
2.	Alcoy	5th
3.	Alegria	4th
4.	Aloquinsan	4th
5.	Argao	1st
6.	Asturias	3rd
7.	Badian	3rd
8.	Balamban	1st
9.	Bantayan	1st

### NEGROS ORIENTAL

1.	Amlan	4th
2.	Ayungon	2nd
3.	Bacong	4th
4.	Basay	4th
5.	Bindoy	3rd
6.	Dauin	4th
7.	Guihulngan (city)	-
8.	Jimalalud	4th
9.	La Libertad	3rd

10. Barili	2nd	10. Mabinay	1st
11. Bogo (city)	-	11. Manjuyod	2nd
12. Boljoon	5th	12. Pamplona	3rd
13. Borbon	-	13. San Jose	5th
14. Carcar (city)	-	14. Sta Catalina	1st
15. Carmen	3rd	15. Siaton	1st
16. Catmon	4th	16. Sibulan	2nd
17. Compostela	3rd	17. Tayasan	3rd
18. Consolacion	1st	18. Valencia	1st
19. Cordova	-	19. Vallehermoso	3rd
20. Daanbantayan	1st	20. Zamboangita	4th
21. Dalaguete	1st		
22. Dumanjug	3rd	<b>SIQUIJOR</b>	
23. Ginatilan	5th	1. Larena	-
24. Liloan	1st	2. Lazi	4th
25. Madridejos	4th	3. Maria	5th
26. Malabuyoc	5th	4. San Juan	5th
27. Medellin	2nd	5. Siquijor	4th
28. Minglanilla	1st	6. E. Villanueva	5th
29. Moalboal	4th		
30. Naga(city)	-	<b>REGION 8</b>	
31. Oslob	4th	<b>BILIRAN</b>	
32. Pilar	5th	1. Almeria	5th
33. Pinamungahan	2nd	2. Biliran	5th
34. Poro	4th	3. Cabucgayán	-
35. Ronda	-	4. Caibiran	-
36. Samboan	5th	5. Culaba	5th
37. San Fernando	2nd	6. Kawayan	-
38. San Fransisco	3rd	7. Maripipi	5th
39. San Remigio	3rd	8. Naval	2nd
40. Santa Fe	4th		
41. Santander	4th	<b>EASTERN SAMAR</b>	
42. Sibonga	3rd	1. Arteche	3rd
43. Sogod	-	2. Balangiga	4th
44. Tabogon	3rd	3. Balangkayan	5th
45. Tabuelan	4th	4. Borongan (city)	-
46. Tuburan	2nd	5. Can-Avid	4th
47. Tudela	5th	6. Dolores	-

(cont'n-E.Samar)

7. Gen. Macarthur	-
8. Giporlos	-
9. Guiuan	2nd
10. Hernani	5th
11. Jipapad	5th
12. Lawa-an	-
13. Llorente	3rd
14. Maslog	-
15. Maydolong	-
16. Mercedes	-

(cont'n-Leyte)

32. Pastrana	-
33. San Isidro	-
34. San Miguel	4th
35. Sta. Fe	-
36. Tabango	4th
37. Tabon-tabon	5th
38. Tanauan	2nd
39. Tolosa	5th
40. Tunga	-
41. Villaba	3rd

17.	Oras	-			
18.	Quinapondan	5th		<b>NORTHERN SAMAR</b>	
19.	Salcedo	-	1.	Allen	5th
20.	San Julian	5th	2.	Biri	5th
21.	San Policarpio	-	3.	Bobon	4th
22.	Sulat	4th	4.	Capul	5th
23.	Taft	4th	5.	Catarman	1st
			6.	Catubig	3rd
	<b>LEYTE</b>		7.	Gamay	4th
1.	Abuyog	-	8.	Laoang	2nd
2.	Alang-alang	2nd	9.	Lapinig	5th
3.	Albuera	-	10.	Las Navas	-
4.	Babatngon	-	11.	Lavezares	4th
5.	Barugo	4th	12.	Lope de Vega	4th
6.	Bato	-	13.	Mapanas	5th
7.	Baybay (city)	-	14.	Mondragon	3rd
8.	Burauen	1st	15.	Palapag	3rd
9.	Calubian	4th	16.	Pambujan	4th
10.	Capoocan	4th	17.	Rosario	5th
11.	Carigara	2nd	18.	San Antonio	5th
12.	Dagami	3rd	19.	San Isidro	4th
13.	Dulag	-	20.	San Jose	5th
14.	Hilongos	2nd	21.	San Roque	4th
15.	Hindang	5th	22.	San Vicente	6th
16.	Inopacan	4th	23.	Silvino Lobos	4th
17.	Isabel	1st	24.	Victoria	5th
18.	Jaro	3rd			
19.	Javier	-		<b>SAMAR</b>	
20.	Julita	5th	1.	Almagro	5th
21.	Kananga	1st	2.	Basey	1st
22.	La Paz	-	3.	Calbiga	4th
23.	Leyte	-	4.	Catbalogan (city)	-
24.	Mc Arthur	-	5.	Daram	3rd
25.	Mahaplag	4th	6.	Gandara	2nd
26.	Matag-ob	4th	7.	Hinabangan	-
27.	Matalom	3rd	8.	Jiabong	5th
28.	Mayorga	-	9.	Marabut	5th
29.	Merida	5th	10.	Matuguinao	5th
30.	Palo	3rd	11.	Motiong	4th
31.	Palompon	-	12.	Pagsanhan	5th
	(cont'n-Samar)			(cont'n-Zambo.Norte)	
13.	Paranas	2nd	15.	Polanco	3rd
14.	Pinabacdao	4th	16.	Rizal	5th
15.	San Jorge	4th	17.	Salug	3rd
16.	San Jose de Buan	4th	18.	Sergio Osmeña	2nd
17.	San Sebastian	6th	19.	Siayan	2nd
18.	Sta. Margarita	4th	20.	Sibuco	1st
19.	Sta. Rita	-	21.	Sindangan	1st
20.	Sto. Niño	5th	22.	Siocon	1st
21.	Talalora	6th	23.	Sibutad	5th
22.	Tarangnan	4th	24.	Sirawai	4th
23.	Tagapul-an	-	25.	Tampilisan	4th

24.	Villareal	-			
25.	Zumarraga	-			
	<b>SOUTHERN LEYTE</b>				
1.	Anahawan	5th	1.	Aurora	2nd
2.	Bontoc	-	2.	Bayog	-
3.	Hinunangan	3rd	3.	Dimataling	4th
4.	Hinundayan	-	4.	Dinas	4th
5.	Libagon	5th	5.	Dumalinao	-
6.	Liloan	-	6.	Dumingag	2nd
7.	Limasawa	-	7.	Guipos	-
8.	Macrohon	4th	8.	Josefina	-
9.	Malitbog	-	9.	Kumalarang	-
10.	Padre Burgos	-	10.	Labangan	-
11.	Pintuyan	-	11.	Lakewood	4th
12.	San Francisco	5th	12.	Lapuyan	3rd
13.	San Juan	5th	13.	Mahayag	-
14.	San Ricardo	5th	14.	Margosatubig	3rd
15.	Silago	4th	15.	Midsalip	-
16.	St. Bernard	4th	16.	Molave	1st
17.	Sogod	2nd	17.	Pitogo	4th
18.	Tomas Oppus	5th	18.	Ramon Magsaysay	-
	<b>REGION 9</b>		19.	San Miguel	4th
	<b>ZAMBOANGA DEL NORTE</b>		20.	San Pablo	-
1.	Baleguian	3rd	21.	Sominot	-
2.	Godod	4th	22.	Tabina	4th
3.	Gutalac	2nd	23.	Tambulig	-
4.	Jose Dalman	4th	24.	Tigbao	-
5.	Kalawit	4th	25.	Tukuran	-
6.	Katipunan	2nd	26.	Vincenzo Sagun	5th
7.	La Libertad	5th		<b>ZAMBOANGA SIBUGAY</b>	
8.	Labason	3rd	1.	Alicia	3rd
9.	Leon B. Postigo	4th	2.	Buug	3rd
10.	Liloy	3rd	3.	Diplahan	3rd
11.	Manuel Roxas	2nd	4.	Imelda	4th
12.	Manukan	3rd	5.	Ipil	1st
13.	Mutia	5th	6.	Kabasalan	2nd
14.	Piñan	4th	7.	Mabuhay	-
	(cont'n-Zambo. Sibugay)		8.	Malangas	-
10.	Olutanga	4th	9.	Naga	-
11.	Payao	3rd		(cont'n-Lanao del Norte)	
12.	Roseller T. Lim	3rd	12.	Nunungan	3rd
13.	Siay	2nd	13.	Pantao-Ragat	4th
14.	Talusan	5th	14.	Pantar	5th
15.	Titay	2nd	15.	Poona-Piagapo	4th
16.	Tungawan	2nd	16.	R. Magsaysay	5th
	<b>REGION 10</b>		17.	Salvador	5th
	<b>BUKIDNON</b>		18.	Sapad	5th
1.	Baungon	2nd	19.	S. N. Dimaporo	3rd
2.	Cabanglasan	3rd	20.	Tagoloan	5th
			21.	Tangkal	5th
			22.	Tubod	2nd

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

**CAMIGUIN**

1.	Catarman	5th
2.	Guinsiliban	6th
3.	Mahinog	5th
4.	Mambajao	3rd
5.	Sagay	5th

**LANAO DEL NORTE**

1.	Bacolod	4th
2.	Balo-i	3rd
3.	Baroy	4th
4.	Kapatagan	2nd
5.	Kauswagan	5th
6.	Kolambugan	4th
7.	Lala	1st
8.	Linamon	5th
9.	Maigo	4th
10.	Matungao	5th
11.	Munai	4th
	(cont'n-Mis. Or.)	
22.	Tagoloan	1st
23.	Talisayan	4th
24.	Villanueva	2nd

**REGION XI**

**COMPOSTELA VALLEY**

1.	Compostela	1st
2.	Mabini	2nd
3.	Maco	1st
4.	Maragusan	1st
5.	Mawab	3rd
6.	Monkayo	1st
7.	Montevista	3rd

**MISAMIS OCCIDENTAL**

1.	Aloran	4th
2.	Baliangao	5th
3.	Bonifacio	4th
4.	Calamba	4th
5.	Clarin	4th
6.	Concepcion	-
7.	Don V. Chiongban	4th
8.	Jimenez	3rd
9.	Lopez Jaena	4th
10.	Panaon	5th
11.	Plaridel	3rd
12.	Sapang Dalaga	-
13.	Sinacaban	5th
14.	Tudela	4th

**MISAMIS ORIENTAL**

1.	Alubijid	4th
2.	Balingasag	2nd
3.	Balingoan	5th
4.	Binuangan	6th
5.	Claveria	1st
6.	El Salvador (city)	-
7.	Gitagum	5th
8.	Initao	3rd
9.	Jasaan	2nd
10.	Kinoguitan	5th
11.	Lagonglong	5th
12.	Laguindingan	4th
13.	Libertad	5th
14.	Lugait	2nd
15.	Magsaysay	4th
16.	Manticao	4th
17.	Medina	4th
18.	Naawan	4th
19.	Opol	2nd
20.	Salay	4th
21.	Sugbong Cogon	5th

**DAVAO ORIENTAL**

1.	Baganga	1st
2.	Banay-Banay	2nd
3.	Boston	3rd
4.	Caraga	1st
5.	Cateel	2nd
6.	Gov. Generoso	2nd
7.	Lupon	1st
8.	Manay	2nd
9.	Mati (city)	-
10.	San Isidro	4th
11.	Tarragona	3rd

**Region 12**

8. Nabunturan -
9. New Bataan 1st
10. Pantukan 1st
11. San Vicente (Laak) 1st

**DAVAO DEL NORTE**

1. Asuncion 1st
2. Carmen 1st
3. Dujali 4th
4. Kapalong 1st
5. New Corella 2nd
6. San Isidro -
7. Sto. Tomas 1st
8. Talaingod 2nd

**DAVAO DEL SUR**

1. Bansalan 1st
2. Don Marcelino 3rd
3. Hagonoy 2nd
4. Jose Abad Santos 1st
5. Kiblawan 2nd
6. Magsaysay 3rd
7. Malalag 2nd
8. Malita 1st
9. Matanao 2nd
10. Padada 3rd
11. Sta Cruz 1st
12. Sta Maria 2nd
13. Sarangani 4th
14. Sulop 3rd

**NORTH COTABATO**

1. Alamada 1st
2. Aleosan 3rd
3. Antipas 2nd
4. Arakan 1st
5. Banisilan 2nd
6. Carmen 1st
7. Kabacan 1st
8. Libungan 2nd
9. Magpet 1st
10. Makilala 1st
11. Matalam 1st
12. Midsayap 1st
13. M'lang 1st
14. Pigcawayan 1st
15. Pikit 1st
16. Pres. Roxas 1st
17. Tulumun 2nd

**SARANGANI**

1. Alabel 1st
2. Glan 1st
3. Kiamba 1st
4. Maasim 1st
5. Maitum 2nd
6. Malapatan 1st
7. Malungon 1st

**SOUTH COTABATO**

1. Banga 1st
2. Lake Sebu 1st
3. Norala 3rd
4. Polomolok 1st
5. Santo Niño 3rd
6. Surallah 1st
7. Tampakan 2nd
8. Tandingan 3rd
9. T'boli 1st
10. Tupi 1st
12. Talacogon 2nd
13. Trento 1st
14. Veruela 2nd

**SURIGAO DEL NORTE**

1. Alegria 5th
2. Bacuag 5th
3. Burgos 6th
4. Claver 2nd
5. Dapa 4th
6. Del Carmen 5th
7. General Luna 5th
8. Gigaquit 4th
9. Mainit 4th

**SULTAN KUDARAT**

1. Bagumbayan 1st
2. Columbio 1st

3.	Esperanza	1st	10.	Malimono	5th
4.	Isulan	1st	11.	Pilar	5th
5.	Kalamansig	1st	12.	Placer	4th
6.	Lambayong	2nd	13.	San Benito	6th
7.	Lebak	1st	14.	San Francisco	5th
8.	Lutayan	2nd	15.	San Isidro	5th
9.	Sen. Ninoy Aquino	3rd	16.	Santa Monica	5th
10.	Palimbang	2nd	17.	Sison	5th
11.	Pres. Quirino	3rd	18.	Socorro	4th
			19.	Taganaan	-
			20.	Tubod	5th

**Region 13**

**AGUSAN DEL NORTE**

1.	Buenavista	-
2.	Cabadbaran (city)	-
3.	Carmen	-
4.	Jabonga	3rd
5.	Kitcharao	4th
6.	Las Nieves	2nd
7.	Magallanes	4th
8.	Nasipit	3rd
9.	R. T. Romualdez	5th
10.	Santiago	4th
11.	Tubay	4th

**AGUSAN DEL SUR**

1.	Bayugan(city)	-
2.	Bunawan	1st
3.	Esperanza	1st
4.	La Paz	1st
5.	Loreto	1st
6.	Prosperidad	1st
7.	Rosario	2nd
8.	San Francisco	1st
9.	San Luis	1st
10.	Santa Josefa	3rd
11.	Sibagat	1st
	(cont'n-Surigao Sur)	
15.	San Miguel	1st
16.	Tagbina	2nd
17.	Tago	2nd
18.	Tandag (city)	-

**ARMM**

**BASILAN**

1.	Akbar	-
2.	Al-Barka	-
3.	Lamitan (city)	-
4.	Lantawan	3rd
5.	Mohammad Ajul	-
6.	Maluso	4th
7.	Sumisip	1st
8.	Tipo-Tipo	3rd

10.	Malimono	5th
11.	Pilar	5th
12.	Placer	4th
13.	San Benito	6th
14.	San Francisco	5th
15.	San Isidro	5th
16.	Santa Monica	5th
17.	Sison	5th
18.	Socorro	4th
19.	Taganaan	-
20.	Tubod	5th

**DINAGAT ISLAND**

1.	Basilisa	-
2.	Cagdianao	3rd
3.	Dinagat	5th
4.	Libjo	5th
5.	Loreto	-
6.	San Jose	-
7.	Tubajon	-

**SURIGAO DEL SUR**

1.	Barobo	3rd
2.	Bayabas	5th
3.	Cagwait	4th
4.	Cantilan	2nd
5.	Carmen	5th
6.	Carrascal	4th
7.	Cortes	4th
8.	Hinatuan	2nd
9.	Lanuza	4th
10.	Lianga	4th
11.	Lingig	2nd
12.	Madrid	4th
13.	Marihatag	3rd
14.	San Agustin	4th
	(cont'n-Lanao Sur)	
32.	Saguieran	4th
33.	Sultan Dumalondong	-
34.	Sultan Gumander	-
35.	Tagoloan	4th
36.	Tamparan	-
37.	Taraka	4th
38.	Tubaran	4th
39.	Tugaya	5th
40.	Wao	2nd

**MAGUINDANAO**

1.	Ampatuan	4th
2.	Buluan	-
3.	Datu Anggal Midtimbang	-
4.	Datu Abdullah Sangki	-

9.	Tuburan	2nd	5.	Datu Blah Sinsuat	-
10.	Ungkaya Pukan	-	6.	Datu Montawal	5th
<b>LANAO DEL SUR</b>					
1.	Bacolod Kalawi	3rd	7.	Datu Paglas	4th
2.	Balabagan	-	8.	Datu Piang	2nd
3.	Balindong	-	9.	Datu Saudi Ampatuan	4th
4.	Bayang	5th	10.	Datu Unsay	5th
5.	Binidayan	4th	11.	Guindulungan	-
6.	Buadiposo Buntong	4th	12.	Mamasapano	5th
7.	Bubong	2nd	13.	Mangudadatu	-
8.	Bumbaran	3rd	14.	Northern Kabuntalan	-
9.	Butig	-	15.	Pagalungan	1st
10.	Calanogas	5th	16.	Paglat	-
11.	Ditsaan Ramin	3rd	17.	Pandag	-
12.	Ganassi	4th	18.	Rajah Buayan	-
13.	Kapai	4th	19.	Salipada Pendatun	-
14.	Kapatagan	4th	20.	Shariff Aguak	3rd
15.	Lumba Bayabao	2nd	21.	Sultan Sa Barongis	2nd
16.	Lumbaca Unayan	-	22.	South Upi	-
17.	Lumbatan	-	23.	Talayan	-
18.	Lumbayanague	4th	24.	Talitay	-
<b>SHARIFF KABUNSUAN</b>					
19.	Madalum	3rd	1.	Barira	4th
20.	Madamba	4th	2.	Buldon	-
21.	Maguing	2nd	3.	Datu Sinsuat	1st
22.	Malabang	3rd	4.	Kabuntalan	-
23.	Marantao	2nd	5.	Matanog	4th
24.	Marogong	4th	6.	Parang	-
25.	Masiu	5th	7.	Sultan Kudarat	1st
26.	Mulondo	3rd	8.	Sultan Mastura	5th
27.	Pagayawan	5th	9.	Upi	-
28.	Piagapo	4th			
29.	Picong	-			
30.	Poona Bayabao	4th			
31.	Pualas	5th			
<b>SULU</b>					
1.	Hadji P.Tahil	6th			
2.	Indanan	3rd			
3.	Jolo	1st			
4.	K. Caluang	5th			
5.	Lugus	5th			
6.	Luuk	3rd			
7.	Maimbung	5th			
8.	Panamao	4th			
9.	Pandami	4th			
10.	P. Estino	5th			
11.	Pangutaran	4th			
12.	Parang	2nd			
13.	Pata	5th			
14.	Patikul	3rd			
15.	Siasi	2nd			
16.	Talipao	1st			

- |     |                      |     |
|-----|----------------------|-----|
| 17. | Tapul                | 5th |
| 18. | Tongkil (Banguingui) | 4th |

**TAWI-TAWI**

- |     |               |     |
|-----|---------------|-----|
| 1.  | Bongao        | 2nd |
| 2.  | Languyan      | 1st |
| 3.  | Mapun         | 4th |
| 4.  | P'Lima Sugala | 3rd |
| 5.  | Sapa-Sapa     | 3rd |
| 6.  | Simunul       | 4th |
| 7.  | Sitangkai     | 1st |
| 8.  | South Ubian   | 3rd |
| 9.  | Tandubas      | 2nd |
| 10. | Turtle Island | 5th |
| 11. | Sibutu        | -   |

- not re-classified due to lack of data

*LOCAL TREASURY OPERATIONS DIVISION  
BUREAU OF LOCAL GOVERNMENT FINANCE  
updated September 11, 2009*

**SUMMARY OF LGU INCOME RE-CLASSIFICATION**

PER DOF Order No. 23-08, effective July 29, 2008

REGIONS	PROVINCES								CITIES								MUNICIPALITIES							
	1st	2nd	3rd	4th	5th	6th	no data	Total	1st	2nd	3rd	4th	5th	6th	no data	Total	1st	2nd	3rd	4th	5th	6th	no data	Total
NCR	0	0	0	0	0	0	0	0	16	0	0	0	0	0	0	16	1	0	0	0	0	0	0	1
CAR	0	0	4	1	0	0	1	6	1	0	0	0	0	0	1	8	5	5	22	32	1	3	76	
I	4	0	0	0	0	0	0	4	0	2	3	3	0	0	8	28	9	28	34	17	0	1	117	
11	2	1	1	0	1	0	0	5	1	0	2	0	0	0	3	24	10	20	21	8	4	3	90	
111	5	0	0	0	0	0	2	7	6	0	3	3	1	0	13	48	16	19	15	4	0	15	117	
IV-A	5	0	0	0	0	0	0	5	6	3	0	2	0	0	11	52	13	18	30	16	0	2	131	
IV-B	2	1	1	1	0	0	0	5	1	0	1	0	0	0	2	19	9	16	8	14	3	2	71	
V	3	2	1	0	0	0	0	6	0	2	1	4	0	0	7	21	12	25	29	16	1	3	107	
VI	3	2	0	1	0	0	0	6	2	3	4	6	0	0	16	19	16	27	36	8	0	11	117	
VII	2	0	0	0	1	0	1	4	2	1	6	2	0	0	12	15	10	18	41	22	0	14	120	
VIII	2	1	1	1	0	0	1	6	0	0	0	1	0	0	3	4	4	9	9	27	32	3	55	139
IX	2	1	0	0	0	0	0	3	1	1	2	0	0	0	4	5	10	12	13	6	0	21	67	
X	2	2	0	0	1	0	0	5	2	2	1	2	0	0	8	14	11	9	24	20	2	5	85	
XI	4	0	0	0	0	0	0	4	2	1	1	1	0	0	5	18	12	8	3	0	0	3	44	
XII	3	1	0	0	0	0	0	4	1	0	3	1	0	0	5	30	9	6	0	0	0	0	45	
XIII	2	1	0	0	0	0	2	5	1	0	2	0	0	0	3	10	10	6	16	16	2	10	70	
ARMM	2	0	2	0	0	0	2	6	0	0	0	1	0	0	2	7	10	14	24	15	1	41	112	
<b>TOTAL</b>	<b>43</b>	<b>12</b>	<b>10</b>	<b>4</b>	<b>3</b>	<b>0</b>	<b>9</b>	<b>81</b>	<b>42</b>	<b>15</b>	<b>29</b>	<b>26</b>	<b>1</b>	<b>0</b>	<b>7</b>	<b>120</b>	<b>323</b>	<b>171</b>	<b>240</b>	<b>343</b>	<b>226</b>	<b>17</b>	<b>189</b>	<b>1,509</b>

LTOD/BLGF

