



## Maslog posts highest IRA per capita in EV in 2009

Maslog, the smallest municipality in Eastern Visayas in terms of population, posted the highest internal revenue allotment (IRA) per capita among the 139 municipalities in the region in 2009. With an IRA of P35.4 million, the municipality registered an IRA per capita of P7,033 in 2009. In terms of income class, however, Maslog is considered a fifth class municipality.

The other municipalities in the top ten with the highest IRA per capita include: Jipapad, Balangkayan, Maydolong, Mercedes and Llorente in Eastern Samar; San Jose de Buan, Hinabangan and Matuguinao in Samar; and Lope de Vega in Northern Samar. Six municipalities came from the province of Eastern Samar. Most of the municipalities belong to low income classes.

**Table 2. BOTTOM TEN MUNICIPALITIES WITH THE LOWEST IRA PER CAPITA, REGION VIII: 2009**

Municipality	Province	IRA (In Pesos)	IRA Per Capita (In P)	Income Class*
Catbalogan	Samar	61,996,888	653	1st
Baybay	Leyte	74,020,752	708	1st
Borongan	E. Samar	55,675,185	919	1st
Tanauan	Leyte	56,679,012	1,178	3rd
Palompon	Leyte	63,050,057	1,189	2nd
Naval	Biliran	55,863,189	1,209	3rd
Isabel	Leyte	49,679,485	1,220	1st
Palo	Leyte	73,185,840	1,230	3rd
Carigara	Leyte	57,864,144	1,249	2nd
Kananga	Leyte	59,450,913	1,255	1st

\* Reclassification of municipalities was pursuant to Department Order No. 20-08 dated July 29, 2008 based on their average annual income from CY 2004-2007:

- 1<sup>st</sup> Class – P55 M or more
- 2<sup>nd</sup> Class – P45 M or more but less than P55 M
- 3<sup>rd</sup> Class – P35M or more but less than P45M
- 4<sup>th</sup> Class – P25M or more but less than 35M
- 5<sup>th</sup> Class – P15M or more but less than P25M
- 6<sup>th</sup> Class – Less than P15M

Sources of Basic Data: Department of Budget and Management, National Statistics Office, and Bureau of Local Government Finance

**Table 1. TOP TEN MUNICIPALITIES WITH THE HIGHEST IRA PER CAPITA, REGION VIII: 2009**

Municipality	Province	IRA (In Pesos)	IRA Per Capita (In P)	Income Class*
Maslog	E. Samar	35,362,750	7,033	5th
San Jose de Buan	Samar	44,623,940	6,447	4th
Jipapad	E. Samar	35,924,436	5,159	5th
Hinabangan	Samar	55,561,963	4,580	4th
Matuguinao	Samar	31,498,344	4,516	5th
Balangkayan	E. Samar	35,435,627	4,279	5th
Maydolong	E. Samar	51,974,038	3,978	4th
Mercedes	E. Samar	20,207,082	3,968	5th
Lope de Vega	N. Samar	43,262,103	3,520	4th
Llorente	E. Samar	62,674,538	3,379	3rd

Meanwhile, Catbalogan, Samar, the second biggest municipality in the region in terms of population, emerged as the top municipality with the lowest IRA per capita of P653. But based on income, Catbalogan is considered as first class municipality.

The other nine municipalities with the lowest IRA per capita include: Baybay, Borongan, Tanauan, Palompon, Naval, Isabel, Palo, Carigara, and Kananga. These municipalities are mostly found in Leyte Province except for Borongan and Naval which are capital towns of Eastern Samar and Biliran provinces, respectively. Baybay, which posted the second lowest IRA per capita, has the biggest population among all municipalities in the region.

The Internal Revenue Allotment is the annual share of local government units estimated at forty percent (40%) of the actual collections of national revenue taxes as certified by the BIR. The aggregate IRA is divided among the different levels of the LGUs: 23% to provinces, 23% to cities, 34% to municipalities and 20% to barangays. The IRA is apportioned to the individual LGUs based on population (50%), land area (25%) and equal sharing (25%) of the LGUs.

For your inquiries and other information needs, visit or call the:

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