Local Government Finance Excellence: The Case of the Top Performing Provinces, Cities, and Municipalities for FY 2022-2023

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Abstract

This research examines the local revenue generation strategies and governance practices of top-performing Local Government Units (LGUs) in the Philippines, with particular focus on fiscal years 2022 and 2023 as identified by the Bureau of Local Government Finance (BLGF). It aims to analyze the factors contributing to the positive performance in Local Source Revenue Generation (LSRG) and to describe the proven practices of leading LGUs, particularly the Province of Bataan, Makati City, and the municipality of Limay, which have demonstrated excellence in the Ratio of Local Source Revenues to Total Current Operating Income (LSR to TCOI). It highlights successful cases of the Province of Bataan, Makati City, and the Municipality of Limay, examining contributing factors to a positive performance in Local Source Revenue Generation (LSRG).

Through document review and key informant interviews with LGU leaders and staff, this research identifies what are behind the LSRG successes by drawing on proven practices from leading LGUs. It also assesses how these LGUs adapted to the increased fiscal space brought about by the Mandanas-Garcia ruling, and how they leveraged digital transformation and sustainable practices to enhance fiscal autonomy.

The research offers a roadmap for other local governments striving for sustainable local governance with fiscal resilience, efficient service delivery, and inclusive development. Ultimately, this work contributes to the strengthening of local governance through innovation and institutional accountability, including training and development.

Keywords: Local Government Units (LGUs), Local Source Revenue, Fiscal Management, Tax Practices, Revenue Generation, Sustainable Local Governance

Introduction

Local Government Units (LGUs) in the Philippines play a pivotal role in ensuring the delivery of basic services, promoting development, and addressing the needs of constituents at the grassroots level. Central to their effectiveness is the ability to generate and manage local revenues efficiently and sustainably.

This research is anchored on the outstanding performance of several LGUs as identified by the Bureau of Local Government Finance (BLGF) for fiscal years 2022 and 2023. This timeframe is particularly critical as it marks the full implementation of the Mandanas-Garcia Supreme Court ruling (2018), which took effect in 2022 and significantly increased the National Tax Allotment (NTA) shares of LGUs to 40% of all national taxes beyond those collected by the Bureau of Internal Revenue (BIR) (Department of Finance, 2025a, 2025b; Philippine News Agency [PNA], 2025). This ruling fundamentally reshaped the financial architecture for LGUs, providing them with substantially increased fiscal space and greater responsibility for devolved functions (Department of Finance – Bureau of Local Government Finance, n.d.). Consequently, a study of "finance excellence" during this period offers crucial insights into the immediate effects of this policy change and the adaptive strategies employed by LGUs in this new fiscal environment.

Among these, the Province of Bataan, Makati City, and the Municipality of Limay have demonstrated exemplary practices in local revenue mobilization, digital transformation, sustainable development, and public sector innovation. These specific LGUs were chosen as exemplary cases because they consistently ranked among the top performers in the crucial "Ratio of Local Source Revenues to Total Current Operating Income (LSR to TCOI)" (BLGF, 2024a; Manila Bulletin, 2024; Province of Ilocos Sur, n.d.), which is a key indicator of genuine fiscal autonomy and reduced dependence on national transfers (Asian Development Bank, n.d.-a; Barrios, 2023). Their success offers valuable insights into the evolving landscape of local governance and presents replicable models for other LGUs seeking to improve their own fiscal performance.

Bataan stands out for its forward-thinking governance, environmental sustainability, and inclusive fiscal planning. Makati City exemplifies efficiency in tax administration, digital governance, and institutional leadership, with a robust internal revenue base supporting extensive social services. Meanwhile, the Municipality of Limay showcases the significant impact of leadership prioritization, strong inter-departmental coordination, and community engagement in classifying as one of the top performers in local revenue generation.

The study employs a qualitative methodology through document reviews and key informant interviews to unpack the strategic, institutional, and human capital elements that underpin LSR success. Particular attention is given to the roles of local treasurers, assessors, and chief executives, as well as the policies and programs that foster competency development and organizational effectiveness. It also examines the integration of digital platforms in public service delivery, the adoption of transparency mechanisms, and the cultivation of private-sector partnerships as catalysts for revenue growth. Through its analysis of best practices, the study seeks to support the design of transformative capacity-building programs for the Philippine Tax Academy by identifying specific, proven strategies in fiscal management, digital adoption, and sustainable development that can be integrated into training curricula, thereby aligning with the evolving demands of local public administration in the Philippines. This research underscores excellence in local revenue generation with foundational elements that offer a framework for enhancing local fiscal autonomy and in general, local source revenue generation.

The implementation of the Mandanas-Garcia Supreme Court Ruling (2018) significantly increased the national tax allotments available to, and the fiscal responsibility of, LGUs (DOF, 2025a, 2025b; PNA, 2025). There is heightened urgency for local governments to strengthen their capacity to mobilize resources, manage public finances, and pursue innovative governance solutions. Local source revenue (LSR) generation has thus become a vital indicator of an LGU’s fiscal autonomy and long-term viability. With the LGUs continuing to significantly depend on National Tax Allocation (NTAs) as main source of revenue, in 2021, the NTA constituted more than 60% of the overall revenue generated by LGUs (BLGF, n.d.-a). The significant reliance of LGUs on the Internal Revenue Allotment (IRA) renders them susceptible to fluctuations in policies implemented by the national government, hampers local autonomy and causes a flypaper effect. Therefore, there remains a need to enhance the development of local revenue in the Philippines (Barrios, 2023).

Methodology

This study employed a qualitative-descriptive research design aimed at analyzing and documenting the best practices and key success factors of top-performing local government units (LGUs) in the Philippines in terms of Local Source Revenue (LSR) generation for fiscal year 2023. The research is anchored on the principle of grounded analysis, drawing on existing government documents, field interviews, and thematic content analysis to identify recurring patterns and practices that characterize financial excellence among LGUs. In this context, grounded analysis involves an inductive approach where themes and patterns emerge directly from the collected data (documents and interviews) rather than being imposed by pre-existing theories, allowing for the development of a framework for LGU financial excellence.

The research focuses on the top provinces, cities, and municipalities ranked by the Bureau of Local Government Finance (BLGF) as top performers in LSR for fiscal years 2022 and 2023. Specifically, the selection of these LGUs primarily focused on their exemplary performance in the Ratio of Local Source Revenues (LSR) to Total Current Operating Income (TCOI), as this metric best reflects genuine fiscal autonomy and reduced dependence on national transfers (ADB, n.d.-a; BLGF, 2024a; Manila Bulletin, 2024). While comparative references to lower-performing LGUs may be drawn for contrast, the primary emphasis is on documenting the strategies and capacities of top-ranking LGUs. The BLGF also recognizes top performers across other Performance Indicator Areas (PIAs) including LSR in Nominal Terms, Year-on-Year Growth in LSR, and Total Current Operating Expenditures (TCOE) per capita (BLGF, 2024a; Manila Bulletin, 2024).

The study relies on two primary data sources:

1. Document Review

   Official reports, case documents, and performance rankings published by the BLGF, Department of Finance (DOF), and related institutions form the backbone of the secondary data. These include Local Fiscal Sustainability Reports, Good Practices (GP) documentation, audit findings, development plans, and ordinances related to taxation and fiscal policy. These materials provide empirical evidence on institutional strategies, program implementation, and fiscal outcomes.

2. Key Informant Interviews (KIIs)
   Semi-structured interviews were conducted with selected local chief executives (LCEs), local treasurers, assessors, and/or planning officers. The interviews aimed to capture nuanced insights into the internal processes, leadership practices, and organizational dynamics that support or hinder revenue generation.

The study ensures ethical compliance by securing informed consent from all interview participants and maintaining the confidentiality of data shared during the research process. Names and affiliations of participants were anonymized unless explicitly permitted. The research adheres to institutional protocols on data protection and respectful engagement with LGU personnel.

While the research seeks to identify replicable best practices, it is constrained by the availability of key documents and the accessibility of selected LGUs for interviews. Findings may also reflect the unique political, economic, and social conditions of high-performing LGUs, which may not be directly generalizable to all LGUs nationwide. Furthermore, the qualitative nature of the case studies, while providing in-depth insights, limits the statistical generalizability of the findings to the entire population of LGUs in the Philippines.

Discussion

The Top-Performing LGUs based in Ratio of Local Source Revenues to Total Current Operating Income

The Bureau of Local Government Finance (2024) has recognized the National Top-Performing Provinces, Cities, and Municipalities in Strengthening Local Government Finance for FYs 2022 and 2023 (BLGF, 2024a, 2024b, n.d.-b; Manila Bulletin, 2024; Province of Ilocos Sur, n.d.).

The Performance Indicator Areas (PIA) are Local Source Revenues (LSR) in Nominal Terms, Ratio of LSR to Total Current Operating Income (TCOI), Year-on-

Year Growth in LSR, and Total Current Operating Expenditures (TCOE) per Capita (BLGF, 2024a; Manila Bulletin, 2024).

This research will focus on the top-performing LGUs in the Ratio of LSR to TCOI as this metric provides a more accurate indicator of genuine fiscal autonomy by measuring an LGU's self-reliance in revenue generation relative to its total income, especially in the context of increased National Tax Allotment (NTA) shares from the Mandanas-Garcia ruling (ADB, n.d.-a; DOF, 2025a, 2025b; PNA, 2025).

LSR is composed of tax revenues (real property tax, business tax, and other taxes) and non-tax revenues (regulatory fees, service/user charges, receipts from economic enterprises, and other receipts). (BLGF, 2024)

TCOI is composed of locally sourced income and external sources (national tax allotment, other shares from national tax collection, inter-local transfers, and extraordinary receipts, grants, donations, or aids). (BLGF, 2024a)

Based on the data from the Bureau of Local Government Finance (2024), several provinces demonstrated notable performance in the Ratio of Local Source Revenues (LSR) to Total Current Operating Income (TCOI) for fiscal years 2022 and 2023. Bataan emerged as the top-performing province with a substantial increase from 42.35% in 2022 to 53.12% in 2023, reflecting a strong capacity to generate local revenues. Pampanga (39.65%), Rizal (36.03%), Aklan (33.93%), and Quezon (32.33%) also recorded high ratios, as seen in Figure 1.

Based on the data presented for the fiscal years 2022 and 2023, the cities of Metro Manila dominated the top spots in the Ratio of LSR to TCOI. Makati City topped the list in both years, achieving an impressive ratio of 86.84% in 2022, and increasing it to 90.60% in 2023. Pasig City also saw a notable improvement, with its ratio rising from 80.92% in 2022 to 84.35% in 2023. Taguig City, with ratios of 76.68% in 2022 and 82.97% in 2023, demonstrated solid growth, climbing into the top 3 rankings. Other cities such as Mandaluyong, Paranaque, and Manila also performed strongly, maintaining high ratios, indicating an overall positive trend in local revenue generation across these cities, as seen in Figure 2.

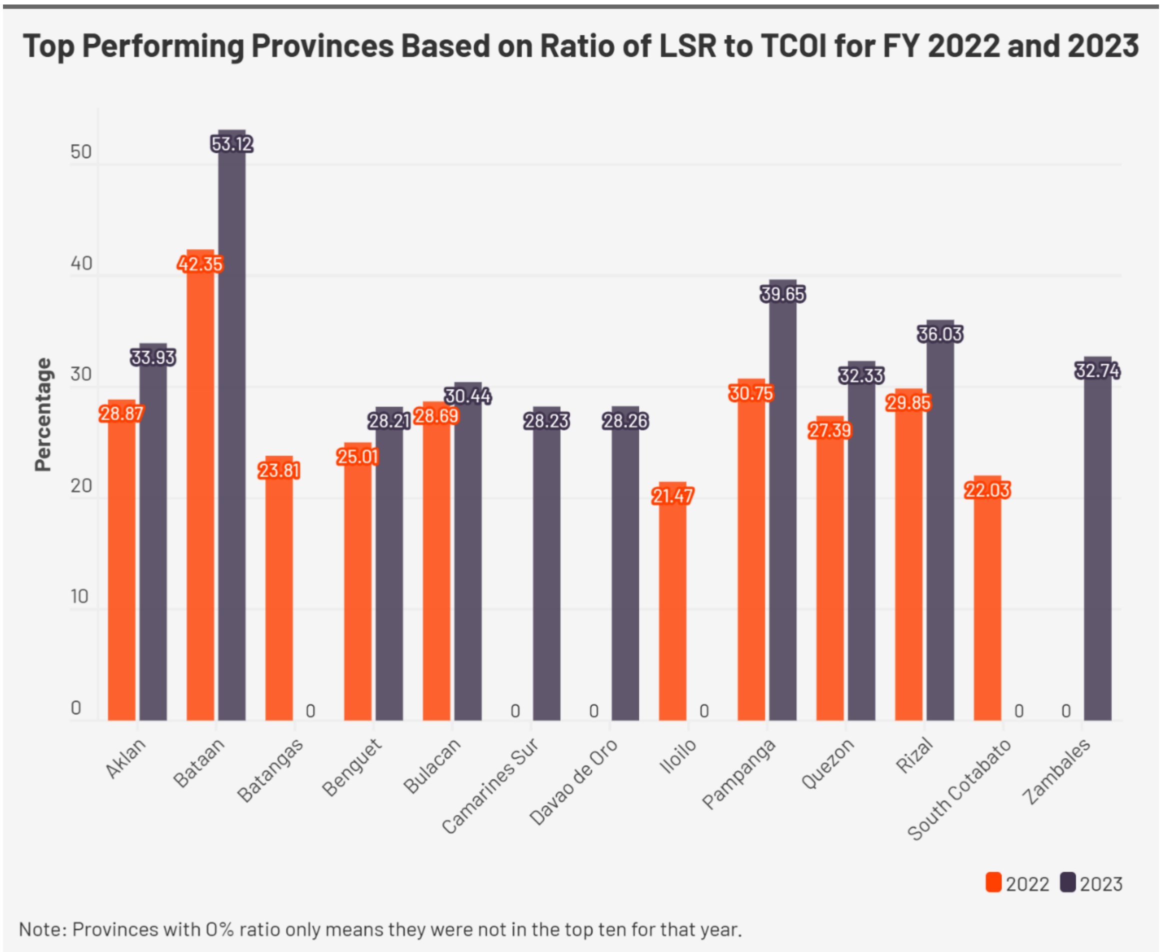

Figure 1. Top-Performing Provinces based on the ratio of LSR to TCOI

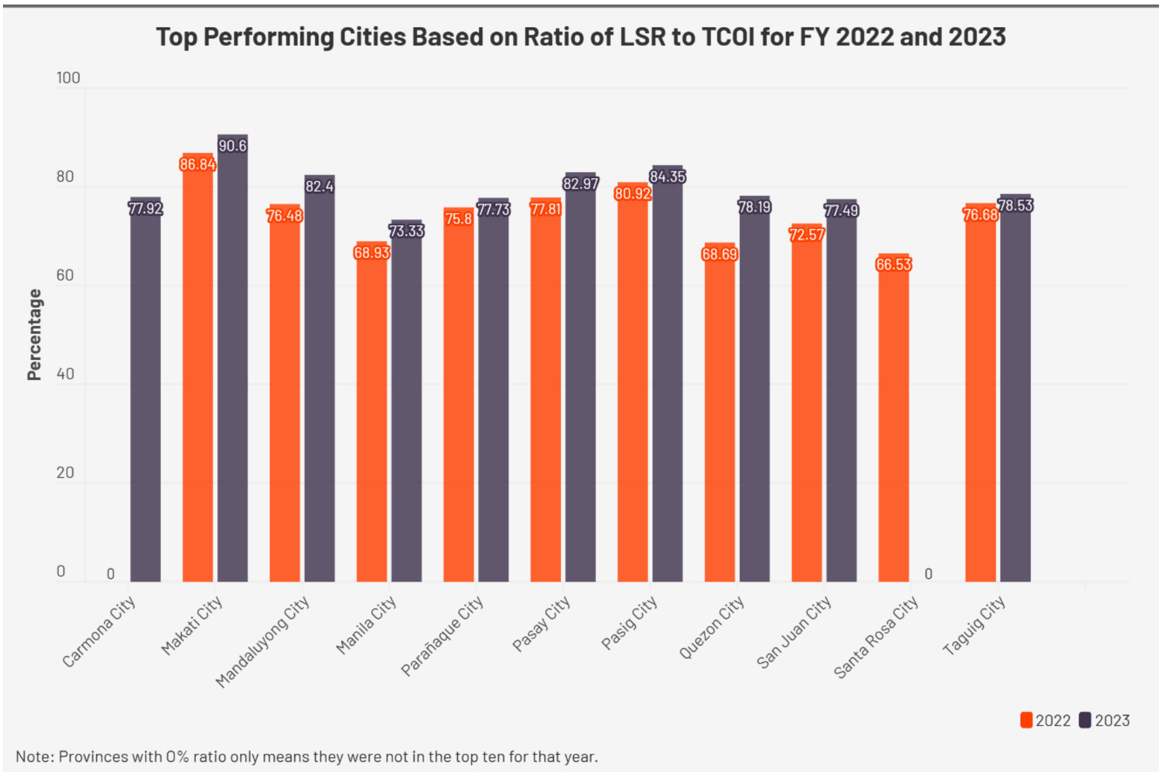

Figure 2: Top Performing Cities based on the ratio of LSR to TCOI

Limay, Bataan led all municipalities for both years as the top-performing municipality in terms of Ratio of LSR to TCOI, significantly increasing its ratio from 75.56% in 2022 to 81.98% in 2023. Malay, Aklan consistently remained in the top ranks, improving from 67.58% in 2022 to 79.27% in 2023, reflecting robust fiscal management. Mariveles, Bataan and Masinloc, Zambales also emerged as strong performers in 2023 with ratios of 72.42% and 71.45%, respectively, showing a marked improvement over the previous year. Meanwhile, Kauswagan, Lanao del Norte climbed from ninth place in 2022 with 54.62% to sixth in 2023 at 68.64%, indicating significant progress in revenue generation. New entries such as Tagoloan, Misamis Oriental and Claver, Surigao del Norte also made it to the top ten in 2023, both achieving over 60%, as seen in Figure 3.

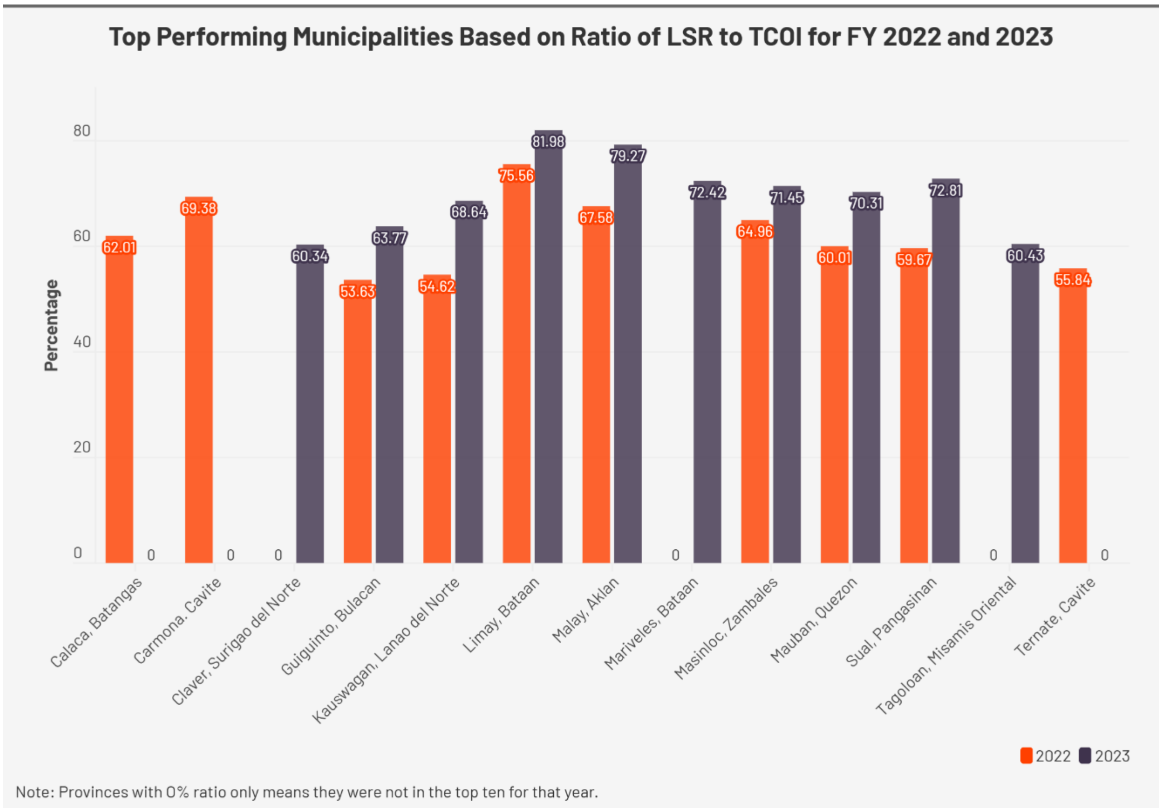

Figure 3: Top-Performing Municipalities based on the ratio of LSR to TCOI

Across all LGU categories, there was a general upward trend in the capacity to generate local revenues from FY 2022 to FY 2023. These gains underscore the effectiveness of fiscal decentralization policies and the improving competence of local governments in financial management. The data also highlights the potential for further strengthening of local autonomy through enhanced fiscal efforts.

Bataan: Innovation, Sustainability, and Community-Centered Governance

Bataan has emerged as one of the leading provinces in the Philippines, recognized not only for its strategic location and economic growth but also for its forward-thinking governance, sustainable programming, and innovative revenue strategies.

The province's consistent performance is attributed to a combination of strong leadership, data-driven decision-making, and an unwavering commitment to the welfare of its residents.

The current administration has focused on creating a resilient local government that values transparency, accountability, and inclusivity. The province's governance structure is built on a foundation of proactive planning and effective budgeting, ensuring that programs and services are consistently delivered to its 11 municipalities and one city. "We ensure that every decision we make aligns with the long-term vision for Bataan's development. We're not just focusing on today, but on the future of the province and its people," Governor Garcia (2024) explained.

Bataan has also invested heavily in technological advancements to streamline services and promote ease of access for its citizens. The province rolled out an e-payment system for various government fees and taxes, which has significantly increased the efficiency of local revenue generation and consequently, improved the availability and quality of public service delivery (City of Balanga, n.d.). This digital transformation was particularly crucial during the COVID-19 pandemic when physical distancing measures and limited mobility could have hampered public service. The e-payment platform, along with other online services such as permit and licensing applications, has not only enhanced convenience but also ensured higher levels of tax compliance (City of Balanga, n.d.; Manila Bulletin, 2024). The integration of these services into the eGovPH app further simplifies public access to government services, aligning with the national objective of a digitally inclusive Philippines (City of Balanga, n.d.; OpenGov Asia, n.d.).

One of Bataan's standout achievements is its emphasis on environmental sustainability, which has become central to its local governance agenda. The province has adopted several green initiatives, including renewable energy projects and waste management programs. Bataan is home to the largest solar power facility in the country, which has bolstered its efforts to reduce reliance on non-renewable energy sources.

Bataan’s fiscal policies and budget management practices have drawn national attention. The province is a pioneer in local revenue innovation, not just relying on national government transfers but also generating funds through public-private partnerships and local ventures (International Monetary Fund [IMF], n.d.; The Hague Academy for Local Governance, n.d.).

One notable initiative is the development of infrastructure projects that double as revenue-generating assets. For example, Bataan’s new logistics hub, which serves as a key point for inter-provincial trade, is generating income while supporting the province's economic activities. This model of self-sufficiency allows Bataan to maintain a low reliance on the National Tax Allotment (NTA)), giving it greater flexibility to execute programs that directly benefit its residents.

In terms of governance, Bataan employs a data-driven approach to decision-making. The Provincial Treasurer’s office regularly provides revenue reports, which are reviewed and analyzed by the Provincial Government to adjust strategies and maximize income sources. There is a constant effort to enhance coordination among different government offices, especially when it comes to monitoring public services and addressing concerns such as infrastructure development, land use, and tax collection (Provincial Planning and Development Office, n.d.).

Another cornerstone of Bataan’s governance is its emphasis on public engagement and transparency. The Province of Bataan actively seeks feedback from the community through various platforms, including social media, town hall meetings, and a mobile app that allows residents to report concerns or suggestions directly. The province also conducts quarterly forums, where business owners, local government representatives, and other stakeholders come together to discuss issues and strategies for further development (City of Balanga, 2025; OpenGov Asia, 2025).

Bataan’s commitment to improving the lives of its people extends to its workforce development strategies. While the province faces challenges in attracting highly skilled professionals due to competitive salary offerings in other sectors, it has mitigated this by offering specialized training programs, partnerships with academic institutions, and incentivizing workers to stay with the government through career development opportunities (Analysis of Capacity Development Agenda, n.d.; Local Government Academy [LGA], n.d.).

Looking forward, Bataan is exploring new revenue streams to further diversify its financial sources. The Bataan administration is particularly focused on expanding the province's tourism industry, with a vision to transform Bataan into a premier eco-tourism destination. The province boasts diverse coastal and marine resources, uniquely bordered by both Manila Bay and the West Philippine Sea (Invest.bataan.gov.ph, n.d.). With its long-standing Integrated Coastal Management (ICM) program actively preserving these natural landscapes and marine environments, Bataan effectively fosters sustainable development and empowers local communities (PEMSEA, n.d.-a; PEMSEA, n.d.-b). This would not only attract more visitors but also provide additional income for local businesses and generate new employment opportunities. Additionally, the province is focusing on expanding its industrial and manufacturing sectors, particularly in the fields of renewable energy and high-tech industries, which are expected to drive job creation and economic stability.

Ultimately, Bataan stands as a prime example of how effective governance, sustainable practices, and community-focused development can go hand-in-hand. By balancing fiscal responsibility with inclusivity and innovation, the province is positioning itself as a model for other local government units to follow, both within the Philippines and beyond.

Makati City: Data-Driven Governance, Sustainable Programming, and Revenue Innovation

Both in 2022 and 2023, the Bureau of Local Government Finance (2024) recognized Makati as the top-performing City in terms of Ratio of LSR to TCOI (Manila Bulletin, 2024). This can be attributed to a combination of structural, economic, and governance-related factors.

Makati City continues to exemplify excellence in local fiscal management, driven not only by wealth but by strategic planning, accountability, and an inclusive development philosophy. According to Mayor Abigail Binay, the city ensures seamless governance through proactive procurement and budget continuity. Annual operations begin as early as January, with contracts signed in December of the previous year, ensuring uninterrupted delivery of basic services such as waste management and health logistics. Unlike many LGUs that rely heavily on their NTA, Makati operates entirely from its own locally sourced revenues, demonstrating financial independence and flexibility (Inquirer.net, n.d.-a). This highlights Makati's strong fiscal autonomy, even with the increased NTA from the Mandanas-Garcia ruling, as it continues to prioritize own-source revenue generation (ADB, n.d.-a; DOF, 2025a, 2025b; PNA, 2025).

One hallmark of Makati's approach is ease of tax compliance and emphasis on digital transformation. An online payment portal for Real Property Tax (RPT) (see Figure 4), launched during the COVID-19 pandemic, allowed taxpayers—including overseas Filipinos—to settle dues without needing physical proxies. This innovation significantly improved compliance and was supported by other taxpayer-centered strategies such as barangay caravans and house-to-house notice delivery. These efforts reduce delinquency and help inform residents well in advance of penalties or auctions (Inquirer.net, n.d.-a). Makati's digital transformation efforts, including the Makatizen Card (which serves 80% of the population as a debit and social card) and the Makatizen App, have revolutionized citizen services, enabling paperless transactions and transparent service delivery (Inquirer.net, n.d.-a). The city also secured the Seal of eBOSS Compliance from the Anti-Red Tape Authority for its fully automated Electronic Business One-Stop Shop, further enhancing efficiency and transparency (Inquirer.net, n.d.-a). These digital initiatives align with broader trends in Southeast Asia where digital transformation is accelerating growth and improving public services (Emerald Publishing, n.d.; Prophet, n.d.).

Importantly, Mayor Binay emphasized that the city adheres strictly to the legal provisions in the tax code, maintaining firm and predictable enforcement policies "If it's not in the tax code, there's nothing to talk about" (Binay, 2024).

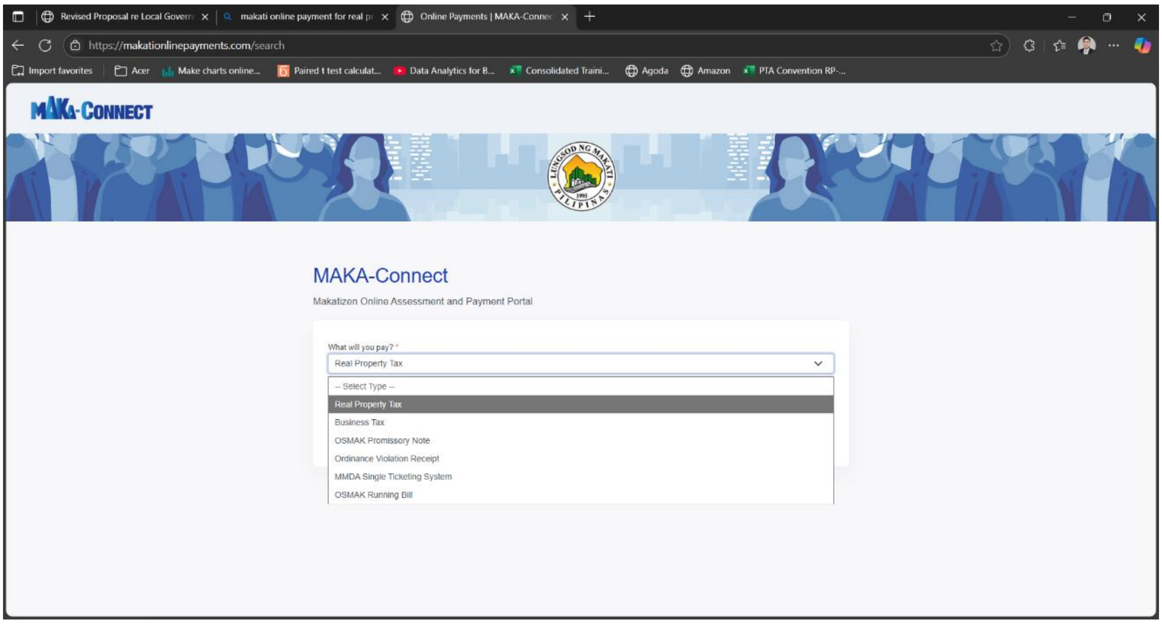

Figure 4. Screenshot of Makati City's Online Payment Portal

While Makati's last local tax code revision was in 1997, far beyond the recommended triennial cycle, the city has still consistently ranked among the top LGUs in the Bureau of Local Government Finance (BLGF) assessments. Recognizing the long-overdue need for real property reassessment, the city plans to revise the tax code and implement adjustments. However, the city is emphasizing that it will do so cautiously, to cushion the impact on property owners. Revenue shortfalls from lower assessment values are anticipated but will be offset by other income-generating strategies.[1]

The core philosophy behind any new program is sustainability. "We do not start a program that is not sustainable. We have to make sure that when we do have a program, it is something we will be able to do for the next twenty years," Mayor Binay stated. This long-term view governs both social programming and infrastructure investment.

The city's allocation of resources is deeply rooted in inclusivity. As of 2024, nearly half (49%) of Makati's budget is devoted to social development. For education alone, ₱4.5 billion funds comprehensive support from school uniforms and shoes

[1] The Real Property Valuation and Assessment Reform Act (RPVARA), Republic Act No. 12001, was signed into law on June 13, 2024, and took effect on July 5, 2024 (Abo Law Firm, 2025; Sebastian, 2024; The Firm, n.d.). This law aims to standardize real property valuation in the Philippines and adopt market value as a single base for tax assessment and other transactions (Grant Thornton, 2024; Sebastian, 2024).

to stipends, free meals, and now even free shuttle services to ease transportation barriers (Inquirer.net, n.d.-a). The city's healthcare initiatives are equally robust: free non-generic medicine, unlimited dialysis, insulin access for diabetic patients, and free hospitalization with a maximum out-of-pocket payment of ₱1,000, even for long-term confinement. Specialized care, such as chemotherapy, is provided through partnerships with hospitals beyond what the city's own facilities can offer. "We don't need to choose just one sector because our resources are sufficient, we can provide services inclusively, whether for women, solo parents, PWDs, or seniors" Binay explained.

This capacity is sustained through a competent and tightly integrated bureaucracy, anchored by data-driven decision-making. The city treasurer submits monthly comparative revenue reports, enabling the Mayor to promptly investigate fluctuations. However, the Mayor notes that interdepartmental coordination, especially between the Assessor and Treasurer, remains an area for improvement, particularly in standardizing valuation language and performance metrics, which are often inconsistent across agencies like the Commission on Audit (COA) and Department of the Interior and Local Government (DILG). Mayor Binay emphasized the need for "definition alignment" to avoid disconnects between offices.

Competency is also crucial: "If I ask a question, they should have the answer. Hindi puwedeng incompetent" she noted (Binay, 2024).

Makati's commitment to stakeholder engagement further strengthens its governance framework. Feedback is actively gathered through social media platforms, in-person caravans, and a monthly initiative called "Dialogue with the Mayor". Constituents also send direct messages even to the Mayor's personal Facebook account, which she monitors herself. The city also operates a feedback hotline, mobile app, and consultative forums like the Makati Business Development Council, which brings together representatives from various industry sectors. Misconceptions such as Makati having the highest tax rates are addressed through public presentations and comparative data. "Good governance is not lip service. When you're transparent, everything else follows: taxpayers pay, investors come in, and even NGOs are willing to donate," Binay said.

Despite being a highly urbanized city with ample resources, Makati faces structural constraints particularly in talent recruitment. Civil Service salary caps prevent the city from offering competitive pay to top-tier professionals, despite having the budget. To compensate, the city invests heavily on training and capacity-building, often through partnerships with institutions like AIM or international programs in Japan. These come with return-of-service agreements to retain talent (Analysis of Capacity Development Agenda, n.d.; LGA, n.d.). “If you’re happy and appreciated, you stay. It’s not always about the money,” Binay reflected.

Looking ahead, Makati envisions new forms of revenue generation beyond traditional taxes. Inspired by the city’s status as a public corporation, Binay aims to expand proprietary functions such as building revenue-generating public facilities that can be rented by national agencies or the private sector (Republic Act No. 7854, 1995). “If we’re able to generate income from facilities, we don’t just rely on taxpayers. And eventually, we can even reduce taxes,” she said. For example, a city-built quarantine facility could be leased to the Department of Health, creating a sustainable income stream with a clear return on investment (Binay, 2024; IMF, n.d.; The Hague Academy for Local Governance, n.d.). This entrepreneurial mindset sets Makati apart, positioning it not just as a high-performing LGU but as an emerging model of self-sufficient urban governance.

Limay, Bataan: Sustainable Growth, Community Empowerment, and Innovative Governance

Limay, a municipality in the province of Bataan, stands as a testament to how effective local governance, community engagement, and sustainable development can converge to create lasting change. Known for its rich industrial heritage, Limay has shifted its focus toward balanced growth, ensuring that its economic strides also contribute to the well-being of its residents and the environment.

Mayor Lim’s administration places high value on data-driven decision-making and efficient public service delivery. The local government has embraced a forward-thinking approach to resource allocation, ensuring that investments are not only sustainable but also aligned with the needs and priorities of its citizens.

One of the municipality’s key strengths lies in its strategic planning and budget management. Limay's financial independence has been a key factor in its success, with a focus on generating revenue through local sources and efficient tax collection (BLGF, 2024a; Manila Bulletin, 2024). The town has actively adopted modern technologies to improve tax compliance, with initiatives such as online payment portals for local taxes and fees, which were launched to ensure convenience and ease for residents, particularly during the pandemic. These digital platforms have increased accessibility and enabled even overseas workers to settle their dues without needing to rely on physical proxies (Manila Bulletin, 2024).

Limay also stands out for its environmental sustainability initiatives. The municipality is home to various industries, including power plants and factories, and balancing this with ecological concerns has been a priority for the local government. The town has pioneered eco-friendly practices within its industrial sectors, promoting green technologies and waste management solutions (DILG Region III, 2021). One of the most significant steps has been the introduction of renewable energy projects, such as solar power initiatives, which are reducing the town’s dependence on traditional, non-renewable energy sources (Bataan Provincial Government, 2023). These efforts contribute to sustainable development goals and can also open avenues for green finance (ADB, n.d.-b; Sustainable Finance Regulation Development, n.d.).

In terms of social development, Limay's budget allocation is heavily focused on education, healthcare, and social welfare. Over 40% of the municipality's annual budget is dedicated to programs that enhance the well-being of its people, with a particular emphasis on making essential services accessible to all, regardless of economic status. The town provides free educational supplies, school uniforms, and scholarships to deserving students. In addition, Limay has established partnerships with local health facilities to ensure that residents have access to affordable and high-quality healthcare services. The local government also offers support for marginalized groups, including persons with disabilities (PWDs), senior citizens, and solo parents, ensuring that no one is left behind.

Limay’s social programs are designed to be inclusive and responsive to the needs of all residents. Whether it is providing financial assistance for medical treatment or facilitating livelihood training for displaced workers, the local government strives to support a wide array of community members. In healthcare, Limay has been particularly innovative, introducing mobile clinics to bring medical services directly to underserved areas, which is a vital lifeline for residents in far-flung barangays.

The municipality's governance model is deeply rooted in transparency and community engagement; it regularly conducts "Dialogo sa Limay," a monthly town hall meeting where residents can directly voice their concerns, ask questions, and provide feedback on local programs. The Mayor also uses social media platforms to connect with the community, actively responding to inquiries and providing updates on various municipal initiatives.

In terms of governance and fiscal management, Limay follows a meticulous approach to ensure efficiency in public service. The municipal government regularly conducts internal process and project audits and evaluation of all major projects to monitor progress and outcomes, aligning with guidelines for internal audit functions in LGUs (Bureau of Local Government Finance, 2018; Department of Budget and Management, 2023; Provincial Planning and Development Office, n.d.). This focus on professionalism and expertise has allowed Limay to consistently deliver results while fostering a culture of excellence within the local government.

Despite facing the challenge of limited fiscal capacity due to the smaller size of its economy relative to larger cities, Limay has successfully implemented a diverse set of income-generating strategies. These include expanding small-scale enterprises, promoting local products, and tapping into the province's growing eco-tourism potential. By investing in the preservation of its natural landscapes and historical sites, such as its mangrove forests, Limay is positioning itself as a potential eco-tourism destination, attracting visitors while generating additional revenue for the municipality (Philippine Information Agency, 2021; DENR, n.d.-a; PEMSEA, n.d.-a). The local government is also exploring new forms of revenue generation by leveraging its growing infrastructure. A project underway is the development of public markets and commercial facilities that can be rented out to businesses and national agencies, creating a steady stream of income for the municipality (IMF, n.d.; The Hague Academy for Local Governance, n.d.). Similar ventures will help reduce the dependency on taxes and create a more self-sustaining economy.

Looking to the future, Limay is focused on enhancing its infrastructure to support economic growth and improve connectivity. The municipality has outlined plans for the development of a new industrial zone, which will provide a hub for new businesses and job opportunities for residents. This industrial expansion will go hand in hand with the continued focus on environmental protection and green technologies. Limay is also exploring public-private partnerships to support the construction of new housing projects, schools, and healthcare facilities that will accommodate the town's growing population (IMF, n.d.; The Hague Academy for Local Governance, n.d.).

Through its balanced approach to governance, sustainable development, and community empowerment, Limay is positioning itself as a model for smaller municipalities in the Philippines.

Fiscal Strategies from Top-Performing LGUs: Lessons from Bataan, Makati, and Limay.

The governance models of Bataan, Makati City, and Limay offer valuable insights into how local governments in the Philippines can drive development and improve residents' lives through innovation, sustainability, and inclusivity. Each locality, while facing distinct challenges, shares common themes in governance that emphasize data-driven decision-making, fiscal autonomy, community engagement, and long-term sustainability.

A key feature across these localities is their reliance on data for governance. Bataan utilizes data to guide effective planning and budgeting, aligning decisions with its long-term development goals. Makati, similarly, relies on monthly revenue reports and regular financial assessments to proactively manage resources and adjust policies as needed. Limay also integrates technology in its tax collection efforts, ensuring efficiency and facilitating payments even during the pandemic. This focus on data-driven governance enhances transparency and accountability, improving public service delivery and creating more responsive local administrations (City of Balanga, n.d.; Emerald Publishing, n.d.; Inquirer.net, n.d.-a; Manila Bulletin, 2024; OpenGov Asia, n.d.; Prophet, n.d.).

Sustainability is another cornerstone of these localities' governance models. Bataan has made significant strides in renewable energy, notably through its large-scale solar power facility, reducing dependence on non-renewable resources (PEMSEA, n.d.). Limay incorporates eco-friendly practices within its industrial sectors, prioritizing waste management and green technologies (PEMSEA, n.d.).

In Makati, while the focus is more on social sustainability, the city ensures that long-term programs for healthcare, education, and infrastructure are sustainable and can continue to benefit residents for decades (Inquirer.net, n.d.-a). All three LGUs demonstrate a commitment to environmental protection while balancing it with economic and social development (ADB, n.d.-b; National Economic and Development Authority, n.d.; PEMSEA, n.d.; Sustainable Finance Regulation Development, n.d.).

Fiscal innovation and revenue diversification are central to the success of these local governments. Bataan is exploring ways to generate income through infrastructure projects, such as a logistics hub, and public-private partnerships (IMF, n.d.; The Hague Academy for Local Governance, n.d.). Makati City stands out for its financial independence, operating entirely on locally sourced revenues and exploring non-traditional income streams like renting public facilities to reduce tax burdens (Inquirer.net, n.d.-a). Limay, too, despite its smaller economy, is diversifying its revenue base, focusing on local tax collection, expanding small businesses, promoting eco-tourism, and developing commercial facilities (Philippine Information Agency, 2021; IMF, n.d.; The Hague Academy for Local Governance, n.d.). These strategies highlight a proactive approach to strengthening own-source revenue generation, which is crucial for true fiscal autonomy, especially in the context of increased National Tax Allotment (NTA) from the Mandanas-Garcia ruling (ADB, n.d.-a; DOF, 2025a, 2025b; PNA, 2025). By reducing reliance on the NTA, these local governments enhance their fiscal resilience and create more sustainable financial models.

Community engagement and inclusivity are prioritized in all three localities. Bataan actively gathers feedback through various platforms, including social media, mobile apps, and town hall meetings. Makati fosters transparency through initiatives like the "Dialogue with the Mayor," where residents can directly voice concerns. Limay also engages its residents through monthly meetings, ensuring that governance remains responsive to the needs of the people. This commitment to inclusivity helps build trust and ensures that the voices of all residents are heard and considered in decision-making processes.

Moreover, a long-term vision for development is evident in Bataan, Limay, and Makati. Governor Garcia of Bataan underscores the importance of aligning decisions with the province's future goals, while Makati City, under Mayor Binay, focuses on creating sustainable programs and projects that will endure for decades.[2] Limay's development strategy also emphasizes balanced growth, ensuring that both economic and environmental objectives are met. This long-term planning ensures that short-term successes contribute to the region's continued prosperity.

Finally, workforce development and talent retention present challenges, particularly in Makati, where salary caps limit its ability to attract top-tier professionals. However, the city addresses this by investing in training and development programs. Bataan and Limay face similar challenges but compensate with specialized training and partnerships with academic institutions, creating an environment that nurtures local talent. Ensuring a competent workforce is crucial for implementing these ambitious governance models. These strategies highlight a proactive approach to strengthening own-source revenue generation, which is crucial for true fiscal autonomy, especially in the context of increased National Tax Allotment (NTA) from the Mandanas-Garcia ruling (ADB, n.d.-a; DOF, 2025a, 2025b; PNA, 2025).

Conclusion

The local governance frameworks of Bataan, Makati City, and Limay exemplify the transformative potential of data-driven, community-focused, and innovative approaches to governance.

Each of these LGUs demonstrates how strategic planning, technological integration, and social inclusivity can significantly improve local government

[2] Makati City's administration transitioned on June 30, 2025, with Senator Nancy Binay succeeding Mayor Abby Binay. This change in leadership presents a critical litmus test for the enduring sustainability of the city's established policies and governance practices.

performance and the quality of life for residents. Bataan’s integration of stakeholder engagement and transparency is another strong point, ensuring that governance decisions are closely aligned with the needs and expectations of its residents. Makati City stands out for its exceptional financial management, leveraging data analytics for informed decision-making, and its commitment to fiscal independence. Limay, on the other hand, highlights the importance of leveraging local resources, focusing on both environmental sustainability and social welfare to foster long-term growth.

The underlying success of these LGUs is their ability to balance short-term needs with long-term sustainability.

They have demonstrated that local governments can thrive without relying heavily on national funding, using innovative revenue-generating mechanisms, digital transformation, and targeted social development initiatives.

By embracing transparency, public engagement, and the efficient allocation of resources, these LGUs have fostered trust between local officials and their constituents, reinforcing the idea that good governance is rooted in collaboration and mutual respect.

Recommendations

Based on the best practices and successes outlined in this study, the following recommendations are proposed for other LGUs looking to replicate the successes of Bataan, Makati, and Limay:

1. Embrace Data-Driven Governance
Local governments should invest in data analytics systems that allow for real-time monitoring of key performance indicators (KPIs). This data-driven approach will enable LGUs to make informed decisions, anticipate challenges, and adjust policies promptly. Additionally, integrating data systems across departments can foster better coordination and enhance overall administrative efficiency.

2. Expand Digital Services for Public Convenience
The digital transformation seen in Makati City and Limay should be expanded to

other LGUs, particularly in areas of tax payment, permit applications, and health services. Simplifying access to government services through online platforms will not only improve efficiency but also reduce administrative burdens and enhance accessibility, particularly for remote or overseas residents. LGUs should prioritize the development of user-friendly digital platforms and ensure they are secure, reliable, and inclusive for all citizens.

3. Foster Sustainable Revenue Generation Models

LGUs must look beyond traditional tax revenues and explore innovative means of income generation. The examples from Makati, which leverages public facilities for rental income, and Limay's eco-tourism initiatives, show that there are diverse ways to generate funds without overburdening taxpayers. Developing local industries, promoting tourism, and investing in public-private partnerships are all viable strategies for creating long-term, sustainable revenue streams.

4. Invest in Social Development Programs and Inclusivity

As seen in Makati, where nearly half of the budget is dedicated to social welfare programs, it is critical for LGUs to allocate significant resources to education, healthcare, and other social services. This includes not only direct financial support but also services aimed at vulnerable groups such as women, seniors, and persons with disabilities. Furthermore, by focusing on inclusivity in policy design and program implementation, LGUs can ensure that all segments of the population benefit from public resources, leading to a more equitable and cohesive society.

5. Strengthen Public Engagement and Transparency

Transparency and public trust are cornerstones of effective governance. Regular public consultations should be institutionalized in other LGUs. These platforms provide avenues for residents to voice their concerns, participate in decision-making processes, and hold officials accountable. Encouraging open lines of communication through social media, town halls, and other interactive channels will build stronger relationships between local government officials and their constituents.

6. Develop and Retain Talent Through Workforce Capacity-Building

While budget constraints may limit salaries, LGUs should invest in workforce development programs to enhance the skills of their employees. Partnerships with educational institutions and international training programs, as seen in Makati, offer avenues for skill enhancement and career growth for local government employees. Additionally, implementing mentoring and retention programs will help ensure that experienced and talented professionals remain committed to the public service sector.

7. Plan for Long-Term Sustainability in Infrastructure and Social Services
Building infrastructure that supports economic growth while also prioritizing social welfare is essential. The long-term vision demonstrated by Makati and Limay, where projects are designed to be sustainable over the next 20 years, is crucial for creating a lasting impact. LGUs should implement forward-thinking policies that account for future growth and incorporate sustainability principles in both urban development and environmental stewardship.

8. Promote Public-Private Partnerships (PPP)
Expanding the use of public-private partnerships is a critical step in ensuring that LGUs have the resources and expertise needed to implement large-scale projects without excessive reliance on government funding. PPPs can be instrumental in infrastructure development, service delivery, and even revenue generation. By creating an enabling environment for private sector collaboration, LGUs can leverage additional expertise, funding, and innovation to benefit their communities.

The success of Makati City, Bataan, and Limay provides valuable lessons on how LGUs can leverage technology, data, and inclusive development strategies to enhance governance and service delivery. By adopting these recommendations, other LGUs can strengthen their own governance frameworks, ensuring that they can meet the evolving needs of their residents while building a sustainable future.

Through innovation, transparency, and effective resource management, LGUs across the Philippines can replicate these successes and create more prosperous, equitable, and resilient communities.

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