

E. LOCAL GOVERNMENT ACADEMY

Appropriations/Obligations

(In Thousand Pesos)

	(Cash-Based)		
Description	2024	2025	2026
New General Appropriations	296,651	526,118	540,347
General Fund	296,651	526,118	540,347
Automatic Appropriations	4,323	3,120	3,929
Retirement and Life Insurance Premiums	4,323	3,120	3,929
Continuing Appropriations	14,700	23,848	
Unobligated Releases for Capital Outlays			
R.A. No. 11975		13	
Unobligated Releases for MOOE			
R.A. No. 11936	14,700		
R.A. No. 11975		23,835	
Budgetary Adjustment(s)	5,820		
Release(s) from:			
Miscellaneous Personnel Benefits Fund	2,969		
Unprogrammed Appropriation			
Pension and Gratuity Fund	431		
For Payment of Personnel Benefits	2,420		
Total Available Appropriations	321,494	553,086	544,276
Unused Appropriations	(29,821)	(23,848)	
Unobligated Allotment	(29,821)	(23,848)	
TOTAL OBLIGATIONS	291,673	529,238	544,276
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EXPENDITURE PROGRAM
(in pesos)

	(Cash-Based)		
GAS / STO / OPERATIONS / PROJECTS	2024 Actual	2025 Current	2026 Proposed
General Administration and Support	56,293,000	69,973,000	105,516,000
Regular	56,293,000	69,973,000	105,516,000
PS	20,345,000	14,494,000	17,026,000
MOOE	33,590,000	51,165,000	70,240,000
CO	2,358,000	4,314,000	18,250,000

Operations	235,380,000	459,265,000	438,760,000
Regular	225,472,000	431,265,000	438,760,000
PS	23,599,000	22,527,000	29,105,000
MOOE	201,873,000	408,738,000	409,655,000
Projects / Purpose	9,908,000	28,000,000	
Locally-Funded Project(s)	9,908,000	28,000,000	
MOOE	8,110,000	28,000,000	
CO	1,798,000		
TOTAL AGENCY BUDGET	291,673,000	529,238,000	544,276,000
Regular	281,765,000	501,238,000	544,276,000
PS	43,944,000	37,021,000	46,131,000
MOOE	235,463,000	459,903,000	479,895,000
CO	2,358,000	4,314,000	18,250,000
Projects / Purpose	9,908,000	28,000,000	
Locally-Funded Project(s)	9,908,000	28,000,000	
MOOE	8,110,000	28,000,000	
CO	1,798,000		

STAFFING SUMMARY

	2024	2025	2026
TOTAL STAFFING			
Total Number of Authorized Positions	54	54	54
Total Number of Filled Positions	42	47	47

Proposed New Appropriations Language

For general administration and support, and operations, as indicated hereunder.....P 540,347,000
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OPERATIONS BY PROGRAM	PROPOSED 2026 (Cash-Based)			
	PS	MOOE	CO	TOTAL
LGU AND DILG LG-SECTOR PERSONNEL CAPACITY DEVELOPMENT PROGRAM	26,609,000	409,655,000		436,264,000

EXPENDITURE PROGRAM BY CENTRAL / REGIONAL ALLOCATION, 2026 (Cash-Based)
(in pesos)

REGION	PS	MOOE	CO	TOTAL
Regional Allocation	42,202,000	479,895,000	18,250,000	540,347,000
National Capital Region (NCR)	42,202,000	479,895,000	18,250,000	540,347,000
TOTAL AGENCY BUDGET	42,202,000	479,895,000	18,250,000	540,347,000
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SPECIAL PROVISION(S)

- Enhancing Local Government Unit Capacity on Climate Change Adaptation and Disaster Risk Management Framework. The amount of Seventy Six Million Pesos (P76,000,000) appropriated herein for the Enhancement of LGU Capacity on Climate Change Adaptation and Disaster Risk Management Framework shall be used to enable LGUs to effectively implement disaster prevention and risk reduction measures through the strengthening of communities and people's capacity to anticipate, cope with, and recover from disasters.
- Prohibition on the Use of Funds. No appropriations authorized herein shall be used for the lakbay-aral and other similar activities of local government officials and employees.
- Training Programs. The DILG, through the Local Government Academy (LGA), shall conduct training programs on (i) enhanced Local Climate Change Action Plans; and (ii) laws on environmental protection, ecological solid waste management, climate change adaptation and mitigation, and disaster risk reduction, including measures towards the preservation of the indigenous culture.

It shall also hold peer-to-peer learning exchanges on best practices for climate change adaptation and mitigation.

- Reporting and Posting Requirements. The LGA shall submit quarterly reports on its financial and physical accomplishments, within thirty (30) days after the end of every quarter, through the following:

(a) URS or other electronic means for reports not covered by the URS until such time that all agencies have fully migrated to the BTMS; and

(b) LGA's website.

The LGA shall send written notice when said reports have been submitted or posted on its website to the DBM, House of Representatives, Senate of the Philippines, House Committee on Appropriations, Senate Committee on Finance, and other offices where the submission of reports is required under existing laws, rules, and regulations. The date of notice to said agencies shall be considered the date of compliance with this requirement.

- Appropriations for Activities or Projects. The amounts appropriated herein shall be used specifically for the following activities or projects in the indicated amounts and conditions:

New Appropriations, by Programs/Activities/Projects (Cash-Based)

		Current Operating Expenditures			
		Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	Total
A.REGULAR PROGRAMS					
1000000000000000	General Administration and Support	15,593,000	70,240,000	18,250,000	104,083,000
100000100001000	General Management and Supervision	15,593,000	70,240,000	18,250,000	104,083,000
Sub-total, General Administration and Support		15,593,000	70,240,000	18,250,000	104,083,000

3000000000000000	Operations	26,609,000	409,655,000	436,264,000
3101000000000000	LGU AND DILG LG-SECTOR PERSONNEL CAPACITY DEVELOPMENT PROGRAM	26,609,000	409,655,000	436,264,000
3101001000010000	Conduct of research studies and formulation of policies, guidelines for LGU and department personnel related to capacity building	9,965,000	16,378,000	26,343,000
3101001000020000	Development and implementation of capacity development programs for LGU and DILG LG-sector personnel	16,644,000	393,277,000	409,921,000
Sub-total, Operations		26,609,000	409,655,000	436,264,000
TOTAL NEW APPROPRIATIONS		P 42,202,000	P 479,895,000	P 18,250,000
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Obligations, by Object of Expenditures

CYs 2024-2026
(In Thousand Pesos)

		(Cash-Based)		
		2024	2025	2026
Current Operating Expenditures				
Personnel Services				
Civilian Personnel				
Permanent Positions				
Basic Salary	27,044	26,001	32,747	
Total Permanent Positions	27,044	26,001	32,747	
Other Compensation Common to All				
Personnel Economic Relief Allowance	1,070	1,056	1,128	
Representation Allowance	569	450	522	
Transportation Allowance	478	450	522	
Clothing and Uniform Allowance	301	308	329	
Mid-Year Bonus - Civilian	2,256	2,167	2,728	
Year End Bonus	2,876	2,167	2,728	
Cash Gift	227	220	235	
Productivity Enhancement Incentive	218	220	235	
Performance Based Bonus	1,374			
Step Increment		65	82	
Collective Negotiation Agreement	1,260			
Total Other Compensation Common to All	10,629	7,103	8,509	
Other Compensation for Specific Groups				
Other Personnel Benefits	840			
Total Other Compensation for Specific Groups	840			
Other Benefits				
Retirement and Life Insurance Premiums	3,939	3,120	3,929	
PAG-IBIG Contributions	99	106	113	
PhilHealth Contributions	758	624	777	
Employees Compensation Insurance Premiums	54	52	56	
Loyalty Award - Civilian	150	15		
Terminal Leave	431			
Total Other Benefits	5,431	3,917	4,875	
TOTAL PERSONNEL SERVICES	43,944	37,021	46,131	

Maintenance and Other Operating Expenses

Travelling Expenses	7,701	1,294	16,060
Training and Scholarship Expenses	193,525	405,730	382,250
Supplies and Materials Expenses	2,999	2,944	6,130
Utility Expenses	3,901	3,416	3,913
Communication Expenses	479	4,154	4,139
Confidential, Intelligence and Extraordinary Expenses			
Extraordinary and Miscellaneous Expenses	136	118	118
Professional Services	2,991	9,590	9,535
General Services	9,589	9,118	11,609
Repairs and Maintenance	2,066	31,127	22,108
Taxes, Insurance Premiums and Other Fees	508	470	878
Other Maintenance and Operating Expenses			
Printing and Publication Expenses	110	461	3,520
Transportation and Delivery Expenses	120	130	130
Rent/Lease Expenses	13,946	12,924	14,635
Membership Dues and Contributions to Organizations	90	85	90
Subscription Expenses	5,412	6,342	4,780
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	243,573	487,903	479,895
TOTAL CURRENT OPERATING EXPENDITURES	287,517	524,924	526,026
Capital Outlays			
Property, Plant and Equipment Outlay			
Machinery and Equipment Outlay	1,798		18,250
Transportation Equipment Outlay	2,358	4,314	
TOTAL CAPITAL OUTLAYS	4,156	4,314	18,250
GRAND TOTAL	291,673	529,238	544,276

STRATEGIC OBJECTIVES

SECTOR OUTCOME : Sustainable Development-Oriented Local Government

ORGANIZATIONAL
OUTCOME : Local governance capacity of LGU and DILG LG-sector personnel improved

PERFORMANCE INFORMATION

ORGANIZATIONAL OUTCOMES (Oos) / PERFORMANCE INDICATORS (PIs)	2024 GAA Targets	Actual
Local governance capacity of LGU and DILG LG-sector personnel improved		P 235,380,000
LGU AND DILG LG-SECTOR PERSONNEL CAPACITY DEVELOPMENT PROGRAM		P 235,380,000
Outcome Indicator(s)		
1. Percentage of trainees that achieve the learning outcomes of the training they attended (by profile/ position, gender, geographical, outcome sector)	80%	91%
2. Percentage of LGUs provided training which achieve learning outcome	80%	92%

Output Indicator(s)

1. Number of officials/personnel trained (by profile/
position, gender, geographical, outcome sector):

a) LGUs	18,512	40,409
b) DILG	2,150	9,727

2. Percentage of training activities commenced
according to initial schedule

85%	89%
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3. Percentage of training course attendees that rate
the training as satisfactory or better:

a) LGUs	94%	99%
b) DILG	96%	99%

PERFORMANCE INFORMATION

ORGANIZATIONAL OUTCOMES (OOs) / PERFORMANCE INDICATORS (PIs)	Baseline	2025 Targets	2026 NEP Targets
Local governance capacity of LGU and DILG LG-sector personnel improved		P 459,265,000	P 438,760,000
LGU AND DILG LG-SECTOR PERSONNEL CAPACITY DEVELOPMENT PROGRAM		P 459,265,000	P 438,760,000
Outcome Indicator(s)			
1. Percentage of trainees that achieve the learning outcomes of the training they attended (by profile/ position, gender, geographical, outcome sector)	80%	80%	85%
2. Percentage of LGUs provided training which achieve learning outcome	80%	80%	85%
Output Indicator(s)			
1. Number of officials/personnel trained (by profile/ position, gender, geographical, outcome sector):			
a) LGUs	18,512	144,003	100,960
b) DILG	2,146	2,630	2,893
2. Percentage of training activities commenced according to initial schedule	85%	85%	85%
3. Percentage of training course attendees that rate the training as satisfactory or better:			
a) LGUs	94%	94%	94%
b) DILG	96%	96%	96%