

D. BUREAU OF LOCAL GOVERNMENT FINANCE

Appropriations/Obligations

(In Thousand Pesos)

<u>Description</u>	( Cash-Based )		
	<u>2024</u>	<u>2025</u>	<u>2026</u>
New General Appropriations	<u>316,573</u>	<u>417,370</u>	<u>974,023</u>
General Fund	316,573	417,370	974,023
Automatic Appropriations	<u>20,713</u>	<u>19,602</u>	<u>22,176</u>
Retirement and Life Insurance Premiums	20,713	19,602	22,176
Continuing Appropriations	<u>49,699</u>	<u>14,745</u>	
Unobligated Releases for Capital Outlays			
R.A. No. 11936	28,220		
R.A. No. 11975		11,610	
Unobligated Releases for MOOE			
R.A. No. 11936	21,479		
R.A. No. 11975		3,135	

Budgetary Adjustment(s)	136,818		
Release(s) from:			
Pension and Gratuity Fund	6,680		
Unprogrammed Appropriation			
Support to Foreign-Assisted Projects	119,885		
Pension and Gratuity Fund	109		
For Payment of Personnel Benefits	10,144		
Total Available Appropriations	523,803	451,717	996,199
Unused Appropriations	( 65,827)	( 14,745)	
Unobligated Allotment	( 65,827)	( 14,745)	
TOTAL OBLIGATIONS	457,976	436,972	996,199
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EXPENDITURE PROGRAM  
(in pesos)

	(	Cash-Based	)
GAS / STO / OPERATIONS / PROJECTS	2024 Actual	2025 Current	2026 Proposed
General Administration and Support	162,552,000	225,564,000	224,800,000
Regular	162,552,000	225,564,000	224,800,000
PS	122,146,000	108,514,000	116,073,000
MOOE	37,212,000	52,645,000	54,277,000
CO	3,194,000	64,405,000	54,450,000
Support to Operations	21,253,000	47,448,000	109,685,000
Regular	21,253,000	47,448,000	109,685,000
PS	6,723,000	6,919,000	10,344,000
MOOE	13,239,000	14,850,000	76,449,000
CO	1,291,000	25,679,000	22,892,000
Operations	274,171,000	163,960,000	661,714,000
Regular	148,405,000	163,960,000	261,693,000
PS	111,715,000	121,630,000	137,178,000
MOOE	36,690,000	42,330,000	124,515,000
Projects / Purpose	125,766,000		400,021,000
Foreign-Assisted Project(s)	125,766,000		400,021,000
MOOE	107,984,000		396,559,000
CO	17,782,000		3,462,000
TOTAL AGENCY BUDGET	457,976,000	436,972,000	996,199,000
Regular	332,210,000	436,972,000	596,178,000
PS	240,584,000	237,063,000	263,595,000
MOOE	87,141,000	109,825,000	255,241,000
CO	4,485,000	90,084,000	77,342,000

Projects / Purpose	125,766,000	400,021,000
Foreign-Assisted Project(s)	125,766,000	400,021,000
MOOE	107,984,000	396,559,000
CO	17,782,000	3,462,000

## STAFFING SUMMARY

	2024	2025	2026
TOTAL STAFFING			
Total Number of Authorized Positions	458	458	458
Total Number of Filled Positions	290	292	292

## Proposed New Appropriations Language

For general administration and support, support to operations and operations, including foreign-assisted project(s), as indicated hereunder.....P 974,023,000  
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OPERATIONS BY PROGRAM	PROPOSED 2026 ( Cash-Based )			
	PS	MOOE	CO	TOTAL
LOCAL FINANCE ADMINISTRATION PROGRAM	125,300,000	521,074,000	3,462,000	649,836,000

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

REGION	PS	MOOE	CO	TOTAL
CENTRAL OFFICE	76,025,000	597,486,000	31,904,000	705,415,000
Regional Allocation	165,394,000	54,314,000	48,900,000	268,608,000
Region I - Ilocos	12,624,000	3,309,000	5,550,000	21,483,000
Cordillera Administrative Region (CAR)	9,846,000	4,001,000	5,550,000	19,397,000
Region II - Cagayan Valley	11,881,000	2,948,000	5,550,000	20,379,000
Region III - Central Luzon	11,610,000	2,327,000	5,550,000	19,487,000
Region IVA - CALABARZON	10,782,000	3,751,000		14,533,000
Region IVB - MIMAROPA	9,479,000	4,146,000		13,625,000
Region V - Bicol	9,271,000	4,418,000		13,689,000
Region VI - Western Visayas	11,359,000	3,674,000		15,033,000
Region VII - Central Visayas	10,596,000	4,104,000		14,700,000
Region VIII - Eastern Visayas	12,926,000	3,484,000		16,410,000
Region IX - Zamboanga Peninsula	8,625,000	2,360,000	5,550,000	16,535,000
Region X - Northern Mindanao	10,935,000	3,388,000	5,550,000	19,873,000
Region XI - Davao	12,169,000	2,253,000		14,422,000
Region XII - SOCCSKSARGEN	10,552,000	3,862,000	4,500,000	18,914,000
Region XIII - CARAGA	9,088,000	2,541,000	5,550,000	17,179,000
Autonomous Region in Muslim Mindanao (ARMM)	3,651,000	3,748,000	5,550,000	12,949,000
TOTAL AGENCY BUDGET	241,419,000	651,800,000	80,804,000	974,023,000
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## SPECIAL PROVISION(S)

1. Assessment Loan Revolving Fund. The Assessment Loan Revolving Fund shall be used for interest-free lending purposes to provinces, cities, and municipalities, tax-mapping projects, periodic revisions of assessments, and other real property assessment programs in accordance with Section 94 of P.D. No. 464, as amended by P.D. No. 1002.

Disbursements or expenditures by the Bureau of Local Government Finance (BLGF) in violation of the above requirements shall be void and shall subject the erring officials and employees to disciplinary actions in accordance with Section 43, Chapter 5, and Section 80, Chapter 7, Book VI of E.O. No. 292, s. 1987, and to appropriate civil and criminal actions under existing laws.

2. Reporting and Posting Requirements. The BLGF 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) BLGF's website.

The BLGF 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.

3. 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 ), by Operating Units

		Current Operating Expenditures			
		Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	Total
A.REGULAR PROGRAMS					
1000000000000000	General Administration and Support	106,640,000	54,277,000	54,450,000	215,367,000
100000100001000	General management and supervision	103,820,000	54,277,000	54,450,000	212,547,000
	National Capital Region (NCR)	30,491,000	19,925,000	5,550,000	55,966,000
	Central Office	30,491,000	19,925,000	5,550,000	55,966,000
	Region I - Ilocos	6,570,000	2,335,000	5,550,000	14,455,000
	Regional Office - I	6,570,000	2,335,000	5,550,000	14,455,000
	Cordillera Administrative Region (CAR)	4,603,000	2,688,000	5,550,000	12,841,000
	Regional Office - CAR	4,603,000	2,688,000	5,550,000	12,841,000
	Region II - Cagayan Valley	5,073,000	1,758,000	5,550,000	12,381,000
	Regional Office - II	5,073,000	1,758,000	5,550,000	12,381,000
	Region III - Central Luzon	4,994,000	1,732,000	5,550,000	12,276,000
	Regional Office - III	4,994,000	1,732,000	5,550,000	12,276,000

Region IVA - CALABARZON	5,083,000	1,863,000		6,946,000
Regional Office - IVA	5,083,000	1,863,000		6,946,000
Region IVB - MIMAROPA	2,331,000	3,654,000		5,985,000
Regional Office - IVB	2,331,000	3,654,000		5,985,000
Region V - Bicol	3,488,000	2,380,000		5,868,000
Regional Office - V	3,488,000	2,380,000		5,868,000
Region VI - Western Visayas	5,571,000	1,600,000		7,171,000
Regional Office - VI	5,571,000	1,600,000		7,171,000
Region VII - Central Visayas	5,146,000	3,446,000		8,592,000
Regional Office - VII	5,146,000	3,446,000		8,592,000
Region VIII - Eastern Visayas	6,383,000	2,562,000		8,945,000
Regional Office - VIII	6,383,000	2,562,000		8,945,000
Region IX - Zamboanga Peninsula	3,425,000	1,009,000	5,550,000	9,984,000
Regional Office - IX	3,425,000	1,009,000	5,550,000	9,984,000
Region X - Northern Mindanao	6,538,000	1,858,000	5,550,000	13,946,000
Regional Office - X	6,538,000	1,858,000	5,550,000	13,946,000
Region XI - Davao	5,387,000	1,601,000		6,988,000
Regional Office - XI	5,387,000	1,601,000		6,988,000
Region XII - SOCCSKSARGEN	3,147,000	3,200,000	4,500,000	10,847,000
Regional Office - XII	3,147,000	3,200,000	4,500,000	10,847,000
Region XIII - CARAGA	4,373,000	1,746,000	5,550,000	11,669,000
Regional Office - XIII	4,373,000	1,746,000	5,550,000	11,669,000
Autonomous Region in Muslim Mindanao (ARMM)	1,217,000	920,000	5,550,000	7,687,000
Regional Office - BARMM	1,217,000	920,000	5,550,000	7,687,000
100000100002000 Administration of Personnel Benefits	2,820,000			2,820,000
National Capital Region (NCR)	2,820,000			2,820,000
Central Office	2,820,000			2,820,000
Sub-total, General Administration and Support	106,640,000	54,277,000	54,450,000	215,367,000

2000000000000000	Support to Operations	9,479,000	76,449,000	22,892,000	108,820,000
200000100001000	Agency strategic planning, management information system and public information and legal services	9,479,000	76,449,000	22,892,000	108,820,000
	National Capital Region (NCR)	9,479,000	76,449,000	22,892,000	108,820,000
	Central Office	9,479,000	76,449,000	22,892,000	108,820,000
	Sub-total, Support to Operations	9,479,000	76,449,000	22,892,000	108,820,000
3000000000000000	Operations	125,300,000	124,515,000		249,815,000
3101000000000000	LOCAL FINANCE ADMINISTRATION PROGRAM	125,300,000	124,515,000		249,815,000
3101010000000000	LOCAL FINANCE POLICY REFORMS AND FISCAL PERFORMANCE MONITORING AND EVALUATION SUB-PROGRAM	77,476,000	60,278,000		137,754,000
310101100001000	Development of LGU treasury and assessment operating policies, guidelines, systems and procedures including the promulgation of rulings/opinions for the proper implementation thereof	15,299,000	39,458,000		54,757,000
	National Capital Region (NCR)	12,865,000	39,458,000		52,323,000
	Central Office	12,865,000	39,458,000		52,323,000
	Autonomous Region in Muslim Mindanao (ARMM)	2,434,000			2,434,000
	Regional Office - BARMM	2,434,000			2,434,000
310101100002000	Conduct of revenue and assessment performance evaluation and management, evaluation and monitoring of special projects on local government finance	57,123,000	19,911,000		77,034,000
	National Capital Region (NCR)	10,853,000	9,052,000		19,905,000
	Central Office	10,853,000	9,052,000		19,905,000
	Region I - Ilocos	3,072,000	855,000		3,927,000
	Regional Office - I	3,072,000	855,000		3,927,000
	Cordillera Administrative Region (CAR)	3,187,000	844,000		4,031,000
	Regional Office - CAR	3,187,000	844,000		4,031,000
	Region II - Cagayan Valley	3,861,000	752,000		4,613,000
	Regional Office - II	3,861,000	752,000		4,613,000
	Region III - Central Luzon	2,551,000	349,000		2,900,000
	Regional Office - III	2,551,000	349,000		2,900,000

Region IVA - CALABARZON	<u>2,766,000</u>	<u>936,000</u>	<u>3,702,000</u>
Regional Office - IVA	2,766,000	936,000	3,702,000
Region IVB - MIMAROPA	<u>3,847,000</u>	<u>453,000</u>	<u>4,300,000</u>
Regional Office - IVB	3,847,000	453,000	4,300,000
Region V - Bicol	<u>2,515,000</u>	<u>984,000</u>	<u>3,499,000</u>
Regional Office - V	2,515,000	984,000	3,499,000
Region VI - Western Visayas	<u>2,873,000</u>	<u>1,017,000</u>	<u>3,890,000</u>
Regional Office - VI	2,873,000	1,017,000	3,890,000
Region VII - Central Visayas	<u>2,584,000</u>	<u>502,000</u>	<u>3,086,000</u>
Regional Office - VII	2,584,000	502,000	3,086,000
Region VIII - Eastern Visayas	<u>4,390,000</u>	<u>405,000</u>	<u>4,795,000</u>
Regional Office - VIII	4,390,000	405,000	4,795,000
Region IX - Zamboanga Peninsula	<u>2,733,000</u>	<u>640,000</u>	<u>3,373,000</u>
Regional Office - IX	2,733,000	640,000	3,373,000
Region X - Northern Mindanao	<u>3,180,000</u>	<u>811,000</u>	<u>3,991,000</u>
Regional Office - X	3,180,000	811,000	3,991,000
Region XI - Davao	<u>3,514,000</u>	<u>412,000</u>	<u>3,926,000</u>
Regional Office - XI	3,514,000	412,000	3,926,000
Region XII - SOCCSKSARGEN	<u>2,515,000</u>	<u>452,000</u>	<u>2,967,000</u>
Regional Office - XII	2,515,000	452,000	2,967,000
Region XIII - CARAGA	<u>2,682,000</u>	<u>170,000</u>	<u>2,852,000</u>
Regional Office - XIII	2,682,000	170,000	2,852,000
Autonomous Region in Muslim Mindanao (ARMM)		<u>1,277,000</u>	<u>1,277,000</u>
Regional Office - BARMM		1,277,000	1,277,000
310101100003000 Issuance of certificate of LGU net debt service ceiling and net borrowing capacity	<u>5,054,000</u>	<u>909,000</u>	<u>5,963,000</u>
National Capital Region (NCR)	<u>5,054,000</u>	<u>909,000</u>	<u>5,963,000</u>
Central Office	5,054,000	909,000	5,963,000

31010200000000	LOCAL FINANCE CAPACITY DEVELOPMENT SUB-PROGRAM	<u>47,824,000</u>	<u>64,237,000</u>	<u>112,061,000</u>
310102100001000	LGU training on policies, procedures and other competency requirements of local treasurers and assessors	<u>47,824,000</u>	<u>64,237,000</u>	<u>112,061,000</u>
	National Capital Region (NCR)	<u>4,463,000</u>	<u>55,134,000</u>	<u>59,597,000</u>
	Central Office	4,463,000	55,134,000	59,597,000
	Region I - Ilocos	<u>2,982,000</u>	<u>119,000</u>	<u>3,101,000</u>
	Regional Office - I	2,982,000	119,000	3,101,000
	Cordillera Administrative Region (CAR)	<u>2,056,000</u>	<u>469,000</u>	<u>2,525,000</u>
	Regional Office - CAR	2,056,000	469,000	2,525,000
	Region II - Cagayan Valley	<u>2,947,000</u>	<u>438,000</u>	<u>3,385,000</u>
	Regional Office - II	2,947,000	438,000	3,385,000
	Region III - Central Luzon	<u>4,065,000</u>	<u>246,000</u>	<u>4,311,000</u>
	Regional Office - III	4,065,000	246,000	4,311,000
	Region IVA - CALABARZON	<u>2,933,000</u>	<u>952,000</u>	<u>3,885,000</u>
	Regional Office - IVA	2,933,000	952,000	3,885,000
	Region IVB - MIMAROPA	<u>3,301,000</u>	<u>39,000</u>	<u>3,340,000</u>
	Regional Office - IVB	3,301,000	39,000	3,340,000
	Region V - Bicol	<u>3,268,000</u>	<u>1,054,000</u>	<u>4,322,000</u>
	Regional Office - V	3,268,000	1,054,000	4,322,000
	Region VI - Western Visayas	<u>2,915,000</u>	<u>1,057,000</u>	<u>3,972,000</u>
	Regional Office - VI	2,915,000	1,057,000	3,972,000
	Region VII - Central Visayas	<u>2,866,000</u>	<u>156,000</u>	<u>3,022,000</u>
	Regional Office - VII	2,866,000	156,000	3,022,000
	Region VIII - Eastern Visayas	<u>2,153,000</u>	<u>517,000</u>	<u>2,670,000</u>
	Regional Office - VIII	2,153,000	517,000	2,670,000
	Region IX - Zamboanga Peninsula	<u>2,467,000</u>	<u>711,000</u>	<u>3,178,000</u>
	Regional Office - IX	2,467,000	711,000	3,178,000
	Region X - Northern Mindanao	<u>1,217,000</u>	<u>719,000</u>	<u>1,936,000</u>
	Regional Office - X	1,217,000	719,000	1,936,000



Region XI - Davao	3,268,000	240,000		3,508,000
Regional Office - XI	3,268,000	240,000		3,508,000
Region XII - SOCCSKSARGEN	4,890,000	210,000		5,100,000
Regional Office - XII	4,890,000	210,000		5,100,000
Region XIII - CARAGA	2,033,000	625,000		2,658,000
Regional Office - XIII	2,033,000	625,000		2,658,000
Autonomous Region in Muslim Mindanao (ARMM)		1,551,000		1,551,000
Regional Office - BARMM		1,551,000		1,551,000
Sub-total, Operations	125,300,000	124,515,000		249,815,000
Sub-total, Program(s)	241,419,000	255,241,000	77,342,000	574,002,000
B.PROJECTS				
B.2 FOREIGN-ASSISTED PROJECT(S)				
310101300001000 Local Governance Reform Project (LGRP) ADB Loan No. P3944-PHI		396,559,000	3,462,000	400,021,000
National Capital Region (NCR)		396,559,000	3,462,000	400,021,000
Central Office		396,559,000	3,462,000	400,021,000
Loan Proceeds		354,739,000	3,092,000	357,831,000
GOP Counterpart		41,820,000	370,000	42,190,000
Sub-total, Foreign-Assisted Project(s)		396,559,000	3,462,000	400,021,000
Sub-total, Project(s)		396,559,000	3,462,000	400,021,000
TOTAL NEW APPROPRIATIONS	241,419,000	651,800,000	80,804,000	974,023,000
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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	152,920	163,349	184,793
Total Permanent Positions	152,920	163,349	184,793

Other Compensation Common to All			
Personnel Economic Relief Allowance	6,323	7,440	7,008
Representation Allowance	3,318	2,298	2,550
Transportation Allowance	2,165	2,298	2,550
Clothing and Uniform Allowance	1,792	2,170	2,044
Honoraria	399		
Mid-Year Bonus - Civilian	11,207	13,608	15,402
Year End Bonus	12,719	13,608	15,402
Cash Gift	1,319	1,550	1,460
Productivity Enhancement Incentive	1,358	1,550	1,460
Step Increment		409	466
Collective Negotiation Agreement	6,664		
Total Other Compensation Common to All	47,264	44,931	48,342
Other Compensation for Specific Groups			
Quarters Allowance	28		
Longevity Pay	40		
Other Personnel Benefits	7,829		
Total Other Compensation for Specific Groups	7,897		
Other Benefits			
Retirement and Life Insurance Premiums	17,684	19,602	22,176
PAG-IBIG Contributions	591	745	701
PhilHealth Contributions	3,499	3,985	4,411
Employees Compensation Insurance Premiums	330	374	352
Loyalty Award - Civilian	90		
Terminal Leave	10,309	4,077	2,820
Total Other Benefits	32,503	28,783	30,460
TOTAL PERSONNEL SERVICES	240,584	237,063	263,595
Maintenance and Other Operating Expenses			
Travelling Expenses	11,444	13,608	17,479
Training and Scholarship Expenses	50,903	21,437	231,021
Supplies and Materials Expenses	17,615	12,718	13,358
Utility Expenses	3,055	3,485	3,886
Communication Expenses	4,184	10,288	9,881
Awards/Rewards and Prizes	30	290	100
Confidential, Intelligence and Extraordinary Expenses			
Extraordinary and Miscellaneous Expenses	2,204	1,857	1,930
Professional Services	80,389	19,863	315,587
General Services	6,002	8,251	6,596
Repairs and Maintenance	1,745	678	1,801
Taxes, Insurance Premiums and Other Fees	817	725	951
Other Maintenance and Operating Expenses			
Advertising Expenses	254		
Printing and Publication Expenses	1,170	6	86
Representation Expenses	1,059	238	167
Transportation and Delivery Expenses	17		
Rent/Lease Expenses	9,628	13,463	9,598
Membership Dues and Contributions to Organizations	53	69	54
Subscription Expenses	1,795	3	1,964
Other Maintenance and Operating Expenses	2,761	2,846	37,341
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	195,125	109,825	651,800
TOTAL CURRENT OPERATING EXPENDITURES	435,709	346,888	915,395

## 168 EXPENDITURE PROGRAM FY 2026 VOLUME II

## Capital Outlays

Property, Plant and Equipment Outlay			
Buildings and Other Structures		17,335	4,500
Machinery and Equipment Outlay	14,159	14,298	22,892
Transportation Equipment Outlay	7,992	44,400	49,950
Furniture, Fixtures and Books Outlay	116	890	3,462
Intangible Assets Outlay		13,161	
<b>TOTAL CAPITAL OUTLAYS</b>	<b>22,267</b>	<b>90,084</b>	<b>80,804</b>
<b>GRAND TOTAL</b>	<b>457,976</b>	<b>436,972</b>	<b>996,199</b>

## STRATEGIC OBJECTIVES

SECTOR OUTCOME : Sound, stable and supportive macroeconomic environment sustained

## ORGANIZATIONAL

OUTCOME : Fiscal sustainability of LGUs strengthened

## PERFORMANCE INFORMATION

ORGANIZATIONAL OUTCOMES (Oos) / PERFORMANCE INDICATORS (Pis)	2024 GAA Targets	Actual
Fiscal sustainability of LGUs strengthened		P 274,171,000
LOCAL FINANCE ADMINISTRATION PROGRAM		P 274,171,000
LOCAL FINANCE POLICY REFORMS AND FISCAL PERFORMANCE MONITORING AND EVALUATION SUB-PROGRAM		P 205,984,000
Outcome Indicator(s)		
1. Ratio of LGU expenditures over total income	< or = 1	0.83
2. Percentage of actual collections of LGU from local taxes and other locally-generated revenue sources versus targets	> or = 80%	96%
3. Number of LGUs not exceeding 20% of their regular income for debt servicing	> or = 1,662	1,708
Output Indicator(s)		
1. Percentage of requests for policy opinions and consultations provided in a timely manner	> or = 90%	90%
2. Percentage of LGU assessed on revenue and assessment performance	> or = 60%	105%
3. Percentage of LGUs evaluated for the issuance of certificate of net debt service ceiling and net borrowing capacity	> or = 95%	100%
LOCAL FINANCE CAPACITY DEVELOPMENT SUB-PROGRAM		P 68,187,000
Outcome Indicator(s)		
1. Percentage of training satisfaction for training programs	> or = 90%	94%
Output Indicator(s)		
1. Percentage of treasurers and assessors trained over the total number of treasurers/assessors	> or = 95%	100%
2. Percentage of LGU capacitated/informed on local finance policies	> or = 95%	100%
3. Number of trainings conducted for LGUs	> or = 60	154

## PERFORMANCE INFORMATION

ORGANIZATIONAL OUTCOMES (OOs) / PERFORMANCE INDICATORS (PIs)	Baseline	2025 Targets	2026 NEP Targets
Fiscal sustainability of LGUs strengthened		P 163,960,000	P 661,714,000
LOCAL FINANCE ADMINISTRATION PROGRAM		P 163,960,000	P 661,714,000
LOCAL FINANCE POLICY REFORMS AND FISCAL PERFORMANCE MONITORING AND EVALUATION SUB-PROGRAM		P 89,765,000	P 545,071,000
Outcome Indicator(s)			
1. Ratio of LGU expenditures over total income	< or = 1	< or = 1	< or = 1
2. Percentage of actual collections of LGU from local taxes and other locally-generated revenue sources versus targets	> or = 80%	> or = 80%	> or = 80%
3. Number of LGUs not exceeding 20% of their regular income for debt servicing	> or = 1,662	> or = 1,662	> or = 1,662
Output Indicator(s)			
1. Percentage of requests for policy opinions and consultations provided in a timely manner	> or = 90%	> or = 90%	> or = 90%
2. Percentage of LGU assessed on revenue and assessment performance	> or = 60%	> or = 60%	> or = 60%
3. Percentage of LGUs evaluated for the issuance of certificate of net debt service ceiling and net borrowing capacity	> or = 95%	> or = 95%	> or = 95%
LOCAL FINANCE CAPACITY DEVELOPMENT SUB-PROGRAM		P 74,195,000	P 116,643,000
Outcome Indicator(s)			
1. Percentage of training satisfaction for training programs	> or = 90%	> or = 90%	> or = 90%
Output Indicator(s)			
1. Percentage of treasurers and assessors trained over the total number of treasurers/assessors	> or = 95%	> or = 95%	> or = 95%
2. Percentage of LGU capacitated/informed on local finance policies	> or = 95%	> or = 95%	> or = 95%
3. Number of trainings conducted for LGUs	> or = 60	> or = 60	> or = 60