

D. BUREAU OF LOCAL GOVERNMENT FINANCE

Appropriations/Obligations

(In Thousand Pesos)

<u>Description</u>	<u>(Obligation-Based)</u>		<u>(Cash-Based)</u>
	<u>2017</u>	<u>2018</u>	<u>2019</u>
New General Appropriations	<u>263,106</u>	<u>305,125</u>	<u>269,030</u>
General Fund	263,106	305,125	269,030
Automatic Appropriations	<u>12,960</u>	<u>13,784</u>	<u>15,924</u>
Retirement and Life Insurance Premiums	12,960	13,784	15,924
Continuing Appropriations	<u>13,775</u>		
Unobligated Releases for Capital Outlays			
R.A. No. 10717	1,859		
Unobligated Releases for MOOE			
R.A. No. 10717	11,916		
Budgetary Adjustment(s)	<u>5,124</u>		
Transfer(s) from:			
Miscellaneous Personnel Benefits Fund	3,649		
Pension and Gratuity Fund	<u>1,475</u>		
Total Available Appropriations	294,965	318,909	284,954
Unused Appropriations	<u>(24,619)</u>		
Unreleased Appropriation	(11,126)		
Unobligated Allotment	<u>(13,493)</u>		
TOTAL OBLIGATIONS	<u>270,346</u>	<u>318,909</u>	<u>284,954</u>
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EXPENDITURE PROGRAM
(in pesos)

GAS / STO / OPERATIONS / PROJECTS	(Obligation-Based)		(Cash-Based)
	2017 Actual	2018 Current	2019 Proposed
General Administration and Support	55,730,000	115,999,000	128,886,000
Regular	55,730,000	115,999,000	128,886,000
PS	23,278,000	83,221,000	78,005,000
MOOE	28,576,000	32,778,000	29,132,000
CO	3,876,000		21,749,000
Support to Operations		27,995,000	7,567,000
Regular		27,995,000	7,567,000
PS		4,433,000	5,450,000
MOOE		23,562,000	2,117,000
Operations	214,616,000	174,915,000	148,501,000
Regular	214,616,000	174,915,000	148,501,000
PS	137,826,000	97,279,000	110,521,000
MOOE	55,000,000	43,686,000	37,980,000
CO	21,790,000	33,950,000	
TOTAL AGENCY BUDGET	270,346,000	318,909,000	284,954,000
Regular	270,346,000	318,909,000	284,954,000
PS	161,104,000	184,933,000	193,976,000
MOOE	83,576,000	100,026,000	69,229,000
CO	25,666,000	33,950,000	21,749,000

STAFFING SUMMARY

	2017	2018	2019
TOTAL STAFFING			
Total Number of Authorized Positions	440	440	440
Total Number of Filled Positions	289	287	287

Proposed New Appropriations Language
For general administration and support, support to operations and operations, as indicated hereunder.....P 269,030,000
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OPERATIONS BY PROGRAM	PROPOSED 2019 (Cash-Based)			
	PS	MOOE	CO	TOTAL
LOCAL FINANCE ADMINISTRATION PROGRAM	100,956,000	37,980,000		138,936,000

EXPENDITURE PROGRAM BY CENTRAL / REGIONAL ALLOCATION, 2019 (Cash-Based)
(in pesos)

REGION	PS	MOOE	CO	TOTAL
CENTRAL OFFICE	55,892,000	29,612,000		85,504,000
Regional Allocation	122,160,000	39,617,000	21,749,000	183,526,000
Region I - Ilocos	11,183,000	3,149,000	116,000	14,448,000
Cordillera Administrative Region (CAR)	7,506,000	3,145,000	1,300,000	11,951,000
Region II - Cagayan Valley	8,479,000	2,005,000	1,721,000	12,205,000
Region III - Central Luzon	7,639,000	2,199,000	3,198,000	13,036,000
Region IVA - CALABARZON	9,373,000	2,939,000		12,312,000
Region IVB - MIMAROPA	4,910,000	2,765,000	1,300,000	8,975,000
Region V - Bicol	7,316,000	2,302,000	7,614,000	17,232,000
Region VI - Western Visayas	7,218,000	2,296,000		9,514,000
Region VII - Central Visayas	9,183,000	3,210,000		12,393,000
Region VIII - Eastern Visayas	9,471,000	3,057,000	1,300,000	13,828,000
Region IX - Zamboanga Peninsula	6,577,000	2,778,000		9,355,000
Region X - Northern Mindanao	7,912,000	1,963,000	1,300,000	11,175,000
Region XI - Davao	8,856,000	2,659,000	1,300,000	12,815,000
Region XII - SOCCSKSARGEN	9,430,000	2,836,000	1,300,000	13,566,000
Region XIII - CARAGA	7,107,000	2,314,000	1,300,000	10,721,000
TOTAL AGENCY BUDGET	178,052,000	69,229,000	21,749,000	269,030,000

SPECIAL PROVISION(S)

- Assessment Loan Revolving Fund. The Assessment Loan Revolving Fund, constituted from the unallocated surplus of IRAs, 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 criminal action under existing penal laws.

- 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:

- Unified Reporting System (URS) or other electronic means for reports not covered by the URS; and
- 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.

- 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

PROGRAMS	Current Operating Expenditures			
	Personnel Services	Maintenance and Other Operating Expenses	Capital Outlays	Total
1000000000000000 General Administration and Support	72,103,000	29,132,000	21,749,000	122,984,000
100000100001000 General management and supervision	67,726,000	29,132,000	21,749,000	118,607,000
National Capital Region (NCR)	22,660,000	9,749,000		32,409,000
Central Office	22,660,000	9,749,000		32,409,000

Region I - Ilocos	<u>4,983,000</u>	<u>1,702,000</u>	<u>116,000</u>	<u>6,801,000</u>
Regional Office - I	4,983,000	1,702,000	116,000	6,801,000
Cordillera Administrative Region (CAR)	<u>2,904,000</u>	<u>1,928,000</u>	<u>1,300,000</u>	<u>6,132,000</u>
Regional Office - CAR	2,904,000	1,928,000	1,300,000	6,132,000
Region II - Cagayan Valley	<u>2,303,000</u>	<u>989,000</u>	<u>1,721,000</u>	<u>5,013,000</u>
Regional Office - II	2,303,000	989,000	1,721,000	5,013,000
Region III - Central Luzon	<u>2,938,000</u>	<u>631,000</u>	<u>3,198,000</u>	<u>6,767,000</u>
Regional Office - III	2,938,000	631,000	3,198,000	6,767,000
Region IVA - CALABARZON	<u>3,822,000</u>	<u>1,233,000</u>		<u>5,055,000</u>
Regional Office - IVA	3,822,000	1,233,000		5,055,000
Region IVB - MIMAROPA	<u>1,121,000</u>	<u>1,130,000</u>	<u>1,300,000</u>	<u>3,551,000</u>
Regional Office - IVB	1,121,000	1,130,000	1,300,000	3,551,000
Region V - Bicol	<u>2,840,000</u>	<u>883,000</u>	<u>7,614,000</u>	<u>11,337,000</u>
Regional Office - V	2,840,000	883,000	7,614,000	11,337,000
Region VI - Western Visayas	<u>2,434,000</u>	<u>1,480,000</u>		<u>3,914,000</u>
Regional Office - VI	2,434,000	1,480,000		3,914,000
Region VII - Central Visayas	<u>2,490,000</u>	<u>2,154,000</u>		<u>4,644,000</u>
Regional Office - VII	2,490,000	2,154,000		4,644,000
Region VIII - Eastern Visayas	<u>4,904,000</u>	<u>1,436,000</u>	<u>1,300,000</u>	<u>7,640,000</u>
Regional Office - VIII	4,904,000	1,436,000	1,300,000	7,640,000
Region IX - Zamboanga Peninsula	<u>1,897,000</u>	<u>746,000</u>		<u>2,643,000</u>
Regional Office - IX	1,897,000	746,000		2,643,000
Region X - Northern Mindanao	<u>3,235,000</u>	<u>690,000</u>	<u>1,300,000</u>	<u>5,225,000</u>
Regional Office - X	3,235,000	690,000	1,300,000	5,225,000
Region XI - Davao	<u>3,672,000</u>	<u>1,637,000</u>	<u>1,300,000</u>	<u>6,609,000</u>
Regional Office - XI	3,672,000	1,637,000	1,300,000	6,609,000
Region XII - SOCCSKSARGEN	<u>3,449,000</u>	<u>1,352,000</u>	<u>1,300,000</u>	<u>6,101,000</u>
Regional Office - XII	3,449,000	1,352,000	1,300,000	6,101,000
Region XIII - CARAGA	<u>2,074,000</u>	<u>1,392,000</u>	<u>1,300,000</u>	<u>4,766,000</u>
Regional Office - XIII	2,074,000	1,392,000	1,300,000	4,766,000

148 EXPENDITURE PROGRAM FY 2019 VOLUME II

100000100002000	Administration of Personnel Benefits	<u>4,377,000</u>		<u>4,377,000</u>
	National Capital Region (NCR)	<u>4,377,000</u>		<u>4,377,000</u>
	Central Office	<u>4,377,000</u>		<u>4,377,000</u>
	Sub-total, General Administration and Support	<u>72,103,000</u>	<u>29,132,000</u>	<u>21,749,000</u>
2000000000000000	Support to Operations	<u>4,993,000</u>	<u>2,117,000</u>	<u>7,110,000</u>
200000100001000	Agency strategic planning, management information system and public information and legal services	<u>4,993,000</u>	<u>2,117,000</u>	<u>7,110,000</u>
	National Capital Region (NCR)	<u>4,993,000</u>	<u>2,117,000</u>	<u>7,110,000</u>
	Central Office	<u>4,993,000</u>	<u>2,117,000</u>	<u>7,110,000</u>
	Sub-total, Support to Operations	<u>4,993,000</u>	<u>2,117,000</u>	<u>7,110,000</u>
3000000000000000	Operations	<u>100,956,000</u>	<u>37,980,000</u>	<u>138,936,000</u>
3100000000000000	00 : Fiscal sustainability of LGUs strengthened	<u>100,956,000</u>	<u>37,980,000</u>	<u>138,936,000</u>
3101000000000000	LOCAL FINANCE ADMINISTRATION PROGRAM	<u>100,956,000</u>	<u>37,980,000</u>	<u>138,936,000</u>
3101010000000000	LOCAL FINANCE POLICY REFORMS AND FISCAL PERFORMANCE MONITORING AND EVALUATION SUB-PROGRAM	<u>54,556,000</u>	<u>19,477,000</u>	<u>74,033,000</u>
310101100001000	Development of LGU treasury and assessment operating policies, guidelines, systems and procedures including the promulgation of rulings/opinions for the proper implementation thereof	<u>8,582,000</u>	<u>2,081,000</u>	<u>10,663,000</u>
	National Capital Region (NCR)	<u>8,582,000</u>	<u>2,081,000</u>	<u>10,663,000</u>
	Central Office	<u>8,582,000</u>	<u>2,081,000</u>	<u>10,663,000</u>
310101100002000	Conduct of revenue and assessment performance evaluation and management, evaluation and monitoring of special projects on local government finance	<u>42,506,000</u>	<u>16,448,000</u>	<u>58,954,000</u>
	National Capital Region (NCR)	<u>7,940,000</u>	<u>5,342,000</u>	<u>13,282,000</u>
	Central Office	<u>7,940,000</u>	<u>5,342,000</u>	<u>13,282,000</u>
	Region I - Ilocos	<u>2,303,000</u>	<u>905,000</u>	<u>3,208,000</u>
	Regional Office - I	<u>2,303,000</u>	<u>905,000</u>	<u>3,208,000</u>
	Cordillera Administrative Region (CAR)	<u>2,874,000</u>	<u>713,000</u>	<u>3,587,000</u>
	Regional Office - CAR	<u>2,874,000</u>	<u>713,000</u>	<u>3,587,000</u>
	Region II - Cagayan Valley	<u>2,114,000</u>	<u>598,000</u>	<u>2,712,000</u>
	Regional Office - II	<u>2,114,000</u>	<u>598,000</u>	<u>2,712,000</u>
	Region III - Central Luzon	<u>1,433,000</u>	<u>978,000</u>	<u>2,411,000</u>
	Regional Office - III	<u>1,433,000</u>	<u>978,000</u>	<u>2,411,000</u>

	Region IVA - CALABARZON	<u>2,888,000</u>	<u>835,000</u>	<u>3,723,000</u>
	Regional Office - IVA	2,888,000	835,000	3,723,000
	Region IVB - MIMAROPA	<u>620,000</u>	<u>982,000</u>	<u>1,602,000</u>
	Regional Office - IVB	620,000	982,000	1,602,000
	Region V - Bicol	<u>2,893,000</u>	<u>739,000</u>	<u>3,632,000</u>
	Regional Office - V	2,893,000	739,000	3,632,000
	Region VI - Western Visayas	<u>2,536,000</u>	<u>494,000</u>	<u>3,030,000</u>
	Regional Office - VI	2,536,000	494,000	3,030,000
	Region VII - Central Visayas	<u>2,763,000</u>	<u>502,000</u>	<u>3,265,000</u>
	Regional Office - VII	2,763,000	502,000	3,265,000
	Region VIII - Eastern Visayas	<u>2,560,000</u>	<u>825,000</u>	<u>3,385,000</u>
	Regional Office - VIII	2,560,000	825,000	3,385,000
	Region IX - Zamboanga Peninsula	<u>2,398,000</u>	<u>1,045,000</u>	<u>3,443,000</u>
	Regional Office - IX	2,398,000	1,045,000	3,443,000
	Region X - Northern Mindanao	<u>2,746,000</u>	<u>650,000</u>	<u>3,396,000</u>
	Regional Office - X	2,746,000	650,000	3,396,000
	Region XI - Davao	<u>1,924,000</u>	<u>429,000</u>	<u>2,353,000</u>
	Regional Office - XI	1,924,000	429,000	2,353,000
	Region XII - SOCCSKSARGEN	<u>2,731,000</u>	<u>828,000</u>	<u>3,559,000</u>
	Regional Office - XII	2,731,000	828,000	3,559,000
	Region XIII - CARAGA	<u>1,783,000</u>	<u>583,000</u>	<u>2,366,000</u>
	Regional Office - XIII	1,783,000	583,000	2,366,000
310101100003000	Issuance of certificate of LGU net debt service ceiling and net borrowing capacity	<u>3,468,000</u>	<u>948,000</u>	<u>4,416,000</u>
	National Capital Region (NCR)	<u>3,468,000</u>	<u>948,000</u>	<u>4,416,000</u>
	Central Office	3,468,000	948,000	4,416,000
310102000000000	LOCAL FINANCE CAPACITY DEVELOPMENT SUB-PROGRAM	<u>46,400,000</u>	<u>18,503,000</u>	<u>64,903,000</u>
310102100001000	LGU training on policies, procedures and other competency requirements of local treasurers and assessors	<u>46,400,000</u>	<u>18,503,000</u>	<u>64,903,000</u>
	National Capital Region (NCR)	<u>3,872,000</u>	<u>9,375,000</u>	<u>13,247,000</u>
	Central Office	3,872,000	9,375,000	13,247,000
	Region I - Ilocos	<u>3,897,000</u>	<u>542,000</u>	<u>4,439,000</u>
	Regional Office - I	3,897,000	542,000	4,439,000

Cordillera Administrative Region (CAR)	<u>1,728,000</u>	<u>504,000</u>	<u>2,232,000</u>
Regional Office - CAR	1,728,000	504,000	2,232,000
Region II - Cagayan Valley	<u>4,062,000</u>	<u>418,000</u>	<u>4,480,000</u>
Regional Office - II	4,062,000	418,000	4,480,000
Region III - Central Luzon	<u>3,268,000</u>	<u>590,000</u>	<u>3,858,000</u>
Regional Office - III	3,268,000	590,000	3,858,000
Region IVA - CALABARZON	<u>2,663,000</u>	<u>871,000</u>	<u>3,534,000</u>
Regional Office - IVA	2,663,000	871,000	3,534,000
Region IVB - MIMAROPA	<u>3,169,000</u>	<u>653,000</u>	<u>3,822,000</u>
Regional Office - IVB	3,169,000	653,000	3,822,000
Region V - Bicol	<u>1,583,000</u>	<u>680,000</u>	<u>2,263,000</u>
Regional Office - V	1,583,000	680,000	2,263,000
Region VI - Western Visayas	<u>2,248,000</u>	<u>322,000</u>	<u>2,570,000</u>
Regional Office - VI	2,248,000	322,000	2,570,000
Region VII - Central Visayas	<u>3,930,000</u>	<u>554,000</u>	<u>4,484,000</u>
Regional Office - VII	3,930,000	554,000	4,484,000
Region VIII - Eastern Visayas	<u>2,007,000</u>	<u>796,000</u>	<u>2,803,000</u>
Regional Office - VIII	2,007,000	796,000	2,803,000
Region IX - Zamboanga Peninsula	<u>2,282,000</u>	<u>987,000</u>	<u>3,269,000</u>
Regional Office - IX	2,282,000	987,000	3,269,000
Region X - Northern Mindanao	<u>1,931,000</u>	<u>623,000</u>	<u>2,554,000</u>
Regional Office - X	1,931,000	623,000	2,554,000
Region XI - Davao	<u>3,260,000</u>	<u>593,000</u>	<u>3,853,000</u>
Regional Office - XI	3,260,000	593,000	3,853,000
Region XII - SOCCSKSARGEN	<u>3,250,000</u>	<u>656,000</u>	<u>3,906,000</u>
Regional Office - XII	3,250,000	656,000	3,906,000
Region XIII - CARAGA	<u>3,250,000</u>	<u>339,000</u>	<u>3,589,000</u>
Regional Office - XIII	3,250,000	339,000	3,589,000
Sub-total, Operations	<u>100,956,000</u>	<u>37,980,000</u>	<u>138,936,000</u>
TOTAL NEW APPROPRIATIONS	P 178,052,000 P	69,229,000 P	21,749,000 P 269,030,000
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Obligations, by Object of ExpendituresCYs 2017-2019
(In Thousand Pesos)

	(Obligation-Based)		(Cash-Based)
	2017	2018	2019
Current Operating Expenditures			
Personnel Services			
Civilian Personnel			
Permanent Positions			
Basic Salary	105,927	114,845	132,708
Total Permanent Positions	105,927	114,845	132,708
Other Compensation Common to All			
Personnel Economic Relief Allowance	6,253	6,456	6,888
Representation Allowance	2,346	1,122	2,448
Transportation Allowance	1,677	1,122	2,448
Clothing and Uniform Allowance	1,285	1,345	1,722
Honoraria	189		
Overtime Pay	449		
Mid-Year Bonus - Civilian	8,443	9,570	11,061
Year End Bonus	8,445	9,570	11,061
Cash Gift	1,286	1,345	1,435
Productivity Enhancement Incentive	1,329	1,345	1,435
Step Increment		290	332
Collective Negotiation Agreement	5,122		
Total Other Compensation Common to All	36,824	32,165	38,830
Other Compensation for Specific Groups			
Anniversary Bonus - Civilian	2,112		
Total Other Compensation for Specific Groups	2,112		
Other Benefits			
Retirement and Life Insurance Premiums	12,310	13,784	15,924
PAG-IBIG Contributions	315	324	345
PhilHealth Contributions	986	997	1,447
Employees Compensation Insurance Premiums	315	324	345
Retirement Gratuity		17,117	
Loyalty Award - Civilian	30		
Terminal Leave	2,285	5,377	4,377
Total Other Benefits	16,241	37,923	22,438
TOTAL PERSONNEL SERVICES	161,104	184,933	193,976
Maintenance and Other Operating Expenses			
Travelling Expenses	11,322	13,264	10,740
Training and Scholarship Expenses	22,403	40,302	24,572
Supplies and Materials Expenses	10,124	8,533	8,720
Utility Expenses	3,227	2,829	3,356
Communication Expenses	7,675	3,001	3,174
Awards/Rewards and Prizes	35	40	2
Confidential, Intelligence and Extraordinary Expenses			
Extraordinary and Miscellaneous Expenses	1,729	1,785	1,715
Professional Services	9,206	13,782	2,403
General Services	4,466	4,232	4,245
Repairs and Maintenance	2,416	1,546	978
Taxes, Insurance Premiums and Other Fees	474	575	380
Other Maintenance and Operating Expenses			
Advertising Expenses	141	200	145
Printing and Publication Expenses	997	170	125
Representation Expenses	532	999	279
Transportation and Delivery Expenses	130		
Rent/Lease Expenses	8,418	8,244	8,349

Membership Dues and Contributions to Organizations	34	40	37
Subscription Expenses	181	484	8
Other Maintenance and Operating Expenses	66		1
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	<u>83,576</u>	<u>100,026</u>	<u>69,229</u>
TOTAL CURRENT OPERATING EXPENDITURES	<u>244,680</u>	<u>284,959</u>	<u>263,205</u>
Capital Outlays			
Property, Plant and Equipment Outlay			
Land Improvements Outlay	5,700		
Buildings and Other Structures	16,090	32,850	
Machinery and Equipment Outlay	3,394		8,749
Transportation Equipment Outlay		1,100	13,000
Intangible Assets Outlay	482		
TOTAL CAPITAL OUTLAYS	<u>25,666</u>	<u>33,950</u>	<u>21,749</u>
GRAND TOTAL	<u>270,346</u>	<u>318,909</u>	<u>284,954</u>

STRATEGIC OBJECTIVES

SECTOR OUTCOME : Sound, stable and supportive macroeconomic environment sustained

ORGANIZATIONAL OUTCOME : Fiscal sustainability of LGUs strengthened

PERFORMANCE INFORMATION

<u>ORGANIZATIONAL OUTCOMES (00s) / PERFORMANCE INDICATORS (PIs)</u>	<u>2017 GAA Targets</u>	<u>2017 Actual</u>
Fiscal sustainability of LGUs strengthened		
Ratio of LGU expenditures over total income	Ratio is < or = 1	0.75
Percentage of total actual collections of LGUs from local taxes and other locally generated revenue sources versus targets	Collection efficiency is > or = 95%	94%
Number of LGUs not exceeding 20% of their regular income for debt servicing (Sec. 324 (b) of RA 7160)	No. of LGUs is > or = 95% of the total number of provinces, cities and municipalities nationwide	99.7% (1,499 LGUs)
<u>MFO / Performance Indicators</u>	<u>2017 GAA Targets</u>	<u>2017 Actual</u>

MFO 1: REGULATION OF LGU FINANCIAL MANAGEMENT

Number of directives, guidance notes, policies and procedures issued	459	566
Number of compliance reviews carried out	2,763	2,707
% of LGUs that breach one or more of the rules, directives, guidelines, policies or procedures specified by BLGF	20%	1.63%
% of LGUs over the last three years with two or more breaches on one or more of the rules, directives, guidelines, policies or procedures specified by BLGF	15%	0%
% of LGUs subject to three or more compliance reviews in the last two years	10%	11%

<u>ORGANIZATIONAL OUTCOMES (Oos) / PERFORMANCE INDICATORS (PIs)</u>	<u>2018 GAA Targets</u>	<u>Baseline</u>	<u>2019 Targets</u>
Fiscal sustainability of LGUs strengthened			
LOCAL FINANCE ADMINISTRATION PROGRAM			
LOCAL FINANCE POLICY REFORMS AND FISCAL PERFORMANCE MONITORING AND EVALUATION SUB-PROGRAM			
Outcome Indicator(s)			
1. Ratio of LGU expenditures over total income	< or = 1	0.77	< or = 1
2. Percentage of actual collections of LGU from local taxes and other locally-generated revenue sources versus targets	> or = 83%	78%	> or = 83%
3. Number of LGUs not exceeding 20% of their regular income for debt servicing	> or = 1,662	1,662	> or = 1,662
Output Indicator(s)			
1. Percentage of requests for policy opinions and consultations provided in a timely manner	> or = 90%	85%	> or = 90%
2. Percentage of LGU assessed on revenue and assessment performance	> or = 60%	60%	> or = 60%
3. Percentage of LGUs evaluated for the issuance of certificate of net debt service ceiling and net borrowing capacity	> or = 95%	95%	> or = 95%
LOCAL FINANCE CAPACITY DEVELOPMENT SUB-PROGRAM			
Outcome Indicator(s)			
1. Percentage of training satisfaction for training programs	> or = 90%	90%	> or = 90%
Output Indicator(s)			
1. Percentage of treasurers and assessors trained over the total number of treasurers/ assessors	> or = 95%	95%	> or = 95%
2. Percentage of LGU capacitated/ informed on local finance policies	> or = 95%	95%	> or = 95%
3. Number of trainings conducted for LGUs	> or = 60	47	> or = 60