

D. BUREAU OF LOCAL GOVERNMENT FINANCE

Appropriations/Obligations

(In Thousand Pesos)

<u>Description</u>	<u>( Obligation-Based )</u>	<u>( Cash-Based )</u>	
	2018	2019	2020
New General Appropriations	305,125	269,030	259,482
General Fund	305,125	269,030	259,482
Automatic Appropriations	14,603	15,924	15,734
Retirement and Life Insurance Premiums	14,603	15,924	15,734
Continuing Appropriations		12,499	
Unobligated Releases for Capital Outlays R.A. No. 10964		3,137	
Unobligated Releases for MOOE R.A. No. 10964		9,362	
Budgetary Adjustment(s)	16,881		
Transfer(s) from:			
Miscellaneous Personnel Benefits Fund	14,537		
Pension and Gratuity Fund	2,344		
Total Available Appropriations	336,609	297,453	275,216
Unused Appropriations	( 34,720 )	( 12,499 )	
Unreleased Appropriation	( 17,567 )		
Unobligated Allotment	( 17,153 )	( 12,499 )	
TOTAL OBLIGATIONS	301,889	284,954	275,216

EXPENDITURE PROGRAM  
(in pesos)

GAS / STO / OPERATIONS / PROJECTS	<u>( Obligation-Based )</u>	<u>( Cash-Based )</u>	
	2018 Actual	2019 Current	2020 Proposed
General Administration and Support	114,802,000	128,886,000	120,597,000
Regular	114,802,000	128,886,000	120,597,000
PS	80,294,000	78,005,000	79,390,000

MOOE	33,408,000	29,132,000	28,214,000
CO	1,100,000	21,749,000	12,993,000
Support to Operations	<u>18,415,000</u>	<u>7,567,000</u>	<u>12,270,000</u>
Regular	<u>18,415,000</u>	<u>7,567,000</u>	<u>12,270,000</u>
PS	4,452,000	5,450,000	4,382,000
MOOE	13,963,000	2,117,000	5,138,000
CO			2,750,000
Operations	<u>168,672,000</u>	<u>148,501,000</u>	<u>142,349,000</u>
Regular	<u>168,672,000</u>	<u>148,501,000</u>	<u>142,349,000</u>
PS	102,756,000	110,521,000	106,952,000
MOOE	33,066,000	37,980,000	35,397,000
CO	32,850,000		
TOTAL AGENCY BUDGET	<u>301,889,000</u>	<u>284,954,000</u>	<u>275,216,000</u>
Regular	<u>301,889,000</u>	<u>284,954,000</u>	<u>275,216,000</u>
PS	187,502,000	193,976,000	190,724,000
MOOE	80,437,000	69,229,000	68,749,000
CO	33,950,000	21,749,000	15,743,000

STAFFING SUMMARY

	<u>2018</u>	<u>2019</u>	<u>2020</u>
TOTAL STAFFING			
Total Number of Authorized Positions	440	440	440
Total Number of Filled Positions	282	289	289

Proposed New Appropriations Language

For general administration and support, support to operations and operations, as indicated hereunder.....P 259,482,000  
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PROPOSED 2020 ( Cash-Based )

OPERATIONS BY PROGRAM	<u>PS</u>	<u>MOOE</u>	<u>CO</u>	<u>TOTAL</u>
LOCAL FINANCE ADMINISTRATION PROGRAM	97,708,000	35,397,000		133,105,000

**EXPENDITURE PROGRAM BY CENTRAL / REGIONAL ALLOCATION, 2020 ( Cash-Based )**  
(in pesos)

REGION	PS	MOOE	CO	TOTAL
CENTRAL OFFICE	57,650,000	30,601,000	2,750,000	91,001,000
Regional Allocation	117,340,000	38,148,000	12,993,000	168,481,000
Region I - Ilocos	11,221,000	3,029,000		14,250,000
Cordillera Administrative Region (CAR)	8,468,000	2,794,000	383,000	11,645,000
Region II - Cagayan Valley	8,423,000	1,901,000		10,324,000
Region III - Central Luzon	7,757,000	2,316,000		10,073,000
Region IVA - CALABARZON	7,839,000	2,839,000		10,678,000
Region IVB - MIMAROPA	5,022,000	2,738,000		7,760,000
Region V - Bicol	7,314,000	2,148,000	11,810,000	21,272,000
Region VI - Western Visayas	7,067,000	2,193,000		9,260,000
Region VII - Central Visayas	8,858,000	3,091,000		11,949,000
Region VIII - Eastern Visayas	9,500,000	2,955,000		12,455,000
Region IX - Zamboanga Peninsula	4,713,000	2,634,000		7,347,000
Region X - Northern Mindanao	7,471,000	1,949,000		9,420,000
Region XI - Davao	7,968,000	2,625,000		10,593,000
Region XII - SOCCSKSARGEN	9,414,000	2,699,000	800,000	12,913,000
Region XIII - CARAGA	6,305,000	2,237,000		8,542,000
<b>TOTAL AGENCY BUDGET</b>	<b>174,990,000</b>	<b>68,749,000</b>	<b>15,743,000</b>	<b>259,482,000</b>

**SPECIAL PROVISION(S)**

1. 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.

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) Unified Reporting System (URS) or other electronic means for reports not covered by the URS; 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
PROGRAMS					
1000000000000000	General Administration and Support	<u>73,262,000</u>	<u>28,214,000</u>	<u>12,993,000</u>	<u>114,469,000</u>
100000100001000	General management and supervision	<u>68,068,000</u>	<u>28,214,000</u>	<u>12,993,000</u>	<u>109,275,000</u>
	National Capital Region (NCR)	<u>24,839,000</u>	<u>9,116,000</u>		<u>33,955,000</u>
	Central Office	24,839,000	9,116,000		33,955,000
	Region I - Ilocos	<u>4,987,000</u>	<u>1,682,000</u>		<u>6,669,000</u>
	Regional Office - I	4,987,000	1,682,000		6,669,000
	Cordillera Administrative Region (CAR)	<u>4,788,000</u>	<u>1,893,000</u>	<u>383,000</u>	<u>7,064,000</u>
	Regional Office - CAR	4,788,000	1,893,000	383,000	7,064,000
	Region II - Cagayan Valley	<u>2,552,000</u>	<u>952,000</u>		<u>3,504,000</u>
	Regional Office - II	2,552,000	952,000		3,504,000
	Region III - Central Luzon	<u>3,056,000</u>	<u>848,000</u>		<u>3,904,000</u>
	Regional Office - III	3,056,000	848,000		3,904,000
	Region IVA - CALABARZON	<u>2,259,000</u>	<u>1,233,000</u>		<u>3,492,000</u>
	Regional Office - IVA	2,259,000	1,233,000		3,492,000
	Region IVB - MIMAROPA	<u>1,233,000</u>	<u>1,130,000</u>		<u>2,363,000</u>
	Regional Office - IVB	1,233,000	1,130,000		2,363,000
	Region V - Bicol	<u>2,823,000</u>	<u>796,000</u>	<u>11,810,000</u>	<u>15,429,000</u>
	Regional Office - V	2,823,000	796,000	11,810,000	15,429,000
	Region VI - Western Visayas	<u>2,244,000</u>	<u>1,404,000</u>		<u>3,648,000</u>
	Regional Office - VI	2,244,000	1,404,000		3,648,000
	Region VII - Central Visayas	<u>1,990,000</u>	<u>2,102,000</u>		<u>4,092,000</u>
	Regional Office - VII	1,990,000	2,102,000		4,092,000
	Region VIII - Eastern Visayas	<u>4,912,000</u>	<u>1,361,000</u>		<u>6,273,000</u>
	Regional Office - VIII	4,912,000	1,361,000		6,273,000

	Region IX - Zamboanga Peninsula	<u>2,038,000</u>	<u>696,000</u>		<u>2,734,000</u>
	Regional Office - IX	2,038,000	696,000		2,734,000
	Region X - Northern Mindanao	<u>2,740,000</u>	<u>690,000</u>		<u>3,430,000</u>
	Regional Office - X	2,740,000	690,000		3,430,000
	Region XI - Davao	<u>3,382,000</u>	<u>1,617,000</u>		<u>4,999,000</u>
	Regional Office - XI	3,382,000	1,617,000		4,999,000
	Region XII - SOCCSKSARGEN	<u>2,781,000</u>	<u>1,352,000</u>	<u>800,000</u>	<u>4,933,000</u>
	Regional Office - XII	2,781,000	1,352,000	800,000	4,933,000
	Region XIII - CARAGA	<u>1,444,000</u>	<u>1,342,000</u>		<u>2,786,000</u>
	Regional Office - XIII	1,444,000	1,342,000		2,786,000
100000100002000	Administration of Personnel Benefits	<u>5,194,000</u>			<u>5,194,000</u>
	National Capital Region (NCR)	<u>5,194,000</u>			<u>5,194,000</u>
	Central Office	5,194,000			5,194,000
	Sub-total, General Administration and Support	<u>73,262,000</u>	<u>28,214,000</u>	<u>12,993,000</u>	<u>114,469,000</u>
2000000000000000	Support to Operations	<u>4,020,000</u>	<u>5,138,000</u>	<u>2,750,000</u>	<u>11,908,000</u>
200000100001000	Agency strategic planning, management information system and public information and legal services	<u>4,020,000</u>	<u>5,138,000</u>	<u>2,750,000</u>	<u>11,908,000</u>
	National Capital Region (NCR)	<u>4,020,000</u>	<u>5,138,000</u>	<u>2,750,000</u>	<u>11,908,000</u>
	Central Office	4,020,000	5,138,000	2,750,000	11,908,000
	Sub-total, Support to Operations	<u>4,020,000</u>	<u>5,138,000</u>	<u>2,750,000</u>	<u>11,908,000</u>
3000000000000000	Operations	<u>97,708,000</u>	<u>35,397,000</u>		<u>133,105,000</u>
3100000000000000	00 : Fiscal sustainability of LGUs strengthened	<u>97,708,000</u>	<u>35,397,000</u>		<u>133,105,000</u>
3101000000000000	LOCAL FINANCE ADMINISTRATION PROGRAM	<u>97,708,000</u>	<u>35,397,000</u>		<u>133,105,000</u>
3101010000000000	LOCAL FINANCE POLICY REFORMS AND FISCAL PERFORMANCE MONITORING AND EVALUATION SUB-PROGRAM	<u>53,588,000</u>	<u>18,235,000</u>		<u>71,823,000</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>7,661,000</u>	<u>1,984,000</u>		<u>9,645,000</u>
	National Capital Region (NCR)	<u>7,661,000</u>	<u>1,984,000</u>		<u>9,645,000</u>
	Central Office	7,661,000	1,984,000		9,645,000

310101100002000	Conduct of revenue and assessment performance evaluation and management, evaluation and monitoring of special projects on local government finance	<u>42,114,000</u>	<u>15,361,000</u>	<u>57,475,000</u>
	National Capital Region (NCR)	<u>8,220,000</u>	<u>4,681,000</u>	<u>12,901,000</u>
	Central Office	8,220,000	4,681,000	12,901,000
	Region I - Ilocos	<u>2,314,000</u>	<u>855,000</u>	<u>3,169,000</u>
	Regional Office - I	2,314,000	855,000	3,169,000
	Cordillera Administrative Region (CAR)	<u>2,406,000</u>	<u>663,000</u>	<u>3,069,000</u>
	Regional Office - CAR	2,406,000	663,000	3,069,000
	Region II - Cagayan Valley	<u>1,785,000</u>	<u>568,000</u>	<u>2,353,000</u>
	Regional Office - II	1,785,000	568,000	2,353,000
	Region III - Central Luzon	<u>1,433,000</u>	<u>928,000</u>	<u>2,361,000</u>
	Regional Office - III	1,433,000	928,000	2,361,000
	Region IVA - CALABARZON	<u>2,903,000</u>	<u>785,000</u>	<u>3,688,000</u>
	Regional Office - IVA	2,903,000	785,000	3,688,000
	Region IVB - MIMAROPA	<u>620,000</u>	<u>955,000</u>	<u>1,575,000</u>
	Regional Office - IVB	620,000	955,000	1,575,000
	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>2,559,000</u>	<u>467,000</u>	<u>3,026,000</u>
	Regional Office - VI	2,559,000	467,000	3,026,000
	Region VII - Central Visayas	<u>2,922,000</u>	<u>502,000</u>	<u>3,424,000</u>
	Regional Office - VII	2,922,000	502,000	3,424,000
	Region VIII - Eastern Visayas	<u>2,581,000</u>	<u>825,000</u>	<u>3,406,000</u>
	Regional Office - VIII	2,581,000	825,000	3,406,000
	Region IX - Zamboanga Peninsula	<u>1,439,000</u>	<u>1,045,000</u>	<u>2,484,000</u>
	Regional Office - IX	1,439,000	1,045,000	2,484,000
	Region X - Northern Mindanao	<u>2,771,000</u>	<u>636,000</u>	<u>3,407,000</u>
	Regional Office - X	2,771,000	636,000	3,407,000
	Region XI - Davao	<u>2,274,000</u>	<u>415,000</u>	<u>2,689,000</u>
	Regional Office - XI	2,274,000	415,000	2,689,000

	Region XII - SOCCSKSARGEN	<u>2,735,000</u>	<u>741,000</u>	<u>3,476,000</u>
	Regional Office - XII	2,735,000	741,000	3,476,000
	Region XIII - CARAGA	<u>2,259,000</u>	<u>556,000</u>	<u>2,815,000</u>
	Regional Office - XIII	2,259,000	556,000	2,815,000
310101100003000	Issuance of certificate of LGU net debt service ceiling and net borrowing capacity	<u>3,813,000</u>	<u>890,000</u>	<u>4,703,000</u>
	National Capital Region (NCR)	<u>3,813,000</u>	<u>890,000</u>	<u>4,703,000</u>
	Central Office	3,813,000	890,000	4,703,000
310102000000000	LOCAL FINANCE CAPACITY DEVELOPMENT SUB-PROGRAM	<u>44,120,000</u>	<u>17,162,000</u>	<u>61,282,000</u>
310102100001000	LGU training on policies, procedures and other competency requirements of local treasurers and assessors	<u>44,120,000</u>	<u>17,162,000</u>	<u>61,282,000</u>
	National Capital Region (NCR)	<u>3,903,000</u>	<u>8,792,000</u>	<u>12,695,000</u>
	Central Office	3,903,000	8,792,000	12,695,000
	Region I - Ilocos	<u>3,920,000</u>	<u>492,000</u>	<u>4,412,000</u>
	Regional Office - I	3,920,000	492,000	4,412,000
	Cordillera Administrative Region (CAR)	<u>1,274,000</u>	<u>238,000</u>	<u>1,512,000</u>
	Regional Office - CAR	1,274,000	238,000	1,512,000
	Region II - Cagayan Valley	<u>4,086,000</u>	<u>381,000</u>	<u>4,467,000</u>
	Regional Office - II	4,086,000	381,000	4,467,000
	Region III - Central Luzon	<u>3,268,000</u>	<u>540,000</u>	<u>3,808,000</u>
	Regional Office - III	3,268,000	540,000	3,808,000
	Region IVA - CALABARZON	<u>2,677,000</u>	<u>821,000</u>	<u>3,498,000</u>
	Regional Office - IVA	2,677,000	821,000	3,498,000
	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>1,598,000</u>	<u>613,000</u>	<u>2,211,000</u>
	Regional Office - V	1,598,000	613,000	2,211,000
	Region VI - Western Visayas	<u>2,264,000</u>	<u>322,000</u>	<u>2,586,000</u>
	Regional Office - VI	2,264,000	322,000	2,586,000
	Region VII - Central Visayas	<u>3,946,000</u>	<u>487,000</u>	<u>4,433,000</u>
	Regional Office - VII	3,946,000	487,000	4,433,000

Region VIII - Eastern Visayas	<u>2,007,000</u>	<u>769,000</u>	<u>2,776,000</u>
Regional Office - VIII	2,007,000	769,000	2,776,000
Region IX - Zamboanga Peninsula	<u>1,236,000</u>	<u>893,000</u>	<u>2,129,000</u>
Regional Office - IX	1,236,000	893,000	2,129,000
Region X - Northern Mindanao	<u>1,960,000</u>	<u>623,000</u>	<u>2,583,000</u>
Regional Office - X	1,960,000	623,000	2,583,000
Region XI - Davao	<u>2,312,000</u>	<u>593,000</u>	<u>2,905,000</u>
Regional Office - XI	2,312,000	593,000	2,905,000
Region XII - SOCCSKSARGEN	<u>3,898,000</u>	<u>606,000</u>	<u>4,504,000</u>
Regional Office - XII	3,898,000	606,000	4,504,000
Region XIII - CARAGA	<u>2,602,000</u>	<u>339,000</u>	<u>2,941,000</u>
Regional Office - XIII	2,602,000	339,000	2,941,000
Sub-total, Operations	<u>97,708,000</u>	<u>35,397,000</u>	<u>133,105,000</u>
 TOTAL NEW APPROPRIATIONS	 P 174,990,000 P	 68,749,000 P	 15,743,000 P 259,482,000
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Obligations, by Object of Expenditures

CYs 2018-2020  
(In Thousand Pesos)

	( Obligation-Based )                      ( Cash-Based )		
	<u>2018</u>	<u>2019</u>	<u>2020</u>
Current Operating Expenditures			
Personnel Services			
Civilian Personnel			
Permanent Positions			
Basic Salary	113,670	132,708	131,123
Total Permanent Positions	<u>113,670</u>	<u>132,708</u>	<u>131,123</u>
Other Compensation Common to All			
Personnel Economic Relief Allowance	6,899	6,888	6,936
Representation Allowance	3,281	2,448	1,392
Transportation Allowance	2,465	2,448	1,392
Clothing and Uniform Allowance	1,812	1,722	1,734
Honoraria	803		
Mid-Year Bonus - Civilian	7,030	11,061	10,928
Year End Bonus	14,198	11,061	10,928
Cash Gift	1,463	1,435	1,445
Productivity Enhancement Incentive	1,440	1,435	1,445
Step Increment		332	327
Collective Negotiation Agreement	6,773		
Total Other Compensation Common to All	<u>46,164</u>	<u>38,830</u>	<u>36,527</u>



Other Compensation for Specific Groups			
Quarters Allowance	28		
Longevity Pay	171		
Anniversary Bonus - Civilian	72		
Total Other Compensation for Specific Groups	<u>271</u>		
Other Benefits			
Retirement and Life Insurance Premiums	14,280	15,924	15,734
PAG-IBIG Contributions	351	345	350
PhilHealth Contributions	1,534	1,447	1,446
Employees Compensation Insurance Premiums	345	345	350
Loyalty Award - Civilian	2,631		
Terminal Leave	8,256	4,377	5,194
Total Other Benefits	<u>27,397</u>	<u>22,438</u>	<u>23,074</u>
TOTAL PERSONNEL SERVICES	<u>187,502</u>	<u>193,976</u>	<u>190,724</u>
Maintenance and Other Operating Expenses			
Travelling Expenses	9,373	10,740	10,674
Training and Scholarship Expenses	24,646	24,572	20,805
Supplies and Materials Expenses	7,742	8,720	8,789
Utility Expenses	3,366	3,356	3,358
Communication Expenses	5,881	3,174	5,568
Awards/Rewards and Prizes		2	2
Confidential, Intelligence and Extraordinary Expenses			
Extraordinary and Miscellaneous Expenses	1,698	1,715	1,715
Professional Services	11,887	2,403	2,124
General Services	4,430	4,245	4,462
Repairs and Maintenance	1,100	978	978
Taxes, Insurance Premiums and Other Fees	559	380	380
Other Maintenance and Operating Expenses			
Advertising Expenses	64	145	123
Printing and Publication Expenses	1,124	125	101
Representation Expenses	254	279	243
Transportation and Delivery Expenses	10		
Rent/Lease Expenses	8,027	8,349	8,121
Membership Dues and Contributions to Organizations	37	37	37
Subscription Expenses	189	8	1,268
Other Maintenance and Operating Expenses	50	1	1
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES	<u>80,437</u>	<u>69,229</u>	<u>68,749</u>
TOTAL CURRENT OPERATING EXPENDITURES	<u>267,939</u>	<u>263,205</u>	<u>259,473</u>
Capital Outlays			
Property, Plant and Equipment Outlay			
Buildings and Other Structures	32,850		5,925
Machinery and Equipment Outlay		8,749	6,068
Transportation Equipment Outlay	1,100	13,000	
Furniture, Fixtures and Books Outlay			3,750
TOTAL CAPITAL OUTLAYS	<u>33,950</u>	<u>21,749</u>	<u>15,743</u>
GRAND TOTAL	<u>301,889</u>	<u>284,954</u>	<u>275,216</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>2018 GAA Targets</u>	<u>Actual</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
2. Percentage of actual collections of LGU from local taxes and other locally-generated revenue sources versus targets	> or = 83%	114%
3. Number of LGUs not exceeding 20% of their regular income for debt servicing	> or = 1,662	1,697
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%	58%
3. Percentage of LGUs evaluated for the issuance of certificate of net debt service ceiling and net borrowing capacity	> or = 95%	95%
LOCAL FINANCE CAPACITY DEVELOPMENT SUB-PROGRAM		
Outcome Indicator(s)		
1. Percentage of training satisfaction for training programs	> or = 90%	92%
Output Indicator(s)		
1. Percentage of treasurers and assessors trained over the total number of treasurers/assessors	> or = 95%	95%
2. Percentage of LGU capacitated/informed on local finance policies	> or = 95%	95%
3. Number of trainings conducted for LGUs	> or = 60	80

PERFORMANCE INFORMATION

<u>ORGANIZATIONAL OUTCOMES (00s) / PERFORMANCE INDICATORS (PIs)</u>	<u>Baseline</u>	<u>2019 Targets</u>	<u>2020 NEP 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	0.68	< or = 1	< or = 1

2. Percentage of actual collections of LGU from local taxes and other locally-generated revenue sources versus targets	78%	> or = 83%	> or = 83%
3. Number of LGUs not exceeding 20% of their regular income for debt servicing	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	85%	> or = 90%	> or = 90%
2. Percentage of LGU assessed on revenue and assessment performance	60%	> or = 60%	> or = 60%
3. Percentage of LGUs evaluated for the issuance of certificate of net debt service ceiling and net borrowing capacity	95%	> or = 95%	> or = 95%
LOCAL FINANCE CAPACITY DEVELOPMENT SUB-PROGRAM			
Outcome Indicator(s)			
1. Percentage of training satisfaction for training programs	90%	> or = 90%	> or = 90%
Output Indicator(s)			
1. Percentage of treasurers and assessors trained over the total number of treasurers/assessors	95%	> or = 95%	> or = 95%
2. Percentage of LGU capacitated/informed on local finance policies	95%	> or = 95%	> or = 95%
3. Number of trainings conducted for LGUs	47	> or = 60	> or = 60