



DEPARTMENT OF FINANCE  
**BUREAU OF LOCAL GOVERNMENT FINANCE**

# **Local Government Financial Performance Monitoring System (LGFPMS)**

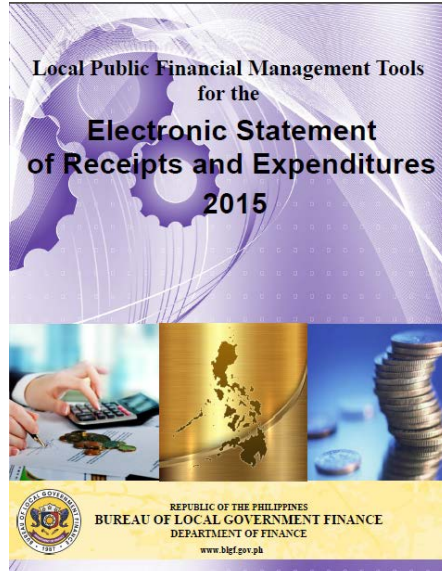


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# LOCAL GOVERNMENT FINANCIAL PERFORMANCE MONITORING SYSTEM (LGFPMS)



**BASIS: BLGF Memorandum Circular No. 16-2015 dated 19 June 2015 (Local Public Financial Management Tools for the Electronic Statement of Receipts and Expenditures)**



BLGF implementation of the Manual for the Local Public Financial Management Tools for the electronic Statement of Receipts and Expenditure

# Objective



- **To assess individual LGU performance**
- **To provide active advisory to LGUs**
- **To support LGU credit assessment**
- **To support policy formulation**

# Category



- **Revenue Indicators (Revenue Generation Capacity)**
- **Expenditure Indicators (Expenditures Rigidity)**
- **Debt Indicators (Debt Carrying Capacity of LGU)**
- **Overall Financial Indicators (Financial Management Capacity)**



# Indicators



## ➤ Revenue Indicators

- 1) Revenue Level
- 2) Revenue Growth
- 3) Per Capita Locally Sourced Revenue + SEF
- 4) Per Capita Growth in Locally Sourced Revenue
- 5) % Locally Sourced Revenues to Total LGU Revenue
- 6) % Annual Regular Income to Total Revenue
- 7) Ratio of Total Revenue Office Operations Cost to Total Revenues Collected
- 8) Real Property Tax Accomplishment Rate

# Indicators



## ➤ Expenditure Indicators

9) Per Capita Total Expenditures

10) Personal Services Expenditures Ratio  
Codal

11) Total Personal Services Expenditures  
Ratio

12) Total Debt Service Expenditure Ratio

13) Social Services Expenditure Ratio

14) Economic Services Expenditure Ratio

# LGU Performance Typology



<p><b>TYPE 1:</b></p> <p><b>GOOD REVENUE GOOD EXPENDITURE</b></p>	<p><b>TYPE 2:</b></p> <p><b>GOOD REVENUE POOR EXPENDITURE</b></p>
<p><b>TYPE 3:</b></p> <p><b>POOR REVENUE GOOD EXPENDITURE</b></p>	<p><b>TYPE 4:</b></p> <p><b>POOR REVENUE POOR EXPENDITURE</b></p>



# Summary Result : LGFPMS





# SUMMARY OF RESULT - REGION V

LGU NAME	2013	2014
<b>BOHOL</b>	TYPE 4	TYPE 2
<b>CEBU</b>	TYPE 4	TYPE 4
<b>NEGROS ORIENTAL</b>	TYPE 2	TYPE 2
<b>SIQUIJOR</b>	TYPE 4	TYPE 4



# SUMMARY OF RESULT - REGION IX

<b>LGU NAME</b>	<b>2013</b>	<b>2014</b>
<b>BILIRAN</b>	TYPE 4	TYPE 2
<b>EASTERN SAMAR</b>	TYPE 4	TYPE 4
<b>LEYTE</b>	TYPE 4	TYPE 4
<b>NORTHERN SAMAR</b>	TYPE 4	TYPE 2
<b>SOUTHERN LEYTE</b>	TYPE 2	TYPE 4
<b>WESTERN SAMAR (SAMAR)</b>	TYPE 4	TYPE 4



# Thank you!



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