



DEPARTMENT OF FINANCE
BUREAU OF LOCAL GOVERNMENT FINANCE

Local Government Unit Fiscal Sustainability Scorecard (LGU FSS)



www.blgf.gov.ph



Perspective



- **Supervision of revenue operations of all LGUs**
- **Monitor and support the implementation of policies and measures on local revenue administration**
- **Assessment of fiscal indicators necessary for exercise of mandate**
- **Agency has to have a systematic, not sporadic, process for regular assessment of fiscal performance of LGUs**

Basis for Evaluation



- **DOF Department Order No. 08-2011 (SRE)**
- **Treasurer: eSRE System in the LGUs**
- **Assessor: Quarterly Reports on Real Property Assessments**
- **LGU Fiscal Performance Monitoring System**
- **BLGF's Local Revenue Targets**
- **SMV Profile and Ordinances of LGUs**

Indicators



- **Financial (Quantitative) – 90%**
 - ✓ **KRA 1 – Revenue Generation Capacity**
 - ✓ **KRA 2 – Local Collection Growth**
 - ✓ **KRA 3 – Expenditure Management**

- **Non Financial (Qualitative) – 10%**
 - ✓ **KRA 4**
 - ✓ **KRA 5 Reportorial Compliance**
 - ✓ **KRA 6**

Financial Indicators



➤ **KRA 1. Revenue Generation Capacity**

1) Regular Income Level

2) Local Revenue Level

3) Local Revenue Growth

4) Dependence on Locally Sourced Income

5) Dependence on Internal Revenue Allotment

6) Dependence on Other Shares from National Tax Collection

Financial Indicators



- **KRA 2. Local Collection Growth**
 - 1) **Tax Revenues**
 - 2) **Non-Tax Revenues**

- **KRA 3. Expenditure Management**
 - 1) **Expenditure per Capita**
 - 2) **Use of IRA for Local Development Project**
 - 3) **Limitation on Expenditure for PS**
 - 4) **Limitation on Debt Service**

Non-Financial Indicators



- **KRA 4. Electronic Statement of Receipts and Expenditures (eSRE)**
 - ❖ **Submission of Timely and Accurate eSRE**

- **KRA 5. Schedule of Market Value (SMV) Updating**
 - ❖ **Regular Updating of SMV and Conduct of General Revision of Property Assessments**

- **KRA 6. Quarterly Report on Real Property Assessments (QRRPA)**
 - ❖ **Submission of Timely and Accurate QRRPA**

FINAL RATING



| WEIGHTED | GRADE | RATING | REMARKS |
|----------------------|-------|-------------------|--|
| ≥ 80 | A | EXCELLENT | All revenue and expenditure indicators are strong, full compliance with reportorial requirement |
| ≥ 70 but < 80 | B | VERY GOOD | Most of the revenue and expenditure indicators met very satisfactorily; high compliance with reportorial requirement |
| ≥ 60 but < 70 | C | GOOD | Most of the revenue and expenditure indicators are above average performance, minimum level of compliance with reportorial requirement |
| ≥ 50 but < 60 | D | AVERAGE | Revenue and expenditure indicators have not significantly changed and are generally on the average, minimum level of compliance with reportorial requirement |
| ≥ 40 but < 50 | E | NEEDS IMPROVEMENT | Almost all of the key revenue and expenditure indicators need to be improved and validated, minimum reportorial requirements are not complied with |
| < 40 | F | POOR | All revenue and expenditure indicators are way below the benchmarks, key reportorial requirements are incomplete/not submitted and/or require further validation |

For further details on LGU FSS, kindly access:



www.iskor.blgf.gov.ph

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LGU FISCAL SUSTAINABILITY SCORECARD

Iskor ng 'yong Bayan

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Welcome to the *Iskor ng 'yong Bayan* LGU Portal

In line with our mandate to supervise and monitor the revenue operations of the LGUs, and our thrust to promote good governance at all levels, we assessed the fiscal performance of all LGUs through the LGU Fiscal Sustainability Scorecard.

Based on the reports submitted by local treasurers and assessors to the DOF and the BLGF from 2009 to 2012, LGUs were evaluated in the areas of revenue generation capacity, local collection growth, expenditure management, and reportorial compliance.

Check out the preliminary scorecards of provinces, cities and municipalities and see if your LGU fared well. In the interest of transparency, you may also download the annual Statement of Receipts and Expenditures report from FY2010 to FY2012, and the current Schedule of Market Values used as basis in determining real property tax of cities and provinces.

Send us too your feedback and comments. But if you have complaints on irregular treasury practice in your LGU, you may report it anonymously at [Pera ng Bayan](#) portal.

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Thank you!



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