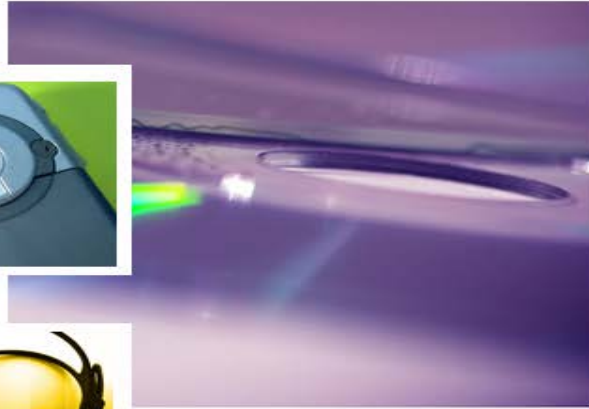


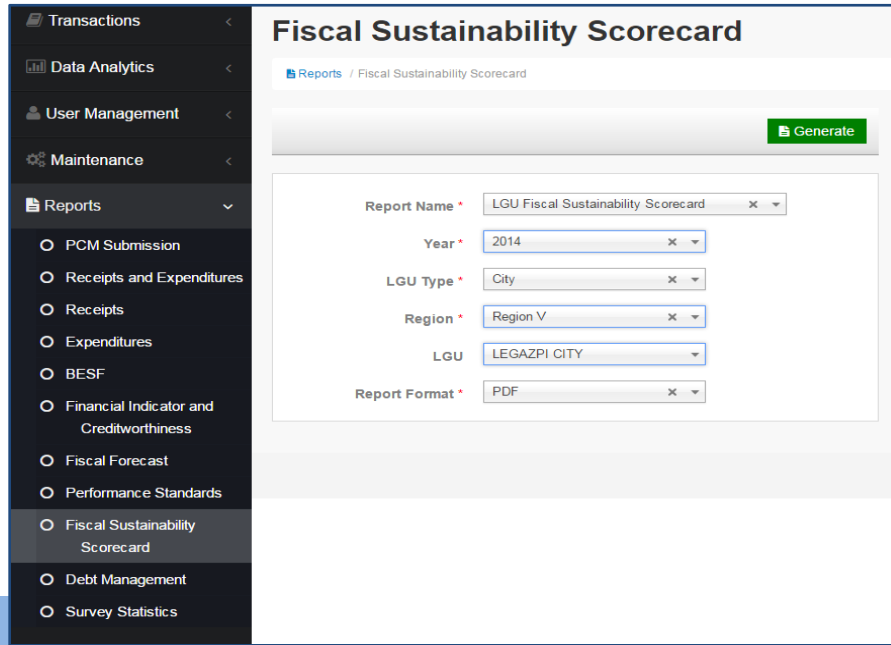
CLUSTER TRAINING FOR THE PROVINCIAL ROLL-OUT OF LGU INTEGRATED FINANCIAL TOOLS (LIFT)

Bayview Park Hotel
Manila





Fiscal Sustainability Scorecard



Fiscal Sustainability Scorecard

Reports / Fiscal Sustainability Scorecard

Generate

Report Name * LGU Fiscal Sustainability Scorecard x

Year * 2014 x

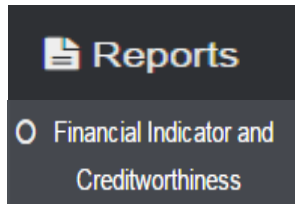
LGU Type * City x

Region * Region V x

LGU LEGAZPI CITY

Report Format * PDF x

Generate



Reports

Financial Indicator and Creditworthiness

1. Select **Reports** on the left menu of the page. Sub-menu will be displayed.
2. Click **LGU Creditworthiness Summary Report**.
3. Select **Report Name**.
4. Select **Year**.
5. Select **Region**.
6. Select **Province**.
7. Select **City/Municipality**.
8. Select **Report Format**.
9. Click **Generate**. Reports will be generated based on selected Report Format.

- Transactions <
- Data Analytics <
- User Management <
- Maintenance <
- Reports
 - PCM Submission
 - Receipts and Expenditures
 - Receipts
 - Expenditures
 - BESF
 - Financial Indicator and Creditworthiness
 - Fiscal Forecast
 - Performance Standards
 - Fiscal Sustainability Scorecard**
 - Debt Management
 - Survey Statistics

Fiscal Sustainability Scorecard

Reports / Fiscal Sustainability Scorecard

Print Report

PRELIMINARY LGU FISCAL SUSTAINABILITY SCORECARD

LEGAZPI CITY		2nd INCOME CLASS				CITY					
Key Result Area	Indicator	Max	2012	Score	2013	Score	2014	Score			
Revenue Generation	1.1 Regular income level ²	10	NI	4	NI	4	NI	4			
	1.2 Local revenue level ³	15	NI	6	NI	6	NI	6			
	1.3 Local revenue growth	20	8.66	10	13.42	15	6.05	10			
1. Capacity (60 points)	1.4 Dependence on locally sourced income ⁴	10	Fair	39.26	6	Fair	40.82	6	Fair	39.44	6
	1.5 Dependence on IRA	10	Very High	60.53	2	Low	59	8	Very High	60.44	2
Local Collection	1.6 Dependence on Other Shares from national Tax Collection	5	Low	0.21	5	Low	0.18	5	Low	0.12	5
	2.1 Tax Revenues		9.45		10.84		10.52				
	2.1.1 Real property tax (Basic)	5	8.6	3	1.81	0	-5.4				
	2.1.2 Tax on Business		10.88		13.5		14.76				
	2.1.3 Other Taxes		-3.91		25.17		30.63				
	2.2 Non-Tax Revenues		6.77		23.1		-9.07				
	2.2.1 Regulatory Fees	5	-22.53	3	-1.51	5	1.93				
	2.2.2 User/Service Charges		24.72		22.08		14.03				
	2.2.3 Economic Enterprise		21.47		35.52		-19.85				
	3.1 Total Expenditure Per Capita ⁵	5	Low	2	Low	2	Low	2			
3. Expenditure Management (20 points)	3.2 Use of IRA for Local Development Projects ⁶	5	49.37	5	-43.26	5	22.91	5			
	3.3 Limitation on Expenditure for Personal Services ⁷	5	5.59	0	10.79	0	-2.75	0			
	3.4 Limitation on Debt Service Ratio ⁸	5	5.26	5	4.06	5	3.65	5			
		100	50.40		59.40		45.00				
4	Submission of Timely and Accurate Statement of Receipts and Expenditures per DEF Order No. 8-2011	40	No Report	0	No Report	0	No Report	0			

Generate

Reports

- Financial Indicator and Creditworthiness

1. Select **Reports** on the left menu of the page. Sub-menu will be displayed.
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