

Impact of the Dict Elgu System on Local Revenue Collection Efficiency in Mandaue City for Cy 2025

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ABSTRACT

This study examined the impact of the Department of Information and Communications Technology (DICT) electronic Local Government Unit (eLGU) system on revenue collection efficiency and business service delivery in Mandaue City, Cebu for Calendar Year 2026. Specifically, it evaluated the level of system implementation in terms of accessibility, efficiency, reliability, and technical support, and its relationship to revenue and business-related outcomes such as permit revenue collection, tax collection efficiency, business registrations, and ease of doing business.

The study employed a descriptive-correlational research design using a quantitative approach. Data were collected from 100 respondents composed of local government personnel and business owners who directly interact with the eLGU system. A structured survey questionnaire was utilized, and statistical tools such as frequency, percentage, weighted mean, standard deviation, and Pearson Product-Moment Correlation were applied in the analysis.

The findings revealed that the eLGU system was generally well-implemented, with very high ratings in efficiency and high ratings in accessibility, reliability, and technical support. In terms of outcomes, the system demonstrated high to very high effectiveness in improving permit revenue collection, tax collection efficiency, business registrations, and ease of doing business. Notably, ease of doing business obtained the highest outcome rating, indicating significant improvements in convenience and reduction of bureaucratic delays.

Furthermore, the study established a strong and statistically significant positive relationship between the level of eLGU system implementation and revenue and business-related outcomes ($r = 0.81$, $p = 0.000$), suggesting that improvements in system performance directly contribute to better governance and economic outcomes.

Despite these positive results, challenges related to system reliability and technical support were identified. Based on the findings, an eLGU System Optimization Plan was proposed to enhance system performance, strengthen digital governance, and sustain improvements in revenue collection and business service delivery.

The study concludes that the DICT eLGU system is an effective digital governance tool that contributes to improved administrative efficiency, enhanced revenue generation, and a more business-friendly environment in Mandaue City, Cebu.

Keywords: eLGU system, digital governance, revenue collection efficiency, business service delivery, local government units, ease of doing business, Philippines

1. INTRODUCTION

Rationale of the Study

Digital transformation has emerged as one of the most influential forces shaping governance systems in the twenty-first century. Governments across the world increasingly rely on digital technologies to modernize administrative processes, improve service delivery, and enhance institutional transparency and accountability. Digital governance, commonly implemented through e-government platforms, enables public institutions to streamline bureaucratic procedures, reduce administrative inefficiencies, and deliver services more effectively to citizens and businesses. According to Verhoef et al. (2021), digital transformation fundamentally reshapes organizational structures and operational processes, allowing institutions to improve productivity and create greater public value. In the public sector, these transformations are particularly important because they enhance the capacity of governments to respond to the evolving needs of society while promoting sustainable economic development.

Globally, the integration of digital technologies in government operations has been widely recognized as a critical component of good governance and sustainable development. International development frameworks emphasize the importance of leveraging digital tools to strengthen institutional effectiveness, transparency, and citizen participation. In particular, the United Nations' Sustainable Development Goal 16 underscores the need to build effective, accountable, and transparent institutions at all levels. Digital governance initiatives support this goal by enabling more efficient public service delivery, improving access to government services, and strengthening accountability mechanisms through data transparency and digital records. Studies indicate that e-government systems contribute to institutional trust and improved governance outcomes by enhancing transparency and reducing opportunities for corruption (Mofokeng, 2025).

Moreover, digital transformation plays a significant role in strengthening collaborative governance and multi-stakeholder partnerships, which are essential components of the Sustainable Development Goal 17. Effective digital governance requires coordination among government agencies, private sector actors, and technological partners to develop integrated platforms and interoperable systems. Such partnerships facilitate the sharing of resources, knowledge, and technological expertise necessary to implement large-scale digital reforms. Research suggests that collaborative partnerships between government institutions and digital technology providers significantly enhance the success and sustainability of e-government initiatives (Goloshchapova et al., 2023). Through these partnerships, governments are better positioned to develop innovative digital solutions that improve service delivery and support economic growth.

Beyond governance improvements, digital transformation also has profound implications for economic development. Numerous studies have demonstrated that digital government systems contribute to economic growth by reducing administrative barriers, lowering transaction costs, and improving the business environment. Ding (2025) emphasizes that digitalization in public administration promotes economic development by facilitating faster government transactions and improving regulatory efficiency. Similarly, Li (2024) found that government digitalization supports enterprise development by enabling efficient data sharing, streamlining licensing processes, and improving access to government services. These benefits ultimately encourage business expansion, attract investments, and promote entrepreneurial activity, particularly in regions seeking to enhance their economic competitiveness.

Digital governance initiatives are also associated with improved fiscal management and government revenue performance. By digitizing administrative processes such as tax collection, permit issuance, and financial reporting, governments can strengthen their capacity to mobilize revenues and

minimize administrative leakages. Digital systems enhance financial transparency, reduce manual processing errors, and improve monitoring mechanisms, thereby increasing the efficiency of revenue collection processes. Studies indicate that digital government systems significantly improve local government fiscal capacity by enhancing the efficiency of tax administration and public financial management (Damong, 2025). Consequently, digital transformation not only improves governance but also contributes to stronger financial sustainability at the local government level.

At the local level, digital transformation is particularly significant because local governments serve as the primary interface between the state and its citizens. Local government units (LGUs) are responsible for delivering essential services, regulating business activities, and facilitating local economic development. As such, the adoption of digital technologies in local governance has become a critical strategy for improving administrative efficiency and enhancing service accessibility. Moreno (2025) notes that local digital governance initiatives improve public service delivery by reducing bureaucratic delays, increasing transparency, and strengthening citizen engagement. These improvements are essential for creating a supportive business environment that encourages investment and enterprise development.

In the Philippines, digital transformation in the public sector has gained increasing attention as part of broader efforts to modernize governance and improve service delivery. National programs aimed at promoting digital governance emphasize the integration of information and communication technologies to streamline administrative procedures and enhance government responsiveness. According to the World Bank (2025), digitalization in the Philippines has the potential to significantly improve government efficiency, expand economic opportunities, and strengthen institutional capacity. These reforms are aligned with national initiatives promoting ease of doing business and efficient government service delivery, which seek to reduce bureaucratic inefficiencies and enhance the competitiveness of local economies.

One of the major initiatives supporting digital governance in the Philippines is the Electronic Local Government Unit (eLGU) System implemented by the Department of Information and Communications Technology. The eLGU system aims to digitize key local government services, particularly those related to business permits, licensing, and regulatory compliance. By enabling online transactions and automated processing of government services, the system seeks to improve efficiency, transparency, and accessibility in local governance. The implementation of the eLGU platform also supports national efforts to improve the ease of doing business by reducing administrative barriers faced by entrepreneurs and investors.

Despite the growing adoption of digital governance initiatives in the Philippines, empirical studies examining their economic impacts at the local level remain limited. While existing research highlights the role of digital technologies in improving public service delivery, there is still insufficient evidence on how these systems influence local government revenue generation and business development. Understanding these economic outcomes is essential for evaluating the effectiveness of digital governance programs and ensuring that they contribute to sustainable development goals.

Mandaue City, Cebu provides a relevant context for examining the relationship between digital transformation and local economic development. As one of the Philippines' major economic hubs, Cebu has experienced rapid growth in business activity and investment. The adoption of digital governance platforms such as the DICT eLGU system presents an opportunity to improve administrative efficiency and strengthen the province's business environment. However, the extent to which the eLGU system contributes to improvements in government revenue performance and business development remains largely unexplored.

Given these considerations, this study seeks to assess the impact of the DICT eLGU system on local government revenue and business development in Mandaue City, Cebu. By examining the role of digital transformation in enhancing governance efficiency and economic outcomes, the study contributes to the broader discourse on digital governance and sustainable development. Furthermore, the findings of this research may provide valuable insights for policymakers, local government administrators, and development planners in strengthening digital governance initiatives in support of SDG 16's goal of building effective and transparent institutions and SDG 17's emphasis on collaborative partnerships for sustainable development.

Theoretical Background

This study is anchored on the Technology Acceptance Model (TAM) developed by Fred Davis (1989), the Digital Government Theory advanced by Darrell M. West (2005), and the Public Value Theory proposed by Mark H. Moore (1995). This study is supported by relevant legal bases, namely Republic Act No. 10844, which established the Department of Information and Communications Technology (DICT) and mandated it to lead the country's digital transformation initiatives and ICT development, and Republic Act No. 11032, which promotes efficient government service delivery through streamlined procedures and the adoption of digital platforms to facilitate business transactions and improve the ease of doing business in the Philippines.

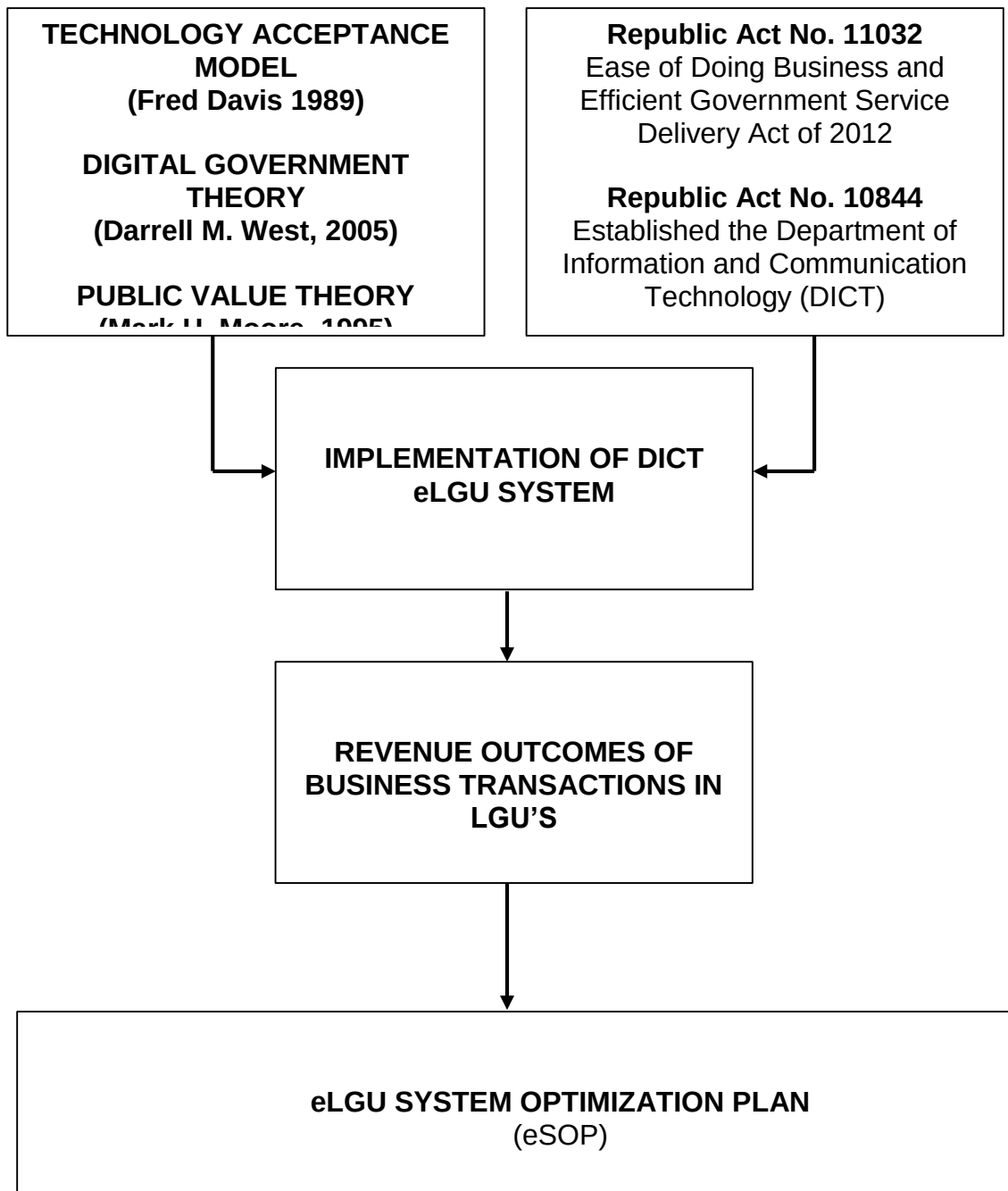


Figure 1
Theoretical Conceptual Framework

The Technology Acceptance Model (TAM), proposed by Fred Davis (1989), is one of the most widely used frameworks for understanding user adoption of technological systems. TAM posits that individuals' acceptance of a new technology is primarily determined by two key factors: perceived usefulness and perceived ease of use. Perceived usefulness refers to the degree to which a user believes that a particular system will enhance job performance, while perceived ease of use refers to the degree to which a user believes that using the system will be free from effort (Davis, 1989).

Subsequent research has consistently validated the relevance of TAM in explaining technology adoption in various organizational and public sector contexts. Venkatesh and Davis (2000) extended TAM by demonstrating that perceived usefulness significantly influences users' intention to adopt new information systems, particularly in institutional settings. Similarly, Venkatesh, Morris, Davis, and Davis (2003) further developed the model through the Unified Theory of Acceptance and Use of Technology (UTAUT), emphasizing that organizational support and facilitating conditions also play critical roles in technology adoption.

Technology Acceptance Model (TAM) has been widely applied to explain citizens' and public officials' acceptance of e-government systems. Carter and Bélanger (2005) found that perceived usefulness and trust significantly influence citizens' adoption of e-government services. Similarly, Shareef, Kumar, Kumar, and Dwivedi (2011) emphasized that the success of digital government platforms largely depends on users' perceptions of convenience, efficiency, and reliability. These findings suggest that the effectiveness of digital platforms such as the electronic Local Government Unit (eLGU) system largely depends on the willingness of both government personnel and business stakeholders to adopt and utilize the technology.

TAM provides an important theoretical basis for understanding how stakeholders, including local government employees and business owners—accept and use the DICT eLGU system. When users perceive the system as efficient, accessible, and beneficial for facilitating government transactions, adoption rates increase. Increased utilization of the system can lead to improved administrative efficiency, faster business processing, and enhanced revenue collection for local governments.

Second is the Digital Government Theory explains how information and communication technologies transform traditional public administration processes and improve the efficiency of government operations. Scholars argue that digital government initiatives enable governments to provide services more efficiently while enhancing transparency and accountability (West, 2005). According to Darrell M. West (2005), digital government represents a shift from traditional bureaucratic systems to technology-driven governance models that leverage digital platforms to deliver public services.

The integration of digital technologies into government systems has been widely recognized as a crucial strategy for improving governance performance. Heeks (2006) explains that digital government initiatives can significantly improve public sector efficiency by reducing administrative delays, minimizing bureaucratic complexity, and enhancing information accessibility. Similarly, Janowski (2015) highlights that digital transformation in government institutions promotes more responsive and data-driven governance by facilitating real-time access to information and enabling automated service delivery.

Recent studies further emphasize that digital government initiatives play a critical role in economic development. For example, Mergel, Edelman, and Haug (2019) note that digital transformation in the public sector enables governments to improve service delivery efficiency while fostering innovation and economic competitiveness. By simplifying government transactions and reducing administrative barriers, digital platforms create a more conducive environment for business development and investment.

In the Philippine context, digital governance initiatives such as the electronic Local Government Unit (eLGU) system represent efforts to modernize local government services through digital technology. These systems aim to streamline processes such as business permit applications, licensing, and tax payments. By digitizing these services, local governments can improve administrative efficiency, reduce processing times, and enhance transparency in government transactions. Consequently, Digital Government Theory provides an important framework for understanding how digital platforms like the DICT eLGU system can improve governance performance and contribute to local economic development.

The third theory is Public Value Theory, developed by Mark H. Moore (1995), provides another important perspective for understanding the role of government innovations in creating societal benefits. Moore argues that the primary objective of public sector organizations is to create public value, which refers to the benefits that government actions generate for citizens and society as a whole. Public value can be manifested through improved public services, enhanced citizen welfare, increased economic opportunities, and strengthened trust in government institutions.

Public Value Theory suggests that government technologies should not only improve administrative efficiency but also deliver meaningful benefits to citizens and businesses. According to Cordella and Bonina (2012), digital government initiatives create public value when they enhance service accessibility, improve transparency, and foster citizen participation. Similarly, Twizeyimana and Andersson (2019) emphasize that the success of e-government initiatives should be evaluated based on their ability to generate public value, including economic benefits, improved service quality, and increased government accountability.

Digital platforms such as the eLGU system have the potential to generate significant public value by improving the accessibility and efficiency of government services. By allowing businesses to process permits and licenses online, the system reduces bureaucratic delays and transaction costs, thereby making government services more convenient and accessible. Furthermore, the digitization of government transactions can improve transparency and reduce opportunities for corruption, which enhances public trust in government institutions.

For this study, Public Value Theory provides a framework for understanding how the implementation of the DICT eLGU system contributes to broader societal benefits. Beyond administrative efficiency, the system may generate public value by promoting business development, improving the ease of doing business, and enhancing the revenue-generating capacity of local governments. These outcomes ultimately contribute to local economic growth and improved governance outcomes.

Republic Act No. 11032, also known as the Ease of Doing Business and Efficient Government Service Delivery Act of 2018, was enacted to streamline government processes and reduce bureaucratic inefficiencies in public service delivery. The law aims to promote transparency, accountability, and efficiency in government transactions by simplifying procedures and reducing processing times in government offices.

One of the key provisions of the law requires national and local government agencies to adopt automation and digitalization of government services in order to facilitate faster and more efficient transactions. The law encourages government agencies to establish electronic platforms and online systems that allow citizens and businesses to access services without unnecessary delays and administrative burdens. In particular, the law promotes the use of digital technologies to support business registration, licensing, and permit processing, which are critical components of the local economic environment.

The implementation of digital government systems such as the eLGU platform aligns directly with the objectives of this law. By enabling online processing of business permits, licenses, and other regulatory services, the eLGU system helps reduce transaction time, minimize bureaucratic barriers, and improve the efficiency of government services. These improvements contribute to a more business-friendly environment, which may stimulate entrepreneurship, investment, and local economic growth. Thus, Republic Act No. 11032 provides a strong legal foundation for initiatives that seek to modernize government services through digital technologies.

Republic Act No. 10844 established the Department of Information and Communications Technology (DICT) as the primary government agency responsible for planning, developing, and promoting the country's information and communications technology (ICT) agenda. The law mandates the DICT to lead national efforts in advancing ICT infrastructure, digital governance, and technological innovation in the public sector.

Under this law, the DICT is tasked with developing policies, programs, and initiatives that promote the use of ICT to improve public service delivery and support national development. The law specifically emphasizes the role of ICT in enhancing government efficiency, strengthening institutional capacity, and fostering economic development. It also encourages the integration of digital technologies across government agencies, including local government units, to facilitate more efficient and transparent governance systems.

In the context of this study, Republic Act No. 10844 provides a legal mandate for the DICT to implement digital governance systems that enhance government efficiency and promote economic development. The law supports the adoption of ICT solutions such as the eLGU system, which may improve local government revenue generation and create a more conducive environment for business development.

2. THE PROBLEM

Statement of the Problem

This study aims to evaluate the impact of the Department of Information and Communications Technology (DICT) electronic Local Government Unit (eLGU) system on revenue collection efficiency and business service delivery in Mandaue City, Cebu for Calendar Year 2026 as the basis for an eLGU System Optimization Plan.

Specifically, this study seeks to answer the following questions:

1. What is the profile of the respondents in Mandaue City, Cebu in terms of:
 - 1.1 Type of user (LGU personnel / business owner);
 - 1.2 Years of operation; and
 - 1.3 Level of digital experience?
2. What are the key business-related transactions facilitated by the DICT eLGU system in terms of:
 - 2.1 New business application; and
 - 2.2 Business renewal application?
3. What is the level of implementation of the DICT eLGU system in terms of:
 - 3.1 Accessibility;
 - 3.2 Efficiency;
 - 3.3 Reliability; and
 - 3.4 Technical support?

4. What is the level of revenue and business-related outcomes in Mandaue City, Cebu in terms of:
 - 4.1 Permit revenue collection;
 - 4.2 Tax collection efficiency;
 - 4.3 Business registrations; and
 - 4.4 Ease of doing business?
5. Is there a significant relationship between the level of implementation of the DICT eLGU system and the revenue and business outcomes in Mandaue City, Cebu?
6. Based on the findings of the study, what eLGU System Optimization Plan may be developed to enhance accessibility, efficiency, reliability, and revenue performance in Mandaue City, Cebu?

3. SUMMARY, FINDINGS, CONCLUSIONS AND RECOMMENDATIONS

This chapter presents the summary, findings, conclusions, and recommendations of the study. The research aimed to evaluate the impact of the Department of Information and Communications Technology (DICT) electronic Local Government Unit (eLGU) system on revenue collection efficiency and business service delivery in Mandaue City, Cebu for Calendar Year 2026. The study employed a descriptive-correlational research design using a quantitative approach. Data were analyzed across major variables including system accessibility, efficiency, reliability, technical support, and their corresponding effects on permit revenue collection, tax collection efficiency, business registrations, and ease of doing business.

The demographic profiles of the respondents, such as type of user, years of operation or service, and level of digital experience, were also examined to determine their influence on perceptions of system implementation and outcomes. Correlational analysis was utilized to determine the relationship between the level of implementation of the eLGU system and the revenue and business-related outcomes.

Summary

The study assessed the level of implementation of the DICT eLGU system and its impact on revenue collection efficiency and business service delivery in Mandaue City, Cebu. The system was evaluated in terms of accessibility, efficiency, reliability, and technical support. Additionally, the study examined its outcomes in terms of permit revenue collection, tax collection efficiency, business registrations, and ease of doing business.

The findings also explored how digital governance through the eLGU system contributes to improving government processes, reducing delays, and enhancing service delivery for business stakeholders. Challenges related to system implementation, including technical limitations and support concerns, were also considered. A correlational analysis was conducted to determine whether a significant relationship exists between system implementation and business and revenue outcomes.

To provide a clearer overview of the study's results, the summary table that follows outlines the key findings:

Table 17
Summary Results

Major Area	Key Findings (Quantitative)	Overall Result	Interpretation
Demographic Profile	Equal distribution: LGU personnel (50%), business owners (50%); Majority intermediate digital experience (49%)	—	Respondents are balanced and digitally capable users
Business Transactions	New applications (88%); renewals (92%)	High	eLGU widely used for business transactions
Accessibility	Mean ≈ 4.15	High	System is generally accessible and user-friendly
Efficiency	Mean ≈ 4.24	Very High	System significantly improves processing speed
Reliability	Mean ≈ 4.02	High	System is dependable but needs improvement in stability
Technical Support	Mean ≈ 3.88	High	Support exists but needs strengthening
Permit Revenue Collection	Mean ≈ 4.20	High	Improved tracking and timely collection
Tax Collection Efficiency	Mean ≈ 4.13	High	Increased accuracy and reduced errors
Business Registrations	Mean ≈ 4.15	High	Encourages business formalization
Ease of Doing Business	Mean ≈ 4.25	Very High	Improves convenience and reduces delays
Implementation vs Outcomes	$r = 0.81, p = 0.000$	Strong Positive	Better system implementation improves outcomes

Findings

The findings indicated that respondents generally perceived the DICT eLGU system as effectively implemented and positively influencing revenue collection efficiency and business service delivery. The highest level of implementation was observed in efficiency, with respondents strongly agreeing that the system reduced processing time, minimized manual work, and streamlined government workflows. Accessibility was also rated highly, indicating that users were able to access the system conveniently and navigate it with relative ease.

Reliability and technical support were rated slightly lower compared to other dimensions, although still within the “high” category. This suggested that while the system performed consistently and provided

accurate outputs, there were occasional technical limitations and areas where user assistance could be improved, particularly in handling system issues and responding to user concerns.

In terms of outcomes, the eLGU system was perceived to have a strong positive impact on permit revenue collection, tax collection efficiency, business registrations, and ease of doing business. The highest outcome was observed in ease of doing business, indicating that the system significantly reduced bureaucratic delays and improved convenience for business stakeholders.

The Pearson correlation analysis revealed a strong and statistically significant positive relationship ($r = 0.81$, $p = 0.000$) between the level of implementation of the eLGU system and the revenue and business-related outcomes. This indicated that improvements in system accessibility, efficiency, reliability, and technical support **were associated with improvements in revenue collection and business service delivery.**

Conclusions

Based on the findings, it can be concluded that the DICT eLGU system in Mandaue City, Cebu is effectively implemented and contributes significantly to improving revenue collection efficiency and business service delivery. The system enhances accessibility and efficiency, which are critical factors in reducing processing time, minimizing manual procedures, and improving overall service quality.

The study also concludes that digital governance initiatives such as the eLGU system play a vital role in creating a business-friendly environment by simplifying procedures, improving convenience, and encouraging business registration and compliance. The strong positive relationship between system implementation and outcomes highlights the importance of continuous system improvement and optimization.

However, despite the positive results, areas such as system reliability and technical support still require further enhancement to ensure consistent performance and user satisfaction. Addressing these gaps will be essential in maximizing the full potential of the eLGU system and sustaining its impact on local economic development and government revenue generation.

Recommendations

1. **Enhancement of Technical Support:** Strengthen helpdesk services, user assistance, and response mechanisms to address technical issues promptly and ensure uninterrupted system use.
2. **System Improvement and Upgrading:** Continuously improve the eLGU platform by enhancing system stability, interface design, and capacity to handle multiple users and transactions.
3. **Capacity Building and Training:** Conduct regular training programs for LGU personnel and business users to improve digital literacy and maximize system utilization.
4. **Infrastructure Development:** Invest in ICT infrastructure and internet connectivity to ensure reliable system access and reduce technical disruptions.
5. **Public Awareness and Engagement:** Promote awareness campaigns to encourage more businesses to utilize the eLGU system and comply with digital government processes.
6. **Policy and Process Optimization:** Streamline policies and procedures related to business permits and tax processing to further reduce bureaucratic delays and improve efficiency.
7. **Future Research:** Conduct further studies focusing on long-term impacts of digital governance systems on economic growth, service delivery, and public satisfaction, as well as exploring advanced models such as mediation analysis.

4. OUTPUT OF THE STUDY

eLGU SYSTEM OPTIMIZATION PLAN

RATIONALE

The implementation of the Department of Information and Communications Technology (DICT) electronic Local Government Unit (eLGU) system in Mandaue City, Cebu plays a crucial role in improving revenue collection efficiency and enhancing business service delivery. The system integrates digital governance practices such as online business permit processing, tax collection monitoring, and streamlined administrative workflows, which contribute to improved accessibility, efficiency, transparency, and reliability of government services.

The results of the study revealed that the eLGU system is generally well-implemented and effective in facilitating business transactions and improving revenue-related outcomes. Respondents perceived high levels of efficiency, accessibility, and ease of doing business, indicating that digital transformation has significantly reduced processing time, minimized manual procedures, and improved service convenience.

However, despite these positive outcomes, several challenges were identified, including limitations in system reliability, the need for stronger technical support, gaps in ICT infrastructure, and varying levels of digital competence among users. These challenges may affect the sustainability and optimal performance of the system if not properly addressed.

Thus, the development of an **eLGU System Optimization Plan** is necessary to further enhance system performance, strengthen digital governance practices, improve revenue generation, and support a more business-friendly environment in Mandaue City, Cebu.

OBJECTIVES

This plan aims to:

1. Improve the accessibility and usability of the eLGU system for both LGU personnel and business stakeholders.
2. Enhance the efficiency of business permit processing and tax collection systems.
3. Strengthen system reliability and reduce technical disruptions during transactions.
4. Improve technical support services for users of the eLGU system.
5. Increase revenue collection efficiency through digital monitoring and automation.
6. Promote ease of doing business by simplifying procedures and reducing bureaucratic delays.
7. Build digital capacity among LGU personnel and business users through training and development programs.
8. Address implementation challenges to ensure continuous improvement and sustainability of the eLGU system.

SCHEME OF IMPLEMENTATION

Table 18
eLGU System Optimization Plan

Area of Concern	Objectives	Strategies	Budget (PHP)	Budget Source	Time Frame	Implementors	Evaluative Measures	Actual Accompl.	Remarks
System Accessibility	Improve user access to eLGU system	Upgrade system interface, ensure mobile compatibility, extend access hours	80,000	LGU ICT Fund	One year	ICT Office, DICT Coordinators	User satisfaction rate, access frequency	N/A	N/A
System Efficiency	Reduce processing time of transactions	Automate workflows, integrate systems (BPLO, Treasury)	100,000	LGU Digitalization Fund	One year	BPLO, Treasury Office	Processing time reduction, transaction volume	N/A	N/A
System Reliability	Ensure stable and consistent system performance	Strengthen servers, improve system capacity, regular maintenance	90,000	LGU ICT Fund	One year	ICT Office	Downtime reports, error rate	N/A	N/A
Technical Support	Improve assistance for system users	Establish helpdesk, provide hotline and online support	70,000	LGU Operations Fund	One year	ICT Staff, Customer Service	Response time, issue resolution rate	N/A	N/A
Permit Revenue	Improve monitoring and	Implement real-time	60,000	LGU Revenue Fund	One year	Treasury Office	Increase in collection	N/A	N/A

Collection	collection of permit fees	payment tracking and digital receipts					d revenue, accuracy rate		
Tax Collection Efficiency	Enhance tax collection processes	Integrate tax system with eLGU, automate validation	70,000	LGU Revenue Fund	One year	Treasury, Accounting Office	Reduced errors, faster processing	N/A	N/A
Business Registration	Increase number of registered businesses	Promote online registration campaigns, simplify procedures	50,000	LGU Business Development Fund	One year	BPLO, Business Office	Increase in registrations	N/A	N/A
Ease of Doing Business	Improve business environment	Reduce steps in application, streamline approvals	60,000	LGU Reform Fund	One year	LGU Management, BPLO	Processing steps reduced, satisfaction rate	N/A	N/A
Capacity Building	Enhance digital skills of users	Conduct training, seminars, and workshops	80,000	Training Fund / External Grants	One year	HR Office, ICT Trainers	Number trained, post-training evaluation	N/A	N/A
Public Awareness	Increase system utilization	Conduct information campaigns and orientations	40,000	LGU Information Fund	One year	Public Information Office	Awareness level, system usage rate	N/A	N/A

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