



Republic of the Philippines  
**DEPARTMENT OF FINANCE**  
Roxas Boulevard Corner Pablo Ocampo, Sr. Street  
Manila 1004

DEPARTMENT ORDER NO. **110.2015**  
27 November 2015

**SUBJECT: BASIC COMPETENCY FOR LOCAL TREASURY EXAMINATION (BCLTE) AND ETHICS-ORIENTED PERSONALITY TEST (EOPT)**

**WHEREAS**, the Secretary of Finance is mandated to appoint the treasurers and the assistant treasurers of all provinces, cities, and municipalities across the country, pursuant to Sec. 470 and Sec. 471 of the Local Government Code of 1991;

**WHEREAS**, local treasurers and assistant treasurers are regarded as local fiscal managers, and they ought to be professionals performing and discharging their official duties and responsibilities with the highest degree of excellence, professionalism, skills, and technical competencies that adequately respond to the requirements of the local government unit (LGU) that they serve;

**WHEREAS**, the Department of Finance (DOF) aims to standardize and build the technical proficiencies, competencies and skills in local treasury service, through regular performance appraisal, examinations, capacity building, and continuing professional development;

**WHEREAS**, the DOF is in partnership with the Civil Service Commission (CSC) for the development, institutionalization, conduct, and administration of a standardized examination and assessment program for local treasury service, thus improving the quality of local treasury operations and supervision;

**NOW, THEREFORE**, in consideration of the foregoing premises, the following rules and regulations are hereby promulgated:

**Section 1. Mandatory Examinations.** The persons covered by Section 3 hereof are directed to take the Basic Competency for Local Treasury Examination (BCLTE) and Ethics-Oriented Personality Test (EOPT) to be simultaneously administered nationwide by the CSC on 6 December 2016 at the designated testing centers.

**Section 2. Objectives of the BCLTE and EOPT Examinations.** The DOF is instituting the BCLTE and EOPT to achieve the following objectives:

- 1.1. To undertake basic technical proficiency assessment and determine the existing knowledge, skills and competency gaps of local treasurers and assistant treasurers, without any effect on, their security of tenure;
- 1.2. To identify areas requiring priority capacity building interventions to promote professional growth and development in local treasury service;
- 1.3. To establish a promotional examination for those intending to be promoted to a higher position or higher LGU level assignment;

- 1.4. To establish a qualifying examination for designation purposes and for new entrants to the local treasury operations service, thus building a pool of technically proficient and qualified candidates; and
- 1.5. To determine the ethics orientation and personality profile of local treasurers, assistant treasurers, and BLGF personnel for human resource management and development purposes.

**Section 3. Coverage of Examinations.** The BCLTE with EOPT shall be mandatory for all appointed and designated local treasurers and assistant treasurers. shall also apply to Local Treasury Operations Officers (LTOOs) and Local Treasury Examiners of the BLGF Central Office, and to LTOOs and Financial Analysts of the BLGF Regional Offices. The EOPT, on the other hand, shall be mandatory for all other officials and rank-and-file plantilla personnel of the BLGF Central and Regional Offices. Applicants from other LGU offices may also qualify to take the BCLTE, subject to compliance with the registration requirements of the CSC.

**Section 4. Nature and Scope of Examinations.** The BCLTE and EOPT shall be administered by the CSC as paper-and-pencil examinations. For the BCLTE, the following subjects shall be covered:

- 4.1. Management of Local Treasury Services;
- 4.2. Mobilization of Resources;
  - 4.2.1. Principles of Local Taxation;
  - 4.2.2. Real Property Tax Collection;
  - 4.2.3. Business and Other Local Taxes;
  - 4.2.4. Regulatory Fees and Charges and Local Economic Enterprises;
  - 4.2.5. LGU Credit Financing;
- 4.3. Management of Inter-Government and Other Fund Transfers;
- 4.4. Preparation and Analysis of Treasury and Treasury-Related Reports;
- 4.5. Safekeeping of Local Funds and Records;
- 4.6. Coordinating and Communicating Local Treasury Matters with Stakeholders;
- 4.7. Management of Other Public Financial Management Areas;
  - 4.7.1. Local Budgeting Cycle;
  - 4.7.2. Irregular, Unnecessary, Excessive, Extravagant, and Unconscionable Expenditures;
  - 4.7.3. External Audit Processes and Opinions; and
- 4.8. Code of Conduct and Ethical Standards, Leadership, Management and Analytical Thinking.

**Section 5. Designated Testing Centers.** All concerned shall take the examinations at the following testing centers designated by the CSC based on the region of application/registration of examinees:

- 5.1. Cordillera Autonomous Region: *Baguio City National High School*, Baguio City;
- 5.2. Region 1: *Don Mariano Marcos Memorial State University - Mid La Union Campus*, San Fernando City, La Union;
- 5.3. Region 2: *Tuguegarao City Science High School*, Tuguegarao City;
- 5.4. Region 3: *St. Mary's Academy*, Guagua, Pampanga;




- 5.5. Region 4a, Region 4b and National Capital Region: *Siena College*, Quezon City;
- 5.6. Region 5: *Mariners Polytechnic Colleges Foundation*, Legazpi City;
- 5.7. Region 6: *West Visayas State University - Education Building*, Iloilo City;
- 5.8. Region 7: *University of Cebu - Banilad Campus*, Cebu City;
- 5.9. Region 8: *Saint Paul School of Business and Law*, Palo, Leyte
- 5.10. Region 9: *Universidad de Zamboanga - High School Department*, Zamboanga City;
- 5.11. Region 10: *Liceo de Cagayan University*, Cagayan de Oro City;
- 5.12. Region 11: *University of Immaculate Concepcion*, Davao City;
- 5.13. Region 12: *STI College*, Cotabato City; and
- 5.14. Region 13: *Saint Joseph Institute of Technology*, Butuan City.

**Section 6. Administrative Arrangements.** The examination day and requisite travel time of local treasurers, assistant treasurers, and BLGF officials and personnel to the testing centers shall be considered on official time. As may be applicable, they shall be entitled to travelling, per diems and other incidental expenses incurred, subject to the usual accounting and audit rules and regulations of the Government.

**Section 7. Responsibilities and Discipline.** All local treasurers, assistant treasurers and concerned BLGF employees are directed to comply with the provisions of this Order. Failure to do so shall constitute sufficient grounds for administrative discipline and shall be dealt with accordingly. The BLGF is hereby directed to (i) ensure the widest dissemination of this Order; (ii) monitor compliance of all concerned; (iii) provide the requisite support to the CSC towards and during the examination date, (iv) issue updates and other necessary guidelines to all concerned. Pursuant to Republic Act No. 9416, any form of cheating in civil service examinations, and unauthorized use and possession of CSC examination-related materials shall be unlawful, and the CSC shall have the exclusive jurisdiction over these cases including those committed by private individuals.

All issuances, circulars, orders, rules and regulations issued that are inconsistent herewith are hereby repealed, amended, and/or modified accordingly.

This Department Order shall take effect immediately.

  
**CESAR V. PURISIMA**  
Secretary of Finance

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