



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

DEPARTMENT PERSONNEL ORDER NO. 477.2019

**GUIDELINES ON THE EVALUATION AND PROCESSING OF APPOINTMENTS  
OF LOCAL TREASURERS AND ASSISTANT LOCAL TREASURERS**

**1. LEGAL BASES.** This Department Order is issued under the following legal bases:

- 1.1. *Section 470 (a) and 471 (a) of Republic Act (RA) No. 7160, or the Local Government Code (LGC) of 1991* mandate that the local treasurer and assistant local treasurer shall be appointed by the Secretary of Finance from a list of at least three (3) ranking, eligible recommendees of the governor or mayor, as the case may be, subject to civil service law, rules and regulations;
- 1.2. *Section 470 (c) of the LGC of 1991* provides that no person shall be appointed local treasurer unless one is a citizen of the Philippines, a resident of the local government unit (LGU) concerned, of good moral character, a holder of a college degree preferably in commerce, public administration or law from a recognized college or university, a first-grade civil service eligible or its equivalent, and has at least five (5) years experience in treasury or accounting service in the case of the city or provincial treasurer, and three (3) years in the case of municipal treasurer;
- 1.3. *Section 471 (b) of the LGC of 1991* provides that no person shall be appointed assistant treasurer unless one is a citizen of the Philippines, a resident of the LGU concerned, of good moral character, a holder of a college degree preferably in commerce, public administration, or law from a recognized college or university, a first-grade civil service eligible or its equivalent, and has at least five (5) years experience in the treasury or accounting service in the case of the assistant city or provincial treasurer, and three (3) years in the case of assistant municipal treasurer;
- 1.4. *Section 2 of Executive Order (EO) No. 292, s. 1987 and Section 65 of EO No. 127, s. 1987* mandate the DOF to be responsible for the supervision of the revenue operations of all LGUs, and the Secretary of Finance shall issue such rules, regulations and other issuances to ensure the effective implementation of the EO;
- 1.5. *Section 43 (b) of Executive Order (EO) No. 127, s. 1987, and Section 33 (2) of EO No. 292, s. 1987* mandate the Bureau of Local Government Finance (BLGF) to exercise administrative and technical supervision and coordination over the treasury and assessment operations of local governments;
- 1.6. *Civil Service Commission (CSC) Memorandum Circular (MC) No. 6, series 2012* requires the establishment and implementation of the Strategic Performance Management System in the performance-based evaluation for personnel action;

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- 1.7. *Department Order (DO) No. 053.2016 dated 20 Oct 2016* institutionalizes the Standardized Examination and Assessment for Local Treasury Service (SEAL) Program, and set the Basic Competency on Local Treasury Examination (BCLTE), the Intermediate Competency on Local Treasury Examination (ICLTE) and the Advance Competency on Local Treasury Examination (ACLTE) as integral criteria in selecting and evaluating recommendees for local treasury appointments;
  - 1.8. *CSC MC No. 24, s. 2017/ Resolution No. 1701009 dated 16 June 2017 (Omnibus Rules on Appointments and Other Human Resource Actions)*, as amended by *CSC Resolution No. 1800692 dated 03 July 2018*, provide the rules on the preparation, submission of, and actions to be taken on appointments and other human resource movements of employees appointed to first and second level positions;
  - 1.9. *CSC Resolution Nos. 1701330 and 1701331, both dated 20 September 2017* authorizes the regular offering of BCLTE as a civil service eligibility exam, leading to Local Treasurer Eligibility, and the ICLTE as a promotional exam, respectively; and
  - 1.10. *CSC MC No. 23, s. 2016, dated 15 September 2016, and CSC MC No. 08, s. 2017, dated 21 March 2017* set the Policy on Employment in the Government Service of Filipino Citizens with Dual Citizenships.
- 2. SCOPE AND RATIONALE.** To ensure the delivery of quality service standards, the herein procedural guidelines shall govern the evaluation and processing of appointments of Provincial, City and Municipal Treasurers, and Assistant Provincial, City and Municipal Treasurers by the BLGF Central and Regional Offices.
- The BLGF, through its duly constituted Human Resource Merit Promotion and Selection Boards (HRMPSBs) in the Central Office (CO) and in each Regional Office (RO), shall adopt the herein criteria and guidelines in determining the best candidate for local treasury positions to be appointed by the Secretary of Finance, consistent with existing law, and civil service rules and regulations.
- 3. GENERAL POLICIES.** The following general policies shall be observed:
- 3.1. All CSC rules and regulations on appointment, promotion, transfer, and other human resource actions, and internal policies of the DOF to determine the competence and fitness of recommendees for local treasury appointments shall be complied with;
  - 3.2. The vacant position of Local Treasurer and Assistant Local Treasurer, as the case may be, shall be published and posted in accordance with RA No. 7041 (Publication Law), as amended, for at least fifteen (15) calendar days. The filling up of vacant position shall be made after fifteen (15) calendar days from its publication, which, however, shall not exceed nine (9) months from its publication.
  - 3.3. Said notice of vacancy shall contain the qualification standards for the position as provided under RA No. 7160 and shall be posted in at least three (3) conspicuous places within the LGU and shall be reported to the CSC;



- 3.4. The recommendation of the local chief executive (LCE) for appointment of Provincial, City and Municipal Treasurer, and Assistant Provincial, City and Municipal Treasurer positions shall be in writing and signed by hand, and in accordance with Sections 470(c) and 471(b) of the LGC. The recommendation of an Acting LCE shall be in accordance with Sec. 46 of the LGC;
- 3.5. The recommendation of the LCE for the appointment of the Municipal Treasurer and the Assistant Municipal Treasurer, as well as the City Treasurer and the Assistant City Treasurer of component cities, shall be endorsed by the concerned Provincial Treasurer to the BLGF within five (5) working days from receipt thereof;
- 3.6. No fees, of whatever nature, shall be collected for the processing of appointment by the BLGF and the DOF. Moreover, it shall be the sole responsibility of the concerned recommendees to secure and renew the required clearances, certifications and other relevant documents, and shall not in any manner be undertaken by the BLGF;
- 3.7. There shall be constituted and established the BLGF Central HRMPSB for Local Treasurers, which shall be chaired by the BLGF Executive Director, and the BLGF Regional HRMPSB for Local Treasurers in every BLGF RO, which shall be chaired by the concerned BLGF Regional Director, to evaluate the qualifications and competence of all recommendees of the concerned LCE. In the case of LGUs in the National Capital Region (NCR), the BLGF Central HRMPSB shall perform the functions for the purpose;
- 3.8. Such HRMPSBs shall convene at least once every quarter and shall be supported by appropriate members and staff to perform secretariat and technical support functions, to be constituted by the respective chairs. The concerned Provincial Treasurer or his/her duly authorized alternate shall be designated as *ex officio* member of the BLGF Regional HRMPSB for deliberations of local treasury appointments in component cities and municipalities.
- 3.9. The BLGF Regional HRMPSB for Local Treasurers shall evaluate and rank the recommendees, formalized through a Regional HRMPSB Resolution, with a duly signed summary of ratings and the required documents to be submitted to the BLGF Central HRMPSB for Local Treasurers, which in turn shall evaluate the same and formalize the final deliberations through a Central HRMPSB Resolution;
- 3.10. To further assess the candidates' capacity for the position, interview of the recommendees of the LCE by the BLGF Executive Director, in the case of LGUs in the NCR, or by the BLGF Regional Director, in the case of LGUs within the regional jurisdiction, shall be conducted before submitting the same to the BLGF Central HRMPSB; and
- 3.11. All appointments signed by the Secretary of Finance and officially released to the BLGF shall be immediately transmitted to the appointed local treasurer or assistant local treasurer, copy furnished the concerned regional office, in order that said local treasurer or assistant local treasurer can immediately take his/her oath of office and assume the duties of the position.



**4. CRITERIA FOR EVALUATION.** In evaluating all the recommendees of the LCE, the following qualifications and attributes shall be weighted:

- 4.1. Education:** College degree, preferably in commerce, public administration or law, from a recognized college or university;
- 4.2. Experience in treasury or accounting service<sup>1</sup>:** *Provincial and City Treasurers or Assistant Provincial and City Treasurers:* At least five (5) years; *Municipal Treasurers or Assistant Municipal Treasurers:* At least three (3) years;
- 4.3. Performance:** At least 'Very Satisfactory' rating in the last rating period<sup>2</sup> prior to the assessment or screening;
- 4.4. Relevant Training<sup>3</sup>:** Completion of trainings, scholarships, and other capacity building interventions relevant to the duties and functions of the position undertaken within the last five (5) years reckoned from the date of LCE recommendation; and
- 4.5. Other Related Criteria and Attributes:** To further establish competency and fitness, additional criteria and attributes shall be evaluated and weighted, namely: (i) Salary Grade/Rank; (ii) Previous Designation in the Local Treasury Service; (iii) Post-graduate Degree/s; (iv) Bar and/or Professional License; (v) SEAL certification; and (vi) Interview by the BLGF.

Further, in evaluating previous designations of recommendees, only the designations as assistant local treasurer shall be given weight for appointments to assistant local treasurer position, while designations as local treasurer shall be given weight for appointment to both local treasurer and assistant local treasurer positions. The weights for SEAL certification, per DO No. 053.2016, are hereby amended, as follows: 10% for BCLTE, 15% for ICLTE, and 20% for ACLTE.

The table of criteria and the respective weight allocations is hereto attached as *Annex A*.

All mandatory requirements required under the LGC and CSC rules that have no point allocation or determined on a pass-fail basis, such as citizenship<sup>4</sup>, residency<sup>5</sup>, good moral character<sup>6</sup>, eligibility,<sup>7</sup> and non-nepotic relationship<sup>8</sup>, together with the applicable clearances and certifications, shall be fully evaluated by the BLGF.

<sup>1</sup> Experience refers to the previous jobs in either the government or private sector whether full-time or part-time, which, as certified by the Human Resources Management Officer or authorized officials of the previous employer, are functionally related to the duties in the PDF of the position to be filled. (Sec. 56 Part III of CSC MC No. 24, s. 2017). Relevant experience acquired through a designation covered by an Office or Memorandum Order may be considered for meeting the experience requirement (Sec. 60 Part III of CSC MC No. 24, s. 2017)

<sup>2</sup> CSC Resolution 1800692, promulgated on 02 July 2018

<sup>3</sup> Trainings/learning and development interventions intended to enable the candidate to successfully perform the duties and responsibilities as indicated in the PDF or JD of the position to be filled. Sec 61 Part IV of CSC MC No. 24, s. 2017

<sup>4</sup> Filipino citizenship per CSC Memorandum Circular No. 23, s. 2016

<sup>5</sup> A resident of the local government unit concerned per Sec. 470 (c) and Sec. 471 (b) of the LGC

<sup>6</sup> Of good moral character per Sec. 470 (c) and Sec. 471 (b) of the LGC

<sup>7</sup> First-grade civil service eligibility per Sec. 470 (c) and Sec. 471 (b) of the LGC, or its equivalent per CSC Resolution No. 1701330

<sup>8</sup> Sec. 79 of the LGC: No person shall be appointed in the career service of the local government if he is related within the fourth civil degree of consanguinity or affinity to the appointing or recommending authority.

## 5. EVALUATION PROCESS

5.1. Notwithstanding any prior processing by the concerned local government to ensure completeness of documents and evaluation of candidates, which is hereby encouraged, there shall be established a two-level evaluation process for all recommendees of the LCEs for appointment to local treasurer and assistant local treasurer positions, which shall at all times require due diligence and shall be promptly acted upon by the BLGF, as follows:

5.1.1. The **First Level Process (Initial Screening)** shall be done by the BLGF Regional HRMPSB for Local Treasurers to rank all recommendees according to Item 4 hereof and determine the completeness/sufficiency and authenticity of documentary requirements. This shall commence upon full compliance with the documentary requirements of all recommendees. The result of the Regional Screening, together with all the supporting documents, shall be indorsed to the BLGF CO. The same process shall apply in the case of LGUs in the NCR, to be acted upon by the Administrative Division of the BLGF CO; and

5.1.2 The **Second Level Process (Final Deliberation)** shall be undertaken by the BLGF Central HRMPSB for the final screening and deliberations of the best qualified and the most competent candidate to the position.

5.2 Any application or recommendation submitted to the DOF or the BLGF Central and Regional Offices that are not compliant with the required documents has thirty (30) days to complete the same, after which the entire set of documents shall be immediately *returned without action* to the concerned LGU, with appropriate notification. The same process shall apply to LGUs within the NCR to be acted upon by the Administrative Division of the BLGF Central Office.

5.3 All proposed candidates for appointment to Provincial, City and Municipal Treasurer and Assistant Provincial, City and Municipal Treasurer positions that have been evaluated and deliberated upon by the BLGF Central HRMPSB for Local Treasurers shall be submitted to the Undersecretary for Revenue Operations Group, who shall review and indorse the same to the Secretary of Finance for final action.

6. **RESPONSIBILITY OF THE BLGF.** The BLGF Executive Director shall be authorized to issue guidelines or circulars relative to and consistent with this Order to ensure streamlined implementation, due diligence, and continual improvement of service delivery standards, such as the prescribed documentary requirements for each level of HRMPSB evaluations, checklists and templates, step-by-step procedures, certification of completeness and orderliness of required documents, and comparative evaluation matrices, among others. Any adjustments on weights and allocations of **Annex "A"** hereof shall be upon the approval of the Undersecretary of Revenue Operations Group.

7. **REPEALING CLAUSE.** This Order effectively repeals Local Administrative Regulations No. 1-85, dated February 7, 1985. All other DOF orders and issuances or parts thereof that are inconsistent herewith are hereby repealed or modified and amended accordingly.






8. **EFFECTIVITY.** This Department Order shall take effect immediately.

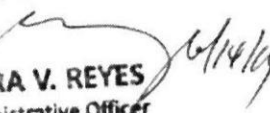
All BLGF officials and employees are hereby enjoined to properly, efficiently and strictly implement the provisions of this Order within their respective jurisdictions.



  
**CARLOS G. DOMINGUZ**  
Secretary  
JUN 04 2019

*in*

5/14/19 **CERTIFIED**  
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☐ Photocopy of the ORIGINAL DUPLICATE on file  
☐ Photocopy of the PHOTOCOPY on file

  
**RHODORA V. REYES**  
Chief Administrative Officer  
Central Records Management Division  
DEPARTMENT OF FINANCE

Position	Initial	Date
Undersecretary - ROG	<i>at</i>	5/20/19
Executive Director - BLGF	<i>in</i>	5/28/19

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## Annex A

### DETAILED CRITERIA FOR EVALUATION

The following qualifications and attributes shall be evaluated and rated numerically by the concerned BLGF HRMPSBs for Local Treasurers:

Criteria	Points	Maximum Score
<b>1. Education</b> from a recognized college or university		
a. Preferred College Degree (Commerce, Public Administration or Law)	15	15
b. Other College Degrees	10	
<b>2. Experience in treasury or accounting service</b>		
<i>Provinces and Cities</i> <i>Municipalities</i>		
a. 15 years or more                      a. 10 years or more	20	20
b. 10 years to < 15 years              b. 5 years to < 10 years	18	
c. 5 years to < 10 years                c. 3 years to < 5 years	16	
d. At least 5 years                      d. At least 3 years	14	
<b>3. Applicable Examination/Certification</b> (DOF SEAL Program)		
a. SEAL 3 Certification (ACLTE)	20	20
b. SEAL 2 Certification (ICLTE)	15	
c. SEAL 1 Certification (BCLTE)	10	
<b>4. Performance Rating</b> in the last rating period;		
a. Outstanding	10	10
b. Very Satisfactory	8	
<b>5. Relevant Training</b>		
<i>Provinces and Cities</i> <i>Municipalities</i>		
a. Above 120 hours                      a. Above 40 hours	10	10
b. Maximum of 120 hours              b. Maximum of 40 hours	8	
<b>6. Rank/Salary Grade (SG)</b>		
a. SG 24 and Above	5	
b. SG 18 to SG 23	4	5
c. SG 11 to SG 17	3	
d. SG 10 and Below	2	
<b>7. Previous Designation</b> as Acting/OIC/ICO Local Treasurer or Acting/OIC/ICO ALT (cumulative but not to exceed 9 points)		
<i>Non-LT/Non-ALT</i> <i>Regular LT/Regular ALT</i>		
a. 3 years or more                      a. 2 years or more	9	9
b. 2 years to < 3 years                b. 1 year to < 2 years	7	
c. 1 year to < 2 years                c. 6 months to < 1 year	5	
d. At least 6 months                      d. At least 3 months	3	
<b>8. Other Additional Points</b> (cumulative but not to exceed 8 points)		
8.1 Bar/RA 1080 Passer/Professional License Holder	3	
8.2 Post Graduate Degree (per degree)	3	8
8.3 Post Graduate Diploma/Certificate	1	
8.4 Collegiate/Post Graduate Honors Awards	1	
<b>9. Interview</b> by the BLGF Executive Director/Regional Director	3	3
<b>Total</b>		<b>100</b>