

FUNCTIONAL STATEMENTS OF BLGF ORGANIZATIONAL UNITS

OFFICE OF THE EXECUTIVE DIRECTOR

1. Provide the Department of Finance and other government agencies with technical advice and assistance in the formulation and implementation of policies, programs, activities, rules and regulations on local revenue and tax administration including real property valuation and assessment.
2. Provide technical assistance to local government units relative to local revenue and tax administration including real property valuation and assessment, and on local financial management.
3. Exercise administrative and/or technical supervision over local treasury and assessment officials to include the processing of appointments of and enforcement of administrative discipline against local treasury officials.
4. Issue directives to local treasury and assessment officials relative to the enforcement of policies, rules and regulations.
5. Administer the internal affairs of the Bureau and exercise direct supervision and management control over its officials, personnel, and regional offices.
6. Represent the BLGF in the Department of Finance and other government offices including inter-agency policy or technical committees on local government or local finance matters.
7. Perform such other functions as may be delegated by the Secretary of Finance.

ADMINISTRATIVE, FINANCIAL AND MANAGEMENT SERVICE

Provide general administrative support services to the Bureau's central and regional offices, which include services and duties related to personnel management, budget, internal fund and cash management as well as property and supply and records management.

1. Administer the financial operations of the Bureau and prepare periodic financial reports.
2. Prepare budget estimates including work and financial plans of the Bureau, and review budget proposals of regional offices.
3. Prepare an annual procurement program for the Bureau and administer the procurement, storage and distribution of supplies and equipment for the Bureau.
4. Administer receipt, classification and filing of all records, documents and other official papers pertaining to the Bureau and its regional offices.
5. Administer the cashiering services for the Bureau.
6. Formulate and prepare long-term, medium-term and annual plans and programs for implementation by the Bureau and its service units.

7. Evaluate organizational processes and recommend improvements thereon.
8. Process appointment papers of personnel in both central and regional offices, as well as local treasurers and assistants.
9. Conduct studies on human resource needs and requirements of the central and regional offices. Design and implement a human resources development program, merit, incentives and promotion systems, and employee performance appraisal and reward system.
11. Develop training designs and conduct training programs for the personnel of the Bureau.
12. Perform such other functions as may be assigned.

A. FINANCIAL MANAGEMENT DIVISION

1. Financial Accounting Unit

- 1.1 Maintain basic and subsidiary books of accounts and accounting records to reflect accurate, comparable and current financial information.
- 1.2 Analyze financial operations and prepare periodic financial reports.
- 1.3 Determine and certify availability of funds.
- 1.4 Prepare periodic financial reports.

2. Budget Management Unit

- 2.1 Prepare budget estimates including work and financial plans of the Bureau, and review budget proposals of regional offices.
- 2.2 Process and record advice of allotments.
- 2.3 Receive and record funding warrants released by the DBM.
- 2.4 Prepare annual/quarterly expenditure programs.
- 2.5 Release quarterly expenditure funds to the different offices and monitor the offices' expenditures.

B. ADMINISTRATIVE DIVISION

1. Human Resource Management Unit

1.1 Recruitment, Selection and Personnel Actions

- i. Conduct studies on human resource needs and requirements of the central and regional offices.
- ii. Review and prepare the position classification and salary plan and the qualification standards of the Bureau in coordination with the DBM and the CSC, respectively.
- iii. Regularly review and make recommendations on improvements on the staffing pattern.
- iv. Propose policies and prepare guidelines on the recruitment and selection of personnel in coordination with the Personnel Board or Committee of the Bureau.
- v. Conduct screening and testing of job applicants.

- vi. Prepare and process appointment papers of personnel in both central and regional offices (15 regional offices).
- vii. Maintain central and regional personnel records.
- viii. Prepare and process appointments, designations, and assignments to stations of local treasurers and their assistants. (79 Provinces, 116 Cities and 1,500 Municipalities)
- ix. Act on matters pertaining to personnel movements and actions such as transfer, detail, leave, resignation, removal and retirement

1.2 Performance Appraisal, Training and Development, Rewards and Incentives

- i. Design and implement a human resources development program for the Bureau.
- ii. Prepare and implement plans relating to merit, incentive and promotion systems and other employee welfare and benefits.
- iii. Design and implement an employee performance appraisal and reward system.

2. Planning Unit

- 2.1 Formulate and prepare long-term, medium-term and annual plans and programs for implementation by the Bureau and its service units.
- 2.2 Coordinate and monitor all Bureau activities and programs carried out during the relevant period.
- 2.3 Evaluate organizational processes and recommend improvements thereon.
- 2.4 Prepare periodic reports for submission to concerned agencies.

3. Supply and Property Management Unit

- 3.1 Prepare an annual procurement program for the Bureau.
- 3.2 Procure, store, administer and distribute supplies, vehicles and other equipment of the Bureau.
- 3.3 Conduct an annual inventory of supplies, vehicles, furniture and equipment.
- 3.4 Ensure proper maintenance of office vehicles and equipment.
- 3.5 Provide other general administrative services to all Bureau offices/units to include the reproduction and binding of official documents and driving services as may be necessary.

4. Records Management Unit

- 4.1 Serve as the official repository of all records, documents and other official papers of the Bureau and its regional offices.
- 4.2 Receive, classify and assign to the different offices general correspondence and communications pertaining to the Bureau.
- 4.3 Record and release official actions and papers and issue certified true copies of records or documents upon official request and/or prior approval by higher authorities.

4.4 Produce and certify official papers, records, files or documents in compliance with valid orders of competent authorities.

5. Cash Management Unit

- 5.1 Maintain bank depository accounts and effect payments for expenditures and other obligations of the Bureau.
- 5.2 Process and record purchase orders and disbursement vouchers.
- 5.3 Collect and deposit refunds of cash advances and other receivables.

C. INFORMATION SYSTEMS MANAGEMENT DIVISION

1. Information Technology Support Services

- 1.1 Study, recommend and implement regulatory policies with respect to the use and maintenance of ICT within the Bureau.
- 1.2 Establish and maintain an effective information management system that encompasses the analysis, design, development and implementation of efficient and integrated computerized system within the Bureau.
- 1.3 Support, maintain and manage agency's network systems, devices and databases, including applications/databases required for security, back-up and disaster recovery and other technical support services to end-users.
- 1.4 Develop, maintain and secure the Bureau's website and other social network systems.

2. Public Information Services

- 2.1 Serve as information provider to the whole Bureau whether at the central or regional offices.
- 2.2 Publish a regular newsletter or information kit to serve as a useful and accessible source of Bureau information.
- 2.3 Collect and disseminate inter-office memoranda and issuances to all concerned offices.
- 2.4 Inform the public about Bureau activities, plans and programs through press releases, media campaigns, and other means of mass communication.

LEGAL SERVICE

Render legal assistance to the Executive Director and counseling on all legal matters including the conduct of investigation and prosecution of erring local treasury officials and Bureau personnel and assist in the conduct of research work relative to the functions and operations of the Bureau.

1. Render legal advisory assistance and research services such as the interpretation of laws, rules and regulations governing the functional responsibilities and operations of the Bureau;
2. Conduct fact-finding/preliminary investigations on Bureau personnel and local treasury officials to determine whether formal charges should be filed and prepare/submit formal Report of Investigation;
3. Evaluate Reports of Investigation and/or similar resolutions of administrative complaints submitted by the Regional Offices and recommend the filing of formal charges, when appropriate;
4. Conduct formal hearings on administrative cases filed against local treasury officials and Central/Regional Office employees;
5. Evaluate, resolve and recommend appropriate legal action on administrative cases against local treasury officials and Central/ Regional Office employees;
6. Implement decisions/resolutions of the Ombudsman, Civil Service Commission and other agencies that have concurrent jurisdiction with the Bureau over administrative liabilities of local treasury officials and Bureau officers and employees; and
7. Perform such other functions as may be required.

A. LEGAL DIVISION

Conduct legal research and recommend actions affecting administrative, technical and operational functions of the Bureau.

1. Prepare legal opinions and ruling on protest cases on appointments and personnel movements of local treasury officials and Bureau personnel;
2. Render legal advisory, assistance and research services such as but not limited to the interpretation of laws, rules and regulations governing the functional responsibilities and operations of the Bureau;
3. Prepare contracts and legal instruments for Bureau transactions or services;
4. Represent/assist Bureau officials in court cases arising from the performance of their official functions; and
5. Perform such other functions as may be assigned by the Office Director or the Executive Director.

B. INTERNAL AFFAIRS DIVISION

Act as the investigating arm of the Bureau on complaints filed against Bureau personnel and local treasury officials, recommend the filing of Formal Charges if findings warrant, and prosecute administrative cases and render decisions thereon.

1. Evaluate complaints filed against Bureau personnel and local treasury officials;
2. Conduct fact-finding/preliminary investigations on Bureau personnel and local treasury officials to determine whether formal charges should be filed and prepare/submit Report of Investigations;
3. Evaluate Reports of Investigation and/or similar resolutions of administrative complaints submitted by the Regional Offices and recommend the filing of formal charges, when appropriate;
4. Issue/validate certifications of no pending administrative complaints/cases for purposes of promotion, retirement, travel and other legal purposes;
5. Conduct formal hearings on administrative cases filed against local treasury officials and Central/Regional Office employees;
6. Evaluate, resolve and recommend appropriate legal action on administrative cases against local treasury officials and Central/Regional Office employees;
7. Implement decisions/resolutions of the Ombudsman, Civil Service Commission and other agencies that have concurrent jurisdiction with the Bureau over administrative liabilities of local treasury officials and Bureau officers and employees;
8. Perform such other functions as may be assigned by the Office Director or the Executive Director.

LOCAL FISCAL POLICY SERVICE

1. Consistent with the national development strategy, formulate and develop policies, rules, regulations and procedures on local finance that shall improve the environment of mobilizing resources for the local government sector.
2. Conduct studies and researches necessary to support the efficient and effective implementation of such local finance policies and operations.
3. Monitor developments in the fiscal and financial programs of government as it relate to the LGU sector decentralization policy.
4. Coordinate with Offices within the Department as well as with other government departments to identify support facilities for the local government sector.
5. Provide accurate, timely and comparable information on fiscal and financial operations of LGUs.
6. Compile and analyze LGU financial statistics to set indicators and standards to measure local government financial performances.
7. Develop and propose appropriate incentive mechanisms for local government units for good fiscal and financial performance.
8. Establish uniform financial reporting systems based on different degrees of complexity for different categories of local government units.
9. Develop better access of credit and other forms of financing including private-public partnership arrangements.
10. Recommend policies to improve the management of LGU debts and private-public partnership arrangements.
11. Performs research work and act on queries, requests for opinions/rulings and/or assistance, complaints of the general public on issues relating to local finance.

A. POLICY, PLANNING, PROGRAMMING AND STANDARDS DIVISION

1. Undertake researches, studies and related activities for purposes of formulation and execution of policies that will promote the financial stability and growth of local governments.
2. Monitor the developments of financing the LGU sector and/or decentralization policy.
3. Link fiscal planning priorities of national and local governments.

4. Develop adequate and appropriate incentive mechanisms for good LGU fiscal and financial performances.
5. Identify support and options available to finance LGU development projects.
6. Develop policies and strategies in dealing with financially weak LGUs.
7. Periodically review efficiency and effectiveness of existing local government systems.
8. Develop parameters and benchmarks to assess LGU fiscal and financial performances.
9. Undertake the classification of LGUs pursuant to law, rules and regulations.
10. Develop policies, regulations and guidelines that will improve the access of LGUs to credit and other forms of financing.
11. Develop and promote plans and programs for the improvement of resource management systems and collection enforcement mechanisms at the local level.
12. Assist and recommend the formulation of Department/Bureau issuances setting forth local treasury policies, rules and standard operating procedures.
13. Develop and regularly update Treasury Operations, Financial Management, and Revenue Evaluation/Examination Manuals.

B. LOCAL FINANCIAL DATA ANALYSIS DIVISION

1. Compile, process and provide accurate, timely, uniform and comparable local government fiscal and financial information.
2. Design and develop practical methodologies and approaches for forecasting LGU revenues, expenditures, borrowings and surpluses.
3. Maintain the database of the income and expenditures of local government units, determine trends and patterns, and recommend appropriate action on critical findings in LGU financial operations.
4. Compile and analyze financial reports of LGUs to determine their financial conditions and/or existence of fund overdrafts.
5. Monitor and evaluate tax collection performances of local treasury offices.
6. Integrate LGU statistics with national financial reports.
7. Monitor and coordinate the statistical activities of the Bureau and its Regional Offices.

C. LOCAL DEBT MONITORING AND EVALUATION DIVISION

1. Develop policies, regulations and guidelines that will improve the access of LGUs to credit and other forms of financing.
2. Cause the development of LGU Capital Market.
3. Monitor the magnitude, direction, typologies and levels of LGU debt.
4. Prepare a Manual for LGU Credit and other forms of Borrowings.
5. Provide technical assistance to LGUs to enhance their capacity in understanding and evaluating alternative credit options.
6. Recommend policies that will keep LGU debts transparent and at manageable levels.
7. Monitor the performances of LGUs on projects financed by domestic borrowings in relation to project financial management.
8. Issue creditworthiness certificates of individual LGU (e.g. debt service, paying and carrying capacities).
9. Provide regular information to the LGUs on available financing sources for LGU development projects.

LOCAL GOVERNMENT UNITS OPERATIONS SERVICE

1. Assist in the development and issuance of guidelines/regulations/circulars recommending innovative real property assessment techniques/procedures and/or processes for the effective and proper implementation of the laws on local finance.
2. Provide consultative, technical and administrative assistance to regional offices and local government units in resolving issues on local finance.
3. Document and disseminate good practices in local fiscal and financial management for possible replication in other LGUs.
4. Conduct regular evaluation visits/audit of Assessment and Treasury Offices to monitor and evaluate real property assessment operations in terms of compliance with relevant laws, rules and regulations, and policies.
5. Monitor the operations of local treasury and assessment offices and evaluate performances based on defined standards.
6. Analyze and evaluate fiscal and financial reports to identify problems and propose resolutions thereon.
7. Coordinate and/or provide technical assistance to the Bureau of Internal Revenue (BIR) on zonal valuations.
8. Provide assistance in improving the real property valuation education and continuing professional development in the government.
9. Manage, monitor and evaluate projects of LGUs implemented by the Bureau.

10. Develop and provide capacity building interventions to promote the operational efficiency of local treasurers and assessors and their personnel and other local finance offices of LGUs, and monitor impact of capacity building interventions to the LGUs.

A. LOCAL ASSESSMENT OPERATIONS DIVISION

1. Assist in the formulation of policies, guidelines and procedures to govern the valuation and assessment of real properties for taxation purposes.
2. Monitor and evaluate local assessment operations and assess efficiency and effectiveness.
3. Compile and analyze field reports on real property values and tax assessments.
4. Render technical assistance to the local assessment offices in gathering sales data, review of sub-markets, and compilation of construction and reproduction costs in support for the preparation of unit base values.
5. Monitor the conduct of general revisions on real property assessments of local governments.
6. Conduct evaluation, examination and monitoring of assessment operations in local government units.
7. Embark on continuing assistance to the LGUs to improve real property tax as a major contributor of local government resources.
8. Coordinate and/or provide technical assistance to the Bureau of Internal Revenue (BIR) in the preparation of zonal valuations.
9. Perform such other functions as may be assigned.

B. LOCAL TREASURY OPERATIONS DIVISION

1. Render advisory assistance to LGUs in the exercise of their powers to create their own sources of revenues through the enactment of local tax ordinances.
2. Address issues concerning local tax ordinances and the provisions of the Local Government Code on local taxation, as amended.
3. Examine and monitor local treasury operations in terms of compliance with applicable and existing laws, rules and regulations and policies on local government finance through the conduct of regular field operations review/audit in local treasury offices, as well as, monitor and take appropriate action on audit findings and recommendations in audit reports on local government financial operations.
4. Provide technical assistance and consultative services relating to local finance, such as but not limited to treasury operations, fund management, tax administration, revenue codification, collection enforcement, and other forms of resource mobilization, including budgetary aid, additional allotments and other forms of financial assistance to LGUs.
5. Provide technical and advisory assistance on enterprise operations to LGUs.
6. Monitor LGU remittances to the national government of national taxes and other revenues collected by them.
7. Prepare action on local financial matters or transactions requiring approval of the Department of Finance or other national offices or agencies.

C. PROJECT EXECUTION AND MANAGEMENT DIVISION

1. Develop LGU projects aimed at improving their revenue generation and resource mobilization potentials and determine the financial viability of proposed projects.
2. Coordinate with financing institutions and other concerned agencies in obtaining financial and logistical support for identified priority projects.
3. Undertake studies or surveys of available financing from foreign lending institutions
4. Develop project approval process and implementation guidelines for BLGF implemented projects, e.g. prerequisites and conditions for project approval, unit costs, financial arrangements, and measurement tools or yardsticks for evaluation of project outputs and results.
5. Manage, monitor and evaluate projects of LGUs implemented by the Bureau, and asses project impacts and outcomes.
6. Enforce/monitor payments of loan amortizations and apply administrative sanctions or legal remedies in cases of defaults on repayments.
7. Assist LGUs in the identification of priority needs and potential investment areas.
8. Assist LGUs in the development of programs, preparation of feasibility studies, and other activities to pursue local revenue projects.

D. CAPACITY BUILDING DIVISION

1. Develop and implement mechanisms to assess competency gaps of local treasurers and assessors.
2. Develop and provide capacity building interventions to promote the operational efficiency of local treasurers and assessors and their personnel and other local finance offices of LGUs, and monitor impact of capacity building interventions to the LGUs.
3. Install guidelines, procedures and database to appropriately address training needs, programs and attendees of local finance capacity building programs.
4. Evaluate training programs conducted to determine the strengths and weaknesses of the programs based on feedback from participants.
5. Monitor and evaluate training programs instituted by BLGF regional offices and partner agencies/institutions to ensure quality and timeliness of interventions.
6. Conduct an impact assessment of the training interventions provided to LGUs and recommend measures for improvement to management.

REGIONAL OFFICES

OFFICE OF THE REGIONAL DIRECTOR

1. Provide overall direction and supervision over BLGF programs and activities within the region.
2. Supervise and coordinate the conduct of local finance operations, including treasury and assessment services of provinces, cities, and municipalities within the region for the implementation of laws, rules and regulations and administrative issuances of DOF/BLGF.
3. Provide technical and consultative services relating to local finance, including treasury and assessment matters.
4. Compile, summarize and analyze local finance reports of LGUs, and monitor and evaluate their performance.
5. Evaluate qualifications of local treasurers and assistants for appointment and designation purposes.
6. Act on all complaints and other disciplinary cases involving local treasurers and their assistants and regional office personnel.
7. Monitor LGU loans and other borrowings in the region.
8. Monitor and evaluate projects of LGUs implemented by the Bureau.

9. Conduct capability building programs on local finance, including treasury and assessment trainings, for regional staff, as well as local government officials and employees.
10. Perform such other functions as may be assigned.

A. ADMINISTRATIVE FUNCTIONS

Provide administrative support services such as personnel management and development, budgeting, accounting, cashiering, records keeping, property and supply management, and internal control measures.

B. FISCAL MONITORING AND EVALUATION FUNCTIONS

1. Provide accurate, timely, uniform and comparable local government fiscal and financial information at the regional level.
2. Compile, evaluate, consolidate and analyze LGU statements of receipts and expenditures and other financial reports and recommend appropriate action.
3. Maintain a relevant LGU financial database for the region.

C. LOCAL TREASURY OPERATIONS FUNCTIONS

1. Provide technical and consultative services relating to local finance, such as but not limited to treasury operations, fund management, local tax administration, crafting/updating of local revenue codes, collection enforcement, and other forms of resource mobilization, to LGUs within their jurisdiction.
2. Examine and monitor local treasury operations in terms of compliance with applicable and existing laws, rules, regulations, and policies on local government finance through the conduct of regular field evaluation, as well as, monitor and take appropriate action on findings and recommendations in COA audit reports on local government financial operations.
3. Provide technical and advisory assistance on economic enterprise operations to LGUs.
4. Monitor within the region LGU remittances to the national/local government of taxes and other revenues collected by them, including trust liabilities.

5. Monitor and evaluate revenue performance of local governments in the region.
6. Monitor the magnitude, direction, typologies and levels of LGU debts.
7. Monitor and evaluate the implementation of BLGF administered local finance projects in LGUs.

D. LOCAL ASSESSMENT OPERATIONS FUNCTIONS

1. Render technical assistance to local assessment offices in the preparation of Schedule of Market Values (SMVs) and the conduct of General Revisions.
2. Review proposed Schedule of Market Values (SMVs) of LGUs and recommend corresponding action.
3. Monitor the updating of Schedule of Market Values by LGUs in accordance with existing laws, rules, regulations and policies.
4. Provide consultative services to LGUs on the classification, appraisal and assessment of real properties.
5. Monitor the periodic conduct of general revisions of real property assessments of local government units in the region.
6. Conduct assessment evaluation in LGUs to determine compliance with applicable and existing laws, rules, regulations, and policies on real property valuation and assessment.
7. Compile, consolidate and analyze periodic assessment reports on real property, and recommend appropriate action.
8. Monitor and evaluate the implementation of BLGF administered local finance projects in LGUs.