



Republic of the Philippines
PHILIPPINE TAX ACADEMY

FOUNDATION COURSE ON LOCAL GOVERNMENT FINANCE

FOR NEWLY ELECTED
OFFICIALS OF LOCAL
GOVERNMENT UNITS



BATCH 1: JULY 15-17, 2025
BATCH 2: AUGUST 5-7, 2025
VENUE: METRO MANILA

**JOIN US ON THIS JOURNEY TO
ENHANCE YOUR FINANCIAL ACUMEN
AND DRIVE EFFECTIVE GOVERNANCE**

COURSE SESSIONS:

Session 1: Overview of Local Government Finance and the Pillars of Financial Decentralization

Session 2: Local Revenue Generation through Local Taxation

Session 3A: Non-Traditional Modes of Resource Mobilization in the Local Government

Session 3B: Planning and Managing Local Economic Enterprises

Session 4: Local Government Budgeting and Expenditure Management

Session 5: Mandated LGU Services and State of Service Delivery

Session 6A: Financing for Local Economic Development

Session 6B: Sustainability Opportunities for LGUs Beyond Economic Development

THIS IS A LIVE-OUT COURSE

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 **Merlita Rose A. Jamiro**
Training Specialist

REGISTRATION FEE: ₱12,000

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COURSE SESSIONS

COURSE DESCRIPTION

This course presents an insightful exploration of Local Government Finance, illuminating the different areas that local government officials should cover: resource mobilization, revenue generation, local government budgeting, local economic development, and the delivery of services. We will delve into the various organizational units involved in managing financial resources and the expectations placed upon local government officials. A solid understanding of Local Government Finance is not just beneficial; it is essential for newly elected officials, primarily in performing their legislative functions, and how they can support the administration thrusts and priorities. It empowers the newly elected officials to navigate the different services which their constituents expect them to perform. The course will enable the participants to understand the data generated from diverse processes that govern the management of financial resources—key skills for effective planning and informed decision-making.

SESSION 1: OVERVIEW OF LOCAL GOVERNMENT FINANCE AND THE PILLARS OF FINANCIAL DECENTRALIZATION

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This session offers a comprehensive overview of Local Government Finance, highlighting its nature and scope. We will examine the various organizational units involved and the expectations placed on local government officials performing financial management functions. A strong understanding of this foundational topic is essential for local government personnel in developing their skills in effective planning, informed decision-making, and crafting legislation. Additionally, the session will explore the intricate relationships among different units within local government concerning fund management. We will discuss the interconnectedness of the four pillars of financial decentralization: revenue assignment and administration, expenditure assignment and responsibilities, intergovernmental transfers, and subnational borrowing.



SESSION 2: LOCAL REVENUE GENERATION THROUGH LOCAL TAXATION



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This session will explore the sources of local revenue, including their legal foundations and collection methods. It will examine the taxing powers, income sources, and collection procedures at the local government level. The discussions will include the procedures for administering and collecting real property taxes, business taxes, fees and charges, as well as other funding sources. The session will also cover the salient provisions of the Real Property Valuation and Assessment Act.



COURSE SESSIONS

SESSION 3A: NON-TRADITIONAL MODES OF RESOURCE MOBILIZATION IN THE LOCAL GOVERNMENT

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This session provides the participants with a thorough understanding of the different opportunities that could help the local government find funding sources such as credit financing, public-private partnership, bond floatation, and the like. This will also explore the corporate nature of the local government that will help them expand their scope of service delivery.



SESSION 3B: PLANNING AND MANAGING LOCAL ECONOMIC ENTERPRISES



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This session aims to provide local government participants with a broader understanding of managing their local economic enterprises (LEEs). It seeks to enhance the ability of local government officials to operate their LEEs by helping them comprehend the complexities involved and plan business activities effectively. As LGUs strive to deliver higher quality public services to their constituents, they often face challenges due to limited financial resources. Thus, LGUs have recognized that operating LEEs can serve as an alternative revenue source, supplementing

collections from taxes, fees, and charges. It is crucial for LEEs to contribute to local revenues by generating a reasonable profit. Achieving this goal requires a long-term perspective on the LEEs, along with a thorough assessment of their operations and overall feasibility. Creating a business plan is the most effective way to provide direction for the LEE's activities.

SESSION 4: LOCAL GOVERNMENT BUDGETING AND EXPENDITURE MANAGEMENT

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This session will focus on the budgeting framework for LGUs. It will outline the fundamental principles of budgeting and explore various budgeting approaches. Additionally, the session will cover the five phases of the budget cycle, the budget calendar, and the specific steps that LGUs should undertake in each stage. We will discuss the key players involved and the responsibilities of each organizational unit, as well as the documentary requirements that each unit must complete. Furthermore, the session will address the different types of LGU funds and the shares they can receive from the national government.





COURSE SESSIONS

SESSION 5: MANDATED LGU SERVICES AND STATE OF SERVICE DELIVERY



This session explores the mandated services under the Local Government Code, the devolved functions under EO 138, and other relevant laws and regulations. It will discuss the extent of implementation of these mandated services in line with the capabilities of LGUs. It will also tackle on existing gaps in service delivery which could provide local officials opportunities for local legislation and executive program development.

SESSION 6A: FINANCING FOR LOCAL ECONOMIC DEVELOPMENT

This session addresses the various elements and dimensions of the local economy from the perspective of local governments. It focuses on the Local Economic Development(LED) framework, helping participants understand LED and how LGUs can support it. The session explores the corporate aspects of local governments and their role in supporting the business sector. Additionally, it covers the drivers of LED, potential funding sources, and the leadership requirements necessary to maximize the development of the local economy. The session concludes with a plan or roadmap that LGUs may adopt towards the development of the local economy.



SESSION 6B: SUSTAINABILITY OPPORTUNITIES FOR LGUS BEYOND ECONOMIC DEVELOPMENT



This session presents a valuable opportunity for local officials to delve into the enriching concept of sustainability, seamlessly aligned with the localization of the United Nations' Sustainable Development Goals(SDGs). It offers the participants a chance to gain insights into the innovative sustainability practices embraced by the business sector. Grounded in the principles of SDG 11, which champions sustainable cities and communities, this session promises to enhance understanding of the foundational pillars of sustainability. Attendees will also explore the impactful triple bottom line approach and engage with significant global event that illuminate the path toward a sustainable future.



COURSE SCHEDULE

Batch 1: July 15-17, 2025

Batch 2: August 5-7, 2025

Venue: Metro Manila

DAY 1

- 9-12 **Session 1: Overview of Local Government Finance and the Pillars of Financial Decentralization**
Dr. Rufo R. Mendoza, CPA
Chancellor, Local Government Finance Institute
- 1-4 **Session 2: Local Revenue Generation through Local Taxation**
Ms. Grace Louie M. Boongaling
Chief, Administrative Division, Bureau of Local Government Finance

DAY 2

- 9-11 **Session 3A: Non-Traditional Modes of Resource Mobilization in the Local Government**
Ms. Cynthia G. Faurillo
Chief, Local Treasury Operations Division, Bureau of Local Government Finance
- 11-12 **Session 3B: Planning and Managing Local Economic Enterprises**
Dr. Rufo R. Mendoza, CPA
Chancellor, Local Government Finance Institute
- 1-4 **Session 4: Local Government Budgeting and Expenditure Management**
Dir. John Aries S. Macaspac
Director, Systems and Productivity Improvement Bureau, Department of Budget and Management

DAY 3

- 9-12 **Session 5: Mandated LGU Services and State of Service Delivery**
Atty. Benedict G. Nisperos
Legal, Public Policy, Urban and Economic Development Consultant
- 1-3 **Session 6A: Financing for Local Economic Development**
Atty. Benedict G. Nisperos
Legal, Public Policy, Urban and Economic Development Consultant
- 3-4 **Session 6B: Sustainability Opportunities for LGUs Beyond Economic Development**
Dr. Rufo R. Mendoza, CPA
Chancellor, Local Government Finance Institute