

INSIGHT FROM A DBM JUNIOR LEADER

GAA-as-Release Document: A Luxury Car that Requires a Good Driver

A luxury vehicle needs a wise driver.

The GAA-as-Release Document (GAARD) policy could be likened to a luxury vehicle, equipped with the DBM guidelines, steered by wise agency drivers to navigate the transparency and accountability road and reach the final destination of an improved economy.

The GAARD's journey, however, is still wanting of that ideal navigation: poor planning that result in a significant number of project modifications, low budget utilization, and ignorance or defiance of budget guidelines. Transparency and accountability in this sense requires that the agencies submit specific programs, activities, projects and projects (PAPs) that need to be funded as well as indicate the corresponding implementing unit to which the funds should be released.

However, some project-based agencies have had a difficult time finalizing their priority projects during the budget preparation and planning stage, which result in a significant number of project modifications when budget execution comes. Project modifications lead to low budget utilization rates, thereby affecting the GAARD's primary objective of increasing government spending. As a result, the agencies find shortcuts or alternative ways to implement the projects even as budget guidelines are not followed.

These guidelines ensure that the implementation of the GAARD is in accordance with the country's existing laws, rules, regulations, and jurisprudence. While some of the guidelines brought confusion to the agencies—for example, the changes that had to be made to certain guidelines after the Supreme Court decision on the DAP, or the policy on “Comprehensive Release” that the issuance of SARO was still needed for some items before the budget could be obligated—they are bound by law to adhere to the guidelines.

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Certainly, working outside of these guidelines to utilize fully their approved budgets is not justifiable.

The GAARD is a very powerful tool in achieving an improved economy for the country. Though it is recognized that some of the guidelines that govern it need to be revisited, the success of the GAARD depends mainly on the agencies as its driver. So long as the agencies manifest the characteristics of a ‘reckless driver’ and continue to practice poor planning, the GAARD as a vehicle would take a longer time to reach the end of its journey—an improved economy.

The GAARD will need sensible drivers who will live up to its objectives of increased government spending on the right programs and projects, matured, focused on its goals, and efficient especially in budget planning, which is a crucial factor in budget execution.

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