

INSIGHT FROM A DBM JUNIOR LEADER

Transparency (and Less Overtime) via GAARD

Have you ever given up your break time just to finish your work? I have, and perhaps most of you can relate to this.

I started my stint at the DBM in March 2010 as budget and management analyst, assigned at the Budget Technical Bureau, in the Budget Execution Division. My task included the preparation and analysis of various reports pertaining to the expenditure program and the allotment releases. My very first assignment was the reporting and monitoring of manually prepared SAROs, which included their numbering, recording in the Budget Technical Service (BTS) logbook, and encoding in the BTS internal database system.

I recalled one time during my first weeks, in which I spent my lunch break to number these manually prepared SAROs. As I used a typewriter, I was noisily typing away these numbers. I eagerly continued to work, finished it, and felt a relief knowing that if my boss followed it up, I was done. However, I was completely oblivious that most of my colleagues were taking their “siesta” while I was creating so much noise working. I was not the only one actually sacrificing the lunch break, they did, too, because they were unable to rest since the noise I created bothered them. I also remember one occasion when my colleagues and I worked overnight to finish numbering a large volume of the manually prepared SAROs—packaging, sorting and barcoding—at three o’clock in the morning.

Manually prepared SAROs were not only ones we would prepare in the allotment releases report. We also generated the SARO listing from various DBM IT systems, i.e., eBudget system, Foreign-Assisted Projects (FAPs) Database system, Electronic Transparency and Accountability Initiative for Lump-sum Funds (eTAILs) system, the details of which we would record and consolidate. These multiple tasks made the processing and reporting of allotments complex and extensive. However, the eTAILs system, where allotment releases for PDAF were processed and generated, could no longer be used starting in 2014 because, as we all know, the PDAF was declared unconstitutional by the Supreme Court.

By Mary Joyce A. Marasigan¹

In 2015, manually prepared SAROs have been eliminated as well as the FAPs Database system; the e-Budget system was the only one used in processing fund releases for easy and efficient budget operation. To prevent the reproduction of the release documents and the creation of fake SAROs, a policy was created: only one copy must be printed using the security paper and upon approval, one copy is reproduced as the receiving document to the recipient agencies.

My working hours before were oftentimes extended. We would usually render overtime due to the lengthy and detailed process of releasing allotments to the department and the agencies. However, in 2014, the DBM implemented the GAARD, a new reform that would allow the agencies to obligate funds early on. This new regime brought about greater efficiency in budget implementation, thereby improving fiscal transparency and accountability in the government’s expenditure program. It practically eliminated the opportunity to create fake Special Allotment Release Orders (SAROs).

The GAARD required the regular posting of monthly allotment releases in the DBM website as part of transparency seal. Also posted are the budgetary documents, i.e., GAA, NEP, BESF, etc. Because of the GAARD, the country obtained the highest rank among the ASEAN countries in good governance and transparency. This success is not only credited to the DBM employees, but also to all stakeholders who were directly and indirectly involved in the success of the budget execution. As public servant, I realized that working in the government is not easy because it demands time and effort, hard work, commitment, and dedication.

This reform should be sustained for faster and efficient budget execution. The agencies should ensure the timely implementation of their programs and projects through early procurement and timely service delivery. To the next policymakers and leaders, they should be transparent and accountable to be an effective and efficient implementer of the public expenditure.

¹ As of this publication, Marasigan is Budget and Management Specialist II of the Budget Technical Bureau, formerly known as the Budget Technical Service.