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Ready for the ride 2014

From Outputs to Outcomes: Bringing Performance Budgeting a Notch Higher



The DBM community with the PIB experts as they mull over the shift from output to outcome-based budgeting approach for the 2015 budget preparation.

A year after the Philippine government adopted Performance Informed Budgeting (PIB) - an approach that uses performance information along with financial data to provide context for agency programs, activities, and projects - the current Administration is taking the reform a notch higher by shifting from output to outcome focus.

Whereas the 2014 Budget initially reflected the major final outputs or services and their corresponding output indicators, the 2015 Budget will now include organizational outcome statements and corresponding performance indicators. Organizational outcomes are the short and medium-term results that an agency produces which are achieved through the execution of their programs, activities, and projects. On the other hand, performance indicators, commonly known in its abbreviated form as PIs, are quantitative or qualitative measures which, as defined by Marc Robinson, "provide information on the effectiveness and efficiency of programs and organizations."

As DBM Secretary Florencio Abad said, the PIB is a revolutionary undertaking that aims to align inputs with development outcomes that agencies must contribute vis-à-vis their mandates.

The focus on outcome will provide useful information that will help determine whether agencies are accomplishing their mandate and how they are contributing to the achievement of the societal goals as identified in the Philippine Development Plan (PDP) and the President's commitments to the people as represented by the five key result areas (Good Governance and

Anti-Corruption; Human Development and Poverty Reduction; Economic Development; Security, Justice and Peace; and Climate Change Adaptation).

Through the outcome-based PIB, the responsibility of each agency in contributing to the attainment of the objectives of the PDP will be more clearly defined. The outcome-based PIB structure will also show synergy and collaboration among agencies in the attainment of societal goals.

To ensure the smooth shift to outcome-based PIB for FY 2015, the DBM issued last February of this year National Budget Circular No. 552. This circular provides the policy guidelines and instructions in refining or developing appropriate organizational outcomes and their associated performance indicators.

Briefings and workshops on Outcome-Based PIB were also conducted to complement the said Circular. Workshops for departments and agencies were conducted to help them refine their existing organizational outcomes and craft corresponding PIs. Such (performance) information will be included in the 2015 National Expenditure Program to provide another layer of transparency and accountability for the delivery of government services.

The outcome information that will be reflected in the 2015 Budget is expected to give MORE meaningful *kwento* (story) to the *kwenta* (budget) which the general public can easily understand and better relate to. (TIS)

New Year, New Budgeting Reforms

The year of the wooden horse kicked off with exciting changes in the way government does budgeting.

Starting 2014, the General Appropriations Act (GAA) will now serve as the release document. This means that the agencies can now immediately obligate their budgets (except for those items that need prior clearance from approving authorities and/or subject to compliance with certain requirements) without waiting for the issuance of any release document from the Department of Budget and Management (DBM).

Likewise, the government is implementing for the first time this year, the Performance Informed 2014 Budget; the Unified Accounts Code Structure (UACS) which harmonizes all account codes throughout the government and the Expanded Modified Disbursement Payment Scheme to enable checkless payments.

To help government agencies and instrumentalities effectively manage these changes, particularly reforms in the budget preparation and execution, several batches of budget fora on the 2014 budget execution and 2015 budget preparation were held



Budget Forum for GOCCs. Director Larry Drapete and Assistant Director Gina Brillantes of the DBM's Budget and Management Bureau F, together with Mr. Keefe dela Cruz (right) of the Office of the Chief Information Officer, listen attentively to the queries from participants. The said Forum, held on 16 January 2014, provided an avenue for the planning and budget officers of government-owned and controlled corporations (GOCCs) to clarify their budget-related issues and concerns.

in January. A People's Budget Forum for civil society organizations was also conducted to ensure their active participation in the budgeting process.

The Fora also tackled the Budget Priorities Framework which serves as the 'bible' for agency budget proposals. Similar briefings were held in the regions as shown in the photo below.



Budget Forum in the Region. DBM RO XI Senior Budget and Management Specialist Rodrigo R. Muñoz discusses the key issuances on the 2014 Budget Execution during the budget forum conducted by DBM RO XI last January 28, 2014 at the NEDA-RDC XI Convention Center, Bangkal, Davao City.

CESB & REAL bring hope to “Yolanda” survivors

With the theme “*Kumustahan sa Kapwa Kawani (KKK)*”, the Career Executive Service Board (CESB) in coordination with the Region Eight Administrators League (REAL) conducted four batches of psycho-social processing (PSP) sessions on February 24 and 25 this year at Pascualino's Restaurante Italiano, San Juan, Sta. Rita, Samar. The PSP sessions were attended by 184 government employees in Eastern Visayas who were victims of typhoon Yolanda.

Arts therapy, music and dance sessions as well as debriefing dialogues were among the activities conducted and actively participated in by the attendees. The half-day session, per batch, helped ease their emotional stress and trauma as they were able to share their tragic stories and current pressing needs. The community singing and dancing activities, on the other hand, fostered hope and community solidarity. The activity gained positive feedback from participants and some even requested conducting similar activity in their respective agencies.

Most of the concerns of the participants centered on the need for government assistance to help affected public servants rebuild their damaged homes and offices as these are taking a toll on their personal welfare and productivity in the office. This and other concerns will be submitted to the CESB for appropriate action and referral to government agencies concerned.

From the Regions

DBM RO I: Going Strong at 35!



Director Virginia B. Karganilla and DBM RO-1 staff



The (remaining) RO-1 pioneers

(L-R) Ms. Leticia O. Calupig, CBMS Myrna C. Cadaoas, OIC-ARD Nenita A. Failon, RD Virginia B. Karganilla, CAO Carmelita P. Raymundo, CBMS Estrella E. Mandap, and OIC-CBMS Mila T. Jimenez

January 2, 1979 marks the historic beginning of the DBM Regional Office I under the leadership of the late Atty. Benjamin Mercado. With about 50 pioneers, there remains to date seven loyal and faithful employees reaching their emerald anniversary with pride and dignity.

These gurus headed by Director Karganilla, together with the young bloods, pledge to carry on the regional office's mandate with greater zeal.

This year, DBM RO I celebrated its 35th milestone anniversary with a thanksgiving mass and a simple program.

Thumbs up for the green fingers



Planting is always fun. DBM RO-X Director and Career Executive Officers (CEO) in Northern Mindanao president Annabelle M. Atillo (7th from left) leads the mangrove planting at Barangay Tubajon, Laguindingan, Misamis Oriental. The said activity is a convergence project on environment protection by the CEOs in Northern Mindanao.

Making Good Governance the Norm

After almost four years of pursuing the *Daang Matuwid*, the current Administration is already reaping the fruits of its labor.

This could be gleaned from the proceedings of the three-day Good Governance Summit held at the Philippine International Convention Center (PICC) on January 15 to 17 this year, wherein several key good governance initiatives and successes of the Aquino Administration were presented to development partners, local and international experts in government transparency, public procurement practitioners, members of the academe, civil society, and other stakeholders in good governance.

Among the initiatives presented, the latest, are the Cashless Purchase Card program and the Open Data Philippines.

The **Cashless Purchase Card program** is a joint effort between the Aquino administration and Citibank, through which the government's financial transactions will be made entirely through electronic means instead of through cash or checks. The Cashless Card will function in much the same manner as a corporate credit card, which government employees and offices can use for their procurement needs. The pilot phase of the Cashless Purchase Card system will be implemented across three agencies: the Department of Budget and Management, the Department of National Defense, and the Armed Forces of the Philippines.

Meanwhile, the **Open Data Philippines**, launched on the second day of the summit, serves as the single comprehensive portal for government data, with more than 400 data sets spanning all departments and agencies made accessible to the public through <http://www.data.gov.ph>.

Through this website, government data are made searchable as the website consolidates data sets sent by government agencies allowing users to find specific information from the collected public data sets; understandable, as it provides infographics and other visualizations which make data more easy to comprehend; and, accessible, as it allows users of the website to view the data as well as share and download it in spreadsheet and other formats.

The Cashless Purchase Card and the Open Data Philippines are only two in a long list of reform initiatives being pursued by the current Administration to institute good governance in the country - and make it a norm.

Other good governance initiatives being implemented include the **GAA-as-Release Document**, a new fund release system to make budget execution become more efficient, predictable, and responsive to the people's needs; **Expanded Modified Disbursement Payment Scheme**, to help reduce red tape in government transactions and ensure predictable payments; **Performance-Informed Budget**, which links funding to results and provides performance information alongside numerical information or the *kwento* to the *kwenta*; **Grassroots Participatory Budgeting** which allows for greater citizen's participation in the planning and budget process; and the **Medium-Term Information and Communication Technology Harmonization Initiative (MITHI)** which harmonizes and ensures interoperability among ICT-related resources, programs, and projects in all national government agencies. (TIS)

GOOD
GOVERNANCE
SUMMIT
2014



Day 3 of the Good Governance Summit highlights on the 10th year anniversary of the Government Procurement Reform Act (GPRA). In his keynote speech, DBM Secretary Florencio 'Butch' Abad recognizes the GPRA as a landmark reform which helped "removed major loopholes in government procurement systems, increased competition, and enabled more transparency."

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Strong PFM = Better Services**EU Project moves LGU PFM reform forward**

By: Atty. Leila Magda G. Rivera, Deputy Imprest Director

*"The journey of a thousand miles begins with one step....
in the right direction." – modified Chinese proverb*

The last quarter of 2013 ushered in a great burst of activities for the European Union (EU) funded project, "Support to the Local Government Units for More Effective and Accountable Public Financial Management," otherwise known as the LGU PFM 2 Project.

Building on the results of the PFM assessments undertaken by 550 focus LGUs under the FY 2013 Bottom-up Budgeting (BuB), now Grassroots Participatory Budgeting Process (GPBP), and the Rapid Assessment of LGU PFM undertaken by the Project's Technical Assistance Team, a series of Consultation Workshops were conducted nationwide from October to November 2013 to provide a venue for both oversight agencies (OAs) and LGUs to jointly develop the LGU PFM Reform Roadmap.

The LGU PFM Reform Roadmap is a strategic plan on what LGUs want to do and achieve in the immediate, medium and long term periods, complemented by a well-designed action program that details the activities and schedules

on how and when the LGUs, with the support of the OAs, will reach the desired end-state of their respective PFM systems.

The LGU PFM Reform Roadmap is intended to:

1. Provide LGUs with strategic directions to strengthen their PFM system towards improved revenue generation and expenditure management; and
2. Assist the OAs to strengthen their coordination in better supporting PFM reforms identified, designed and being implemented by the LGUs.

While peculiar circumstances exist in each LGU, the Roadmap will help LGUs identify potential solutions to common problems. From the broad policy agenda and strategies identified in the Roadmap, the LGU can craft specific PFM improvement measures which they could implement and institutionalize through their respective PFM Improvement Plans (PFMIPs).

The Roadmap will also guide the OAs, particularly their Regional Offices (ROs), on when and how they shall assist LGUs in further improving the latter's PFM operations. Thus, the Roadmap will improve coordination within and between OAs, and provide better support to LGU implementation towards the sustainability of PFM reforms.

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LIST OF DBM ISSUANCES***(January-February 2014)**

Issuance	Title/Subject	Date Issued
Circular Letter No. 2014-2	Workshop on the Guidelines in Tagging Government Expenditures for Climate Change in the Budget Process	25 February
National Budget Memorandum No. 120-A	Submission of Agencies' FY 2013 Actual Obligations	25 February
National Budget Circular No. 552	Guidelines on the Shift to the Outcome-Based Performance-Informed Budget (PIB) for FY 2015	19 February
Circular Letter No. 2013-16-A	Clarification of Circular Letter (CL) No. 2013-16 Re: Expanded Modified Direct Payment Scheme (Expanded MDPS) for Accounts Payable (A/Ps)	6 February
Joint Memorandum Circular No. 2014-01 (DBM-CCC-PASUC-DSWD-DOLE)	Guidelines on the Implementation of Expanded Students' Grants-in-Aid Program for Poverty Alleviation	3 February
Local Budget Memorandum No. 67-A	FY 2014 Adjusted Internal Revenue Allotment Shares of Local Government Unit	9 January
National Budget Memorandum No. 120	Budget Call for FY 2015	6 January
National Budget Circular No. 551	Guidelines on the Release of Funds for FY 2014	2 January

* full texts of these issuances are available at dbm.gov.ph

DBM BUDGET Unity Cup



The Champions (team awards). Green Team (PS), represented by Alfredo Tupas, Jr. and Erwin Casem (lower left photo), bags the first place in basketball while Red Team (upper and lower right photos) wins the championship in both men and women's volleyball in the DBM BUDGET Unity Cup. In badminton, the PS duo (middle photo) – Dave Eballa and Suzette Romero – places first.

EU project . . . from page 5

Aside from the Roadmap, a separate document containing the Roadmap Implementation Strategies is being developed based on the results of the said consultation Workshops. Both will be presented to the OAs and LGUs for validation in February and March 2014.

The enhancement of the software for the Public Financial Management Assessment Tool (PFMAT) for LGUs, which is the diagnostic tool being used by the BuB (GPBP) focus LGUs in assessing their PFM systems, has been completed under the EU project. A Training of Trainers (ToT) on the Enhanced PFMAT Software was conducted last January 14 to 16, 2014 for DBM RO staff.

The DBM ROs are slated to roll-out the PFMAT, including the Software, to 401 new FY 2015 BuB (GPBP) focus LGUs as well as to 81 provinces within the first quarter of 2014.

Another DBM-led activity under the LGU PFM 2 Project which has gained headway is the Development of the Handbook on Civil Society Organization (CSO) Participation in the Local Budget Process. A draft of the handbook has been developed based on initial consultations with selected LGUs and CSOs.

Localized Procurement reform has also moved forward with the Government Procurement Policy Board – Technical Support Office (GPPB-TSO) conducting a ToT on the Agency Procurement Compliance and Performance Indicator (APCPI) for DBM RO officials and staff last January 26-28, 2014. The APCPI is scheduled to be rolled-

out to the LGUs starting July 2014 under the Project's Second Operational Programme Estimate (OPE 2). ■

CESB & REAL . . . from page 2

The KKK was the first immersion activity of the first batch of graduates of the CESB's "Project Paglaum" - a project that aims to rekindle hope and rebuild lives in the hard-hit areas in the Visayas by equipping the Career Executive Service Officers (CESOs) and eligibles with basic competence in PSP activities. The trained CESOs and eligibles may then opt to either train other interested individuals or volunteers to be deployed to identified areas where survivors have been relocated to personally assist the victims overcome their traumatic experience.

The KKK immersion was facilitated by 14 of the 25 graduates of the first batch of Project Paglaum, one of which is DBM RO 8 Regional Director and REAL president Imelda C. Laceras. Dr. Violeta "Bolet" Bautista, a licensed and certified clinical psychologist doing work in clinics, workplaces and communities and Ms. Cristabel Fagela-Tiangco, a graduate of MA Psychology from the University of the Philippines-Diliman and currently a faculty of the Applied Psychology Program of UP Diliman Extension Program in Pampanga were also tapped as resource speakers for the KKK activity while DBM RO 8 employees served as participants and training support staff. (JLobedica, DBM RO-8) ■

LS Nook

Prepared by the
Legal Service

Subject:

Query of Department of Budget and Management Regional Office (RO) IV-B on the Motion for Reconsideration filed by the City of Puerto Princesa, Palawan on its Review Action in the City's FY 2013 Annual Budget

Issue:

Whether or not the inclusion of the Appropriations for Early and Voluntary Separation Incentive Program (EVSIP) in the FY 2013 Annual Budget of the City of Puerto Princesa is legally tenable.

Discussion:

This relates to the Motion for Reconsideration of the City of Puerto Princesa, Palawan on the review action of RO IV-B in its FY 2013 Annual Budget, which declared the same operative in its entirety effective January 1, 2013, save for the provision on EVSIP due to lack of legal basis. RO IV-B explained that Section 28 (b) of Commonwealth Act (CA) No. 186, as amended by Republic Act (RA) No. 4968 explicitly provides that no insurance or retirement plan for officers or employees shall be created

by government agencies. It further cited the Supreme Court decision in *Avelina Conte, et al. vs. Commission on Audit (COA)*, as affirmed in *GSIS, et al. vs. COA* which ruled that Section 28 (b) of CA No. 186, as amended "in no uncertain terms bars the creation of any insurance or retirement plan—other than the Government Service Insurance System (GSIS)—for government officers and employees, in order to prevent the undue and iniquitous proliferation of such plans. x x x".

In the Motion for Reconsideration, Mayor Edward S. Hagedorn of Puerto Princesa contended that RO IV-B already allowed a similar provision for EVSIP in its FY 2012 Annual Budget where it merely conditioned the implementation of EVSIP to the pertinent provisions of RA No. 6683, ergo, the same should also be allowed in its FY 2013 Budget. Nonetheless, he prayed that an exemption be granted to continue the implementation of the EVSIP to those employees who have already availed of the same before the review action made by RO IV-B on its FY 2013 Annual Budget.

Puerto Princesa City Ordinance No. 438 dated August 11, 2010 includes appropriation for the EVSIP, a separation plan

see page **8** 



DBM poised to implement SPMS this year

As an initial step towards the mainstreaming and full adoption of the Strategic Performance Management System (SPMS) in the Department, the DBM Performance Management Team (PMT) conducted a pilot run for the implementation of the Department's SPMS in accordance with the Civil Service Commission (CSC) Guidelines¹.

Seven pilot units consisting of the BTS, BMB-B, Regional Offices NCR and IV-A for the Operations Group; FPB for the Policy Group; and CPRS and AS for the Corporate Affairs Group were

selected for the pilot run of the System. Test period for the pilot run covers the months of February to April 2014.

To facilitate the assimilation of skills and knowledge on the System prior to the actual pilot run, three batches of one day SPMS Briefing and Seminar Workshop were conducted on January 30, February 4 and 5 for all officials and staff of the seven pilot units. The CSC-led morning briefing provided participants with information on the SPMS rationale, while the PMT-guided afternoon workshop became a venue for participants to agree on their performance targets. As an outcome of the workshop, the pilot units came up with a draft performance commitments and targets as required in the Organization Performance Commitment Review form.

Consultation sessions with the pilot units' PMT were also held to assist them in firming-up parameters, assumptions and the rating matrices essential for performance assessment.

Results of the pilot run and feedback from the units will be used in finalizing the DBM SPMS Guidelines in time for the DBM-wide implementation in July 2014. (DBM-PMT)

¹ CSC MC No. 6 s., 2012 "Guidelines in the Establishment and Implementation of Agency Strategic Performance Management System (SPMS)"



CSC Field Office Director Noel Salumbides gives a lecture on the rationale, concepts, and mechanics of the SPMS.



DBM NCR, one of the pilot units, working on its OPCR form.

LS nook . . . from page 7

which encourages officials and employees to be separated from government service by providing, among others, additional separation incentives and benefits, on top of those authorized under the GSIS law.

The grant of both additional separation incentives and benefits and such other benefits under the GSIS law in the form of separation or retirement pay, contravenes Section 8 of Article IX (B) of the Constitution, which clearly provides that “[n]o elective or appointive public officer or employee shall receive additional, double, or indirect compensation, unless specifically authorized by law”. It is a fundamental rule that unless expressly authorized by law, grant of separation benefits on top of separation or retirement benefits granted under applicable laws amounts to double compensation proscribed in the Constitution. As ruled by the Supreme Court in *Hilarion F. Dimagiba, et al. vs. Julita Espartero, et al.*, additional grant of gratuity pay to employees of the Livelihood Corporation, who have already been granted separation package for the same years of service, amounted to additional compensation prohibited by the Constitution.

Indeed, there must be a clear and unequivocal statutory provision to justify the grant of double retirement/separation benefits to a government employee. A perusal of City Ordinance No. 438 unmistakably shows that availment of the EVSIP would entitle employees to both separation incentives and benefits therein and such other benefits from the GSIS in the form of separation or retirement pay. The rationale behind this prohibition is that the same number of years in government service and the very same act of separation from the government cannot result in more than one set of retirement/separation package based on applicable laws. Thus, absent an express provision of law, the grant of both separation pay from EVSIP and the applicable benefit/s under the GSIS law in consideration of the same government service is contrary to the provisions of the Constitution.

Moreover, it is basic precept that municipal ordinances such as the FY 2013 Puerto Princesa Annual Budget must be consistent with the Constitution and statutes. The Supreme Court had the occasion to apply this rule in *Batangas CATV, Inc. vs. Court of Appeals* wherein it declared that the ordinance passed by the Sangguniang Panglungsod requiring approval by the Sanggunian for increase in subscriber rates of Batangas CATV, Inc. is invalid for violating the provisions of Executive Order No. 205, s. 1987, which gives to the National Telecommunications Commission

the sole authority to regulate the cable television operation in the Philippines. Thus, the EVSIP funding included under the FY 2013 Annual Budget of Puerto Princesa must be struck down for violating the Constitution.

Furthermore, even assuming that the previous action taken by RO IV-B on the FY 2012 Puerto Princesa Budget was construed by the City of Puerto Princesa as an approval of the implementation of the EVSIP, it is a basic tenet that the government is never estopped from modifying its earlier action to conform with subsequently discovered information. Accordingly, in the review of the FY 2013 Annual Budget of Puerto Princesa, RO IV-B correctly clarified its earlier review on the insertion of the EVSIP, and this time around expressly noted that it should not be included for lack of legal basis. Thus, in *Baybay Water District, et al. v. COA*, the Supreme Court declared that “erroneous application and enforcement of the law by public officers does not stop the Government from making a subsequent correction of such errors. x x x”

Finally, it may be emphasized that the DBM’s authority over annual budgets of Local Government Units (LGUs) covers only review thereof and in the course of such review, to declare the annual budget operative or inoperative, in whole or in part. It could not exempt any LGU from compliance with a provision of law, much less the Constitution.

In sum, the EVSIP included in the FY 2013 Annual Budget of Puerto Princesa is not legally tenable for lack of an express provision of law authorizing the grant of both separation incentives and benefits under the EVSIP and such other benefit/s from the GSIS in the form of separation or retirement pay in violation of Section 8 of Article IX (B) of the Constitution on the prohibition of double retirement/separation benefits. ■

- 1 RO-IV-B Memorandum to LS dated June 6, 2013 with tracking reference number RO-IV-B-093-13
- 2 Government Service Insurance Act
- 3 264 Scra 19 (1996)
- 4 658 Scra 796 (2011)
- 5 An Act Providing Benefits For Early Retirement And Voluntary Separation From The Government Service
- 6 676 SCRA 420 (2012)



Despedida for Tess. After 36 years in DBM, Ms. Teresita Z. Espinase bids farewell to her DBM family. Tess, an Administrative Officer V of the Legal Service prior to her retirement, started her career in DBM on March 16, 1978 as Clerk/Typist. She graduated college from the Far Eastern University with a Bachelor of Science in Commerce degree, major in Finance. Good luck, Ms. Tess! A new chapter in your life unfolds. We'll miss you.

PFM UPDATES

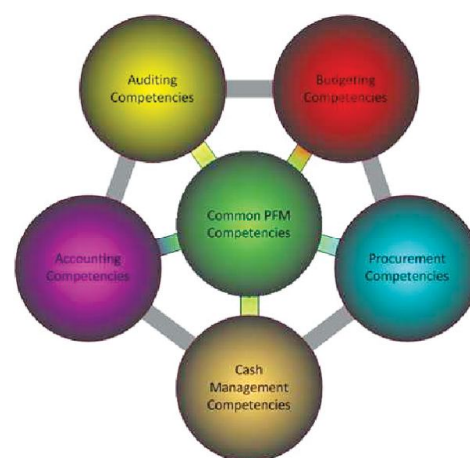


The **redesigned PFM website**, launched early this year, offers a new imagery and improved layout structure and navigation, making the site faster and easier to navigate, more dynamic and user-friendly. It also encourages user interaction through an easy feedback mechanism feature.

Enhanced website strengthens PFM reform program as an information portal.

The Government of the Philippines presents a creative take on strengthening the Public Financial Management Reform Program as an information portal and source of news through its redesigned and enhanced website. The site enhancements are geared towards making information about Public Financial Management easily available and accessible to various audiences. The new website aims to expand information awareness of government's reform initiatives, relevant developments and requirements as well as benefits of the reform agenda to encourage greater participation and support. It presents a wide array of Public Financial Management resources through key project documents, reference materials, photo gallery, audio-visual materials, news articles and press releases, among others. Links to related websites like those of the Department of Budget and Management (DBM), Department of Finance (DoF), and Commission on Audit (COA) are also added.

should display to be effective in their job. It was designed to support current and future PFM reform systems and processes such as the Government Integrated Financial Management Information System (GIFMIS).



PFM Committee approves PFM Competency Model.

In its January 29 meeting, the PFM Committee, composed of the DBM, COA, DoF, and the BTr, approved for pilot implementation the PFM Competency Model which will help professionalize the government's PFM workforce. The said Competency Model defines the knowledge, skills, attitudes, and behaviors (KSABs) that government employees performing roles in budgeting, accounting, treasury/cash management, auditing and procurement

The PFM Competency model contains common PFM competencies for all PFM practitioners as well as technical PFM competencies for specific functional roles.

ACRONYM SEARCH

In budgeting, acronyms abound. And the list gets longer as new terms/concepts and reforms emerge.

Test your knowledge on these budget and public financial management-related acronyms by finding them in the puzzle below. Descriptions/hints are provided to help you identify 10 hidden acronyms.

Hints

- a budgeting approach that uses performance information to assist in deciding where the funds will go.
- an online transparency hub for foreign aid.
- designed to harmonize all IT resources, programs, and projects of the government.
- aims to automate all routine financial processes of national government, from budgeting to treasury operations, to accounting and audit.
- is a government-wide harmonized budgetary, treasury and accounting code classification framework developed to facilitate reporting of all financial transactions of agencies including revenue reporting.
- a system wherein departments/agencies can now enter budget data directly into the system and make real-time submission of their budget proposal to DBM.



Acronym answers in next issue.

- deals with all aspects of resource mobilization and expenditure management in government.
- an expenditure management approach that directs resources toward actual results and measures performance by key quality and quantity indicators.
- a law authorizing the expenditure of public funds for a specified purpose.
- a budgeting approach through which major agency programs and projects are evaluated to: (a) determine the continued relevance of programs objectives; (b) assess whether program objectives/outcomes are being achieved; (c) ascertain alternative ways of achieving the objectives; (d) guide decision makers if funding should be increased, reduced or discontinued.

A few tips on abbreviations*

There are names of organizations, programs/projects such as the Kapit-Bisig Laban sa Kahirapan – Comprehensive Integrated Delivery of Social Service (KALAH-CIDSS) and the Government Integrated Financial Management Information System (GIFMIS) that we abbreviate “to save space and to allow for smoother reading. However, the usage of abbreviations creates a jargon that if unchecked can make it difficult for outsiders to understand.” Thus, when we write reports or do presentations, we must consider the following:

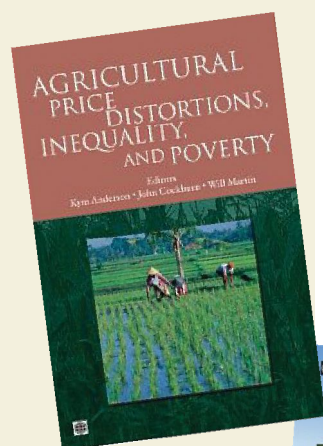
- Assume that the reader or listener is not familiar with the abbreviations used.
- Avoid overwhelming a reader or listener with too many abbreviations, which may cause confusion during the process of digesting the text or lecture/presentation.
- Spell out and define terms/names at first mention, except for common-use abbreviations such as HTML, DNA, JPEG etc.
- Do not abbreviate organization names that are only mentioned once in a document. Rare exceptions would be organizations more publicly known by their abbreviated name (e.g., UNESCO and PAGASA—both may be spelled out and abbreviated, even when used only once in text).
- For particularly long or multichaptered, abbreviation-heavy documents, it may be prudent to reorient the reader by repeating the process of spelling out and defining words that are less commonly used.
- Tables and illustrations/figures must be treated as stand-alone entities. All non-self-explanatory and/or uncommon abbreviations within these types of material must be spelled out or defined either inside the table/illustration/figure or in the captions/footnotes.

Source: Style Manual for the Executive Department (<http://pcdsp.gov.ph/styleguide/>)

* In the Style Manual developed by the Presidential Communications Development and Strategic Planning Office (PCDSPO), an abbreviation was described as an umbrella term to refer to initialisms (terms formed from the first letter or letters of a series of words), acronyms (terms based on the first letters of their various elements and read or pronounced as single words), and contractions (terms that include the first and last letters of the full word).

What's new at the DBM Library?

New materials have been added to the DBM library. Thanks to Asiatype-Distribution Inc., the authorized distributor of World Bank, Asian Development Bank and UNDP publications in the country for donating about 600 new titles. Visit the library and browse these new books added to the Library's collection. Below is a sampling of these new acquisitions:

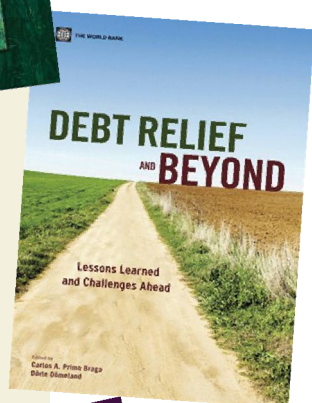


Title: Agricultural Price Distortions Inequality and Poverty

Editors: Kyn Anderson, John Cockburn, Will Martin

Publisher: World Bank

"*Agricultural Price Distortions, Inequality, and Poverty* analyzes the effects of agricultural and trade policies around the world on national and regional economic welfare, on income inequality among and within countries, and on the level and incidence of poverty in developing countries."



Title: Debt Relief and Beyond

Editors: Carlos Primo Braga, Dörte Dömeland

Publisher: World Bank

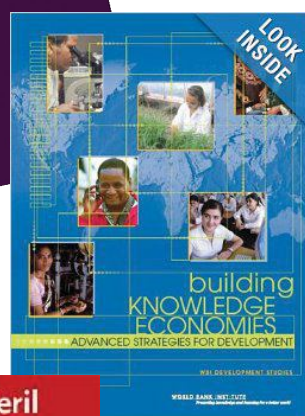
"*Debt Relief and Beyond* assesses the implications of debt relief for low-income countries and how its benefits can be preserved and used to fight poverty. The chapter authors bring unique operational experience to their examination of debt relief, debt sustainability, and debt management."



Title: Towards Inclusive Governance

Publisher: United Nations

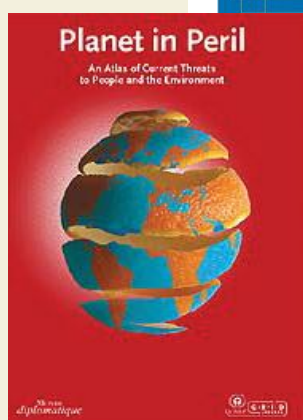
"This publication presents lessons learnt on inclusive governance through 10 case studies of development policies and programmes, in eight Asia-Pacific countries (Afghanistan, Bangladesh, Cambodia, Fiji, India, Iran, Philippines and Sri Lanka)."



Title: Building Knowledge Economies

Publisher: World Bank

"In many parts of the world, knowledge is being put to work to accelerate and deepen the development process, promoting innovation and helping to generate wealth and jobs. This book discusses advanced development strategies that take into account education, information and communication technology, infrastructure, innovation, and the prerequisite economic and institutional regimes."



Title: Planet in Peril: An Atlas of Current Threats to People and the Environment

Publisher: United Nations

"This Atlas illustrates through texts and beautifully rendered maps, graphics and diagrams a holistic and well-researched analysis of today's global issues and their impact on human population and the environment. Written by an international team of specialists, this Atlas illustrates the interplay between population and the world's ecosystems and natural resources both in the short and long terms."



RA 9262: Protecting Women Against Violence

Wife raped by husband. Woman stalked by ex-live in partner. Girlfriend, in intimate relationship, forced by boyfriend to do indecent acts. Woman physically abused by ex-husband. The list goes on and on but the question remains, can these acts of violence against women (VAW) be stopped?

Nothing is impossible as the saying goes. But it would take a great deal of effort, individually and collectively, to battle this social dilemma ... this public crime.

Through the unwavering efforts of feminists, the National Commission on the Role of Filipino Women (now Philippine Commission on Women), and other stakeholders, Republic Act No. 9262, also known as the Anti-Violence Against Women and Their Children Act of 2004, was passed into law in March 2004, after a decade of pushing for its passage.

Considered as the most radical law passed by Congress, RA 9262 provides for protective measures for victims of violence against women and their children, as well as penalties for the abusers.

To raise awareness on what the law is about and how victims can be protected, the DBM's Legal Service conducted a forum (the 4th Legal Forum Series) on RA 9262 attended by both female and male DBM employees last 29 January 2014 at the DBM Executive Lounge.

The DBM was fortunate to have Atty. Ana Luz B. Cristal, Secretary-General of Women in Nation Building, Inc. (WIN),



Atty. Ryan Lita of the Legal Service welcomes DBM participants to the Legal Forum on RA 9262. Lower photo shows **Atty. Luz Cristal** enlightening the participants on the salient features of the law.

as its keynote speaker for the forum. The following are some of the highlights of the lecture:

What is the Anti-Violence Against Women and their Children (VAWC) Act?

This law seeks to address the acts of violence committed against women and their children by their intimate partners (i.e., husband/ex-husband; live-in partner/ex-live in partner; boyfriend/girlfriend or ex-boyfriend/ex-girlfriend; or dating partner/ex-dating partner).

How does the law protect the victims of VAWC?

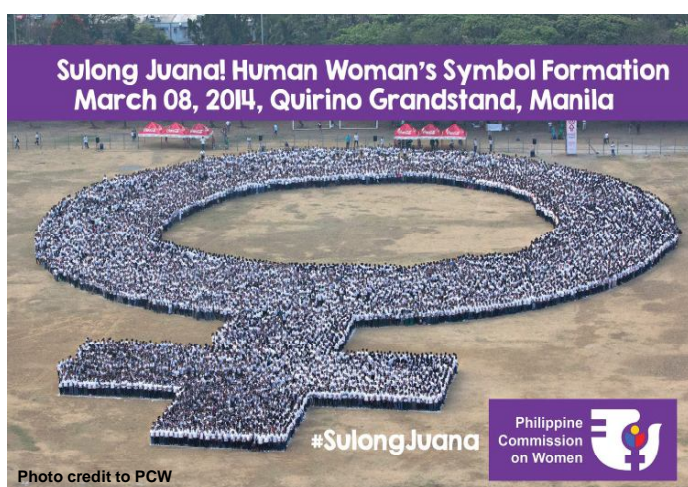
Victims can secure a protection order from the barangay [Barangay Protection Order (BPO)] or from the courts [Temporary Protection Order (TPO), or Permanent Protection Order (PPO)] to safeguard them from further harm by prohibiting the abuser (respondent) from threatening, harassing, annoying, or contacting the abused (petitioner); removing and excluding the abuser from the residence of the abused regardless of ownership of the residence; and/or granting temporary or permanent custody of a child/children to the petitioner, among others.

Aside from the victims, the following may also file a protection order in behalf of the victim(s):

- Parent/guardian, grandchildren, grandparents, aunts, uncles, cousins, in-laws of the offended party
- Police
- Lawyer, counselor, therapist or healthcare provider (nurse/doctor/barangay health worker) of the petitioner
- Local officials and DSWD social workers

What are the penalties for committing VAWC?

If proven guilty, the offender may be imprisoned and will be obliged to pay P100,000 to P300,000 in damages. The offender will also have to undergo psychological counseling or psychiatric treatment. ■



DBM employees led by Undersecretary Mario L. Relampagos, Chairperson of the DBM GAD Focal Point System, joined the 10,168 men and women from the public and private sectors who trooped to the Quirino Grandstand on Women's Day (March 8) to form the gigantic woman's symbol as seen in the photo. The event, dubbed "Sulong Juana! Human Woman's Symbol Formation," is a symbolic activity to celebrate and recognize women's resilience and strength, as well as their valuable contributions in nation-building.