



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF BUDGET AND MANAGEMENT
GENERAL SOLANO STREET, SAN MIGUEL, MANILA

CIRCULAR LETTER

No. 2023 - 9
Date: June 27, 2023

For : All Heads of Departments, Agencies, Other Executive Offices, State Universities and Colleges, Government-Owned or -Controlled Corporations/Government Financial Institutions, Local Government Units, and All Others Concerned

Subject : **CALL FOR THE SUBMISSION OF APPLICATIONS FOR THE RECOGNITION PROGRAM FOR RESOURCE PERSONS ON THE NATIONAL GUIDELINES ON INTERNAL CONTROL SYSTEMS (NGICS) AND REVISED PHILIPPINE GOVERNMENT INTERNAL AUDIT MANUAL (RPGIAM)**

1.0 **RATIONALE/BACKGROUND**

- 1.1 Various executive issuances of the Office of the President¹ direct the Department of Budget and Management (DBM) to promulgate the necessary rules and regulations for the strengthening of internal control systems in government, including internal audit as a key part thereof.
- 1.2 Relative thereto, the DBM has issued, among other standards and guidelines, the NGICS² and the RPGIAM³ in 2008 and 2020, respectively.
 - 1.2.1 The **NGICS** serves as a guide of the heads of departments and agencies in the design, installation, implementation, and monitoring of their respective internal control systems, taking into consideration the requirements of their organization and operations.

¹ **Administrative Order (AO) No. 119** dated 29 March 1989 (Directing the Strengthening of Internal Control Systems of Government Offices, Agencies, Government-Owned or Controlled Corporations and Local Government Units in their Fiscal Operations), as amended by **AO No. 278** dated 28 April 1992 (Directing the Strengthening of the Internal Control Systems of Government Offices, Agencies, Government-Owned and/or Controlled Corporations, Including Government Financial Institutions and Local Government Units, in Their Operations), and **AO No. 70** dated 14 April 2003 (Strengthening of the Internal Control Systems of Government Offices, Agencies, Government-Owned and/or Controlled Corporations, Including Government Financial Institutions, State Universities and Colleges and Local Government Units); **Memorandum Order No. 277** dated 17 January 1990 (Directing the Department of Budget and Management to Promulgate the Necessary Rules, Regulations or Circulars for the Strengthening of the Internal Control Systems of Government Offices, Agencies, Government-Owned or Controlled Corporations and Local Government Units); and **Memorandum Circular No. 89** dated 18 August 2005 (Reiterating Compliance with A.O. 70, s. 2003 "Strengthening of the Internal Control Systems of the Government Offices, Agencies, Government-Owned and/or Controlled Corporations, Including Government Financial Institutions, State Universities and Colleges and Local Government Units" and Its Implementing Guidelines under DBM Budget Circular No. 2004-4)

² Issued under DBM Circular Letter No. 2008-8 dated 23 October 2008

³ Issued under DBM Circular Letter No. 2020-8 dated 26 May 2020

1.2.2 The **RPGIAM**, which complements the NGICS and serves as an updated version of the 2011 PGIAM,⁴ aims to assist departments and agencies in the establishment and strengthening of their internal audit function to promote effective, efficient, ethical, and economical operations in government, among other objectives. It serves as a generic guide for internal auditors to help them understand the nature and scope of the internal audit functions in the public sector, including the institutional arrangements, protocols, and processes for the conduct of internal audit.

1.3 To ensure the full adoption of the RPGIAM by government agencies in the performance of their internal audit functions, the DBM has been pursuing the roll-out of the RPGIAM.

Among the key components of the roll-out are the conduct of: (i) executive briefings on the NGICS and RPGIAM for the principal of the internal audit unit and senior officials of agencies concerned, which aim to establish the context of their roles and responsibilities in the internal control system and operationalization of the internal audit function, and deepen their understanding and appreciation thereof; and (ii) capacity-building training on the RPGIAM for internal auditors of agencies concerned to build their capabilities in the operationalization of their internal audit functions based on the RPGIAM.

1.4 Relative thereto, to professionalize and institutionalize a roster of resource persons who would be constantly tapped as speakers, subject matter experts, and/or facilitators during the different learning and development activities on internal control and internal audit, including the aforementioned roll-out, the DBM has adopted the Recognition Program for the resource persons on the NGICS and RPGIAM, and established the implementing guidelines therefor, as provided under DBM Circular Letter No. 2021-9 dated 14 October 2021.⁵

The Recognition Program has **six (6) phases**, i.e., recruitment, selection, learning and development, evaluation, conferment, and retention.

2.0 **PURPOSE**

Pursuant to item 5.1 of DBM Circular Letter No. 2021-9, this Circular Letter calls for the submission of applications from government personnel who are interested to participate in the Recognition Program for the resource persons on NGICS and RPGIAM.

⁴ Issued under DBM Circular Letter No. 2011-5 dated 19 May 2011

⁵ *Adoption of a Recognition Program for Resource Persons on the National Guidelines on Internal Control Systems (NGICS) and Revised Philippine Government Internal Audit Manual (RPGIAM), and Implementing Guidelines for the Purpose*

3.0 **CRITERIA AND MINIMUM QUALIFICATION REQUIREMENTS**

As further stipulated under item 5.1 of DBM Circular Letter No. 2021-9, candidates to the Recognition Program shall meet the following criteria and minimum qualification requirements:

- 3.1 Existing government personnel occupying regular position with salary grade 18 or above;
- 3.2 With minimum of four (4) years of relevant experience on public sector internal auditing; and
- 3.3 With completed capacity-building trainings on the NGICS and RPGIAM as conducted by the DBM.

4.0 **SUBMISSION OF APPLICATION**

Applicants are advised to submit a copy of the following to the DBM through electronic mail at **dbm-spib@dbm.gov.ph on or before 31 July 2023:**

- 4.1 Signed **application letter** addressed to:

SECRETARY AMENAH F. PANGANDAMAN

Department of Budget and Management
General Solano Street, San Miguel, Manila

Attention: Director John Aries S. Macaspac

Systems and Productivity Improvement Bureau

- 4.2 Duly accomplished **Personal Data Sheet** (CS Form No. 212, Revised 2017) with recent picture taken within three (3) months prior to the submission of application, and subscribed and sworn to before an authorized administering officer.⁶

5.0 **SELECTION PROCESS**

The selection shall involve various activities, such as self-assessment, administration of a learning assessment examination, and conduct of interviews. The candidates shall be selected based on the following considerations, among others:

- 5.1 Eligibility based on the criteria or minimum qualifications prescribed under item 3.0 of this Circular Letter;
- 5.2 Extent of adoption of and adherence to the NGICS and RPGIAM;

⁶ All information will only be used by the DBM for the intended purpose of the Recognition Program. Likewise, all personal information will be kept safe and secure pursuant to the provisions of Republic Act No. 10173 dated 15 August 2012 (Data Privacy Act) and other related laws and issuances.

- 5.3 Level of exposure and knowledge on government internal control and internal audit;
- 5.4 Area of specialization; and
- 5.5 Result of the learning assessment examination.

The selected candidates shall undergo the learning and development phase through the conduct of the Batch 3 of the Training of Trainers in October 2023. Thereafter, the overall performance of the candidates shall be assessed.

Those who would be able to successfully complete the first four (4) phases will be conferred with the recognition of becoming part of the existing roster of resource persons through the execution of a Memorandum of Understanding between the resource person and the DBM and awarding of certificates, pursuant to item 5.5 of DBM Circular Letter No. 2021-9.

6.0 **ITEMS FOR RESOLUTION**

Interpretation of the provisions of this Circular Letter, including relevant items not covered therein, shall be referred to the DBM for resolution

7.0 **EFFECTIVITY**

This Circular Letter shall take effect immediately upon publication in the Official Gazette or a newspaper of general circulation, and the filing of three (3) certified thru copies thereof with the Office of the National Administer Register of the University of the Philippines Law Center.


AMENAH F. PANGANDAMAN
Secretary

