



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

**CIRCULAR LETTER**

No.: 2024 - 15  
Date: October 29, 2024

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

Subject : **UPDATED LIST OF RECOGNIZED RESOURCE PERSONS ON PUBLIC SECTOR INTERNAL CONTROL AND INTERNAL AUDIT AS OF 31 JULY 2024**

## 1.0 Rationale/Background

1.1 DBM Circular Letter No. 2021-9 dated 14 October 2021<sup>1</sup> was issued to adopt, institutionalize, and provide the corresponding guidelines for the **Recognition Program**<sup>2</sup> for the resource persons to be engaged in various learning and development interventions on public sector internal control and internal audit, including the capacity-building trainings on the **National Guidelines on Internal Control Systems (NGICS)**<sup>3</sup> and the **Revised Philippine Government Internal Audit Manual (RPGIAM)**.<sup>4</sup>

Pursuant to item 5.6 of DBM Circular Letter No. 2021-9, the DBM shall maintain an updated list of recognized resource persons which shall be published in the DBM official website.

1.2 The DBM has issued the **Internal Audit Manual (IAM) for Local Government Units (LGUs), 2023 Edition**<sup>5</sup> to serve as a generic guide for LGUs in the operationalization of their respective internal audit functions. Relative thereto, and as provided under item 4.0 of DBM Local Budget Circular No. 153, the roll-out activities shall be conducted by the DBM for all provinces, cities, and municipalities to ensure the widest dissemination and application of the IAM for LGUs, 2023 Edition.

<sup>1</sup> 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

<sup>2</sup> Currently has six (6) phases, i.e., recruitment, selection, learning and development, evaluation, conferment, and retention

<sup>3</sup> Issued under DBM Circular Letter No. 2008-8 dated 23 October 2008

<sup>4</sup> Issued under DBM Circular Letter No. 2020-8 dated 26 May 2020

<sup>5</sup> Issued under DBM Local Budget Circular No. 153 dated 31 August 2023

1.3 As part of the implementation of the Recognition Program per item 1.0 hereof, and to expand the roster of recognized resource persons being tapped by the DBM for various learning and development interventions on public sector internal control and internal audit, which include capacity development activities on DBM issuances like the NGICS, RPGIAM, and IAM for LGUs, 2023 Edition, among others, certain officials and employees of the DBM Regional Offices (ROs) have participated in the Recognition Program and have been conferred with recognition as resource persons thereon on 31 July 2024.

## 2.0 Purpose

This Circular is being issued to confirm, adopt, and approve the **updated** list of recognized resource persons on public sector internal control and internal audit, to specifically include the DBM RO personnel who were conferred with recognition on 31 July 2024, appended hereto as **Annex A**.

## 3.0 Commitments and Obligations of the Recognized Resource Persons

The recognized resource persons shall be engaged as speakers, subject matter experts, and/or facilitators in various learning and development interventions on public sector internal control and internal audit, such as, but not limited to, the series of capacity-building trainings on the NGICS, RPGIAM, and IAM for LGUs, 2023 Edition, following their commitments and obligations in the respective Memoranda of Understanding executed for the purpose.

To facilitate the effective fulfillment of the commitments and obligations of the recognized resource persons, the Department Secretary, Head of the Agency, Governing Board or Audit Committee of their respective agencies, as may be applicable, are requested to authorize and extend the necessary support for the participation of the recognized resource persons in the provision of various learning and development activities on the pertinent DBM issuances.

## 4.0 Separability

If, for any reason, any part or provision of this Circular Letter is declared invalid or unconstitutional, the other provisions not affected thereby shall remain valid and subsisting.

## 5.0 Repeal

DBM Circular Letter No. 2024-10 dated 20 March 2024<sup>6</sup> is hereby repealed. All other existing guidelines, circulars, issuances, or parts thereof, which are inconsistent with this Circular Letter are hereby repealed, amended, or modified accordingly.

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<sup>6</sup> Updated List of Recognized Resource Persons on the National Guidelines on Internal Control Systems (NGICS) and Revised Philippine Government Internal Audit Manual (RPGIAM) as of 28 February 2024

6.0 **Effectivity**

This Circular shall take effect immediately upon its publication in the Official Gazette or in a newspaper of general circulation.



**AMENAH F. PANGANDAMAN**  
Secretary



## RECOGNIZED RESOURCE PERSONS ON PUBLIC SECTOR INTERNAL CONTROL AND INTERNAL AUDIT

(As of 31 July 2024)

### A. Resource Persons from the Implementing Agencies and/or Government Internal Audit Practitioners

	Name	Position	Agency
1.	Bernardo, Alberto A. <sup>1</sup>	Vice Chairperson and Executive Officer	National Police Commission (NAPOLCOM)
2.	Ablir, Josie Jane C.	Vice President	Philippine Deposit Insurance Corporation
3.	Alvarez, Maria Teresa C.	Department Manager	Tourism Infrastructure and Enterprise Zone Authority (TIEZA)
4.	Baptista, Marissa A.	Internal Auditor II	Laguna Lake Development Authority
5.	Barbosa, Maria Kathleen E.	Chief Internal Control Officer A	National Irrigation Administration
6.	Caiña, Maria Charlyn B.	Internal Auditor III	Department of Energy
7.	Co, Arnold Joseph M.	Director IV	Department of Justice
8.	Curbita, Ana P.	Internal Auditor V	Department of Budget and Management (DBM)
9.	Dapito, Rosalinda V.	Internal Auditor V	Procurement Service
10.	Dela Cruz, Carmina D.	Internal Auditor V	DBM
11.	De Leon, Kim Robert C.	Secretary General	Boy Scouts of the Philippines
12.	Diloy, Genalyn T.	Internal Auditor IV	DBM
13.	Dizon, Kristine Carol C.	Chief Auditing Systems Specialist	Philippine Health Insurance Corporation
14.	Domingo-Tordesillas, Maria Paula B.	Assistant Secretary	Department of Transportation (DOTr)
15.	Duquez, Adolf Rey O.	Internal Auditor IV	Philippine Heart Center
16.	Eguilos-Caluya, Mylene M.	Director II	NAPOLCOM
17.	Figuro-Gaces, Ma. Russell O.	Foreign Service Officer IV	Department of Foreign Affairs
18.	Foronda, Al-Jude A.	Internal Auditor V	Professional Regulation Commission
19.	Gabriel, Jonathan A.	Internal Auditor V	Tarlac State University
20.	Gagan-Lipit, Chrissdale S.	Internal Auditor IV	Office of the Solicitor General
21.	Galvan, Marla Brigitte M.	Director II	Philippine Drug Enforcement Agency
22.	Guinid-Lunag, Ruth Joy L.	Director IV	Office of the President (OP)

<sup>1</sup> Main subject matter expert and resource person on public sector internal control and internal audit

**Annex A**

	<b>Name</b>	<b>Position</b>	<b>Agency</b>
23.	Linsag, Mark Timothy G.	Internal Auditor IV	TIEZA
24.	Pilaspilas, Arlene Maria L.	Internal Auditor V	National Kidney and Transplant Institute
25.	Roldan, Roderick D.	Internal Auditor V	Department of Labor and Employment
26.	Ruanto-Entoma, Lovely S.	Internal Auditor IV	DBM
27.	San Jose, Queen Sroges Rochelle S.	Internal Auditor IV	Department of Environment and Natural Resources
28.	Santos, Maria Chelo E.	Internal Auditor V	DOTR
29.	Tago, Sittie Ayeshah Rabia L.	Internal Auditor IV	Department of Health
30.	Tagra, Mhelanie L.	Internal Auditor V	OP
31.	Tumaliuan-Ali, Gliricidia C.	Director IV	Department of Public Works and Highways
32.	Vilchez-Mariano, Mary Rose L.	Director IV	Department of the Interior and Local Government
33.	Villaseñor, Venicius V.	Department Manager	Philippine Ports Authority

*B. Resource Persons from the DBM as Oversight Agency on Public Sector Internal Control and Internal Audit*

	<b>Name</b>	<b>Position</b>	<b>Agency</b>
<i>DBM Central Office</i>			
1.	Casuga, Sheena Joy T.	Supervising Budget and Management Specialist	DBM – Systems and Productivity Improvement Bureau (SPIB)
2.	Macaspac, John Aries S.	Director IV	DBM – SPIB
3.	Perez, Maria Concepcion B.	Chief Budget and Management Specialist	DBM – SPIB
4.	Ramirez, Rochelle F.	Director III	DBM – SPIB
<i>DBM Regional Offices (ROs)*</i>			
5.	Abarca, Paul A.	Chief Budget and Management Specialist	DBM RO XIII
6.	Adajar, Arlyn B.	Chief Administrative Officer	DBM RO XII
7.	Amande, Neljie G.	Senior Budget and Management Specialist	DBM RO NCR
8.	Armada, Carolina C.	Chief Budget and Management Specialist	DBM RO XI
9.	Baguilat, Israel B.	Supervising Budget and Management Specialist	DBM RO CAR
10.	Bansigan, Ria V.	Director IV	DBM RO I
11.	Baquial, Maricor U.	Chief Administrative Officer	DBM RO VII
12.	Biang, Christa M.	Senior Budget and Management Specialist	DBM RO I
13.	Cagang, Libertine G.	Director III	DBM RO XII
14.	Camara, Julius Jose M.	Supervising Budget and Management Specialist	DBM RO I
15.	Castro, Katherine B.	Senior Budget and Management Specialist	DBM RO NCR
16.	Chatto, Elvin D.	Chief Budget and Management Specialist	DBM RO XIII
17.	Dayrit, Ariel P.	Supervising Budget and Management Specialist	DBM RO III
18.	De Veyra, Mylene G.	Supervising Budget and Management Specialist	DBM RO VIII
19.	Emberga, Zillah Joanne G.	Supervising Budget and Management Specialist	DBM RO XI
20.	Faunillan, Antonio Jr., M.	Director III	DBM RO XI
21.	Flores, Mike M.	Senior Budget and Management Specialist	DBM RO I
22.	Gallego, Mariel Dave M.	Chief Budget and Management Specialist	DBM RO VI

**Annex A**

	<b>Name</b>	<b>Position</b>	<b>Agency</b>
23.	Lacsamana, Michael M.	Chief Budget and Management Specialist	DBM RO MIMAROPA
24.	Lacson, Cecile C.	Chief Budget and Management Specialist	DBM RO VI
25.	Mamalo, Janina I.	Supervising Budget and Management Specialist	DBM RO VII
26.	Martin, Mark Louie C.	Director IV	DBM RO IX
27.	Melad, Mary Ann Margaret T.	Supervising Budget and Management Specialist	DBM RO X
28.	Mendoza, Christian G.	Chief Budget and Management Specialist	DBM RO MIMAROPA
29.	Mercene, Jerdy Paul A.	Supervising Budget and Management Specialist	DBM RO MIMAROPA
30.	Milanes, Ryan A.	Director III	DBM RO I
31.	Ortiz, Gracela A.	Chief Budget and Management Specialist	DBM RO III
32.	Pamittan, Jose C.	Chief Budget and Management Specialist	DBM RO II
33.	Partosa, Jenneth C.	Director III	DBM RO XIII
34.	Pineda, Jenina M.	Supervising Budget and Management Specialist	DBM RO III
35.	Polo, Rujen A.	Supervising Budget and Management Specialist	DBM RO IV-A
36.	Sangalang, Lovely Lynn D.	Supervising Budget and Management Specialist	DBM RO III
37.	Tubaga, Leslie Ann V.	Supervising Administrative Officer	DBM RO IX
38.	Usman, Akmad J.	Director IV	DBM RO XII
39.	Villamor, Eunice B.	Chief Budget and Management Specialist	DBM RO X
40.	Yap, Katrina Emmanuelle L.	Supervising Budget and Management Specialist	DBM RO XIII

\* Officially conferred with recognition on 31 July 2024

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