



Republic of the Philippines

DEPARTMENT OF BUDGET AND MANAGEMENT

Wielding the Budget as a Tool for Empowerment

2013

Accomplishment Report

Paggugol na Matuwid: Atas ng Taumbayan

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EXECUTIVE SUMMARY

This report outlines the initiatives and reforms done by the Department of Budget and Management (DBM) to move the country along the path of *daang matuwid*.

While the year 2013 brought forth challenging circumstances like natural disasters and budgetary issues with regard to the pork barrel and the Disbursement Acceleration Program, these did not hinder the DBM from pursuing the straight and righteous path. In fact, these challenges brought forth new initiatives that helped fortify the government's efforts in curbing corruption and bringing daylight into governance. One such initiative was the creation of the Foreign Aid Transparency Hub or FAiTH, a website that would allow public monitoring of calamity aid/assistance from other countries and multilateral organizations. The website complemented existing government websites (i.e. www.budgetngebayan.com and www.dbm.gov.ph.) that were put up to make budget allocation and utilization more transparent.

Transforming Commitments into Actions

Committed to its mandate to promote sound allocation and utilization of resources, the DBM actively led in efforts to promote openness and transparency in budgeting to sustain public trust and empower the people through the budget.

Sustained Public Trust in the Budget

Sincere actions to curb corruption enabled the Aquino administration to regain public trust in government. The DBM contributed to this effort by improving fiscal transparency: i.e. giving the public enhanced access of budget information and allowing greater people's participation in the budget process.

Wielding the budget as a tool to empower the Filipino people, citizen participation in the budgetary process was further enhanced by expanding civil society engagement in the budget process and widening grassroots participatory budgeting.

From six national government agencies (NGAs) and three government owned and controlled corporations (GOCCs) in 2012, consultations expanded to 12 NGAs and six GOCCs in 2013 thereby widening the people's stake in government.

Likewise, coverage of the Grassroots Participatory Budgeting (GPB) program (formerly the Bottom-up Budgeting or BuB) expanded to 1,233 cities and municipalities from 609 municipalities. Of the 1,233 eligible LGUs, some 1,226 LGUs participated and were coached on local participatory planning and budgeting as part of the GPB program. Through this process, priority poverty reduction projects amounting to P20 billion pesos were provided with funding in the 2014 General Appropriations Act.

Efficient Government Operations

The DBM likewise continued to enhance systems and procedures to better transform the bureaucracy into a well-performing institution that satisfies public demands and strengthens its capability to achieve its objectives and mandate.

One major initiative introduced in 2013 to cultivate a performance-oriented bureaucracy was the shift to Performance-Informed Budgeting (PIB). Hailed as "the single most important budgeting innovation" in years, PIB put *kwento* (story) to the *kwenta* (budget) by reflecting non-financial performance information together with budgetary allocations for different programs, activities, and projects (PAPs) of the government. This new structure promoted greater transparency, accountability, and citizen participation in budgeting by enabling the public to check/monitor whether government departments/agencies were delivering the results they had committed to achieve.

Effective Resource Allocation and Utilization: Spending on the Right Things

In fulfillment of its mandate, the DBM ensured that the FY 2013 GAA and the FY 2014 National Expenditure Program would be spent wisely and well by aligning the national budgets to the five key result areas which the Aquino administration had committed to in the Social Contract.

Guided by the priority objectives, the following priority programs were identified as focus for government funding: (1) social protection and social services; (2) economic expansion; (3) job creation and livelihood development; and (4) climate change and disaster risk management.

Fiscal Discipline: Living Within Our Means

To ensure that government expenditures focused on priorities, annual expenditures were implemented and crafted despite the limited resources available and within the context of a multi-year plan.

The DBM formulated and updated the Forward Estimates (FEs) for fiscal years 2014-2016 and issued guidelines with regard to updating the FEs for 2015-2017 to help ensure funding predictability and sustainability. The FY 2014 FEs served as the basis of the indicative budget ceilings of departments/agencies for the 2014 budget. The DBM conducted special Executive Review Board (ERB) sessions to discuss and validate the assumptions used in the formulation of the FEs of departments/agencies and to ensure their consistency with prescribed guidelines.

Leadership, Management and Innovation

Aside from focusing on its oversight functions, the DBM also provided critical attention to its organization to ensure the effective management and implementation of public management reforms.

As a strategy to implement and sustain the PFM reforms, the DBM established a cadre of reform champions composed of select DBM officials and technical staff. Dubbed as the Speakers' Bureau, the group aims to advocate the various DBM-led reforms as well as capacitate government agencies to implement current and future reform efforts of the department.

The DBM likewise invested in information and communications technology (ICT) to support the reforms' implementation. One of the ICT systems created in 2013—a first in Philippine government budgeting—is the Online Submission of Budget Proposal System (OSBPS). This system enables agencies' submission of budget proposals to DBM via the Internet, thereby minimizing the large volume of physical transactions between DBM and the national government agencies through digitization.

Conclusion: Next Steps

Efforts to bring daylight in governance particularly in public financial management are already making progress as shown in the extent of transparency initiatives being implemented, the widening of public engagement in budgeting, and the enhanced structure and content of the budget among the key reforms.

The challenge, however, is to make these good governance efforts irreversible. For the next two years, the DBM intends to deepen the support of various stakeholders, whether in or out of government, to the reforms it is implementing and will implement in the near future.

2013 Accomplishment Report

Paggugol na Matuwid: Atas ng Taumbayan

Wielding the Budget as a Tool for Empowerment

I. The Year 2013 in Summary: Facing the Challenges of Inclusive and Sustained Economic Growth

The Philippines has developed into an economic bright spot in the region and among emerging markets in the world despite an uncertain global environment and a slew of devastating typhoons the country has had to endure in the past three years. Real GDP grew by 7.2 percent in 2013, an improvement from the 6.8 percent achieved in 2012 because of strong macroeconomic fundamentals marked by low and stable inflation, favorable interest rates, sustainable and resilient fiscal and external positions, and a stable financial sector.

Thanks to the credit rating upgrade to investment grade accorded by three major credit rating agencies (Fitch, Standard and Poor's, and Moody's), we've become a hot investment destination with a rank of 19 among the top 20 investment destinations as per the World Investment Report 2013. We've also greatly improved our rankings in several global competitiveness indices, such as the IFC Ease of Doing Business (from rank 140 in 2009 to 108) and the Global Competitiveness Index (from 75 in 2011 to 59 in 2013). All of this further strengthens the confidence of the international community with regard to the Philippine economy.

The remarkable performance of our economy underscores the success of the Aquino Administration's good governance reforms and its prudent macroeconomic management. The Department of Budget and Management (DBM), which is mandated to spearhead public expenditure management and key good governance reforms, takes pride in the fact that it has made substantial contributions to the country's journey on the road towards inclusive growth.

II. Sustaining Public Trust in the Budget

Through bold reforms in public financial management and governance, the Aquino Administration continues to enjoy high approval and trust from the public as could be gleaned from President Aquino's 74% trust rating in the December 2013 Pulse Asia survey.

However, this trust rating could go down if efforts on improving transparency are not sustained. Strategic governance initiatives are therefore being undertaken to enhance transparency, openness, and accessibility of information on the budget.

A. Improving Fiscal Transparency

Ensured Accessibility of Budget Information to the Public

As part of the DBM's continuing efforts to make budget information understandable and accessible to the general public, the People's Budget series and the DBM Bulletin are published every quarter. The People's Budget series is composed of the Proposed Budget in Brief, a non-technical summary of the National Expenditure Program (NEP) and the People's Budget, a non-technical presentation of the General Appropriations Act (GAA).

The Proposed Budget in Brief highlights the salient features of the proposed national budget. It also answers the following questions: Where will government funds for 2014 be spent? How will it be spent? Immediately after the proposed national budget is approved by Congress as GAA and signed by the President, the People's Budget is prepared in order to explain the budget as approved for execution.

The DBM Bulletin, which we've been publishing for more than a decade now, is currently focusing on DBM-led reforms. Online versions of the quarterly issues were made available this year to make them more accessible to the public.

A Performance-Informed Budgeting (PIB) brochure or briefer was issued to provide a detailed description of the PIB for the layman and how it is applied in the 2014 proposed budget.

These publications, available online and in print, are distributed nationwide to government agencies, members of Congress, the academe—including State Universities and Colleges (SUCs)—and civil society organizations (CSOs).

To further ensure that the national budget is understood by a wider audience, the 2014 People's Budget (the approved budget or the GAA version) will be printed in three languages: English, Tagalog, and Bisaya. It will be released in 2014.

Enhanced Openness and Transparency in the Budget Process

Web-based applications were developed and made operational in 2013 to facilitate and support timely and relevant public access to budget information.

Foreign Aid Transparency Hub launched. Following the outpouring of international aid for the country in the wake of super typhoon Yolanda, the Aquino Administration launched in November 2013 the website www.faith.gov.ph, which allows the public to monitor the status of foreign assistance in response to disasters and calamities. Dubbed FAiTH, or the Foreign Aid Transparency Hub, it serves as an online portal of information on calamity aid and assistance—both in cash and in kind—received by the Philippine government (directly or through the Philippine embassies abroad) from other countries and multilateral organizations.

The DBM is one of the members of the FAiTH team tasked to track the status of foreign aid. FAiTH complements existing government websites (i.e., www.budgetngbayan.com, www.dbm.gov.ph) that were put up to make budget allocation and utilization more transparent.

Open Data Philippines pushed. Government agencies have rich sources of valuable but untapped data. These datasets on all areas of government services, from agriculture, education, health, infrastructures, among others, and corresponding budgets, are generated over the course of normal work and implementation of agency programs. By making them easy to view and use, these public datasets open up new possibilities for both the government and the public.

Open government data initiatives in other countries have led to the development of new ways to view and analyze data, the generation of innovative applications and services that empower the public to make informed decisions, and a more efficient and transparent government. Open

Data Philippines aims to work with all national government agencies to position data.gov.ph as the definitive website for national government data.

As a member of the Open Data Philippines Task Force, the DBM, along with the Office of the Presidential Spokesperson (OPS) and the Presidential Communications Development and Strategic Planning Office (PCDSPO), conducted preparatory activities in 2013 for the January 2014 launching of the program and the Open Data Portal. In July, the Task Force held a Master class and Boot Camp for senior officials and technical personnel from the government. In September, the team conducted a CSO consultation in Davao City attended by LGU officials, local CSOs, and representatives from the technology community. In November, the Task Force held a Hackathon entitled #KabantayNgBayan, which assembled application developers during one weekend to create budget transparency applications.

B. Widening Participation in the Budget Process

Citizen participation in the budgetary process was further enhanced by expanding civil society engagement in the budget process, pursuing a higher open budget index score, and widening grassroots participatory budgeting.

Civil society participation in the budget process widened. From 6 national government agencies (NGAs) and 3 government-owned and -controlled corporations (GOCCs) in 2012, we have increased the number of agencies conducting consultations with civil society to 12 NGAs and 6 GOCCs. The DBM intends to further widen the scope of CSO participation in the budget process with 18 NGAs and 9 GOCCs by 2014.

National Budget Circular Nos. 536 and 539, issued on January 2012 and March 2012 respectively, serve as the platform for participatory governance and transparency in the budget process. They also provide the guidelines on partnership and participation of CSOs and other stakeholders in budget preparation and execution.

Higher Open Budget Index (OBI) score pursued. In line with the Department's efforts to improve the country's standing in the Open Budget Index (OBI) score from 48 in 2012 to 60 by 2015, the DBM published additional budget documents, such as the pre-Budget Statement, Mid-Year Report (MYR), and Year-End Report (YER). We also enhanced data/information in existing budget publications, such as the Budget of Expenditures and Sources of Financing (BESF), in accordance with the OBI criteria set forth by the International Budget Partnership (IBP) and as approved by the Development Budget Coordination Committee (DBCC).

Both the MYR and the YER provide a comprehensive assessment of the macroeconomy, revenue collections, actual expenditures, cash position, and debt levels against overall budgetary targets six months into the budget year and at the end of the budget year, respectively. To some extent, the reports also take stock of the government's performance in realizing its financial and physical targets using established performance indicators. While the MYR concludes with the updated estimates or outlook for the rest of the year, the YER wraps up with a discussion on the fiscal reforms and future policy directions. With significant inputs from the National Economic Development Authority (NEDA), Bangko Sentral ng Pilipinas (BSP), Department of Finance (DOF), and Bureau of the Treasury (BTr), the DBM published in 2013 the first editions of these reports: the 2013 MYR in September and the 2012 YER in December. Copies of these documents are available at the DBM website.

In preparing the 2014 BESF, the DBM introduced new sets of information, such as multi-year projections for the macroeconomic assumptions and fiscal parameters two years beyond 2014, as well as sensitivity analysis on the impact of selected macroeconomic assumptions on revenues, expenditure, and fiscal balance. Three-year information on Off-Budget Accounts was also included to reflect the amount of receipts authorized to be deposited with government financial institutions in the form of retained incomes, revolving funds, and trust receipts.

Widened grassroots participatory budgeting. A total of 1,226 cities and municipalities (out of an eligible 1,233) were coached on local participatory planning and budgeting as part of the Grassroots Participatory Budgeting (GPB) program. Through this process, priority poverty reduction projects amounting to P20 billion were provided with funding in the 2014 GAA. These projects are currently at various stages of implementation. The local planning and budgeting cycle for the GPB for the FY 2015 budget was also started in the last quarter of 2013. All cities and municipalities totaling 1,634 will be eligible to participate in the GPB program for FY 2015.

III. Efficient Government Operations

A. Improving Systems and Procedures towards Better Delivery of Public Services

The DBM continued to enhance systems and procedures in the bureaucracy towards creating high-performing agencies.

Sustained the Program Budgeting Approach

Recognizing the need to prioritize the programs critical to achieve rapid and inclusive growth for the 2014-2016 period, the Aquino administration sustained the Program Budgeting Approach in the 2014 budget preparation to ensure that the people's money is spent wisely and delivers the optimum intended results and benefits of the programs of the national government. Under this scheme, agency key programs are coordinated and converged to focus their efforts on identified priority areas that will increase the certainty of the attainment of the Administration's goal, particularly in maximizing the impact on unemployment and poverty reduction.

A total of P894.4 billion was allocated for convergence programs in the FY 2014 budget preparation. These programs consist of the Tourism Development Program, Infrastructure Development Program, Basic Education for All, Universal Health Program, Small and Medium Enterprises (SME) Development Program, Agriculture Development Program, Conditional Cash Transfer (CCT) Program, and Climate Change Adaptation Program. These programs converged on three focused geographical sites, i.e., where many of the poor, unemployed and underemployed reside. These focused geographical sites are: 1) the initial identified sites under the Coconut Industry and Poverty Reduction Roadmap to benefit the coconut farmers who comprise 60 percent of the rural poor; 2) the localities under the 4Ps programs where the majority of poor fishers reside; and 3) the ten gateway tourism destination clusters under the Tourism Development Plan.

Strengthened the Capacities of Agencies for Internal Control and Internal Audit

In 2013, the DBM enhanced the capacities of Internal Audit Service (IAS) personnel of 29 departments, agencies and GOCCs, surpassing its target of 25 agencies for the year. Training programs on the Philippine Government Internal Audit Manual (PGIAM) and the National Guidelines on Internal Control Systems (NGICS) were held in two batches and attended by a total of 490 individuals.

Since 2012, when efforts in strengthening the IA/ICS in government started, about 80 percent (66 out of 77) of government departments/agencies with IAS/IAU have been trained on the PGIAM.

A three-day Trainers' Training on the PGIAM/NGICS attended by 19 potential trainers from various departments/agencies was also conducted on 17-19 April 2013. This beefed up the existing corps of trainers for PGIAM/NGICS established in 2011 for the conduct of the second phase of capacity-building trainings on the PGIAM/NGICS.

To further strengthen the capacity of IAS personnel of the DBM and the Department of Environment and Natural Resources (DENR), learning-by-doing trainings funded by the World Bank's Institutional Development Fund Grant were conducted in 2013. The consultancy firm PDP Australia Pty. Ltd was engaged to provide full-time and team-based expert capacity-building to the IAS of the DBM and DENR. Specifically, the IAS personnel of both departments were guided by the consultants in undertaking the Baseline Assessment of Internal Control System (BAICS) for five functional areas, including the preparation of the Internal Control Questionnaire, the conduct of interviews, and the preparation of the Baseline Assessment Reports (BARs).

Department	Functional Areas
DBM	<ul style="list-style-type: none"> ➤ Cash allocation and deposit ➤ Payroll approval and payment
DENR	<ul style="list-style-type: none"> ➤ Cadastral survey operations ➤ Project management of the Philippine Climate Change Adaptation Project Phase I ➤ Project management and procurement processes in the Management Information Systems Division

Streamlined Government Procurement Processes

To provide a total e-government procurement solution to achieve transparency in all stages of government procurement and to ensure that the Philippine Electronic Procurement System (PhilGEPS) is linked with the Government Integrated Financial Management Information System (GIFMIS) for tracking budget and expenditure, a public bidding for the PhilGEPS Modernization Project was conducted in April 2013. Negotiations commenced in December with single-rated bidder, Innove-Freebalance Joint Venture, to further enhance and develop the functionalities of PhilGEPS, namely:

- Electronic Bulletin Board – allows procuring entities to create bid notices, upload bid documents, and create bid supplements and award notices; also provides a facility for merchants to search and browse for opportunities
- Automated Bid Notification – sends automatic notification of bid opportunities that matches the business category of merchants via their emails
- E-Catalogue – contains the price list of common-use goods available in the Procurement Service (PS)
- Virtual Store – allows the online ordering of common-use goods, non-common use goods, and special projects from the e-Catalogue of PS, which is connected to the Inventory Management System (IMS) for easier checking of stock availability

B. Pursuing Government-Wide Public Financial Management

The DBM continued implementing public financial management reforms in 2013 to achieve better transparency, accountability, and efficiency in budgeting, accounting, and management as well as other financial management systems. Moreover, ICT was harnessed to digitize government operations and integrate fragmented processes and data flows in government agencies.

Adopted Online Submission of Budget Proposals

The Online Submission of Budget Proposals System (OSBPS) was adopted for the first time in 2013 during the preparation of the FY 2014 budget. The OSBPS enabled the central office of departments/agencies to encode their budget data directly into the system and submit their consolidated FY 2014 budget proposals to the DBM in real-time. This system replaced the paper and worksheet files that were used to be manually submitted.

With the implementation of the OSBPS, the time-consuming process of budget preparation was improved. It also made data aggregation easier and faster since it complies with the new Unified Accounts Code Structure (UACS), a harmonized budgetary and accounting classification system.

Submitted the Budget to Congress a Day after the SONA

For the third straight year, the President's proposed budget for 2014 was submitted well ahead of the Constitutional deadline.

The P2.268-trillion National Expenditure Program for FY 2014 was submitted to Congress on July 23, 2013, a day after President Benigno S. Aquino III delivered his 4th State of the Nation Address (SONA). The early submission of the proposed budget to Congress affirmed the administration's commitment to the early enactment of the budget as it gave legislators ample time to analyze the contents of the proposed budget, facilitated budget legislation, and served to strengthen financial accountability.

A noteworthy fact is that since President Aquino took office, the national budget has always been passed on time (that is, before the start of the fiscal year) and implemented early.

Adoption of the GAA as Release Document

To speed up government disbursements and fast-track the implementation of programs and projects set for 2014, the DBM issued National Budget Circular No. 550 (Submission of Budget Execution Plans and Targets for 2014 and subsequent years) dated October 29, 2013 prescribing the preliminary activities towards the operationalization of the GAA-as-release-document regime on the first working day of 2014.

Under the GAA-as-release-document regime, the FY 2014 GAA shall serve as the primary fund release document. This means that agency budgets are considered released the moment the GAA takes into effect – except for those included in the negative list (budgetary items that need prior clearance from approving authorities and/or subject to compliance with certain requirements). This shall eliminate the need to prepare ABMs early in the fiscal year and abolish the lengthy and elaborate process of releasing Special Allotment Release Orders (SAROs) to departments and agencies. Agencies can immediately obligate – enter into contract subject to procurement rules – upon approval of the budget without the need for a SARO from the DBM. This speeds up budgetary releases, paves the way for early procurement, and ultimately ensures timely and efficient implementation of programs and projects.

Improved the Utilization of PhilGEPS

New, enhanced, and additional facilities enabled more agencies to fully utilize PhilGEPS in 2013 for more transparent and efficient procurement activities. These facilities include the following:

PhilGEPS Performance Summary**Cumulative from 2000-2013**

Total No. of Registered Merchants	81,128
Total No. of Government Agencies Registered	18,427
Total No. of Bid Opportunities Posted	2,264,832
Total No. of Awards Posted	606,064

2013

Total No. of Active* Merchants	34,883
Blue Membership Status	12,684
Platinum Membership Status	815
Total No. of Active* Government Agencies	10,068
Total No. of Bid Opportunities Posted	402,255
No. of Government Agencies Posting Bid Opportunities	7,763
Total ABC of Opportunities Posted	P 843,383,411,876.06
Total No. of Bid Opportunities with Awards/Bid Results	160,834
Total Amount of Contracts	P 218,442,501,698.80
Total No. of Virtual Store Transactions	15,550
Total Amount of Virtual Store Transactions	P 871,521,447.51

*indicates log-in activities but not necessarily posting/uploading/downloading files

In 2013, a total of 10,068 government agencies and 34,883 merchants registered with PhilGEPS. Some 402,255 bid opportunities with a value of P843.4 billion were published by government procuring entities.

- Electronic Payment (E-Payment) for the Virtual Store (Current Account/Savings Account) – This allows procuring entities with LandBank of the Philippines (LBP) CA/SA accounts to pay common-use goods purchased from the visual store online thereby eliminating the need to go to the LBP branch and fill out forms for the payments.
- Integrated Notice Publication (INP) Interface – It allows procuring entities to simultaneously post both on their agency website and on PhilGEPS all of their bid opportunities, notices, and results. This is in compliance with Sec. 21.2 of R.A. 9184 on advertising and posting of the Invitation to Bid/Request for Expression of Interest. As of December 31, 2013, a total of 42 Agencies are already utilizing INP.
- Annual Procurement Plan (APP) – It facilitates the uploading of the APP of agencies and the monitoring of procurement projects.
- Civil Society Organization (CSO) and Auditor Modules – These facilitate easy monitoring and evaluation of procurement projects in accordance with the information required by the CSO and the COA Auditors. User's Acceptance Testing for this module is already on-going.
- Bid notification through SMS notification – This system notifies the merchants through short messaging service (SMS) of bid opportunities that match their line of business.
- Charges and Fees – A membership system introduced and implemented on April 15, 2013 imposed fees and charges in accordance with features and benefits accorded to each merchant's membership type. However, PhilGEPS and the information contained therein will remain free of charge to government agencies, the general public, and other stakeholders. When fully implemented, the user charges and fees will financially support the operations of PhilGEPS.
- E-payment for Charges and Fees using Bancnet facility – This serves as a facility for the merchants to pay their membership fees, bid documents, and bid securities online.
- eMDS (Electronic Modified Disbursement Scheme) – This allows national government agencies (NGAs) with MDS accounts enrolled in the LBP-eMDS to pay for Common-Use

Supplies and Equipment (CSEs) ordered in the Virtual Store. The DBM was chosen in December 2013 as a pilot-agency to implement this new feature.

Setting up the Government Integrated Financial Management Information System (GIFMIS)

With the conceptual design of the GIFMIS completed in 2012, the procurement process for the design, implementation, operation, and maintenance of GIFMIS was pursued in 2013. GIFMIS is an integrated IT solution that collects and organizes financial information in a central database to support budget preparation, management, execution, and financial reporting.

On 25 September 2013, the Philippines made it to the World Bank list of good practice models in publishing public financial information or reliable open budget data. This accomplishment underscored the role played by the GIFMIS in improving the websites and online services of the key PFM oversight agencies, namely, the Commission on Audit (COA), the DBM, the DOF, and the BTr.

A vital part of the GIFMIS project is the Unified Account Codes Structure (UACS), which was developed and used in the crafting of the 2014 budget, including the OSBPS and the online submission of budget execution documents (BEDs). The UACS harmonized the government accounts of the DBM and COA and paved the way for a more effective and streamlined fiscal reporting.

With the issuance of the DBM-COA-DOF Joint Circular No. 2013-1 dated August 6, 2013, the UACS was approved for implementation in all phases of the budget by 2014.

Piloted the Cashless Purchase Card System

In 2013, the government procured the provider for the cashless purchase card system to be implemented on a pilot basis at the DBM and the Department of National Defense (DND). This will allow the use of cashless purchase cards, which is similar to credit cards, for items commonly procured through petty cash. This makes these transactions automatically recorded and thereby more transparent.

The implementation of this project is pending as the approval for the use of the cards by the Monetary Board is being sought and the Joint Circular setting the guidelines is being finalized. Implementation is expected to begin within the first semester of 2014.

C. Nurturing a Performance and Results-Oriented Bureaucracy

In support of efficient government operations, the DBM is working towards building a performance-oriented bureaucracy to ensure that the limited government resources are fully maximized for the benefit of the Filipino people.

Transformed the 2014 Budget into a Performance-Informed Budget

In preparing the 2014 proposed national budget, the Performance-Informed Budgeting (PIB) structure was adopted. This new budget structure reflects non-financial performance information together with budgetary allocations for different programs, activities, and projects (PAPs) of the government. Through this structure, the budget that goes into a particular PAP is linked directly to the intended output.

The PIB not only puts *kwento* (story) to the *kwenta* (budget) but also promotes greater transparency, accountability, and citizen participation in budgeting by enabling the public to check/monitor whether government departments/agencies are delivering the results they have committed to achieve.

To familiarize government agencies, Congress, and other stakeholders with this new budget structure and ensure its smooth transition, briefings on the PIB were conducted in 2013.

The DBM intends to take performance budgeting a notch higher by next year by shifting from output to outcome focus. The shift to outcome-based PIB will provide a higher level of transparency and accountability of the delivery of government services since agencies will be required to provide corresponding performance indicators to their organizational outcomes.

Conducted Program Review and Evaluation

The DBM stepped up program review and evaluation to aid management in budget allocation decisions. The 7 program evaluation studies conducted in 2012 were increased to 9 in 2013. These are the following:

1. Expansion of the ZBB Study on the Review and Assessment of Programs Offered by SUCs – This study evaluated the programs being offered by SUCs in relation to their mandates, the courses being offered by other SUCs in the region, and the quality of graduates produced.¹
2. Study on the Efficiency of the Quick Response Funds (QRF) - This study assessed the process of QRF allocation, administration, and implementation under the various executive departments cognizant of national disaster risk reduction management (DRRM) imperatives.²
3. Comparative Study: Purchase or Lease of Motor Vehicles for Government Offices - This study was conducted to help “determine the advantages and disadvantages of purchase vs. lease of all-purpose land motor vehicles by analyzing the costs and benefits for each mode”, among others.³
4. Study of Government Interventions for Employment Generation in the Private Sector – This study reviewed the “relationship between economic growth and employment and the role of government interventions/programs on employment generation.”⁴
5. Strengthening Cash Programming in the National Government – This study assessed the existing cash programming process, identified the strengths and weaknesses of the current system, and recommended a sequenced approach to cash programming that will strengthen the reliability and timeliness of data.
6. Rapid Appraisal on the National Irrigation Program – This research evaluated the government's irrigation program and the policy and institutional framework governing the irrigation sector.
7. Evaluation of the Procurement Processes in Government Agencies Through the Agency Procurement Compliance and Performance Indicators System – The GPPB-TSO using the Agency Procurement Compliance Performance Indicators (APCPI) evaluated the procurement processes of government agencies and compared its effectiveness against that of the national public procurement systems and international best practices and standards.
8. Study on the Institutional Efficiency and Effectiveness of the Agricultural Credit Policy Council (ACPC) on Credit Financing – This study assessed the credit financing programs of ACPC based on its core mandate and in view of the rationalization of credit programs as embodied in the AFMA and E.O. 138.
9. Study on the Utilization of Incomes Generated by State Colleges and Universities – This research reviewed and assessed the use of incomes by the various state universities and colleges (SUCs) as a major funding source. Moreover, this can serve as basis for policy recommendations to further rationalize the allocation of National Government funds to the said higher educational entities, thus increasing efficiency of their spending.

The results and recommendations of the first four studies, which were completed in the first quarter of 2013, were used as bases for allocation decisions during the 2014 technical budget hearings and the budget executive review board.

¹ [http://www.dbm.gov.ph/wp-content/uploads/DBM%20Publications/FPB/ZBB-2013/SUCs%20paper_draft_20Mar13\(1\).pdf](http://www.dbm.gov.ph/wp-content/uploads/DBM%20Publications/FPB/ZBB-2013/SUCs%20paper_draft_20Mar13(1).pdf)

² <http://www.dbm.gov.ph/wp-content/uploads/DBM%20Publications/FPB/ZBB-2013/QRF%20Report%2001%20April%202014.pdf>

³ http://www.dbm.gov.ph/wp-content/uploads/DBM%20Publications/FPB/ZBB-2013/DBM%20Motor%20Vehicle_CBA_31Dec2013_F.pdf

⁴ http://www.dbm.gov.ph/wp-content/uploads/DBM%20Publications/FPB/ZBB-2013/Study%20on%20Employment%20Generating%20Programs_final%20draft_10Apr20.pdf

Published the Good Governance and Anti-Corruption (GGAC) and Open Government Partnership (OGP) Action Plan and Accomplishment Report

The Cabinet Cluster on Good Governance and Anti-Corruption (Governance Cluster) was created by virtue of Executive Order No. 43. It is chaired by the President with the DBM as the Secretariat. It is tasked to institutionalize open, transparent, accountable, and participatory governance.

In the last quarter of 2011, the Cluster crafted an action plan that identified key government initiatives that aim to curb corruption, improve the delivery of public services, and enhance the business environment. An assessment of the implementation of the Governance Cluster Plan was conducted to identify success factors in implementing good governance programs and areas for improvement. These accomplishments were published in the Philippine Country Assessment Report for the Open Government Partnership in March 2013.

The results of the assessment served as bases for updating the Plan through various consultations conducted with implementing agencies, members of the Cabinet, and civil society partners. On-line consultations were also conducted by setting up a temporary website where the public can access the draft Plan and provide their comments. NEDA was engaged by the Cluster Secretariat to harmonize the Plan with the Philippine Development Plan. The updated Plan was drafted in December 2013. It now contains 30 priority initiatives and 9 legislative measures. A subset of these initiatives has been declared as the Philippines' commitments in the Open Government Partnership.

D. Adopting a More Problem-Solving Approach in Engaging With Partner Agencies

The DBM once again mobilized the Account Management Teams (AMT), which were adopted in 2012, to improve the disbursement performance of 8 major departments (i.e., DPWH, DepEd, DA, DAR, DENR, DOH, DSWD, and DOTC). Individual AMT meetings were held with these implementing agencies, specifically to identify key strategies for faster execution and implementation of programs and projects and to ensure that they were within the spending levels set by the Development Budget Coordination Committee (DBCC).

IV. Effective Resource Allocation and Utilization: Spending on the Right Things

Committed to effectively carry out its mandate, the DBM ensured that the FY 2013 GAA and the FY 2014 National Expenditure Program will be spent wisely and well, achieving the Aquino Administration's Social Contract.

A. Formulation of the Budget Framework: Aligning the Budget to the Five KRAs to Fulfill the Administration's Commitments to the Social Contract

The DBM formulated and issued National Budget Memorandum (NBM) Nos. 118 and 119, which put in place the government's Budget Priorities Framework (BPF) for 2014-2016. The BPF effectively sets the government's course in establishing rapid growth and inclusive development by focusing on geographical areas with high magnitude of poverty, high poverty incidence, and vulnerability to shocks and disasters.

- NBM No. 118 (Adoption of the Budget Priorities Framework in the Preparation of the FY 2014 Agency Budget Proposals), issued on 25 April 2013, guided all departments and agencies in planning and crafting their respective budget proposals by providing the following: a) the key budget programs, which will be supported by the FY 2014 budget consistent with the updated Philippine Development Plan for FY 2014-2016; b) the geographical sites where these agency programs should coordinate or converge to maximize the impact on unemployment and poverty reduction; and c) the guidelines and procedures in identifying and reflecting these priority or projects in the agency budget submissions for FY 2014.
- NBM No. 119 (Budget Priorities Framework for the Preparation of the FY 2015 Agency

Budget Proposals), issued on 27 December 2013, directed all departments and agencies to design their respective budget proposals along with the following four priority objectives: a) making growth inclusive to raise the quality of the Filipino workforce; b) sustaining the growth momentum to create and sustain job creation; c) pursuing good governance and anti-corruption to create the environment for quality jobs; and d) managing disaster risks to prevent the loss of lives, properties, and livelihood.

Guided by the priority objectives, four priority programs were identified as focus for government funding:

- a) Social protection and social services — programs under this cluster aim to accelerate poverty reduction to meet the MDG goal on poverty incidence of 16% and continue to create equal and better opportunities for all;
- b) Economic expansion — rapid and sustained economic growth hinges on vibrant economic activity under a stable macroeconomic environment and supported by the provision of public infrastructure and social services;
- c) Job creation and livelihood development — programs identified under this strategy stimulate economic activities by promoting industries, spending on infrastructure development, as well as supporting development projects in poor communities; and
- d) Climate change and disaster risk management — programs under this strategy consider the recent natural disasters, most notably Typhoon Yolanda and the 7.2 magnitude quake that hit the Visayas, in particular Bohol province.

B. Harmonization of ICT Infrastructure through the Medium-Term Information and Communication Technology Harmonization Initiative (MITHI)

The harmonization of ICT-related resources, programs, and projects in all agencies and on all levels of the bureaucracy were decisively carried out in 2013 with the following initiatives:

Expanded e-Gov Fund

The e-Government Fund, which started as a P1-billion Special Purpose Fund established for cross-agency ICT projects, was expanded to P2.48 billion for 2014 with emphasis on:

- a) Shared services (i.e., applications/systems and resources/facilities that could be shared by several agencies)
- b) Programs and projects with sectoral impact (i.e., projects implemented by agencies with complementary mandates and constituents)

The e-Gov fund for 2014 already included specific, although provisional, identified projects, unlike the previous year.

Digitization Empowerment Fund (DigiE-Fund)

The purpose of the DigiE-Fund is the centralization of government procurement of ICT resources, primarily for office use, i.e., desktop computers, operating systems, peripherals, and other devices. Because all procurement will be done through the Procurement Service, the government will be able to enjoy the benefits of economies of scale. According to the Procurement Service, potential savings through this project could reach 40% and it would give the government a better bargaining position to negotiate for computers with better specifications and better support (including, among others, extended warranties) as well as foster greater coordination and better distribution of government ICT assets.

Innovations for the 2015 Budget Preparation

The following IT innovations pertaining to the preparation of the FY 2015 Budget were conceptualized in 2013:

- Streamline ISSP into Agency Budget Proposals

The Information Systems Strategic Plan (ISSP) of an agency is a three-year roadmap of an agency's ICT plans. Under this innovation, every agency shall be required to submit an ISSP covering FY 2015-2017 to encourage synchronization of ICT plans, especially among agencies with overlaps in resource requirements, geographical coverage, information systems application, mandates, business process dependencies, and constituencies.

The ISSP submission would be tied into the budget preparation process. Instead of other supporting documents earlier prescribed, the ISSP itself would be made mandatory as a document to justify ICT budget requests of agencies. This way, plans approved by the government-wide Medium-term Information & Communications Technology Harmonization Initiative (MITHI) through the Information and Communications Technology Office (ICTO) of the Department of Science and Technology (DOST) would be assured of budgetary support. As a corollary, budgets allotted to agencies will also be linked to documented plans and stated outputs/outcomes from any ICT resource, program, or project for which funds are requested.

- ICT Budget Visibility

In the past, there was no feasible way to identify the ICT expenditure of the government because ICT spending is lodged under the general account codes that do not pertain exclusively to ICT investments. Under this innovation, ICT-pertinent sub-object codes will be introduced into the budget submission system to enable oversight bodies to identify more easily their specific areas of ICT spending.

C. Funding the Rehabilitation and Recovery Efforts to Disaster-stricken Areas

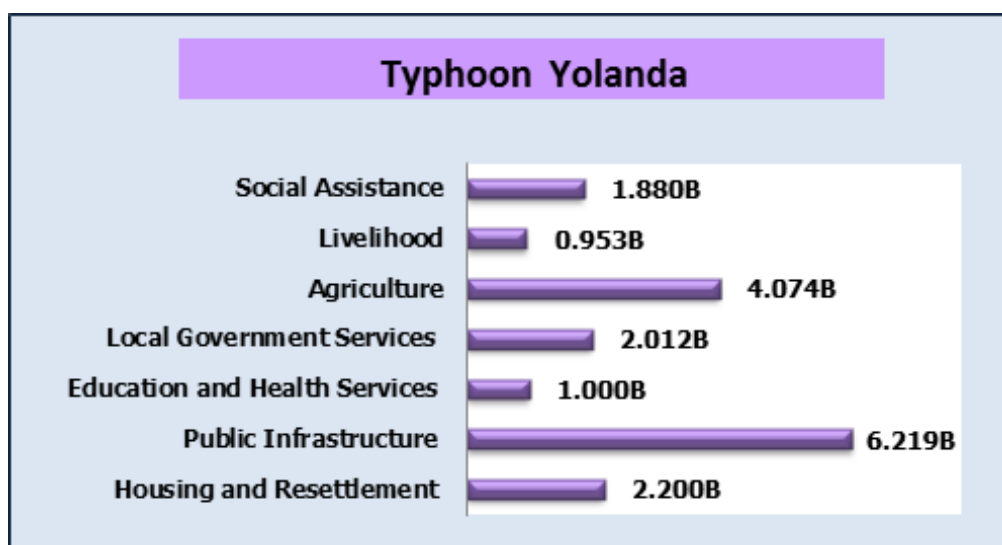
A total of P43.634 billion was released in 2013 for calamity-related programs, projects and activities, charged against the following fund sources:

Regular Budget-Quick Response Fund (QRF)	P3.695 B
Calamity Fund	P7.441 B
Unprogrammed Fund	P10.195 B
Budgetary Adjustments	P 22.303 B

The succeeding tables show how the actual releases were used:

2013 Calamity Related Releases, by fund source and by purpose						
PURPOSE	Regular Budget	Budgetary Adjustments	Calamity Fund	Unprog. Fund	Total	% to Total
in thousand pesos						
Typhoon Yolanda	3,467,858	16,669,617		1,705,720	21,843,195	46%
Typhoon Pablo				8,541,400	8,541,400	18%
Quick Response Fund (QRF)	3,695,000	3,105,234	3,615,541		10,415,775	22%
Zamboanga Siege		2,566,000			2,566,000	5%
Sabah Incident			521,650		521,650	1%
Earthquakes			18,500		18,500	0%
Flashflood			423,880		423,880	1%
Other Calamities			2,861,963		2,861,963	6%
TOTAL	7,162,858	22,340,851	7,441,534	10,247,120	47,192,363	100%

Immediate requirements for those affected by Typhoon Yolanda of P18.338 billion accounted 42% of the total FY 2013 releases for calamities:



V. Commitment to Fiscal Discipline: Living Within our Means

To ensure that government expenditures focused on priorities, annual expenditures were implemented and crafted within the limited resources available and in the context of a multi-year plan.

A. Formulated the Annual Budget in the Context of a Multi-Year Fiscal Plan

The DBM formulated and updated the Forward Estimates (FEs) for fiscal years 2014-2016 to help ensure funding predictability and sustainability.

- FY 2014 Budget Preparation

The FY 2014 FEs served as the basis of the indicative budget ceilings of departments/agencies for the 2014 budget. The DBM conducted special Executive Review Board (ERB) sessions to discuss and validate the assumptions used in the formulation of the FEs of departments/agencies and to ensure their consistency with prescribed guidelines. These sessions also served as a venue to discuss the status of major programs/projects of various departments/agencies in terms of implementation and physical accomplishments. After a thorough evaluation of the FEs by the ERB, the DBM published on 15 February 2013 the FY 2014 Indicative Budget Ceilings of departments/agencies as reflected in National Budget Memorandum No. 116.

- FY 2015 Budget Preparation

The guidelines on the updating of the FYs 2015-2017 FEs were published as early as the fourth quarter of 2013 through the issuance of budget preparation guidelines (BPG). To inform all concerned government agencies and instrumentalities on the assumptions, policies, and guidelines in the updating of the FEs, Circular Letter No. 2013-10 was also issued on 26 October 2013. Similarly, the FY 2015 Indicative Ceilings of the departments/agencies was published on 27 December 2013 as part of the FY 2015 Budget Priorities Framework under NBM No. 119.

B. Maximized Expenditures within Fiscal Resources

The national government spent a total of P1,880.2 billion in 2013, exceeding last year's outturn of P1,777.8 billion by P102.4 billion or 5.8 percent. The increase in disbursements was essentially

driven by the upswing in maintenance expenditures, subsidies to GOCCs, and infrastructure and other Capital Outlays. Details for the main expenditure items are as follows:

- Personnel Services (PS) amounted to P581.7 billion, a 7.2 percent increase from the previous year. This is largely attributed to the annualized implementation of the last tranche of salary adjustments pursuant to the Salary Standardization Law III, higher claims for retirement gratuity and terminal leave benefits, grant of the 2012 Performance-Based Bonus (PBB), allocation for the grant of honoraria of personnel involved in the conduct of the 2013 National and Local Elections, and the payment of Total Administrative Disability (TAD) pension of World War II veterans.
- Maintenance spending rose from last year's level by P46.1 billion or 19.5 percent to P282.9 billion, mainly on account of increased spending for social protection programs and spending requirements for the national and local elections. This was also augmented by releases for relief and rehabilitation operations in areas affected by natural calamities, as well as releases to humanitarian programs to assist displaced families from Sabah and those affected by the Zamboanga siege.
- Capital spending reached P261.8 billion, up by 21.6 percent from 2012 notwithstanding the impact and destruction caused by the recent calamities. This is accounted for by the payments for various public infrastructure projects of the DPWH, the irrigation projects of the DA-NIA, a larger infrastructure program for the ARMM, a health facilities enhancement program for the DOH, and the modernization program of the AFP. In addition, releases for the non-power component of the San Roque Multi-Purpose Project payable to National Power Corp./ Power Sector Assets and Liabilities Management Corp. (NPC/PSALM) also contributed to the expansion in capital outlays.
- Among the expenditure accounts, GOCC subsidy had the largest cumulative year-on-year percentage growth at 57.4 percent. The releases for subsidy were mostly provided to critical GOCCs, such as the National Housing Authority (NHA) and the Philippine Health Insurance Corporation (PHIC) for their social empowerment programs.
- Year-on-year increase in Interest Payments (IP) of 3.4 percent was largely driven by higher interests on domestic borrowings due to the issuances of longer-term retail treasury bonds and fixed-rate treasury bonds. In terms of its percentage share in total disbursements, IP in 2013 was lower at 17.2 percent compared to the 2012 share of 18.2 percent.

VI. Leadership, Management, and Innovation

A. Ensuring Effective Management and Implementation of Reforms

Reforms need champions to achieve sustainability and ensure irreversibility of the reforms. As a strategy to implement and sustain the PFM reforms that the DBM is spearheading, the Department saw the need to establish a cadre of reform champions to build competence on how the reforms will be implemented. It likewise invested in information and communications technology (ICT) to support the implementation of reforms.

Organized and capacitated a cadre of reform champions

Performance-based budgeting champions from agencies were briefed and consulted in the development and execution of the implementing guidelines. As a parallel effort, a DBM Speakers' Bureau, composed of representatives from the DBM offices, was constituted to advocate the various DBM-led reforms and help capacitate government agencies to implement those reforms.

Since its inception, members of the Speakers' Bureau have been engaged as speakers/presenters in several forums. These include forums on the budget guidelines (i.e., Guidelines in the Submission of Budget Execution Plans and Targets for 2014 and Subsequent Years), the UACS, and the PIB.

Next year, the DBM intends to expand the membership of the Speakers' Bureau to cover other DBM regional offices and units in the Central office.

Invested in ICT Systems to Support the Implementation of Reforms

The Online Submission of Budget Proposal System (OSBPS), one of the “firsts” in Philippine government budgeting, was developed and implemented in the preparation of the budget for 2014. The OSBPS enabled the submission of budget proposals of agencies to DBM online, or through the internet, thereby minimizing the large volume of physical transactions between the DBM and the national government agencies. Prior to its implementation, trainings were conducted in all government implementing agencies to acquaint them with the nuances of the system.

B. Improving Internal Systems and Processes

Enhanced Strategic Management Systems and Processes

In March 2013, the Management Committee convened a Strategic Planning Conference to review and affirm the Department's core mandate and key strategies in order to support the attainment of the Aquino Administration's priorities and Key Result Areas.

The result of this planning exercise was translated into the Department Planning Tool for 2013-2015. It contains the DBM's organizational outcomes, key strategies, and major actions for implementation. It covers the targets the Department has committed to deliver over the next three years, including resource requirements and any necessary interagency support. This document is a prescription of the Office of the Cabinet Secretary as inputs to the performance contract between agency heads and the President.

To operationalize the Plan and delineate accountabilities among functional groups and offices, Planning Tools were prepared by each functional group head and Director or Assistant Director. Later in the year, the Plan was vetted by the Executive Committee during its Retreat to update annual targets and affirm support towards the pursuit of core reform initiatives.

The Planning Tool also became the source document in the preparation of outcome-based targets for the PIB of the DBM for FY 2014. Output-based targets were still used in the 2014 PIB of the DBM through the Major Final Outputs (MFOs) and corresponding Performance Indicators (PIs). This new set of MFOs and PIs was the result of an extensive review aimed at defining the major outputs of the Department as mandated and arrive at better cost estimation and expenditure prioritization.

Further steps were taken towards institutionalizing a mechanism for aligning department, office and individual commitments. The Performance Management Team (PMT) crafted the implementing guidelines for the DBM Strategic Performance Management System (SPMS) and this was approved initially by the Civil Service Commission (CSC).

The SPMS underscores delivery and attainment of the Department's core priorities and outputs, with the Planning Tool and the performance information under the PIB as its main source documents for commitments and targets. With office and individual commitments agreed upon at the start of the performance period, the SPMS provides for a more objective and verifiable basis for assessing performance. In addition, the SPMS values continuous employee development and adopts coaching as the leadership style that engages employees as active partners in meeting organizational objectives. Overall, the SPMS supports the strengthening of the culture of performance excellence and accountability in the Department.

To ease the transition to this enhanced system of performance management, the PMT organized a series of SPMS briefings and coaching workshops for PMT members in each bureau, service, and/or office.

Pilot implementation of the System is slated in the first quarter of 2014. Based on the results of the pilot run, the DBM SPMS Guidelines will be finalized for CSC approval and full adoption by the second half of 2014.

Strengthened the DBM Internal Control System

The DBM's Internal Audit Service (IAS) staff underwent a learning-by-doing training in May 2013 to further strengthen their capacity on internal control and internal audit. As part of their training, they conducted a three-week Baseline Assessment of the Internal Control System (BAICS) focusing on two functional areas of the Department's Cash Division: the Cash Collections and Payroll Payments. Despite time constraints, IAS implemented the work program as planned for the completion of the ICS Project.

Prepared the DBM for ISO-QMS Certification

In July 2012, the DBM embarked on a project to install ISO 9001:2008 QMS in the Department to promote transparency and predictability through clear and standardized processes in its operations. The Project consists of three (3) major phases, i.e., (1) the development and installation of the QMS Certifiable to ISO 9001:2008; (2) the ISO 9001:2008 Certification; and (3) the maintenance of said Certification.

In 2013, the DBM pursued the following activities for the first phase of the Project:

- Three ISO 9001:2008 writeshops were conducted on 18 January 2013 and 3-4 September 2013 to enhance the DBM's Quality Manual and Quality Procedures, which serve as the QMS documents necessary in the establishment and ISO Certification of QMS in the Department. Said writeshops involved the enhancement of Quality Policy, Quality Manual and Six Mandatory Procedures, which were prepared by the DBM ISO Core Team⁵ during the Training-Workshop on ISO-QMS Requirements and Documentation held on 5-9 and 12-16 November 2012. The writeshops also involved the review and preparation of other QMS documents, such as Human Resource Development effectiveness evaluation and customer satisfaction determination.
- The 2nd batch of the three-day training-workshop (TW) on Basic Quality and Productivity Improvement Approaches was conducted on 28-30 January 2013 as part of the preparatory activities for DBM's ISO-certification effort. The TW aimed to provide tools and techniques in a systematic way of solving problems in the workplace/working environment and addressing identified and potential non-conformities in the area.

The DBM's QMS Overall Core Team, officials, and staff of services or bureaus were introduced to the tools and techniques on 5S Good Housekeeping as a means of improving records management and office maintenance and to the techniques in writing Quality Workplace Standards.

The participants are expected to cascade the lessons learned from this TW to their respective offices and foster the adoption and implementation of quality and productivity improvement measures in the DBM Central and Regional Offices.

For the second phase of the Project, a department-wide ISO 9001:2008 Certification is expected by end of 2014. The certification audit by a 3rd party Certification Body would cover the Budget and Management Process being implemented by the Department's 35 bureaus, services, and offices in the Central and Regional Offices. The said Certification Body would adopt the Certification of Multiple Sites using the sampling audit method.

⁵Organized through Office Order Nos. 2012-480 and 2012-480A dated 31 October 2012 and 23 November 2012, respectively.

Annex: Financial Statements

STATEMENT OF APPROPRIATIONS, ALLOTMENTS, OBLIGATIONS, DISBURSEMENTS AND BALANCES
As of the Quarter Ending December 31, 2013

Department: Department of Budget and Management
Agency/Operating Unit : Consolidated
Region/Province/City:
Fund:103

Region/Province/City:		Current Year Obligations											Current Year Disbursements					Balances	
Particulars	Appropriations		Allotments		Current Year Obligations							Current Year Disbursements					Unobligated Allotment	Unpaid	
	Authorized Appropriation	Adjusted Appropriations	Allotments Received	Adjusted Total Allotments	1st Quarter ending March 31	2nd Qtr ending June 30	3rd Qtr ending Sept. 30	4th Qtr ending Dec. 31	Total	1st Quarter ending March 31	2nd Qtr ending June 30	3rd Qtr ending Sept. 30	4th Qtr ending Dec. 31	Total					
1	2	3	(2+3)=4	5	6	7	8 = (5+6+7)	9	10	11	12	13= (9+10+11+12)	14	15	16	17	18= (14+15+16+17)	20= (8-13)	
I. CURRENT YEAR BUDGET/APPROPRIATIONS																			
A. AGENCY SPECIFIC BUDGET		503,903,300.00	503,903,300.00	503,903,300.00	503,903,300.00		120,133,769.00	128,431,458.00	130,446,016.00	124,892,057.00	503,903,300.00	120,133,769.00	128,431,458.00	130,446,016.00	124,892,057.00	503,903,300.00	-	-	#
Personnel Services (ARMM-DepEd)		503,903,300.00	503,903,300.00	503,903,300.00	503,903,300.00		120,133,769.00	128,431,458.00	130,446,016.00	124,892,057.00	503,903,300.00	120,133,769.00	128,431,458.00	130,446,016.00	124,892,057.00	503,903,300.00	-	-	#
Maintenance & Other Operating Expenses																	-	-	#
Financial Expenses																	-	-	#
Capital Outlays																	-	-	#
B. SPECIAL PURPOSE FUNDS		15,343,945,856.28	15,343,945,856.28	15,343,945,856.28	15,343,945,856.28	2,668,314,769.27	7,480,178,642.27	3,290,064,271.19	1,894,625,725.29	15,333,183,428.02	2,668,314,769.27	7,480,178,642.27	3,290,064,271.19	1,477,429,085.29	14,915,986,758.02	10,762,428.26	-	-	#
Pension and Gratuity Fund		292,179,711.00	292,179,711.00	292,179,711.00	292,179,711.00	61,878,015.27	75,201,807.33	72,759,983.19	81,862,278.29	291,702,084.08	61,878,015.27	75,201,807.33	72,759,983.19	82,339,884.29	292,179,690.08	477,626.92	-	-	#
Monetization of Leave Credits of devolved employees		221,242,944.00	221,242,944.00	221,242,944.00	221,242,944.00	48,214,659.69	54,468,503.97	60,900,106.17	57,162,064.74	220,765,334.57	48,214,659.69	54,468,503.97	60,900,106.17	57,859,670.74	221,242,940.57	477,609.43	-	-	#
Retirement Gratuity		5,314,981.00	5,314,981.00	5,314,981.00	5,314,981.00	5,314,981.00	5,314,981.00	3,031,126.00	1,851,825.00	5,314,981.00		3,031,126.00		1,851,025.00	6,314,981.00		-	-	#
Terminal Leave Benefits of devolved retirees to LGUs		65,621,786.00	65,621,786.00	65,621,786.00	65,621,786.00	13,663,355.58	20,301,273.36	8,828,751.02	22,828,388.55	65,621,788.51	13,663,355.58	20,301,273.36	8,828,751.02	22,828,388.55	65,621,788.51	17.49	-	-	#
Allocation to Local Govt. Units		11,884,465,470.28	11,884,465,470.28	11,884,465,470.28	11,884,465,470.28	146,113,674.00	6,972,826,259.94	3,054,467,288.00	1,711,038,447.00	11,884,445,668.94	146,113,674.00	6,972,826,259.94	3,054,467,288.00	1,371,221,324.00	11,544,678,545.94	19,001.34	-	-	#
National Wealth		2,039,195,374.28	2,039,195,374.28	2,039,195,374.28	2,039,195,374.28	134,363,874.00	969,234,253.94	8,299,093.00	927,298,353.00	2,039,195,373.94	134,363,874.00	969,234,253.94	8,299,093.00	849,188,566.00	1,961,085,586.94	0.34	-	-	#
ECOZONES		1,878,356.00	1,878,356.00	1,878,356.00	1,878,356.00		1,878,356.00			1,878,356.00		1,878,356.00			1,878,356.00		-	-	#
Share in VAT		26,748,614.00	26,748,614.00	26,748,614.00	26,748,614.00		1,299,160.00	10,898,353.00	14,551,101.00	26,748,614.00		1,299,160.00	10,898,353.00	14,551,101.00	26,748,614.00		-	-	#
Virginia Tobacco Excise Tax		4,707,800,792.00	4,707,800,792.00	4,707,800,792.00	4,707,800,792.00			3,043,786,783.00	727,857,046.00	4,707,800,792.00		3,043,786,783.00	727,857,046.00	4,487,425,403.00	4,487,425,403.00		-	-	#
Burley & Native Tobacco Excise Tax		898,254,315.00	898,254,315.00	898,254,315.00	898,254,315.00			866,600,333.00	31,653,982.00	898,254,315.00		866,600,333.00	31,653,982.00	898,254,315.00	898,254,315.00		-	-	#
Financial Assistance		35,250,000.00	35,250,000.00	35,250,000.00	35,250,000.00	11,750,000.00				35,250,000.00		11,750,000.00			35,250,000.00		-	-	#
Financial Subsidy to LGUs		17,831,947.00	17,831,947.00	17,831,947.00	17,831,947.00					17,831,947.00		17,831,947.00			17,831,947.00		-	-	#
IRA Monetization		3,505,429,889.00	3,505,429,889.00	3,505,429,889.00	3,505,429,889.00		3,545,600,812.00	(40,170,923.00)		3,505,429,889.00		3,545,600,812.00	(40,170,923.00)		3,505,429,889.00		-	-	#
IRA Differential		394,319,549.00	394,319,549.00	394,319,549.00	394,319,549.00					394,311,152.00		394,311,152.00			394,311,152.00	8,397.00	-	-	#
Unprogrammed IRA		257,756,634.00	257,756,634.00	257,756,634.00	257,756,634.00			257,745,230.00		257,745,230.00		257,745,230.00			257,745,230.00	11,404.00	-	-	#
Disbursement Acceleration Program		80,000,000.00	80,000,000.00	80,000,000.00	80,000,000.00					80,000,000.00		80,000,000.00			80,000,000.00		-	-	#
Calamity Fund		31,950,000.00	31,950,000.00	31,950,000.00	31,950,000.00	1,750,000.00				23,475,000.00		1,750,000.00		23,475,000.00	(9,250,000.00)	15,975,000.00	-	-	#
Priority Development Assistance Fund		3,055,350,675.00	3,055,350,675.00	3,055,350,675.00	3,055,350,675.00	2,458,573,100.00	432,150,575.00	139,962,000.00	15,000,000.00	3,045,085,675.00	2,458,573,100.00	432,150,575.00	139,962,000.00	33,117,857.00	3,063,203,532.00	10,295,000.00	-	-	#
Others (please specify)																	-	-	#
C. AUTOMATIC APPROPRIATIONS		303,345,238,577.00	303,345,238,577.00	303,345,238,577.00	303,345,238,577.00	75,736,858,532.00	75,786,660,317.00	74,256,242,369.00	74,101,399,101.00	299,881,160,319.00	75,736,858,532.00	75,786,660,317.00	74,256,242,369.00	74,101,399,101.00	299,881,160,319.00	3,464,078,258.00	-	-	#
Internal Revenue Allotment (IRA)		300,525,282,943.00	300,525,282,943.00	300,525,282,943.00	300,525,282,943.00	75,072,386,193.00	75,056,069,581.00	73,521,912,369.00	73,410,836,542.00	297,061,204,885.00	75,072,386,193.00	75,056,069,581.00	73,521,912,369.00	73,410,836,542.00	297,061,204,885.00	3,464,078,258.00	-	-	#
5% contribution of Metro Manila mayors to MMDA		2,072,504,000.00	2,072,504,000.00	2,072,504,000.00	2,072,504,000.00	500,179,000.00	524,115,000.00	524,112,000.00	524,098,000.00	2,072,504,000.00	500,179,000.00	524,115,000.00	524,098,000.00	2,072,504,000.00	2,072,504,000.00		-	-	#
Loan amortization of LGUs to MDFO		66,569,653.00	66,569,653.00	66,569,653.00	66,569,653.00			33,284,844.00	33,284,809.00	66,569,653.00		33,284,844.00	33,284,809.00	66,569,653.00			-	-	#
Personnel Services (ARMM-DepEd)		680,881,981.00	680,881,981.00	680,881,981.00	680,881,981.00	164,293,339.00	173,190,892.00	176,933,191.00	166,464,559.00	680,881,981.00	164,293,339.00	173,190,892.00	176,933,191.00	166,464,559.00	680,881,981.00		-	-	#
Others (please specify)																	-	-	#
TOTAL CURRENT YEAR BUDGET / APPROPRIATIONS		319,193,087,733.28	319,193,087,733.28	319,193,087,733.28	319,193,087,733.28	78,525,307,090.27	83,395,270,417.27	77,076,752,656.19	76,120,916,883.29	315,718,247,047.02	78,525,307,090.27	83,395,270,417.27	77,076,752,656.19	75,703,720,223.29	315,301,050,387.02	3,474,840,686.26	-	-	#
II. PRIOR YEAR'S BUDGET/ CONTINUING APPROPRIATIONS																			
D. UNRELEASED APPROPRIATION																			
AGENCY SPECIFIC BUDGET																			
Personnel Services																			
Maintenance & Other Operating Expenses																			
Financial Expenses																			
Capital Outlays																			
E. SPECIAL PURPOSE FUNDS		3,806,433,991.00	3,806,433,991.00	3,806,433,991.00	3,806,433,991.00	2,808,192,890.00	381,284,230.45	244,535,712.00	360,836,017.00	3,794,848,849.45	2,808,192,890.00	381,284,230.45	244,535,712.00	(13,980,734.00)	3,420,032,098.45	11,585,141.55	-	-	#
Allocation to Local Govt. Units		2,370,606,822.00	2,370,606,822.00	2,370,606,822.00	2,370,606,822.00	1,764,643,603.00	123,377,730.45	144,868,825.00	328,631,522.00	2,361,521,680.45	1,764,643,603.00	123,377,730.45	144,868,825.00	(17,334,150.00)	2,015,556,008.45	9,085,141.55	-	-	#
Unprogrammed IRA		5,621.00	5,621.00	5,621.00	5,621.00					5,621.00					5,621.00		-	-	

STATEMENT OF APPROPRIATIONS, ALLOTMENTS, OBLIGATIONS, DISBURSEMENTS AND BALANCES

As of the Quarter Ending December 31, 2013

REVISED

Department: Budget and Management
 Agency/Operating Unit : Office of the Secretary-CONSOLIDATED
 Region/Province/City:
 and: 101

Particulars	Appropriations			Allotments				Current Year Obligations					Current Year Disbursements					Balances		
	Authorized Appropriation	Adjustments	Adjusted Appropriations	Allotments Received	Transfer To	Transfer From	Adjusted Total Allotments	1st Quarter ending March 31	2nd Quarter ending June 30	3rd Quarter ending Sept. 30	4th Quarter ending Dec. 31	Total	1st Quarter ending March 31	2nd Quarter ending June 30	3rd Quarter ending Sept. 30	4th Quarter ending Dec. 31	Total	Unreleased Appropriation	Unobligated Allotment	Unpaid Obligations
1	2	3	(2+3)=4	5	6	7	8 = (5-6+7)	9	10	11	12	13= (9+10+11+12)	14	15	16	17	18= (14+15+16+17)	19= (4-8)	20= (8-13)	21= (13-18)
CURRENT YEAR BUDGET/APPROPRIATIONS																				
A. AGENCY SPECIFIC BUDGET	928,219,000.00	(4,881,250.00)	923,337,750.00	923,337,750.00	20,341,680.00	20,341,680.00	923,337,750.00	227,481,215.15	165,508,734.25	135,569,212.58	353,070,722.25	881,629,884.23	123,687,438.84	165,467,028.37	154,336,672.23	207,712,595.70	651,203,733.14	-	41,707,865.77	230,426,151.09
Personnel Services	387,593,000.00	45,505,527.00	433,098,527.00	433,098,527.00	15,228,680.00	15,228,680.00	433,098,527.00	107,903,162.11	97,927,982.44	99,136,293.18	123,435,755.28	428,403,192.99	90,031,669.77	111,380,833.16	102,837,019.46	120,870,960.71	425,120,513.10	-	4,695,334.01	3,282,679.89
Maintenance & Other Operating Expenses	436,834,000.00	(89,299,674.00)	347,534,326.00	347,534,326.00	250,000.00	250,000.00	347,534,326.00	109,713,339.94	66,478,969.31	35,069,273.01	101,230,351.79	312,491,934.05	33,418,853.97	53,002,240.39	49,743,614.38	85,330,502.49	221,465,011.23	-	35,042,391.95	90,996,922.82
Financial Expenses	-	29,193.00	29,193.00	29,193.00	-	-	29,193.00	1,150.00	9,443.00	17,550.00	920.00	29,163.00	1,150.00	9,443.00	17,550.00	920.00	29,163.00	-	30.00	-
Capital Outlays	103,792,000.00	38,883,704.00	142,675,704.00	142,675,704.00	4,863,000.00	4,863,000.00	142,675,704.00	9,863,563.10	1,092,339.50	1,345,996.39	128,403,695.20	140,705,594.19	235,963.10	1,074,511.82	1,738,388.39	1,510,182.50	4,559,045.81	-	1,970,109.81	138,146,548.38
B. SPECIAL PURPOSE FUNDS	-	383,307,612.00	383,307,612.00	383,307,612.00	55,000.00	-	383,252,612.00	4,024,849.48	8,856,898.32	2,599,731.07	367,577,586.52	383,059,065.39	4,024,849.48	8,856,898.32	2,599,731.07	17,577,586.52	33,059,065.39	55,000.00	193,546.61	350,000,000.00
Miscellaneous Personnel Benefits Fund	-	23,809,524.00	23,809,524.00	23,809,524.00	55,000.00	-	23,754,524.00	-	6,608,500.00	1,459,279.09	15,493,205.42	23,560,984.51	6,608,500.00	1,459,279.09	15,493,205.42	23,560,984.51	55,000.00	-	193,538.49	-
Pension and Gratuity Fund/Retirement Benefits Fund	-	9,498,088.00	9,498,088.00	9,498,088.00	-	-	9,498,088.00	4,024,849.48	2,248,398.32	1,140,451.98	2,084,381.10	9,498,088.00	4,024,849.48	2,248,398.32	1,140,451.98	2,084,381.10	9,498,088.00	-	7.12	-
Personnel Services	-	350,000,000.00	350,000,000.00	350,000,000.00	-	-	350,000,000.00	-	-	-	350,000,000.00	350,000,000.00	-	-	-	-	-	-	350,000,000.00	-
Capital Outlays	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Others (please specify)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C. AUTOMATIC APPROPRIATIONS	-	37,424,040.00	37,424,040.00	37,424,040.00	724,374.00	724,374.00	37,424,040.00	9,023,113.92	9,261,983.96	9,074,198.58	9,443,852.14	36,802,948.60	7,228,303.70	10,993,138.86	9,137,853.90	9,439,741.42	36,799,037.88	-	621,091.40	3,910.72
Retirement and Life Insurance Premium	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Personnel Services	-	37,283,265.00	37,283,265.00	37,283,265.00	724,374.00	724,374.00	37,283,265.00	9,023,113.92	9,261,983.96	9,074,198.58	9,314,877.14	36,674,173.60	7,228,303.70	10,993,138.86	9,137,853.90	9,314,877.14	36,674,173.60	-	609,091.40	-
Customs Duties and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance & Other Operating Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from Sale of Unserviceable Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Outlays	-	140,775.00	140,775.00	140,775.00	-	-	140,775.00	-	-	-	128,775.00	128,775.00	-	-	-	124,864.28	124,864.28	-	12,000.00	3,910.72
TOTAL CURRENT YEAR BUDGET /APPROPRIATIONS	928,219,000.00	415,850,402.00	1,344,069,402.00	1,344,069,402.00	21,121,054.00	21,086,054.00	1,344,014,402.00	240,529,178.55	183,627,616.53	147,243,142.23	730,091,960.91	1,301,491,898.22	134,940,590.02	185,317,065.55	168,074,257.20	234,729,923.64	721,061,838.41	55,000.00	42,522,503.78	580,430,061.81
PRIOR YEAR'S BUDGET/ CONTINUING APPROPRIATIONS																				
D. UNRELEASED APPROPRIATION																				
E. SPECIAL PURPOSE FUNDS																				
F. UNOBLIGATED ALLOTMENT	273,526,010.48	(4,781,250.00)	268,744,760.48	268,744,760.48	11,515,634.00	11,515,634.00	268,744,760.48	34,560,990.66	28,770,905.66	76,718,799.48	128,058,252.84	268,108,948.64	27,708,570.78	10,443,850.46	20,502,581.39	37,966,152.34	96,821,154.97	-	635,811.84	171,487,793.67
Personnel Services	-	19,150,000.00	19,150,000.00	19,150,000.00	7,450,000.00	7,450,000.00	19,150,000.00	19,075,000.00	-	-	-	19,075,000.00	19,068,760.00	6,250.00	-	-	19,075,000.00	-	75,000.00	-
Maintenance & Other Operating Expenses	198,104,943.41	(51,328,602.00)	146,776,341.41	146,776,341.41	1,023,000.00	1,023,000.00	146,776,341.41	13,105,866.91	24,720,870.10	75,253,001.34	33,516,174.21	146,595,912.58	8,485,647.03	9,703,278.05	19,087,454.89	30,721,782.04	88,008,162.91	-	180,428.85	78,587,749.95
Financial Expenses	13,150.00	(11,326.00)	1,824.00	1,824.00	-	-	1,824.00	-	-	-	-	1,824.00	-	-	-	-	1,824.00	-	-	-
Capital Outlays	75,407,917.07	27,408,678.00	102,816,595.07	102,816,595.07	3,042,634.00	3,042,634.00	102,816,595.07	2,389,123.75	4,050,035.56	1,465,798.14	94,540,254.63	102,436,212.08	154,173.75	734,321.81	1,405,126.50	7,242,546.30	9,538,168.36	-	380,382.99	92,900,043.72
TOTAL PRIOR YEAR'S BUDGET/ CONT. APPROPRIATIONS	273,526,010.48	(4,781,250.00)	268,744,760.48	268,744,760.48	11,515,634.00	11,515,634.00	268,744,760.48	34,560,990.66	28,770,905.66	76,718,799.48	128,058,252.84	268,108,948.64	27,708,570.78	10,443,850.46	20,502,581.39	37,966,152.34	96,821,154.97	-	635,811.84	171,487,793.67
GRAND TOTAL	1,201,745,010.48	411,069,152.00	1,612,814,162.48	1,612,814,162.48	32,636,688.00	32,581,688.00	1,612,759,162.48	275,090,169.21	212,398,522.19	223,961,941.71	858,150,213.75	1,569,600,846.86	162,649,160.80	195,760,916.01	186,578,838.59	272,696,075.98	817,882,991.38	55,000.00	43,158,315.62	751,917,855.48

Prepared By:

Jeane V. V. V. V.
 JEANNE TERESITA V. IMPORTANTE
 Supervising Administrative Officer

Certified Correct:

Eden D. Pangulinan
 EDEN D. PANGULINAN
 Chief Administrative Officer

Certified Correct:

Esperanza C. Ignacio
 ESPERANZA C. IGNACIO
 Chief Accountant

Approved By:

Janet B. Abuel
 JANET B. ABUEL
 Assistant Secretary

STATEMENT OF APPROPRIATIONS, ALLOTMENTS, OBLIGATIONS, DISBURSEMENTS AND BALANCE
As of Quarter Ending: **December 31, 2013**

Department: DEPARTMENT OF BUDGET AND MANAGEMENT
Agency/Operating Unit: OFFICE OF THE SECRETARY (Consolidated)
Region/Province/City:
Fund: 171

Particulars	Appropriations			Allotments				Current Year Obligations					Current Year Disbursements					Balances		
	Authorized Appropriation	Adjustments	Adjusted Appropriations	Allotments Received	Transfer to	Transfer from	Adjusted Total Allotments	1st quarter ending March 31	2nd quarter ending June 30	3rd Quarter ending Sept.30	4th Quarter Ending Dec.31	Total	1st quarter ending March 31	2nd quarter ending June 30	3rd Quarter ending Sept.30	4th Quarter Ending Dec.31	Total	Unreleased Appropriation	Unobligated Allotment	Unpaid Obligations
1	2	3	(2+3)=4	5	6	7	8 = (5-6+7)	9	10	11	12	13=(9+10+11+12)	14	15	16	17	18=(14+15+16+17)	19=(4-8)	20=(8-13)	21=(13-18)
I. CURRENT YEAR BUDGET/APPROPRIATION																				
C. AUTOMATIC APPROPRIATIONS	91,731,012.77	-	91,731,012.77	91,731,012.77	-	-	91,731,012.77	50,130,113.46	16,461,895.28	4,117,744.57	9,695,476.46	80,405,229.77	50,102,339.34	16,469,590.97	3,582,867.82	9,967,682.60	80,122,480.73	-	11,325,783.00	282,749.04
Grant Proceeds	91,731,012.77	-	91,731,012.77	91,731,012.77	-	-	91,731,012.77	50,130,113.46	16,461,895.28	4,117,744.57	9,695,476.46	80,405,229.77	50,102,339.34	16,469,590.97	3,582,867.82	9,967,682.60	80,122,480.73	-	11,325,783.00	282,749.04
Maintenance & Other Operating Exp	91,731,012.77	-	91,731,012.77	91,731,012.77	-	-	91,731,012.77	50,130,113.46	16,461,895.28	4,117,744.57	9,695,476.46	80,405,229.77	50,102,339.34	16,469,590.97	3,582,867.82	9,967,682.60	80,122,480.73	-	11,325,783.00	282,749.04
1. New Zealand Grant (NZAD) - Program on Rationalizing and Improving Public Service Delivery/Governance Reform Technical Assistance Facility	389,268.00		389,268.00	389,268.00			389,268.00	158,863.46	161,895.28	27,096.41		347,855.15	131,089.34	169,590.97	27,096.41		327,776.72	-	41,412.85	20,078.43
2. Agencia Española de Cooperación Internacional Para El Desarrollo (AECID MOA-7-29-	74,105,864.00		74,105,864.00	74,105,864.00			74,105,864.00	49,971,250.00	16,300,000.00		7,834,614.00	74,105,864.00	49,971,250.00	16,300,000.00		7,834,614.00	74,105,864.00	-	-	-
3. EC Budget Support Grant for Health Sector Program (EU (ASIE/2005-017-638)	14,850,224.00		14,850,224.00	14,850,224.00			14,850,224.00			3,555,771.41	1,860,862.46	5,416,633.87	-	-	3,555,771.41	1,861,366.85	5,417,138.26	-	9,433,590.13	(504.39)
4. Improving the Quality and Responsiveness of Public Spending in Poor Communities through Localized Procurement Reform - Part B (JSDF Grant No. TF-093563)	281,936.68		281,936.68	281,936.68			281,936.68											-	281,936.68	-
5. Institutionalizing Zero-Based Budgeting/ Program Evaluation (IDF Grant No. TF-011843)	2,103,720.09		2,103,720.09	2,103,720.09			2,103,720.09			534,876.75		534,876.75	-	-		271,701.75	271,701.75	-	1,568,843.34	263,175.00
TOTAL CURRENT YEAR BUDGET / APPRO	91,731,012.77	-	91,731,012.77	91,731,012.77	-	-	91,731,012.77	50,130,113.46	16,461,895.28	4,117,744.57	9,695,476.46	80,405,229.77	50,102,339.34	16,469,590.97	3,582,867.82	9,967,682.60	80,122,480.73	-	11,325,783.00	282,749.04
II. PRIOR YEAR'S BUDGET / CONTINUING APPROPRIATIONS																				
F. UNOBLIGATED ALLOTMENT	12,107,726.32	-	12,107,726.32	12,107,726.32	-	-	12,107,726.32	1,166,425.43	3,489,829.73	3,420,187.39	913,184.79	8,989,627.34	1,166,425.43	2,963,669.73	3,419,911.93	1,082,332.79	6,632,339.88	-	3,118,098.98	357,287.46
Grant Proceeds	12,107,726.32	-	12,107,726.32	12,107,726.32	-	-	12,107,726.32	1,166,425.43	3,489,829.73	3,420,187.39	913,184.79	8,989,627.34	1,166,425.43	2,963,669.73	3,419,911.93	1,082,332.79	6,632,339.88	-	3,118,098.98	357,287.46
Maintenance & Other Operating Exp	12,107,726.32	-	12,107,726.32	12,107,726.32	-	-	12,107,726.32	1,166,425.43	3,489,829.73	3,420,187.39	913,184.79	8,989,627.34	1,166,425.43	2,963,669.73	3,419,911.93	1,082,332.79	6,632,339.88	-	3,118,098.98	357,287.46
1. New Zealand Grant (NZAD) - Program on Rationalizing and Improving Public Service Delivery/Governance Reform Technical Assistance Facility (PRIPSD/GRTAF)	218,574.82		218,574.82	218,574.82			218,574.82											-	218,574.82	-
2. Improving the Quality and Responsiveness of Public Spending in Poor Communities through Localized Procurement Reform - Part B (JSDF Grant No. TF-093563)	132,550.57		132,550.57	132,550.57			132,550.57											-	132,550.57	-
3. EC Budget Support Grant for Health Sector Program (EU (ASIE/2005-017-638)	11,302,387.10		11,302,387.10	11,302,387.10			11,302,387.10	1,166,425.43	3,489,829.73	3,420,187.39	861,212.79	8,937,655.34	1,166,425.43	2,963,669.73	3,419,911.93	1,082,332.79	6,632,339.88	-	2,364,731.76	305,315.46
4. Institutionalizing Zero-Based Budgeting/ Program Evaluation (IDF Grant No. TF-011843)	454,213.83		454,213.83	454,213.83			454,213.83				51,972.00	51,972.00	-	-	-	-	-	-	402,241.83	51,972.00
Capital Outlays	32,251.00	-	32,251.00	32,251.00	-	-	32,251.00											-	32,251.00	-
3. EC Budget Support Grant for Health Sector Program (EU (ASIE/2005-017-638)	32,251.00		32,251.00	32,251.00			32,251.00											-	32,251.00	-
TOTAL PRIOR YEAR'S BUDGET / CONTINU	12,139,977.32	-	12,139,977.32	12,139,977.32	-	-	12,139,977.32	1,166,425.43	3,489,829.73	3,420,187.39	913,184.79	8,989,627.34	1,166,425.43	2,963,669.73	3,419,911.93	1,082,332.79	6,632,339.88	-	3,150,349.98	357,287.46
GRAND TOTAL	103,870,990.09	-	103,870,990.09	103,870,990.09	-	-	103,870,990.09	51,296,538.89	19,951,725.01	7,537,931.96	10,608,661.25	89,394,857.11	51,268,764.77	19,433,260.70	7,002,779.75	11,050,015.39	88,754,820.61	-	14,476,132.98	640,036.50

Prepared by:

ARNOLD B. SANAY
Administrative Officer IV

Reviewed by:

EDEN D. PANGILINAN
Chief Administrative Officer

Certified Correct:

JAMES B. ABUEL
Chief Accountant

Approved:

JAMES B. ABUEL
Asst. Secretary