

QUARTERLY PHYSICAL REPORT OF OPERATION
As of 2019 December 31

Department: Department of Budget and Management (DBM)
 Appropriations: Current Year Appropriations
 Agency: Office of the Secretary
 Operating Unit: Central Office
 Organization Code (UACS): 060010100000
 Report Status: FOR REVIEW

Particulars	UACS CODE	Physical Targets					Physical Accomplishments					Variance as of December 31, 2019	Remarks
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total		
1	2	3	4	5	6	7=(3+4+5+6)	8	9	10	11	12=(8+9+10+11)	13	14
Part A													
Operations													
IO : Allocative efficiency and operational effectiveness enhanced													
ORGANIZATIONAL AND PRODUCTIVITY ENHANCEMENT PROGRAM	3101000000000000												
Outcome Indicator													
1. Percentage of targeted agencies with rightsized organizational structure and staffing pattern for the efficient, effective, and economical delivery of services approved within the prescribed period.		-	--	-	80%	80%							Data not available as of December 31, 2019.
Output Indicators													
1. Percentage of approved actions on organization, staffing, compensation, position classification, management systems improvement and productivity enhancement released by the DBM within the target date		86%	86%	86%	86%	86%	97.55%	96.52%	97.32%	96.46%	96.96%	10.96%	
2. Percentage of policy guidelines on organization, staffing, compensation, position classification, management systems improvement, and productivity enhancement issued by the DBM within the target date		--	--	--	90%	90%	-	-	--	100.00%	100.00%	10.00%	For FY 2019, the following were issued: 1. Local Budget Circular No. 118- Fourth Tranche Implementation of Compensation Adjustment for Local Government Units; 2. Budget Circular No. 2019-1- Salary Rules and Regulations Applicable to Human Resource, Position, Classification and Staffing Actions; and 3. National Budget Circular No. 575- Fourth Tranche Implementation of Compensation Adjustment for National Government Agencies. 4. National Budget Circular No. 576: 2nd Year Implementation of Modified Base Pay Schedule of MUP 5. DBM-DepEd JC No. 1, s. 2019: Guidelines on the Grant of Special Hardship Allowance for FY 2019. 6. Budget Circular 2019-05: Grant of Collective Negotiation Agreement Incentive for FY 2019 7. Budget Circular 2019-06: Guidelines on the Grant of One-Time Service Recognition Incentive for FY 2019. 8. Budget Circular No. 2019-2 dated March 4, 2019, re: Guidelines Implementing Certain Provisions of Administrative Order No. 14, s. 2018. 9. Budget Circular No. 2019-3 dated May 16, 2019, re: Guidelines to Implement the Centralized Procurement of Motor Vehicles Pursuant to AO No. 14, s. 2018 10. DBM CL No. 2019-9 dated July 11, 2019: Timelines for the Implementation of the Centralized Procurement of Motor Vehicles pursuant to AO 14 s. 2018

QUARTERLY PHYSICAL REPORT OF OPERATION
As of 2019 December 31

BAR No. 1

Department: Department of Budget and Management (DBM)
Appropriations: Current Year Appropriations
Agency: Office of the Secretary
Operating Unit: Central Office
Organization Code (UACS): 060010100000
Report Status: FOR REVIEW

Particulars	UACS CODE	Physical Targets					Physical Accomplishments					Variance as of December 31, 2019	Remarks
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total		
1	2	3	4	5	6	7=(3+4+5+6)	8	9	10	11	12=(8+9+10+11)	13	14
BUDGET OPERATIONS AND PERFORMANCE MANAGEMENT PROGRAM	3102000000000000												
Outcome Indicator													
1. President's proposed appropriations aligned with the government priorities (i.e. Public Infrastructure spending increased, in % GDP)		--	--	--	6.8% of GDP for infrastructure	6.8% of GDP for Infrastructure							Data not available as of December 31, 2019.
Output Indicators													
1. Budget documents under the responsibility of DBM submitted on time		--	--	100%	--	100%	--	--	100.00%	--	100.00%	0.00%	Q3: 1. The budget documents were forwarded to OSEC last August 19, 2019, 2 days prior to the constitutional deadline. 2. The President's Budget Message, one of the essential budget documents in the OBI was published on August 21, 2019. 3. The Staffing Summary was submitted to the Budget Technical Bureau on July 29, 2019.
. Percentage of requests for budget variation and authorization acted upon within the prescribed period		90%	90%	90%	90%	90%	95.12%	97.95%	95.78%	98.97%	96.96%	6.96%	
. Percentage of Agency Performance Reviews (APRs) conducted within the prescribed period		87%	--	87%	--	87%	99.68%	--	100.00%	--	99.84%	12.84%	
1. Percentage of targeted number of policy directives / guidelines on budget preparation, execution, and accountability issued on the target date		100%	100%	100%	100%	100%	100.00%	100.00%	100.00%	100.00%	100.00%	0.00%	Q1: Issuances on Budget Preparation: 1. National Budget Memorandum No. 131- National Budget Call for FY 2020 2. Circular Letter No. 2019-5- Budget Forum on Procurement, Budget Preparation and Execution Issuances on Budget Execution: 1. CL No. 2019-1: Release of Funds for the First Quarter of FY 2019 2. CL No. 2019-3: Guidelines Covering the Crediting and Validity of Notice of Cash Allocation (NCA) for Regular MDS Sub-Accounts Effective First Quarter of FY 2019 and Onwards 3. CL No. 2019-7: Release of Funds for the Second Quarter of FY 2019 4. CL No. 2019-7a: Amending DBM CL No. 2019-7 Issuances on Budget Accountability 1. COA-DBM Joint Circular No. 1, s. 2019: Update Guidelines Relative to Budget and Financial Accountability Reports (BFARe) starting FY 2019 Q2: After the FY 2019 GAA was published on April 29, 2019, the guidelines on the Release of Funds for FY 2019 under NBC 577 was issued on May 02, 2019. Q3: Circular Letter (CL) No. 2019-8: Employer (Government) Share in the Health Insurance Premium Contributions to the Philippine Insurance Corporation effective FY 2019

QUARTERLY PHYSICAL REPORT OF OPERATION
As of 2019 December 31

BAR No. 1

Department: Department of Budget and Management (DBM)
Appropriations: Current Year Appropriations
Agency: Office of the Secretary
Operating Unit: Central Office
Organization Code (UACS): 060010100000
Report Status: FOR REVIEW

Particulars	UACS CODE	Physical Targets					Physical Accomplishments					Variance as of December 31, 2019	Remarks
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total		
1	2	3	4	5	6	7=(3+4+5+6)	8	9	10	11	12=(8+9+10+11)	13	14
Percentage of targeted number of policy directives / guidelines on budget preparation, execution, and accountability issued on the target date. (Cont.)													Q4: A: Issuances on Budget Preparation: 1. National Budget Memorandum No. 133 : National Budget Call for FY2021 ; B. Issuances on the Budget Execution: (1.) CL No. 2019-12: Reiteration of Deadline of Submission of Agency Request/s for Release of Additional Funds Requiring the Issuances of SARO/NCA, issued on October 10, 2019; (2.) CL No. 2019-13: Reminding Agency Submission of Budget Execution Documents (BEDs) for FY 2020 and for Other Purposes, issued on October 31, 2019; (3.) CL No. 2019-15: Modification on Period for the Encashment of MDS Checks and Payment thru Advice to Debit Account (ADA) under the MDS, issued on November 29, 2019; (4.) CL No. 2019-16: Reiterating Security Measures Relative to the Release of Budget Authorization Documents; and (5.) Corporate Budget Memorandum No. 42 was issued simultaneously with National Budget Call for FY 2021 on November 29, 2019
Percentage of budget reviews on LGU Budgets and GOCC Corporate Operating Budgets (COB) completed within the prescribed period													
Percentage of budget reviews on GOCC Corporate Operating Budgets (COB) completed within the prescribed period		100%	100%	100%	100%	100%	100.00%	100.00%	100.00%	100.00%	100.00%	0.00%	
Percentage of LGUs budgets submitted with complete documentation reviewed within 75 days		95%	95%	95%	95%	95%	99.74%	100.00%	100.00%	100.00%	99.93%	4.93%	
LOCAL EXPENDITURE MANAGEMENT POLICY DEVELOPMENT PROGRAM													
Outcome Indicator	3103000000000000												
Percent increase in the rating for the two identified dimensions of PFM, i.e. credibility of the budget and policy-based budgeting, of LGUs assessing their PFM systems using the PFM Assessment Tool (PFMAT) for LGUs		-	-	-	12%	12%							Data not available as of December 31, 2019.

QUARTERLY PHYSICAL REPORT OF OPERATION
As of 2019 December 31

Department: Department of Budget and Management (DBM)
Appropriations: Current Year Appropriations
Agency: Office of the Secretary
Operating Unit: Central Office
Organization Code (UACS): 060010100000
Report Status: FOR REVIEW

Particulars	UACS CODE	Physical Targets					Physical Accomplishments					Variance as of December 31, 2019	Remarks
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total		
1	2	3	4	5	6	7=(3+4+5+6)	8	9	10	11	12=(8+9+10+11)	13	14
Output Indicator													
1. Percentage of targeted number of policy directives/guidelines issued on local expenditure management		100%	100%	100%	100%	100%	100.00%	100.00%	100.00%	100.00%	100.00%	0.00%	<p>Q1: (1.) DBM-DILG-NYC Joint Memorandum Circular No. 1 - Guidelines on the Appropriation, Release, Planning and Budget Process for the SK Funds, dated 23 January 2019 and (2.) Local Budget Circular No. 117-C - Amendment to Local Budget Circular No. 117 dated 05 February 2018 and LBC No. 117-B dated 14 November 2018, dated 03 January 2019.</p> <p>Q2: (1.) Local Budget Memorandum No. 78 -Indicative FY 2020 Internal Revenue Allotment (IRA) Shares of Local Government Units (LGUs) and Guidelines on the Preparation of the FY 2020 Annual Budgets of LGUs dated May 15, 2019 and (2.) Local Budget Memorandum No. 79 -Guidelines on the Release and Utilization of the Shares of Local Government Units from the FY 2016 Collections of Excise Tax on Locally Manufactured Virginia Type Cigarettes under Republic Act No. 7171, and Burley and Native Tobacco Excise Tax Pursuant to Republic Act No. 8240, as amended by Republic Act No. 10351, chargeable against the Allocations to Local Government Units under the FY 2018 General Appropriations Act, Republic Act No. 10964, Continuing Appropriations dated June 14, 2019".</p> <p>Q3: (1.) Local Budget Circular No. 119 - Guidelines on the Release and Utilization of the Local Government Support Fund -Other Financial Assistance to the Local Government Units in the FY 2019 General Appropriations Act, Republic Act No. 11260 dated July 15, 2019; (2.) Local Budget Circular No. 119-A-Amendment to Local Budget Circular No. 119 dated July 15, 2019, Entitled "Guidelines on the Release and Utilization of the Local Government Support Fund -Other Financial Assistance to the Local Government units in the FY 2019 General Appropriations Act, Republic Act No. 11200" dated August 8, 2019; (3.) Local Budget Circular No. 120 - Guidelines on the Release and Utilization of the Local Government Support Fund-Assistance to Cities under the FY 2019 General Appropriations Act, Republic Act No. 11260 dated August 15, 2019; and (4.) Circular Letter 2019-10 Warning Against Individuals/Organized Groups Allegedly Facilitating the Release of the Local Government Support Fund and Other Funds to the Local Government Units (LGUs)</p> <p>Q4: (1.) Local Budget Memorandum No.78-A- Final FY 2020 Internal Revenue Allotment (IRA) Shares of Local Government Units (LGUs) dated December 17, 2019;(2.) Joint Memorandum Circular No. 2019-2 Guidelines on the Release and Utilization of the Local Government Support Fund-Other Financial Assistance to Local Government Units under the FY 2019 GAA, RA No. 11260 for the Purchase of Multi-cabs and/or Multi-Purpose Vehicles and Purchase and Installation of Video Surveillance dated December 18, 2019;(3.) Joint Memorandum Circular No. 1 - Guidelines on the Establishment and Grant of Yuletide Social Assistance Program for all Barangay Officials and Functionaries for Fiscal Year 2019 dated December 20, 2019; and (4.) Guidelines on the Release and Utilization of the Shares of LGUs from the FY 2017 Collections of Excise Tax on Locally Manufactured Virginia-Type Cigarettes under RA No. 7171, and Burley and Native Tobacco Excise Tax Pursuant to RA No. 8240, as Amended by RA No. 10351, Chargeable Against the Allocations to LGUs under the FY 2019 GAA, RA No. 11260 (released on November 26, 2019).</p>

QUARTERLY PHYSICAL REPORT OF OPERATION
As of 2019 December 31

Department: Department of Budget and Management (DBM)
Appropriations: Current Year Appropriations
Agency: Office of the Secretary
Operating Unit: Central Office
Organization Code (UACS): 060010100000
Report Status: FOR REVIEW

Particulars	UACS CODE	Physical Targets					Physical Accomplishments					Variance as of December 31, 2019	Remarks
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total		
1	2	3	4	5	6	7=(3+4+5+6)	8	9	10	11	12=(8+9+10+11)	13	14
RESULTS-BASED PERFORMANCE MANAGEMENT PROGRAM	3104000000000000												
Outcome Indicator													
1. Number of national government agencies with functional M&E units		--	--	--	7 Departments (OSEC only)	7 Departments (OSEC only)							Data not available as of December 31, 2019.
Output Indicator													
1. Number of M&E directives/guidelines/tools issued		--	--	--	2	2	--	--	--	2	2	0	For FY 2019, the following were issued to target implementing agencies: 1. Directive issued to DPWH through a letter, to implement measures to improve monitoring of project implementation and reporting on performance of convergence infrastructure projects, issued on May 24, 2019; and 2. Directive issued to DILG through a letter, seeking possible intervention to help resolve implementation bottlenecks at the local level, issued on October 16, 2019.
2. Percentage of targeted agencies provided with technical assistance on time		--	100%	100%	--	100%	--	100.00%	100.00%	100.00%	100.00%	0.00%	Q2: Technical Assistance was provided to Target Agencies (DBM, DPWH, DOH, DepEd, and DA) including NEDA, DILG and Senate during the Convergence Planning Workshop held on April 03, 2019. Q3: Coordinate meeting between and among the 5 targeted agencies (i.e. DBM, DPWH, DOH, DepEd, and DA) had been conducted to present updates on the accomplishments of said agencies DIME-covered programs/projects, the identified subsisting implementing issues, and catch-up plans to address the same. Q4: Consultative meeting with DBM and agencies implementing infrastructure projects covered under Project DIME (DPWH, DOTr, DOH, NIA, DENR, DA, BFAR, DICT, DepED) regarding the proposed NBC enjoining the posting of project location coordinates and other relevant information at the agency website.
3. Percentage of targeted agency participants who rated the technical assistance provided as satisfactory or better		--	80.00%	80%	--	80%	--	99.46%	--	100.00%	99.73%	19.73%	Q2: The satisfaction survey questionnaire template administered to the 46 agency-participants covers twelve (12) different areas. Summarized Results of the Survey: Outstanding -43.84% Very Satisfactory- 44.57% Satisfactory - 11.05% Q4: 100.00% or all of the 18 respondents rated the activity an overall satisfaction rating of "Satisfactory" or better.
OO : Budget improved through sustainable fiscal discipline and fiscal openness													

QUARTERLY PHYSICAL REPORT OF OPERATION
As of 2019 December 31

Department: Department of Budget and Management (DBM)
 Appropriations: Current Year Appropriations
 Agency: Office of the Secretary
 Operating Unit: Central Office
 Organization Code (UACS): 060010100000
 Report Status: FOR REVIEW

Particulars	UACS CODE	Physical Targets					Physical Accomplishments					Variance as of December 31, 2019	Remarks
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total		
1	2	3	4	5	6	7=(3+4+5+6)	8	9	10	11	12=(8+9+10+11)	13	14
FISCAL DISCIPLINE AND OPENNESS PROGRAM													
Outcome Indicators													
1. Expenditure level kept within the target NG fiscal deficit-to-GDP ratio set by the DBCC	3201000000000000	-	-	-	Disbursement kept within 3.2% of GDP deficit with deviation from program in single digit	Disbursement kept within 3.2% of GDP deficit with deviation from program in single digit							
2. Targeted PEFA or IMF-FTA budget indicators improved		-	-	-	Improved PI-1 and PI-2 PEFA indicator for the 4 Pilot Agencies	Improved PI-1 and PI-2 PEFA indicator for the 4 Pilot Agencies							Data not available as of December 31, 2019.
3. Philippines' score in the Open Budget Survey (OBS) improved		-	-	-	At least 69	At least 69							
Output Indicators													
1. Percentage of targeted number of budget policy advisories submitted to and approved within one (1) revision by the DBCC		-	-	-	100%	100%	100.00%	-	100.00%	100.00%	100.00%	0.00%	Q1: The targeted BPA for the quarter namely, Medium-Term Aggregate Fiscal Targets for the FY 2020 Budget Priorities Framework, was approved as presented during the 175th DBCC meeting on March 13, 2019. Q2: The targeted BPAs for the quarter namely, FY 2019 Quarterly Fiscal Program of the National Government and the Medium-Term Fiscal Program for the FY 2020 Budget of Expenditures and Sources of Financing (BESF) have not been presented to the DBCC for approval. The delay in the presentation was due to the schedule of the next DBCC which is tentatively set in July 2019. It should be noted that the schedule of DBCC meetings is largely based on the availability of its principals. Q3: The FY2019 Quarterly Fiscal Program of the National Government was approved by the DBCC through ad referendum approval on July 17, 2019. The Medium-Term Fiscal Program for FY2020 BESF was presented and approved by the 176th DBCC on July 18, 2019. In addition, the Fiscal Risk Statement for FY2020 Budget Preparation was approved by the DBCC through ad referendum approval on August 14, 2019. Q4: The Medium-Term Fiscal Program and FY 2021 Cash Appropriations for the FY 2021 BPF were accomplished in the quarter. The other three (3) BPAs, namely the Medium-Term Expenditure Plans (MTEPs) of the Department of Education (DepEd), Department of Health (DOH), and Department of Public Works and Highways (DPWH) were not taken up/presented/discussed in the DBCC and/or ETB.

QUARTERLY PHYSICAL REPORT OF OPERATION
As of 2019 December 31

Department: Department of Budget and Management (DBM)
Appropriations: Current Year Appropriations
Agency: Office of the Secretary
Operating Unit: Central Office
Organization Code (UACS): 060010100000
Report Status: FOR REVIEW

Particulars	UACS CODE	Physical Targets					Physical Accomplishments					Variance as of December 31, 2019	Remarks
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total		
1	2	3	4	5	6	7=(3+4+5+6)	8	9	10	11	12=(8+9+10+11)	13	14
2. Percentage of PEM reforms approved by Authorities and issued through policy guidelines / directives		-	-	-	90%	90%	100.00%	100.00%	100.00%	100.00%	100.00%	10.00%	<p>Q1: A. Budget Reform Guidelines: COA-DBM-DepEd Joint Circular No. 2019-01, issued on February 04, 2019; B. Roll-Out Activities for the Budget Reform Program/ Budget Modernization Bill: 1. Provided secretariat services on the Workshop on Internal Auditing and Control, dated February 07, 2019; 2. Conducted briefing with DPWH on Annual Cash-Based Appropriations, dated February 08, 2019; 3. Conducted BTMS Workshop, dated February 28, 2019; 4. Presentation of BRP Updated during the Regional Coordination Meeting (RCM), dated March 05, 2019; and 5. Provided assistance during the conduct of the Internal Audit Forum for NGAs.</p> <p>Q2: A. Submission of MTEP Manual on May 09, 2019; B. Roll-out activities for the MTEP Manual: (1.) DepEd- April 10, 2019; and (2.) DPWH- April 24, 2019. C. Roll-out activities for the Budget Reform Program/ Budget Modernization Bill: (1.) Batch 1 Brown Bag Session of the Top 10 Spending departments/agencies- May 24, 2019; (2.) Batch 2 Brown Bag Session- May 30, 2019; (3.) Batch 3 Brown Bag Session- May 31, 2019; (4.) Brown Bag Session in Cebu- June 13, 2019; and 5. Brown Bag Session in Davao- June 20, 2019.</p> <p>Q3: Only one activity was conducted related to PEM reforms in Q3 2019. This was the provision of secretariat service for the Budget Reform Program.</p> <p>Q4: Five (5) activities regarding the Budget Reform Program were held during the Fourth Quarter of 2019, which involved the Authority approved provision of Secretariat services to the following: (1.) Meeting on the Updating of Foreign Assisted Projects (FAPs) Guidelines on October 07, 2019; (2.) Focus Group Discussion with DPWH on the Proposed Updated FAPs Guidelines on October 15, 2019; (3.) Meeting with BTR and DOT regarding the Guidelines on FAPs on October 16, 2019; (4.) Meeting with COA on FAPs Guidelines on November 19, 2019; and (5.) Meeting on the Draft Clarificatory Guidelines for FAPs on December 15, 2019. The activities for the Budget Modernization Bill and MTEP were both put on hold pending the re-filing of the Bill in Congress in March 2020 and the closing of the PFM-I technical assistance in June 2019, respectively. A draft Circular Letter together with a draft MTEP Manual was submitted to the Undersecretary for BPS on December 20, 2019 and was revised on December 23, 2019. The documents are still for finalization. Further, activities relating to the MTEP will be carried over to CY 2020.</p>

QUARTERLY PHYSICAL REPORT OF OPERATION
As of 2019 December 31

Department: Department of Budget and Management (DBM)
Appropriations: Current Year Appropriations
Agency: Office of the Secretary
Operating Unit: Central Office
Organization Code (UACS): 060010100000
Report Status: FOR REVIEW

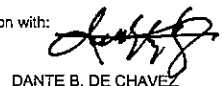
Particulars	UACS CODE	Physical Targets					Physical Accomplishments					Variance as of December 31, 2019	Remarks
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total		
1	2	3	4	5	6	7=(3+4+5+6)	8	9	10	11	12=(8+9+10+11)	13	14
3. All seven (7) essential budget documents (in the OBI) under DBM responsibility published on time		1	-	4	2	7	-	1	4	1	6	-1	<p>Q2: This reflects the accomplishment on the publication of the FY2020 BPF on April 12, 2019. In addition the following FY 2019 National Government Disbursement Performance Reports were published in the DBM website on the following dates: (1.) January-February, published on April 11, 2019; (2.) March, published on May 10, 2019; and (3.) April, published on June 14, 2019. The publishing of the disbursement reports rely on the BTr release of the National Government Cash Operations reports.</p> <p>Q3: The targeted essential documents for the quarter are the Year-End Report and Mid-Year Report. The FY2018 Year-End Report (Annual Fiscal Report) was published on September 22, 2019 while the FY2019 Mid-Year Report was published on September 30, 2019. The following FY2019 National Government Disbursement Performance Reports were published in the DBM website on the following dates: (1.) May, published on July 10, 2019; (2.) June, published on August 1, 2019; and (3.) July, published on September 6, 2019. = The President's Budget Message, one of the essential budget documents in the OBI was published on August 21, 2019. = FY 2020 NEP and BESF were published in the DBM website on August 20, 2019.</p> <p>Q4: The FY 2019 National Government (NG) Disbursement Performance Reports for the quarter were published in the DBM website on the following dates: (1.) August, published on October 21, 2019; (2.) September, published on November 18, 2019; and (3.) October, published on December 16, 2019. The 2019 NG Disbursement Performance Reports for November and December will be published in the DBM website within Q1 of FY2020.</p>

Prepared By:


ROWEL D. ESCALANTE

Officer-in-Charge
Corporate Planning and Management Service

In coordination with:


DANTE B. DE CHAVEZ

Director IV
Finance Service

Approved by:


ACHILLES GERARD C. BRAVO

Assistant Secretary
Head, Internal Management Group