A. UNCAC Provision.

Chapter II, Article 9, Paragraph (1):

Each Party State, in accordance with the fundamental principles of its legal system, take the necessary steps to establish appropriate systems to procurement, based on transparency, competition and objective criteria in decision-making, which may take into account appropriate threshold values in their application shall address, inter alia:

(a) The public distribution of information relating to procurement procedures and contracts, including information on invitations to tender and relevant or pertinent information on the award of contracts allowing potential tenders sufficient time to prepare and submit their tenders;

(b) The establishment, in advance, of conditions for participation, including selection and award criteria and tendering rules and their publication;

(c) The use of objective and predetermined criteria for public procurement decisions, in order to facilitate the subsequent verification of the correct application of the rules and procedures;

(d) An effective system of domestic review, including an effective system of appeal, to ensure legal recourse and remedies in the event that the rules or procedures established pursuant to this paragraph are not followed;

(e) When appropriate, measures to regulate matters regarding personnel responsible for procurement, such as declaration of interest in particular public procurements, screening procedures and training requirements.

B. Government Procurement in the Philippines.

The Philippines' primary statute on public procurement is Republic Act (RA) No. 9184 1 otherwise known as the “Government Procurement Reform Act (GPRA) of 2003”. The GPRA consolidates and standardizes procurement rules and procedures for all National Government Agencies (NGAs) including Government-Owned and/or Controlled Corporations (GOCCs) and Local Government Units (LGUs), which apply to procurement of goods and services, including infrastructure projects and consulting services. It aims to reduce opportunities for graft and corruption; harmonize the system with international standards and practices; and promote transparency, competitiveness, and accountability.

To further promote transparency and efficiency in public procurement, information and communications technology is being utilized in the conduct of procurement, thus:

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1 R.A. 9184 was signed by Her Excellency President Gloria Macapagal-Arroyo on 10 January 2003, and was published on 11 January 2003, in two (2) newspapers of general nationwide circulation, namely, Manila Times and Malaya. It took effect fifteen (15) days after its publication or on 26 January 2003.
1. The Philippine Government Electronic Procurement System (PhilGEPS).

PhilGEPS serves as the primary source of information on public procurement specifically on bid opportunities, contracts awarded, and other procurement- related statistics and updates.

With the implementation of RA 9184 and its revised Implementing Rules and Regulations (IRR), all procuring entities are mandated to use the PhilGEPS. Suppliers, manufacturers, contractors, consultants are required to register as well. Through the use of the PhilGEPS, transparency in government procurement is enhanced since opportunities to trade with government and the ensuing transactions are provided online. Information on changes in terms of references, bid schedules and on the winning bidder and contract amount are all accessible through the system. In addition, the electronic catalogue, which provides information on pre-approved cost of commonly used items, will help government auditors check that supplies purchased by a government agency are not grossly over-priced.

PhilGEPS presently offers the following functionalities:

1. Electronic Bulletin Board
2. Government Official Merchants' Registry
3. Electronic Catalogue
4. Automatic Bid Notification
5. E-Bidding
6. Electronic Payment of PhilGEPS Fees and Purchase of Bid Documents (for DBM-Procurement Service)

The modernization of the PhilGEPS is ongoing with the vision of making it the total provider of e-Procurement solutions to the government and its stakeholders. This includes the installation of additional functionalities for a more integrated e-Bidding system tied into the government annual procurement plans and a facility for electronic payment to merchants, purchase of bid forms and payment of other bidding fees.

2. Government of the Philippines-Official Merchant Registry (GOP-OMR)

The GOP-OMR is the centralized electronic database of manufacturers, suppliers, distributors, contractors, and consultants developed and maintained by the PhilGEPS. The GPPB issued Resolution No. 12-2012, prescribing the Guidelines for the use of the GOP-OMR. Pursuant to the Guidelines, all existing electronic merchant registries used and maintained by procuring entities shall be integrated into the GOP-OMR. Upon integration, the procuring entity shall henceforth use the GOP-OMR for government procurement purposes, and shall cease using their own registry.

According to PhilGEPS, the following are registered in the PhilGEPS as of 31 December 2015:

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2 The Revised IRR was approved by the Government Procurement Policy Board (GPPB) through its Resolution 03-2009, dated 22 July 2009, and published in the Official Gazette on 3 August 2009. It took effect thirty (30) days after its publication on 2 September 2009.

3 Dated 1 June 2012.
1. Government agencies – 27,529
2. Suppliers, Contractors and Consultants – 83,093

3. Electronic Bidding (e-Bidding)

In 2013, the GPPB approved the e-Bidding Guidelines (GPPB Resolution No. 23-2013), which supported the implementation of e-Bid submission processes, which includes the creation of electronic bid forms, creation of bid box, delivery of bid submissions, notification to supplier of receipt of bids, bid receiving and electronic bid evaluation.

4. Open Data Philippines

Launched in January 2014, Open Data Philippines engages key agencies to publish their datasets through www.data.gov.ph and makes the data searchable, accessible, and useful to the public. The primary goal of the data portal is to foster a citizenry empowered to make informed decisions, and to promote efficiency and transparency in the government.

5. Agency Procurement Compliance and Performance Indicators (APCPI)

To enhance procurement monitoring, the GPPB adopted the APCPI. It is a tool to assess the performance and compliance of a government agency with the procurement laws and regulations. The APCPI likewise provides a basis for analyzing procurement-related information, but it needs to be linked to other government-related databases for policy and decision-making purposes.

6. Online Procurement Performance and Compliance Indicator System (OPPCIS)

Formerly known as the Online Monitoring and Evaluation System (OMES), the OPPCIS is the online platform for APCPI assessment and evaluation tool developed to determine procurement strengths and weaknesses of agencies. Once fully operable, the OPPCIS includes the following features:

1. Creation of Project Procurement Management Plan (PPMP)
2. Confirmation of Approved Budget
3. Annual Procurement Plan (APP) Consolidation
4. Procurement Monitoring Report (PMR) Updating and Actual Procurement
5. Generation of Consolidated PMR
6. APCPI Rating and Action Planning
7. Confirmation Process

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28,196 as of 31 March 2016.
87,818 as of 31 March 2016.
Dated 30 July 2013.
C. Request for Information (Updates).

Utilize online platforms for the distribution of information relating to public procurement and tenders as a way to prevent corruption, enhance transparency and ensure competition and objective criteria in procurement decision-making.

<table>
<thead>
<tr>
<th>Description of any electronic procurement system of public procurement, including, for example:</th>
<th>Legal Framework</th>
<th>Summary</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Means by which tender invitations are published;</td>
<td>Section 21.2 of the IRR of RA 9184</td>
<td>The Invitation to Bid or Request for Expression of Interest shall be:</td>
</tr>
<tr>
<td></td>
<td></td>
<td>a) Advertised at least once in one (1) newspaper of general nationwide circulation which has been regularly published for at least two (2) years before the date of issue of the advertisement for the following:</td>
</tr>
<tr>
<td></td>
<td></td>
<td>1. Procurement of Goods with Approved Budget for the Contract (ABC) of above P2,000,000.00;</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2. Procurement of Infrastructure Projects with ABC above P5,000,000.00; and</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3. Procurement of Consulting Services with ABC above P1,000,000.00 or whose contract duration is more than 4 months.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>b) Posted continuously in the PhilGEPS website, the website of the procuring entity concerned, if available, and the website prescribed by the foreign government/foreign or international financing institution, if applicable, for seven (7) calendar days starting on date of advertisement; and</td>
</tr>
<tr>
<td></td>
<td></td>
<td>c) Posted at any conspicuous place reserved for this purpose in the premises of the procuring entity concerned for seven (7) calendar days, if applicable, as certified by the head of the BAC Secretariat of the procuring entity concerned.</td>
</tr>
</tbody>
</table>

At this juncture, we wish to inform you that the IRR of RA 9184 is being reviewed and revised. In the proposed IRR revision, the threshold for newspaper advertisement is increased¹. Moreover, 2 years after the effectivity of the revised IRR, advertisement in a newspaper of general nationwide circulation shall no longer be required. However, a Procuring Entity that cannot post its opportunities in the PhilGEPS for justifiable reasons shall continue to publish its advertisements in a newspaper of general nationwide circulation. This proposed revision seeks to reduce advertisement costs for the government, while promoting the use of PhilGEPS, which has a wider reach to both procuring.

¹ Goods – P 10,000,000.00; Infrastructure Projects – P15,000,000.00; Consulting Services – P5,000,000.00
<p>| Section 54.2 of the IRR of RA 9184 | For alternative methods of procurement, advertisement and posting as prescribed in Section 21.2.1 of this IRR may be dispensed with: Provided, however, That the BAC, through its Secretariat, shall post the invitation or request for submission of price quotations for Shopping under Sections 52.1 (b) and Negotiated Procurement under Sections 53.1 (two-failed biddings), 53.9 (small value procurement); and 53.11 (NGO Participation) of this IRR in the PhilGEPS website, the website of the procuring entity concerned, if available, and at any conspicuous place reserved for this purpose in the premises of the procuring entity for a period of seven (7) calendar days. |
| 2. Inclusion of all pertinent information on the award of contracts | Section 37.2.3 of the IRR of RA 9184 | The following shall form part of the contract: a) Contract Agreement; b) Bidding Documents; c) Winning bidder’s bid, including the Eligibility requirements, Technical and Financial Proposals, and all other documents/statements submitted; d) Performance Security; e) Credit line in accordance with the provisions of this IRR, if applicable; f) Notice of Award of Contract; and g) Other contract documents that may be required by existing laws and/or the procuring entity concerned in the Bidding Documents, such as the construction schedule and S-curve, manpower schedule, construction methods, equipment utilization schedule, construction safety and health program approved by the Department of Labor and Employment, and PERT/CPM for infrastructure projects |
| Sections 37.1.6 and 37.4.2 of the IRR of RA 9184 | The BAC, through the Secretariat, shall post, within three (3) calendar days from its issuance, the Notice of Award in the PhilGEPS, the website of the procuring entity, if any, and any conspicuous place in the premises of the procuring entity. On the other hand, a copy of the Notice to Proceed and the approved contract shall be posted in the PhilGEPS and the website of the procuring entity, if any, within fifteen (15) calendar days from the issuance of the Notice to Proceed. |
| Section 54.3 of the IRR of RA 9184 | In all instances of alternative methods of procurement, the BAC, through the Secretariat, shall post, for information purposes, the notice of award in the PhilGEPS website, the website of the procuring entity concerned, if available, and at any conspicuous place reserved for this purpose in the premises of the procuring entity. |
| 3. Ways in which applications may be submitted (including the use of electronic) | Sections 17 and 25 of the IRR of RA 9184 Section 8 of the IRR of RA 9184: E-Bidding | Bid submissions may be done either manually or electronically. |</p>
<table>
<thead>
<tr>
<th>procurement platforms</th>
<th>Guidelines (GPPB Resolution No. 23-2013)</th>
</tr>
</thead>
<tbody>
<tr>
<td>4. Ways in which the criteria to be used for selection and award are publicized.</td>
<td><strong>Section 17. IRR of RA 9184</strong></td>
</tr>
<tr>
<td></td>
<td>The Invitation to Bid/Request for Expression of Interest, advertised and posted in accordance with Section 21.2 of the IRR, shall include: A general statement on the criteria to be used by the procuring entity for the eligibility check, the short listing of prospective bidders, in the case of the procurement of consulting services, the examination and evaluation of bids, post-qualification, and award.</td>
</tr>
</tbody>
</table>
A. UNCAC Provision

Article 9 Paragraph (1): Each Party State, in accordance with the fundamental principles of its legal system, take the necessary steps to establish appropriate systems to procurement, based on transparency, competition and objective criteria in decision-making, which may take into account appropriate threshold values in their application shall address, inter alia:

(b) The public distribution of information relating to procurement procedures and contracts, including information on invitations to tender and relevant or pertinent information on the award of contracts allowing potential tenders sufficient time to prepare and submit their tenders;
(c) The establishment, in advance, of conditions for participation, including selection and award criteria and tendering rules and their publication;
(d) The use of objective and predetermined criteria for public procurement decisions, in order to facilitate the subsequent verification of the correct application of the rules and procedures;
(e) An effective system of domestic review, including an effective system of appeal, to ensure legal recourse and remedies in the event that the rules or procedures established pursuant to this paragraph are not followed;
(f) When appropriate, measures to regulate matters regarding personnel responsible for procurement, such as declaration of interest in particular public procurements, screening procedures and training requirements.

This will address the UNCAC guidance checklist — Statistics regarding the number of public procurement processes conducted, the subject matter of the procurement process, the number and diversity of tenders and the resulting outcomes and award decisions.

B. Description of the Applicable Measure

The Revised Implementing Rules and Regulations of Republic Act No. 9184 also known as the Government Procurement Reform Act introduced procurement by electronic means through the Philippine Government Electronic Procurement System (PhilGEPS) which serves as the primary and definitive source of information on government procurement. Section 8.2.1 indicates that one of the features of PhilGEPS is the electronic bulletin board wherein all procuring entities are required to post all procurement opportunities, results of bidding and other related information.

The General Provisions of the General Appropriations Act in the previous years have included a provision on Strict Adherence to Procurement Procedures, Laws, Rules and Regulations. In the FY 2012 GAA, the Transparency Seal provision was first included in the General Provisions. The requirement for Transparency Seal was carried over in the succeeding national budgets (General Appropriations Acts), i.e., FYs 2013 (Section 93), and 2014 (Section 91); and in the 2015 proposed national budget (known as the National Expenditure Program [NEP]) in Section 92.
A Transparency Seal, prominently displayed on the main page of the website of a particular government agency, is a certificate that it has complied with the requirements of Section 93. This Seal links to a page within the agency's website which contains an index of downloadable items including the procurement plan, contracts awarded and name of contractors/suppliers/consultants.

C. Implementation of the Applicable Measure (with evidence of implementation)

National Budget Circular No. 542, issued by the DBM on August 29, 2012, reiterates compliance with Section 93, the Transparency Seal provision, of the FY 2012 GAA. This provision requires information of the above-mentioned documents particularly in section B. As mentioned above, the requirement for the Transparency Seal is being carried over in the succeeding national budgets.

The requirement to include compliance with the Transparency Seal in the grant of Performance-Based Bonus (PBB) is an effective mode of securing department/agency compliance.

Memorandum Circular (MC) No. 2012-02 dated October 16, 2012 on the Guidelines to Clarify the Good Governance Conditions for Fiscal Year 2012 in Line with the Grant of the Performance-Based Bonus under Executive Order No. 80 provides that agencies to qualify for the PBB in FY 2012 must comply in full with the mandatory posting of budgetary, procurement and other reports in the Transparency Seal.

MC No. 2012-05 dated January 14, 2013 on Guidelines to Clarify the Eligibility and the Ranking of Personnel in Line with the Grant of Performance-Based Bonus (PBB) provides as other requirement related to procurement the validation of PhilGEPS posting, to be done by departments/agencies by indicating the Reference Number of the Invitations to Bid and the Project Title consistent with the number and title posted in PhilGEPS.

MC No. 2013-01 dated August 2, 2013 on the Guidelines on the Grant of the Performance-Based Incentives for Fiscal Year 2013 under EO No. 80 set five (5) good governance conditions based on the performance drivers of the Results-Based Performance Management System (RBPMS) which include maintaining and updating of the Agency Transparency Seal and the PhilGEPS posting.

For 2014, MC No. 2014-1 dated April 21, 2014 on Supplemental Guidelines on the Grant of the Performance-Based Bonus (PBB) for Fiscal Year 2014 under EO No. 80 set four (4) good governance conditions based on the performance drivers of the Results-Based Performance Management System (RBPMS) which also include maintaining and updating of the Agency Transparency Seal and the PhilGEPS posting.

D. Monitoring and Evaluation

The monitoring of the adoption and implementation of the transparency seal is the responsibility of the respective heads of agencies. Based on Section 6.0 of NBC No. 542, the heads of agencies shall be held accountable for non-compliance which is tantamount to
a violation of law. Further, random audits will be undertaken by the DBM Chief
Information Officer (CIO), in partnership with Civil Service Organizations.

Moreover, since compliance with the Transparency Seal is part of the good governance
condition to qualify for the PBB, the validation of the compliance with these conditions is
tasked to DBM as indicated in Memorandum Circular No. 2013-01 on the Guidelines on
the Grant of the Performance-Based Incentives for FY 2013 issued on August 2, 2013 by
the Inter-Agency Task Force on the Harmonization of National Government Performance
Monitoring, Information and Reporting Systems.

E. Compliance and Gaps Analysis in Implementation

Throughout the validation process of the agency Transparency Seal, there are observations
that agencies did not follow the prescribed templates in uploading reports in the
Transparency Seal website. There are also inactive links to access the uploaded reports.

F. Challenges in Implementation

The gaps in implementation were due to the agencies’ insufficient understanding of the
reports/ documents/ information which are required to be posted, as well as the
corresponding templates to be used to comply with the Transparency Seal. Further, there
is the presence of a weak IT infrastructure and network which leads to slow uploading and
access of data over the internet which may be the reason for the inactive links to access the
uploaded reports.

G. Recommendations

The posting of the procurement documents (plans, contracts awarded, etc...) should be
continuously done to promote transparency in the procurement process in government. In
addition, the DBM, as the agency tasked to do the validation, must provide assistance to
agencies with regard to the requirements of the Transparency Seal compliance.

(2)

A. UNCAC Provision

Article 9 Paragraph (2): Each State Party, in accordance with the fundamental principles
of its legal system, take appropriate measures to promote transparency and accountability
in the management of public finances. Such measure shall encompass, inter alia:

(a) Procedures for the adoption of the national budget

This will address the UNCAC guidance checklist - *Set forth the applicable laws,
regulations and procedures for the preparation and adoption of national budgets,
including those that specify the type of information required as part of the submission to
the legislature

B. Description of the Applicable Measure
The following applicable measures, fully complies and address the applicable laws, regulations and procedures for the preparation and adoption of the national budget including those that specify the type of information required as part of the submission to legislature:

- Presidential Decree No. 1177 and Presidential Decree No. 1421
- Executive Order No. 292
- National Budget Call
- People’s Budget Series
- Proposal for Philippine Public Financial Management (PFM) Bill

Presidential Decree No. 1177 was issued on Revising the Budget Process in order to Institutionalize the Budgetary Innovations of the New Society. This is known as the Budget Reform Decree of 1977. PD No. 1177 addressed the need for the national budget to have a systematic structure since it is a major instrument for a nation's development.

PD No. 1177 discusses factors to be taken into consideration for the budget policy approach, budget preparation, budget authorization, budget execution and budget accountability as well as expenditure of appropriated funds. This decree was amended by PD No. 1421 which was issued on June 9, 1978. The amendment was done for the purposes of revising the budget process in order to institutionalize the budgetary innovations of the new society. Included items amended under PD No. 1177 are the 1) definition of terms, 2) budget debates, 3) supplemental appropriations, 4) contingent liabilities, 5) authority to use savings in appropriations to cover deficits, and 6) authority to use savings for certain purposes.

Executive Order No. 292 or the Administrative Code of 1987 was promulgated by the administration of President Corazon C. Aquino which aimed to enhance the effectiveness of government which incorporates in a unified document the major structural, functional and procedural principles and rules of government. Book IV in the Code presents the structure of the Executive Branch. Title XVII under Book IV covers Budget and Management with Chapters 1 to 4 discussing the General Provisions, Department Proper, Department Services and Bureaus, respectively. Section 1 under Chapter 1, Title XVII discusses the policy in the formulation of the national budget. Section 2 under the same Chapter discusses the mandate of the department to be responsible for the formulation and implementation of the national budget with the goal of attaining the national socio-economic plans and objectives. Furthermore, Chapter 3 states the powers and functions of the Department.

As part of the budget preparation process, the Department of Budget and Management (DBM) issues the National Budget Call to all agencies (including state universities and colleges) and a separate Corporate Budget Call to all Government-Owned or Controlled Corporations (GOCCs) and Government Financial Institutions (GFIs). The Budget Call contains budget parameters which includes macroeconomic and fiscal targets and agency budget ceilings which are set beforehand by the Development Budget Coordination Committee (DBCC). The Budget Call also contains the policy guidelines and procedures in the preparation and submission of agency budget proposals.
National Budget Memorandum No. 120 or the Budget Call for FY 2015 issued by the DBM on January 6, 2014 prescribes the guidelines and procedures to be observed in accomplishing the various budget proposal documents. The Budget Call also contains the budget preparation calendar to be observed to ensure the timely passage of the national budget to Congress. It also takes into the consideration the adoption of NBM No. 119 issued by DBM on December 27, 2013 on the Budget Priorities Framework (BPF) for the Preparation of the FY 2015 Agency Budget Proposals. The BPF focuses on strategies to achieve rapid and inclusive growth that will generate quality employment and livelihood for the Filipino workforce with special attention to the poor and unemployed. The strategies to be adopted under the BPF will assist in the formulation of a focused, transparent and accountable budget allocation.

The People’s Budget Series and the People’s National Expenditure Program (NEP) are DBM issued publications that presents a simplified or non-technical summary of the budget. These aim at making the budget and its policies easier to comprehend by the stakeholders such as Congress and the general public. The DBM started the publication of the People’s Budget and the People’s NEP for the FY 2012 budget. The 2014 People’s Budget and People’s NEP are available in the “Budget ng Bayan” Website.

The DBM will spearhead the crafting of the Philippine PFM Bill together with its Implementing Rules and Regulations (IRR) institutionalizing the various PFM reforms introduced and already being implemented. It will also contribute to efforts to harmonize, standardize and clarify the current mix of PFM laws, regulations, circulars and orders.

C. Implementation of the Applicable Measure (with evidence of implementation)

The mandate of the DBM is to promote the sound, efficient and effective management and utilization of government resources as instruments in the achievement of national socio-economic and political development goals. Given this mandate, it is the responsibility of DBM to ensure compliance of the laws, regulations and procedures for the preparation and adoption of the national budget.

Under the current Administration, the DBM has established a new tradition of beginning the budget preparation phase earlier to ensure that the national budget is enacted on time. This has been the practice since the Administration’s first submission of the proposed budget for FY 2011 until the proposed budget for FY 2014.

Under the new budget preparation calendar, the Budget Call is issued in December and the submission of the President’s budget is being made earlier, that is, a day after the State of the Nation Address of the President (in contrast to the old practice where it is submitted within the 30-day window that the Constitution prescribes). For the recent budget submission, the proposed P2.606-trillion National Expenditure Program was submitted to

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1 Option for an Organic Budget Reform Bill also available
the members of Congress on July 29, 2014, a day after the State of the National Address of the President that was held on July 28, 2014².

D. Monitoring and Evaluation

For monitoring purposes, the DBM evaluates and consolidates the submission of the agency budget proposals as required in the National Budget Call in preparation of the budget. The DBM also expects agencies to submit their Budget Execution Plans and Targets as required by National Budget Circular No. 550 dated October 29, 2013.

The DBM introduced the new Online Submission of Budget Proposal System (OSBPS) in 2013 for the preparation of the FY 2014 national budget. Through the OSBPS, central office of departments/agencies can supply the budget data directly into the system and make real-time submission of their consolidated FY 2014 budget proposal to DBM. Essentially, OSBPS replaces the paper and worksheet files manually submitted to the DBM.

OSBPS aims to improve the time-consuming process of budget preparation. It also makes data aggregation easier and faster since it complies with the new Unified Accounts Code Structure (UACS). With the adoption of the UACS and OSBPS in January, the Government has started reengineering existing business processes and IT systems to integrate budget preparation and management and accounting procedures. Under the new OSBPS, all line items have been standardized with a comparative view of previous year’s appropriations for better processing and analysis³.

E. Compliance and Gaps Analysis in Implementation

The Performance-Informed Budget (PIB), wherein financial information is shown, as well as performance information, needs refinement particularly the outputs expected to be delivered by the agencies. Since it is a new concept introduced in the FY 2014 budget, there might be a need to revisit the major final outputs (MFOs), performance indicators (PIs) and programs/activities/projects (PAPs) of the organization to validate conformity with their mandates.

The Budget Call for FY 2015 requires agencies to submit OSBPS-generated hard copies of their budget proposals. However, there have been instances wherein there is discrepancy in the agency budget proposal as reflected in the hard-copy and those reflected in the OSBPS.

F. Challenges in Implementation


There is difficulty in attaining the full support of national government agencies (NGAs) in the budgetary reforms advocated by the DBM. Aside from this, the reforms are done one after the other without evaluating the effectiveness of the reforms implemented.

A challenge in implementing the use of the OSBPS is the readiness of the agency users in using the system.

In addition, there is also a challenge to strengthen the monitoring and evaluation function of the DBM to enable it to come up with appropriate interventions that will help speed up spending and improve performance of NGAs.

G: Recommendations

The PIB needs to be revisited to improve the performance information reflected in the budget. This will ensure that the indicated performance information and relevant performance indicators will capture the true measure of an agency’s performance.

Continuous capacity building should also be provided especially for the new systems adopted in the preparation of the budget such as the OSBPS. This will prevent discrepancies between the system and the required budget preparation documents, as required in the Budget Call, submitted by the agency to DBM.

Lastly, there is the need to strengthen the monitoring and evaluation of DBM, as an oversight agency, to be able to recommend interventions to boost performance in national government.

(3)

A. UNCAC Provision

Article 9 Paragraph (2): Each State-Party, in accordance with the fundamental principles of its legal system, take appropriate measures to promote transparency and accountability in the management of public finances. Such measure shall encompass, inter alia:

- Procedures for the adoption of the national budget.

This will address the UNCAC guidance checklist - Describe the extent to which budget proceedings are made public, including the role of the media in this regard

B. Description of the Applicable Measure

Budget Partnership Agreements (BPAs) with Civil Society Organizations (CSOs) and the Development Budget Coordination Committee’s (DBCC) budget presentation to Congress are two applicable measures identified in the guidance checklist that have been fully complied to increase public and media participation in budget proceedings.

The Department of Budget and Management (DBM) issued National Budget Memorandum (NBM) No. 109 dated February 17, 2011 on the Guidelines on Partnership and
Participation of CSOs and other Stakeholders in the Preparation of the 2012 Budget Proposals.

NBM No. 109 was issued to institutionalize citizen participation as a component of the national government’s budget process which is anchored on transparency and accountability in the allocation of and utilization of public funds. To define the roles and duties between an agency and a partner CSO, both parties will enter into a BPA, which is a formal agreement defining the roles of the concerned parties in terms of monitoring and evaluating the budget programs/activities/projects of the agency concerned.

Likewise, the annual presentation of the proposed national budget to both Houses of Congress by the DBCC is another mode of making the budget proceedings public. The members of the House of Representatives serve as the voices of their respective constituents and are given the opportunity to interpellate on the proposed budget. The same process ensues in the Senate. In both cases, the media coverage is fairly wide.

C. Implementation of the Applicable Measure (with evidence of implementation)

The DBM is committed to integrate citizen participation in the budget process as a means of enhancing transparency and accountability in the allocation and utilization of public funds.

BPAs with CSOs is a new feature in budget preparations which seeks to increase citizen participation in the budget process. Departments and agencies are tasked to partner with CSOs and other citizen stakeholders as they prepare their agency budget proposals. This new process, which was piloted in the preparation of the 2012 national budget, is now being expanded towards institutionalization.

The table below is the first set of National Government Agencies (NGAs) and Government - Owned and/or Controlled Corporations (GOCCs) mandated to conduct CSO consultations:

<table>
<thead>
<tr>
<th>Original Set (Piloted in 2012)</th>
<th>New Set (Starting 2013)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Department of Health</td>
<td>Department of Tourism</td>
</tr>
<tr>
<td>Department of Education</td>
<td>Department of Transportation and Communication</td>
</tr>
<tr>
<td>Department of Social Welfare and Development</td>
<td>Department of the Interior and Local Government</td>
</tr>
<tr>
<td>Department of Public Works and Highways</td>
<td>Department of Justice</td>
</tr>
<tr>
<td>Department of Agriculture</td>
<td>Department of Labor and Employment</td>
</tr>
<tr>
<td>Department of Agrarian Reform</td>
<td>Department of Environment and Natural Resources</td>
</tr>
<tr>
<td>National Food Authority</td>
<td>Light Rail Transit Authority</td>
</tr>
</tbody>
</table>

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4 Department of Budget and Management (2012). Budget Preparation. Retrieved from [http://budgetaphil.com](http://budgetaphil.com)
<table>
<thead>
<tr>
<th>National Housing Authority</th>
<th>National Electrification Administration</th>
</tr>
</thead>
<tbody>
<tr>
<td>National Home Mortgage and Finance Corp.</td>
<td>National Irrigation Administration</td>
</tr>
</tbody>
</table>

For purposes of the budget presentation as a means of making the budget proceedings public, the members of the committee have their specific responsibilities:

- Department of Budget and Management – resource allocation and management
- Department of Finance – revenue generation and debt management
- National Economic and Development Authority - overall macroeconomic policy
- Office of the President – Presidential oversight

D. Monitoring and Evaluation

The DBM shall collect all the original copies of BPAs from NGAs and GOCCs within five (5) working days from the execution of the BPAs. To assess the effectiveness, and document the lessons learned from the implementation of this effort, the DBM shall organize fora not later than 30 November of each year.

E. Compliance and Gaps Analysis in Implementation

There were no gaps identified or challenges during the implementation of these measures. The current Administration is continuously adopting this process through the yearly issuance of National Budget Circulars to set the Guidelines on Partnership with CSOs and other Stakeholders in the Execution of the Agency Budget (FY 2012- NBC No. 539, FY 2013- NBC No. 532, FY 2014- NBM No. 115, FY 2015- Budget Call). Likewise, the consultation with CSOs on agency programs and projects are part of the budget calendar in the Budget Call for FY 2015.

F. Challenges in Implementation

The role of the media during the budget preparation phase is very limited. It is only during the DBCC presentation of the budget to Congress that there is wide media coverage. Congress deliberation of the budget is also open to the media. In addition, there is also a need to assess the extent to which the budget partnerships with CSOs affect the agency budget proposals.

G. Recommendations

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5 Department of Budget and Management (2012). About the DBCC. Retrieved from http://dbm.gov.ph

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There is a need to further encourage participation of the public and media during budget proceedings. It would also be useful to have information on what CSO recommendations were considered in the agency budget proposals.

(4)

A. UNCAC Provision

Article 9 Paragraph (2): Each State Party, in accordance with the fundamental principles of its legal system, take appropriate measures to promote transparency and accountability in the management of public finances. Such measure shall encompass, inter alia:

- Procedures for the adoption of the national budget.

This will address the UNCAC guidance checklist - *Describe the extent to which there is opportunity for public input and debate concerning the proposed national budget before its adoption.*

B. Description of the Applicable Measure

The adoption of the Grassroots Participatory Budgeting (GPB) and the Budget Partnership Agreements (BPAs) with Civil Society Organizations (CSOs) addresses the guidance checklist on the opportunity for public input and debate concerning the proposed national budget before its adoption.

In the past, the national budget was prepared from the top, with government leaders deciding what projects to fund at the local level. With the introduction of GPB (formerly called Bottom-Up Budgeting), the process is reversed by allowing would-be project beneficiaries to identify the projects that the government will in turn include in the preparation of the national budget.

Grassroots communities are now engaged in designing the national budget. The current administration, through the Cabinet Cluster on Human Development and Poverty Reduction, has identified the poorest municipalities and have engage them in crafting community-level poverty reduction and empowerment plans.

This initiative has made the planning and budgeting processes of both local and national government more participatory through the genuine involvement of grassroots organizations and communities and strengthened the convergence of the delivery of national services in the community.

The national budget for 2013 was prepared using a breakthrough “bottom-up” approach through the adoption of the DBM, DILG, DSWD and NAPC Joint Memorandum Circular (JMC) No. 1, Series of 2012, dated March 8, 2012. The JMC provided the policy guidelines and procedures in the implementation of bottom-up planning and budgeting for the FY 2013 budget preparation.
On December 19, 2012, the DBM, DILG, DSWD and NAPC JMC No. 2, Series of 2012 was issued to be able to monitor the implementation of the bottom-up budgeting projects in FY 2013.

For the FY 2014 budget preparation, the policy guidelines and procedures in the implementation of bottom-up budgeting are found in the DBM, DILG, DSWD and NAPC JMC No. 3, Series of 2012, dated December 20, 2012.

In the FY 2015 budget preparation, the DBM, DILG, DSWD and NAPC issued JMC No. 4 dated November 26, 2013. The JMC renamed bottom-up budgeting to GPB.

Allowing citizen participation in the preparation of budget proposals of agencies through BPAs with the CSOs, as previously discussed in Section B, is also an example of giving opportunity for public input and debate concerning the proposed national budget.

This is part of the government’s bid to better transparency, shared responsibility, and responsiveness of the budget.

C. Implementation of the Applicable Measure (with evidence of Implementation)

The following are the participating agencies in strengthening the convergence of the delivery of national services in the community:

(c) For Rural Development  
A. Department of Agrarian Reform  
B. Department of Agriculture  
C. Department of Energy (Including National Electrification Administration)  
D. Department of Environment and Natural Resources

(d) For Social Protection  
(d) Department of Education  
(e) Department of Health (Including Philippine Health Insurance Corporation)  
(f) Department of the Interior and Local Government  
(g) Department of Labor and Employment  
(h) Department of Social Welfare and Development

(e) For Coordination and Oversight  
A. Department of Budget and Management  
B. Department of the Interior and Local Government  
C. National Anti-Poverty Commission  
D. Human Development and Poverty Reduction Cluster  
E. Good Governance and Anti-Corruption Cluster

(f) Beneficiaries  
D. At least 300 of the 609 selected focus cities and municipalities as identified and approved by the Human Development and Poverty Cluster
The participating agencies concerned through their regional and/or provincial offices shall coordinate with and assist LGUs in complying with documentary and other requirements for project implementation.

The participating agencies concerned in collaboration with the LGUs have the authority to implement the following projects: (1) Household electrification projects under DOE; (2) Sitio electrification projects under NEA; and (3) All projects under DepEd.

GPB projects may be implemented by LGUs or by communities provided they meet the following eligibility standards, subject to the government procurement law, and government accounting and audit rules and regulations. LGUs which are eligible to implement GPB projects must coordinate with the participating agency and submit required documents to facilitate the transfer of funds to the LGU. However, if an LGU is ineligible to implement a GPB project, the project may be implemented through the provincial government under following conditions:

1. Provincial government has the technical capability as determined by the participating agency concerned;
2. Provincial government is a recipient of the SGH for FY 2012 Assessment;
3. Provincial government has no unliquidated cash advances from the concerned participating agency based on existing COA rules and regulations; and
4. The city or municipal local government agrees to have the project implemented by the Provincial Government.

Last September 24, 2014, the Philippines was granted with Gold Open Government Award for GPB in the inaugural Open Government Partnership (OGP) Awards at the United Nations Head Quarters in New York City. The country was recognized for its outstanding efforts to deepen citizen engagement in the budget process. According to the acceptance speech of DSWD Secretary Corazon “Dinky” Soliman, the award is an affirmation of the outstanding efforts of both the national and local government and the CSOs to deepen citizen engagement in the budget process.

D. Monitoring and Evaluation

For project monitoring, the Agency Regional Offices (AROs) shall prepare quarterly progress reports on their GPB projects using the template provided by DBM and submit these to their respective Central Offices for consolidation. Agency Central Offices shall then submit the consolidated reports to DBM on or before the following specified dates:

E. January 20 - Annual report of the previous year

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F. April 20 - First quarter report  
G. July 20 - Second quarter report  
H. October 20 - Third quarter report  

The quarterly progress reports will be posted online by DBM one month after the end of every quarter once a website has been developed. For now, the quarterly progress report will be circulated through email to all participating agencies, Regional Poverty Reduction Action Teams (RPRATs) and other national stakeholders. In turn, the RPRATs shall circulate the status report to all its members, all LGUs within its jurisdiction and other local stakeholders.

All RPRATs and Local Poverty Reduction Action Teams (LPRATs) shall meet every quarter to review the status of implementation of GPB projects. LGUs which are unable to complete their 2013 and 2014 GPB Projects as scheduled may be disqualified to participate in the GPB process for the succeeding year.

Funding support for the monitoring and evaluation of GPB projects has been provided to participating agencies in the 2014 General Appropriations Act. These funds may be used to support any activity related to the implementation, monitoring and evaluation of GPB projects\(^5\).

E. Compliance and Gaps Analysis in Implementation

The GPB fully complies with the UNCAC requirement of providing opportunities for the public input and debate in the preparation of the national budget. However, there is no feedback mechanism established yet to ascertain whether the recommendations of the Regional Development Councils (RDCs) have been considered in the proposed budget of the agencies.

Section F: Challenges in Implementation

GPB is people’s participation at work. Since the GPB is an initiative of the Aquino Administration supposedly to ensure that the needs on poverty reduction will be addressed in the annual budget preparation and legislation, it would be difficult to empower the poor if they are not part of poverty reduction programs. The value of GPB lies in the participation of the organized poor. CSOs need to ensure the proper implementation and integrity of the projects under the GPB\(^9\).

DBM is targeting an increase in budget allocation for GPB projects from P8.4 Billion to P20 Billion in the 2015 NEP. Likewise, DBM is targeting 1,233 cities and municipalities that have integrated the GPB process in the local development process. Similarly for the 2016 NEP, an increase in budget allocation to P25 Billion is being targeted.

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Section G: Recommendations

Like all other new government processes and programs, the GPB still has areas for improvement. The GPB being in line with the 1987 Constitution and the Local Government Code (LGC) of 1991, guarantees the right of citizens to participate in governance. To further improve its policies and implementation, it can be recommended that the GPB be institutionalized and sustained through legislation, executive/department orders and strong government inter-agency and government-CSO structures and mechanisms. Also, for effective monitoring of the program implementation, a website should be developed for posting and accessibility of the quarterly progress reports.10

(5)

A. UNCAC Provision

Article 9 Paragraph (2): Each State Party, in accordance with the fundamental principles of its legal system, take appropriate measures to promote transparency and accountability in the management of public finances. Such measure shall encompass, inter alia:

B. Procedures for the adoption of the national budget

This will address the UNCAC guidance checklist - Reports on the National Budget Submission and Adoption Process

B. Description of the Applicable Measure

The budget preparation phase ends with the submission of the proposed national budget—the "President’s Budget"—to Congress. This submission is often covered by the media and presented to the public in various media platforms.

The President’s Budget consists of the following documents, which help legislators analyze the contents of the proposed budget:11:

- President’s Budget Message (PBM) - This is where the President explains the policy framework and priorities in the budget.
- Budget of Expenditures and Sources of Financing (BESF) - Mandated by the Constitution, this contains the macroeconomic assumptions, public sector context (including overviews of LGU and GOCC financial positions), breakdown of the expenditures and funding sources for the fiscal year and the two previous years.
- National Expenditure Program (NEP) - This contains the details of spending for each department and agency by program, activity or project, and is submitted in the form of a proposed General Appropriations Act.

• Details of Selected Programs and Projects - This contains a more detailed disaggregation of key programs, projects and activities in the NEP, especially those in line with the national government’s development plan.

• Staffing Summary - This contains a summary of the staffing complement of each department and agency, including number of positions and amounts allocated for the same.

On July 30, 2014, the House of Representatives received the printed copy of the proposed national budget from the Department of Budget and Management (DBM)\(^\text{12}\). Other reports regarding the most recent submission of the national budget and its adoption process are reflected in various articles and press releases in government websites. Further for the 2015 NEP, the DBM has submitted the Technical Notes on the 2015 Proposed National Budget. This publication presents and explains the story behind the development of the proposed expenditure plan including the underlying objectives and principles, the macroeconomic assumptions, and other policy decisions taken by the government. The Technical Notes also provides narrative discussions of the government’s fiscal program for 2015, the key priority programs and projects the government seeks to invest in through the proposed budget, and updates on the progress of major public financial management reforms.

**Articles and Press Releases**


C. Implementation of the Applicable Measure (with evidence of implementation)

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Together with the DBM, the House of Representatives is also involved in the adoption process of the national budget where it partakes in the “budget authorization phase” which starts upon the House Speaker’s receipt of the President’s Budget and ends with the President’s enactment of the General Appropriations Act (GAA)\textsuperscript{13}.

D. Monitoring and Evaluation

In the process of budget deliberation in the House of Representatives, the proposed national budget is crafted into the General Appropriations Bill (GAB). The GAB is then reviewed by both the House and the Senate and after which the final GAB is submitted to the President for his approval. The President and DBM then review the GAB and prepare a Veto Message, where budget items to be subjected to direct veto or conditional implementation are identified, and where general observations are to be made. Under the Constitution, the appropriations revenue or tariff bill are the only legislative measures where the President can impose a line-veto (in all other cases, a law is either approved or vetoed in full)\textsuperscript{14}.

E. Compliance and Gaps Analysis in Implementation

The DBM continues the advocacy of the timely passage of the budget. Since its submission is towards the end of the budget preparation phase, there is a need to ensure the continued prompt submission of the agency budget proposals to avoid delays in the preparation of the national budget. Prior to that, it is also very important that the National Budget Call and the Budget Priorities Framework that mark the start of the budget preparation are issued early on.

F. Challenges in Implementation

The submission of the budget by the President to Congress is mandated by the Constitution within thirty days from the opening of every regular session, as the basis of the general appropriations bill, a budget of expenditures and sources of financing, including receipts from existing and proposed revenue measures\textsuperscript{15}. DBM, as part of its commitment to the timely passage of the budget, has included in its Planning Tools to submit the National Expenditure Plan to Congress a day after the President’s State of the Nation Address.

G. Recommendations

The continuous effort to commit for the timely passage of the budget should be sustained in order for government to be able to implement its priority programs and projects at the

\textsuperscript{13} Department of Budget and Management (2012). *Budget Legislation*. Retrieved from http://budgetngbayan.com

\textsuperscript{14} *Ibid.*

\textsuperscript{15} Section 22, Article VII, The 1987 Constitution of the Philippines.
beginning of the fiscal year. Likewise, reporting the submission of the national budget and adoption process should be sustained in order to promote budget transparency.

(6)

A. UNCAC Provision

Article 9 Paragraph (2): Each State Party, in accordance with the fundamental principles of its legal system, take appropriate measures to promote transparency and accountability in the management of public finances. Such measure shall encompass, inter alia:

- Procedures for the adoption of the national budget.

This will address the UNCAC guidance checklist – *Internal/External Reports on the Process through which the National Budget is Adopted Reflects the Promotion of Transparency and Accountability*

B. Description of the Applicable Measure

In the preparation of the National Budget for FY 2014, the Department of Budget and Management (DBM) pushed for the adoption of a new approach to budgeting. Through National Budget Memorandum (NBM) No. 117, the DBM introduced performance-informed budgeting (PIB) which required government agencies to strengthen the link between planning and budgeting and to simplify the presentation of the budget.

With the adoption of the PIB as a budgeting scheme, the government changed the face of the budget. Beginning in FY 2014, the national budget shows the link between the funds allocated for government programs and the projected outputs. The new face of the Budget therefore represents the continuing shift away from the dominance of patronage politics and clientelistic relationships towards a more responsive, transparent and accountable public expenditure management system. In addition, a new feature to promote transparency and accountability has been added in the FY 2015 budget and this is the addition of outcome information or the results that the organization are trying to achieve.

The DBM website provides reports and status of releases and disbursements made available to the public. The posting of the releases and disbursements is in support of having a transparent and accountable government.

Status reports for the following are found in the DBM website:

*Statement of Allotment Release Order*

A specific authority issued to identified agencies to incur obligations not exceeding a given amount during a specified period for the purpose indicated. It shall cover expenditures the release of which is subject to compliance with specific laws or regulations, or is subject to separate approval or clearance by competent authority.
Status of Allotment Releases posted in the DBM website
http://www.dbm.gov.ph/?page_id=1840

Notice of Cash Allocation (NCA)
Cash authority issued by the DBM to central, regional and provincial offices and operating units through the authorized government servicing banks of the Modified Disbursement Scheme (MDS), to cover the cash requirements of the agencies.

2014 Report on Utilization of Cash Allocation
http://www.dbm.gov.ph/?page_id=8527

Statement of Allotment, Obligation and Balances (SAOB)
The SAOB is the operating unit’s summary report of allotments received and corresponding obligations/expenditures incurred during the month, from all sources, by object of expenditure.

General Allotment Release Order (GARO)
GARO is a comprehensive authority issued to all agencies in general, to incur obligations not exceeding an authorized amount during a specified period for the purpose indicated. It shall cover expenditures common to most, if not all, agencies without need of special clearance or approval from a competent authority. GARO No. 2014-1 dated January 2, 2014 pertains to Retirement and Life Insurance Premiums (RLIP) for FY 2014.

Other reports available under e-fund Releases in the DBM website:

School Building Program (SBP)
The SBP appropriation is intended for the construction, rehabilitation, replacement, completion and repair of elementary and secondary school buildings, directly released to, and administered by, the Department of Public Works and Highways (DPWH) based on the work program submitted by the Department of Education (DepEd).

The allocation for the program is apportioned in accordance with Section 4(b) of Republic Act No. 7880, otherwise known as "Fair and Equitable Access to Education Act," as follows: (i) fifty percent (50%) to be allocated pro-rata according to each legislative district's student population in relation to the total student population of the country; (ii) forty percent (40%) to be allocated only among those legislative districts with classroom shortages, pro-rata to the total classroom shortage of the country as determined by the DepEd; and (iii) ten percent (10%) to be allocated in accordance with the policy considerations as may be determined by the DepEd, with calamity stricken areas given priority.

Internal Revenue Allotment (IRA)
Section 284 of R.A. No. 7160 or the Local Government Code of 1991, which provides that Local Government Units (LGUs) shall have a 40% share from the national internal
revenue taxes on collection of the third (3rd) fiscal year preceding the current fiscal year; and Section 285 which provides the manner of allocation to the LGUs.

Section 286 of R.A. No. 7160 provides that the share of each LGU shall be released without need of any further action, directly to the provincial, city, municipal or barangay treasurer, as the case may be, on a quarterly basis within five (5) days after the end of each quarter, and which shall not be subject to any lien or holdback that may be imposed by the national government for whatever purpose (actually, the allotment for IRA is released comprehensively but cash allocation is released monthly, 80% of IRA share of LGUs on or before the 8th day of the month and the remaining 20% on or before the 24th day of every month).

Section 4 of R.A. No. 9358 or the Supplemental Appropriation for FY 2006 provides that future local government share in the national internal revenue taxes or IRA shall henceforth be automatically appropriated.

Calamity and Quick Response Funds - Calamity Fund (CF)
The CF is a lump sum fund appropriated under the General Appropriations Act (GAA) to cover aid, relief, and rehabilitation services to communities/areas affected by man-made and natural calamities, repair and reconstruction of permanent structures, including capital expenditures for pre-disaster operations, rehabilitation and other related activities.

Quick Response Funds (QRFs)
These are built-in budgetary allocations that represent pre-disaster or standby funds for agencies in order to immediately assist areas stricken by catastrophes and crises. Agencies with built-in QRFs: Department of Public Works and Highways, Department of National Defense – Office of the Secretary/Office of Civil Defense, Department of Education, Department of Social Welfare and Development, Department of Agriculture.

To further promote transparency and accountability in the adoption of the national budget, the DBM is promoting the GAA as a budget release document through National Budget Circular No. 551 dated January 2, 2014 on the Guidelines on the Release of Funds for FY 2014.

GAA as budget release document, means that the budgets of departments/agencies or “appropriations," except for those categorized as "For Later Release" or "negative list," are considered released as allocations when the GAA takes effect.

GAA as Release Document (GAARD) was adopted to (1) enhance transparency/ credibility of the GAA; (2) promote better program/project implementation through streamlined budget execution procedures; and (3) foster accountability among recipient departments/agencies/Operating Units (OUs) for the immediate availability of allocated funds.

C. Implementation of the Applicable Measure (with evidence of implementation)
The reports/status posted in the website are being managed by the DBM. These are sourced from the department/agency reports which are also submitted to the DBM.
D: Monitoring and Evaluation

For monitoring and evaluation purposes, the DBM monitors and updates all information posted in the website. The agency reports being submitted to the DBM are consolidated to provide a macro perspective of government expenditure.

E. Compliance and Gaps Analysis in Implementation

The Government of the Philippines (GoP) has substantially complied with the need to promote transparency and accountability in the process through which the national budget is adopted. With the introduction of the Performance-Informed Budgeting in the 2014 budget, the GAA has been transformed as a tool that promotes transparency and accountability through the inclusion of performance information in the budget. The performance information reflects not only the amounts but as well, the targets which the agency has committed to deliver given their budget.

In addition, the reports on the status of releases and disbursements in the DBM website is compliant to support the promotion of transparency and accountability in government.

F. Challenges in Implementation

An existing challenge is the compliance by departments of their timely submission of reports to DBM to be able to provide updates in the website. One of the reasons for the delayed submission of reports is due to the decentralized setup of some departments and agencies.

G. Recommendations

DBM should continue to review and evaluate agency policies and reports that will promote transparency and accountability in government. In addition, the information in the DBM website should be regularly updated.

(7)

A. UNCAC Provision

Article 9 Paragraph (2): Each State Party, in accordance with the fundamental principles of its legal system, take appropriate measures to promote transparency and accountability in the management of public finances. Such measure shall encompass, inter alia:

- Timely reporting on revenue and expenditure

This will address the UNCAC guidance checklist - Outline requirements for reporting on revenue and expenditure, including the following information if available:
1. Timeline and frequency for government report of revenue and expenditure;
2. Institution or agency responsible for preparing revenue and expenditure reports; and
3. Legislative or other institutions to which the reports are distributed, including the extent to which the reports are available to the public.

B. Description of the Applicable Measure

DBM and COA find the need of harmonizing and simplifying existing procedures in accounting and reporting of government financial transactions in order to provide timely, reliable and accurate information. Hence, COA-DBM Joint Circular No. 2013-1 dated March 15, 2013 was issued prescribing (a) the harmonized formats of the financial accountability reports (FARs) on appropriations, allotments, obligations, disbursement authorities, disbursements and balance; and (b) prescribing the guidelines on the preparation and timely submission of FARs by the agencies to the DBM and the COA after the end of each quarter.

With the implementation of important structural reforms in FY 2014, such as, the adoption of the GAA as the release document, and the Unified Accounts Code Structure (UACS), the integration of the Performance-Informed Budget (PIB) structure in the GAA, as well as the adoption of the Philippine Public Sector Accounting Standards (PPSAS), there is an urgent need to adapt to these innovations vis-a-vis the harmonized FARs.

Hence, COA-DBM Joint Circular No. 2014-1 dated July 2, 2014 was issued to modify the harmonized FARs to effectively report, monitor and/or evaluate agency performance versus plans and targets which shall serve as basis for sound policy decisions. The current Circular also reiterates policies and procedures on the preparation and timely submission of budget accountability reports (BARs) and FARs by the agencies to the DBM and COA at the prescribed deadlines.

C. Implementation of the Applicable Measure (with evidence of implementation)

As mentioned in Section B, the Joint Circular in the harmonized formats of the financial accountability reports is a joint effort of the DBM and COA. Both agencies ensure that the efforts of harmonizing the accountability reports are compliant with the structural reforms being implemented in the whole of government.

The same financial accountability reports are used in the reporting of government expenditures and the management of the national budget.

D. Monitoring and Evaluation

Both the DBM and COA are responsible for the monitoring and evaluation of the accountability reports as required by Joint Circular No. 2014-1. The information in these accountability reports are as follows:
(a) **Budget Accountability Report No. 1: Quarterly Physical Report of Operations (QPRO)** - This report shall reflect the Department's/Agencies' actual physical accomplishments as of a given quarter. This report shall be prepared capturing all fund sources and shall be submitted to DBM and COA not later than the 30th day following the end of the quarter.

(b) **Financial Accountability Report (FAR) No. 1: Statement of Appropriations, Allotments, Obligations, Disbursements and Balances (SAAODB)** - This report shall reflect the authorized appropriations and adjustments, total allotments received including transfers/adjustments, total obligations, total disbursements and the balances of unreleased appropriations, unobligated allotments, and unpaid obligations of a department/office/agency by Funding Cluster and by allotment class. This shall be submitted to DBM and COA not later than the 30th day following the end of the quarter.

(c) **Financial Accountability Report (FAR) No. 1-A: Summary of Appropriations, Allotments, Obligations, Disbursements and Balances by Object of Expenditures (SAAODBOE)** - This report shall be prepared by Fund Cluster and shall reflect the summary of appropriations, allotments, obligations, disbursements and balances detailed by object of expenditures consistent with the COA Revised Chart of Accounts per COA Circular No. 2013-002 dated January 30, 2013 and the Conversion from the Philippine Government Chart of Accounts to the Revised Chart of Accounts, additional accounts/revised description/title of accounts per COA Circular No. 2014-003 dated April 15, 2014. The totals of FAR No. 1-A should be the same as the totals under SAAODB (FAR No. 1).

(d) **Financial Accountability Report (FAR) No. 1-B: List of Allotments and Sub-Allotments (LASA)** - This report shall reflect the allotments released by the DBM and the sub-allotments issued by the Agency Central Office (ACO)/Regional Office (RO), their corresponding numbers, date of issuance, and amounts by allotment class and by Fund Cluster. The total allotments of this report should be equal to the total allotments appearing in the SAAODB (FAR No. 1). This shall be submitted to DBM and COA not later than the 30th day following the end of the quarter.

(e) **Financial Accountability Report (FAR) No. 2: Statement of Approved Budget, Utilizations, Disbursements and Balances (SABUDP) for Off-Budget Fund** - This report shall reflect the approved budget, utilizations, disbursements and balances of the agency authorized by law to use their income and approved by the Board of Trustee/Regents. This shall be submitted to DBM and COA not later than the 30th day following the end of the quarter.

(f) **Financial Accountability Report (FAR) No. 2-A: Summary of Approved Budget, Utilizations, Disbursements and Balances by Object of Expenditures (SABUDBOE) for Off-Budget Fund** - This report shall reflect the details of the approved budget, utilizations, disbursements and balances of the agency authorized by law to use their income presented by object of expenditures consistent with the COA Revised Chart of Accounts. The total of SABUDBOE (FAR No. 2-A) should be the same
as the totals under SABUDP FAR No. 2. This shall be submitted to DBM and COA not later than the 30th day following the end of the quarter.

(g) Financial Accountability Report (FAR) No. 3: Aging of Due and Demandable Obligations (ADDO) - This report shall reflect the balance of unpaid obligations as indicated in the Obligation Request and the aging of due and demandable obligations as of year-end. This shall be submitted to DBM and COA not later than the 30th day following the end of the year.

(h) Financial Accountability Report (FAR) No. 4: Monthly Report of Disbursements (MRD) - The report shall reflect the total disbursements made by department, office or agency and operating unit by Fund Cluster from various disbursement authorities. The report shall also track the actual disbursement of the departments/agencies against their Disbursement Program. The reasons for over or under spending shall be indicated. This shall be submitted to DBM and COA not later than the 30th day of the following month covered by the report.

(i) Financial Accountability Report (FAR) No. 5: Quarterly Report of Revenue and Other Receipts (QRROR) - This shall reflect the report on actual revenue and other receipts of the agency/operating units (QUs) for the current year presented by quarter, and by specific sources consistent with the COA Revised Chart of Accounts. This shall be submitted to DBM and COA not later than the 30th day following the end of the quarter.

Since the BFARs (BARs/FARs) shall serve as the basis for further releases of a department/agency, item 4.19 in the National Budget Circular (NBC) No. 551 dated January 2, 2014 on the Guidelines on the Release of Funds for FY 2014 states that the DBM will conduct periodic monitoring and review of agency utilization of funds in the production/delivery of goods/services to the public vis-à-vis the plans/targets for a given period. This will be done through a desk review of the submitted Budget Executive Documents (BEDs) and quarterly BFARs (BARs/FARs).

E. Compliance and Gaps Analysis in Implementation

Note in the UNCAC Matrix of Self-Assessment: Gaps analysis deferred until the submission by the DOF and COA

F. Challenges in Implementation

The implementation of a “No Report, No Release” policy is a challenge which the DBM has to enforce as an oversight agency. Section 5.3 of NBC No. 551 states that the DBM shall regularly monitor the compliance of departments and agencies with the reporting requirements. The DBM shall also post in its website the agency compliance with reportorial requirements for public information.

G. Recommendations
To embed the "No Report, No Release" policy in the budget system, there is the need to legislate this policy to ensure that the required reports needed by the oversight agencies in terms of department revenue and expenditures are met for purposes of policy decision making.

(8)

A. UNCAC Provision

Article 9 Paragraph (2): Each State Party, in accordance with the fundamental principles of its legal system, take appropriate measures to promote transparency and accountability in the management of public finances. Such measure shall encompass, inter alia:
- Timely reporting on revenue and expenditure reports.

This will address the UNCAC guidance checklist — Recent revenue and expenditure reports.

B. Description of the Applicable Measure

For Expenditure Reports Only

The Department of Budget and Management (DBM) provides on its website reports on Utilization of Cash Allocation. The reports reflect the cash allocation released to the department/agency and the corresponding amounts utilized and unutilized on a monthly basis. Available reports are for 2013 (June to December) and 2014 (January to June). DBM sources the information for this report from the Government Servicing Banks.

In addition, reports on the National Government (NG) Disbursement Performance are also available on the DBM website. The NG Disbursement Performance is a monthly report reflecting the national government’s operating expenditures, capital outlays and lending. A narrative on the monthly report is also available to compare annual and quarterly trends in the disbursement performance. The DBM Fiscal Planning Bureau (FPB) prepares the reports and assessment using information from the DBM Budget and Management Bureaus and the Budget Technical Service.

C. Implementation of the Applicable Measure (with evidence of implementation)

The DBM is responsible for the expenditure reports of the NG. Such reports include the utilization of cash allocations and national government disbursement performance as posted in the DBM website.

D. Monitoring and Evaluation

As the oversight agency responsible for expenditure reports, the monitoring and evaluation function also falls to the responsibility of the DBM. Information and statistics being monitored and evaluated include the disbursement performance, as well as the cash
allocation released to the departments and the corresponding amounts utilized and unutilized.

E. Compliance and Gaps Analysis in Implementation

*Note in the UNCAC Matrix – Gaps analysis deferred until the submission by DOF and COA on the revenue aspect*

F. Challenges in Implementation

Among the challenges encountered is actually ascertaining whether the expenditures were made for the intended purpose/users.

G. Recommendations

The expenditure reports, as reported by DBM, should continuously be monitored and updated in the DBM website. On the other hand, there is also the need to strengthen the monitoring and evaluation function of the DBM to ensure that spending on the intended programs and projects is on track. In this case, diagnostics should be made on slow-moving projects or expenditures, and the corresponding interventions undertaken.

(9)

A. UNCAC Provision

Article 9 Paragraph (2): Each State Party, in accordance with the fundamental principles of its legal system, take appropriate measures to promote transparency and accountability in the management of public finances. Such measure shall encompass, inter alia:

- Timely reporting on revenue and expenditure

This will address the UNCAC guidance checklist – *Means of reporting (i.e. newspapers, websites, etc.)*

B. Description of the Applicable Measure

Reporting on expenditure is made accessible through the DBM website.

The section on e-fund releases contains reports on the following:

(a) General Allotment Release Order
(b) Priority Development Assistance Fund
(c) School Building Program
(d) Internal Revenue Allotment
(e) Calamity and Quick Response Funds
(f) Statement of Allotment, Obligation and Balances
(g) Status of Allotment Releases
(h) Status of Disbursement

The website also contains reports by the Development Budget Coordinating Committees (DBCC) on the Fiscal Program of the National Government, Disbursement Performance, as well as the publication of the Mid-year report and Annual Report which aims to contribute to the increasing citizen’s access to information on how public funds are spent by government and to be able to hold government accountable for its performance. Press releases on expenditure reports are published in major periodicals (print and online), social news networks, as well as in the DBM website.

C. Implementation of the Applicable Measure (with evidence of implementation)

Reporting on national government expenditure is managed by the DBM. These reports are posted in the DBM website, as well as in other media platforms.

Examples of DBM press releases in other media platforms


(c) The Philippine Star: “Gov’t spending up by 15.9%” - http://bit.ly/g5iW5


D. Monitoring and Evaluation

As the oversight agency responsible for expenditure reports, the monitoring and evaluation function also falls within the responsibility of the DBM. Information and statistics being monitored and evaluated include e-fund releases, as well as Fiscal Program of the National Government, disbursement performance and the mid-year and annual reports by the DBCC.

E. Compliance and Gaps Analysis in Implementation

There is full compliance in terms of this measure identified for timely reporting on the expenditure side. Reports are continuously being updated and made available in the DBM website, as well as other media platforms (online and print/newspapers).

F. Challenges in Implementation

The challenge in implementing this measure is the timely collection of information and submission by the agencies of their reports on allotments, obligations and disbursements.

G. Recommendations

The DBM should continually upload in its website and publish press releases to make information on expenditure more accessible to the public.
(10)

A. UNCAC Provision

Article 9 Paragraph (2): Each State Party, in accordance with the fundamental principles of its legal system, take appropriate measures to promote transparency and accountability in the management of public finances. Such measure shall encompass, inter alia:
  - A system of accounting and auditing standards and related oversight

This will address the UNCAC guidance checklist – *Set forth the laws, regulations and rules governing accounting and auditing standards for the national budget and the administration of public finances*

B. Description of the Applicable Measure

The Unified Accounts Code Structure (UACS) is an accounting and auditing standard that harmonizes budgetary and accounting classifications and structures for simplifying and consolidating financial reports and therefore strengthens the financial controls and accountability in government.

C. Implementation of the Applicable Measure (with evidence of implementation)

Joint Circular No. 2013-1 was issued by Commission on Audit (COA), Department of Budget and Management (DBM), and Department of Finance (DOF) on August 6, 2013 prescribing the guidelines on the implementation of the UACS for all government entities.

A UACS Manual, together with the Joint Circular, has been issued to further assist the budget officers, accountants, and auditors in preparing and analyzing financial transactions through a simplified and harmonized budgetary accounts code classification structure.

Further, the establishment and operationalization of internal audit units in government are being implemented. To date, there are 20 departments/department-level offices, two (2) Constitutional offices (i.e., CSC and COA), one (1) agency each in the Legislative (i.e., HOR) and Judicial (i.e., Supreme Court) Branches, and 52 GOCCs/GFIs which have an IAS/IAU.

Two (2) departments (i.e., DOTC and DFA), three (3) Constitutional Offices (i.e., COMELEC, CHR and OMB), one (1) agency in the Legislature (i.e., Senate of the Philippines) and 25 GOCCs/GFIs are yet to organize their respective IAS/IAU.

D. Monitoring and Evaluation

The three oversight agencies, COA, DBM and DOF - BTr, are in charge of the implementation of the UACS.

Based on Section 6.0 of the DBM, COA and DOF Joint Circular, the oversight agencies have the following responsibilities:
<table>
<thead>
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<th>Department</th>
<th>Responsibilities</th>
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| DBM        | 1. Validation and assignment of new codes for funding source, organization, sub-object codes for expenditure items  
|            | 2. Validation and assignment of new Program, Activity, Project Codes shall be decided jointly by the proponent agency and the DBM |
| COA        | Consistency of account classification and coding structure with the Revised Chart of Accounts |
| DOF-BTr    | Consistency of account classification and coding standards with the Government Finance Statistics |

E. Compliance and Gaps Analysis in Implementation

Currently, there is no existing monitoring and evaluation to track the effectiveness of the impact of the trainings conducted to the internal audit personnel.

F. Challenges in Implementation

There are no significant challenges in the implementation of the UACS. The coding structure is being rolled out to national government agencies for better appreciation and adoption. However, upcoming reforms like the program budgeting structure may have an impact on the coding structure which needs to be looked into.

In terms of the establishment of internal audit in government, the challenge is to provide the appropriate capacity building to the internal auditors of the agencies.

G. Recommendations

Evaluate the impact of the imminent budgetary reforms and how it will affect the UACS. In addition, there is a need for a long-term capacity building plan that will enable the people in government organizational to be efficient and productive at the workplace.
A. UNCAC Provision

Article 9 Paragraph (2): Each State Party shall, in accordance with the fundamental principles of its legal system, take appropriate measures to promote transparency and accountability in the management of public finances. Such measure shall encompass, inter alia:

- A system of accounting and auditing standards and related oversight

This will address the UNCAC guidance checklist – Outline training and accreditation requirements for government accountants and auditors

B. Description of the Applicable Measure

Details pertaining to government accountants and auditors will be provided by COA

The Department of Budget and Management (DBM), together with the Commission on Audit (COA) and the Office of the President-Internal Audit Office (OP-IAO), is continually pursuing activities relative to the strengthening of internal control systems (ICS) and internal audit (IA) in government.

Specifically, the DBM has been undertaking efforts relative to the roll-out of the National Guidelines on Internal Control Systems (NGICS) and the Philippine Government Internal Audit Manual (PGIAM) which were issued through DBM Circular Letter Nos. 2008-8 dated 23 October 2008 and 2011-5 dated 19 May 2011, respectively.

The NGICS contains the fundamental principles, policies and general standards that can guide agencies in developing, implementing and monitoring their respective ICS for better governance.

To complement the adoption of the NGICS, the PGIAM was formulated and issued to serve as a generic guide for Internal Auditors in government to understand the nature and scope of the IA function in the public sector, including the institutional arrangements, protocols and processes for the conduct of internal audit.

Based on the PGIAM, internal control or management control comprises the plan of the organization and all the coordinated methods and measures adopted within an agency to ensure that resources are used consistent with laws, regulations and policies. On the other hand, internal audit is defined as the evaluation of management control and operations performance and the determination of the degree of compliance with laws, regulations, managerial policies, and contractual obligations.

C. Implementation of the Applicable Measure (with evidence of implementation)
In the first phase of the PGIAM trainings in 2012, four (4) batches of capacity-building trainings were conducted, which were participated in by around 1,370 IAS/IAU personnel from 33 Departments/Agencies/GOCCs, including the DBM.

For FY 2013, two (2) batches of the NGICS/PGIAM trainings were conducted for about 490 IAS/IAU personnel of 29 Departments/Agencies/GOCCs.

Since the start of the effort in strengthening the IA/ICS in government in 2012, about 80% of Departments/Agencies concerned with an IAS/IAU, i.e., 61 out of 77 Agencies, have already been trained on the PGIAM.

For FY 2014, the DBM is pursuing the conduct of the third and last phase of the capacity-building trainings on the PGIAM/NGICS for the IAS/IAU personnel of about 15 Agencies that were not trained in the first two (2) phases of the PGIAM trainings.

For this year, only one (1) batch of Module 1 training was conducted on July 22, 2014 for personnel concerned of Departments/Agencies whose IAS/IAU was recently approved for creation by the DBM, such as the Departments of Agriculture, National Defense, and the Trade and Industry, as well as those who were not able to attend said trainings in FYs 2012 and 2013.

In addition, two (2) batches of the PGIAM/NGICS trainings on Modules 2-8 are being pursued this year. Said PGIAM/NGICS trainings commenced on July 23, 2014 and ended on September 17, 2014.

The NGICS has been rolled out in 2009 and 2010 in the Departments of Education (DepEd) and Public Works and Highways (DPWH) on a whole of department basis, and in the Departments of Finance (DOF), Health (DOH), and Justice (DOJ) on a limited basis. Except for the DOJ whose efforts were assisted by the Asian Development Bank (ADB), the roll-out in the other four (4) Departments was supported by the Australian Agency for International Development (AusAID).

The NGICS and the PGIAM have also been rolled-out in 2012 in the Department of Labor and Employment (DOLE) and the Department of Social Welfare and Development (DSWD), thru the assistance of the ADB and the AusAID, respectively.

For FY 2013, learning-by-doing trainings were conducted for the IAS personnel of the DBM and the Department of Environment and Natural Resources (DENR). Said trainings were pursued thru the World Bank’s Institutional Development Fund (IDF) Grant that was also secured by the Government of the Philippines to strengthen the institutional framework and enhance the capacity of the public sector on internal control, including internal audit.

D. Monitoring and Evaluation

DBM, in coordination with the COA and the OP-IAO, pursued the conduct of trainings on the PGIAM/NGICS to enhance the capabilities of IAS/IAU personnel of respective
government agencies and GOCCs. However, since the end of the training last September 17, 2014, there is no monitoring and evaluation performed yet.

E. Compliance and Gaps Analysis in Implementation

*Note in the UNCAC matrix- Gaps analysis deferred pending submissions of COA*

Monitoring and evaluation mechanism has not been established. There is no identified office to track the effectiveness and impact of the trainings conducted to several IAS/IAU personnel. Another gap would be the assignment of duties and/or tasks to the IAS/IAU which are not related with their supposed functions.

F: Challenges in Implementation

Strengthening of the IAS/IAU’s capacity to function as the internal auditors of their respective agencies.

G: Recommendations

Internal audit plays a crucial role in reform, especially in recommending courses of action to ensure effective, efficient, ethical and economical operations of agencies. In order for PGIAM to fully contribute to the empowerment of internal auditors as a key reform constituency, heads of agencies should also be briefed on the proper function or key responsibilities of the unit. To ensure the continuous capacity building trainings for the IAS/IAU personnel, there should be a long-term capacity building plan that will enable the people in the organization on the application of theories that will guide them in their work.

The creation of an M&E unit will make sure that the institutional arrangements, protocols and processes are followed.

(12)

1. UNCAC Provision

Article 9 Paragraph (2): Each State Party shall, in accordance with the fundamental principles of its legal system, take appropriate measures to promote transparency and accountability in the management of public finances. Such measure shall encompass, inter alia:

- Effective and efficient systems of risk management and internal control

This will address the UNCAC guidance checklist – i) *Outline the systems of risk management and internal control currently in place and on what level they operate (office, department, ministry, government-wide, etc.)*; ii) *Set forth the means by which systems of risk management and internal control are designed, implemented and reviewed, including*
the department or agency responsible; and iii) Internal or external reports regarding the 
effectiveness and efficiency of the risk management system and internal controls.

2. Description of the Applicable Measure

Measures have been adopted or implemented in part. The applicable measures adopted so far:

Issuance of guidelines/manual

The National Guidelines on Internal Control Systems (NGICS) was developed by the 
Department of Budget and Management (DBM) to affirm the government’s commitment 
to the citizenry towards accountability, effective operations, prudence in finances, and 
quality service. It unifies in one document existing Philippine laws, rules and regulations 
on internal controls to serve as a benchmark towards designing, installing, implementing 
and monitoring internal controls in the public service.  

The Philippine Government Internal Audit Manual (PGIAM) complements the NGICS and 
it aims to assist Departments, Agencies and otherInstrumentalities of government in 
establishing and developing internal audit to promote effective, efficient, ethical and 
economical operations in all governments.  

Conduct of briefings

Briefing on risk management and risk assessment in February 2012

The DBM, together with the Office of the President-Internal Audit Office (OP-JAO), 
conducted four (4) half-day briefings on risk management and risk assessment in February 
2012. This was attended by 120 personnel from 21 Departments, 14 Agencies (e.g. Bureau 
of Internal Revenue (BIR), Bureau of Customs (BOC), Office of the Presidential Adviser 
on the Peace Process (OPAPP), and Securities and Exchange Commission (SEC)), 5 
Constitutional Offices and 17 Government Owned and/or Controlled 
Corporations/Government Financial Institutions (GFIs).

Focus of the briefing:

(a) ISO 31000:2009 or Risk Management System – Principles and Guidelines – 
contains principles and generic guidelines on risk management that could be 
used by any organization to a wide range of activities, including strategies, 
functions, projects, products, services and assets

(b) ISO/IEC 31010:2009 or the Risk Assessment Techniques – provide guidance 
on the selection and application of systematic techniques for risk assessment.

Drafting of Generic Manual on Quality Management System and Risk Management
DBM, in coordination with the OP and Development Academy of the Philippines (DAP), developed the Generic Manuals on Quality Management System and Risk Management. The second revision of these manuals is being reviewed.

3. Implementation of the Applicable Measure (with evidence of implementation)

The DBM is responsible for the efficient and sound utilization of funds and revenues. Pursuant to this mandate, it “shall assist the President in the preparation of a national resources and expenditures budget, preparation, execution and control of the National Budget, preparation and maintenance of accounting systems essential to the budgetary process, achievement of more economy and efficiency in the management of government operations, administration of compensation and position classification systems, assessment of organizational effectiveness and review and evaluation of legislative proposals having budgetary or organizational implications.

The Internal Control System (ICS) which includes the risk management system (RMS) will contribute to improve the efficiency and effectiveness of public service organizations’ operations and strengthen the integrity infrastructure of public sector institutions. It will assist those in the executive service in manage their obligations for better performance and achieve development results.


As of November 2014, there are 24 National Government Agencies (NGAs) and 52 Government-Owned and Controlled Corporations that established their respective IAS.

4. Monitoring and Evaluation

DBM will be in charge of monitoring and evaluation of PGIAM and NGICS.

A survey of departments/agencies with IAS/IAU was conducted by DBM whereby IAS/IAU staffing complement, types of audit being conducted, frequency of preparation and submission of report to respective agency head and extent of monitoring by the IAS/IAU on compliance of respective offices concerned with their audit findings are reflected.

5. Compliance and Gaps Analysis

Government agencies are relatively new to the risk management concept. Additional measures that include capacity building activities would have to be put in place to ensure effective and efficient risk management and internal control in agencies.
All departments/agencies across government should establish their respective risk management committees and internal audit units.

6. Challenges in Implementation

The timeline for finalizing the Generic Manuals on Quality Management System (QMS) and Risk Management System (RMS) cannot be ascertained. No set deadline has been provided.

Department/agency decision to comply with the three (3) ISOs above would address implementation concern on RMS and internal controls. Their capacity to implement risk management and internal controls would have to be built or enhanced.

7. Recommendations

Finalize the Generic Manuals on Quality Management System (QMS) and Risk Management System (RMS) to provide departments/agencies with guide on how to operationalize their respective QMS and RMS.

The Legislative Department may pass a law mandating inclusion of risk management system and internal controls in the operations of all government agencies.

Technical assistance in the adoption of risk management concept.

(13)

1. UNCAC Provision

Article 9 Paragraph (2): Each State Party shall, in accordance with the fundamental principles of its legal system, take appropriate measures to promote transparency and accountability in the management of public finances. Such measure shall encompass, inter alia:

- Effective and efficient systems of risk management and internal control

This will address the UNCAC guidance checklist - Describe how the offices responsible for risk management and internal control maintain, organize and store records.

2. Description of the Applicable Measure

Issuance of Guidelines

The National Archives of the Philippines (NAP) issued a series of General Circulars to provide a uniform guidelines and best practices on records management. General Circular No. 1 and 2 which was issued on January 20, 2009, prescribe all government agencies to
establish and maintain an active continuing program directed to the application of efficient and economical records management methods. On November 19, 2011, the NAP issued Guidelines on the establishment and use of General Records Disposition Schedule (GRDS) through its NAP Gen. Circular No. 3. It provides uniform standards for records control schedule governing the disposition of a specified recurring records series common to all agencies. To allow the NAP to create a List of Record Series of all government agencies to strengthen the present system of records keeping, NAP General Circular No. 4 was issued on November 28, 2012. This includes the establishment of a Public Access Registry to provide public access to essential and reliable evidences or records of national information.
http://www.lawphil.net/statutes/repacts/ra2007/ra_9470_2007.html,
http://www.nationalarchives.gov.ph/?page_id=212

3. Implementation of the Applicable Measure (with evidence of implementation)

In 2008, the Government-wide Quality Management Program (GQMP) pursued the development of Quality Management Systems (QMS) for investment-related agencies, specifically those involved in the business registration. The following agencies adopted the QMS: Department of Trade and Industry, Bureau of Internal Revenue, Cooperative Development Authority, Philippine Health Insurance Corporation (PhilHealth), Pag-IBIG Fund and Social Security System (SSS).

In 2010, the Development Academy of the Philippines (DAP) presented 68 agencies with ISO certification. To date, there are almost 200 agencies which are ISO certified QMS, as follows: Executive Offices = 6 Departments/Offices, 59 Attached Offices/Staff Bureaus, 65 Regional Offices; Constitutional Offices = 1; Judicial Branch = 0; GOCCs and GFIIs = 61; SUCs = 11; LGUs = 11. Source: List of ISO 9001 Certified Government Agencies (as of December 2013)

In ISO 15489 Information and Documentation – Records Management and Guidelines for Implementation, it states the importance of a records management. To ensure the authenticity of records, an organization should implement and document policies and procedures that control the creation, receipt, transmission, maintenance, and disposal of records. While to maintain integrity of records, the record system should include controls to enable access monitoring, user verification, authorized destruction and security to prevent unauthorized access, destruction, alteration, or removal of records.

1. Monitoring and Evaluation

DBM will be in charge of monitoring and evaluation of how reports of respective Internal Audit Services (IAS)/Internal Audit Units (IAUs) on risk management and internal control are maintained, organized and stored.

2. Compliance and Gaps Analysis
Government agencies are relatively new to the risk management concept. Additional measures that include capacity building activities would have to be put in place to ensure effective and efficient risk management and internal control in agencies.

All departments/agencies across government should establish their respective risk management committees and internal audit units.

3. Challenges in Implementation

The timeline for finalizing the Generic Manuals on Quality Management System (QMS) and Risk Management System (RMS) cannot be ascertained. No set deadline has been provided.

Department/agency decision to comply with the three (3) ISOs discussed in measures under NGICS and PGIAM would address implementation concern on RMS and internal controls. Their capacity to implement risk management and internal controls would have to be built or enhanced.

4. Recommendations

Finalize the Generic Manuals on Quality Management System (QMS) and Risk Management System (RMS) to provide departments/agencies with guidance on how to operationalize their respective QMS and RMS to include records management.

(14)

- UNCAC Provision

Article 9 Paragraph (2): Each State Party shall, in accordance with the fundamental principles of its legal system, take appropriate measures to promote transparency and accountability in the management of public finances. Such measure shall encompass, inter alia:

(d) Effective and efficient systems of risk management and internal control

This will address the UNCAC guidance checklist - Facilitate the reporting, both from inside and outside the office, of suspected wrongdoing, including any protection, rewards or immunities for reporting persons or cooperating witnesses.

A. Description of the Applicable Measure

Issuance of Rules and Regulations

The Revised Rules on Administrative Cases in the Civil Service (RRACCS) is applied to all disciplinary administrative cases brought before the Civil Service Commission (CSC), agencies and instrumentalities of the National Government, Local Government Units (LGUs) and Government-Owned or Controlled Corporations (GOCCs). This was promulgated on November 19, 2011 to address the infirmities which the Uniform Rules in
Administrative Cases in the Civil Service (URACCS) of Resolution No. 99-1936 dated August 31, 1999, manifested and in order to be consistent with the CSC's current thrust to achieve zero backlog of cases and the disposition of cases within forty (40) days. [link]

Other measures may be shared by DOJ, Office of the Ombudsman, among others.

B. Implementation of the Applicable Measure (with evidence of implementation)

The CSC is the human resource institution of the government. Part of its mandate is to promulgate rules and procedures relating to civil matters, including administrative discipline of civil servants. The jurisdiction and venue of actions for wrongdoings in government offices are stated in Rule 2 of the RRACCS. This section also discusses the jurisdiction of the CSC, as well as the cases cognizable by the CSC.

- Monitoring and Evaluation

Other oversight departments may better provide inputs for the monitoring and evaluation.

- Compliance and Gaps Analysis

Departments and agencies may have their own disciplinary action committees, with its legal service as support to the committee, and having its own set of rules and regulations on administrative cases. These set of rules and regulations should be consistent with those issued by the CSC, particularly the RRACCS.

- Challenges in Implementation

Other oversight departments may better provide inputs for the challenges in implementation of RRACCS, among others.

- Recommendations

Other oversight departments may better provide recommendations on how to address the gaps and the challenges in implementation of RRACCS, among others.

A. UNCAC Provision

Article 9 – Public Procurement and Management of Public Finances

2. Each State Party shall, in accordance with the fundamental principles of its legal system, take appropriate measures to promote transparency and

16 Civil Service Commission, Revised Rules on Administrative Cases in the Civil Service (December 2011).
accountability in the management of public finances. Such measures shall encompass, inter alia:

(a) Procedures for the adoption of the national budget;
(b) Timely reporting on revenue and expenditure;
(c) A system of accounting and auditing standards and related oversight;
(d) Effective and efficient systems of risk management and internal control; and
(e) Where appropriate, corrective action in the case of failure to comply with the requirements established in this paragraph.

B. State and describe the applicable measure (based on the inventory of measures per Guidance Checklist conducted in the 1st round of consultation)

(a) Has any measure been adopted/implemented? Yes
(b) If yes, provide a summarized description of the law or policy or any form of measure


The purpose of the circular is to modify the harmonized formats of the financial accountability (FARs) on appropriations, allotments, obligations, and disbursements, as earlier prescribed under COA-DBM Joint Circular No. 2013-1 dated March 15, 2013; and to prescribe the financial accountability reports for approved budget/utilization/commitments and disbursements of agencies authorized by law to use their income.

(c) What prompted the adoption of this measure? A study, a strategy, an incident or others (please specify)

With the implementation of important structural reforms in FY 2014, such as, the adoption of the GAA as a release document, and the Unified Accounts Code Structure (UACS), the integration of the Performance-Informed Budget (PIB) Structure in the General Appropriations Act, as well as the adoption of the Philippine Public Sector Accounting Standards (PPSAS), there is an emergent need to adapt to these innovations vis-à-vis the harmonized budget and financial accountability reports (BFARs) prescribed by the oversight agencies, i.e. the Department of Budget and Management (DBM) and the Commission on Audit (COA) to effectively report, monitor and/or evaluate agency performance versus plans and targets which shall serve as basis for sound policy decisions.

C. Implementation of the applicable measure (with evidence of implementation)
• Which institution(s) are responsible for implementation, their specific mandates and institutional capacity to implement? COA and DBM

The Commission on Audit is vested by the Constitution with the power, authority, and duty to examine, audit and settle all accounts pertaining to the revenues and receipts of and expenditures or uses of funds, owned or held in trust by, or pertaining to, the Government, or any of its subdivisions, agencies, or instrumentalities, including government-owned or controlled corporations.

Likewise, the Commission has the exclusive authority, subject to limitations under Article IX of the Constitution, to define the scope of its audit and examination, establish the techniques and methods required therefor, and promulgate accounting and auditing rules and regulations, including those for the prevention and disallowance or irregular, unnecessary, excessive, extravagant, or unaccountable expenditures, or uses of government funds and property.

D. Monitoring and Evaluation

1. Which institution(s) is/are in charge of monitoring and evaluation of the applicable measure?

The COA and DBM shall regularly monitor agency/operating unit compliance with the reporting requirements prescribed in this Circular.

2. What types of information, statistics and data have been regularly monitored?

The following reports/documents are required for submission to the DBM and COA:
(a) Quarterly Physical Report of Operation (QPRO) – BAR No. 1
(b) Statement of Appropriations, Allotments, Obligations, Disbursements and Balances (SAAODDB) – FAR No. 1
(c) Summary of Appropriations, Allotments, Obligations, Disbursements and Balances by Object of Expenditures (SAAODBOE) – FAR No. 1-A
(d) List of Allotments and Sub-Allotments (LASA) – FAR No. 1-B
(e) Statement of Approved Budget, Utilizations, Disbursements and Balances (SABUDB) – FAR No. 2 (for Off-Budget Fund)
(f) Summary of Approved Budget, Utilizations, Disbursements and Balances by Object of Expenditures (SABUDBOE) – FAR No. 2-A (for Off-Budget Fund)
(g) Aging of Due and Demandable Obligations (ADDO) – FAR No. 3

3. Is there a database being maintained? Yes
4. Has the effectiveness of this measure been assessed? Yes
5. If yes, by whom? When and what were the findings/results of the assessment? If not, does the concerned institution(s) need any technical assistance?
Currently, the COA-Government Accountancy Sector is having a series of meetings to discuss on how to streamline the submission of the reports to make it easier for the recipients of the reports to consolidate and update the database.

A. UNCAC Provision

(d) Article 9 – Public Procurement and Management of Public Finances

(c) A system of accounting and auditing standards and related oversight.

B. The objective of the government-wide Unified Accounts Code Structure (UACS) is to establish the accounts and codes needed in reporting the financial transactions of the National Government of the Republic of the Philippines. The UACS provides a framework for identifying, aggregating and reporting financial transactions in budget preparation, execution, accounting and auditing. The key purpose of the UACS is to enable the timely and accurate reporting of actual revenue collections and expenditures against budgeted programmed revenues and expenditures. Reporting requirements that will be best served by the UACS include:

1. Financial reports as required by the Department of Budget and Management (DBM) and the Commission on Audit
2. Financial Statements as required by the Public Sector Accounting Standards Board of the Philippines
3. Management reports as required by the executive officials/heads of departments and agencies, and

C. Implementation of the applicable measure (with evidence of implementation)

- Which institution(s) are responsible for implementation, their specific mandates and institutional capacity to implement?

Under the mandates of Executive Order No. 55 s. 2011, the Public Financial Management (PFM) Committee composed of The Commission on Audit (COA), Department of Budget and Management (DBM) and Department of Finance (DOF) and the Bureau of Treasury (BTr) shall oversee the integration and automation of government financial and information systems, and implementation of the PFM Reform Roadmap. The roadmap is implemented through six key initiatives: Budget Reporting and Performance Standards, Accounting and Auditing Reforms, Improvement of Treasury Cash Management Operations, Liability Management,

The COA, DBM, DOF and the BTr issued Joint Circular 2013-1 dated August 6, 2013 providing guidelines on the use of the UACS Manual and training program for users of UACS. The circular took effect on January 1, 2014.

The UACS will be used by all departments and agencies of the National Government and Government-Owned and/or Controlled Corporations with Budgetary Support from National Government including those maintaining Special Accounts in the General Fund.

- Cite and describe specific studies, researches, surveys and other documents as evidence of implementation.

(a) An orientation and training program on the adoption of the UACS was conducted for all finance (accounting and budget) personnel of Departments/Agencies, COA auditing personnel, and other users.

(b) A Memorandum of Agreement (MOA) dated July 5, 2013 between the DBM and COA for the implementation of training and communication activities on accounting and auditing reforms and UACS to be implemented through the Accounting and Auditing Reforms (AAR) and the Budget Reporting and Performance Standards (BRRS) Project Implementation Unit (PIU) in coordination with the Capacity Building PIU, for efficiency and effectiveness.

(c) Amendment to the MOA above was signed on April _____ to pursue the development and revision of the eNGAS to incorporate the UACS for use of the different National Government Agencies (NGAs) in the 2014 budget implementation.

(d) Under COA Office Order No. 2013-704 dated _____ a Software Development Group (SDG) was created which was responsible for the development of the enhanced version of the electronic NEW GOVERNMENT ACCOUNTING SYSTEM (eNGAS) and the Budget System for National Government Agencies (BS-NGA) to adapt to UACS, including the preparation of system documentations and user manual. A Functional Users Review Group (FURG) was also created which was responsible for the review of the systems to ensure that the enhancement of the eNGAS and BS-NGA conforms to the UACS and that all functionalities of the systems work as intended.
D. Monitoring and Evaluation

6. Which institution/s is/are in charge of monitoring and evaluation of the applicable measure?

All heads of departments/agencies and chiefs of financial and management services shall ensure the proper adoption of all accounts classification and coding in the UACS Manual. The resolution of issues relative to:

- Validation and assignment of new codes for funding source, organization, sub-object codes for expenditures items shall be the responsibility of the DBM
- Consistency of account classification and coding structure with the Revised Chart of Accounts shall be the responsibility of the COA
- Consistency of account classification and coding standards with the Government Finance Statistics shall be the responsibility of the DOF-BTr and;
- Validation and assignment of new Program, Activity, Project Codes shall be decided jointly by the proponent agency and the DBM.

7. What types of information, statistics and data have been regularly monitored?

All phases of budget cycle namely: budget preparation, legislation, execution and accountability

8. Is there a database being maintained? Yes

9. Has the effectiveness of this measure been assessed? Yes

10. If yes, by whom? When and what were the findings/ results of the assessment? If not, does the concerned institution/s need any technical assistance?

   Yes, by the eNGAS users from the COA Central Office, Regional Offices and other agencies adopting enhanced eNGAS.

11. Was the result of the assessment used? For what purpose and by whom?

E. Compliance and Gaps Analysis in Implementation of the UNCAC Article/Paragraph [based on the UNCAC provision of Article/Paragraph and the Guidance checklist, and whenever necessary the use of pertinent sections of the legislative and technical guide]

COMPLIED
A. UNCAC Provision

(c) Article 9 – Public Procurement and Management of Public Finances
(d) Effective and efficient systems of risk management and internal control.

B. The Philippine Government Internal Audit Manual (PGIAM) was issued to implement the provisions of Executive Order (EO) 292 (Administrative Code of 1987) dated 25 July 1987, Administrative Order (AO) 119 dated 29 March 1989, Memorandum Order 277 dated 17 January 1990, AO 278 dated 28 April 1992 and AO 70 dated 14 April 2003 which direct all Heads of Departments and Agencies of the Executive Branch, including GOCCs/GFIs, SUCs and LGUs, to strengthen their respective internal control systems (ICS) and establish an Internal Audit Service/Unit (IAS/IAU) in offices concerned, and the Department of Budget and Management (DBM) to promulgate necessary rules and regulations for ICS strengthening.

The PGIAM complements the National Guidelines on Internal Control Systems (NGICS) issued pursuant to DBM Circular Letter (CL) No. 2008-8 dated 23 October 2008. The NGICS serves as a guide to the heads of Departments, GOCCs/GFIs, SUCs and LGUs in strengthening their respective ICS to better respond to the requirements of the public they serve.

Internal Control provides the foundation and strengthens accountability and good governances in public service organizations. Internal Audit is a key part of the internal control system. The IAS/IAU apprises and advises the Department Secretary/Head of Agency or the Governing Board/Audit Committee on all matters relating to management control and operations audit, consistent with the Administrative Code of 1987 and existing DBM issuances.

The PGIAM aims to assist Departments, Agencies and other instrumentalities of government in establishing and developing internal audit to promote effective, ethical and economical operations in government.

The PGIAM shall serve as a generic guide for Internal Auditors in government to understand the nature and scope of the internal audit function in the public sector, including the institutional arrangements, protocols and processes for the conduct of internal audit.

The PGIAM shall also help Internal Auditors in identifying and prioritizing potential audit areas for appraisal, as they progress in the internal audit activity, and describe the procedures logically from one activity to another to facilitate a structured and systematic approach in auditing.

The PGIAM is divided into 2 parts: Guidelines and Practices.

C. Implementation of the applicable measure (with evidence of implementation)
The Commission on Audit (COA), in partnership with the Department of Budget and Management (DBM), Office of the President-Internal Audit Office (OP-IAO), and with funding support from the Australian Agency for International Development (AusAID), has been instrumental in the implementation of component 2 of the Activity Proposal for the conduct of Government-Wide Capability Building Program on Internal Control/Internal Audit (Using PGIAM), specifically the management of the NGICS and PGIAM training courses.

The component involved the conduct of a series of training courses on internal control and internal audit for IAS/IAU personnel from selected agencies. The training is based on the eight (8) training modules covered in the NGICS and PGIAM. The training activities were conducted in the COA’s Professional Development Center (PDC), Commission on Audit, Commonwealth Avenue, Quezon City.

The COA through the Professional and Institutional Development Sector (PIDS), the training arm of the Commission, as lead agency in the conduct of roll-out, undertake the following activities:

a. Manage and coordinate all NGICS/PGIAM training to be conducted for IAS/IAU personnel;

b. Mobilization of resource persons/trainers from select agencies to conduct training;

c. Reproduction of training materials prepared and compiled by DAP;

d. Documentation of training to be conducted;

e. Preparation of training reports, including report on the pre and post tests/evaluation of participants; and

f. Preparation of Certificate of Training upon completion of each Module.

The COA-PDO has conducted a total of 27 classes (Batch 1) which started on 31 July 2013 and ended on 18 February 2013 and trained a total of 1420 participants. The conduct of the training for eight months was smoothly in close coordination with the line agencies, namely: OP-IAO and DBM.

Enclosed in the completion report of the training (Annex C) are the results of the evaluation for the resource persons. Also enclosed is the summary of comments/suggestions of the participants lifted from their evaluation sheets as summarized by the documentation staff (Annex D). They were also given pre and post tests (Annex E) conducted by the Training Management Team. Pre-test was conducted on the first hour of each module attended by the target participants on each batch regardless of the module, while the post-test was conducted before the end of the module 4.

The COA-PDO has conducted the 2nd Phase of the PGIAM roll-out which started on 5 November 2013 and ended on 19 December 2013. Trained a total of 532
participants from different agencies and conducted 14 classes for a period of two months.

As in the conduct of training in Batch 1, the performance of the resource persons were also evaluated, the results of which is found in Annex “A” of the 2nd Phase Report. All the eleven (11) RPs got “Very Satisfactory” ratings.

The documentation team also took note of the issues and concerns raised by the participants during the sessions. A list of these issues and the answers given by the RPs is also shown in the report.

Pre-assessment and post assessment were also conducted and results of these assessments are shown in Annex “B”.

D. Monitoring and Evaluation

In line with Presidential Decree No. 1445, “Government Auditing Code of the Philippines”, dated 11 June 1978, as amended, the Administrative Code of 1987, and existing Commission on Audit and DBM issuances, it is the primary responsibility of the Head of the Department/Agency to install, implement and monitor a sound system of internal control. To strengthen the internal control system, AO 278, s. 1992 and AO 70, s. 2003 mandated all heads of government departments and offices concerned, GOCCs, including GFIs, SUCs and LGUs to organize an IAS/IAU in their respective offices.

To complement the PGIAM and facilitate the roll-out of the NGICS, Generic Manuals on Controls in the Human Resource Management System, Quality Management System, and Risk Management System will also be issued. An overview of these generic manuals is provided in Appendix A (of the PGIAM).

The Department of Budget and Management, in conjunction with the Office of the President-Internal Audit Office, the Commission on Audit and the Reference Panel will regularly review these manuals to ensure that these remain updated, relevant and attuned to the developments in the bureaucracy and best practices abroad.

The following are the problems and the encountered which were addressed during and after the training:

- Suspensions of Offices due to bad weather – training schedules affected were rescheduled based on the availability of the participants, resource persons and the training venue
- Non-issuance of the Certificate of Appearance and Certificate of Attendance immediately after the training due to time constraint in the receipt of the list of participants – close coordination with the point person of the DBM to furnish the COA-PDO with the list of expected participants for specific modules.
- Unavailability of the master copy of the training materials – Close coordination with the resource persons to provide the
training coordinators with the copy of the training materials (updated slides and structured learning exercises) for reproduction and distribution to the participants.

A. UNCAC Provision

(f) Article 9 – Public Procurement and Management of Public Finances

Par. 2. Each State Party shall, in accordance with the fundamental principles of its legal system, take appropriate measures to promote transparency and accountability in the management of public finances. Such measures shall encompass, inter alia:
(d) Effective and efficient systems of risk management and internal control

B. Integrated Results and Risk-Based Audit Software was developed as part of IT Infrastructure Program of the COA.

IRRBAS is a computerized version of the Integrated Results and Risk-Based Audit Manual which aims to integrate the different COA audit services such as: Financial and Compliance audit; Agency-based Performance Audit; Government-wide and Sectoral Performance Audit; and Fraud Audit into a common audit approach. The IRRBA approach will provide for a consistent set of processes that will guide the COA auditors in performing COA’s audit services. The silo approach in the conducts of the audit will be addressed by introducing linkages of each type of audit and its results for a more effective service delivery.

The objective of the IRRBAS is to provide a useful tool for the auditor in performing his/her internal and year-end audit using an integrated results and risk-based audit approach; meet the evolving developments in the public governance’s expenditure management, the COA shall incorporate the results-based approach in its Audit and; promote the use of standard work papers/templates.

C. Implementation of the applicable measure (with evidence of implementation)

- Which institution(s) are responsible for implementation, their specific mandates and institutional capacity to implement?

The services provided by the Commission on Audit, as a Constitutional Body and as the country’s Supreme Audit Institution are critical to meet the utmost expectation of the public. The evolution of audit approaches, revision and emergence of old and new laws, rules and regulations necessitates a more integrated and holistic approach in the conduct of COA’s audit services.

With this regard, the Philippine Government entered into a contractual agreement with the International Bank for Reconstruction and Development (World Bank) for a grant (IDF Grant TF092158) to improve the
effectiveness and efficiency of the COA in its audit of government revenues and expenditures through the development and adoption of a results-based integrated audit methodology that will focus on the outputs and outcomes of public expenditures, using a risk-based approach.

- Cite and describe specific cases or examples of successful implementation

The IRRBAS is still at its initial implementation phase where trainers training have been conducted at the COA-Professional Institutional Development Sector and currently at the COA-CAR. COA-CAR shall be spearheading the pilot implementation of the IRRBAS.

- Cite and describe specific studies, researches, surveys and other documents as evidence of implementation
  - The Government Risk Model (GRM) is a framework consisting of risks categorized into groups that could threaten the government as a whole or the specific processes of the government. The GRM includes a definition of each risk to have a common understanding of risks. The GRM, populated with a list of government risks, is the foundation for conducting Government Risk Identification. It shall be developed to facilitate the identification of risks faced by the government as a whole. The GRM shall be reviewed at least annually and updated/revised regularly or as required to reflect changes in government risks brought about by the changing environment and current events. The GRM shall be used as one of the inputs in identifying government risks.
  - Agency Audit Planning and Risk Assessment, is designed to promote the consistent implementation of the IRRBA methodology and standard documentation in the comprehensive auditing. This activity employs a disciplined, team-based approach to audit planning, emphasizing the early development of risk assessments and the audit strategy. Agency Audit Planning and Risk Assessment occur early in the audit cycle to provide time to appropriate plan and customize the audit strategy, thereby allowing COA auditors to effectively execute the audit and at the same time, perform other duties and responsibilities. This activity is ideally done in the first 3 months of the audit cycle.
  - Agency Risk Identification Matrix is used to document the agency risks identified for a particular audit period. As a tool that will facilitate the risk assessment process, this document shall be used by audit teams when assessing the impact and likelihood, identifying the locations affected and determining the initial audit response.
  - Agency-Level Controls Checklist contains a set of question for each internal control component: The questions provided will guide auditors in obtaining an initial understanding of the agency-level controls set by the agency management. However, auditors shall consider that documenting and evaluating agency-level controls
does not by itself provide a complete perspective of internal controls of an agency. It is an important starting point because the assessment of agency-level-controls – particularly when weaknesses are identified – can have significant effect on the overall assessment of the effectiveness of internal controls and procedures. The internal control concepts of the National Guidelines on Internal Control Systems (NGICS) and the International Standards of Supreme Audit Institutions (ISSAI) are incorporated in this tool.

- Delivery phase is divided into two parts: (1) Execution and (2) Conclusion and Reporting. Execution activity covers the procedures in designing and executing the audit tests, evaluation of results and communicating the same to the agency management. The audit tests are designed to obtain audit evidence regarding the completeness, accuracy, validity of data, and reasonableness of the estimates and other information. They should also be designed to identify errors, non-compliance, inefficiency, ineffectiveness that could be indicative of weaknesses in the agency’s operations. Audit results are communicated to the agency management in a timely manner for them to take necessary action to prevent its recurrence.

- Conclusion and Reporting is the last step of the audit wherein the results of the audits conducted are communicated to the agency and oversight bodies. It provides guidelines in preparing audit conclusions and audit reports. Other types of audits (e.g., Fraud Audit and Government-wide and Sectoral Performance Audit (GWSPA) conducted are considered in the preparation of reports on financial, compliance, and performance audits.

D. Monitoring and Evaluation

12. Which institution/s is/are in charge of monitoring and evaluation of the applicable measures?

COA thru the Cluster Directors/Regional Cluster Director under the oversight of the Assistant Commissioners are in charge of the monitoring of IRRBAS. The monitoring phase of the IRRBA is a roadmap for the COA to maintain the delivery of quality audit service to the public. The COA shall establish a quality control system that will promote an internal culture recognizing that quality is essential in performing all of its audit work. The COA shall ensure that appropriate quality control policies and procedures are in place (e.g. engagement quality control reviews) in respect of each major product of the type of engagement such as Comprehensive Audit (Financial, Compliance and Agency-based Performance Audits) Government-wide and Sectoral Performance Audit and Fraud Audit.

13. What types of information, statistics and data have been regularly monitored

14. Is there a database being maintained? Yes

15. Has the effectiveness of this measure been assessed? N/A
16. If yes, by whom? When and what were the findings/results of the assessment? If not, does the concerned institution/s need any technical assistance? N/A
17. Was the result of the assessment used? For what purpose and by whom?
Article 10. Public reporting

Taking into account the need to combat corruption, each State Party shall, in accordance with the fundamental principles of its domestic law, take such measures as may be necessary to enhance transparency in its public administration, including with regard to its organization, functioning and decision-making processes, where appropriate. Such measures may include, inter alia:

(a) Adopting procedures or regulations allowing members of the general public to obtain, where appropriate, information on the organization, functioning and decision-making processes of its public administration and, with due regard for the protection of privacy and personal data, on decisions and legal acts that concern members of the public;

(b) Simplifying administrative procedures, where appropriate, in order to facilitate public access to the competent decision-making authorities; and

(c) Publishing information, which may include periodic reports on the risks of corruption in its public administration.
1. **UNCAC Provision**

**ARTICLE 10 – PUBLIC REPORTING**

Taking into account the need to combat corruption, each State Party shall, in accordance with the fundamental principles of its domestic law, take such measures as may be necessary to enhance transparency in its public administration, including with regard to its organization, functioning and decision-making processes, where appropriate. Such measures may include, inter alia:

(a) Adopting procedures or regulations allowing members of the general public to obtain, where appropriate, information on the organization, functioning and decision-making processes of its public administration and, with due regard for the protection of privacy and personal data, on decisions and legal acts that concern members of the public;

(b) Simplifying administrative procedures, where appropriate, in order to facilitate public access to the competent decision-making authorities; and

(c) Publishing information, which may include periodic reports on the risks of corruption in its public administration.

2. **Applicable Measures**

1. **Adopting procedures or regulations allowing members of the general public to obtain, where appropriate, information on the organization, functioning and decision-making processes of its public administration and, with due regard for the protection of privacy and personal data, on decisions and legal acts that concern members of the public;**

Section 28, Article II of the 1987 Constitution\(^\text{17}\) adopts and implements, as one of the policies of the State, full public disclosure of all its transactions involving public interest, thus, giving rise to the following laws/policies/measures implemented with their respective summarized description:


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\(^{17}\) Sec. 28, Art. II. Subject to reasonable conditions prescribed by law, the State adopts and implements a policy of full public disclosure of all its transactions involving public interest.

\(^{18}\) Sec. 43. Annual Reports. – the heads of the several branches, subdivisions, department and agencies or instrumentalities of the Government shall prepare and submit annual reports to the President on or before the first day of July 1 of each year.

Sec. 44. Contents of Reports. – The contents of the annual reports shall be prescribed by law or, in the absence thereof, by executive order.

Sec. 45. Special Reports. – Each chief of Bureau or other officer of the government shall make such special reports concerning the work of his Bureau or Office as may from time to time be required of him by the President of the Philippines or Head of Department.

Sec. 46. Deposit with Archives. – Official copies of annual reports shall be deposited with the National Archives and shall be open to public inspection.
These provisions contain the general requirement from each head of agencies to prepare and submit annual reports to the President, official copies of which shall be deposited with the National Archives and shall be open to public inspection.

Sec. 5 (b) & (e) of Republic Act (R.A.) No. 6713 (Code of Conduct and Ethical Standards for Public Officials and Employees)\(^\text{19}\)

These specific provisions provide for the duties/obligations of all public officials and employees to submit annual performance report and make the same open and available to the public. In the same vein, public documents must be made accessible to and readily available for inspection by the public.

Rule IV (Transparency of Transaction and Access to Information) of the Implementing Rules and Regulations (IRR) of R.A. No. 6713 makes it incumbent upon heads of departments, offices and agencies to establish measures and standards that will ensure transparency of and openness in public transactions and information system that will inform the public of the policies, work programs, performance reports and other public information.

In the same rule, enumerated are information, records or documents which cannot be provided to any requesting public, on the grounds, among others, of national security, law and safety of an individual, viz: (a) such information, record or document must be kept secret in the interest of national defense or security or the conduct of foreign affairs; (b) such disclosure would put the life and safety of an individual in an imminent danger; (c) the information, record or document sought falls within the concepts of established privilege or recognized exceptions as may be provided by law or settled policy or jurisprudence; (d) such information, record or document comprises drafts of decisions, orders, rulings, policy decisions, memoranda, etc.; (e) it would disclose information of a personal nature where disclosure would constitute a clearly unwarranted invasion of personal privacy; (f) it would disclose investigatory records compiled for law enforcement purposes or information which if written would be contained in such records, but only to the extent that the production of such records or information would (i) interfere with enforcement proceedings, (ii) deprive a person of a right to a fair trial or an impartial adjudication, (iii) disclose the identity of a confidential source and in the case of a record compiled by a criminal law enforcement authority in the course of a criminal investigation, or by an agency conducting a lawful national security intelligence investigation, confidential information furnished only by the confidential source, or (iv) unjustifiably disclose investigative techniques and procedures; or (g) it would disclose information the premature disclosure of which would (i) in the case of a department, office or agency which agency regulates currencies, securities, commodities, or financial institutions, be likely to lead to significant financial speculation in currencies, securities, or commodities, or significantly endanger the stability of any financial institution; or (ii) in the case of a department, office or agency be likely or significantly to frustrate implementation of a proposed official action, except that subparagraph (f) (iii) shall not apply in any instance where the department, office or agency is required by law

\(^{19}\) Annex "A"
to make such disclosure on its own initiative prior to taking final official action on such proposal.

○ Sec. 6. R.A. No. 9485\textsuperscript{20} (The Anti-Red Tape Act) and its IRR\textsuperscript{21}

This law specifically applies to offices in the executive branch, including government-owned and/or controlled corporations (GOCCs) and local government units (LGUs) or districts, which offer frontline services aimed at promoting transparency in each agency with regard to the manner of transacting with the public. Its Sec. 6 requires all offices providing frontline services to put up a Citizen Charter in the form of information billboards, posted at the main entrance of offices or at the most conspicuous place, in the form of published materials written either in English, Filipino, or in the local dialect and which shall contain the following: (a) vision and mission of the government office or agency; (b) identification of the frontline services offered, and the cliente; (c) the step-by-step procedure to obtain a particular service; (d) the officer or employee responsible for each step; (e) the maximum time to conclude the process; (f) document/s to be presented by the client, with a clear indication of the relevancy of said document/s; (g) the amount of fees, if necessary; (h) the procedure for filing complaints in relation to requests and applications, including the names and contact details of the officials/channels to approach for redress; (i) allowable period for extension due to unusual circumstances; i.e. unforeseen events beyond the control of concerned government office or agency; and (j) feedback mechanisms, contact numbers to call and/or persons to approach for recommendations, inquiries, suggestions, as well as complaints.

○ R.A. No. 3019\textsuperscript{22} (Anti-Graft and Corrupt Practices Act)

As one of the policies of the state to repress certain acts of public officers and private persons alike which constitute graft and corrupt practices or which may lead thereto, every public officer, as required by R.A. No. 3019, shall prepare and file with the office of the corresponding Department Head, or in the case of a Head of Department or chief of an independent office, with the Office of the President, or in the case of members of the Congress and the officials and employees thereof, with the Office of the Secretary of the corresponding House, a true detailed and sworn statement of assets and liabilities, including a statement of the amounts and sources of his income, the amounts of his personal and family expenses and the amount of income taxes paid for the next preceding calendar year.

○ Secs. 8 & 9 of R.A. No. 9184 (The Government Procurement Reform Act)\textsuperscript{23}

The Government Procurement Reform Act has allow the creation of a portal called the Government Electronic Procurement System (G-EPS) that serves as a primary source of information on all government procurement and which ensures the security, integrity and confidentiality of documents submitted through the system. Among the

\textsuperscript{20} Annex "D"
\textsuperscript{21} Annex "C"
\textsuperscript{22} Annex "D"
\textsuperscript{23} Annex "E"
information provided in PhilGEPS is a centralized electronic catalogue of non-common and common-use of goods, supplies, materials and equipment from which the procuring entity shall procure. As internet connection may still be unavailable in certain remote areas of the country, Sec. 8 also provides that procuring entities without internet access may avail of PhilGEPS Public Access Terminals which shall be installed at DBM-designated locations in the provinces and in Metro Manila.

National Budget Circular No. 542, s. 2012\(^{24}\)

This issuance of the Department of Budget (DBM) is a reiteration of Sec. 93 of the General Appropriations Act (GAA) of 2012 which mandates all national government agencies to prominently display a Transparency Seal on their websites which, when clicked by the public, shall direct them to a link providing information on the agency’s functions, key officials, budgets and procurements, and such other vital information provided in par. 1.0 thereof. The requirement of displaying a Transparency Seal on the main page of all national government agencies has been incorporated in the yearly passage of GAA.

DILG Memorandum Circular No. 2013-140\(^{25}\)

It is an implementing guidelines of Section 288 and 354 of R.A. No. 7160 (Local Government Code of 1991), and the Full Disclosure Policy mandating all local government units to post their local budget and finances, bids and public offerings and status of programs and projects, including the utilization of the local disaster risk reduction and management fund in three (3) conspicuous places in the local government unit and in the Full Disclosure Policy Manual.

Joint Memorandum Circular No. 2014-01\(^{26}\)

It is promulgated to inform all agencies of the Open Data Philippines and their role to publish internal datasets – everything from education to agriculture to budget- that are used for management decision-making and no legal prohibition exists for its publication.

Republic Act No. 10173 (Data Privacy Act of 2012)\(^{27}\)

The Data Privacy Act of 2012 protects individual personal information gathered or collected by the government and the private sector. It provides for the rights of the data subject or the owner of the personal information, the duties of personal information controller or the one who holds or controls the information, the criteria for lawful processing of information and the mandatory requirement to declare the purpose for collecting or storing the data, among others.

\(^{24}\) Annex "F"  
\(^{25}\) Annex "C"  
\(^{26}\) Annex "H"  
\(^{27}\) Annex "I"
The same law mandates the creation of National Privacy Commission which shall be responsible for the implementation of its provisions, which includes the monitoring of compliance by personal information controllers as well as the government agencies and instrumentalities. Although the said Commission is yet to be established, companies are already bound to follow the letters of the law.

- **Sec. 24 Rule 130 of the Rules of Court**
  
  This section provides for rules on non-admissibility as evidence of testimonies by certain persons by reason of privileged communication or those learned in confidence.

- **Administrative Order (A.O.) No. 38**
  
  It created the Ease of Doing Business (EODB) Task Force mandated to ensure full implementation of the “Gameplan for Competitiveness” which includes, among others, various EODB reform initiatives aimed at improving the ranking of the Philippines in all ten (10) indicators determined by the World Bank International Finance Corporation (IFC) in its Doing Business Survey.

- **Executive Order No. 147, s. 2013**
  
  It instituted the Philippine Extractive Industries Transparency Initiative (PH-EITI) which is operationalized through a multi-stakeholder group composed of five (5) representatives, each from the government, business and civil society groups, tasked to make the Philippines an extractive industries transparency initiative “compliant country.”

- **National Budget Circular No. 546, s. 2013**

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28 Section 24. Disqualification by reason of privileged communication. — The following persons cannot testify as to matters learned in confidence in the following cases: (a) The husband or the wife, during or after the marriage, cannot be examined without the consent of the other as to any communication received in confidence by one from the other during the marriage except in a civil case by one against the other, or in a criminal case for a crime committed by one against the other or the latter's direct descendants or ascendants; (b) An attorney cannot, without the consent of his client, be examined as to any communication made by the client to him, or his advice given therein in the course of, or with a view to, professional employment, nor can an attorney's secretary, stenographer, or clerk be examined, without the consent of the client and his employer, concerning any fact the knowledge of which has been acquired in such capacity; (c) A person authorized to practice medicine, surgery or obstetrics cannot in a civil case, without the consent of the patient, be examined as to any advice or treatment given by him or any information which he may have acquired in attending such patient in a professional capacity, which information was necessary to enable him to act in capacity, and which would blacken the reputation of the patient; (d) A minister or priest cannot, without the consent of the person making the confession, be examined as to any confession made to or any advice given by him in his professional character in the course of discipline enjoined by the church to which the minister or priest belongs; (e) A public officer cannot be examined during his term of office or afterwards, as to communications made to him in official capacity, when the court finds that the public interest would suffer by the disclosure.

Section 25. Parental and filial privilege. — No person may be compelled to testify against his parents, other direct ascendants, children or other direct descendants.

29 Annex “J”

30 Annex “K”

31 Annex “L”
It is a guideline issued by the DBM to institutionalize participatory budgeting in the bureaucracy and progressively broaden the constructive partnership with Civil Society Organizations (CSOs) and other stakeholders.

- R.A. No. 4200 (Anti-Wiretapping Act)\textsuperscript{32}

R.A. No. 4200 prohibits and penalizes the act of tapping any wire or cable or any other device or arrangement to secretly overhear, intercept or record a communication without the consent of all the parties to any private communication. Any information obtained through the said prohibited act shall be inadmissible in evidence in any judicial, quasi-judicial, legislative or administrative proceedings.

- R.A. No. 10175 (Cybercrime Prevention Act of 2013)\textsuperscript{33}

R.A. No. 10175 was passed in recognition by the State of the vital role of information and communications industries in the nation’s overall social and economic development. Thus, in order to protect and safeguard the integrity of computer, computer and communications systems, networks, and databases, and the confidentiality, integrity, and availability of information and data stored therein, from all forms of misuse, abuse, and illegal access considered as a cybercrime offense, R.A. No. 10175 considers as an offense and penalizes, among others, acts which are against the confidentiality, integrity and availability of computer data systems as enumerated in Sec. 4 thereof.

2. *Simplifying administrative procedures, where appropriate, in order to facilitate public access to the competent decision-making authorities,* and

The following are the measures adopted/implemented, to wit:

- Sec. 5 (c) & (d) of R.A. No. 6713 ((Code of Conduct and Ethical Standards for Public Officials and Employees) *vis-à-vis* Rule VI of its Implementing Rules and Regulations (IRR)\textsuperscript{34}.

These specific provisions provide for duties of public officials and employees to act immediately and expeditiously on written requests, petitions or motions received by their respective offices. Should the same not fall within the jurisdiction of the agency, corresponding actions are also provided by the said rules. In all these transactions, the rule provides for the proper signatories thereto.

- Secs. 8, 9 & 10 of R.A. 9485 (The Anti-Red Tape Act)\textsuperscript{35}

The above-cited sections refer to accessing frontline services, automatic extension of permits and licenses and report card survey (RCS), respectively. Sec. 8 deals with

\textsuperscript{32} Annex "M"

\textsuperscript{33} Annex "N"

\textsuperscript{34} supra

\textsuperscript{35} Annex "O"

\textsuperscript{36} supra
the appropriate actions that should be taken by executive offices/LGUs and the period within which to respond on the same. In Sec. 9, if the document to be acted upon pertains to permits or licenses, the same shall be automatically extended if the office or agency fails to act on the same within the prescribed period subject to limitations provided therein.

To monitor that the agencies and offices are performing their tasks as provided in their respective Citizen’s Charter, RCS is put in place which is a feedback mechanism the result of which is required to be incorporated in the agency or office’s annual report.

➢ Ease of Doing Business

This initiative which is created by virtue of AO No. 38\textsuperscript{37} is aimed at simplifying government processes and making them more business-friendly through development and implementation of reforms in the business regulatory environment.

3. Publishing information, which may include periodic reports on the risks of corruption in its public administration.

Below are the measures adopted/implemented, to wit:

(a) Sec. 4\textsuperscript{38} of Article IX-D of the 1987 Constitution

This constitutional provision provides for the submission of annual reports to the President and Congress on the financial condition and operation of the government as one of the principal duties of the Commission on Audit (COA).

(b) COA Accounting Circular Letter Nos. 2007-001\textsuperscript{39}, 2007-002\textsuperscript{40} & 2007-003\textsuperscript{41}

These Commission on Audit (COA) issuances provide for guidelines on the submission of year-end financial statements and other reports/schedules as part of the Annual Financial Report (AFR) for National Government Agencies (NGAs), LGUs and GOCCs.

(c) Rule VII of the IRR of R.A. No. 9485\textsuperscript{42}

Rule VII provides for the Report Card Survey (RCS) which is intended, among others, to obtain feedback on how the agency follows its Citizen’s Charter (which includes documents to be submitted, fees to be paid, time to conclude the procedure),

\textsuperscript{37} supra
\textsuperscript{38} Section 4. The Commission shall submit to the President and the Congress, within the time fixed by law, an annual report covering the financial condition and operation of the Government, its subdivisions, agencies, and instrumentalities, including government-owned or controlled corporations, and non-governmental entities subject to its audit, and recommend measures necessary to improve their effectiveness and efficiency. It shall submit such other reports as may be required by law.
\textsuperscript{39} Annex “P”
\textsuperscript{40} Annex “Q”
\textsuperscript{41} Annex “R”
\textsuperscript{42} supra
complies with ARTA provisions (which includes the no noon break policy, no fixing activities, easy to read IDs or nameplates and presence of public assistance and complaints desk) and fulfills customer satisfaction.

(d) Sec. 8 of R.A. No. 671343 and Sec. 7 of R.A. No. 301944 vis-à-vis Sec. 3 of R.A. No. 6713

Both R.A. No. 6713 and R.A. No. 3019 require all public officials and employees, as part of their public duty, to accomplish and submit declarations under oath of their assets, liabilities, net worth and financial and business interests including those of their spouses and of unmarried children under eighteen (18) years of age living in their households. Sec. 7 of R.A. No. 3019 specifically applies to public officers who are required to file a true, detailed sworn statement of assets and liabilities, including a statement of the amounts and sources of his income, the amounts of his personal and family expenses and the amount of income taxes paid. Sec. 3 of R.A. No. 6713, on the other hand, provides that the foregoing statements shall be made available for public inspection at reasonable hours.

Both above-cited laws require that the statements be filed, not only periodically, which is on the 15th or 30th day of April of every year, but also within thirty (30) days after assumption of office and after resignation or separation from office or expiration of term.

(e) Citizens Participatory Audit (CPA)

The CPA Project is a joint initiative of the Commission on Audit and the Affiliated Network for Social Accountability in East Asia and the Pacific. This project is with funding support from the Australian Government-Department of Foreign Affairs and Trade (formerly Australian Agency for International Development or AusAID) through the Public Financial Management Program (PFMP) managed by Coffey International Pty. Ltd.

The project has three main objectives: (1) to facilitate the engagement between COA staff and civil society organizations interested in developing partnerships on participatory audit; (2) to develop the capacity of COA staff and civil society groups to design and implement participatory audit approaches; and (3) to test various models of participatory audit that, based on experiences, can be rolled out across selected government programs and agencies.

FREEDOM OF INFORMATION BILL

Noteworthy to mention is the submission to the Congress of the Freedom of Information Bill45 which is part of the list of Priority Measures of the President. After its approval in

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43 supra
44 supra
45 Annex “S”
the Senate on third reading last 10 March 2014, the bill is currently for sponsorship and approval in the House of Representatives’ Committee on Public Information. Accordingly, the following provisions in the Freedom of Information Bill fall squarely with the requirements of Article 10:

(a) Adopting procedures or regulations allowing members of the general public to obtain, where appropriate, information on the organization, functioning and decision-making processes of its public administration and, with due regard for the protection of privacy and personal data, on decisions and legal acts that concerns members of the public:

1. **Sec. 6. Presumption.** – it provides legal presumption in favor of access to information which may only be denied if it clearly falls under the exceptions provided in Sec. 7;

2. **Sec. 9. Mandatory Disclosure of Information.** – it enumerates matters which must be mandatorily disclosed to the public by government officials as well as information or documents/records which must be published on the website of, and must be updated on a monthly basis by, all agencies of all branches of government;

3. **Sec. 10. Promotion of Openness in Government.** – to promote openness in Government, key information pertaining to the mandate, structures, powers, functions of an agency, its key officials with their powers, profiles and curriculum vitae, etc. are required not only to be published in the agency’s website, but must also be printed and disseminated at no cost to the public;

4. **Sec. 13. Additional Protection of Privacy.** – aside from the exceptions to access to information provided in Sec. 7, Sec. 12 provides additional protection to privacy which recognizes the equally important right to privacy of individuals;

5. **Sec. 18. Procedure of Access.** – it outlines the procedures in accessing information free of charge, and

6. **Sec. 21. Remedies in Cases of Denial.** – it provides for available remedies to the public in case of denial of request for access to information.

(b) Simplifying administrative procedures, where appropriate, in order to facilitate public access to the competent decision-making authorities; and

- **Sec. 17. Freedom of Information Manual.** – it requires all government agencies to prepare a Freedom of Information Manual which sets forth, among others, the procedures for filing requests, types of information it generates, produces, holds and/or publishes, the process of disposition of the request, the schedule of service or processing fees and the procedure for the administrative appeal in case of denial of request;

- **Sec. 25. Publication of Government Data in the Open Data Philippines Website.** – it mandates all agencies to publish in the Open Data Philippines website their respective mandates, programs, activities and projects which datasets must be updated at least once every quarter of the year;

- **Sec. 26. Tracking Requests for Information.** – it provides the process through which requesting public can track the status of their requests, the decision and in case of denial, the reasons therefor; and

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46 Annex "T"
- **Sec. 27. Release to One, Release to All.** — it allows information provided to an individual to be available to all others through publication to appropriate website.

(c) Publishing information, which may include periodic reports on the risks of corruption in its public administration.

- **Sec. 29. Annual Reports on Actions Taken on Requests for Access to Information.** — it requires all government agencies to make and publish/post on their respective websites an annual report on the number of requests for information it received, processed, granted and denied; of appeals made from such denials of requests; and of pending court actions it is a party to as a result of such requests.

3. **Implementation of the Applicable Measure (with Evidence of Implementation)**

1. Adopting procedures or regulations allowing members of the general public to obtain, where appropriate, information on the organization, functioning and decision-making processes of its public administration and, with due regard for the protection of privacy and personal data, on decisions and legal acts that concern members of the public;

1. Websites of different NGAs, GOCCs and LGUs which contain, among others, the agency’s organizational structure, mandates and functions, key officials, budget and other information prescribed in National Budget Circular No. 542, s. 2012.

Implementing agency: Department of Budget and Management (DBM)

Based on the Open Government Partnership Commitments Status Report, implementation of Transparency Seal among NGAs, GOCCs and SUCs for the years 2012 and 2013 is given a status of “with good performance” which signifies on-time implementation.

2. philgeps.gov.ph

Implementing agency: DBM

The Philippine Government Electronic Procurement System (PhilGEPS) website is the government’s leading tool in procurement management and its prime mover in promoting transparency and efficiency in public procurement. It is the Philippine Government’s central portal for registration of suppliers and advertisement of bid opportunities.

As reflected on the Open Government Partnership Commitments Status Report, implementation of PhilGEPS software modernization for the years 2010-2013 is given a status of “very delayed implementation” and with “average performance.”

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47 *supra*
45 Annex “J”
49 Annex “V”
3. **fdpp.blgs.gov.ph**

Implementing agency: Department of the Interior and Local Government (DILG)

The Full Disclosure Policy (FDP) Portal enables the public to view, download and print LGU financial documents to allow their constituents to understand how their local government’s budget are spend for public services.

As reflected on the Open Government Partnership Commitments Status Report, implementation of the LGU Disclosure Portal is given a status of “with good performance” which signifies on-time implementation.\(^{50}\)

4. **Seal of Good Local Governance**

Implementing agency: DILG

The Seal of Good Housekeeping for LGUs is in line with the DILG’s commitment to aggressively scale up interventions to elevate the practice of local governance by institutionalizing the value of transparency, accountability, participation and performance. This is a project which recognizes LGUs with good performance in internal housekeeping, particularly in the areas of local legislation, development planning, resource generation, resource allocation and utilization, customer service, and human resource management and development, including the valuing of the fundamentals of good governance. LGUs that obtain a Seal of Good Housekeeping become eligible to access the LGU Performance Challenge Fund, which seeks to encourage LGUs to adopt minimum governance standards.\(^{51}\)

As reflected on the Open Government Partnership Commitments Status Report, implementation of the Seal of Good Local Governance is given a status of “with good performance” which signifies on-time implementation.\(^{52}\)

5. **contactcenterbugay.gov.ph**

Implementing agency: Civil Service Commission

The Contact Center ng Bayan (CCB) is a feedback mechanism designated as the government’s main helpdesk where citizens can request for information and assistance on government frontline service procedures, and report commendations, appreciations, complaints, and feedback. It is a multi-channel contact center service that will operate Monday to Friday from 8:00am to 5:00pm. Aside from the 1-6565 Hotline Number, the CCB can be reached through any of the following:

i. **Mobile SMS.** SMS messages can be sent to the SMS Hotline Number: (0908)881-6565. This is open to all networks. Standard SMS messaging rates apply.

\(^{50}\) Annex “W”


\(^{52}\) Annex “X”
ii. *Email*. Complaints can be sent online by logging onto the CCB website and selecting the "File a Complaint" button. Users will encode the information requested to file their complaint.

Aside from the three (3) accessibility features above-enumerated, the CCB offers the following components:

a. *Interactive Voice Response System*. Callers will have access to recorded Information-on-Demand from participating government agencies. The system will have a transfer feature that can route calls to a live agent, if necessary;

b. *Contact Center Agents*. The CCB will be manned by Contact Center Agents. These agents will accept complaint calls from the public. These agents will also have call transfer capability that will allow calls to be routed to specialist agents at the CSC, NCC, BIR, PHIC, DOH and DTI;

c. *Customer Relationship Management (CRM) System*. Contact Center Agents will utilize a CRM system to log all call concerns most especially for ARTA-related complaints. These concerns will be monitored against pre-defined service levels for resolution. Complaints, concerns, and feedback logged by the CCB will be processed using the systems analytical tools. Reports will be released for evaluation by the Civil Service Commission. The Civil Service Commission will review and utilize the reports for process improvement, adjustments, and coaching of concerned agencies and submit recommendations to the concerned agencies for adjustments or improvements of systems, processes and methods; and

d. *Special Action Team (SAT)*. The Civil Service Commission will have an SAT in place that will receive ARTA-related concerns logged in the CRM system. The SAT will monitor complaints/cases until final resolution and callers will be informed of the action taken.

The initial implementation of the CCB ran from September 27, 2012 until March 31, 2014. From the pilot run of the CCB, the CSC gained valuable data that served as inputs for ARTA implementation. For example, the targets for the 2014 Report Card Survey and ARTA Watch are based on the agencies with the most number of red tape-related complaints received through the CCB. The CSC’s Public Assistance and Information Office has initiated engagement with these agencies to further improve their frontline service delivery.

A number of success stories and commendations from clients on what the CCB has done to help them are also recorded. Thus, the following stories are published in the CCB website and discussed over CSC’s radio program, *Serbisyon Todo-Todo*, aired via Radyo ng Bayan and simulcast over 32 stations nationwide every Wednesday, 11:00 am to 12:00 noon:

- **Commendation**

  A female caller commended CCB for the action taken on her filed complaint. When her concern was acted upon, she sent an email expressing her deepest gratitude for our help, stating:
"I am writing to express my deepest gratitude for all your kind assistance, that certainly made possible my receipt (at long last) of my terminal leave benefit. Your very help has indeed made a significant impact in my life, particularly in terms of that important opportunity to (now) aptly respond to inevitable financial requirements, given my utmost need for health care and maintenance. Again, my sincerest thanks for all your help and support, with my optimism that you persist to extend the required help to others in need of it. Likewise, my salute for your responsiveness and genuine service to the public!"

- **Slow Process**

A complainant sent an email against PRC Region 8, for the slow process of release of her ID, which she filed January 25, 2012.

On July 19, 2013, CSC received a letter from PRC Chairperson Teresita Manzala. As per Chairperson Manzala:

“As of this date, her ID is already available for release in PRC Tacloban Regional Office. We apologize for the delay in the printing of her ID as our office has encountered at that time technical problems in internet connectivity and local area network as PRC Tacloban Regional Office has transferred to another location. Also, our office at that time has encountered problem in supply of blank ID cards. Nonetheless, we are pleased to inform you that PRC ID printing is done locally in our regional offices, and professionals can now proceed to SM Malls for the renewal of their Professional Identification Cards and the subsequent issuance/release of their renewed professional IDs after 7 working days.”

6. **Ease of Doing Business — Gameplan for Competitiveness**

Implementing agency: National Competitiveness Council (NCC)

This project, which aims to simplify government processes and make them more business friendly paved the way for the crafting of Gameplan for Competitiveness which was approved last September 2012 by the Economic Development Cluster. In October 2013, NCC released its 2014 Doing Business Report.

In the World Bank and International Finance Corporation’s joint publication, the Philippines is one of the economies improving the most in 2012/13 in areas tracked by *Doing Business.*

The Open Government Partnership Commitments Status Report rated it “with good performance” which signifies on-time implementation.

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53 [csc.gov.ph](http://csc.gov.ph)
54 [competitive.org.ph](http://competitive.org.ph)
55 *ibid.*
56 p. 1 Doing Business 2014
57 Annex “Y”
7. **ph-eiti.org**

Implementing agency: Department of Finance (DOF)

Extractive Industries Transparency Initiative (EITI) is a multi-stakeholder initiative led by the government, industry and civil society representatives. It ensures transparency of revenues from natural resources. Reports that compare government and industry figures on government revenues in mining, oil and gas are published and verified by an independent and internationally accredited auditor.

As reflected on the Open Government Partnership Commitments Status Report, implementation of the EITI is given a status of “with good performance” which signifies on-time implementation. 

8. **data.gov.ph**

Implementing agencies: DBM, Office of the Press Secretary (OPS) and Presidential Communications Development and Strategic Planning Office (PCDSPO)

Open Data Philippines is a website that functions as a one-stop shop storing and providing all government public data available. It features an active forum where anyone can come to discuss data, events and updates on the initiative.

It launched other transparency portals, namely, Foreign Aid Transparency Hub (faith.gov.ph) and Open Reconstruction (openreconstruction.gov.ph)

As reflected on the Open Government Partnership Commitments Status Report, implementation of Open Data is given a status of “with good performance” which signifies on-time implementation.

### Statistics

1. Website traffic (Jan. 16 - Oct. 12, 2014)
2. Site visits: 80,563
3. Page views: 283,197
4. Unique users: 67,374

9. **gov.ph (Official Gazette)**

Implementing agency: PCDSPO

The Official Gazette is the official journal of the Republic of the Philippines. It provides a singular platform for publishing government documents, statements, and announcements. In 2011 it was slated by the President to function as the National Government Portal - a unified interface in the form of a one-stop source for information and service delivery. It will also feature an archive of government

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58 Annex “Z”
59 Annex “AA”
documents published over the span of more than a century in the Official Gazette as a print publication. Moreover, the site features an online feedback mechanism through which constituents may make queries online.

The end goal of this project is for the Official Gazette website, as the National Government Portal, to provide easily accessible information regarding announcements, policies, and services provided by government. It will cater to different constituents and end users, give users an avenue to provide feedback, and be an essential tool in promoting transparency and good governance. The need for a National Government Portal is essential in streamlining good governance initiatives. The Philippine government is actively pursuing this initiative under the anti-corruption and good governance platform of the Aquino administration.

As reflected on the Open Government Partnership Commitments Status Report, implementation of the National Government Portal is given a status of “with good performance” which signifies on-time implementation.

### Page visits

<table>
<thead>
<tr>
<th>Period</th>
<th>Site visits</th>
<th>Page views</th>
<th>Unique users</th>
</tr>
</thead>
<tbody>
<tr>
<td>2014 (January-October)</td>
<td>7,779,015</td>
<td>12,631,109</td>
<td>5,250,940</td>
</tr>
<tr>
<td>2013</td>
<td>7,087,142</td>
<td>12,246,552</td>
<td>4,743,961</td>
</tr>
<tr>
<td>2012</td>
<td>4,795,028</td>
<td>7,890,517</td>
<td>3,395,738</td>
</tr>
<tr>
<td>2011</td>
<td>1,811,747</td>
<td>3,481,031</td>
<td>1,250,191</td>
</tr>
<tr>
<td>2010 (July-December)</td>
<td>30,334</td>
<td>56,196</td>
<td>24,535</td>
</tr>
</tbody>
</table>

### Social media

The use of social media has been instrumental for the Official Gazette team in disseminating relevant government information, pushing for heritage and culture documents, and in accommodating public concerns. Being the national government portal, there is a need to inform the public with timely advisories—especially at times of disasters—even if this would mean working on a 24-hour shifting schedule. Social media engagement—which involve responding to queries, complaints, requests, and other messages sent in by citizens—is primarily carried out by the social media accounts of PCDSCO; longer correspondence is coursed through email.

<table>
<thead>
<tr>
<th>Platform</th>
<th>Followers</th>
<th>Number of posts</th>
</tr>
</thead>
</table>

46 Annex “BB”
<table>
<thead>
<tr>
<th>Social Media</th>
<th>Official Gazette: 324,651</th>
<th>Undetermined</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>PCDSPO: 6,351</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Open Data: 4,531</td>
<td></td>
</tr>
<tr>
<td></td>
<td>PML: 93,293</td>
<td></td>
</tr>
<tr>
<td>Twitter</td>
<td>@govph: 430k</td>
<td>Official Gazette (@govph): 27.2k</td>
</tr>
<tr>
<td></td>
<td>@pcdsopo: 52.8k</td>
<td>PCDSPO (@pcdsopo): 9, 173</td>
</tr>
<tr>
<td></td>
<td>@datagovph: 3,108</td>
<td>Open Data (@datagovph): 984</td>
</tr>
<tr>
<td>Tumblr</td>
<td>OG: 1,137 followers</td>
<td>878 posts</td>
</tr>
<tr>
<td></td>
<td>PML:</td>
<td></td>
</tr>
<tr>
<td>Google+</td>
<td>OG: 33 followers; 638 views</td>
<td>19 videos</td>
</tr>
<tr>
<td>YouTube</td>
<td>OG: 1, 233 subscribers; 189, 134 views</td>
<td>86 videos</td>
</tr>
</tbody>
</table>

Institutional memory

The Institutional Memory team is tasked with digitizing executive issuances from current and former administrations since 1901 and uploading them on Official Gazette website.

<table>
<thead>
<tr>
<th>Administration</th>
<th>Uploaded</th>
</tr>
</thead>
<tbody>
<tr>
<td>Benigno S. Aquino III</td>
<td>1235</td>
</tr>
<tr>
<td>Gloria Macapagal-Arroyo</td>
<td>3908</td>
</tr>
<tr>
<td>Joseph E. Estrada</td>
<td>1118</td>
</tr>
<tr>
<td>Fidel V. Ramos</td>
<td>2695</td>
</tr>
<tr>
<td>Corazon C. Aquino</td>
<td>2392</td>
</tr>
<tr>
<td>Ferdinand E. Marcos</td>
<td>9253</td>
</tr>
<tr>
<td>Diosdado Macapagal</td>
<td>941</td>
</tr>
<tr>
<td>Carlos P. Garcia</td>
<td>864</td>
</tr>
<tr>
<td>Ramon Magsaysay</td>
<td>873</td>
</tr>
<tr>
<td>Elpidio Quirino</td>
<td>1106</td>
</tr>
<tr>
<td>Manual Roxas</td>
<td>251</td>
</tr>
<tr>
<td>Sergio Osmeña</td>
<td>166</td>
</tr>
<tr>
<td>Jose P. Laurel</td>
<td>ongoing</td>
</tr>
</tbody>
</table>
10. customsngbayan.gov.ph

Implementing agency: DOF – Bureau of Customs (BOC)

Part of BOC’s reform project designed to allow transparency of data and accountability, the website features trade information from 17 Customs collection districts. Through this website, the public will be able to monitor the value and volume of goods imported and customs duties collected per port.

As reflected on the Open Government Partnership Commitments Status Report, implementation of the BOC’s reform project is given a status of “with good performance” which signifies on-time implementation.  

11. budgetngbayan.com

Implementing agency: DBM

Budget ng Bayan provides information on national budget and how it is prepared. It also shows where the national budget goes, the phases of the budget cycle, and actively posts feedback on agencies’ use of their budgets.

The Government reported that this commitment was “fulfilled.” Stakeholders at the IRM workshops deemed it “partially fulfilled.” Because the commitment’s definition of “interactive” is unclear, and Government and civil society appeared to have interpreted it differently, the IRM researcher refrained from confirming fulfillment of the commitment and gave it a rating of “substantial.”

12. perangbayan.com

Implementing agency: DOF

Pera ng Bayan is a website that gives concerned individuals or groups the opportunity to report corruption, extortion, and other types of violations by officials and employees of DOF and its attached agencies. The website is also a means to express approval or commendation for exceptional services provided by these personnel. As of 2013, its status of implementation is “in progress”

13. Revenue Integrity Protection Services (RIPS) Programs

Implementing agency: DOF

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61 Annex “CC”
RIPS is a unit within DOF which handles investigations on allegations of corruption among revenue personnel. Its target for 2012 is to increase number of investigated personnel 40 (from 35 in 2011) and increase the number of personnel charged to 30 (from 24 in 2011).64

Having been fully implemented in 2012, the Open Government Partnership Commitments Status Report rated it “with good performance” which signifies on-time implementation.65

14. Civil Society Engagement in the Budget Process

Implementing agency: DBM

The project is a participatory budgeting initiative to strengthen the enabling environment for constructive Civil Society (CS) engagement in Public Financial Management (PFM). It employs the following strategies:

Strategy 1: Enhancement of the strategic policy and implementation framework for CS engagement in the budget process. This includes the conduct of studies on the policy and legal/funding environment for CS engagements and continuous dialogues with NGAs, GOCCs and CSOs as feedback mechanism.

Strategy 2: Building the capacity of stakeholders to implement CS engagement. Activities for this strategies include CSO mapping, capacity building of DBM, NGAs and GOCCs, and knowledge product development.66

As of 31 December 2013, DBM is targeting to expand its budget consultations: From six (6) NGAs in 2012 to twelve (12) in 2013; from three (3) GOCCs in 2012 to six (6) in 2013.67

The Open Government Partnership Commitments Status Report rated it “delayed” as to implementation for three (3) months or less.68

15. Monitoring and Evaluation of Government Services

Implementing agency: National Competitiveness Council (NCC)

Through this project, quality of government services are being tracked through third party assessments, such as the Annual Enterprise Survey on Corruption (AESC), Customer Satisfaction Feedback Surveys, Business Permit and Licensing System (BPLS) Field Monitoring and Evaluation.

The 2013 round of the Survey of Enterprises was conducted by SWS with support from Australian Aid - The Asia Foundation Partnership in the Philippines, and in

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64 p. 32 ibid.
65 Annex “DD”
66 dbm.gov.ph: List of ongoing DBM reform initiatives
67 ibid.
68 Annex “EE”
partnership with the National Competitiveness Council and the Makati Business Club’s Integrity Initiative programme. The 2013 Survey was conducted from July 31 to November 29, 2013, involving face-to-face interview of executives of 951 companies, 315 of whom were randomly drawn large enterprises, and 633 were randomly drawn small and medium enterprises. The sample enterprises were drawn from seven study areas: 351 in Metro Manila, 100 each from Metro Angeles, Cavite-Laguna-Batangas, Metro Iloilo, Metro Cebu, Metro Davao, and Cagayan de Oro-Ligas.69

NCC also conducted 2014 Business Permits and Licensing System (BPLS) Customer Experience Survey, the results of which are reflected in the executive brief published by the NCC on its website.

The Open Government Partnership Commitments Status Report rated it “with good performance” which signifies on-time implementation.70

16. Citizen Satisfaction Index System (CSIS)

Implementing agency: Department of Interior and Local Government (DILG)

By virtue of Memorandum Circular No. 2012-11371, all provincial governors, city mayors, municipal mayors and DILG regional directors launched CSIS which is a citizen-centric strategy that is capable of generating a balancing perspective from the citizens on the reach and quality of basic public services. In a sense, it is about the citizens’ voice in the local-decision making process.

The Open Government Partnership Commitments Status Report rated it “with average performance” which means only 50-75% of milestones/KPIs are achieved.72

17. Radio Television Malacañang (RTVM), People’s Television Network (PTV), Philippine Information Agency, Philippine News Agency

Implementing Agency: Presidential Communications Operations Office (PCOO)

These government-owned information dissemination structures provide the people access to news, updates, and activities pertaining to the Office of the President and the executive department.

18. Malacañang Press Briefing

Implementing agencies: PCOO and OPS

Conducted daily and aired on RTVM and PTV, the official spokespersons of the President update the public and the press on government announcements, schedules

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69 sws.org.ph
70 Annex “FF”
71 Annex “GG”
72 Annex “HH”
of the President, and other national issues. After such, they welcome questions from the press corps.

2. *Simplifying administrative procedures, where appropriate, in order to facilitate public access to the competent decision-making authorities; and*

i. **Citizen’s Charter**

Implementing Agency: CSC

RA No. 9485\(^{73}\) mandates all government agencies to set up their respective Citizen’s Charter in the form of information billboards in the main entrance of their offices or in the most conspicuous place. It consists of the vision, mission, and functions of the agency; procedure/s to obtain a particular service and its corresponding fees; procedure/s to file a complaint, etc. Agencies’ respective Citizen Charters are also uploaded on their websites.

ii. **2013 Anti-Red Tape Act Report Card Survey (RCS) Results**

Implementing agency: CSC

From January to December 2013, CSC administered the RCS to 929 offices nationwide. Of these offices, 620 were national government agencies, 303 government corporations, and 6 state universities and colleges.\(^{74}\)

As reflected on the Open Government Partnership Commitments Status Report, implementation of Anti-Red Tape Program is given a status of “with good performance” which signifies on-time implementation.\(^{75}\)


Implementing agency: PCDSPONLINE

The feedback component of the national government portal started with setting up an official email account to process public concerns. The onset of this year marked its expansion to social media, accommodating actionable concerns coursed through the official accounts of PCDSPONLINE and the Official Gazette. New features of the website focused on developing the feedback mechanism by supporting online feedback forms and setting up a public consultations page. These initiatives, among other projects still in the pipeline, encourage citizen participation by soliciting input from the public on certain government matters.

\(^{73}\) supra

\(^{74}\) Source: csc.gov.ph

\(^{75}\) Annex "II"
Over the years, the feedback unit has lessened the processing time for each concern, averaging from 12 hours during its first year to 9 hours to the current year. This is way below the standard processing time for public correspondence, which the law mandates in 15 working days.

<table>
<thead>
<tr>
<th>Period</th>
<th>Public concerns processed</th>
<th>Average processing rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>2014 (January-October)</td>
<td>6,170</td>
<td>9 hours</td>
</tr>
<tr>
<td>2013</td>
<td>3,522</td>
<td>9.66 hours</td>
</tr>
<tr>
<td>2012 (June-December)</td>
<td>2,193</td>
<td>12 hours</td>
</tr>
</tbody>
</table>

Breakdown of public concerns (since 2010 until October 11, 2014)

<table>
<thead>
<tr>
<th>TYPE</th>
<th>NUMBER</th>
<th>PERCENTAGE</th>
<th>HIGHLIGHTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Complaints</td>
<td>1887</td>
<td>15.88%</td>
<td>Cybercrime Law, corrupt officials, delayed issuances of government documents, dissatisfaction on government services, ARTA violations of frontline agencies</td>
</tr>
<tr>
<td>Compliments</td>
<td>603</td>
<td>5.07%</td>
<td>Support to the President and administration, appreciation to OG, satisfaction on government responses and services</td>
</tr>
<tr>
<td>Inquiries</td>
<td>3223</td>
<td>27.12%</td>
<td>Holiday proclamations, available government projects and programs, history of PH and government, bonuses, suspension of classes</td>
</tr>
<tr>
<td>Others</td>
<td>1951</td>
<td>16.42%</td>
<td>FYIs from other agencies, comments, non-actionable messages</td>
</tr>
<tr>
<td>Category</td>
<td>Number</td>
<td>Percentage</td>
<td>Description</td>
</tr>
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</tr>
<tr>
<td>PRs</td>
<td>405</td>
<td>3.41%</td>
<td>Press releases and statements from other agencies</td>
</tr>
<tr>
<td>Requests</td>
<td>1125</td>
<td>9.47%</td>
<td>Messages from the President, interviews with OPS-PCDSPO principals and team, employment opportunities, official documents</td>
</tr>
<tr>
<td>Suggestions</td>
<td>460</td>
<td>3.87%</td>
<td>Traffic solutions, crisis management, leadership style, policies, laws</td>
</tr>
<tr>
<td>Follow-ups</td>
<td>2231</td>
<td>18.79%</td>
<td>Follow-up messages from clients, responses/advice from other agencies</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>11,885</td>
<td>100%</td>
<td></td>
</tr>
</tbody>
</table>

3. **Publishing information, which may include periodic reports on the risks of corruption in its public administration.**

- **Annual Audit Reports (AARs)**
  
  Implementing agency: Commission on Audit (COA)
  
  AARs from CY 1998 to 2013 on NGAs, GOCCs and LGUs are published in COA website (coa.gov.ph). These reports include COA’s observations and recommendations as well as actions that should be taken based on existing laws, policies and other relevant issuances.

- **Foreign Aid Transparency Hub (FAiTH; gov.ph/faith)**
  
  Implementing agencies: PCDSPO, DBM, Commission on Filipino Overseas (CFO), DOF, Department of Health (DOH), Department of Foreign Affairs (DFA), Department of Social Welfare and Development (DSWD), National Economic and Development Authority (NEDA), Department of National Defense - Office of Civil Defense (OCD), Office of the Presidential Spokesperson (OPS), and the Presidential Management Staff (PMS)
  
  FAiTH is an online portal of information on calamity aid and assistance pledged or given by countries and intergovernmental organizations to the Philippine government through official channels.

**Statistics**
Foreign aid pledged: PHP 73,307,438,834.36
- Cash: PHP 45,109,273,248.49
- Non-cash: 28,198,165,585.87

Foreign aid received: PHP 17,248,509,769.50

➢ Anti-Red Tape Act (ARTA) Report Card Survey (RCS)

Implementing agency: CSC
RCS Results are published by the CSC on its website and in newspaper of general circulation. The 2013 ARTA RCS Results are published on 24 February 2014 on the Philippine Star.⁷⁶

➢ Budget Accountability Reports

Implementing agency: DBM
Submitted by agencies on a monthly and quarterly basis, BARs are required reports that show how agencies used their funds and identify their corresponding physical accomplishments. These include quarterly physical and financial reports of operations, quarterly income reports, a monthly statement of allotments, obligations and balances, and monthly report of disbursements.⁷⁷

Started in 2012, the DBM implemented a “No Report, No Release Policy” whereby DBM will be withholding certain fund releases to agencies if these fail to submit their Budget Accountability Reports. In particular, these will be funds from the Miscellaneous Personnel Benefits Fund (MPBF) for compensation adjustments under the Salary Standardization Law, provisions for unfilled positions and employee clothing allowances. These funds to be withheld are only limited to agencies’ MPBF allotments so that only the agencies are penalized and that the implementation of critical programs and projects will not be disrupted. Errant and compliant agencies will also be posted online for public scrutiny.⁷⁸

➢ Income and Asset Declaration System

Implementing Agency: Office of the Ombudsman
This system allows government employees to file their SALNs via electronic means. However, clarification as to whether these documents can be made available to netizens for public scrutiny needs to be addressed.

The Open Government Partnership Commitments Status Report rated it implementation “on time”.⁷⁹

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⁷⁶ csc.gov.ph
⁷⁷ budgetngbayan.com
⁷⁸ ibid.
⁷⁹ Annex “J”
Implementing agency: COA and Affiliated Network for Social Accountability in East Asia and the Pacific

It is a website for resources on Citizens Participatory Audit (CPA) which allows the public to view audit reports conducted jointly by the COA and CSOs.

The Open Government Partnership Commitments Status Report rated it implementation “delayed.”

4. Monitoring and Evaluation

- Websites of NGAs, GOCCs and LGUs

The DBM Transparency and Information and Communications Technology Initiatives Office (DBM CIO), in partnership with Civil Service Organizations (CSOs), conducts government-wide compliance audits of the Transparency Seal Provision. Upon the enactment of the General Appropriations Act (GAA) of 2012, compliance with Section 93 became mandatory. As stated in the provision, the respective heads of the agencies shall be held accountable for non-compliance, which is tantamount to violation of the law.

Among the data being monitored to be posted in the website are (i) the agency’s mandates and functions, names of its official with their position and designation, and contact information; (ii) annual reports, as required under National Budget Circular Nos. 507 and 507-A dated January 31, 2007 and June 12, 2007, respectively, for the last three (3) years; (iii) their respective approved budgets and corresponding targets immediately upon approval of GAA of 2012; (iv) major programs and projects categorized in accordance with the five key results areas under E.O. No. 43, s. 2011; (v) the program/projects beneficiaries as identified in the applicable special provisions; (vi) status of implementation and program/project evaluation and/or assessment reports; and (vii) annual procurement plan, contracts awarded and the name of contractors/suppliers/consultants.

As one of the Open Government Partnership participants committed to making the Government more open, accountable and responsive to citizens, status reports on the different initiatives of the Cabinet Cluster on Good Governance and Anti-Corruption, which include the Transparency Seal, is periodically published on the Official Gazette (gov.ph) website. Thus, the Transparency Seal initiative showed high compliance rates for the years 2012 and 2013. It is used as one of the good governance criteria for eligibility in the performance -based bonus which is a form

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80 Annex “KK”
81 6.2 and 6.3 of N.B. Circular No. 542, s. 2012
82 6.1 (supra)
83 supra
of reward and encourage exemplary performance among public servants in national government.

- **Anti-Red Tape Act**

Sec. 5 of R.A. No. 9485 states that all offices and agencies providing frontline services shall be subjected to a Report Card Survey (RCS) to be initiated by the CSC.

The Report Card Survey (RCS) is a client feedback survey used to check government service offices’ compliance with the provisions of the Anti-Red Tape Act of 2007. It provides a quantitative measure of user perceptions on the quality, efficiency, and adequacy of public services. Apart from being a data collection exercise, the RCS also helps exact public accountability through media coverage and civil society advocacy that accompany the process.

RCS is being carried out by interviewing thirty (30) clients within the premises of the service office immediately after they availed of any frontline service. Thus, its **Core Areas and Sub-Areas are composed of the following:**

Core Area 1: **Compliance with ARTA Provisions**
- 1.1 Citizen’s Charter (containing service commitments on transaction steps, cost, and time)
- 1.2 Anti-Fixing Campaign
- 1.3 No Noon Break Policy
- 1.4 ID/Nameplates
- 1.5 Public Assistance and Complaints Desk
- 1.6 No Hidden Costs

Core Area 2: **Overall Client Satisfaction**
- 2.1 Frontline Service Providers (timeliness, knowledge, competence, courtesy and extra mile, fairness and ethical treatment)
- 2.2 Service Quality (overall transaction time and outcome)
- 2.3 Physical Setup
- 2.4 Basic Facilities
- 2.5 Respondent’s Satisfaction

The survey’s main output is a Report Card showing the scores of a government office on various areas. Scores are based on the rating made by respondents/clients interviewed and on the field inspection report accomplished by the interviewer.

The results of RCS conducted in different agencies as shown in the status report is used by CSC to determine which service agency needs to undergo the Service Delivery Excellence Program for having obtained a rating of failed and which service agency shall be awarded the Citizen’s Satisfaction Seal of Excellence for having obtained an excellent rating in RCS.

- **The Government Procurement Reform Act**

\[^{supra}\]
R.A. No. 9184, specifically Sec. 8 thereof, provides for the creation of a procurement portal - philgeps.gov.ph. The PhilGEPS management office, headed by a Director III, monitor and evaluate the compliance of agencies and suppliers in the use of the PhilGEPS.

By accessing the government’s e-central procurement system, the public can be informed of bid opportunities, including terms of reference and bid schedules, contract awarded and amount thereof. Electronic catalogue feature is also provided on the website which provides information on pre-approved cost of commonly used items that will help government auditors check that supplies purchased by a government agency are not grossly over-priced.55

Guided by the principles of transparency, competitiveness, streamlined procurement processes, accountability, and public monitoring, R.A. No. 9184 required all government requirements from goods, consulting services to civil works to be centrally posted in PhilGEPS. Thus, per the status reports, the number of bid notices and awarded bids posted from 2010-2013 shows an increasing pattern.56

- **Full Disclosure Policy**

To further advance transparency and promote accountability, a Full Disclosure Policy Portal was developed by DILG in partnership with the development partners of the Philippine Development Forum Working Group on Decentralization and Local Government. Through the FDP Portal, the public can view, download, and print LGU reports and financial documents to allow their constituents to understand how their local government's budget and spend for public services, *viz*: annual budget report, annual procurement plan or list, supplemental procurement plan, bid results on civil works, goods and services, and consulting services, statement of cash flows, statement of debt service, statement of receipts and expenditures, special education fund (SEF) utilization, trust fund utilization, 20% component of the IRA utilization, local disaster risk reduction and management fund utilization, annual gender and development report and unliquidated cash advances.57 The foregoing data is also made available in print media and in designated conspicuous places.

- **Open Data Philippines (ODP)**

The Open Data Philippines paved for the development of Open Government Data portal, the data.gov.ph, which is under the development and maintenance/management of the PCDSP in coordination with OPS and DBM. With a primary goal of fostering a citizenry empowered to make informed decisions, and to promote efficiency and transparency in government, data.gov.ph consolidates the datasets of different government agencies, allowing users to find specific information from a rich and continuously growing collection of public datasets. Data.gov.ph provides information on how to access these datasets and tools, such as

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55 philgeps.gov.ph
56 supra
57 fdp.php.gov.ph
infographics and other applications, to make the information easy to understand. Users may not only view the datasets, but also share and download them as spreadsheets and other formats, for their own use. Data.gov.ph encourages the public to request for the data they want, send in comments, suggestions, and even stories of how they use open data. Likewise, it also encourages the public to participate by submitting applications and visualizations based on the public data. This engagement of ideas between the public and the government will help develop the platform even further, for the benefit of everyone involved.

- **Philippine Extractive Industries Transparency Initiative (PH-EITI)**

By virtue of E.O. No. 147, s. 2013, a multi-stakeholder group (MSG) composed of representatives from government, civil society and business, is created to perform all the necessary functions and complete all the requirements of the EITI process which include, among others, conducting outreach to, and capacity-building of, various sectors in support of the PH-EITI implementation at national and sub-national levels and communicate and build awareness about EITI and the progress of its implementation in the Philippines.\(^8\)

Based on the Open Government Partnership Status Report, EITI targets to finalize on December 2014 the reporting policies, mechanisms, and template for the first EITI report.\(^9\)

- **Ease of Doing Business**

The Task Force on Ease of Doing Business (EODB Task Force) is mandated under A.O. No. 38 to ensure full implementation of the Gameplan for Competitiveness thereby improving the Philippine ranking in the Doing Business Survey of the World Bank and the International Finance Corporation (IFC) and eventually bringing the Philippines to the top third rank of DBS by 2016.

Thus, the EODB Task Force also coordinates, monitors and evaluates programs and policies of appropriate agencies to ensure and promote transparency and efficiency in business practices.

Based on the Philippine’s ranking in the Doing Business Global Survey from 2011 to 2014, the country is now at 108\(^{th}\) place out of 189 countries from its 2011 rank of 134\(^{th}\).\(^{10}\)

- **Business Permit and Licensing System (BPLS)**

As part of the initiatives to monitor and evaluate government services, the NCC, in partnership with Department of Trade and Industry Regional and Provincial Offices and the DILG, conducted the 2014 Business Permit and Licensing System Customer

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\(^8\) Sec. 3 (h) of E.O. No. 147, s. 2013.
\(^9\) [super]
\(^{10}\) [super]
Experience Survey to assess the experience and satisfaction level of businessmen who undergo the process of renewing their Mayor’s Permit.

Based on the outcome of the said survey, the NCC recommends the need to (1) intensify dissemination and BPLS training to other LGUs that have not been covered by the Nationwide BPLS Streamlining Program; and (2) regularly monitor to ensure that the implementation realizes the goals and objectives to ensure better services delivery to the business sector.\textsuperscript{91}

- **Civil Society Engagement in the Budget Process**

Citizen Participation in the preparation of agency budget proposals shall be implemented through the signing of a Budget Partnership Agreement (BPA) which shall be patterned in the format prescribed in DBVF’s N.B. Circular No. 536, s. 2012.

The Good Governance Cluster Initiatives 3rd Quarter Report\textsuperscript{92} reveals that for FY 2012-2013, 123 BPAs were established with 13 NGAs/GOCCs conducting CSO Consultations.

- **Bureau of Customs Reform Project**

The results of this project are published online in customsngbayan.gov.ph or in BOC website, which include, among others, import entries and average valuation of all importations across the country, to minimize the practice of misdeclaration and underdeclaration in terms of value, weight and quantity, schedule and details of all public auctions. These reforms will help the two new offices in DOF to review the current system in customs and propose policy and procedural reform to improve revenue collection and enable BOC to comply with international trade agreements.\textsuperscript{93}

- **Citizens Participatory Audit (CPA)**

It is a priority program, founded on the premise that public accountability can prosper only with a vigilant citizenry. Through the CPA, audits are conducted with citizen representatives included in the team to educate citizens in the audit process and encourage vigilant participation in exacting government accountability. The audit is under the direct supervision and control of the COA.\textsuperscript{94}

In the Open Government Partnership status report,\textsuperscript{95} CPA was able to conduct audit of the CAMANAVA Flood Control Project and QC Solid Waste Management Program with its respective reports published online at i-kwentacom.com.

- **Income and Asset Declaration System**

\textsuperscript{91} supra
\textsuperscript{92} Annex “LL”
\textsuperscript{93} supra
\textsuperscript{94} coa.gov.ph
\textsuperscript{95} Annex “MM”
This IT-based process is intended to improve the effectiveness of filing and analysing the Statements of Assets, Income, Liabilities and Net worth (SALN) whereby business processes and procedures are streamlined, monitoring and enforcement of the SALN requirements enhanced, and transparency and access to the SALNs improved. Accordingly, the OMB’s graft investigators will be equipped with enhanced techniques and strategies in the conduct of lifestyle checks.96

Based on the Good Governance Cluster Initiatives 3rd Quarter Report,97 the terms of reference for the development of design of an IT-based income and asset declaration system is on-going.

5. Compliance and Gaps Analysis in Implementation of the UNCAC Article/Paragraph

- Adopting procedures or regulations allowing members of the general public to obtain, where appropriate, information on the organization, functioning and decision-making processes of its public administration and, with due regard for the protection of privacy and personal data, on decisions and legal facts that concerns members of the public;

Article 10 mainly requires that States parties should take such measures as may be necessary to enhance transparency in its public administration, including with regard to its organization, functioning and decision making processes, where appropriate.

As evidenced by laws, policies and issuances enforced, the Philippines has been adopting measures that will ensure transparency and enhance accountability in Government mainly through the use of technology. As part of its technology initiatives that seek to improve transparency, all national government agencies (NGAs), government owned and controlled corporations (GOCCs), government financial institutions (GFIs), state universities and colleges (SUCs) and local government units (LGUs) are mandated to post on their respective websites the following information which, under the UNCAC, are considered as key characteristics of effective access, viz: (i) the agency’s mandate and functions, names of its official with their position and designation, and contact information; (ii) annual reports, as required under National Budget Circular Nos. 507 and 507-A dated January 31, 2007 and June 12, 2007, respectively, for the last three (3) years; (iii) their respective approved budgets and corresponding targets immediately upon approval of GAA of 2012; (iv) major programs and projects categorized in accordance with the five key results areas under E.O. No. 43, s. 2011; (v) the program/projects beneficiaries as identified in the applicable special provisions; (vi) status of implementation and program/project evaluation and/or assessment reports; and (vii) annual procurement plan, contracts awarded and the name of contractors/suppliers/consultants.98

The Philippines, through one of its constitutional bodies, the Civil Service Commission, has implemented a mechanism which responds to UNCAC’s requirement

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96 www.unpan.org
97 Annex "NN"
98 NB Circular No. 542, s. 2012.
of a clear policy on the making, recording and publication of day-to-day operational and management decisions and which hold the official liable for intentionally obstructing access to public document. Thus, all NGAs, GOCCs and LGUs which provide frontline services are required to set up service standards to be known as the Citizen's Charter in the form of information billboards which should be posted at the main entrance of offices or at the most conspicuous place, and in the form of published materials written either in English, Filipino, or in the local dialect, that detail: (a) The procedure to obtain a particular service; (b) The person/s responsible for each step; (c) The maximum time to conclude the process; (d) The document/s to be presented by the customer, if necessary; (e) The amount of fees, if necessary; and (f) The procedure for filing complaints.99

To ensure that fast, efficient, convenient and reliable service is provided the public, all government offices and agencies shall accept and acknowledge receipt of submitted written applications, requests, and/or documents. In case of denial, the application or request, which must be acted upon within specified period, shall be returned to the client and the officer or employee who rendered the decision shall send a formal notice to the client within five working days from the receipt of the request and/or application, stating therein the reason for the disapproval including a list of specific requirement/s which the client failed to submit.100 In case of refusal or failure to act on the foregoing policies, the official or employee concerned shall be held administratively, criminally and/or civilly accountable.101

As to access to information concerning public administration, as far back as 1989, the Philippines has recognized its citizens’ right to request public information. R.A. 6713 and its IRR, although it provides grounds on which access to information may be restricted by way of exception, does not, however, provide definition of official document and procedures for appeal in case of denial. Nonetheless, the Freedom of Information Bill102, which was approved in the Senate on third reading last 10 March 2014 and is currently for sponsorship and approval in the House of Representatives’ Committee on Public Information, provides for legal presumption in favor of access to information, as defined in Sec. 4(a) thereof, which may only be denied if it clearly falls under the exceptions provided in Sec. 7. Sec. 21 of the same bill also provides remedies in cases of denial of access to information which include appeal to the Head of the Agency, filing of verified complaint with the Office of the Ombudsman and verified petition for mandamus in the proper court, among others.

With the advent of technology which provides innovative environment for information dissemination, all government offices and agencies, as above-mentioned, are mandated to publish in their respective websites vital information prescribed in N.B. No. 542, s. 2012. The procurement law103 enforced in the Philippines requires the creation of and posting in the government procurement portal certain purchases of all government offices and agencies.

99 Sec. 6 of R.A. No. 9485
100 Sec. 8 ibid.
101 6.1 of N.B. Circular No. 542, s. 2012 and Secs. 11 & 13 ibid.
102 ibid
103 R.A. No. 9184
Given the foregoing, the Philippines is on its way of being a fully-compliant State Party with the requirements of UNCAC in enhancing public transparency in public administration.

- *Simplifying administrative procedures, where appropriate, in order to facilitate public access to the competent decision-making authorities; and*

As to requirement of the UNCAC of reducing the regulatory burden on all citizens seeking information and services from the State, R.A. No. 9485 or the Anti-Red Tape Act passed on 2007, among other laws/measures cited above, promotes the reduction of procedural complexity whereby all government agencies including departments, bureaus, offices, instrumentalities, or government-owned and/or controlled corporations, or local government or district units to set up their respective service standards to be known as the Citizen’s Charter in the form of information billboards which should be posted at the main entrance of offices or at the most conspicuous place, and in the form of published materials written either in English, Filipino, or in the local dialect, that detail: (a) the procedure to obtain a particular service; (b) the person/s responsible for each step; (c) the maximum time to conclude the process; (d) the document/s to be presented by the customer, if necessary; (e) the amount of fees, if necessary; and (f) the procedure for filing complaints.

As part of the declared policy of the State to promote integrity, accountability, proper management of public affairs and public property as well as to establish effective practices aimed at the prevention of graft and corruption in government, R.A. No. 9485 also requires all offices and agencies which provide frontline services to regularly undertake time and motion studies, undergo evaluation and improvement of their transaction systems and procedures and re-engineer the same if deemed necessary to reduce bureaucratic red tape and processing time.\(^{104}\)

Another measure that seeks to reduce red tape is the conduct of Report Card Survey implemented by the Government through the Civil Service Commission, which shall be used to obtain feedback on how provisions in the Citizen’s Charter are being followed and how the agency is performing. RCS is also being used to obtain information and/or estimates of hidden costs incurred by clients to access frontline services which may include, but is not limited to, bribes and payment to fixers.

Aside from the foregoing measures, the State has good governance initiatives which is reflective of the UNCAC requirement to not only reduce the potential for corruption but increase the cost effectiveness of administrative activity. Thus, streamlining of business permit and licensing system were done in local government units that includes adopting a unified form, reducing the number of signatories, limiting the number of steps in securing permits and licenses, and reducing processing time through automation. Another initiative is the Ease of Doing Business-Gameplan for Competitiveness which conduct activities that help the ease of doing business in the country, particularly for 10 specific processes: starting a business, dealing with

\(^{104}\) Sec. 5
construction permits, getting electricity, registering property, getting credit, protecting investors, paying taxes, trading across borders, enforcing contracts, and resolving insolvency.

The Philippines, in so far as its efforts to make appropriate measures which shall encompass a program for the adoption of simplified measures that will reduce red tape and expedite transaction is concerned, is compliant with the UNCAC requirement of simplifying administrative procedures and giving the public access to the competent decision-making authorities.

- *Publishing information, which may include periodic reports on the risks of corruption in its public administration.*

As to reporting on the threats of corruption, there are measures in place which guarantees its accessibility to the public. Thus, all agencies and offices providing frontline services, aside from complying with the Citizen’s Charter requirement, are also required to incorporate in their annual report the results of the Report Card Survey.\(^{105}\) Also, published in the Commission on Audit website are the audit observations and recommendations detailing how every NGA, GOCC, LGU and SUC spend their budget allocation and what violation or transgression of law they committed, if applicable.

The above-mentioned measures, among other key anti-fraud and corruption preventive measures in place, can also be considered as means to deter corruption as the reports required thereby can be used by the proper court or the Ombudsman, as the case may be, as a conclusive evidence for administrative determination of liability of public official concerned, without prejudice to criminal and civil liability.

As to publishing information requirement of the UNCAC, the Philippines can also be considered to be in compliance therefor.

6. **Challenges in Implementation of the UNCAC Article/Paragraph**

Notwithstanding the numerous measures and initiatives in place to enhance transparency, accountability and citizen participation in governance, which the Cluster finds to be responsive to the UNCAC requirements, their implementation coupled with proper monitoring to ultimately attain their respective objectives remain a challenge. It is observed that the recurring mistake a number of government agencies commit is the lack of a proper monitoring mechanism to oversee the quality of documents that are disclosed to the public. Among the public complaints are the agencies’ failure to submit documents or issue a response on time, to update pertinent data, and to make the language simplified for the public.

Another factor is non-compliance of agencies with ARTA provisions. Even if the results of CSC’s Report Card Survey for the 2nd quarter of 2014 show that only 22

\(^{105}\) Last par. Sec. 10 of R.A. No. 9485
frontline agencies failed the survey, there is still a great number from reports of ARTA violations through the CSC’s Contact Center ng Bayan and the Official Gazette’s feedback mechanism.

Notwithstanding the foregoing, government agencies still have the tendency to be laced or give lesser attention to impose the corresponding disciplinary actions against its erring employees. This observation, however, is not solely attributable to the implementing agencies as some laws or policies fail to provide penalty which the Cluster finds necessary to ensure and compel proper implementation.

The delayed modernization of some government websites is also considered a problem. The Cluster noted that several websites are not user-friendly or are complicated to navigate. This makes it difficult for the public to access data and information. In fact, the modernization of the PhilGEPS software and National Justice Information System received a “delayed” rating in the Open Government Partnership Commitment Status Report.

7. Recommendations

Given the foregoing, the Cluster respectfully recommends for a stricter implementation of the above-cited measures and policies which correspond to the requirements of Article 10 of the UNCAC. Corollarily, an enhanced monitoring plan implementation is also necessary which can ably aid the Government in measuring the effectiveness of the policies and initiatives. The CSC’s Renor Card Survey is a good avenue to start monitoring the performances of these frontline agencies. Compliance should be 100% for all government agencies. Investigations and apprehension should also be enforced.

Difficulty in navigating government website remains a problem to our users. Administrative Order No. 39, s. 2013 mandates government agencies to migrate to the Government Web Hosting Service (GWHS) of the Department of Science and Technology-Information and Communications Technology Office (DOST-ICTO) and follow a Philippine government uniform website, but a lot of government agencies have yet to do so. A 100% compliance to this will make it easier for our users to navigate any government website.

As to content of the government websites, the Cluster further recommends that information presented in government websites should be efficiently and systematically written in language that is clear, concise and understandable. This will be a beneficial tool in order to have a well-informed and enlightened citizenry, intelligently apprised of matters of public concern. Furthermore, this will help government in increasing public awareness and understanding of its programs and services.

From a communications point of view, one of the biggest problems that the national government encounters is reaching those on the far-flung areas of the country where technology provided by internet is hardly accessible/available. The government should establish more partnership with the media, to expand its reach to different regions and provinces of the Philippines in providing relevant and timely information and data.
Considering also the several promising initiatives that require citizens' participation as one of the critical factors for its successful implementation (e.g. Civil Society Engagement in the Budget Process and Citizens Participatory Audit), the Cluster finds it necessary to popularize and strengthen information, education and communication (IEC) campaign materials which will help the Government properly explain and disseminate its programs.
Article 13. Participation of society

1. Each State Party shall take appropriate measures, within its means and in accordance with fundamental principles of its domestic law, to promote the active participation of individuals and groups outside the public sector, such as civil society, non-governmental organizations and community-based organizations, in the prevention of and the fight against corruption and to raise public awareness regarding the existence, causes and gravity of and the threat posed by corruption. This participation should be strengthened by such measures as:

(a) Enhancing the transparency of and promoting the contribution of the public to decision-making processes;

(b) Ensuring that the public has effective access to information;

(c) Undertaking public information activities that contribute to non-tolerance of corruption, as well as public education programmes, including school and university curricula;

(d) Respecting, promoting and protecting the freedom to seek, receive, publish and disseminate information concerning corruption. That freedom may be subject to certain restrictions, but these shall only be such as are provided for by law and are necessary:

(i) For respect of the rights or reputations of others;

(ii) For the protection of national security or ordre public or of public health or morals.

2. Each State Party shall take appropriate measures to ensure that the relevant anti-corruption bodies referred to in this Convention are known to the public and shall provide access to such bodies, where appropriate, for the reporting, including anonymously, of any incidents that may be considered to constitute an offence established in accordance with this Convention.
ARTICLE 13. Participation of Society

(Paragraph a)

1. Each State Party shall take appropriate measures, within its means and in accordance with the fundamental principles of its domestic law, to promote the active participation of individuals and groups outside the public sector, such as civil society, non-governmental organizations and community-based organizations, in the prevention of and the fight against corruption and to raise public awareness regarding the existence, causes and gravity of and the threat posed by corruption. This participation should be strengthened by such measures as:

A. Enhancing the transparency of and promoting the contribution of the public to decision-making processes;

Applicable Measures

The Philippines cited the following:

Department of Budget and Management (DBM)

(a) Executive Order No. 99 on Reconstituting the Office of the Cabinet Secretariat, Renaming it as the Office of the Cabinet Secretary, Defining its Powers and Functions, Providing for its Support Staff and for Other Purposes.

DBM Planning Tool

The President signed on October 31, 2012 Executive Order No. 99 on Reconstituting the Office of the Cabinet Secretariat, Renaming it as the Office of the Cabinet Secretary, Defining its Powers and Functions, Providing for its Support Staff and for Other Purposes. (http://bit.ly/1tWrl1A)

Included as part of its function, as stated in Section 2.a., is to facilitate the identification of a list of priority areas and outcome-based targets in the Social Contract and PDP 2011-2016.

The Office of the Cabinet Secretary implemented the Planning Tools to serve as a strategic plan which will reflect the commitments of the Cabinet Secretaries. Included in the Planning Tools are the priority projects and programs identified and aligned with the Social Contract as well as targets from 2013 until 2015.

The DBM Planning Tool includes as part of its strategic plan the strategy to improve fiscal transparency and citizen participation in the budget process (A1.1).

Actions under this strategy include the following:

A1.1 b. - Engage civil society organizations (CSOs) in priority transparency reforms through Open Government Partnership (OGP)
A1.1.c. – Enhance citizen’s participation in Local Government Units (LGU) Budgeting

A1.1.d. – Institutionalize Grassroots Participatory Budgeting (GPB), formerly Bottom-Up Budgeting (BUB)

(b) DBM-DILG-DSWD-NAPC JMC No. 01, s. 2012 issued on 08 Mar. 2012 Re Policy Guidelines and Procedures in the Implementation of the Bottom-up Budgeting and Planning for the FY2013 Budget Preparation

Issuance on Grassroots Participatory Budgeting/Bottom Up Budgeting

In the past, the national budget is being prepared from the top, with government leaders deciding what projects to fund at the local level. With the introduction of Grassroots Participatory Budgeting (formerly called Bottom-Up Budgeting), the process is reversed by allowing would-be project beneficiaries to identify the projects that the government will in turn include in the preparation of the national budget.

Grassroots communities are now engaged in designing the national budget. The current administration, through the Cabinet Cluster on Human Development and Poverty Reduction, has identified the poorest municipalities and have engaged them in crafting community-level poverty reduction and empowerment plans.

This initiative has made the planning and budgeting processes of both local and national government more participatory through the genuine involvement of grassroots organizations and communities and strengthened the convergence of the delivery of national services in the community.

To ensure a more participatory type of budgeting, the national budget for 2013 was prepared using a breakthrough “bottom-up” approach through the adoption of the DBM, DILG, DSWD and NAPC Joint Memorandum Circular (JMC) No. 1, Series of 2012, dated March 8, 2012 (http://bit.ly/1n0PSjP). The JMC provided the policy guidelines and procedures in the implementation of bottom-up planning and budgeting for the FY 2013 budget preparation.

Section 5.0 thereof discusses the empowerment process and bottom-up procedure. The process starts with social preparation wherein communities from the identified municipalities are capacitated and given a clear understanding on how they can provide inputs into policies and programs that affect the lives of the community members and participate in local governance. Once capacity building activities have been conducted, the communities become capable of identifying priority poverty reduction projects which will be funded by the local government units and those which will be submitted to the national agencies for consideration in their 2013 budget proposals. Before the list of priority projects may be considered by the national government, endorsement and approval from Civil Society Organizations and the local legislative bodies (known as the Sanggunians)
must be secured. The roles and responsibilities of the stakeholders in the implementation of bottom-up budgeting are reflected in Section 7.0.

(c) Regional Development Councils

Regional Development Councils

Section 14, Article X of the 1987 Constitution provides that the President shall create regional development councils (RDCs) and other similar bodies composed of local government officials, regional heads of departments and other government offices and representatives from non-governmental organizations within the regions.

It shall be the primary institution in the region which shall set the direction of economic and social development of the region and through which regional development efforts shall be coordinated. The Council is being organized and strengthened to make them more effective institutions in the regions responsible for ensuring sustainable, participatory and equitable development.

The functions of the Council as stipulated under Executive Order No. 325 IRR Sec. E (http://bit.ly/1yobmRZ) are as follows:

i. Coordinate the preparation, implementation, monitoring and evaluation of short and long-term regional development plans and investment programs, regional physical framework plan and special development plans, including the formulation of policy recommendations;

ii. Integrate approved development plans of provinces, and cities, line agencies, state universities and colleges, government owned and controlled corporations and special development authorities in the region into the regional development plan;

iii. Review, prioritize, and endorse to the national government the annual and multi-year Sectoral investment programs of the region for funding and implementation;

iv. Review and endorse to the national government the annual budgets of agency regional offices, state colleges and universities and special development authorities;

v. Promote and direct the inflow and allocation of private investments in the region, to support regional development objectives and strategies;

vi. Review and endorse national plans, programs and projects proposed for implementation in the regions;

vii. As required by the Investment Coordinating Committee (ICC), review and endorse projects of national government agencies that have impact on the region and projects of LGUs in the region requiring national government financial exposure which may come in the form of guarantees, national government budget appropriations or subsidies, among others;

viii. Initiate and coordinate the development, funding and implementation of regional and special development projects such as those involving several agencies or LGUs;
ix. Coordinate the monitoring and evaluation of development projects undertaken by government agencies, local government units, state colleges and universities, government-owned and/or controlled corporations and special development authorities in the region; and,

x. Perform other related functions and activities as may be necessary to promote and sustain the socio-economic development in the region, e.g.:
   a. Assist local government units, when so requested, in the preparation of local development plans and programs and in fulfilling requirements for evaluation, of local government projects to be requested for official development assistance (ODA) grant financing;
   b. Provide capability building assistance to local government officials and staff, when so requested, in the areas of local governance, fiscal administration and project development and management.

The responsibilities of the Council are reflected in Executive Order No. 325 IRR Section F (http://bit.ly/1yobmRZ).

Agreements during the RDC meetings are captured in the Minutes of the Meetings.

Department of Labor and Employment (DOLE)

(a) Tripartite process of policy-making at DOLE through Tripartite Industrial Peace Council (TIPC) and other tripartite bodies such as wage boards (Art. 273 & Art. 99, Labor Code)
(b) National Tripartite Efficiency and Integrity Board (NTEIB) and number of TEIBS in all offices
(c) Workshop on Orientation and Consultation with Civil Society Organizations and other Stakeholders on the DOLE-NCR 2013 Proposed Budget (29 Feb. 2012)

TRIPARTITE INDUSTRIAL PEACE COUNCIL

Tripartism is a State policy embedded in the Philippine Constitution and the Labor Code of the Philippines following the country’s ratification of ILO Convention No. 144, a governance Convention, on 10 June 1991. There are four (4) types of tripartite bodies in the Philippines performing different functions: a) consultative bodies (TIPC and ITC); b) policy-making bodies (OWWA, TESDA, OSHC, NWPC, POEA, ECC, TVAAC, SSS, HDMF, PEZA, PHIC, and NAPC); c) quasi-judicial bodies (NLRC and NWPC); and d) quasi-legislative bodies (RTWPBs).4

The consultative bodies are the Tripartite Industrial Peace Councils and Industry Tripartite Councils (ITCs) at the national and local levels.
The policy-making bodies are Overseas Workers Welfare Administration (OWWA); Technical Education and Skills Development Authority (TESDA); Occupational Safety and Health Center (OSH); National Wages and Productivity Commission (NWPC); Philippine Overseas Employment Administration (POEA); Employees Compensation Commission (ECC); and Tripartite Voluntary Arbitration Advisory Council (TVAAC), Social Security Commission (SSC); Home Mutual Development Fund (HDMF); Philippine Economic Zone Authority (PEZA); Philippine Health Insurance Corporation (PHIC); and, National Anti-Poverty Commission (NAPC).

The quasi-judicial bodies are the National Labor Relations Commission (NLRC) and the National Wages and Productivity Commission (NWPC), when it reviews wage orders issued by the Regional Tripartite Wage and Productivity Boards (RTWPBs).

The quasi-legislative bodies are the Regional Tripartite Wages and Productivity Commission (RTWPBs).

The national structure for tripartite advisement and consultation is the National Tripartite Industrial Peace Council (TIPC) lodged with the Department of Labor and Employment (DOLE) and chaired by the Secretary of Labor and Employment by virtue of Executive Order No. 403, series of 1990, under President Corazon Aquino. On 14 March 2013, Republic Act No. 10395 (An Act Strengthening Tripartism, Amending for the Purpose Article 275 of Presidential Decree No. 442, As Amended, Otherwise Known as the “Labor Code of the Philippines”) was passed into law institutionalizing the creation of the TIPC at the national, regional, local and industry levels and prescribing the equal representation of workers and employers in decision and policy-making bodies of the government. The TIPC is also responsible for the monitoring of the full implementation and compliance of concerned sectors with the provisions of all tripartite instruments, including international conventions and declarations, codes of conduct, and social accords.

Under the TIPC, organized labor, employer and government sectors formulate, review and implement labor and social policies, including tripartite positions on relevant bills. It is responsible for processing major issues involving labor and employment concerns, as well as the clearinghouse for the ratification or denunciation of International Labour Organization (ILO) Conventions.

**Department of Budget and Management**

To be able to monitor the implementation of the bottom-up budgeting projects in FY 2013, DBM, DILG, DSWD and NAPC JMC No. 2, Series of 2012, was issued on December 19, 2012 (http://bit.ly/UVmZ1a).

For the FY 2014 budget preparation, the policy guidelines and procedures in the implementation of bottom-up budgeting are found in the DBM, DILG, DSWD

In the FY 2015 budget preparation, the DBM, DILG, DSWD and NAPC issued JMC No. 4 dated November 26, 2013 (http://bit.ly/1njEl37). The JMC renamed bottom-up budgeting to Grassroots Participatory Budgeting (GPB).

Guidelines for the implementation and monitoring of FY 2013 and FY 2014 GPB projects are found in National Budget Memorandum (NBM) No. 121 issued by the DBM on March 18, 2014. NBM No. 121 provides the guidelines in the implementation of monitoring of GPB projects from unobligated allotments/unreleased appropriations under Republic Act No. 10352 (General Appropriations Act for FY 2013) which the validity has been extended by Congress by Joint Resolution No. 1 dated December 26, 2013.

DBM is targeting an increase in budget allocation for GPB Projects from P8.4 Billion to P20 Billion in the 2015 proposed budget. Similarly for 2016, an increase in budget allocation to P25 Billion is being targeted.

Press releases on Grassroots Participatory Budgeting/Bottom-Up Budgeting

Articles and Press Releases


g. PhilStar.com: “Gov’t to implement bottom-up budget process in pilot municipalities” - http://bit.ly/1qphwHw

Department of Labor and Employment

Since its establishment under President Corazon Aquino’s administration, various policy concerns passed through the TIPC:

- The new rules implementing the Paternity Leave Act, , series of 1997, R.A. No. 8187;
- Department Order No. 4, series of 1999, Hazardous work and activities to persons below 18 years of age;
- Department Order No. 14, series of 2001, Guidelines governing the employment and working conditions of security guards and similar personnel in the private security industry;
- Department Order No. 40-03, Amending the Implementing Rules of Book V of the Labor Code of the Philippines;
- Department Order No. 53-03, Guidelines for the Implementation of a Drug-Free Workplace Policies and Programs for the Private Sector;
- Department Order No. 57-04, Labor Standards Enforcement Framework;
- Department Order No. 65-04, the implementing rules and regulations of Republic Act No. 9231, “An Act Providing for the Elimination of the Worst Forms of Child Labor and Affording Stronger Protection for the Working Child, amending for this purpose Republic Act No. 7610, as amended, otherwise known as the Special Protection of Children against Child Abuse, Exploitation and Discrimination Act”;
- Department Advisory No. 02, series of 2004, Implementation of Compressed Workweek Schemes;
- Department Advisory No. 2, Guidelines on the Adoption of Flexible Work Arrangements;

Since 2010, the following issuances were processed and approved by the TIPC:

- Department Order No. 107-10, series of 2010, Guidelines on the Single Entry Approach (SEnA) Prescribing a 30-Day Mandatory Conciliation-Mediation Services for All Labor and Employment Cases;
- Department Advisory No. 5, s. 2010, Guidelines for the Implementation of a Workplace Policy and Program on Hepatitis B;
- Department Order No. 109-11, Creation of Efficiency and Integrity Boards in the Department of Labor and Employment;
- Department Order No. 111-11, Guidelines in the Creation Guidelines in the Creation and Institutionalization of Coordination of National Industry Councils, RTIPC’s and Regional or Local ITCs;
- Department Order No. 112-11, Guidelines Governing the Implementation of the Special Leave Benefits for Women Employees in the Private Sector”
- Department Order No. 115-11, "Guidelines on the Implementation of the Incentivizing Compliance Program (ICP)";
- Department Order No. 18-A, The Rules Implementing Articles 106-109 of the Labor Code, as Amended;
- Department Order No. 118-12, on Bus Transport
- D.O. 119-12, Implementing Rules on RA 10151 (An Act Allowing the Employment of Night Workers, thereby Repealing Art. 130 & 131 of the Labor Code)
- Guidelines on the Conduct of the DOLE, DILG, DND, DOJ, AFP and PNP Relative to the Exercise of Workers' Rights and Activities
- Department Order No. 125-13 on the Revised Guidelines on the Conduct of Time & Motion Study.
- Department Order No. 126-13, Revised Guidelines on the Conduct of Facility Evaluation.
- Department Order No. 128-13, "Amending Rule 1414 on Scaffoldings of the 1989 OSH Standards, as amended Department Order No. 129-13, Rules and Regulations Governing the Employment and Working Conditions of Seafarers Onboard Ships Engaged in Domestic Shipping
- Department Order No. 130-13, Rules and Regulations on the Employment of Filipino Seafarers Onboard Philippine Registered Ships Engaged in International Voyage
- Department Order No. 131-13, Rules on Labor Laws Compliance System
- Department Order No. 132-13, Guidelines on the Maritime Occupational Safety and Health
- Implementing Rules and Regulations of Republic Act No. 10361, otherwise known as "Domestic Workers Act" or "Batas Kasambahay"

The TIPC also processed and endorsed position papers on bills. It also proposed the following bills to Congress, three (3) of which have been passed into law:

The three (3) bills passed into law are the Tripartism Bill (RA 10395), Conciliation-Mediation Bill (RA 10396) and Kasambahay Bill (RA 10361).
- Tripartism Bill;
- Conciliation-Mediation Bill;
- Union Registration Bill;
- Kasambahay Bill;
- Apprenticeship Bill;
- Public Employment Service Office (PESO) Bill;
- Occupational Safety and Health (OSH) in the Construction Industry Bill;
- Voluntary Compliance with Labor Law Bills; and
• Appeal of the NLRC Decisions to the Supreme Court Bill.

From 2010 to 2013, the TIPC also issued and endorsed a total of 61 Resolutions, which can be categorized into the following: a) for policy by the DOLE; b) for ratification / legislation purposes; c) for recommendatory action; and, d) for other purposes.

In addition to the regular engagement of the tripartite partners in policy and decision-making processes under the TIPC, TEC, TIPC Monitoring Body, Industry Tripartite Councils (ITCs), and other meetings, several programs/projects/activities are currently being undertaken:

• Tripartite Labor Code Review
• Quarterly Labor Dialogues with the President
• Technical Cooperation Program (Freedom of Association activities)
• Regulatory Impact Assessment on Security of Tenure
• Formulation of Initial Draft on Regulatory Impact Statement (RIS) on Contracting and Subcontracting
• RIS on Security of Tenure
• Conduct of Survey for Employers, HR practitioners and employees on termination of employment and evaluation of results
• Labor and Employment Plan Progress Report / LEP Results Framework Implementation Plan 2013-2016
• Area-wide Labor Laws Compliance System Orientation for the Tripartite Partners
• Finalization of the Joint Department Order No. 1, Guidelines for the Certification and Decertification and Creating for the Purpose a Workers’ Rights Review Board (for the clothing and textile industry)

Several administrative issuances are also lined up for issuance this year:

a. Amendment to the Rules and Regulations Governing Private Recruitment and Placement Agency (PRPA) for Local Employment
b. Implementing Rules and Regulations of Republic Act No. 10395 (Tripartism Law)
c. Implementing Rules and Regulations of Republic Act No. 10396 (An Act Strengthening Conciliation-Mediation as a Voluntary Mode of Dispute Settlement for all Labor Cases)
d. Department Order No. 40-03 (Amending the Implementing Rules of Book V of the Labor Code) /b/o BLR and NCMB (particularly on Section 9, Rules 22)
f. Skilled Occupational Shortage List (SOSL)
g. Proposed Department Order amending Department Order No. 4, series of 1999, on Hazardous Work and Activities to Persons below 18 Years of Age
h. Proposed Executive Order on Strengthening the National Child Labor Committee
i. Draft Implementing Rules and Regulations of Republic Act No. 10524 “An Act Expanding the Positions Reserved for Persons with Disability, Amending for the Purpose Republic Act No. 7277, otherwise known as the Magna Carta for Persons with Disability
j. Proposed Department Order for the Broadcast Media Industry

National Anti-Poverty Commission (NAPC)

NAPC is a member of the Executive Committee of the Grassroots Participatory Budgeting (formerly the Bottom-Up Budgeting) where plans and budgets for poverty reduction projects and services for local communities are formulated by the Local Poverty Reduction Action Team (LPRA T), composed jointly of representatives of local government units (LGU) and civil society organizations (CSO) at the municipality/city level. Budget cap allocated for each participating municipality/city is based on computation of the number of poor households as identified by the National Statistical Coordinating Board (NSCB). Budgets for the sub-projects in the local poverty reduction action plan (LPRAP) are taken from the annual budgets of the participating local government agencies (NGA).

NAPC strives to ensure effective participation of basic sectors in the local poverty reduction action planning and budgeting process by seeing to it that there is quality representation of civil society organizations in these processes. In the pilot run of BUB/GPB in 2012, an estimated 5,034 civil society organizations participated in 395 municipalities and cities that submitted LPRAPs.

NAPC is presently undertaking the Citizens’ Led Monitoring Project (CLMP) of the GPB sub-projects, as approved by the GPB ExeCom and funded by the DBM. It completed its citizens’ led monitoring for the fiscal year 2013 in 8 selected provinces (Benguet, Abra, Camarines Sur, Antique, Negros Occidental, Northern Samar, Zamboanga del Norte, Davao Oriental) covering 102 municipalities.

CLMP shall continue until the end of the GPB Project in 2016.

Through the CLMP, NAPC has facilitated the access of basic project documents to appointed citizens’ monitors. There were a total of 180 sub-projects monitored by the citizens’ groups in the 102 focus municipalities. These 180 sub-projects
were funded by the various NGAs and were implemented by either the NGA itself or the beneficiary LGU.

Project documents include Program of Works (POW) for infrastructure projects such as farm-to-market roads, rural health units, school buildings, irrigation systems. Detailed Engineering Design (DED) for potable water system, Project Proposals for livelihood assistance.

The idea was to ensure that inputs (materials, design, supplies, etc.) actually used for the implementation of the sub-project are in congruence with the approved technical document which is the basis for the approved budget of the project. Community meetings and assemblies are conducted to inform the community about the project to be implemented (its design, budget) and its intended beneficiaries and desired outcomes.

Moreover, citizens monitors were oriented and trained to increase knowledge and capacities in the following critical areas:
* government procurement process
* public finance management
* constructive engagement
* participatory monitoring processes and tools.

C. Implementation of the applicable measure (with evidence of implementation)

Department of Budget and Management

To be able to monitor the implementation of the bottom-up budgeting projects in FY 2013, DBM, DILG, DSWD and NAPC JMC No. 2, Series of 2012, was issued on December 19, 2012 (http://bit.ly/YUmZla).

For the FY 2014 budget preparation, the policy guidelines and procedures in the implementation of bottom-up budgeting are found in the DBM, DILG, DSWD and NAPC JMC No. 3, Series of 2012, dated December 20, 2012 (http://bit.ly/ljiMv3R).

In the FY 2015 budget preparation, the DBM, DILG, DSWD and NAPC issued JMC No. 4 dated November 26, 2013 (http://bit.ly/1nJEI37). The JMC renamed bottom-up budgeting to Grassroots Participatory Budgeting (GPB).

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i. DSWD Field Office CARAGA: “LGUs talk about GPB” - http://bit.ly/1pptVoMV


o. PhilStar.com: “Gov’t to implement bottom-up budget process in pilot municipalities” - http://bit.ly/1qphwHw


http://fma.ph/opendata/civil-society-organizations-academe-govt-agencies-tech-groups-to-meet-on-open-data/

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CLMP shall continue until the end of the GPB Project in 2016.

Through the CLMP, NAPC has facilitated the access of basic project documents to appointed citizens’ monitors. There were a total of 180 sub-projects monitored by the citizens’ groups in the 162 focus municipalities. These 180 sub-projects were funded by the various NGAs and were implemented by either the NGA itself or the beneficiary LGU.

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The idea was to ensure that inputs (materials, design, supplies, etc.) actually used for the implementation of the sub-project are in congruence with the approved technical document which is the basis for the approved budget of the project. Community meetings and assemblies are conducted to inform the community about the project to be implemented (its design, budget) and its intended beneficiaries and desired outcomes.

Moreover, citizens monitors were oriented and trained to increase knowledge and capacities in the following critical areas:
* government procurement process
* public finance management
* constructive engagement
participatory monitoring processes and tools.

D. Monitoring and Evaluation

E. Compliance and Gaps Analysis

Fully compliant

F. Challenges in Implementation

Re BUB, what is important is to ensure that budgets do not include lump sums/congressional insertions to be true to the SC ruling on the PDAF and DAP cases.

There is a need to further strengthen the implementation of Joint Memorandum Circular on the bottom-up budgeting process specifically in the local level.

G. Recommendations

Ensure that budgets do not include lump sums/congressional insertions to be true to the SC ruling on the PDAF and DAP cases.

Further strengthen the implementation of Joint Memorandum Circular on the bottom-up budgeting process specifically in the local level.

ARTICLE 13. Participation of Society

(Paragraph b)

1. Each State Party shall take appropriate measures, within its means and in accordance with the fundamental principles of its domestic law, to promote the active participation of individuals and groups outside the public sector, such as civil society, non-governmental organizations and community-based organizations, in the prevention of and the fight against corruption and to raise public awareness regarding the existence, causes and gravity of and the threat posed by corruption. This participation should be strengthened by such measures as:

B. Ensuring that the público has effective access to information;

Applicable Measures


SEC. 3. Coverage. – This Act shall apply to all government offices and agencies including local government units and government-owned or -controlled corporations that provide frontline services as defined in this Act.
Those performing judicial, quasi-judicial and legislative functions are excluded from the coverage of this Act.

SEC. 4. Definition of Terms. – As used in this Act, the following terms are defined as follows:
(a) "Simple Transactions" refer to requests or applications submitted by clients of a government office or agency which only require ministerial actions on the part of the public officer or employee, or that which present only inconsequential issues for the resolution by an officer or employee of said government office.
(b) "Complex Transactions" refer to requests or applications submitted by clients of a government office which necessitate the use of discretion in the resolution of complicated issues by an officer or employee of said government office, such transaction to be determined by the office concerned.
(c) "Frontline Service" refers to the process or transaction between clients and government offices or agencies involving applications for any privilege, right, permit, reward, license, concession, or for any modification, renewal or extension of the enumerated applications and/or requests which are acted upon in the ordinary course of business of the agency or office concerned.
(d) "Action" refers to the written approval or disapproval made by a government office or agency on the application or request submitted by a client for processing.
(e) "Officer or Employee" refers to a person employed in a government office or agency required to perform specific duties and responsibilities related to the application or request submitted by a client for processing.
(f) "Irrelevant requirement" refer to any document or performance of an act not directly material to the resolution of the issues raised in the request or needed in the application submitted by the client.
(g) "Fixer" refers to any individual whether or not officially involved in the operation of a government office or agency who has access to people working therein, and whether or not in collusion with them, facilitates speedy completion of transactions for pecuniary gain or any other advantage or consideration.

Sec. 6. Citizen's Charter. - All government agencies including departments, bureaus, offices, instrumentalities, or government-owned and/or controlled corporations, or local government or district units shall set up their respective service standards to be known as the Citizen's Charter in the form of information billboards which should be posted at the main entrance of offices or at the most conspicuous place, and in the form of published materials written either in English, Filipino, or in the local dialect, that detail:

(a) The procedure to obtain a particular service;
(b) The person/s responsible for each step;
(c) The maximum time to conclude the process;
(d) The document/s to be presented by the customer, if necessary;

(e) The amount of fees, if necessary; and

(f) The procedure for filing complaints.

Sec. 7. Accountability of the Heads of Offices and Agencies. - The head of the office or agency shall be primarily responsible for the implementation of this Act and shall be held accountable to the public in rendering fast, efficient, convenient and reliable service. All transactions and processes are deemed to have been made with the permission or clearance from the highest authority having jurisdiction over the government office or agency concerned.

Sec. 8. Accessing Frontline Services. - The following shall be adopted by all government offices and agencies:

(a) Acceptance of Applications and Request - (1) All officers or employees shall accept written applications, requests, and/or documents being submitted by clients of the office or agencies.

(2) The responsible officer or employee shall acknowledge receipt of such application and/or request by writing or printing clearly thereon his/her name, the unit where he/she is connected with, and the time and date of receipt.

(3) The receiving officer or employee shall perform a preliminary assessment of the request so as to promote a more expeditious action on requests.

(b) Action of Offices - (1) All applications and/or requests submitted shall be acted upon by the assigned officer or employee during the period stated in the Citizen's Charter which shall not be longer than five working days in the case of simple transactions and ten (10) working days in the case of complex transactions from the date the request or application was received. Depending on the nature of the frontline services requested or the mandate of the office or agency under unusual circumstances, the maximum time prescribed above may be extended. For the extension due to nature of frontline services or the mandate of the office or agency concerned the period for the delivery of frontline services shall be indicated in the Citizen's Charter. The office or agency concerned shall notify the requesting party in writing of the reason for the extension and the final date of release for the extension and the final date of release of the frontline service/s requested.

(2) No application or request shall be returned to the client without appropriate action. In case an application or request is disapproved, the officer or employee who rendered the decision shall send a formal notice to the client within five working days from the receipt of the request and/or application, stating therein the reason for the
disapproval including a list of specific requirement/s which the client failed to submit.

(c) Denial of Request for Access to Government Service - Any denial of request for access to government service shall be fully explained in writing, stating the name of the person making the denial and the grounds upon which such denial is based. Any denial of request is deemed to have been made with the permission or clearance from the highest authority having jurisdiction over the government office or agency concerned.

(d) Limitation of Signatories - The number of signatories in any document shall be limited to a maximum of five signatures which shall represent officers directly supervising the office or agency concerned.

(e) Adoption of Working Schedules to Serve Clients - Heads of offices and agencies which render frontline services shall adopt appropriate working schedules to ensure that all clients who are within their premises prior to the end of official working hours are attended to and served even during lunch break and after regular working hours.

(f) Identification Card - All employees transacting with the public shall be provided with an official identification card which should be visibly worn during office hours.

(g) Establishment of Public Assistance/Complaints Desk - Each office or agency shall establish a public assistance/complaints desk in all their offices.

Sec. 9. Automatic Extension of Permits and Licenses. - If a government office or agency fails to act on an application and/or request for renewal of a license, permit or authority subject for renewal within the prescribed period, said permit, license or authority shall automatically be extended until a decision or resolution is rendered on the application for renewal: Provided, That the automatic extension shall not apply when the permit, license, or authority covers activities which pose danger to public health, public safety, public morals or to public policy including, but not limited to, natural resource extraction activities.

Sec. 10. Report Card Survey. - All offices and agencies providing frontline services shall be subjected to a Report Card Survey to be initiated by the Civil Service Commission, in coordination with the Development Academy of the Philippines, which shall be used to obtain feedback on how provisions in the Citizen's Charter are being followed and how the agency is performing.

The Report Card Survey shall also be used to obtain information and/or estimates of hidden costs incurred by clients to access frontline services which may include, but is not limited to, bribes and payment to fixers.
A feedback mechanism shall be established in all agencies covered by this Act and the results thereof shall be incorporated in their annual report.

Sec. 11. Violations. - After compliance with the substantive and procedural due process, the following shall constitute violations of this Act together with their corresponding penalties:

(a) Light Offense - (1) Refusal to accept application and/or request within the prescribed period or any document being submitted by a client;

(2) Failure to act on an application and/or request or failure to refer back to the client a request which cannot be acted upon due to lack of requirement/s within the prescribed period;

(3) Failure to attend to clients who are within the premises of the office or agency concerned prior to the end of official working hours and during lunch;

(4) Failure to render frontline services within the prescribed period on any application and/or request without due cause;

(5) Failure to give the client a written notice on the disapproval of an application or request; and

(6) Imposition of additional irrelevant requirements other than those listed in the first notice.

Penalties for light offense shall be as follows:

First Offense - Thirty (30) days suspension without pay and mandatory attendance in Values Orientation Program;

Second Offense - Three (3) months suspension without pay; and

Third Offense - Dismissal and perpetual disqualification from public service.

(b) Grave Offense - Fixing and/or collusion with fixers in consideration of economic and/or other gain or advantage.

Penalty - Dismissal and perpetual disqualification from public service.

Sec. 12. Criminal Liability for Fixers. - In addition to Sec. 11 (b), fixers, as defined in this Act, shall suffer the penalty of imprisonment not exceeding six years or a fine not less than Twenty Thousand Pesos (P20,000.00) but not more than Two
Hundred Thousand Pesos (P200,000.00) or both fine and imprisonment at the discretion of the court.

Sec. 13. Civil and Criminal Liability, Not Barred. - The finding of administrative liability under this Act shall not be a bar to the filing of criminal, civil or other related charges under existing laws arising from the same act or omission as herein enumerated.

Sec. 14. Administrative Jurisdiction. - The administrative jurisdiction on any violation of the provisions of this Act shall be vested in either the Civil Service Commission (CSC), the Presidential Anti-Graft Commission (PAGC) or the Office of the Ombudsman as determined by appropriate laws and issuances.

Sec. 15. Immunity; Discharge of Co-Respondent/Accused to be a Witness. - Any public official or employee or any person having been charged with another under this Act and who voluntarily gives information pertaining to an investigation or who willingly testifies therefore, shall be exempt from prosecution in the case/s where his/her information and testimony are given. The discharge may be granted and directed by the investigating body or court upon the application or petition of any of the respondent/accused-informant and before the termination of the investigation: Provided, That:

(a) There is absolute necessity for the testimony of the respondent/accused-informant whose discharge is requested;

(b) There is no other direct evidence available for the proper prosecution of the offense committed, except the testimony of said respondent/accused-informant;

(c) The testimony of said respondent/accused-informant can be substantially corroborated in its material points;

(d) The respondent/accused-informant has not been previously convicted of a crime involving moral turpitude; and

(e) Said respondent/accused-informant does not appear to be the most guilty.

Evidence adduced in support of the discharge shall automatically form part of the records of the investigation. Should the investigating body or court deny the motion or request for discharge as a witness, his/her sworn statement shall be inadmissible as evidence.

Sec. 16. Implementing Rules and Regulations. - The Civil Service Commission in coordination with the Development Academy of the Philippines (DAP), the Office of the Ombudsman and the Presidential Anti-Graft Commission (PAGC), shall promulgate the necessary rules and regulations within ninety (90) days from the effectivity of this Act.
Sec. 17. Separability Clause. - If any provision of this Act shall be declared invalid or unconstitutional, such declaration shall not affect the validity of the remaining provisions of this Act.

Sec. 18. Repealing Clause. - All provisions of laws, presidential decrees, letters of instruction and other presidential issuances which are incompatible or inconsistent with the provisions of this Act are hereby deemed amended or repealed.

Sec. 19. Effectivity. - This Act shall take effect within fifteen (15) days following its publication in the Official Gazette or in two (2) national newspapers of general circulation.

RULES IMPLEMENTING THE CODE OF CONDUCT AND ETHICAL STANDARDS FOR PUBLIC OFFICIALS AND EMPLOYEES
(REPUBLIC ACT NO. 6713)
Pursuant to the provisions of Section 12, of Republic Act No. 6713, otherwise known as the "Code of Conduct and Ethical Standards for Public Officials and Employees," approved on February 26, 1989, and which took effect on March 25, 1989, conformably to Section 17 thereof, the following Rules are hereby adopted in order to carry out the provisions of the said Code:

Rule IV
Transparency of Transaction and Access to Information
Section 1. Subject to reasonable conditions prescribed by law, the State adopts and implements a policy of full public disclosure of all its transactions involving public interest.

Section 2. It is the responsibility of heads of departments, offices and agencies to establish measures and standards that will ensure transparency of and openness in public transactions in their respective offices, such as in biddings, purchases, other financial transactions including contracts, status of projects, and all other matters involving public interest.

They shall establish information system that will inform the public of the following: (a) policies, rules, and procedures; (b) work programs, projects, and performance targets; (c) performance reports; and (d) all other documents as may hereafter be classified as public information.

Such public information shall be utilized solely for the purpose of informing the public of such policies, programs and accomplishments, and not to build the public image of any official or employee or to advance his own personal interest.

Section 3. Every department, office or agency shall provide official information, records or documents to any requesting public, except if:
(a) such information, record or document must be kept secret in the interest of national defense or security or the conduct of foreign affairs;
(b) such disclosure would put the life and safety of an individual in imminent danger;
(c) the information, record or document sought falls within the concepts of established privilege or recognized exceptions as may be provided by law or settled policy or jurisprudence;
(d) such information, record or document comprises drafts of decisions, orders, rulings, policy decisions, memoranda, etc.;
(e) it would disclose information of a personal nature where disclosure would constitute a clearly unwarranted invasion of personal privacy;
(f) it would disclose investigatory records compiled for law enforcement purposes or information which if written would be contained in such records, but only to the extent that the production of such records or information would (i) interfere with enforcement proceedings, (ii) deprive a person of a right to a fair trial or an impartial adjudication, (iii) disclose the identity of a confidential source and in the case of a record compiled by a criminal law enforcement authority in the course of a criminal investigation, or by an agency conducting a lawful national security intelligence investigation, confidential information furnished only by the confidential source, or (iv) unjustifiably disclose investigative techniques and procedures; or
(g) it would disclose information the premature disclosure of which would (i) in the case of a department, office or agency which agency regulates currencies, securities, commodities, or financial institutions, be likely to lead to significant financial speculation in currencies, securities, or commodities, or significantly endanger the stability of any financial institution, or (ii) in the case of any department, office or agency be likely or significantly to frustrate implementation of a proposed official action, except that subparagraph (f)(ii) shall not apply in any instance where the department, office or agency has already disclosed to the public the content or nature of its proposed action, or where the department, office or agency is required by law to make such disclosure on its own initiative prior to taking final official action on such proposal.

Section 4. Every head of department, office and agency shall establish information systems and networks that will effect the widest possible dissemination of information regarding the provisions of the Code, and the policies and programs relative thereto.

Rule VI
Duties of Public Officials and Employees

Section 1. As a general rule, when a request or petition, whether written or verbal, can be disposed of promptly and expeditiously, the official or employee in charge to whom the same is presented shall do so immediately, without discrimination, and in no case beyond fifteen (15) days from receipt of the request or petition.

Section 2. In departments, offices or agencies that are usually swamped with persons calling for a particular type of service, the head of the department, office or agency shall devise a mechanism so as to avoid long queues such as by giving
each person a ticket number duly countersigned which shall specify the time and
the date when the person, whose name and address shall be indicated, can be served
without delay. Said person shall have the right to prompt service upon presentation
of said ticket number.
Section 3. In case of written requests, petitions or motions, sent by means of letters,
telegrams, or the like, the official or employee in charge shall act on the same within
fifteen (15) working days from receipt thereof, provided that:
(a) If the communication is within the jurisdiction of the office or agency, the
official or employee must:
(1) Write a note or letter of acknowledgement where the matter is merely routine
or the action desired may be acted upon in the ordinary course of business of the
department, office or agency, specifying the date when the matter will be disposed
of and the name of the official or employee in
charge thereof.
(2) Where the matter is non-routine or the issues involved are not simple or
ordinary, write a note or letter of acknowledgement, informing the interested party,
petitioner or correspondent of the action to be taken or when such requests, petitions
or motions can be acted upon. Where there is a need to submit additional
information, requirements, or documents, the note or letter of acknowledgment
shall so state, specifying reasonable
period of time within which they should be submitted, and the name of the
particular official or employee in charge thereof. When all the documents or
requirements have been submitted to the satisfaction of the department, or office of
agency concerned, the particular official or employee in charge shall inform the
interested party, petitioner, or correspondent of the action to be taken and when
such action or disposition can be expected, barring unforeseen circumstances.
(b) If communication is outside its jurisdiction, the official or employee must:
(1) Refer the letter, petition, telegram, or verbal request to the proper department,
office or agency.
(2) Acknowledge the communication by means of note or letter, informing the
interested party, petitioner, or correspondent of the action taken and attaching a
copy of the letter of referral to the proper department, office or agency.
The department, office and agency to which the letter, petition, telegram or verbal
request was referred for appropriate action must take action in accordance with
subsection (a), pars. 1 & 2 hereof.
The period of fifteen (15) days herein provided shall be counted from date of receipt
of the written or verbal communication by the department, office or agency
concerned.

Section 4. All official papers and documents must be processed and completed
within a reasonable time from the preparation thereof. Reasonable time shall be
determined in accordance with the following rules:
a) When the law or the applicable rule issued in accordance therewith prescribes a
period within which a decision is to be rendered or an action taken, the same shall
be followed.
b) When the law or the applicable rule issued in accordance therewith does not
prescribe a period, the head of the department, office or agency shall issue rules
and regulations prescribing, among other things, what is reasonable time, taking
into account the following factors:
(1) Nature, simplicity or complexity of the subject matter of the official papers or
documents processed by said department, office or agency;
(2) Completeness or inadequacy of requirements or of data and information
necessary for decision or action;
(3) Lack of resources caused by circumstances beyond the control of the
department, office or agency or official or employee concerned;
(4) Legal constraints such as restraining orders and injunctions issued by proper
judicial, quasi-judicial or administrative authorities;
(5) Fault, failure or negligence of the party concerned which renders decision or
action not possible or premature; and
(6) Fortuitous events or force majeure.

Section 5. Except as otherwise provided by law or regulation, and as far as
practicable, any written action or decision must contain not more than three (3)
initials or signatures. In the absence of the duly authorized signatory, the official
next-in-rank or officer-in-charge of the person duly authorized shall sign for and in
his behalf.
The head of the department, office or agency shall prescribe, through an appropriate
office order, the rules on the proper authority to sign in the absence of the regular
signatory, as follows:
(1) If there is only one official next in rank, he shall automatically be the signatory.
(2) If there are two or more officials next in rank, the appropriate office order shall
prescribe the order of priority among the officials next in rank within the same
organizational unit, or
(3) If there is no official next in rank present and available, the head of the
department, office or agency shall designate an officer-in-charge from among those
next lower in rank in the same organizational unit.

Section 6. All public documents must be made accessible to, and readily available
for inspection by, the public during office hours, except those provided in Section
3, Rule IV.

Section 7. All heads or other responsible officers of departments, offices and
agencies of the government and government-owned or controlled corporation shall,
within forty five (45) working days from the end of the year, render a full and
complete report of performance and accomplishments, as prescribed by existing
laws and regulations.
Another report of compliance with the provisions of the Code and these Rules shall
be prepared and submitted to the Civil Service Commission. The Commission may
require officials to provide additional information or furnish documents, if
necessary.

Section 8. Officials and employees and their families shall lead modest and simple
lives appropriate to their position and income. They shall not indulge in extravagant
or ostentatious display of wealth in any form.
Basically, modest and simple living means maintaining a standard of living within the public official or employee's visible means of income as correctly disclosed in his income tax returns, annual statement of assets, liabilities and net worth and other documents relating to financial and business interests and connections. Public funds and property for official use and purpose shall be utilized with the diligence of a good father of a family.

**Rule VII**

**Public Disclosure**

Section 1. Every official and employee, except those who serve in an official honorary capacity, without service credit or pay, temporary laborers and casual or temporary and contractual workers, shall file under oath their statements of assets, liabilities and networth and a disclosure of business interest and financial connections including those of their spouses and unmarried children under eighteen (18) years of age living in their households, in the prescribed form, Annex A.

a) Contents of Statement

1) The Statements of Assets and Liabilities and Net Worth shall contain information on the following:
   (a) real property, its improvements, acquisition costs, assessed value, and current fair market value;
   (b) personal property and acquisition cost;
   (c) all other assets such as investments, cash on hand, gain banks, stock, bonds, and the like; and
   (d) all financial liabilities, both current and long term.
2) The Disclosure of Business Interest and Financial Connections shall contain information on any existing interest in any existing connection with, any business enterprises or entities, whether as proprietor, investor, promoter, partner, shareholder, officer, managing director, executive, creditor, lawyer, legal consultant or adviser, financial or business consultant, accountant, auditor, and the like, the name and addresses of the business enterprises or entities, the dates when such interests or connections were established, and such other details as will show the nature of the interests of connections.

b) When to File

The above documents under the Code must be filed:

(1) Within thirty (30) days after assumption of office, statements of which must be reckoned as of his first day of service.
(2) On or before April 30 of every year thereafter, statements of which must be reckoned as of the end of the preceding year; or
(3) Within thirty (30) days after separation from the service, statements of which must be reckoned as of his last day of office.

c) Where to File

The Statements of Assets, Liabilities and Net Worth and the Disclosure of Business Interest and Financial Connections shall be filed by the:

(1) President, Vice-President and Constitutional Officials, with the National Office of the Ombudsman;
(2) Senators and Congressmen, with the Secretaries of the Senate and the House of Representatives, respectively; Justices, with the Clerk of Court of the Supreme Court; Judges, with the Court Administrator; and national executive officials such as Members of the Cabinet, Undersecretaries and Assistant Secretaries, including the foreign service and heads of government-owned or controlled corporations with original charters and their subsidiaries and state colleges and universities with the Office of the President;

(3) Regional and local officials and employees, both appointive and elective, including other officials and employees of government-owned or controlled corporations and their subsidiaries and state colleges and universities, with the Deputy Ombudsman in their respective regions;

(4) Officers of the Armed Forces from the rank of Colonel or Naval Captain, with the Office of the President, and those below said ranks, with the Deputy Ombudsman in their respective regions;

(5) All other officials and employees defined in Republic Act No. 3019, as amended with the Civil Service Commission.

A copy of said statements shall also be filed with their respective departments, offices or agencies.

(d) All Statements of Assets, Liabilities and Networth, as of December 31, 1998, now on file with their respective agencies shall constitute sufficient compliance with the requirements of the Code and they shall be required to accomplish and file the new form as prescribed in these Rules on or before April 30, 1990, and every year thereafter.

(e) Every official and employee shall also execute, within thirty (30) days from date of their assumption of office, the necessary authority in favor of the Ombudsman to obtain, from all the appropriate government agencies, including the Bureau of Internal Revenue, such documents as may show their assets, liabilities, net worth, and also their business interests, and financial connections in previous years, including, if possible, the year when they first assumed any office in the government.

(f) Married couples who are both public officials or employees may file the required statements jointly or separately.

Section 2. Every official or employee shall identify and disclose under oath to the best of his knowledge and information, his relatives in the government, up to the fourth civil degree of relationship, either of consanguinity or affinity, including inlaw, inso, and balae, in the prescribed form, Annex A, which shall be filed; (a) within thirty (30) days after assumption of office, the information contained therein must be reckoned as of his first day of office; (b) on or before April 30 of every year thereafter, the information contained therein must be reckoned as of the end of the preceding year; or (c) within thirty (30) days after separation from the service, the information contained therein must be reckoned as of his last day of office.

Section 3.

(a) Any and all statements filed in accordance with the preceding sections shall be made available for public inspection at reasonable hours;
(b) Such statements shall be made available for copying or reproduction after ten (10) working days from the time they are filed as required by law unless extended for meritorious reasons.

(c) Any duly authorized person requesting a copy of a statement shall be required to pay a reasonable fee as may be determined and prescribed by the Civil Service Commission to cover the cost of reproduction and mailing of such statement, as well as the cost of certification.

(d) Any statement filed under the Code shall be available to the public, subject to the foregoing limitations, for a period of ten (10) years after receipt of the statement. The statement may be destroyed after such period unless needed in an on-going investigation.

Department of Budget and Management

National Budget Circular 542

National Budget Circular 542, issued by the Department of Budget and Management on August 29, 2012, reiterates compliance with Section 93 of the General Appropriations Act of FY2012. Section 93 is the Transparency Seal provision, to wit:

Sec. 93. Transparency Seal. To enhance transparency and enforce accountability, all national government agencies shall maintain a transparency seal on their official websites. The transparency seal shall contain the following information: (i) the agency’s mandates and functions, names of its officials with their position and designation, and contact information; (ii) annual reports, as required under National Budget Circular Nos. 507 and 507-A dated January 31, 2007 and June 12, 2007, respectively, for the last three (3) years; (iii) their respective approved budgets and corresponding targets immediately upon approval of this Act; (iv) major programs and projects categorized in accordance with the five key results areas under E.O. No. 43, s. 2011; (v) the program/projects beneficiaries as identified in the applicable special provisions; (vi) status of implementation and program/project evaluation and/or assessment reports; and (vii) annual procurement plan, contracts awarded and the name of contractors/suppliers/consultants.

The respective heads of the agencies shall be responsible for ensuring compliance with this section.

A Transparency Seal, prominently displayed on the main page of the website of a particular government agency, is a certificate that it has complied with the requirements of Section 93. This Seal links to a page within the agency’s website which contains an index of downloadable items of each of the above-mentioned documents.

Symbolism (http://www.dbm.gov.ph/?page_id=4273)
A pearl buried inside a tightly-shut shell is practically worthless. Government information is a pearl, meant to be shared with the public in order to maximize its inherent value.

The Transparency Seal, depicted by a pearl shining out of an open shell, is a symbol of a policy shift towards openness in access to government information. On the one hand, it hopes to inspire Filipinos in the civil service to be more open to citizen engagement; on the other, to invite the Filipino citizenry to exercise their right to participate in governance.

This initiative is envisioned as a step in the right direction towards solidifying the position of the Philippines as the Pearl of the Orient — a shining example for democratic virtue in the region.

**Data.gov.ph**

As one of the eight founding states of the Open Government Partnership, the Philippine government is committed to open governance through initiatives such as this website.

Data.gov.ph aims to make national government data searchable, accessible, and useful, with the help of the different agencies of government, and with the participation of the public.

This website consolidates the datasets of different government agencies, allowing users to find specific information from a rich and continuously growing collection of public datasets.

Data.gov.ph provides information on how to access these datasets and tools, such as Info graphio and other applications, to make the information easy to understand. Users may not only view the datasets, but also share and download them as spreadsheets and other formats, for their own use.

Data.gov.ph encourages the public to request for the data they want, send in comments, suggestions, and even stories of how they use open data. Likewise, it also encourages the public to participate by submitting applications and visualizations based on the public data. This engagement of ideas between the public and the government will help develop the platform even further, for the benefit of everyone involved.

The primary goal of data.gov.ph is to foster a citizenry empowered to make informed decisions, and to promote efficiency and transparency in government.

**National Archives of the Philippines (RA 9470)**

([http://www.nationalarchives.gov.ph/?page_id=22](http://www.nationalarchives.gov.ph/?page_id=22))
Under RA 9470 (May 21, 2007) or the National Archives of the Philippines Act of 2007, all government offices have to establish an archives and records office/unit (Sec. 13), and the heads of such offices have to determine the access status of the records in their custody (Secs. 30-32). Open access records can be inspected by the public as soon as reasonably practicable after a request has been made (Sec. 34).

Functions

1. Plan, formulate and implement a records management and archival administration program for the efficient creation, utilization, maintenance, retention, preservation, conservation and disposal of public records including the adoption of security measures and vital records protection program for the government;

2. Give technical assistance to all branches of government, whether national or local, Constitutional Offices, GOCC’s, GFI’s, State Universities and Colleges, Philippine Embassies, Consulates and other Philippine Offices abroad and evaluation of their public records management and archives administration programs;

3. Conduct training programs on records and archives management including the establishment of an archival system of both public and private sectors;

4. Acquire through transfer, donation, purchase or any other means public records and private archives which in the judgment of the Executive Director has an enduring archival value;

5. Ensure the preservation and conservation of existing and future archival resources of the government;

6. Issue, transmit and/or authenticate reproduced copies, certified true copies or certifications on public archives and/or extracts thereof;

7. Keep a registry of all public records under the custody and control of the National Archives of the Philippines which shall be made available for public inspection;

8. Obtain, recover, transfer and have custody and management of all the public archives not in the custody of the National Archives;

9. Accept, store, preserve and conserve any public archive transferred to the National Archives;

10. Establish, maintain, operate Regional Archives and Records Centers and/or provide technical assistance to government agencies on the establishment of agency Records Center;

11. Identify and make copies of vital public records which are essential to the continuous operation or reconstruction of an organization during and after an
emergency and also those records essential to the protection of rights and interests of that organization and of the individuals directly affected by its activities.

Republic Act No. 9470 May 21, 2007

AN ACT TO STRENGTHEN THE SYSTEM OF MANAGEMENT AND ADMINISTRATION OF ARCHIVAL RECORDS, ESTABLISHING FOR THE PURPOSE THE NATIONAL ARCHIVES OF THE PHILIPPINES, AND FOR OTHER PURPOSES

Be it enacted by the Senate and the House of Representatives of the Philippines in Congress assembled:

ARTICLE I

GENERAL PROVISIONS

SECTION 1. Short Title. - This Act shall be known as the "National Archives of the Philippines Act of 2007".

SEC. 2. Declaration of Policy. - It is the policy of the State to protect, conserve, promote and popularize the nation's historical and cultural heritage and resources.

The State shall pursue, conserve and promote the Filipino cultural heritage and resources including the documentary records of Filipino culture, history and governance.

The State shall give utmost priority for the safeguard, protection and preservation of its public documents and records, not only as fundamental instruments for efficient and effective governance but also as essential tools for the preservation of the country's history and cultural memory.

Towards this end, all public records with enduring value, held by government offices, including, but not limited to, all branches of government, constitutional offices, local government units (LGUs), government-owned and -controlled corporations (GOCCs), state universities and colleges, Philippine embassies, consulates and other Philippine offices abroad shall be transferred to a permanent government repository for proper management, control and regulation of record disposition.

SEC. 3. Scope. - This Act shall cover all public records with archival value, held by either government offices or private collections, and (shall also cover archival and records management programs and activities in all branches of government, whether national or local, constitutional offices, GOCCs, government financial institutions, state universities and colleges, Philippine embassies, consulates and other Philippine offices abroad.
SEC. 4. Definition of Terms. - For purposes of this Act, the following definitions shall hereby apply:

(a) "Agency head" refers to the person responsible for the performance of a government office and/or the person responsible for, the performance of the LGU, such as the chief executive elected under the Local Government Code of 1991.

(b) "Approved repository" refers to a repository to be established by the President, which is provided under this Act.

(c) "Archives" shall refer to:

1. Public records, papers, periodicals, books or other items, articles or materials, whether in the form of electronic, audio-visual or print, which by their nature and characteristics have enduring value, that have been selected for permanent preservation;

2. The place (building/room/storage area) where archival materials are kept and preserved; and

3. An organization (or part of an organization) whose main function is to select, collect and preserve archival records and make such records available for public use.

(d) "Controlling government agency" shall refer to:

1. A public office that controls the public records;

2. A public office that has the power to determine the conditions of access to the public archives; and

3. Any successor of a public office that is abolished, merged or reorganized.

(e) "Controlling local government" shall refer to:

1. The LGU that has custody and control over the local government records; and

2. Any successor to the LGU that is abolished, merged or reorganized.

(f) "Executive Director" refers to the head of the National Archives of the Philippines.

(g) "Disposal" refers to the act of selling, burning or any other way of discarding valueless records in accordance with the provisions of this Act.
(h) "Disposition" refers to the systematic sorting out of records in the office storage whereby those classified as valuable records are permanently preserved and those which are classified as valueless are disposed of.

(i) "Estray record" refers to a public record that is no longer under the custody and control of the National Archives or a controlling government office.

(j) "Government office" refers to any public office, department, bureau, agencies and instrumentality, whether belonging to the national government or an LGU.

(k) "Judicial records" refers to records presented to, or belonging to the Supreme Court including all the judicial courts and judicial organizations under its jurisdiction.

(l) "Legislative records" refers to records presented to, or belonging to the Philippine Senate and the House of Representatives or any of its committees.

(m) "Local government archives" refers to local government records that have been collected by the controlling LGU that served as historical evidences in the performance of its duties.

(n) "Local government records" refers to records in any form, in whole or in part, created or received, whether before or after the effectivity of this Act, by an LGU in the conduct of its affairs.

(o) "National Archives" refers to the National Archives of the Philippines, which is established and strengthened under this Act.

(p) "Open access records" refers to:

(1) Public records that have been in existence for at least thirty (30) years or have been transferred under the custody and control of the executive director, and that are classified as open access records as referred to in Section 30 and to which public access have not been prohibited, under Section 31 of this Act; and

(2) Local government archives that are no longer in use, or have been in existence for at least thirty (30) years and are classified as open access records referred under Section 32, and to which public access have not been prohibited, under Section 33 of this Act.

(q) "President" refers to the President of the Republic of the Philippines.

(r) "President's papers" refers to records created or received, whether before or after the effectivity of this Act, by a President while holding office as a President of the Philippines.
(s) "Protected record refers to local government records containing data that are important from economic, social, political, legal, national security, scientific, cultural, technological or other aspects, which are indispensable for the research of historical past, for becoming acquainted with and understanding it, and/or for the continuous fulfillment of public duties and the realization of citizens' rights, which are not or only partially available from other sources.

(t) "Public access registry" refers to public access register containing prohibition and restriction on the unauthorized disclosure and access of information in any public records.

(u) "Private archives" refers to records belonging to private individuals and/or entities which are of enduring archives value.

(v) "Public archives" refers to public records that are under the custody and control of the executive director.

(w) "Public records" refers to record or classes of records, in any form, in whole or in part, created or received, whether before or after the effectivity of this Act, by a government agency in the conduct of its affairs, and have been retained by that government agency, or its successors as evidence or because of the information contained therein.

(x) "Records" refers to information, whether in its original form or otherwise, including documents, signatures, seals, texts, images, sounds, speeches, or data compiled, recorded, or stored, as the case may be:

(1) In written form on any material;

(2) On film, negative, tape or other medium so as to be capable of being reproduced; or

(3) By means of any recording device or process, computer or other electronic device or process.

(y) "Records center" refers to an intermediate repository in which noncurrent records of various government offices are stored until they can be destroyed or transferred to the National Archives.

(z) "Records management" refers to the managerial activities involved with respect to records creation, records maintenance and use, transmission, retention and records disposition in order to achieve adequate and proper documentation of policies and transactions of government for its efficient, effective and economical operation.

(aa) "Restricted access records" refers to records which access have been restricted because there exists a legal impediment and/or standard or advice
issued by the executive director that requires such public records to be withheld from public access.

(bb) "Standards" refers to the circulars and orders issued by the executive director pursuant to the provisions of this Act.

(cc) "Vital records" refers to records containing information essential for: emergency operation during a disaster; the resumption and/or continuation of operations; the re-establishment of the legal, financial and/or functional status of the organization; and the determination of the rights and obligations of individuals and corporate bodies with respect to the organization.

ARTICLE II

PURPOSE, OTHER PRELIMINARY PROVISIONS, AND KEY ADMINISTRATIVE PROVISIONS

SEC. 5. Objectives. - This Act is primarily aimed at:

(a) Strengthening the existing system of management and administration of government archival records;

(b) Defining the role of the executive director in developing and supporting government records keeping, including independent determinations on the disposal of public records and certain local government archives;

(c) Mandating government accountability in ensuring that full and accurate records of the affairs of national government and the LGUs are maintained and preserved;

(d) Enhancing public confidence in the integrity of public records keeping and management;

(e) Ensuring the accessibility of public records that are relevant to the promotion and preservation of Philippine cultural heritage; and

(f) Supporting the safekeeping of private records.

SEC. 6. Establishment, Mandate and Functions. - (a) There is hereby established a National Archives of the Philippines where public archives shall be stored, preserved, conserved and made available to the public. The National Archives of the Philippines shall be attached to the National Commission for Culture and the Arts (NCCA) for budgetary purposes.

(b) The National Archives of the Philippines shall be primarily responsible for the implementation of the objectives and provisions of this Act. It shall plan, develop, prescribe, disseminate and enforce policies, rules and regulations and coordinate
government-wide programs governing the creation, general protection, use, storage and disposition of public records including the acquisition, storage and preservation of public archives and providing facilities for reference, research or other purposes.

(c) The National Archives of the Philippines shall have the following functions:

(1) Conduct archival researches using archival materials here and abroad and cause the publication and dissemination of valuable archival information subject to the open access provisions of this Act and other existing laws;

(2) Facilitate the acquisition of a permanent and suitable building for the National Archives to house the country’s archival holdings and public records;

(3) Plan, formulate and implement a records management and archival administration program for the efficient creation, utilization, maintenance, retention, preservation, conservation and disposal of public records including the adoption of security measures and vital records protection program for the government;

(4) Give technical assistance to all branches of government, whether national or local, constitutional offices, GOCCs, government financial institutions, state universities and colleges, Philippine embassies, consulates and other Philippine offices abroad in the planning, implementation and evaluation of their public records management and archives administration programs;

(5) Conduct training programs on records and archives management including the establishment of an archival system of both public and private sectors;

(6) Acquire through transfer, donation, purchase or any other means public records and private archives which in the judgment of the executive director has enduring archival value;

(7) Ensure the preservation and conservation of existing and future archival resources of the government;

(8) Issue, transmit and for authenticate reproduced copies, certified true copies or certifications on public archives and for extracts thereof;

(9) Keep a registry of all public records under the custody and control of the National Archives of the Philippines which shall be made available for public inspection, to include among others:

(9.1) All public records transferred to regional archives, records center and the National Archives;
(9.2) Public records disposed of under Sections 18 and 19;

(9.3) A public access register that contains information on:

(i) Restrictions on public access to public records imposed under Section 34;

(ii) Prohibitions imposed under Section 36 on public access to public archives or protected records in the control of the executive director;

(iii) The grounds for the prohibitions and restrictions recorded under this paragraph; and

(iv) The conditions agreed to under Section 23 as to public access for protected records transferred to the control of the executive director.

(10) Obtain, recover, transfer and have custody and management of all the public archives not in the custody of the National Archives;

(11) Accept, store, preserve and conserve any public archive transferred to the National Archives;

(12) Establish, maintain, operate regional archives and records centers and/or provide technical assistance to government agencies on the establishment of agency records centers;

(13) Identify and make copies of vital public records which are essential to the continuous operation or reconstruction of an organization during and after an emergency and also those records essential to the protection of rights and interests of that organization and of the individuals directly affected by its activities; and

(14) Publish any public archives or any part of the archives subject to the terms and conditions on which they are obtained and subject to copyright laws.

ARTICLE III

MANAGEMENT OF PUBLIC RECORDS

SEC. 13. Establishment of Archives and Records Offices/Limits. - All government offices shall each establish their archives and records office/unit in coordination with the DBM and the National Archives from their organic personnel within a year from the date of effectivity of this Act. The records officer or an archivist of a government office shall head the said archives and records office/unit.
SEC. 14. System of Registration and Accreditation. - Pursuant to the provisions of this Act, the National Archives of the Philippines shall institute a comprehensive program for the registration and accreditation of various public archives nationwide. Such system of registration and accreditation shall include among others, the mechanism for updating public archives of recent methods, techniques and procedures in records management and the annual reportorial requirements of their archival holdings. Towards this end, the National Archives of the Philippines shall conduct an archival audit consistent with the provision of Section 34 hereof.

SEC. 15. Inventory of Public Records. - All government offices shall regularly conduct an inventory of their public records and shall be mandated to keep the following data in their respective registry:

(a) All public records under its custody;

(b) All public records transferred to the National Archives;

(c) Public records disposed of with authority under Section 18 and 19 hereof;

(d) Data of deferred transfer under Section 21; and

(e) A public access register that contains information on:

   (1) Restrictions on public access to public records imposed under Section 31(g) hereof;

   (2) Prohibitions imposed under Section 36 hereof on public access to public archives or protected records under the control of the executive director;

   (3) The grounds for the prohibitions and restrictions stipulated under Sections 36 and 37 of this Act, and

   (4) The conditions agreed to under Section 23 hereof as to public access for protected records is transferred to the control of the executive director.

Heads of all government departments, bureaus, agencies and instrumentalities concerned shall endeavor and ensure the full public accessibility of said registry.

SEC. 16. Agency Records Disposition Schedule. - All government offices, including GOCCs shall prepare and submit a records disposition schedule in the prescribed form, which upon approval by the executive director shall govern the disposition of all the records of that government office.
SEC. 17. **General Records Disposition Schedule.** - The National Archives shall develop a general records disposition schedule that shall prescribe the disposal of public records common to all government offices.

SEC. 18. **Disposal of Public Records.** - No government department, bureau, agency and instrumentality shall dispose of, destroy or authorize the disposal or destruction of any public records, which are in the custody or under its control except with the prior written authority of the executive director.

SEC. 19. **Authority for the Disposition of Public Records.** - (a) The executive director shall authorize in writing the disposition of a public record other than those referred hereunder:

(1) Transferring control of the public record to another government office;

(2) Transferring control of the public record to the executive director;

(3) Destroying the public record; or

(4) Selling the public record.

(b) Before authorizing a disposition of a public record under subsection (a), the head of a government office shall give the executive director at least thirty (30) days notice prior to:

(1) The intention to transfer control of the public record, with a general list and description of the public record concerned;

(2) The intention to dispose of the public record, with a general list and description of the public record concerned; and

(3) The place where additional information may be obtained on the public record concerned and the person to whom any comments may be sent.

SEC. 20. **Transfer of Public Records.** - This section shall apply to all public records regardless of whether they were taken possession of before or after the effectivity of this Act.

(a) Heads of government offices shall cause the transfer of the following public records under their control and custody, to the control and custody of the National Archives:

(1) Archival materials or collections of any government office which are more than thirty (30) years old and which can no longer be maintained and preserved;
(2) Noncurrent public records that, in the judgment of the executive director, are of permanent and enduring archival value or both to warrant their preservation;

(3) Public records of a government office that ceases to exist as a public office, or ceases to exercise a function to which its public records relate, unless otherwise provided by law that a government agency shall take over the responsibilities for those public records;

(4) Noncurrent public records of a government office that has thirty (30) years or more retention periods including inactive personnel records which are often referred to as the 201 files.

(b) The executive director may defer the transfer of any public records if he/she is satisfied that by reason of the nature of the public records concerned, the immediate transfer of the public records shall prejudice the administration of any public office or would be contrary to public interest.

(c) Nothing in this section shall be deemed to authorize the transfer of classified records except with prior written consent of the head of the government office charged with the control and custody of public records.

(d) Nothing in this section shall be construed as affecting or extending the law relating to copyright.

(e) Public records shall be surrendered on demand:

(1) Public records, in the possession of a private person who has special permission to keep and handle records in the course of his official duties, which, in the opinion of the executive director are or likely to be of permanent and enduring archival value, shall, on demand by the executive director or a proper officer be surrendered to the custody and control of the National Archives; and

(2) A public record, which is demanded, need not be surrendered if the head of the government office has permitted the person referred to in the immediately preceding subsection to retain possession of the record.

SEC. 21. Deferred Transfers of Public Records. - (a) The requirement to transfer public records under Section 20(a) does not apply to the following:

(1) Public records whose disposition are under or part of specific acts, laws or regulations;

(2) If the head of the controlling government office and the executive director have agreed in writing that the transfer of the public records may
be deferred for a specified period on any conditions that the head and the executive director consider appropriate; or

(3) Public records that are in electronic form, if the executive director instructs the controlling government office in writing to continue to maintain and control those records after the expiry of the thirty (30) year period.

(b) An agreement entered into under subsection (a)(2) hereof may be renewed for further specified periods by agreement between the administrative head of the controlling public office and the executive director.

(c) An instruction issued under subsection (a)(3) hereof:

(1) Must identify the public records to which the instruction relates;

(2) May contain conditions relating to the preservation and use of the public records concerned; and

(3) May specify a date for the transfer of the records to the control of the executive director.

(d) Every deferred transfer under this section shall be noted in the Registry of Deferred Transfers, in accordance with Section 15(e).

SEC. 22. Regional Archives, Records Center and Agency Records Center, Establishment. - Pursuant to the objectives of this Act, the following may be established, maintained and operated by the National Archives:

(1) Regional Archives - They shall be responsible for the storage, processing, servicing and preservation of public archives of government offices in a region or regions.

(2) Records Centers - They shall be responsible for the storage, processing and servicing of the noncurrent records transferred in the Records Centers.

(3) Agency Records Centers - To be managed and operated by each government office concerned, they shall be responsible for the maintenance and preservation of public records under the custody and control of each government office.

SEC. 23. Protected Records of Local Governments. - (a) The executive director may, by notice in the Official Gazette made after consultation with any local government concerned, declare that a local government record is a protected record for purposes of this Act.
(b) An LGU shall provide for the adequate protection and preservation of a protected record it holds, in accordance with any applicable standards or instructions issued by the executive director.

(c) An LGU shall not dispose of a protected record unless it has:

(1) Notified in writing the executive director of its intention to dispose of the protected records;

(2) Identified the protected record concerned; and

(3) Specified how it intends to dispose of the protected record.

(d) Not later than three months after receiving written notification under subsection (c)(1), the executive director shall:

(1) Direct the local government in writing to transfer the protected record to the control of the executive director, subject to conditions agreed by the head of an LGU and the executive director or

(2) Authorize the disposal of the protected record identified under subsection (c)(2).

SEC. 24. Approvals of Repositories. - (a) The executive director may:

(1) Bestow upon an appropriate archives, such as a museum, a library, another archive or a local government repository, as an approved repository where public archives may be deposited for safekeeping; and

(2) Amend or revoke such grant of approval as stipulated under paragraph (a), item (1) herein.

(b) The executive director may:

(1) At any time after giving reasonable notice, inspect an approved repository;

(2) With the agreement of the head of the controlling government office and the consent of the approved repository, deposit public archives in an approved repository, or conditions on, or issue instructions to, an approved repository for the purpose;

(3) Impose standards of ensuring that the national interests in the public archives are preserved; the public archives are properly maintained and appropriate public access to the public archives is maintained; and
(4) Direct an approved repository to transfer public archives to the possession of the National Archives, another approved repository or the controlling government office.

ARTICLE IV

STANDARDS, INSPECTION, REPORTING AND AUDIT

SEC. 25. Effectivity of Standards. - All standards issued by the executive director shall be published in the Official Gazette or in a newspaper of general circulation not later than ninety (90) days before its effectivity. In the absence of such required publication, the National Archives shall deem it not effective.

SEC. 26. Inspection Powers. - The executive director may, after giving reasonable notice to a government office, inspect the system and procedure of maintaining, including the storage or condition, of such public records that are under the possession, custody or control of that office: Provided, however, That the executive director is prohibited from exercising such power to inspect in cases where public records:

(1) Carry security classifications; and

(2) Are restricted by other legislation without the consent of the head of the controlling government office.

The provision of this section applies, with the necessary modifications, to local government records and local government archives.

SEC. 27. Direction to Report to the Executive Director. - The executive director may give notice in writing directing the head of a government office or of an approved repository to report to the executive director or to any other person on:

(1) Any specified aspect of its record keeping practice; or

(2) The public records that it controls or, in the case of an approved repository, has possession of.

SEC. 28. Annual Report on Record Keeping. - The executive director shall make an annual report to the President on the state of record keeping within government offices. Such report shall be included in the annual report given to the President where the same shall be furnished to the Congress.

SEC. 29. Records Management Audit. - The executive director shall conduct a periodic inspection of the records holdings of the National Archives and of other government offices, whether national or local. All heads of each government office, whether national or local, shall have the duty to grant access to all of its records for
audit purposes. Records found not included in above-said office's records disposition schedule shall be entered in Form 2 for approval of the National Archives.

Such audit shall be conducted after five years from the date of effectivity of this Act and thereafter.

ARTICLE V

ADMINISTRATION OF PUBLIC ARCHIVES

SEC. 30. Public Access, Determination of Access Status as Open or Restricted. - When public records have been in existence for thirty (30) years or more are about to be transferred to the custody and control of the executive director under Section 20, the head of the controlling government office shall, in accordance with this Section and Section 31 hereof, classify the records as either:

(1) Open access records; or

(2) Restricted access records

The head of a controlling government office may, at any time, change the classification of a public record, referred to in accordance with Section 25.

SEC. 31. Grounds for Determining Access Status. - (a) In classifying the access status of a public record under Section 30, the head of the controlling government office shall consider existing rules and regulations on classified records.

(b) If there are no good reasons to restrict public access under subsection (a), or if no legal impediment exists that requires a public record to be withheld from public access, the head of the controlling government office shall classify the record as an open access record.

(c) If there are good reasons for restricting public access under subsection (a), or if such legal impediment exists requiring such public record to be withheld from public access, the head of the controlling government office shall, in consultation with the executive director, determine the necessity to restrict public access to the public record for a specified period of time or permit such public access with conditions.

(d) The head of a controlling government agency may, at any time, in consultation with the executive director, vary or withdraw a condition imposed on public access records.

(e) A public record subject to a restriction under subsection (c) becomes an open access record on the withdrawal of the restriction.
(f) National Archives shall comply with the conditions of public access imposed under subsection (c).

(g) A restriction on public access to a public record shall be noted in the Public Access Registry, in accordance with Section 15(e)(l) of this Act.

(h) Every controlling government office is responsible for dealing with requests for official and personal information under the existing laws and regulations on access to classified matters.

SEC. 32. Access Status of Local Government Records. - (a) When a local government record becomes a local government archive, the head of the local government shall classify it as either:

(1) An open access record; or

(2) A restricted access record.

(b) The head of a local government may, at any time, change the classification of a local government record.

SEC. 33. Grounds for Determining Access Status of Local Government Records. - (a) In classifying the access status of a local government record, the head of the controlling local government shall consider the following:

(1) There are good reasons to restrict public access to the local government record, having regard to any relevant standard or advice issued by the executive director; or

(2) There exists a legal impediment that requires such local government record to be withheld from public access.

(b) If there are no good reasons to restrict public access under subsection (a)(I), or if no legal impediment exists that requires a local government record to be withheld from public access, the head of the controlling government office shall classify the record as an open access record.

(c) However, if there are good reasons to restrict public access under subsection (a)(I), or if a legal impediment so requires a local government record to be withheld from public access, the head of the controlling local government shall, having regard to any relevant standard or advice issued by the executive director determine whether it is necessary to restrict public access to the local government record for a specified period of time, but which shall not be for a period exceeding thirty (30) years or permit public access subject to the appropriate conditions.

(d) Despite subsection (c), the head of the local government may, if there is good reason to do so, restrict public access to the local government record for one or
more further specified periods not exceeding thirty (30) years for each further period.

(e) At any time, the head of the controlling local government, having regard to any relevant standard or advice issued by the executive director, may vary or withdraw a condition imposed.

(f) A local government record, subject to a restriction under subsection (c), becomes an open access record on the withdrawal of the restriction.

SEC. 34. Public Inspections of Open Access Records. - Unless this Act provides otherwise, an open access record shall be made available for inspection by the public as soon as it is reasonably practicable after a request to inspect the record is made to the government office, the LGU, the approved repository, or the National Archives, whichever has possession of the open access record.

SEC. 35. Publication or Copying of Public Archives. - The executive director may, subject to condition that he/she deems appropriate, authorize, in writing, the publication or replication of a public archive that is an open access record.

SEC. 36. Prohibition on Public Access or Replication. - Accessing or replicating a public archive or protected record which is under the control and custody of the National Archives shall be deemed prohibited. Such prohibition on public access shall be noted in the Public Access Registry, in accordance with Section 15(e)(2) of this Act.

SEC. 37. Restricted Access Records. - The period for which public access to a public record may be restricted under Section 30, may upon the written request of the executive director, be reviewed after the expiry of ten (10) years from the date that the restriction is recorded in the Public Access Registry: Provided, That before its expiry, it may be extended for further periods as specified by the head of the controlling government office.

Implementation of the applicable measure (with evidence of implementation)

Department of Labor and Employment

a. Program implementation as part of transparency seal requirement (FMS)
   a. Compliance with ARTA standards
   b. Public assistance complaint unit (PACU) in all frontlines

Monitoring and Evaluation

Compliance and Gaps Analysis

Partially compliant

Challenges in Implementation
Need for a comprehensive law setting standards on how the public can access information kept by the government.

Many LGUs do not have their own websites.

Recommendations

Pass FOI bill.

Provide access to internet to all LGUs nationwide.

ARTICLE 13. Participation of Society

(Paragraph c)

1. Each State Party shall take appropriate measures, within its means and in accordance with the fundamental principles of its domestic law, to promote the active participation of individuals and groups outside the public sector, such as civil society, non-governmental organizations and community-based organizations, in the prevention of and the fight against corruption and to raise public awareness regarding the existence, causes and gravity of and the threat posed by corruption. This participation should be strengthened by such measures as:

C. Respecting, promoting and protecting the freedom to seek, receive, publish and disseminate information concerning corruption. That freedom may be subject to certain restrictions, but these shall only be such as are provided for by law and are necessary.

Applicable Measures

Commission on Higher Education

Republic Act No. 7722 – An Act Creating the Commission on Higher Education.

CHED Memorandum No. 07 s. of 2009 – Rules and Regulations Governing the Setting and Approval of Policies, Standards and Guidelines for Programs and Higher Education Institutions Pursuant to Section 8 (d) of RA 7722

Republic Act No. 8292 – An Act Providing for the Uniform Composition of the Governing Board, the Manner of Appointment and Term of Office of the President of Chartered State Universities and Colleges

CHED Memorandum No. 03, series of 2001 – Revised Implementing Rules and regulations (IRR)

Amendments to CMO No. 3, s. 2001 – Known as the Revised Implementing Rules and Regulations of R.A. No. 8292.

CHED Order No. 1 s. of 2013 – Establishing a Code of Conduct for the Officials and Employees of the Commission on Higher Education (CHED)

CHED Order No. 2, s. 2013 – Policies and Procedures for Handling Conflict of Interest with CHED Officials and Employees, Auditors, Evaluators; Members of technical Panel,
Technical Committees, technical Working Groups, and Regional Quality Assessment Teams (RQAT); Consultants, and Other Experts
Legal Education Board (LEB) Memo Order No. 1, s of 2011 – Policies Standards of Legal Education and Manual of Regulations for Law Schools
Legal Education Board (LEB) Memo Order No. 2 – Additional Rules in the Operation of the Law Program & Ethical Standards of Conduct for Law Professors

Public Attorney’s Office

Memorandum Circular No. 4, series of 2012 re Standard Operating Procedure in the Conduct of Barangay Legal Information Dissemination and Outreach Program.

Office of the Ombudsman and CHED MOA between OMB-Visayas and CHED-Visayas signed on 03 Sep. 2013 re Anti-Corruption Module for Tertiary Students in Central Visayas

Office of the Ombudsman & DepEd

7. MC. No. 04, s. 2012, re Guidelines on Campus Integrity Crusaders (CIC) Accreditation
8. DEpEd Memorandum No. 231, s. 2007 re Grab and Corruption Prevention Education (GCPE) Teaching Exemplars for Elementary and Secondary Levels

Office of the Ombudsman (only)

A. Integrity, Transparency and Accountability in Public Service Seminars (ITAPS)

(KINDLY INSERT WRITE UP ON OMB INITIATIVES C/O ATTY. GALICIA)

Implementation of the applicable measure (with evidence of implementation)

Office of the Ombudsman

No. of school-based organizations accredited as CICs – 349 in 2013 (nationwide); 87 in 2014 (NCR)
No. of CIC Orientation and Planning Workshops/Leadership and Integrity Seminars conducted – 176 in 2012 (NCR); 5,335 in 2013 (nationwide); 882 student-leaders; 203 teachers/advisers; 187 orgs in DepEd Divisions NCR in 2014
No. of implemented CIC-enrolled activities promoting integrity and social responsibility – 340 in 2013 (nationwide)
No. of accredited JGUs in 2012 (NCR) – 1,109
GCPE Teaching Exemplars Textbooks from Grades 1 to 6 and 1st year to 4th year
No. of Integrity, Transparency and Accountability in Public Service Seminars conducted – 1,708 in 2013

UP-NCPAG

a. Bachelor of Public Administration
b. Doctor of Public Administration
c. NCPAG Graduate Program – Fiscal Administration, Organization Studies, Public Policy and Program Administration, Local Government and Regional Administration, Public Enterprise Management

Philippine Judicial Academy (PhilJA)

Conduct of trainings, such as:

a. Seminar-workshop on Strengthening Judicial Integrity and Rule of Law
b. Pre-Judicature Program
c. Orientation Seminar-Workshop for Newly Appointed Judges
d. Seminar-Workshop on Dangerous Drugs Law for Judges, Prosecutors and Law Enforcers
e. Seminar for Executive Judges and Vice Executive Judges
f. Career Development Program for Court Legal Researchers
g. Continuing Legal Education Program for Court Attorneys
h. Orientation Seminar-Workshop for Newly Appointed Clerks of Court
i. 6th National Convention and Seminar of the Court Stenographers Association of the Philippines (COSTRAPHIL)
j. Convention and Seminar of the Judiciary Association of Clerks of the Philippines
k. National Convention of the Process Servers Association of the Philippines
l. Orientation Seminar-Workshop for Newly Appointed Sheriffs and Process Servers

Monitoring and Evaluation

None

Compliance and Gaps Analysis

Fully implemented

Challenges in Implementation

None

Recommendations

None

ARTICLE 13. Participation of Society

(Paragraph d)
1. Each State Party shall take appropriate measures, within its means and in accordance with the fundamental principles of its domestic law, to promote the active participation of individuals and groups outside the public sector, such as civil society, non-governmental organizations and community-based organizations, in the prevention of and the fight against corruption and to raise public awareness regarding the existence, causes and gravity of and the threat posed by corruption. This participation should be strengthened by such measures as:

(d) Respecting, promoting and protecting the freedom to seek, receive, publish and disseminate information concerning corruption. That freedom may be subject to certain restrictions, but these shall only be such as are provided for by law and are necessary:

(i) For respect of the rights or reputations of others;

(ii) For the protection of national security or order public or of public health or morals.

AN ACT PROVIDING FOR THE FUNCTIONAL AND STRUCTURAL ORGANIZATION OF THE OFFICE OF THE OMBUDSMAN, AND FOR OTHER PURPOSES (Republic Act. 6770)

Section 13. Mandate. — The Ombudsman and his Deputies, as protectors of the people, shall act promptly on complaints filed in any form or manner against officers or employees of the Government, or of any subdivision, agency or instrumentality thereof, including government-owned or controlled corporations, and enforce their administrative, civil and criminal liability in every case where the evidence warrants in order to promote efficient service by the Government to the people.

Section 15. Powers, Functions and Duties. — The Office of the Ombudsman shall have the following powers, functions and duties:

(1) Investigate and prosecute on its own or on complaint by any person, any act or omission of any public officer or employee, office or agency, when such act or omission appears to be illegal, unjust, improper or inefficient. It has primary jurisdiction over cases cognizable by the Sandiganbayan and, in the exercise of his primary jurisdiction, it may take over, at any stage, from any investigatory agency of Government, the investigation of such cases;

(2) Direct, upon complaint or at its own instance, any officer or employee of the Government, or of any subdivision, agency or instrumentality thereof, as well as any government-owned or controlled corporations with original charter, to perform and expedite any act or duty required by law, or to stop, prevent, and correct any abuse or impropriety in the performance of duties;

(3) Direct the officer concerned to take appropriate action against a public officer or employee at fault or who neglect to perform an act or discharge a duty required by law, and recommend his removal, suspension, demotion, fine, censure, or prosecution, and ensure compliance therewith; or enforce its disciplinary authority as provided in Section 21 of this Act: Provided, That the refusal by any officer without just cause to comply with an order of the Ombudsman to remove, suspend, demote, fine, censure, or prosecute
an officer or employee who is at fault or who neglects to perform an act or discharge a duty required by law shall be a ground for disciplinary action against said officer;
(4) Direct the officer concerned, in any appropriate case, and subject to such limitations as it may provide in its rules of procedure, to furnish it with copies of documents relating to contracts or transactions entered into by his office involving the disbursement or use of public funds or properties, and report any irregularity to the Commission on Audit for appropriate action;
(5) Request any government agency for assistance and information necessary in the discharge of its responsibilities, and to examine, if necessary, pertinent records and documents;
(6) Publicize matters covered by its investigation of the matters mentioned in paragraphs (1), (2), (3) and (4) hereof, when circumstances so warrant and with due prudence: Provided, That the Ombudsman under its rules and regulations may determine what cases may not be made public: Provided, further, That any publicity issued by the Ombudsman shall be balanced, fair and true;
(7) Determine the causes of inefficiency, red tape, mismanagement, fraud, and corruption in the Government, and make recommendations for their elimination and the observance of high standards of ethics and efficiency;
(8) Administer oaths, issue subpoena and subpoena duces secum, and take testimony in any investigation or inquiry, including the power to examine and have access to bank accounts and records;
(9) Punish for contempt in accordance with the Rules of Court and under the same procedure and with the same penalties provided therein;
(10) Delegate to the Deputies, or its investigators or representatives such authority or duty as shall ensure the effective exercise or performance of the powers, functions, and duties herein or hereinafter provided; (11) Investigate and initiate the proper action for the recovery of ill-gotten and/or unexplained wealth amassed after February 25, 1986 and the prosecution of the parties involved therein. The Ombudsman shall give priority to complaints filed against high ranking government officials and/or those occupying supervisory positions, complaints involving grave offenses as well as complaints involving large sums of money and/or properties.

Section 16. Applicability. — The provisions of this Act shall apply to all kinds of malfeasance, misfeasance, and non-feasance that have been committed by any officer or employee as mentioned in Section 13 hereof, during his tenure of office.

Section 17. Immunities. — In all hearings, inquiries, and proceedings of the Ombudsman, including preliminary investigations of offenses, no person subpoenaed to testify as a witness shall be excused from attending and testifying or from producing books, papers, correspondence, memoranda and/or other records on the ground that the testimony or evidence, documentary or otherwise, required of him, may tend to incriminate him or subject him to prosecution: Provided, That no person shall be prosecuted criminally for or on account of any matter concerning which he is compelled, after having claimed the privilege against self-incrimination, to testify and produce evidence, documentary or otherwise. Under such terms and conditions as it may determine, taking into account the pertinent provisions of the Rules of Court, the Ombudsman may grant immunity from criminal prosecution to any person whose testimony or whose possession and production of documents or other evidence may be necessary to determine the truth in any hearing,
inquiry or proceeding being conducted by the Ombudsman or under its authority, in the performance or in the furtherance of its constitutional functions and statutory objectives. The immunity granted under this and the immediately preceding paragraph shall not exempt the witness from criminal prosecution for perjury or false testimony nor shall he be exempt from demotion or removal from office. Any refusal to appear or testify pursuant to the foregoing provisions shall be subject to punishment for contempt and removal of the immunity from criminal prosecution.

Section 19. Administrative Complaints. — The Ombudsman shall act on all complaints relating, but not limited to acts or omissions which:
(1) Are contrary to law or regulation;
(2) Are unreasonable, unfair, oppressive or discriminatory;
(3) Are inconsistent with the general course of an agency’s functions, though in accordance with law;
(4) Proceed from a mistake of law or an arbitrary ascertainment of facts;
(5) Are in the exercise of discretionary powers but for an improper purpose; or
(6) Are otherwise irregular, immoral or devoid of justification.

Section 20. Exceptions. — The Office of the Ombudsman may not conduct the necessary investigation of any administrative act or omission complained of if it believes that: (1) The complainant has an adequate remedy in another judicial or quasi-judicial body; (2) The complaint pertains to a matter outside the jurisdiction of the Office of the Ombudsman; (3) The complaint is trivial, frivolous, vexatious or made in bad faith; (4) The complainant has no sufficient personal interest in the subject matter of the grievance; or (5) The complaint was filed after one (1) year from the occurrence of the act or omission complained of;

Section 21. Officials Subject to Disciplinary Authority; Exceptions. — The Office of the Ombudsman shall have disciplinary authority over all elective and appointive officials of the Government and its subdivisions, instrumentalities and agencies, including Members of the Cabinet, local government, government-owned or controlled corporations and their subsidiaries, except over officials who may be removed only by impeachment or over Members of Congress, and the Judiciary.

Section 22. Investigatory Power. — The Office of the Ombudsman shall have the power to investigate any serious misconduct in office allegedly committed by officials removable by impeachment, for the purpose of filing a verified complaint for impeachment, if warranted. In all cases of conspiracy between an officer or employee of the government and a private person, the Ombudsman and his Deputies shall have jurisdiction to include such private person in the investigation and proceed against such private person as the evidence may warrant. The officer or employee and the private person shall be tried jointly and shall be subject to the same penalties and liabilities.

Section 23. Formal Investigation. — (1) Administrative investigations conducted by the Office of the Ombudsman shall be in accordance with its rules of procedure and consistent with due process. (2) At its option, the Office of the Ombudsman may refer certain complaints to the proper disciplinary authority for the institution of appropriate administrative proceedings against erring public officers or employees, which shall be
terminated within the period prescribed in the civil service law. Any delay without just cause in acting on any referral made by the Office of the Ombudsman shall be a ground for administrative action against the officers or employees to whom such referrals are addressed and shall constitute a graft offense punishable by a fine of not exceeding five thousand pesos (P5,000.00). (3) In any investigation under this Act the Ombudsman may (a) enter and inspect the premises of any office, agency, commission or tribunal; (b) examine and have access to any book, record, file, document or paper; and (c) hold private hearings with both the complaining individual and the official concerned.

Section 24. Preventive Suspension. — The Ombudsman or his Deputy may preventively suspend any officer or employee under his authority pending an investigation, if in his judgment the evidence of guilt is strong, and (a) the charge against such officer or employee involves dishonesty, oppression or grave misconduct or neglect in the performance of duty; (b) the charges would warrant removal from the service; or (c) the respondent's continued stay in office may prejudice the case filed against him. The preventive suspension shall continue until the case is terminated by the Office of the Ombudsman but not more than six (6) months, without pay, except when the delay in the disposition of the case by the Office of the Ombudsman is due to the fault, negligence or petition of the respondent, in which case the period of such delay shall not be counted in computing the period of suspension herein provided.

Section 25. Penalties. — (1) In administrative proceedings under Presidential Decree No. 807, the penalties and rules provided therein shall be applied. (2) In other administrative proceedings, the penalty ranging from suspension without pay for one (1) year to dismissal with forfeiture of benefits or a fine ranging from Five thousand pesos (P5,000.00) to twice the amount malversed, illegally taken or lost, or both at the discretion of the Ombudsman, taking into consideration circumstances that mitigate or aggravate the liability of the officer or employee found guilty of the complaint or charges.

Section 26. Inquiries. — (1) The Office of the Ombudsman shall inquire into acts or omissions of a public officer, employee, office or agency which, from the reports or complaints it has received, the Ombudsman or his Deputies consider to be: (a) contrary to law or regulation; (b) unreasonable, unfair, oppressive, irregular or inconsistent with the general course of the operations and functions of a public officer, employee, office or agency; (c) an error in the application or interpretation of law, rules or regulations, or a gross or palpable error in the appreciation of facts; (d) based on improper motives or corrupt considerations; (e) unclear or inadequately explained when reasons should have been revealed; or (f) inefficiently performed or otherwise objectionable. (2) The Office of the Ombudsman shall receive complaints from any source in whatever form concerning an official act or omission. It shall act on the complaint immediately and if it finds the same entirely baseless, it shall dismiss the same and inform the complainant of such dismissal citing the reasons therefor. If it finds a reasonable ground to investigate further, it shall first furnish the respondent public officer or employee with a summary of the complaint and require him to submit a written answer within seventy-two (72) hours from receipt thereof. If the answer is found satisfactory, it shall dismiss the case.
(3) When the complaint consists in delay or refusal to perform a duty required by law, or when urgent action is necessary to protect or preserve the rights of the complainant, the Office of the Ombudsman shall take steps or measures and issue such orders directing the officer, employee, office or agency concerned to:
(a) expedite the performance of duty; (b) cease or desist from the performance of a prejudicial act; (c) correct the omission; (d) explain fully the administrative act in question; or (e) take any other steps as may be necessary under the circumstances to protect and preserve the rights of the complainant. (4) Any delay or refusal to comply with the referral or directive of the Ombudsman or any of his Deputies, shall constitute a ground for administrative disciplinary action against the officer or employee to whom it was addressed.

Section 27. Effectivity and Finality of Decisions.—(1) All provisionary orders of the Office of the Ombudsman are immediately effective and executory. A motion for reconsideration of any order, directive or decision of the Office of the Ombudsman must be filed within five (5) days after receipt of written notice and shall be entertained only on any of the following grounds: (1) New evidence has been discovered which materially affects the order, directive or decision; (2) Errors of law or irregularities have been committed prejudicial to the interest of the movant. The motion for reconsideration shall be resolved within three (3) days from filing. Provided, That only one motion for reconsideration shall be entertained. Findings of fact by the Office of the Ombudsman when supported by substantial evidence are conclusive. Any order, directive or decision imposing the penalty of public censure or reprimand, suspension of not more than one (1) month’s salary shall be final and unappellable. In all administrative disciplinary cases, orders, directives, or decisions of the Office of the Ombudsman may be appealed to the Supreme Court by filing a petition for certiorari within ten (10) days from receipt of the written notice of the order, directive or decision or denial of the motion for reconsideration in accordance with Rule 45 of the Rules of Court. The above rules may be amended or modified by the Office of the Ombudsman as the interest of justice may require.

Section 28. Investigation in Municipalities, Cities and Provinces. — The Office of the Ombudsman may establish offices in municipalities, cities and provinces outside Metropolitan Manila, under the immediate supervision of the Deputies for Luzon, Visayas and Mindanao, where necessary as determined by the Ombudsman. The investigation of complaints may be assigned to the regional or sectoral deputy concerned or to a special investigator who shall proceed in accordance with the rules or special instructions or directives of the Office of the Ombudsman. Pending investigation, the deputy or investigator may issue orders and provisional remedies which are immediately executory subject to review by the Ombudsman. Within three (3) days after concluding the investigation, the deputy or investigator shall transmit, together with the entire records of the case, his report and conclusions to the Office of the Ombudsman. Within five (5) days after receipt of said report, the Ombudsman shall render the appropriate order, directive or decision.

Section 30. Transmittal/Publication of Decision. — In every case where the Ombudsman has reached a decision, conclusion or recommendation adverse to a public official or agency, he shall transmit his decision, conclusion, recommendation or suggestion to the
head of the department, agency or instrumentality, or of the province, city or municipality concerned for such immediate action as may be necessary. When transmitting his adverse decision, conclusion or recommendation, he shall, unless excused by the agency or official affected, include the substance of any statement the public agency or official may have made to him by way of explaining past difficulties with or present rejection of the Ombudsman's proposals.

Section 31. Designation of Investigators and Prosecutors.—The Ombudsman may utilize the personnel of his office and/or designate or deputize any fiscal, state prosecutor or lawyer in the government service to act as special investigator or prosecutor to assist in the investigation and prosecution of certain cases. Those designated or deputized to assist him herein provided shall be under his supervision and control. The Ombudsman and his investigators and prosecutors, whether regular members of his staff or designated by him as herein provided, shall have authority to administer oaths, to issue subpoena and subpoena duces tecum, to summon and compel witnesses to appear and testify under oath before them and/or bring books, documents and other things under their control, and to secure the attendance or presence of any absent or recalcitrant witness through application before the Sandiganbayan or before any inferior or superior court having jurisdiction of the place where the witness or evidence is found.

Section 32. Rights and Duties of Witness. — (1) A person required by the Ombudsman to provide the information shall be paid the same fees and travel allowances as are extended to witnesses whose attendance has been required in the trial courts. Upon request of the witness, the Ombudsman shall also furnish him such security for his person and his family as may be warranted by the circumstances. For this purpose, the Ombudsman may, at its expense, call upon any police or constabulary unit to provide the said security. (2) A person who, with or without service or compulsory process, provides oral or documentary information requested by the Ombudsman shall be accorded the same privileges and immunities as are extended to witnesses in the courts, and shall likewise be entitled to the assistance of counsel while being questioned. (3) If a person refuses to respond to the Ombudsman's or his Deputy's subpoena, or refuses to be examined, or engages in obstructive conduct, the Ombudsman or his Deputy shall issue an order directing the person to appear before him to show cause why he should not be punished for contempt. The contempt proceedings shall be conducted pursuant to the provisions of the Rules of Court.

Section 33. Duty to Render Assistance to the Office of the Ombudsman. — Any officer or employee of any department, bureau or office, subdivision, agency or instrumentality of the Government, including government-owned or controlled corporations and local governments, when required by the Ombudsman, his Deputy or the Special Prosecutor shall render assistance to the Office of the Ombudsman.

Section 35. Malicious Prosecution. — Any person who, actuated by malice or gross bad faith, files a completely unwarranted or false complaint against any government official or employee shall be subject to a penalty of one (1) month and one (1) day to six (6) months imprisonment and a fine not exceeding five thousand pesos (P5,000.00). Section 36. Penalties for Obstruction. — Any person who willfully obstructs or hinders the proper exercise of the functions of the Office of the Ombudsman or who willfully
misleads or attempts to mislead the Ombudsman, his Deputies and the Special Prosecutor in replying to their inquiries shall be punished by a fine of not exceeding five thousand pesos (P5,000.00).


RA 6981 is titled the Witness Protection, Security, and Benefit Act.

The Senate Bill 2860 of March 2012, which provides for protection, security and benefits of whistleblowers, has been favorably recommended by the Senate Committees on Justice and Human Rights, and Finance. A counterpart bill in the lower house, House Bill No. 2922, is also pending. The said bills, however, have not been passed into law.

The salient provisions are as follows:

“Whistleblower” shall refer to an informant or any person who has personal knowledge or access to data of any information or event involving improper conduct by a public officer and/or a public body.

Whistleblowers or informants, whether from the public or private sector, shall be entitled to the benefits under this Act, provided, that all the following requisites concur:

- The disclosure is voluntary, in writing and under oath;
- The disclosure relates to acts constituting improper conduct by public officers and/or public bodies; and
- The information to be disclosed is admissible in evidence.

Before a person is provided protection as a whistleblower or informant for the State, he shall first execute a Memorandum of Agreement (MOA) which shall set forth his/her responsibilities. Substantial breach of the MOA shall be a ground for the termination of the protection provided under the Act.

Except insofar as allowed by this Act, during and after the disclosure, and throughout and after any proceeding taken thereafter, a whistleblower or an informant is entitled to absolute confidentiality as to:

- His identity;
- The subject matter of his disclosure; and,
- The person to whom such disclosure was made.

A whistleblower, informant or any person who has made a disclosure under this Act shall have, as defense in any other inquiry or proceeding, the absolute privilege with respect to the subject matter of his/her disclosure or information given to the proper authorities.

A whistleblower, informant, or a person who has made or is believed or suspected to have made a disclosure under this Act is not liable to disciplinary action for making said disclosure. When determined to be necessary and appropriate, a whistleblower or
informant, even if the disclosure is made in confidence, shall be entitled to personal security. Should, at anytime, the identity of the informant be revealed, or his anonymity compromised, the whistleblower or informant shall, in addition to the other benefits under this Act, and when warranted, be entitled to the benefits of R.A. No. 6891.

Assuming that Senate Bill 2860 passes into law, the reviewers deemed the Bill to legislatively cover the provision under review, and further recommended that sufficient resources be provided for its effective implementation.

**Public Attorney’s Office (PAO)**
Memorandum Circular No. 2, series of 2011 re Clarification on Assistance in Preparation of Extra-Judicial Confession of Inquest Duties

M.C. No. 6, series of 2009 re Prior Clearance from the Office of the Chief Public Attorney for All Media Interviews

M.C. No. 1, series of 2012 re PAO Revised Standard Procedure in Mediation and Conciliation

M.C. No. 2, series of 2012 re Revised Standard Office Procedure in Extending Legal Assistance During Custodial Investigation and Inquest Proceedings

M.C. No. 6, series of 2012 re Strict Implementation of the Merit Test in Giving Legal Assistance to Victims (on First Come, First Served Basis)

**Commission on Human Rights (CHR)**

**ARTICLE XIII, 1987 Philippine Constitution**

Section 17. (1) There is hereby created an independent office called the Commission on Human Rights.

(2) The Commission shall be composed of a Chairman and four Members who must be natural-born citizens of the Philippines and a majority of whom shall be members of the Bar. The term of office and other qualifications and disabilities of the Members of the Commission shall be provided by law.

(3) Until this Commission is constituted, the existing Presidential Committee on Human Rights shall continue to exercise its present functions and powers.

(4) The approved annual appropriations of the Commission shall be automatically and regularly released.

Section 18. The Commission on Human Rights shall have the following powers and functions:

(1) Investigate, on its own or on complaint by any party, all forms of human rights violations involving civil and political rights;

(2) Adopt its operational guidelines and rules of procedure, and cite for contempt for violations thereof in accordance with the Rules of Court;

(3) Provide appropriate legal measures for the protection of human rights of all persons within the Philippines, as well as Filipinos residing abroad, and provide for preventive
measures and legal aid services to the under-privileged whose human rights have been violated or need protection;

(4) Exercise visitatorial powers over jails, prisons, or detention facilities;

(5) Establish a continuing program of research, education, and information to enhance respect for the primacy of human rights;

(6) Recommend to Congress effective measures to promote human rights and to provide for compensation to victims of violations of human rights, or their families;

(7) Monitor the Philippine Government's compliance with international treaty obligations on human rights;

(8) Grant immunity from prosecution to any person whose testimony or whose possession of documents or other evidence is necessary or convenient to determine the truth in any investigation conducted by it or under its authority;

(9) Request the assistance of any department, bureau, office, or agency in the performance of its functions;

(10) Appoint its officers and employees in accordance with law; and

(11) Perform such other duties and functions as may be provided by law.

Section 19. The Congress may provide for other cases of violations of human rights that should fall within the authority of the Commission, taking into account its recommendations

Specific Initiatives:
Resolution CHR (IV) A2010-058 re Guidelines of CHR Witness Protection Program

Guidelines and Procedures in the Investigation and Monitoring of Human Rights Violations and Abuses and the Provision of CHR Assistance

Department of Labor and Employment

A. Posting of Networth of Third Level Officials
B. Posting of information on administrative complaints and cases
C. Posting of DOLE Integrity Development Initiatives and Anti-Graft and Corruption Laws

Implementation of the applicable measure (with evidence of implementation)

CHR Indorsement to DOJ dated 06 Jan. 2012 re admission into DOJ Witness Protection Program of certain witnesses and their families

CHR Sample Case Digests

CHR-NCR No. 2007-058 re Jonas Burgos
Facts: Jonas Burgos, son of press freedom icon Joe Burgos and an activist himself, was abducted on April 28, 2007 while eating in a restaurant at Ever Gotesco Mall, along Commonwealth Avenue, Quezon City. He has been missing since then.

Status: On March 22, 2014, witness Jeffrey Cabintoy, left the CHR-WPP (due to the VOWC case filed by his common law wife with the CHR as well as custody dispute).
On June 14, 2014, the Team Leader, Commissioner Jose Manuel S. Mamanuag, filed a manifestation before the Supreme Court informing the Honorable Court that the Commission can no longer comply with the directive due to the absence of the witness.

Re Ruben Baldovino, Reynaldo Adona and John Parica

Facts: On December 6, 2011, through the instigation of Police Inspector Joel Dela Cruz of the Science City of Munoz, Nueva Ecija Police Station, Gregory Dela Cruz, a police asset in Nueva Ecija contacted and lured John Parica, Ruben Baldovino and Reynaldo Adona to engage in an illegal yet lucrative operation in Munoz, Nueva Ecija. Unfortunately, Parica Baldovino and Adona were arrested in different places by the group of Police Inspector Dela Cruz and brought to their safe house located inside the Sunrise Village, Barangay Magtanggol, Science City of Munoz. In the evening of the same date, Parica and Baldovino were reportedly killed in an alleged encounter with the group of Police Inspector Dela Cruz at Munoz Lupa Road, Brgy. Rizal, same city. As reported, Adona was believed killed by the same group of Police Inspector Dela Cruz and allegedly burned inside the safe house, since then Adona’s cadaver had remained missing.

Status: Still undergoing investigation.

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<th>2013</th>
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Monitoring and Evaluation

Compliance and Gaps Analysis in Implementation

- Partially compliant

Challenges in Implementation

Excerpt from PHL CRR, par. 356:

The Philippines has identified the following challenges and issues in fully implementing the article under review:

A. Limited resources for implementation (e.g. human/financial/other); There is a need to increase the budget of law enforcement agencies.

B. Other issues: Jun Lozada was considered the whistleblower in the controversial ZTE-NBN deal, which allegedly involved the participation of a COMELEC
Commissioner and the former first gentleman. Although his allegations caused investigations regarding the transaction, and the eventual cancellation of the contract, he faced more than a dozen cases. This example shows the need to provide more protection and security to whistleblowers, to encourage more to come out.

Need to monitor and implement OMB decisions suspending, dismissing erring public officials and employees

Need for mechanism to protect government officials and employees from harassment suits

Need to strike a balance between need for transparency vis-a-vis security of government officials and employees

Need to strengthen OMB investigation, PIAA and prosecution services

Recommendations

Excerpt PHL CRR, par. 357:

The Philippines has indicated that the following forms of technical assistance, if available, would assist it in better implementing the article under review:
1. Legal advice;
2. Capacity-building programmes for authorities responsible for establishing and managing protection programmes for reporting persons;
3. Other assistance required consists mostly of financial resources, as the biggest challenge for this aspect is financial constraints experienced by the law enforcement agencies.
None of these forms of technical assistance has been provided to the Philippines to date.

Pass FOI bill
Government entities must comply with Transparency Seal requirement.
Strengthen the Ombudsman Act and RA 6713.
As per RA 9740, all government offices must establish an archives and records office/unit (sec. 13). This provision must be implemented, so that the heads of such government offices can determine the access status of the records in their custody.
Strengthen monitoring and implementation of OMB decisions suspending, dismissing erring public officials and employees.

Establish a mechanism to protect government officials and employees from harassment suits.

Consider striking a balance between public need for transparency vis-a-vis security of government officials and employees.
Strengthen OMB investigation, PI/AA and prosecution services.
ANNEX

GOVERNMENT ICT INITIATIVES THAT PROMOTE PUBLIC SECTOR TRANSPARENCY AND HELP COMBAT CORRUPTION

A. Government-wide ICT initiatives

<table>
<thead>
<tr>
<th>Initiative</th>
<th>Lead Agency</th>
<th>Brief/Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Full Disclosure Policy (FDP)</td>
<td>Department of the Interior and Local Government (DILG)</td>
<td>Mandatory disclosure of key financial documents of local government units by virtue of the Full Disclosure Policy (FDP) (e.g., budget, procurement, and special purpose fund reports, such as Gender and Development (GAD) and Internal Revenue Allotment (IRA) in the FDP online portal and in at least three (3) conspicuous places in their community</td>
</tr>
<tr>
<td>2 Open Data Initiative</td>
<td>Office of the President (OP) Department of Budget and Management (DBM)</td>
<td>Open Data Philippines is the Philippine Government’s program to proactively release its datasets and generate an ecosystem for its use and reuse by the public. Consistent with global open government data practice, datasets are published in open and machine-readable formats and centralized in an online portal – data.gov.ph. The program is anchored on the following key result areas: access to public sector information, data-driven governance, public engagement, and practical innovation.</td>
</tr>
<tr>
<td>3 Extractive Industries Transparency Initiative (EITI)</td>
<td>Department of Finance (DOF)</td>
<td>This project is a tripartite initiative between government, civil society and business to ensure greater transparency in revenues from extractive industries, specifically through the publication of a report that compares government and industry figures on government revenues in mining, oil and gas. This publication is verified by an independent and internationally accredited auditor. A key ICT innovation of this initiative is the launch of the EITI Contracts Dashboard which is lodged under the Open Data (<a href="http://www.data.gov.ph/infographics/eiti-dashboard">www.data.gov.ph/infographics/eiti-dashboard</a>). The contracts dashboard aims to improve public access and transparency in the extractive sector through the publication of mining, oil and gas contracts entered into by the government, including contract annexes and other supporting documents. Guidance notes are also available to enable more citizens to understand key aspects of these documents that impact the lives of many Filipinos and govern billions of pesos in revenue for the country</td>
</tr>
<tr>
<td>4 Integrated Anti-Red Tape Program (ARTA)</td>
<td>Civil Service Commission (CSC)</td>
<td>Conduct of various activities to monitor compliance of government agencies with the Anti-Red Tape Act and empower citizens as a government service customer, which includes the Contact Center ng Bayan (CCB). CCB is a public feedback mechanism that allows citizens to report, complain and comment on any frontline</td>
</tr>
<tr>
<td>5</td>
<td>Transparency Seal</td>
<td>Department of Budget and Management (DBM)</td>
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<td>6</td>
<td>Philippine Government Electronic Procurement System (PhilGEPS) Software Modernization</td>
<td>Philippine Government Electronic Procurement System (PhilGEPS)</td>
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<td>7</td>
<td>Medium-Term Information and Communication Technology Harmonization Initiative (MITHI) National Justice Information System (NJIS)</td>
<td>Department of Budget and Management (DBM) Department of Justice (DOJ)</td>
</tr>
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<td>8</td>
<td>Income and Asset Declaration System Project Bureau of Customs Reform Project</td>
<td>Office of the Ombudsman (OMB) Bureau of Customs (BOC)</td>
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<tr>
<td>9</td>
<td>National Government Portal</td>
<td>Presidential Communications Development and Strategic Planning Office</td>
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<tr>
<td>Initiative</td>
<td>Lead Agency</td>
<td>Brief Description</td>
</tr>
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<tr>
<td>1 Government Integrated Financial Management Information System (GIFMIS)</td>
<td>Department of Budget and Management (DBM)</td>
<td>This IT solution is envisioned to integrate financial information in a central database to support PFM processes such as budget preparation, execution, and financial reporting. Since this is a long-term project that will require years to be developed and implemented, a downscaled version was conceptualized.</td>
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<tr>
<td>2 Budget and Treasury Management System (BTMS)</td>
<td>Department of Budget and Management (DBM)</td>
<td>The BTMS is a downscaled implementation of the GIFMIS. It covers the IT systems and functions of the oversight agencies for Budget Execution and Budget Accountability and supports the following public financial management functions: Budget Management, Commitments Management, Payments Management, Receipts Management, Cash Management, Accounting</td>
</tr>
<tr>
<td>3</td>
<td>Comprehensive Human Resource Information System (CHRIS)-National Payroll System (NPS)</td>
<td>Department of Budget and Management (DBM)</td>
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<tr>
<td>4</td>
<td>Electronic Transparency and Accountability Initiative for Lump Sum Funds (eTAILS)</td>
<td>Department of Budget and Management (DBM)</td>
</tr>
</tbody>
</table>