



Republic of the Philippines

Department of Budget and Management

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# FISCAL TRANSPARENCY and USE of ICT in the PHILIPPINES

**Assistant Secretary Myrna S. Chua**

## Department of Budget and Management

## Philippines



# Journey to Improving Access to Budget Information

## Past Situation

- The Philippines had very low Open Budget Index (OBI) score
- Among countries with *inadequate fiscal transparency*
- 3 out of the 8 budget documents remained unpublished
- Key gaps in the other 5 budget documents were unaddressed





# **Journey to Improving Access to Budget Information**

## ***Past Budgets...***

- **Failed to present information on policies and intended results**
- **Replete with lump sums**
- **Lacked medium-term estimates of macroeconomic assumptions and fiscal targets**
- **Lacked detailed comparisons of actual expenditures against approved appropriations**
- **Not in a format easily understood by citizens**





# Improving Access to Budget Information

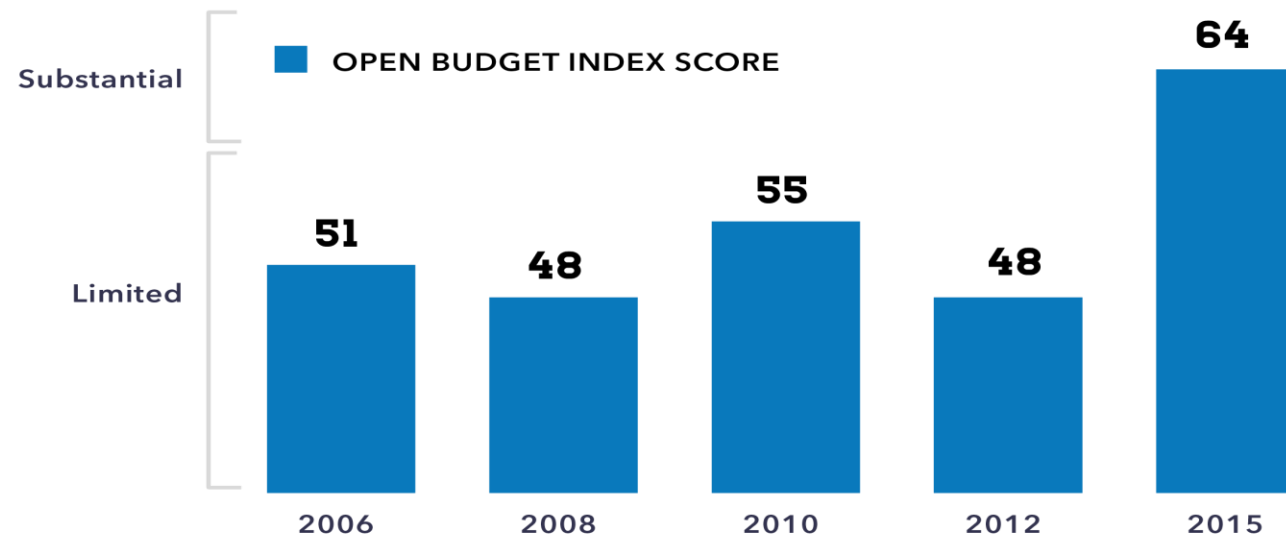
## 2015 Open Budget Survey Results



from 48 points in 2012 to

**64 in 2015**

Change In Transparency Over Time



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# Improving Access to Budget Information

## Performance for Each Essential Budget Document, 2012 vs. 2015

	OBI SCORE		PERFORMANCE HIGHLIGHTS
	2012	2015	
Pre-Budget Statement	0	61	A Budget Priorities Framework is now published
Executive Budget Proposal	54	67	Budget presents new information e.g. medium-term fiscal estimates; off-budget accounts and earmarked revenues; and performance indicators
Enacted Budget	100	45	Lower score. OBS now requires the presentation of expenditures by functional and economic classifications, and revenue and debt estimates
In-Year Reports	96	74	Lower score due to delayed release and lack of details on revenue, expenditure and debt
Mid-Year Review	0	63	Now published as the DBCC Mid-Year Report
Year-End Report	0	64	Now published as the DBCC Year-End Report
Audit Report	52	67	COA now conducts various types of audits
Citizen's Budget	0	67	Now published as the People's Budget series



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# Reforms Pursued

## Making Lump-sum Funds More Transparent

**The government posted releases from the following lump-sum funds through the website of the DBM:**

- 1. Department of Education School Building Program**
- 2. Internal Revenue Allotment of Local Government Units**
- 3. Calamity Fund**
- 4. Quick Response Fund**





# Reforms Pursued

## Improving the Quality of the Budget

- **Unified Accounts Code Structure (UACS)**
- **Published Budget Priorities Framework**
- **Improved implementation of the Medium-Term Expenditure Framework (MTEF)**
- **Published the Fiscal Risks Statement**
- **Technical Notes to the Proposed Budget**





# Reforms Pursued

## Budget Reporting

- **DBCC Mid-Year Report (issued since 2013)**
- **DBCC Year-End Report**
- **Improved the timeliness and detail of the monthly Assessment of Disbursement**
- **New regular reports**
  - **Aggregate Status of Allotment Releases, Obligations, Cash Allocation Releases and their Utilization**





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# **Transparency Seal**

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**Better disclosure  
across the  
bureaucracy**



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# Transparency Seal



## Agency Disclosure Standards

- **Transparency Seal**
  - Introduced in 2012; Visual element that agencies should feature on their official websites, conspicuously as to lead users to access key budget information
  - Information Required by the Transparency Seal:
    - ☑ Mandates and Functions, Officials with designations, and Contact Information
    - ☑ Approved Budget and Corresponding Targets
    - ☑ Budget Realignment
    - ☑ Annual Procurement Plan, Contracts Awarded, and Name of Contractors
    - ☑ Major Programs and Projects, and targeted beneficiaries
    - ☑ Status of Implementation of Programs or Projects, including evaluation reports
    - ☑ Physical and financial accountability reports required by COA and DBM
    - ☑ Annual Reports on off-budget or retained income, expenditures and balances







**Giving people meaningful access  
to key government info**



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# Open Data Philippines

- Launched **Open Data Philippines** in 2014  
[www.data.gov.ph](http://www.data.gov.ph)  
→ Central repository for all government datasets
- Open and machine-readable formats
- DBM began publishing the GAA, NEP and select tables of the BESF in open data formats in 2013.
- Included in the General Provisions in the GAA





# Open Data Philippines

**Promotes the policy of openness guided by the following general principles:**

- **Access to public sector information**
- **Data-driven governance**
- **Public engagement**
- **Practical innovation**



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# Specialized Open Data Portals

- **Faith.gov.ph** – Foreign aid transparency hub
- **Openbub.gov.ph** – portal for Bottom-up Budgeting
- **Openroads.gov.ph** - portal for disclosure of road construction projects and financing





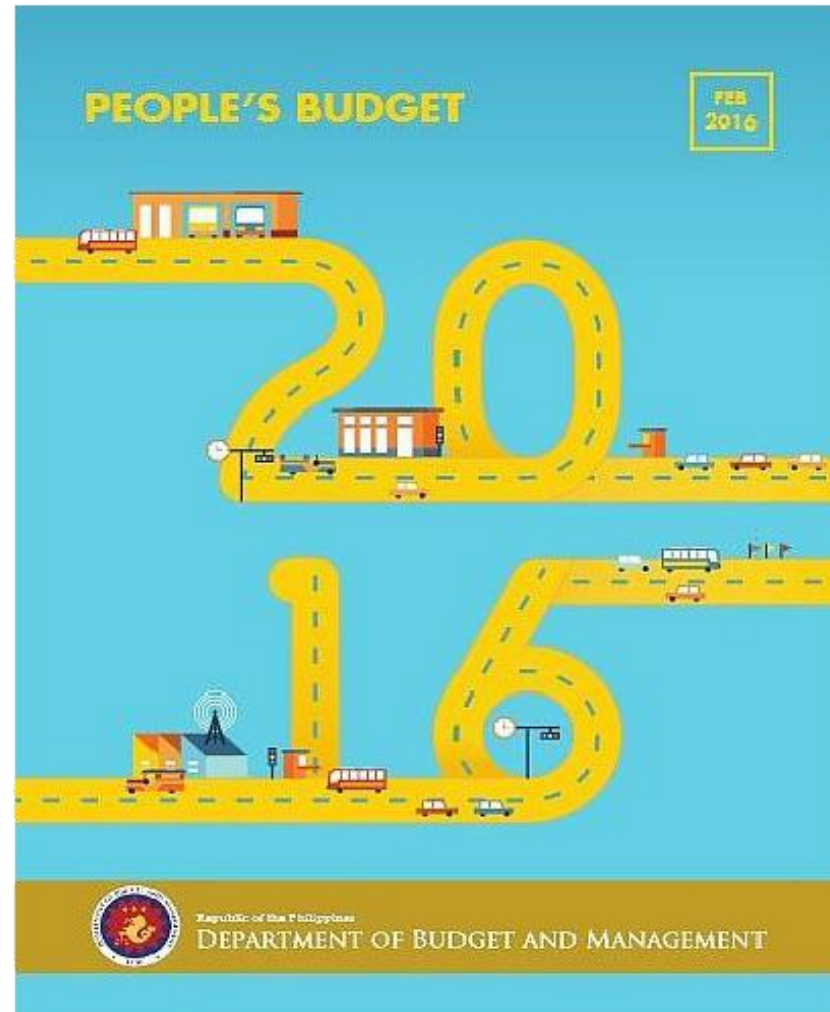
# Budget in Forms that Citizens Understand

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## The People's Budget

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Expressing the  
National Budget in  
easy-to-understand,  
layman's terms



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# Citizens' Participation in the Budget Process

## Budget Partnership Agreements

**Engaging civil society  
and fostering partnership  
with them through  
budget planning**



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## **Bottom-Up Budgeting**

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**For the first time, citizens  
and local gov'ts were given a  
voice in budget planning,  
execution, and reporting**





# AWARDED 3rd Place (Gold)

OPEN GOVERNMENT AWARDS

Open Government Partnership

September 24, 2014

New York City



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# Leveraging Technology in the Budget Process



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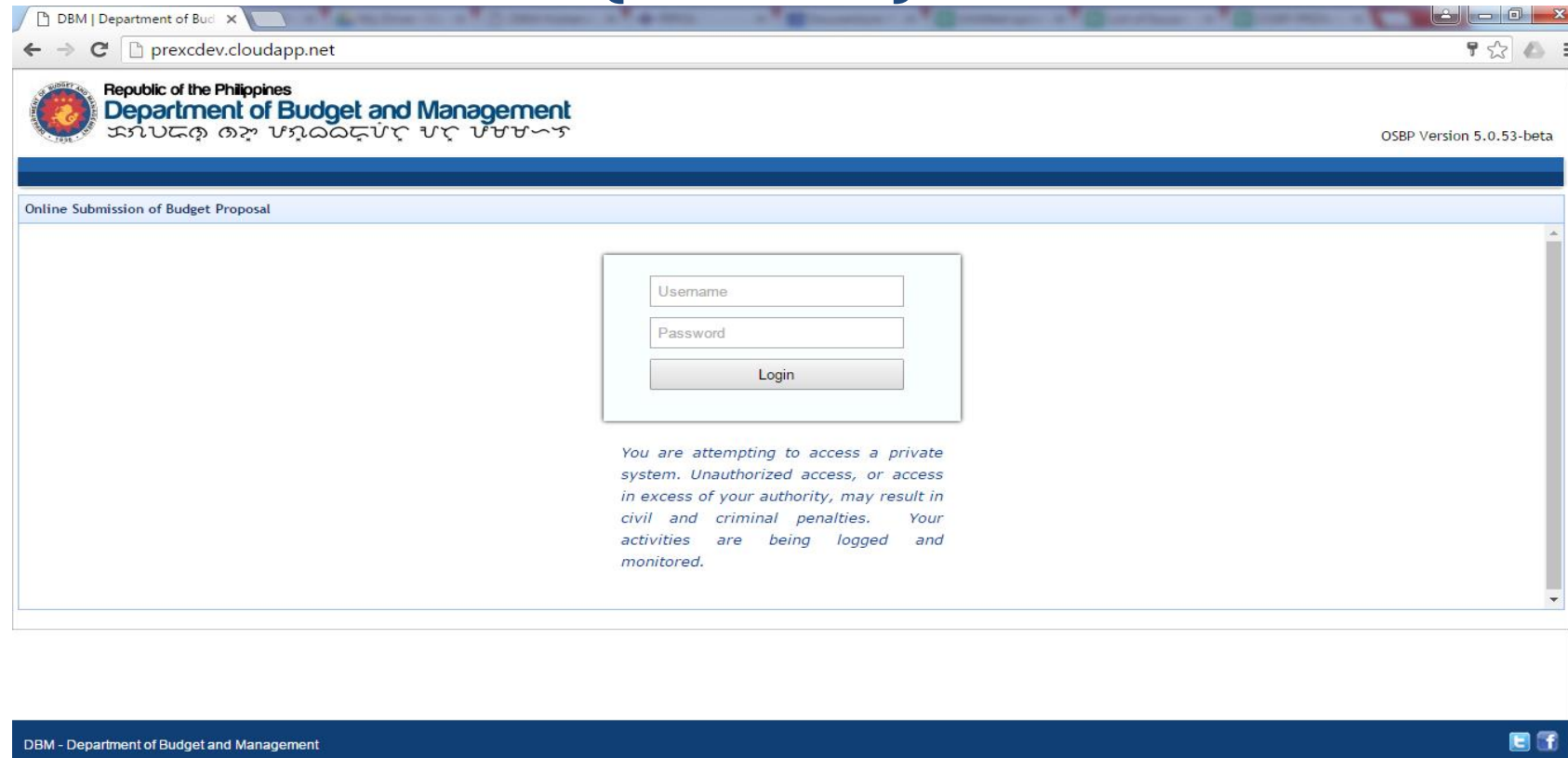
# **ICT Support Systems**

- ☐ **Online Submission of Budget Proposal (OSBP)**
- ☐ **Budget Preparation Management System (BPMS)**
- ☐ **Government Manpower Information System (GMIS)**
- ☐ **Electronic Budget Releasing System (eBudget)**
- ☐ **Unified Reporting System (URS)**
- ☐ **Budget Cycle Analytics (BCA)**
- ☐ **Document Management System (DMS)**
- ☐ **Budget and Treasury Management System (BTMS)**





# Online Submission of Budget Proposal (OSBP)



The screenshot shows a web browser window with the URL `prexcdev.cloudapp.net`. The page header includes the DBM logo, the text "Republic of the Philippines Department of Budget and Management", and the version "OSBP Version 5.0.53-beta". The main content area is titled "Online Submission of Budget Proposal" and features a login form with fields for "Username" and "Password", and a "Login" button. Below the form, a disclaimer states: "You are attempting to access a private system. Unauthorized access, or access in excess of your authority, may result in civil and criminal penalties. Your activities are being logged and monitored." The footer contains "DBM - Department of Budget and Management" and social media icons.

**This system provides online data entry facility for agency budgetary proposals of all National Government Agencies.**



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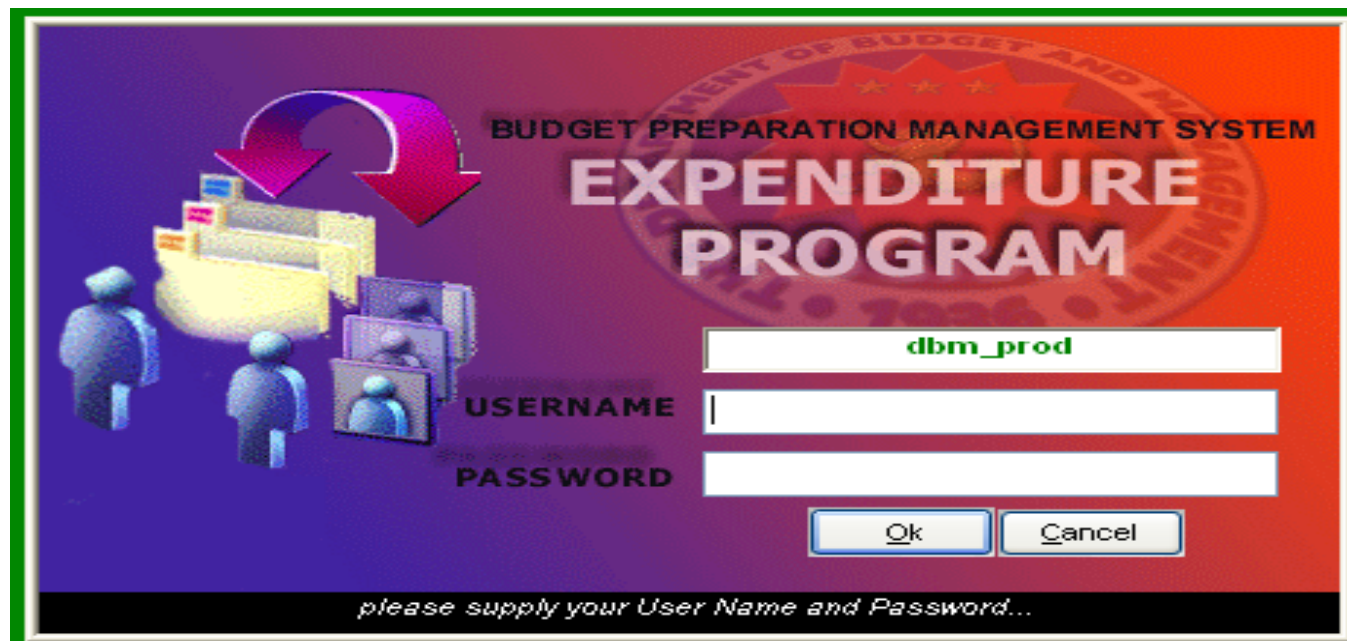
# Features of the OSBP System

- **Web based**
- **Online submission of the following:**
  - **Budget proposal, by Department/Agency/Operating Units, by fund source and object of expenditure and by allotment class**
  - **Agency strategic objective and organizational outcome**
- **Generation of several Budget Preparation forms/reports**





# Budget Preparation Management System (BPMS)



**This system is designed for the preparation and management of the national budget that provides computer-aided facility for expenditure planning and analysis.**



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# Features of the BPMS

- **Maintains data on programs/projects/activities and budget appropriations of all agencies by fund source, object of expenditure and allotment class**
- **Maintains comparative information on three (3) budget years and proposed levels for incoming year**
- **Generates the following documents:**
  - **National Expenditure Program (NEP)**
  - **Budget of Expenditures and Sources of Financing (BESF)**
  - **Various reports**





# Electronic Budget Releasing System (eBudget)

The screenshot shows the eBudget System web application running in a Windows Internet Explorer browser. The address bar displays the URL <http://ebudget5.dbm.gov.ph/ebudget/>. The page header includes the eBudget System logo, the Department of Budget and Management, Republic of the Philippines, and a welcome message for the user 'admin, admin' with the role 'eBudget Administrator'. Navigation links for 'HELP', 'CHG PASSWORD', and 'LOGOUT' are provided. A menu bar contains links to 'Appropriations (FCR/FLR)', 'SARO', 'GARO', 'Cash Releasing', 'NCAA', 'Obligation', 'Adjustments', 'Reports', and 'Utilities'. The main content area features a 'Transaction Summary' table with columns for 'Open', 'For Approval', 'Approved', 'Approved More Than 5 days', and 'Released'. Below this, there are two tables for 'Latest Transactions for ADMIN', one for SARO and one for NCA, each with columns for 'Barcode No.', 'Status', and 'Date Created'. A 'Quick Link' section at the bottom provides links to 'Create SARO', 'Search SARO', 'Create NCA', and 'Search NCA'.

	Open	For Approval	Approved	Approved More Than 5 days	Released
SARO	591	93	322	73	24,983
NCA	544	61	203	17	16,255

Barcode No.	Status	Date Created
SARO-2015-ROX00449B	Open	10/27/2015 13:04:25
SARO-2015-C00103B	Open	2/18/2015 17:27:38
SARO-2015-C00067B	Open	2/3/2015 16:14:34

Barcode No.	Status	Date Created
NCA-2016-A00138B	Open	2/11/2016 11:07:47
NCA-2015-E00493B	Cancelled	7/3/2015 16:24:19
NCA-2015-A00086B	Open	3/5/2015 11:41:05
NCA-2015-C00001B	For Approval	1/9/2015 19:21:04
NCA-2015-ROV00009B	Cancelled	1/6/2015 16:02:56

**Quick Link :**  
[Create SARO](#)      [Search SARO](#)  
[Create NCA](#)      [Search NCA](#)

The eBudget System is a web-based application designed to facilitate processing and releasing of allotment and cash allocation for National Government Agencies.



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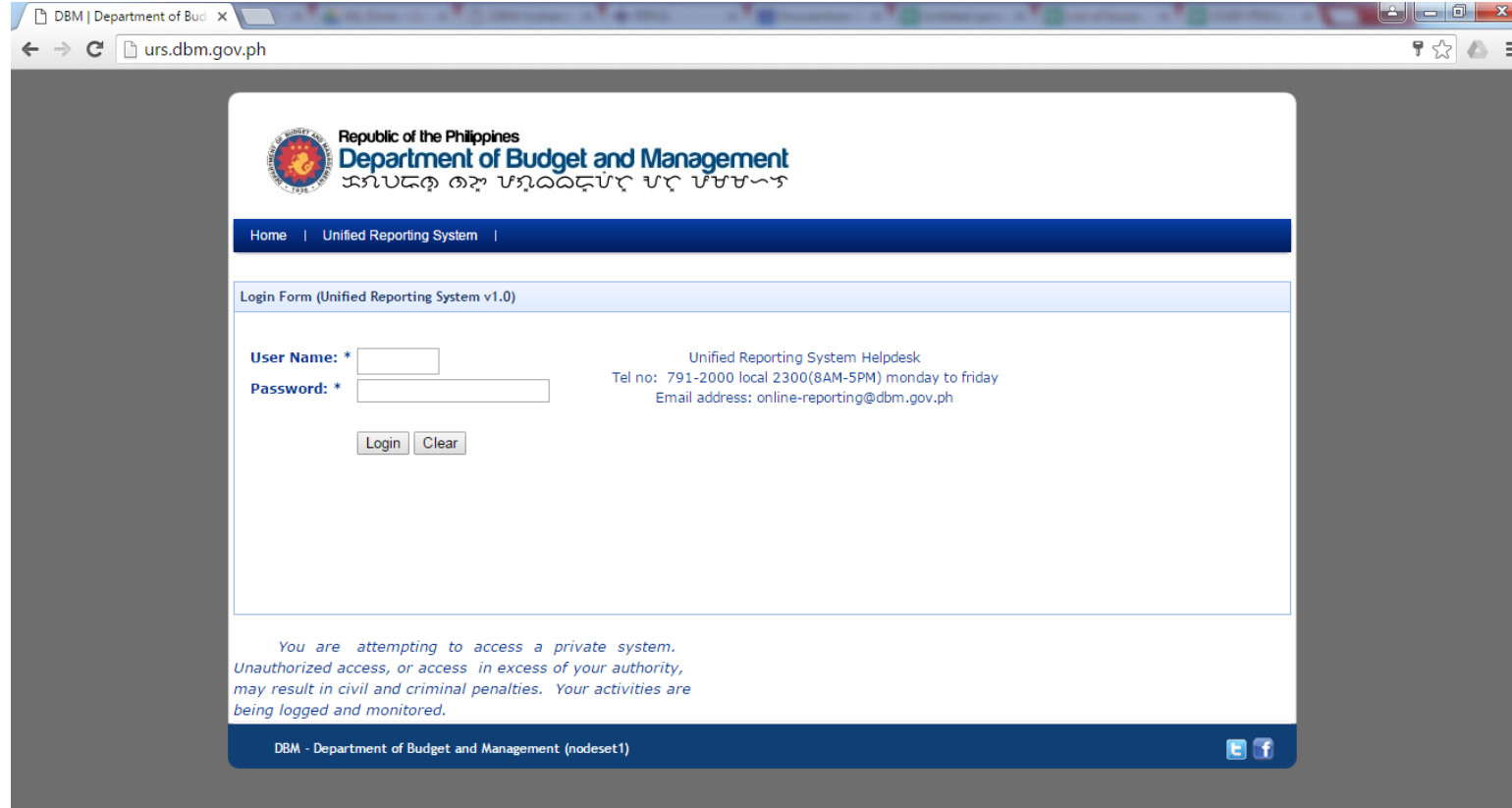
# Features of the eBudget System

- Budget execution workflow approval process
- Provides status of all budget execution transactions
- Generates the following:
  - Comprehensive Release Documents (thru GAARD)
  - General Allotment Release Order (GARO)
  - Special Allotment Release Order (SARO)
  - Notice of Cash Allocation (NCA)
  - Forward Obligational Authority (FOA)
  - Multi-year Obligational Authority (MYOA)
  - Various reports





# Unified Reporting System (URS)



The screenshot shows a web browser window with the URL `urs.dbm.gov.ph`. The page header includes the Department of Budget and Management logo and name in English and Filipino. A navigation bar contains links for Home and Unified Reporting System. The main content area is titled "Login Form (Unified Reporting System v1.0)" and contains fields for User Name and Password, along with Login and Clear buttons. To the right of the login fields, contact information for the Unified Reporting System Helpdesk is provided, including a telephone number and an email address. At the bottom of the login form, a disclaimer states that unauthorized access may result in civil and criminal penalties. The footer of the page identifies the system as "DBM - Department of Budget and Management (nodeset1)" and includes social media icons for Twitter and Facebook.

DBM | Department of Bud x

urs.dbm.gov.ph

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Department of Budget and Management  
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Home | Unified Reporting System |

Login Form (Unified Reporting System v1.0)

User Name: \*

Password: \*

Login Clear

Unified Reporting System Helpdesk  
Tel no: 791-2000 local 2300(8AM-5PM) monday to friday  
Email address: online-reporting@dbm.gov.ph

*You are attempting to access a private system.  
Unauthorized access, or access in excess of your authority,  
may result in civil and criminal penalties. Your activities are  
being logged and monitored.*

DBM - Department of Budget and Management (nodeset1)

**This system facilitates the online submission of Budget Execution Documents, and Budget and Financial Accountability Reports.**



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# Features of the URS

- **Online encoding and report generation of Budget Execution Documents (BEDs) and Budget and Financial Accountability Reports (BFARs)**
- **Interface with UACS, BPMS and eBudget Systems**
- **Generation of system usage compliance/statistics**





# Government Manpower Information System



**This system provides efficient mechanism for personnel transactions such as creation, abolition, retitling of positions in agencies. It helps monitor available manpower in the National Government.**



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# Features of the GMIS

- Facility to document DBM's approval of staffing transactions
- Web-based facility used by agencies for filling of positions and entering personnel data
- Generates the following:
  - Notice of Organization, Staffing and Compensation Action (NOSCA)
  - Personnel Service Itemization and Plantilla of Personnel (PSIPOP)
- Interface and link with BPMS
  - To determine amount of Personnel Services for budget preparation
  - Generation of Staffing Summary





# Budget Cycle Analytics (BCA)



**A web-based Portal with graphical and interactive tools for Business Analytics Questioning, Reporting, Ad Hoc Queries and Dashboards, for in-year and multi-year financial and physical performance analysis and for decision making based on multiple dimensions.**





# **Features of the BCA**

- **Dashboard-style, user-friendly interface**
- **Provides up-to-date information on agency budget**
- **Capable of loading, organizing and consolidating UACS based data**
- **Complete information for all phases of Budget Cycle (Budget Preparation, Legislation, Execution and Accountability phases)**





# Document Management System (DMS)



**The DMS is a centralized system for logging incoming requests and communications; keeps track of and manages action documents to prevent unnecessary delays in processing.**





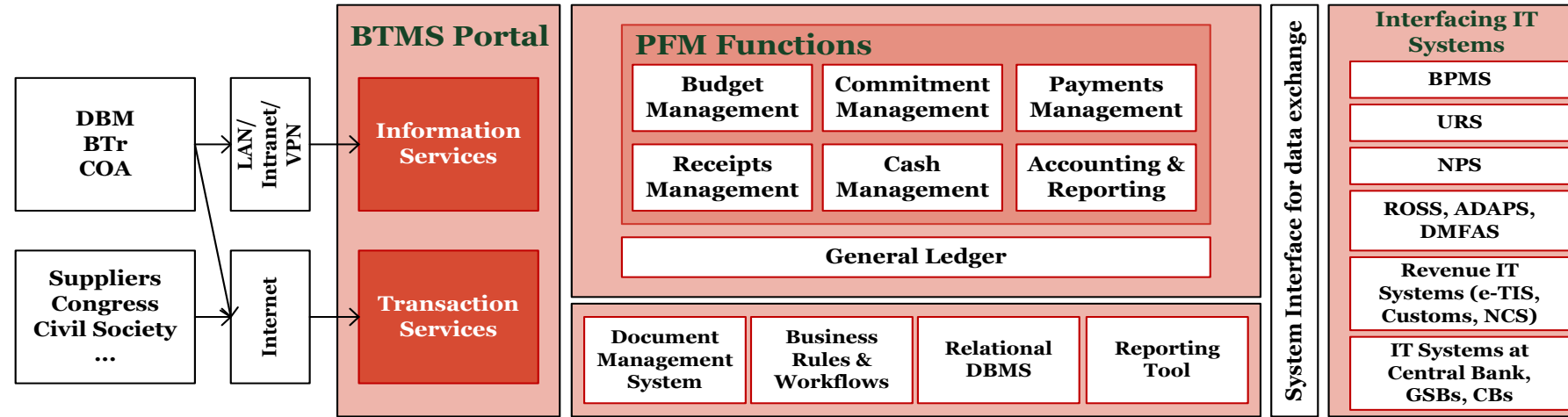
# Features of the DMS

- **User-friendly interface**
- **Easy to use document routing**
- **Tracks and record document history (from document submission to actual release of action documents e.g. NCA)**
- **Document encryption for extra secured routing and retrieval**





# Budget and Treasury Management System (BTMS)



**An IT solution (under development) that can collect and organize financial information in a central database to support, at a minimum, budget management and execution.**





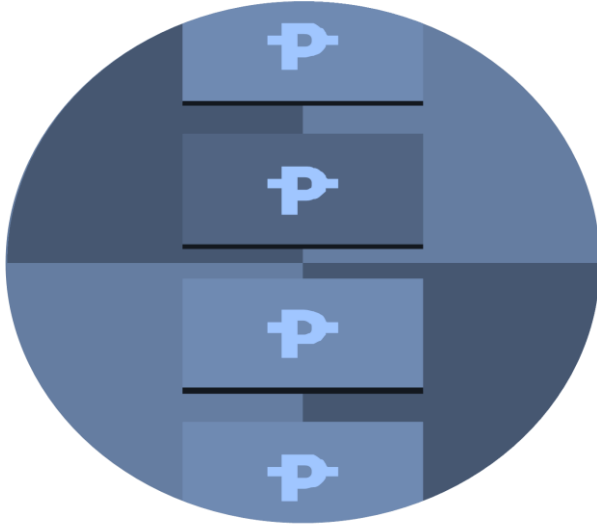
# Features of the BTMS

- **Will cover Budget Management, Budget Execution, Cash Management, Accounting and Fiscal Reporting**
- **Will link budgeting to accounting and cash management and enable the government to connect and streamline the processes for public financial management**
- **Will initially cover the Bureau of Treasury and the Department of Budget and Management (as oversight and spending agencies)**





# Moving Forward



## Proposed Budget Reform Act of 2017

*An Act to Reform the Budget Process by Enforcing Greater Accountability in Public Financial Management, Strengthening Congress' Power of the Purse, Instituting an Integrated PFM System, and Increasing Budget Transparency and Participation, and for Other Purposes*



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# Moving Forward

## **Proposed Budget Reform Act of 2017**

To strengthen government's accountability to the people for its use of public funds through greater transparency and to facilitate the delivery of direct, immediate and substantial services through more efficient Public Financial Management

- It is a **landmark law** that modernizes the PFM system
- It **strengthens Congress' power over the purse** and enables it to better authorize and oversee the Budget
- It **secures the irreversibility of PFM reforms** so far established by COA, DBM, DOF, NEDA





# Thank You



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