

# Open Budget Survey 2023

Questionnaire

Philippines

May 2024

# Country Questionnaire: Philippines

## PBS-1. What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

**Answer:**

FY 2023

**Source:**

1. National Budget Memorandum No. 142, "National Budget Call for FY 2023" dated 12 January 2022

<https://www.dbm.gov.ph/wp-content/uploads/Issuances/2022/National-Budget-Memorandum/NATIONAL-BUDGET-MEMORANDUM-NO-142-DATED-JANUARY-12-2022.pdf>

2. National Budget Memorandum No. 143, "Budget Priorities Framework for the Preparation of the FY 2023 Agency Budget Proposals Under Tier 2" dated 28 April 2022

<https://www.dbm.gov.ph/wp-content/uploads/Issuances/2022/National-Budget-Memorandum/NATIONAL-BUDGET-MEMORANDUM-NO-143-DATED-APRIL-28-2022.pdf>

3. National Budget Memorandum No. 144, "Budget Priorities Framework for the Preparation of the FY 2023 Agency Budget Proposals Under Tier 2 (Part II)" dated 8 June 2023

<https://www.dbm.gov.ph/wp-content/uploads/Issuances/2022/National-Budget-Memorandum/NATIONAL-BUDGET-MEMORANDUM-NO-144-dated-June-8-2022.pdf>

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

## PBS-2. When is the PBS made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for a PBS to be considered publicly available, it must be made available to the public one month before the Executive's Budget Proposal is submitted to the legislature for consideration. If the PBS is not released to the public at least one month before the Executive's Budget Proposal is submitted to the legislature for consideration, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the PBS.*

**Answer:**

a. At least four months in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature

**Source:**

1. National Budget Memorandum No. 142, "National Budget Call for FY 2023" dated 12 January 2022

<https://www.dbm.gov.ph/wp-content/uploads/Issuances/2022/National-Budget-Memorandum/NATIONAL-BUDGET-MEMORANDUM-NO-142-DATED->

JANUARY-12-2022.pdf

2. National Budget Memorandum No. 143, "Budget Priorities Framework for the Preparation of the FY 2023 Agency Budget Proposals Under Tier 2" dated 28 April 2022

<https://www.dbm.gov.ph/wp-content/uploads/Issuances/2022/National-Budget-Memorandum/NATIONAL-BUDGET-MEMORANDUM-NO-143-DATED-APRIL-28-2022.pdf>

3. National Budget Memorandum No. 144, "Budget Priorities Framework for the Preparation of the FY 2023 Agency Budget Proposals Under Tier 2 (Part II)" dated 8 June 2023

<https://www.dbm.gov.ph/wp-content/uploads/Issuances/2022/National-Budget-Memorandum/NATIONAL-BUDGET-MEMORANDUM-NO-144-dated-June-8-2022.pdf>

**Comment:**

The Executive Budget Proposal was submitted to the legislature on 22 August 2022. The PBS was publicly released on 12 January 2022, 6 months before the submission of the Executive Budget Proposal to the legislature.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**PBS-3a. If the PBS is published, what is the date of publication of the PBS?**

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.*

**Answer:**

12/1/2022

**Source:**

National Budget Memorandum No. 142, "National Budget Call for FY 2023" dated 12 January 2022

<https://www.dbm.gov.ph/wp-content/uploads/Issuances/2022/National-Budget-Memorandum/NATIONAL-BUDGET-MEMORANDUM-NO-142-DATED-JANUARY-12-2022.pdf>

**Comment:**

The National Budget Call for FY 2023 was published online and made available to the public on the same date of its issuance, through the Department of Budget and Management website. The same is true for two other issuances noted in the previous questions, which are:

National Budget Memorandum No. 143, "Budget Priorities Framework for the Preparation of the FY 2023 Agency Budget Proposals Under Tier 2" dated 28 April 2022

<https://www.dbm.gov.ph/wp-content/uploads/Issuances/2022/National-Budget-Memorandum/NATIONAL-BUDGET-MEMORANDUM-NO-143-DATED-APRIL-28-2022.pdf>

National Budget Memorandum No. 144, "Budget Priorities Framework for the Preparation of the FY 2023 Agency Budget Proposals Under Tier 2 (Part II)" dated 8 June 2023

<https://www.dbm.gov.ph/wp-content/uploads/Issuances/2022/National-Budget-Memorandum/NATIONAL-BUDGET-MEMORANDUM-NO-144-dated-June-8-2022.pdf>

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Agree

**PBS-3b. In the box below, please explain how you determined the date of publication of the PBS.**

*If the document is not published at all, researchers should mark this question "n/a."*

**Answer:**

A Google search with the keywords "inurl:web link" was done.

**Source:**

1. National Budget Memorandum No. 142, "National Budget Call for FY 2023" dated 12 January 2022

<https://www.dbm.gov.ph/wp-content/uploads/Issuances/2022/National-Budget-Memorandum/NATIONAL-BUDGET-MEMORANDUM-NO-142-DATED-JANUARY-12-2022.pdf>

2. National Budget Memorandum No. 143, "Budget Priorities Framework for the Preparation of the FY 2023 Agency Budget Proposals Under Tier 2" dated 28 April 2022

<https://www.dbm.gov.ph/wp-content/uploads/Issuances/2022/National-Budget-Memorandum/NATIONAL-BUDGET-MEMORANDUM-NO-143-DATED-APRIL-28-2022.pdf>

3. National Budget Memorandum No. 144, "Budget Priorities Framework for the Preparation of the FY 2023 Agency Budget Proposals Under Tier 2 (Part II)" dated 8 June 2023

<https://www.dbm.gov.ph/wp-content/uploads/Issuances/2022/National-Budget-Memorandum/NATIONAL-BUDGET-MEMORANDUM-NO-144-dated-June-8-2022.pdf>

**Comment:**

The Google search using the keywords "inurl:web link" yielded results for the National Budget Memorandum Nos. 142, 143, and 144. National Budget Memorandum No. 141. The dates of issuance of the two PBS documents were the same as the publication dates.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**PBS-4. If the PBS is published, what is the URL or weblink of the PBS?**

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

**Answer:**

<https://www.dbm.gov.ph/wp-content/uploads/Issuances/2022/National-Budget-Memorandum/NATIONAL-BUDGET-MEMORANDUM-NO-142-DATED-JANUARY-12-2022.pdf>

**Source:**

National Budget Memorandum No. 142, "National Budget Call for FY 2023" dated 12 January 2022

<https://www.dbm.gov.ph/wp-content/uploads/Issuances/2022/National-Budget-Memorandum/NATIONAL-BUDGET-MEMORANDUM-NO-142-DATED-JANUARY-12-2022.pdf>

**Comment:**

Two other PBS documents were published after National Budget Memorandum No. 142 was issued and published on 12 January 2022. Both of these PBS documents were likewise published on the same day of issuance.

2. National Budget Memorandum No. 143, "Budget Priorities Framework for the Preparation of the FY 2023 Agency Budget Proposals Under Tier 2" dated 28 April 2022  
<https://www.dbm.gov.ph/wp-content/uploads/Issuances/2022/National-Budget-Memorandum/NATIONAL-BUDGET-MEMORANDUM-NO-143-DATED-APRIL-28-2022.pdf>

3. National Budget Memorandum No. 144, "Budget Priorities Framework for the Preparation of the FY 2023 Agency Budget Proposals Under Tier 2 (Part II)" dated 8 June 2023  
<https://www.dbm.gov.ph/wp-content/uploads/Issuances/2022/National-Budget-Memorandum/NATIONAL-BUDGET-MEMORANDUM-NO-144-dated-June-8-2022.pdf>

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**PBS-5. If the PBS is published, are the numerical data contained in the PBS available in a machine readable format?**

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) or HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the PBS is not publicly available, therefore its machine readability cannot be assessed.*

**Answer:**

c. No

**Source:**

National Budget Memorandum No. 142, "National Budget Call for FY 2023" dated 12 January 2022  
<https://www.dbm.gov.ph/wp-content/uploads/Issuances/2022/National-Budget-Memorandum/NATIONAL-BUDGET-MEMORANDUM-NO-142-DATED-JANUARY-12-2022.pdf>

**Comment:**

Numerical data contained in National Budget Memorandum Nos. 142, 143, and 144 are not machine readable, since the files published online were in PDF format. Hence, the numerical data contained in the PBS documents are not in a machine readable format.

1. National Budget Memorandum No. 143, "Budget Priorities Framework for the Preparation of the FY 2023 Agency Budget Proposals Under Tier 2" dated 28 April 2022  
<https://www.dbm.gov.ph/wp-content/uploads/Issuances/2022/National-Budget-Memorandum/NATIONAL-BUDGET-MEMORANDUM-NO-143-DATED-APRIL-28-2022.pdf>

2. National Budget Memorandum No. 144, "Budget Priorities Framework for the Preparation of the FY 2023 Agency Budget Proposals Under Tier 2 (Part II)" dated 8 June 2023  
<https://www.dbm.gov.ph/wp-content/uploads/Issuances/2022/National-Budget-Memorandum/NATIONAL-BUDGET-MEMORANDUM-NO-144-dated-June-8-2022.pdf>

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**PBS-6a. If the PBS is not publicly available, is it still produced?**

*If the PBS is not considered publicly available under the OBS methodology (and thus the answer to Question PBS-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question PBS-2)*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

**Answer:**

e. Not applicable (the document is publicly available)

**Source:**

N/A

**Comment:**

N/A

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**PBS-6b. If you selected option "c" or "d" in question PBS-6a, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all.**

*If option "a," "b," or "e" was selected in question PBS-6a, researchers should mark this question "n/a."*

**Answer:**

N/A

**Source:**

N/A

**Comment:**

N/A

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**PBS-7. If the PBS is produced, please write the full title of the PBS.**

*For example, a title for the Pre-Budget Statement could be "Proposed 2023 State Budget" or "Guidelines for the Preparation of Annual Plan and Budget for 2022/23."*

*If the document is not produced at all, researchers should mark this question "n/a."*

**Answer:**

"National Budget Call for FY 2023"

**Source:**

National Budget Memorandum No. 142, "National Budget Call for FY 2023" dated 12 January 2022

<https://www.dbm.gov.ph/wp-content/uploads/Issuances/2022/National-Budget-Memorandum/NATIONAL-BUDGET-MEMORANDUM-NO-142-DATED-JANUARY-12-2022.pdf>

**Comment:**

Two other PBS documents were issued and published after National Budget Memorandum No. 142 was issued and published on 12 January 2022.

1. National Budget Memorandum No. 143, "Budget Priorities Framework for the Preparation of the FY 2023 Agency Budget Proposals Under Tier 2" dated 28 April 2022

<https://www.dbm.gov.ph/wp-content/uploads/Issuances/2022/National-Budget-Memorandum/NATIONAL-BUDGET-MEMORANDUM-NO-143-DATED-APRIL-28-2022.pdf>

2. National Budget Memorandum No. 144, "Budget Priorities Framework for the Preparation of the FY 2023 Agency Budget Proposals Under Tier 2 (Part II)" dated 8 June 2023

<https://www.dbm.gov.ph/wp-content/uploads/Issuances/2022/National-Budget-Memorandum/NATIONAL-BUDGET-MEMORANDUM-NO-144-dated-June-8-2022.pdf>

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**PBS-8. Is there a "citizens version" of the PBS?**

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see:*

<https://www.internationalbudget.org/publications/citizens-budgets/>.

**Answer:**

a. Yes

**Source:**

Briefer on the 2023 Budget Priorities Framework, published 26 June 2022

<https://www.dbm.gov.ph/wp-content/uploads/Our%20Budget/2023/2023-Budget-Priorities-Framework-Expenditure-Priorities.pdf>

Briefer on the 2023 Budget Priorities Framework (Macroeconomic and Fiscal Environment), published 24 May 2022

<https://www.dbm.gov.ph/wp-content/uploads/Our%20Budget/2023/2023-Budget-Priorities-Framework-Macroeconomic-and-Fiscal-Environment.pdf>

**Comment:**

There were two citizens' versions of the PBS published in view of FY 2023. One was entitled "Briefer on the 2023 Budget Priorities Framework" and contained key areas of budget priority. Though the "inurl:weblink" method did not yield any metadata on date of publication, archival data from WaybackMachine showed that the document was initially saved on 26 June 2022. Though this method does not directly reflect the date at which the document was uploaded, it is a good approximation, given that it takes only hours for search engines to index web pages.

Another was entitled "Briefer on the 2023 Budget Priorities Framework (Macroeconomic and Fiscal Environment)." This focused on the Executive's macroeconomic assumptions and fiscal program for FY 2023. Google metadata shows that it was initially uploaded on 24 May 2022. Archival data from WaybackMachine, however, shows that it was initially saved on 26 June 2022. In any case, both were made available to the public before the submission of the Executive's proposal to Congress.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EBP-1a. What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire?**

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

**Answer:**

FY 2023

**Source:**

1. FY 2023 President's Budget Message, dated 22 August 2022  
<https://www.dbm.gov.ph/index.php/budget-documents/2023/2023-president-s-budget-message>
2. FY 2023 National Expenditure Program, 22 August 2022  
<https://www.dbm.gov.ph/index.php/budget-documents/2023/national-expenditure-program-fy-2023>
3. FY 2023 Budget of Expenditures and Sources of Financing, 22 August 2022  
<https://www.dbm.gov.ph/index.php/budget-documents/2023/budget-of-expenditures-and-sources-of-financing-fy-2023>
4. FY 2023 Staffing Summary of National Government Agencies, 22 August 2022  
<https://www.dbm.gov.ph/index.php/budget-documents/2023/staffing-summary-2023>
5. FY 2023 Technical Notes on the 2022 Proposed National Budget, 14 October 2022  
<https://www.dbm.gov.ph/index.php/budget-documents/2023/technical-notes-on-the-2023-proposed-national-budget>

**Comment:**

The Philippines has 5 EBP documents.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EBP-1b. When is the EBP submitted to the legislature for consideration?**



Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.

**Answer:**

22/8/2022

**Source:**

Department of Budget and Management, "DBM submits 2023 Budget to Congress; Education, infrastructure, health, social protection, agriculture, top budget priorities," <https://www.dbm.gov.ph/index.php/secretary-s-corner/press-releases/list-of-press-releases/2352-dbm-submits-2023-budget-to-congress-education-infrastructure-health-social-protection-agriculture-top-budget-priorities>

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Confirmed with various news reports such as: <https://www.philstar.com/headlines/2022/08/23/2204445/2023-agenda-prosperity-budget-submitted-congress>

**Government Reviewer**

**Opinion:** Agree

**EBP-2. When is the EBP made available to the public?**

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an EBP to be considered publicly available, it must be made available to the public while the legislature is still considering it and before the legislature approves (enacts) it. If the EBP is not released to the public before the legislature approves it, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EBP.*

*The OBS definition of an Executive's Budget Proposal is a document(s) that (i) the executive submits to the legislature as a formal part of the budget approval process and (ii) the legislature either approves or on which it approves proposed amendments.*

*The OBS will treat the Executive's Budget Proposal as "Not Produced," in the following cases:*

- *The executive does not submit the draft budget to the legislature; or*
- *The legislature receives the draft budget but does not approve it or does not approve recommendations on the draft budget;*
- *The legislature rejects the draft budget submitted by the executive, but the executive implements it without legislative approval; or*
- *There is no legislature, or the legislature has been dissolved.*

**Answer:**

a. At least three months in advance of the budget year, and in advance of the budget being approved by the legislature

**Source:**

National Expenditure Program FY 2023, 22 August 2022  
<https://www.dbm.gov.ph/index.php/budget-documents/2023/national-expenditure-program-fy-2023>

National Expenditure Program Volume I FY 2023  
<https://www.dbm.gov.ph/index.php/budget-documents/2023/national-expenditure-program-fy-2023/373-budget-documents/2023/2344-national-expenditure-program-volume-i-fy-2023>

National Expenditure Program Volume II FY 2023

<https://www.dbm.gov.ph/index.php/budget-documents/2023/national-expenditure-program-fy-2023/373-budget-documents/2023/2345-national-expenditure-program-volume-ii-fy-2023>

National Expenditure Program Volume III FY 2023

<https://www.dbm.gov.ph/index.php/budget-documents/2023/national-expenditure-program-fy-2023/373-budget-documents/2023/2346-national-expenditure-program-volume-iii-fy-2023>

Department of Budget and Management, "President Marcos Jr. signs P5.268 trillion national budget for 2023," 16 December 2022

**Comment:**

The National Expenditure Program FY 2023 was made publicly available on the Department of Budget and Management's website on 22 August 2022. While the directory page of the NEP FY 2023 shows that it was created on 19 August 2022, the actual contents thereof were initially uploaded on 22 August 2022. This is based on the DBM website, and verified using "inurl:weblink" search using Google. The FY 2023 budget was enacted on 16 December 2022.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EBP-3a. If the EBP is published, what is the date of publication of the EBP?**

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.*

*In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.*

**Answer:**

22/8/2022

**Source:**

National Expenditure Program FY 2023, 22 August 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2022/national-expenditure-program-fy-2022>

National Expenditure Program Volume I FY 2023

<https://www.dbm.gov.ph/index.php/budget-documents/2023/national-expenditure-program-fy-2023/373-budget-documents/2023/2344-national-expenditure-program-volume-i-fy-2023>

National Expenditure Program Volume II FY 2023

<https://www.dbm.gov.ph/index.php/budget-documents/2023/national-expenditure-program-fy-2023/373-budget-documents/2023/2345-national-expenditure-program-volume-ii-fy-2023>

National Expenditure Program Volume III FY 2023

<https://www.dbm.gov.ph/index.php/budget-documents/2023/national-expenditure-program-fy-2023/373-budget-documents/2023/2346-national-expenditure-program-volume-iii-fy-2023>

**Comment:**

The National Expenditure Program FY 2023 was initially made publicly available through the DBM website on 22 August 2022, same day that it was officially submitted to Congress. The publication dates were indicated in the DBM website (for Volume I, II, and III), and confirmed through "inurl:weblink" search in using Google. It is submitted that 22 August 2022 should be the considered the proper publication date, since it is at that point that the contents of the EBP were made available online. The date indicated in the index page ("National Expenditure Program FY 2023," 19 August 2022) should not be considered since the contents of the EBP were still not published at that point.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EBP-3b. In the box below, please explain how you determined the date of publication of the EBP.**

*If the document is not published at all, researchers should mark this question "n/a."*

**Answer:**

The initial publication date was indicated in the DBM website for each of the three volumes of the National Expenditure Program FY 2023, and confirmed through "inurl:weblink" search in using Google.

**Source:**

FY 2023 National Expenditure Program, 22 August 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/national-expenditure-program-fy-2023>

National Expenditure Program Volume I FY 2023, 22 August 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/national-expenditure-program-fy-2023/373-budget-documents/2023/2344-national-expenditure-program-volume-i-fy-2023>

National Expenditure Program Volume II FY 2023, 22 August 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/national-expenditure-program-fy-2023/373-budget-documents/2023/2345-national-expenditure-program-volume-ii-fy-2023>

National Expenditure Program Volume III FY 2023, 22 August 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/national-expenditure-program-fy-2023/373-budget-documents/2023/2346-national-expenditure-program-volume-iii-fy-2023>

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The publication of the index page is noted as 22 August 2022. However, the actual 3 volumes of the budget documents have a publication date of 09 September 2022. I am not able to validate if earlier versions of the budget document were published on 22 August 2022. Historically, the budget documents are available online on the day of submission to Congress. Congress ratified the 2023 national budget on 05 December 2022, while it is signed into law on 16 December 2022 by the President.

**Government Reviewer**

**Opinion:** Agree

**EBP-4. If the EBP is published, what is the URL or weblink of the EBP?**

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

*In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.*

**Answer:**

<https://www.dbm.gov.ph/index.php/budget-documents/2023/national-expenditure-program-fy-2023> <https://www.dbm.gov.ph/index.php/budget-documents/2022/national-expenditure-program-fy-2022>

**Source:**

National Expenditure Program FY 2023, 22 August 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/national-expenditure-program-fy-2023>

National Expenditure Program Volume I FY 2023, 22 August 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/national-expenditure-program-fy-2023/373-budget-documents/2023/2344-national-expenditure-program-volume-i-fy-2023>

National Expenditure Program Volume II FY 2023, 22 August 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/national-expenditure-program-fy-2023/373-budget-documents/2023/2345-national-expenditure-program-volume-ii-fy-2023>

National Expenditure Program Volume III FY 2023, 22 August 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/national-expenditure-program-fy-2023/373-budget-documents/2023/2346-national-expenditure-program-volume-iii-fy-2023>

**Comment:**

The links to the four other EBPs are as follows:

1. FY 2023 President's Budget Message, 22 August 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/2023-president-s-budget-message>

2. FY 2023 Budget of Expenditures and Sources of Financing, 22 August 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/budget-of-expenditures-and-sources-of-financing-fy-2023>

3. FY 2023 Staffing Summary of National Government Agencies, 22 August 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/staffing-summary-2023>

4. FY 2023 Technical Notes on the 2022 Proposed National Budget, 14 October 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/technical-notes-on-the-2023-proposed-national-budget>

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EBP-5. If the EBP is published, are the numerical data contained in the EBP or its supporting documents available in a machine readable format?**

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.*

*Option "d" applies if the EBP is not publicly available, therefore its machine readability cannot be assessed.*

**Answer:**

b. Yes, some of the numerical data are available in a machine readable format

**Source:**

1. FY 2023 President's Budget Message, 22 August 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/2023-president-s-budget-message>

2. FY 2023 National Expenditure Program, 22 August 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/national-expenditure-program-fy-2023>

National Expenditure Program Volume I FY 2023, 22 August 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/national-expenditure-program-fy-2023/373-budget-documents/2023/2344-national-expenditure-program-volume-i-fy-2023>

National Expenditure Program Volume II FY 2023, 22 August 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/national-expenditure-program-fy-2023/373-budget-documents/2023/2345-national-expenditure-program-volume-ii-fy-2023>

National Expenditure Program Volume III FY 2023, 22 August 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/national-expenditure-program-fy-2023/373-budget-documents/2023/2346-national-expenditure-program-volume-iii-fy-2023>

3. FY 2023 Budget of Expenditures and Sources of Financing, 22 August 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/budget-of-expenditures-and-sources-of-financing-fy-2023>

4. FY 2023 Staffing Summary of National Government Agencies, 22 August 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/staffing-summary-2023>

5. FY 2023 Technical Notes on the 2022 Proposed National Budget, 14 October 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/technical-notes-on-the-2023-proposed-national-budget>

Machine readable version:

National Expenditure Program FY 2023

<https://www.dbm.gov.ph/wp-content/uploads/NEP2023/NEP2023.xlsx>

**Comment:**

The National Expenditure Program is available in machine readable format (.xlsx), as posted in the DBM website. However, the other EBPs are published exclusively in PDF format, hence their numerical data are not machine readable.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**EBP-6a. If the EBP is not publicly available, is it still produced?**

*If the EBP is not considered publicly available under the OBS methodology (and thus the answer to Question EBP-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EBP-2).*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

**Answer:**

e. Not applicable (the document is publicly available)

**Source:**

1. FY 2023 President's Budget Message, 22 August 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/2023-president-s-budget-message>

2. FY 2023 National Expenditure Program, 22 August 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/national-expenditure-program-fy-2023>

National Expenditure Program Volume I FY 2023, 22 August 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/national-expenditure-program-fy-2023/373-budget-documents/2023/2344-national-expenditure-program-volume-i-fy-2023>

National Expenditure Program Volume II FY 2023, 22 August 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/national-expenditure-program-fy-2023/373-budget-documents/2023/2345-national-expenditure-program-volume-ii-fy-2023>

National Expenditure Program Volume III FY 2023, 22 August 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/national-expenditure-program-fy-2023/373-budget-documents/2023/2346-national-expenditure-program-volume-iii-fy-2023>

3. FY 2023 Budget of Expenditures and Sources of Financing, 22 August 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/budget-of-expenditures-and-sources-of-financing-fy-2023>

4. FY 2023 Staffing Summary of National Government Agencies, 22 August 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/staffing-summary-2023>

5. FY 2023 Technical Notes on the 2022 Proposed National Budget, 14 October 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/technical-notes-on-the-2023-proposed-national-budget>

**Comment:**

All the EBP's are publicly available on the website of the Department of Budget and Management

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**EBP-6b. If you selected option "c" or "d" in question EBP-6a, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all.**

*If option "a," "b," or "e" was selected in question EBP-6a, researchers should mark this question "n/a."*

**Answer:**

N/A

**Source:**

N/A

**Comment:**

N/A

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

**Opinion:** Agree

**EBP-7. If the EBP is produced, please write the full title of the EBP.**

*For example, a title for the Executive's Budget Proposal could be "Draft Estimates of Revenue and Expenditure for BY 2022-23, produced by the Ministry of Finance, Planning and Economic Development."*

*If there are any supporting documents to the EBP, please enter their full titles in the comment box below.*

*If the document is not produced at all, researchers should mark this question "n/a."*

**Answer:**

National Expenditure Program FY 2023

**Source:**

FY 2023 National Expenditure Program, 22 August 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/national-expenditure-program-fy-2023>

National Expenditure Program Volume I FY 2023, 22 August 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/national-expenditure-program-fy-2023/373-budget-documents/2023/2344-national-expenditure-program-volume-i-fy-2023>

National Expenditure Program Volume II FY 2023, 22 August 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/national-expenditure-program-fy-2023/373-budget-documents/2023/2345-national-expenditure-program-volume-ii-fy-2023>

National Expenditure Program Volume III FY 2023, 22 August 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/national-expenditure-program-fy-2023/373-budget-documents/2023/2346-national-expenditure-program-volume-iii-fy-2023>

**Comment:**

The other EBPs are as follows:

1. FY 2023 President's Budget Message, 22 August 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/2023-president-s-budget-message>

2. FY 2023 Budget of Expenditures and Sources of Financing, 22 August 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/budget-of-expenditures-and-sources-of-financing-fy-2023>

3. FY 2023 Staffing Summary of National Government Agencies, 22 August 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/staffing-summary-2023>

4. FY 2023 Technical Notes on the 2022 Proposed National Budget, 14 October 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/technical-notes-on-the-2023-proposed-national-budget>

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EBP-8. Is there a "citizens version" of the EBP?**

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

**Answer:**

a. Yes

**Source:**

Briefer on the 2023 Proposed National Budget, 22 August 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/2023-people-s-budget/2023-budget-at-a-glance-proposed>

2023 People's Proposed Budget, 28 September 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/2023-people-s-budget/2023-people-s-proposed-budget>

**Comment:**

Two briefers were published by the Department of Budget and Management, which function as citizens' versions of the EBP.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**EB-1a. What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire?**

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

**Answer:**

FY 2023

**Source:**

General Appropriations Act FY 2023 Volume I-A, 16 December 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/general-appropriations-act-fy-2023/gaa-volume-ia>

General Appropriations Act FY 2023 Volume I-B, 16 December 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/general-appropriations-act-fy-2023/gaa-volume-ib>

General Appropriations Act FY 2023 Volume I-C, 16 December 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/general-appropriations-act-fy-2023/gaa-volume-ic>

General Appropriations Act FY 2023 Volume II, 16 December 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/general-appropriations-act-fy-2023/gaa-volume-ii>

Department of Budget and Management, "President Marcos Jr. signs P5.268 trillion national budget for 2023," 16 December 2022

<https://www.dof.gov.ph/president-marcos-jr-signs-p5-268-trillion-national-budget-for-2023/>

**Comment:**

The General Appropriations Act is the EB, and becomes law after being signed by the President. It was approved on 16 December 2022. However, the date appearing at the header of the source documents is 26 December 2022, since this version incorporates some annotations, such as the budget items vetoed by the President.



**Peer Reviewer**  
Opinion: Agree

**Government Reviewer**  
Opinion: Agree

**EB-1b. When was the EB approved (enacted) by the legislature?**

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.*

**Answer:**

16/12/2022

**Source:**

The date of enactment by the legislature is indicated on the last page of the General Provisions of the FY2022 General Appropriations Act. It also bears the signatures of the Speaker of the House and the Senate President, as well as that of the President

<https://www.dbm.gov.ph/wp-content/uploads/GAA/GAA2023/Volumel/GENPRO.pdf>

**Comment:**

The enacted budget was signed into law by the President on 16 December 2022. The dates and signature of the President are likewise found on the last page of the General Provisions of the FY2022 General Appropriations Act.

<https://www.dbm.gov.ph/wp-content/uploads/GAA/GAA2023/Volumel/GENPRO.pdf>

**Peer Reviewer**  
Opinion: Agree

**Comments:** The budget law was ratified by both houses of Congress on 05 December 2022. But it was only signed into law by the President on 16 December 2022.

**Government Reviewer**  
Opinion: Agree

**EB-2. When is the EB made available to the public?**

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an EB to be considered publicly available, it must be made available to the public three months after the budget is approved by the legislature. If the EB is not released to the public at least three months after the budget is approved by the legislature, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EB.*

**Answer:**

a. Two weeks or less after the budget has been enacted

**Source:**

General Appropriations Act FY 2023 Volume I-A, 16 December 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/general-appropriations-act-fy-2023/gaa-volume-ia>

General Appropriations Act FY 2023 Volume I-B, 16 December 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/general-appropriations-act-fy-2023/gaa-volume-ib>

General Appropriations Act FY 2023 Volume I-C, 16 December 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/general-appropriations-act-fy-2023/gaa-volume-ic>

General Appropriations Act FY 2023 Volume II, 16 December 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/general-appropriations-act-fy-2023/gaa-volume-ii>

**Comment:**

The EB was passed by the legislature on 5 December 2022 and signed into law by the President on 16 December 2022. All volumes of the General Appropriations Act FY 2022 were made available publicly on the website of the Department of Budget and Management on 19 December 2022.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EB-3a. If the EB is published, what is the date of publication of the EB?**

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.*

**Answer:**

19/12/2022

**Source:**

General Appropriations Act FY 2023 Volume I-A, 16 December 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/general-appropriations-act-fy-2023/gaa-volume-ia>

General Appropriations Act FY 2023 Volume I-B, 16 December 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/general-appropriations-act-fy-2023/gaa-volume-ib>

General Appropriations Act FY 2023 Volume I-C, 16 December 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/general-appropriations-act-fy-2023/gaa-volume-ic>

General Appropriations Act FY 2023 Volume II, 16 December 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/general-appropriations-act-fy-2023/gaa-volume-ii>

**Comment:**

All volumes of the EB were published on 16 December 2022.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EB-3b. In the box below, please explain how you determined the date of publication of the EB.**

*If the document is not published at all, researchers should mark this question "n/a."*

**Answer:**

The date of publication is indicated on the lower portion of the webpages that contain the volumes of the EB. To validate, a Google search was done using the search terms "inurl:link to the EB"

**Source:**

General Appropriations Act FY 2023 Volume I-A, 16 December 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/general-appropriations-act-fy-2023/gaa-volume-ia>

General Appropriations Act FY 2023 Volume I-B, 16 December 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/general-appropriations-act-fy-2023/gaa-volume-ib>

General Appropriations Act FY 2023 Volume I-C, 16 December 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/general-appropriations-act-fy-2023/gaa-volume-ic>

General Appropriations Act FY 2023 Volume II, 16 December 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/general-appropriations-act-fy-2023/gaa-volume-ii>

**Comment:**

The date indicated on the lower portion of the webpages and the Google "inurl:link" searches show that the initial publication date was 19 December 2022. However, the date on the header of the source documents is 26 December 2022. This may be considered a modified version of the original documents published, since these are modified versions of the EB which reflect the budget items vetoed by the President.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EB-4. If the EB is published, what is the URL or weblink of the EB?**

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

**Answer:**

<https://www.dbm.gov.ph/index.php/budget-documents/2023/general-appropriations-act-fy-2023>

**Source:**

General Appropriations Act FY2023

<https://www.dbm.gov.ph/index.php/budget-documents/2023/general-appropriations-act-fy-2023>

**Comment:**

The webpage shows the different volumes of the EB and modification dates.

The date of publication for each of the volumes is found in the respective links to each volume. These links are:

General Appropriations Act FY 2023 Volume I-A, 16 December 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/general-appropriations-act-fy-2023/gaa-volume-ia>

General Appropriations Act FY 2023 Volume I-B, 16 December 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/general-appropriations-act-fy-2023/gaa-volume-ib>

General Appropriations Act FY 2023 Volume I-C, 16 December 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/general-appropriations-act-fy-2023/gaa-volume-ic>

General Appropriations Act FY 2023 Volume II, 16 December 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/general-appropriations-act-fy-2023/gaa-volume-ii>

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**EB-5. If the EB is published, are the numerical data contained in the EB available in a machine readable format?**

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the EB is not publicly available, therefore its machine readability cannot be assessed.*

**Answer:**

a. Yes, all of the numerical data are available in a machine readable format

**Source:**

General Appropriations Act FY 2023 Volume I-A, 16 December 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/general-appropriations-act-fy-2023/gaa-volume-ia>

General Appropriations Act FY 2023 Volume I-B, 16 December 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/general-appropriations-act-fy-2023/gaa-volume-ib>

General Appropriations Act FY 2023 Volume I-C, 16 December 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/general-appropriations-act-fy-2023/gaa-volume-ic>

General Appropriations Act FY 2023 Volume II, 16 December 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/general-appropriations-act-fy-2023/gaa-volume-ii>

**Comment:**

The .xlsx version of the EB is found in the following link:

General Appropriations Act FY 2023

<https://www.dbm.gov.ph/wp-content/uploads/GAA/GAA2023/GAA-2023.xlsx>

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**EB-6a. If the EB is not publicly available, is it still produced?**

If the EB is not considered publicly available under the OBS methodology (and thus the answer to Question EB-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EB-2)

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

**Answer:**

e. Not applicable (the document is publicly available)

**Source:**

General Appropriations Act FY 2023 Volume I-A, 16 December 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/general-appropriations-act-fy-2023/gaa-volume-ia>

General Appropriations Act FY 2023 Volume I-B, 16 December 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/general-appropriations-act-fy-2023/gaa-volume-ib>

General Appropriations Act FY 2023 Volume I-C, 16 December 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/general-appropriations-act-fy-2023/gaa-volume-ic>

General Appropriations Act FY 2023 Volume II, 16 December 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/general-appropriations-act-fy-2023/gaa-volume-ii>

**Comment:**

The EB is publicly available.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

EB-6b. If you selected option "c" or "d" in question EB-6a, please specify how you determined whether the EB was produced for internal use only, versus not produced at all.

If option "a," "b," or "e" was selected in question EB-6a, researchers should mark this question "n/a."

**Answer:**

N/A

**Source:**

N/A

**Comment:**

N/A

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Agree

**EB-7. If the EB is produced, please write the full title of the EB.**

*For example, a title for the Enacted Budget could be "Appropriation Act n. 10 of 2023."*

*If the document is not produced at all, researchers should mark this question "n/a."*

**Answer:**

Republic Act 11936 General Appropriations Act FY 2023

**Source:**

General Appropriations Act FY 2023 Volume I-A, 16 December 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/general-appropriations-act-fy-2023/gaa-volume-ia>

General Appropriations Act FY 2023 Volume I-B, 16 December 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/general-appropriations-act-fy-2023/gaa-volume-ib>

General Appropriations Act FY 2023 Volume I-C, 16 December 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/general-appropriations-act-fy-2023/gaa-volume-ic>

General Appropriations Act FY 2023 Volume II, 16 December 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/general-appropriations-act-fy-2023/gaa-volume-ii>

**Comment:**

The full title of Republic Act 11639 is as follows:

"An Act Appropriating Funds for the Operations of the Government of the Philippines from January One to December 31, Two Thousand and Twenty Three.

Source: <https://www.dbm.gov.ph/wp-content/uploads/GAA/GAA2023/Volumel/PRELIM.pdf>

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Agree

**Comments:** Republic Act No. 11936 General Appropriations Act January 1 - December 31, 2023

**EB-8. Is there a "citizens version" of the EB?**

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see:*

<https://www.internationalbudget.org/publications/citizens-budgets/>.

**Answer:**

a. Yes

**Source:**

2023 People's Enacted Budget, published 28 March 2023

<https://www.dbm.gov.ph/index.php/budget-documents/2023/2023-people-s-budget/2023-people-s-enacted-budget>

2023 Pinagtibay na Badyet ng Bayan (in Filipino), published 26 May 2023

<https://www.dbm.gov.ph/index.php/budget-documents/2023/2023-people-s-budget/2023-pinagtibay-na-badyet-ng-bayan>

2023 Budget-at-a-Glance (Enacted - English), published 3 April 2023

<https://www.dbm.gov.ph/index.php/budget-documents/2023/2023-people-s-budget/2023-budget-at-a-glance-enacted>

2023 Budget-at-a-Glance (Enacted - Filipino), published 26 May 2023

<https://www.dbm.gov.ph/index.php/budget-documents/2023/2023-people-s-budget/2023-budget-at-a-glance-enacted-filipino>

2023 Budget-at-a-Glance (Enacted - Cebuano), published 19 May 2023

<https://www.dbm.gov.ph/index.php/budget-documents/2023/2023-people-s-budget/2023-budget-at-a-glance-enacted-cebuano>

**Comment:**

There are several citizens versions of the EB. The first set is entitled "People's Enacted Budget," and offers a comprehensive summary of the 2023 EB. Versions are available in English and Filipino. The second set is entitled "2023 Budget-at-a-Glance," which gives a shorter overview of the 2023 EB. It is published in three languages: English, Filipino, and Cebuano.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Since the research cut-off date for the Open Budget Survey 2023 is 31 December 2022, the document to be reviewed should be the citizens version of the EB FY 2022, and not the one for FY2023. Source: <https://www.dbm.gov.ph/index.php/2022/2022-peoples-budget?view=article&id=251:2022-people-s-enacted-budget&highlight=WyJwZW9wbGUncyIsImVuYWN0ZWQlCjJidWRnZXQiLDlwMjJd&catid=165>

**Government Reviewer**

**Opinion:** Agree

**CB-1. What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire?**

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

*If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.*

**Answer:**

FY 2023

**Source:**

Citizen Budget document for the PBS for FY 2023

Briefer on the 2023 Budget Priorities Framework, published 26 June 2022

<https://www.dbm.gov.ph/wp-content/uploads/Our%20Budget/2023/2023-Budget-Priorities-Framework-Expenditure-Priorities.pdf>

Briefer on the 2023 Budget Priorities Framework (Macroeconomic and Fiscal Environment), published 24 May 2022

<https://www.dbm.gov.ph/wp-content/uploads/Our%20Budget/2023/2023-Budget-Priorities-Framework-Macroeconomic-and-Fiscal-Environment.pdf>

Citizen Budget document for the EBP for FY 2023

Briefer on the 2023 Proposed National Budget, published 22 August 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/2023-people-s-budget/2023-budget-at-a-glance-proposed>

2023 People's Proposed Budget, published 28 September 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/2023-people-s-budget/2023-people-s-proposed-budget>

Citizen Budget document for the EB for FY 2023

2023 People's Enacted Budget, published 28 March 2023

<https://www.dbm.gov.ph/index.php/budget-documents/2023/2023-people-s-budget/2023-people-s-enacted-budget>

2023 Pinagtibay na Badyet ng Bayan (in Filipino), published 26 May 2023

<https://www.dbm.gov.ph/index.php/budget-documents/2023/2023-people-s-budget/2023-pinagtibay-na-badyet-ng-bayan>

2023 Budget-at-a-Glance (Enacted - English), published 3 April 2023

<https://www.dbm.gov.ph/index.php/budget-documents/2023/2023-people-s-budget/2023-budget-at-a-glance-enacted>

2023 Budget-at-a-Glance (Enacted - Filipino), published 26 May 2023

<https://www.dbm.gov.ph/index.php/budget-documents/2023/2023-people-s-budget/2023-budget-at-a-glance-enacted-filipino>

2023 Budget-at-a-Glance (Enacted - Cebuano), published 19 May 2023

<https://www.dbm.gov.ph/index.php/budget-documents/2023/2023-people-s-budget/2023-budget-at-a-glance-enacted-cebuano>

**Comment:**

For FY 2023, there are two Citizen Budget document for the PBS, two for the EBP and five for the EB.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** In case what should be reviewed is the Citizens Budget for the EB for FY2022 2022 People's Enacted Budget, published 25 March 2022 <https://www.dbm.gov.ph/index.php/2022/2022-peoples-budget?view=article&id=251:2022-people-s-enacted-budget&highlight=WyJwZW9wbGUncyIsImVuYWN0ZWQilCJidWRnZXQiLDlwMjJd&catid=165> 2022 Pinagtibay na Badyet ng Bayan (in Filipino), published 26 May 2022 <https://www.dbm.gov.ph/index.php/2022/2022-peoples-budget?view=article&id=253:2022-pinagtibay-na-badyet-ng-bayan&highlight=WyJwZW9wbGUncyIsImVuYWN0ZWQilCJidWRnZXQiLDlwMjJd&catid=165> 2022 Budget-at-a-Glance (Enacted - English), published 6 April 2022 <https://www.dbm.gov.ph/index.php/2022/2022-peoples-budget?view=article&id=257:2022-budget-at-a-glance-enacted-english&highlight=WyJwZW9wbGUncyIsImVuYWN0ZWQilCJidWRnZXQiLDlwMjJd&catid=165> 2022 Budget-at-a-Glance (Enacted - Filipino), published 6 May 2022 <https://www.dbm.gov.ph/index.php/2022/2022-peoples-budget?view=article&id=256:2022-budget-at-a-glance-enacted-filipino&highlight=WyJwZW9wbGUncyIsImVuYWN0ZWQilCJidWRnZXQiLDlwMjJd&catid=165> 2022 Budget-at-a-Glance (Enacted - Cebuano), published 20 May 2022 <https://www.dbm.gov.ph/index.php/2022/2022-peoples-budget?view=article&id=255:2022-budget-at-a-glance-enacted-cebuano&highlight=WyJwZW9wbGUncyIsImVuYWN0ZWQilCJidWRnZXQiLDlwMjJd&catid=165>

**Government Reviewer**

**Opinion:** Agree

**CB-2a. For the fiscal year indicated in CB-1, what is the public availability status of the CB?**

*If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document (Executive's Budget Proposal or Enacted Budget) you are referring to, and – in the same comment box – which other Citizens Budget is produced and its public availability status.*

*Remember that publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified by the OBS methodology and that all citizens are able to obtain free of charge. This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

**Answer:**

e. Not applicable (the document is publicly available)

**Source:**



Citizen Budget document for the PBS for FY 2023

Briefer on the 2023 Budget Priorities Framework, published 26 June 2022

<https://www.dbm.gov.ph/wp-content/uploads/Our%20Budget/2023/2023-Budget-Priorities-Framework-Expenditure-Priorities.pdf>

Briefer on the 2023 Budget Priorities Framework (Macroeconomic and Fiscal Environment), published 24 May 2022

<https://www.dbm.gov.ph/wp-content/uploads/Our%20Budget/2023/2023-Budget-Priorities-Framework-Macroeconomic-and-Fiscal-Environment.pdf>

Citizen Budget document for the EBP for FY 2023

Briefer on the 2023 Proposed National Budget, published 22 August 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/2023-people-s-budget/2023-budget-at-a-glance-proposed>

2023 People's Proposed Budget, published 28 September 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/2023-people-s-budget/2023-people-s-proposed-budget>

Citizen Budget document for the EB for FY 2023

2023 People's Enacted Budget, published 28 March 2023

<https://www.dbm.gov.ph/index.php/budget-documents/2023/2023-people-s-budget/2023-people-s-enacted-budget>

2023 Pinagtibay na Badyet ng Bayan (in Filipino), published 26 May 2023

<https://www.dbm.gov.ph/index.php/budget-documents/2023/2023-people-s-budget/2023-pinagtibay-na-badyet-ng-bayan>

2023 Budget-at-a-Glance (Enacted - English), published 3 April 2023

<https://www.dbm.gov.ph/index.php/budget-documents/2023/2023-people-s-budget/2023-budget-at-a-glance-enacted>

2023 Budget-at-a-Glance (Enacted - Filipino), published 26 May 2023

<https://www.dbm.gov.ph/index.php/budget-documents/2023/2023-people-s-budget/2023-budget-at-a-glance-enacted-filipino>

2023 Budget-at-a-Glance (Enacted - Cebuano), published 19 May 2023

<https://www.dbm.gov.ph/index.php/budget-documents/2023/2023-people-s-budget/2023-budget-at-a-glance-enacted-cebuano>

**Comment:**

For FY2022, all Citizen Budget documents simplifying the PBS, EBP and EB were made publicly available on the website of the Department of Budget and Management.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**CB-2b. If you selected option "c" or "d" in question CB-2a, please specify how you determined whether the CB was produced for internal use only, versus not produced at all.**

*If option "a," "b," or "e" was selected in question CB-2a, researchers should mark this question "n/a."*

**Answer:**

N/A

**Source:**

N/A

**Comment:**

N/A

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**CB-3a. If the CB is published, what is the date of publication of the CB?**

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.*

*If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and its dates of publication.*

**Answer:**

28/9/2022

**Source:**

2023 People's Proposed Budget, published 28 September 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/2023-people-s-budget/2023-people-s-proposed-budget>

**Comment:**

Citizen Budget document for the PBS for FY 2023

Briefer on the 2023 Budget Priorities Framework, published 26 June 2022

<https://www.dbm.gov.ph/wp-content/uploads/Our%20Budget/2023/2023-Budget-Priorities-Framework-Expenditure-Priorities.pdf>

Briefer on the 2023 Budget Priorities Framework (Macroeconomic and Fiscal Environment), published 24 May 2022

<https://www.dbm.gov.ph/wp-content/uploads/Our%20Budget/2023/2023-Budget-Priorities-Framework-Macroeconomic-and-Fiscal-Environment.pdf>

Citizen Budget document for the EBP for FY 2023

Briefer on the 2023 Proposed National Budget, published 22 August 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/2023-people-s-budget/2023-budget-at-a-glance-proposed>

Citizen Budget document for the EB for FY 2023

2023 People's Enacted Budget, published 28 March 2023

<https://www.dbm.gov.ph/index.php/budget-documents/2023/2023-people-s-budget/2023-people-s-enacted-budget>

2023 Pinagtibay na Badyet ng Bayan (in Filipino), published 26 May 2023

<https://www.dbm.gov.ph/index.php/budget-documents/2023/2023-people-s-budget/2023-pinagtibay-na-badyet-ng-bayan>

2023 Budget-at-a-Glance (Enacted - English), published 3 April 2023

<https://www.dbm.gov.ph/index.php/budget-documents/2023/2023-people-s-budget/2023-budget-at-a-glance-enacted>

2023 Budget-at-a-Glance (Enacted - Filipino), published 26 May 2023

<https://www.dbm.gov.ph/index.php/budget-documents/2023/2023-people-s-budget/2023-budget-at-a-glance-enacted-filipino>

2023 Budget-at-a-Glance (Enacted - Cebuano), published 19 May 2023

<https://www.dbm.gov.ph/index.php/budget-documents/2023/2023-people-s-budget/2023-budget-at-a-glance-enacted-cebuano>

**Peer Reviewer**

**Opinion:** Agree

**Comments:** In case what should be reviewed is the Citizens Budget for the EB for FY2022 2022 People's Enacted Budget, published 25 March 2022

[https://www.dbm.gov.ph/index.php/2022/2022-peoples-budget?view=article&id=251:2022-people-s-enacted-](https://www.dbm.gov.ph/index.php/2022/2022-peoples-budget?view=article&id=251:2022-people-s-enacted-budget&highlight=WyJwZW9wbGUncyIsImVuYWNOZWQilCJidWRnZXQiLDlwMjJd&catid=165)

[budget&highlight=WyJwZW9wbGUncyIsImVuYWNOZWQilCJidWRnZXQiLDlwMjJd&catid=165](https://www.dbm.gov.ph/index.php/2022/2022-peoples-budget?view=article&id=253:2022-pinagtibay-na-badyet-ng-bayan&highlight=WyJwZW9wbGUncyIsImVuYWNOZWQilCJidWRnZXQiLDlwMjJd&catid=165) 2022 Pinagtibay na Badyet ng Bayan (in Filipino),

published 26 May 2022 [https://www.dbm.gov.ph/index.php/2022/2022-peoples-budget?view=article&id=253:2022-pinagtibay-na-badyet-ng-](https://www.dbm.gov.ph/index.php/2022/2022-peoples-budget?view=article&id=253:2022-pinagtibay-na-badyet-ng-bayan&highlight=WyJwZW9wbGUncyIsImVuYWNOZWQilCJidWRnZXQiLDlwMjJd&catid=165)

[bayan&highlight=WyJwZW9wbGUncyIsImVuYWNOZWQilCJidWRnZXQiLDlwMjJd&catid=165](https://www.dbm.gov.ph/index.php/2022/2022-peoples-budget?view=article&id=253:2022-pinagtibay-na-badyet-ng-bayan&highlight=WyJwZW9wbGUncyIsImVuYWNOZWQilCJidWRnZXQiLDlwMjJd&catid=165) 2022 Budget-at-a-Glance (Enacted - English), published 6

April 2022 <https://www.dbm.gov.ph/index.php/2022/2022-peoples-budget?view=article&id=257:2022-budget-at-a-glance-enacted-english&highlight=WyJwZW9wbGUncyIsImVuYWN0ZWQlLCJidWRnZXQiLDlwMjJd&catid=165> 2022 Budget-at-a-Glance (Enacted - Filipino), published 6 May 2022 <https://www.dbm.gov.ph/index.php/2022/2022-peoples-budget?view=article&id=256:2022-budget-at-a-glance-enacted-filipino&highlight=WyJwZW9wbGUncyIsImVuYWN0ZWQlLCJidWRnZXQiLDlwMjJd&catid=165> 2022 Budget-at-a-Glance (Enacted - Cebuano), published 20 May 2022 <https://www.dbm.gov.ph/index.php/2022/2022-peoples-budget?view=article&id=255:2022-budget-at-a-glance-enacted-cebuano&highlight=WyJwZW9wbGUncyIsImVuYWN0ZWQlLCJidWRnZXQiLDlwMjJd&catid=165>

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** The date of publication of the CB is 28/9/2022

**IBP Comment**

Many thanks to reviewers. We have corrected the date to reflect 28 September 2022.

**CB-3b. In the box below, please explain how you determined the date of publication of the CB.**

*If the document is not published at all, researchers should mark this question "n/a."*

**Answer:**

The date of publication of the various CBs are indicated on the lower portion of the webpages that contain them.

**Source:**

Citizen Budget document for the PBS for FY 2023

Briefer on the 2023 Budget Priorities Framework, published 26 June 2022

<https://www.dbm.gov.ph/wp-content/uploads/Our%20Budget/2023/2023-Budget-Priorities-Framework-Expenditure-Priorities.pdf>

Briefer on the 2023 Budget Priorities Framework (Macroeconomic and Fiscal Environment), published 24 May 2022

<https://www.dbm.gov.ph/wp-content/uploads/Our%20Budget/2023/2023-Budget-Priorities-Framework-Macroeconomic-and-Fiscal-Environment.pdf>

Citizen Budget document for the EBP for FY 2023

Briefer on the 2023 Proposed National Budget, published 22 August 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/2023-people-s-budget/2023-budget-at-a-glance-proposed>

2023 People's Proposed Budget, published 28 September 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/2023-people-s-budget/2023-people-s-proposed-budget>

Citizen Budget document for the EB for FY 2023

2023 People's Enacted Budget, published 28 March 2023

<https://www.dbm.gov.ph/index.php/budget-documents/2023/2023-people-s-budget/2023-people-s-enacted-budget>

2023 Pinagtibay na Badyet ng Bayan (in Filipino), published 26 May 2023

<https://www.dbm.gov.ph/index.php/budget-documents/2023/2023-people-s-budget/2023-pinagtibay-na-badyet-ng-bayan>

2023 Budget-at-a-Glance (Enacted - English), published 3 April 2023

<https://www.dbm.gov.ph/index.php/budget-documents/2023/2023-people-s-budget/2023-budget-at-a-glance-enacted>

2023 Budget-at-a-Glance (Enacted - Filipino), published 26 May 2023

<https://www.dbm.gov.ph/index.php/budget-documents/2023/2023-people-s-budget/2023-budget-at-a-glance-enacted-filipino>

2023 Budget-at-a-Glance (Enacted - Cebuano), published 19 May 2023

<https://www.dbm.gov.ph/index.php/budget-documents/2023/2023-people-s-budget/2023-budget-at-a-glance-enacted-cebuano>

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Same methodology applied for determining publication of Citizens Budget for EB FY2022

**Government Reviewer****Opinion:**

**Comments:** No response from the external reviewer. This is done via Google Search. The date of publication is indicated on the upper right portion of the webpages that contain the CB. To validate, a Google search was done using the search terms "inurl:link to the CB".

**IBP Comment**

Many thanks to reviewers. We agree and assess the date publication using the weblink.

**CB-4. If the CB is published, what is the URL or weblink of the CB?**

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

*If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and its URL or weblink.*

**Answer:**

<https://www.dbm.gov.ph/index.php/budget-documents/2023/2023-people-s-budget/2023-people-s-proposed-budget>

**Source:**

2023 People's Proposed Budget, published 28 September 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/2023-people-s-budget/2023-people-s-proposed-budget>

**Comment:**

Links to the other CB documents simplifying the PBS, EBP, and EB are as follows:

Citizen Budget document for the PBS for FY 2023

Briefer on the 2023 Budget Priorities Framework, published 26 June 2022

<https://www.dbm.gov.ph/wp-content/uploads/Our%20Budget/2023/2023-Budget-Priorities-Framework-Expenditure-Priorities.pdf>

Briefer on the 2023 Budget Priorities Framework (Macroeconomic and Fiscal Environment), published 24 May 2022

<https://www.dbm.gov.ph/wp-content/uploads/Our%20Budget/2023/2023-Budget-Priorities-Framework-Macroeconomic-and-Fiscal-Environment.pdf>

Citizen Budget document for the EBP for FY 2023

Briefer on the 2023 Proposed National Budget, published 22 August 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/2023-people-s-budget/2023-budget-at-a-glance-proposed>

Citizen Budget document for the EB for FY 2023

2023 People's Enacted Budget, published 28 March 2023

<https://www.dbm.gov.ph/index.php/budget-documents/2023/2023-people-s-budget/2023-people-s-enacted-budget>

2023 Pinagtibay na Badyet ng Bayan (in Filipino), published 26 May 2023

<https://www.dbm.gov.ph/index.php/budget-documents/2023/2023-people-s-budget/2023-pinagtibay-na-badyet-ng-bayan>

2023 Budget-at-a-Glance (Enacted - English), published 3 April 2023

<https://www.dbm.gov.ph/index.php/budget-documents/2023/2023-people-s-budget/2023-budget-at-a-glance-enacted>

2023 Budget-at-a-Glance (Enacted - Filipino), published 26 May 2023

<https://www.dbm.gov.ph/index.php/budget-documents/2023/2023-people-s-budget/2023-budget-at-a-glance-enacted-filipino>

2023 Budget-at-a-Glance (Enacted - Cebuano), published 19 May 2023

<https://www.dbm.gov.ph/index.php/budget-documents/2023/2023-people-s-budget/2023-budget-at-a-glance-enacted-cebuano>

**Peer Reviewer****Opinion:** Agree

**Comments:** In case what should be reviewed is the Citizens Budget for the EB for FY2022 2022 People's Enacted Budget, published 25 March 2022

<https://www.dbm.gov.ph/index.php/2022/2022-peoples-budget?view=article&id=251:2022-people-s-enacted->

budget&highlight=WyJwZW9wbGUncylslmVuYWN0ZWQlLCJidWRnZXQiLDlwMjJd&catid=165 2022 Pinagtibay na Badyet ng Bayan (in Filipino), published 26 May 2022 <https://www.dbm.gov.ph/index.php/2022/2022-peoples-budget?view=article&id=253:2022-pinagtibay-na-badyet-ng-bayan&highlight=WyJwZW9wbGUncylslmVuYWN0ZWQlLCJidWRnZXQiLDlwMjJd&catid=165> 2022 Budget-at-a-Glance (Enacted - English), published 6 April 2022 <https://www.dbm.gov.ph/index.php/2022/2022-peoples-budget?view=article&id=257:2022-budget-at-a-glance-enacted-english&highlight=WyJwZW9wbGUncylslmVuYWN0ZWQlLCJidWRnZXQiLDlwMjJd&catid=165> 2022 Budget-at-a-Glance (Enacted - Filipino), published 6 May 2022 <https://www.dbm.gov.ph/index.php/2022/2022-peoples-budget?view=article&id=256:2022-budget-at-a-glance-enacted-filipino&highlight=WyJwZW9wbGUncylslmVuYWN0ZWQlLCJidWRnZXQiLDlwMjJd&catid=165> 2022 Budget-at-a-Glance (Enacted - Cebuano), published 20 May 2022 <https://www.dbm.gov.ph/index.php/2022/2022-peoples-budget?view=article&id=255:2022-budget-at-a-glance-enacted-cebuano&highlight=WyJwZW9wbGUncylslmVuYWN0ZWQlLCJidWRnZXQiLDlwMjJd&catid=165>

**Government Reviewer**

**Opinion:** Agree

**CB-5. If the CB is produced, please write the full title of the CB.**

*For example, a title for the Citizens Budget could be "Budget 2022 People's Guide" or "2023 Proposed Budget in Brief: A People's Budget Publication."*

*If the document is not produced at all, researchers should mark this question "n/a."*

*If more than one Citizens Budget is produced, for the other CB, indicate the document the CB refers to and, next to it, its full title.*

**Answer:**

2023 People's Proposed Budget

**Source:**

2023 People's Proposed Budget, published 28 September 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/2023-people-s-budget/2023-people-s-proposed-budget>

**Comment:**

Citizen Budget document for the PBS for FY 2023

Briefer on the 2023 Budget Priorities Framework, published 26 June 2022

<https://www.dbm.gov.ph/wp-content/uploads/Our%20Budget/2023/2023-Budget-Priorities-Framework-Expenditure-Priorities.pdf>

Briefer on the 2023 Budget Priorities Framework (Macroeconomic and Fiscal Environment), published 24 May 2022

<https://www.dbm.gov.ph/wp-content/uploads/Our%20Budget/2023/2023-Budget-Priorities-Framework-Macroeconomic-and-Fiscal-Environment.pdf>

Citizen Budget document for the EBP for FY 2023

Briefer on the 2023 Proposed National Budget, published 22 August 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/2023-people-s-budget/2023-budget-at-a-glance-proposed>

Citizen Budget document for the EB for FY 2023

2023 People's Enacted Budget, published 28 March 2023

<https://www.dbm.gov.ph/index.php/budget-documents/2023/2023-people-s-budget/2023-people-s-enacted-budget>

2023 Pinagtibay na Badyet ng Bayan (in Filipino), published 26 May 2023

<https://www.dbm.gov.ph/index.php/budget-documents/2023/2023-people-s-budget/2023-pinagtibay-na-badyet-ng-bayan>

2023 Budget-at-a-Glance (Enacted - English), published 3 April 2023

<https://www.dbm.gov.ph/index.php/budget-documents/2023/2023-people-s-budget/2023-budget-at-a-glance-enacted>

2023 Budget-at-a-Glance (Enacted - Filipino), published 26 May 2023

<https://www.dbm.gov.ph/index.php/budget-documents/2023/2023-people-s-budget/2023-budget-at-a-glance-enacted-filipino>

2023 Budget-at-a-Glance (Enacted - Cebuano), published 19 May 2023

<https://www.dbm.gov.ph/index.php/budget-documents/2023/2023-people-s-budget/2023-budget-at-a-glance-enacted-cebuano>

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**CB-6. If the CB is produced, please indicate which budget document it corresponds to.**

*If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and which budget document it simplifies.*

**Answer:**

Executive Budget Proposal

**Source:**

2023 People's Proposed Budget, published 28 September 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/2023-people-s-budget/2023-people-s-proposed-budget>

**Comment:**

Citizen Budget document for the PBS for FY 2023

Briefer on the 2023 Budget Priorities Framework, published 26 June 2022

<https://www.dbm.gov.ph/wp-content/uploads/Our%20Budget/2023/2023-Budget-Priorities-Framework-Expenditure-Priorities.pdf>

Briefer on the 2023 Budget Priorities Framework (Macroeconomic and Fiscal Environment), published 24 May 2022

<https://www.dbm.gov.ph/wp-content/uploads/Our%20Budget/2023/2023-Budget-Priorities-Framework-Macroeconomic-and-Fiscal-Environment.pdf>

Citizen Budget document for the EBP for FY 2023

Briefer on the 2023 Proposed National Budget, published 22 August 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/2023-people-s-budget/2023-budget-at-a-glance-proposed>

Citizen Budget document for the EB for FY 2023

2023 People's Enacted Budget, published 28 March 2023

<https://www.dbm.gov.ph/index.php/budget-documents/2023/2023-people-s-budget/2023-people-s-enacted-budget>

2023 Pinagtibay na Badyet ng Bayan (in Filipino), published 26 May 2023

<https://www.dbm.gov.ph/index.php/budget-documents/2023/2023-people-s-budget/2023-pinagtibay-na-badyet-ng-bayan>

2023 Budget-at-a-Glance (Enacted - English), published 3 April 2023

<https://www.dbm.gov.ph/index.php/budget-documents/2023/2023-people-s-budget/2023-budget-at-a-glance-enacted>

2023 Budget-at-a-Glance (Enacted - Filipino), published 26 May 2023

<https://www.dbm.gov.ph/index.php/budget-documents/2023/2023-people-s-budget/2023-budget-at-a-glance-enacted-filipino>

2023 Budget-at-a-Glance (Enacted - Cebuano), published 19 May 2023

<https://www.dbm.gov.ph/index.php/budget-documents/2023/2023-people-s-budget/2023-budget-at-a-glance-enacted-cebuano>

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IYRs-1. What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire?**

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

**Answer:**

FY 2022

**Source:**

Report on Utilization of Cash Allocation for National Government Agencies, Budgetary Support to GOCCs and LGUs  
<https://www.dbm.gov.ph/index.php/programs-projects/status-of-nca-utilization#2022>

**Comment:**

Other IYRs for FY 2023 are the following:

1. Statement of Allotment, Obligation and Balances

<https://www.dbm.gov.ph/index.php/programs-projects/statement-of-allotment-obligation-and-balances#saob-fy-2022>

2. 2022 National Government (NG) Disbursement Performance

<https://www.dbm.gov.ph/index.php/dbcc-matters/reports/ng-disbursement-performance/reports/2125-2022-ng-disbursement-performance>

3. National Government Cash Operations Report

[https://www.treasury.gov.ph/wp-content/uploads/2023/08/COR-Summary\\_Monthly\\_1986-2022.pdf](https://www.treasury.gov.ph/wp-content/uploads/2023/08/COR-Summary_Monthly_1986-2022.pdf)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IYRs-2. When are the IYRs made available to the public?**

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for IYRs to be considered publicly available, IYRs must be made available to the public no later than three months after the reporting period ends. If at least seven of the last 12 monthly IYRs, or at least three of the last four quarterly IYRs are not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the IYRs.*

**Answer:**

a. At least every month, and within one month of the period covered

**Source:**

1. Report on Utilization of Cash Allocation for National Government Agencies, Budgetary Support to GOCCs and LGUs  
<https://www.dbm.gov.ph/index.php/programs-projects/status-of-nca-utilization#2022>

2. Statement of Allotment, Obligation and Balances

<https://www.dbm.gov.ph/index.php/programs-projects/statement-of-allotment-obligation-and-balances#saob-fy-2022>

3. 2022 National Government (NG) Disbursement Performance

<https://www.dbm.gov.ph/index.php/dbcc-matters/reports/ng-disbursement-performance/reports/2125-2022-ng-disbursement-performance>

4. National Government Cash Operations Report

[https://www.treasury.gov.ph/wp-content/uploads/2023/08/COR-Summary\\_Monthly\\_1986-2022.pdf](https://www.treasury.gov.ph/wp-content/uploads/2023/08/COR-Summary_Monthly_1986-2022.pdf)

**Comment:**

Source documents no. 1, 3, and 4 are updated and published monthly, while document no. 2 is updated and published quarterly.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IYRs-3a. If the IYRs are published, what are the dates of publication of the IYRs?**

*Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available.*

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2022 should be entered as 05 September 2022. If the document is not published or not produced, please mark this question "n/a."*

**Answer:**

Reports on Utilization of Cash Allocation for National Government Agencies, Budgetary Support to GOCCs and LGUs (otherwise known as "Status of NCA Utilization") were published on a monthly basis on the following dates:

20 December 2022

15 November 2022

13 October 2022

13 September 2022

12 August 2022

18 July 2022

17 June 2022

**Source:**

2022 Status of NCA Utilization (as of November 30, 2022)

<https://www.dbm.gov.ph/index.php/programs-projects/status-of-nca-utilization/343-dbm-releases/2022-status-of-nca-utilization/2533-2022-status-of-nca-utilization-as-of-november-30-2022>

2022 Status of NCA Utilization (as of October 30, 2022)

<https://www.dbm.gov.ph/index.php/programs-projects/status-of-nca-utilization/343-dbm-releases/2022-status-of-nca-utilization/2472-2022-status-of-nca-utilization-as-of-october-30-2022>

2022 Status of NCA Utilization (as of September 30, 2022)

<https://www.dbm.gov.ph/index.php/programs-projects/status-of-nca-utilization/343-dbm-releases/2022-status-of-nca-utilization/2419-2022-status-of-nca-utilization-as-of-september-30-2023>

2022 Status of NCA Utilization (as of August 31, 2022)

<https://www.dbm.gov.ph/index.php/programs-projects/status-of-nca-utilization/343-dbm-releases/2022-status-of-nca-utilization/2372-2022-status-of-nca-utilization-as-of-august-31-2022>

2022 Status of NCA Utilization (as of July 31, 2022)

<https://www.dbm.gov.ph/index.php/programs-projects/status-of-nca-utilization/343-dbm-releases/2022-status-of-nca-utilization/2319-2022-status-of-nca-utilization-as-of-july-31-2022>

2022 Status of NCA Utilization (as of June 30, 2022)

<https://www.dbm.gov.ph/index.php/programs-projects/status-of-nca-utilization/343-dbm-releases/2022-status-of-nca-utilization/2292-2022-status-of-nca-utilization-as-of-june-30-2022>

**Comment:**

2022 Status of NCA Utilization (as of December 31, 2022) was published in 24 January 2023 beyond the period covered by this OBS

<https://www.dbm.gov.ph/index.php/programs-projects/status-of-nca-utilization/343-dbm-releases/2022-status-of-nca-utilization/2576-2022-status-of-nca-utilization-as-of-december-31-2022>



**Peer Reviewer**

**Opinion:** Agree

**Comments:** 2022 Status of NCA Utilization Updated link: <https://www.dbm.gov.ph/index.php/status-of-nca-utilization#2022> As of Month of November 30, 2022 published 20 December 2022 As of Month of October 31, 2022 published 15 November 2022 As of Month of September 30, 2022 published 13 October 2022 As of Month of August 31, 2022 published 13 September 2022 As of Month of July 31, 2022 published 12 August 2022 As of Month of June 30, 2022 18 July 2022 Other Reports: Statement of Allotment Obligation and Balances (quarterly report): <https://www.dbm.gov.ph/index.php/statement-of-allotment-obligation-and-balances#2022>

**Government Reviewer**

**Opinion:** Agree

**IYRs-3b. In the box below, please explain how you determined the date of publication of the IYRs.**

*If the document is not published at all, researchers should mark this question "n/a."*

**Answer:**

The publication dates of the monthly IYRs are indicated on the lower left portion of the specific webpages that contain them, and counter-checked with the Google search function "inurl:web link."

**Source:**

2022 Status of NCA Utilization (as of November 30, 2022)

<https://www.dbm.gov.ph/index.php/programs-projects/status-of-nca-utilization/343-dbm-releases/2022-status-of-nca-utilization/2533-2022-status-of-nca-utilization-as-of-november-30-2022>

2022 Status of NCA Utilization (as of October 30, 2022)

<https://www.dbm.gov.ph/index.php/programs-projects/status-of-nca-utilization/343-dbm-releases/2022-status-of-nca-utilization/2472-2022-status-of-nca-utilization-as-of-october-30-2022>

2022 Status of NCA Utilization (as of September 30, 2022)

<https://www.dbm.gov.ph/index.php/programs-projects/status-of-nca-utilization/343-dbm-releases/2022-status-of-nca-utilization/2419-2022-status-of-nca-utilization-as-of-september-30-2023>

2022 Status of NCA Utilization (as of August 31, 2022)

<https://www.dbm.gov.ph/index.php/programs-projects/status-of-nca-utilization/343-dbm-releases/2022-status-of-nca-utilization/2372-2022-status-of-nca-utilization-as-of-august-31-2022>

2022 Status of NCA Utilization (as of July 31, 2022)

<https://www.dbm.gov.ph/index.php/programs-projects/status-of-nca-utilization/343-dbm-releases/2022-status-of-nca-utilization/2319-2022-status-of-nca-utilization-as-of-july-31-2022>

2022 Status of NCA Utilization (as of June 30, 2022)

<https://www.dbm.gov.ph/index.php/programs-projects/status-of-nca-utilization/343-dbm-releases/2022-status-of-nca-utilization/2292-2022-status-of-nca-utilization-as-of-june-30-2022>

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IYRs-4. If the IYRs are published, what is the URL or weblink of the IYRs?**

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.*

*If the document is not published at all, researchers should leave this question blank.*

**Answer:**

<https://www.dbm.gov.ph/index.php/programs-projects/status-of-nca-utilization/343-dbm-releases/2022-status-of-nca-utilization/2533-2022-status-of-nca-utilization-as-of-november-30-2022>

**Source:**

2022 Status of NCA Utilization (as of November 30, 2022)

<https://www.dbm.gov.ph/index.php/programs-projects/status-of-nca-utilization/343-dbm-releases/2022-status-of-nca-utilization/2533-2022-status-of-nca-utilization-as-of-november-30-2022>

2022 Status of NCA Utilization (as of October 30, 2022)

<https://www.dbm.gov.ph/index.php/programs-projects/status-of-nca-utilization/343-dbm-releases/2022-status-of-nca-utilization/2472-2022-status-of-nca-utilization-as-of-october-30-2022>

2022 Status of NCA Utilization (as of September 30, 2022)

<https://www.dbm.gov.ph/index.php/programs-projects/status-of-nca-utilization/343-dbm-releases/2022-status-of-nca-utilization/2419-2022-status-of-nca-utilization-as-of-september-30-2023>

2022 Status of NCA Utilization (as of August 31, 2022)

<https://www.dbm.gov.ph/index.php/programs-projects/status-of-nca-utilization/343-dbm-releases/2022-status-of-nca-utilization/2372-2022-status-of-nca-utilization-as-of-august-31-2022>

2022 Status of NCA Utilization (as of July 31, 2022)

<https://www.dbm.gov.ph/index.php/programs-projects/status-of-nca-utilization/343-dbm-releases/2022-status-of-nca-utilization/2319-2022-status-of-nca-utilization-as-of-july-31-2022>

2022 Status of NCA Utilization (as of June 30, 2022)

<https://www.dbm.gov.ph/index.php/programs-projects/status-of-nca-utilization/343-dbm-releases/2022-status-of-nca-utilization/2292-2022-status-of-nca-utilization-as-of-june-30-2022>

**Comment:**

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:** Updated links: <https://www.dbm.gov.ph/index.php/status-of-nca-utilization#2022>

<https://www.dbm.gov.ph/index.php/statement-of-allotment-obligation-and-balances#2022>

**Government Reviewer**

**Opinion:** Agree

**IYRs-5. If the IYRs are published, are the numerical data contained in the IYRs available in a machine readable format?**

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the IYRs are not publicly available, therefore their machine readability cannot be assessed.*

**Answer:**

a. Yes, all of the numerical data are available in a machine readable format

**Source:**

2022 Status of NCA Utilization (as of November 30, 2022)

<https://www.dbm.gov.ph/index.php/programs-projects/status-of-nca-utilization/343-dbm-releases/2022-status-of-nca-utilization/2533-2022-status-of-nca-utilization-as-of-november-30-2022>

2022 Status of NCA Utilization (as of October 30, 2022)

<https://www.dbm.gov.ph/index.php/programs-projects/status-of-nca-utilization/343-dbm-releases/2022-status-of-nca-utilization/2472-2022-status-of-nca-utilization-as-of-october-30-2022>

2022 Status of NCA Utilization (as of September 30, 2022)

<https://www.dbm.gov.ph/index.php/programs-projects/status-of-nca-utilization/343-dbm-releases/2022-status-of-nca-utilization/2419-2022-status-of-nca-utilization-as-of-september-30-2023>

2022 Status of NCA Utilization (as of August 31, 2022)

<https://www.dbm.gov.ph/index.php/programs-projects/status-of-nca-utilization/343-dbm-releases/2022-status-of-nca-utilization/2372-2022-status-of-nca-utilization-as-of-august-31-2022>

2022 Status of NCA Utilization (as of July 31, 2022)

<https://www.dbm.gov.ph/index.php/programs-projects/status-of-nca-utilization/343-dbm-releases/2022-status-of-nca-utilization/2319-2022-status-of-nca-utilization-as-of-july-31-2022>

2022 Status of NCA Utilization (as of June 30, 2022)

<https://www.dbm.gov.ph/index.php/programs-projects/status-of-nca-utilization/343-dbm-releases/2022-status-of-nca-utilization/2292-2022-status-of-nca-utilization-as-of-june-30-2022>

**Comment:**

The numerical data are available in xlsx format, found in each individual website for each corresponding month.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:** b. Yes, some of the numerical data are available in a machine readable format

**Comments:** While FY2022 NCA Utilization is available in excel format, the FY 2022 Statement of Appropriations, Allotments, Obligations, Disbursements and Balances is only available in PDF format.

**Government Reviewer**

**Opinion:** Agree

**IBP Comment**

Thanks to the reviewer for their comments. As the NCA Utilization reports are the main ones being assessed, answer choice A is applicable.

**IYRs-6a. If the IYRs are not publicly available, are they still produced?**

*If the IYRs are not considered publicly available under the OBS methodology (and thus the answer to Question IYRs-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question IYRs-2).*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

**Answer:**

e. Not applicable (the document is publicly available)

**Source:**

2022 Status of NCA Utilization (as of November 30, 2022)

<https://www.dbm.gov.ph/index.php/programs-projects/status-of-nca-utilization/343-dbm-releases/2022-status-of-nca-utilization/2533-2022-status-of-nca-utilization-as-of-november-30-2022>

2022 Status of NCA Utilization (as of October 30, 2022)

<https://www.dbm.gov.ph/index.php/programs-projects/status-of-nca-utilization/343-dbm-releases/2022-status-of-nca-utilization/2472-2022-status-of-nca-utilization-as-of-october-30-2022>

2022 Status of NCA Utilization (as of September 30, 2022)

<https://www.dbm.gov.ph/index.php/programs-projects/status-of-nca-utilization/343-dbm-releases/2022-status-of-nca-utilization/2419-2022-status-of-nca-utilization-as-of-september-30-2023>

2022 Status of NCA Utilization (as of August 31, 2022)

<https://www.dbm.gov.ph/index.php/programs-projects/status-of-nca-utilization/343-dbm-releases/2022-status-of-nca-utilization/2372-2022-status-of-nca-utilization-as-of-august-31-2022>

2022 Status of NCA Utilization (as of July 31, 2022)

<https://www.dbm.gov.ph/index.php/programs-projects/status-of-nca-utilization/343-dbm-releases/2022-status-of-nca-utilization/2319-2022-status-of-nca-utilization-as-of-july-31-2022>

2022 Status of NCA Utilization (as of June 30, 2022)

<https://www.dbm.gov.ph/index.php/programs-projects/status-of-nca-utilization/343-dbm-releases/2022-status-of-nca-utilization/2292-2022-status-of-nca-utilization-as-of-june-30-2022>

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IYRs-6b.** If you selected option "c" or "d" in question IYRs-6a, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all.

*If option "a," "b," or "e" was selected in question IYRs-6a, researchers should mark this question "n/a."*

**Answer:**

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:**

**Government Reviewer**

**Opinion:**

**IYRs-7. If the IYRs are produced, please write the full title of the IYRs.**

*For example, a title for the In-Year Report could be "Budget Monitoring Report, Quarter 1" or "Budget Execution Report January-March 2022."*

*If In-Year Reports are not produced at all, researchers should mark this question "n/a."*

*Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.*

**Answer:**

Report on Utilization of Notices of Cash Allocations (NCAs) for National Government Agencies and Budgetary Support to GOCCs and LGUs (as of November 30, 2022)

In practice, it is otherwise called "2022 Status of NCA Utilization (as of November 30, 2022)" for convenience.

**Source:**

2022 Status of NCA Utilization (as of November 30, 2022)

<https://www.dbm.gov.ph/index.php/programs-projects/status-of-nca-utilization/343-dbm-releases/2022-status-of-nca-utilization/2533-2022-status-of-nca-utilization-as-of-november-30-2022>

2022 Status of NCA Utilization (as of October 30, 2022)

<https://www.dbm.gov.ph/index.php/programs-projects/status-of-nca-utilization/343-dbm-releases/2022-status-of-nca-utilization/2472-2022-status-of-nca-utilization-as-of-october-30-2022>

2022 Status of NCA Utilization (as of September 30, 2022)

<https://www.dbm.gov.ph/index.php/programs-projects/status-of-nca-utilization/343-dbm-releases/2022-status-of-nca-utilization/2419-2022-status-of-nca-utilization-as-of-september-30-2022>

2022 Status of NCA Utilization (as of August 31, 2022)

<https://www.dbm.gov.ph/index.php/programs-projects/status-of-nca-utilization/343-dbm-releases/2022-status-of-nca-utilization/2372-2022-status-of-nca-utilization-as-of-august-31-2022>

2022 Status of NCA Utilization (as of July 31, 2022)

<https://www.dbm.gov.ph/index.php/programs-projects/status-of-nca-utilization/343-dbm-releases/2022-status-of-nca-utilization/2319-2022-status-of-nca-utilization-as-of-july-31-2022>

2022 Status of NCA Utilization (as of June 30, 2022)

<https://www.dbm.gov.ph/index.php/programs-projects/status-of-nca-utilization/343-dbm-releases/2022-status-of-nca-utilization/2292-2022-status-of-nca-utilization-as-of-june-30-2022>

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Also, FY 2022 STATEMENT OF APPROPRIATIONS, ALLOTMENTS, OBLIGATIONS, DISBURSEMENTS AND BALANCES

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** The full title of the IYRs is Report on Utilization of Cash Allocation for National Government Agencies, Budgetary Support to GOCCs and LGUs.

**IBP Comment**

IBP acknowledges the title as "Report on Utilization of Cash Allocation for National Government Agencies, Budgetary Support to GOCCs and LGUs"

**IYRs-8. Is there a "citizens version" of the IYRs?**

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

**Answer:**

a. Yes

**Source:**

N/A

**Comment:**

There is no citizens' version of the IYRs.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** a. Yes

**Comments:** Briefers (Citizens Versions) of the quarterly national government disbursement reports are published.

<https://www.dbm.gov.ph/index.php/reports/ng-disbursement-performance#2022>

**IBP Comment**

IBP agrees with GRs comments and revised answer to A.

**MYR-1. What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire?**

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

**Answer:**

FY 2022

**Source:**

2022 Mid-Year Report, 30 September 2022

[https://www.dbm.gov.ph/wp-content/uploads/DBCC\\_MATTERS/Mid-Year%20Reports/FY-2022-DBCC-Mid-Year-Report.pdf](https://www.dbm.gov.ph/wp-content/uploads/DBCC_MATTERS/Mid-Year%20Reports/FY-2022-DBCC-Mid-Year-Report.pdf)

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**MYR-2. When is the MYR made available to the public?**

Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

The OBS methodology requires that for an MYR to be considered publicly available, it must be made available to the public no later than three months after the reporting period ends (i.e., three months after the midpoint of the fiscal year). If the MYR is not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the MYR.

**Answer:**

c. More than nine weeks, but less than three months, after the midpoint

**Source:**

2022 Mid-Year Report

[https://www.dbm.gov.ph/wp-content/uploads/DBCC\\_MATTERS/Mid-Year%20Reports/FY-2022-DBCC-Mid-Year-Report.pdf](https://www.dbm.gov.ph/wp-content/uploads/DBCC_MATTERS/Mid-Year%20Reports/FY-2022-DBCC-Mid-Year-Report.pdf)

**Comment:**

The MYR was released within 3 months after the midpoint (30 September 2022). The answer selected demonstrates an improvement in performance from the 2021 round of research.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**MYR-3a. If the MYR is published, what is the date of publication of the MYR?**

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.*

**Answer:**

30/9/2022

**Source:**

2022 Mid-Year Report, 30 September 2022

[https://www.dbm.gov.ph/wp-content/uploads/DBCC\\_MATTERS/Mid-Year%20Reports/FY-2022-DBCC-Mid-Year-Report.pdf](https://www.dbm.gov.ph/wp-content/uploads/DBCC_MATTERS/Mid-Year%20Reports/FY-2022-DBCC-Mid-Year-Report.pdf)

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**MYR-3b. In the box below, please explain how you determined the date of publication of the MYR.**

*If the document is not published at all, researchers should mark this question "n/a."*

**Answer:**

The date of publication of the MYR is indicated in the lower left portion of the webpage containing the MYR.

To verify, a Google search using the search terms "inurl" and "https://www.dbm.gov.ph/wp-content/uploads/DBCC\_MATTERS/Mid-Year%20Reports/FY-2022-DBCC-Mid-Year-Report.pdf" was performed.

**Source:**

2022 Mid-Year Report, 30 September 2022

[https://www.dbm.gov.ph/wp-content/uploads/DBCC\\_MATTERS/Mid-Year%20Reports/FY-2022-DBCC-Mid-Year-Report.pdf](https://www.dbm.gov.ph/wp-content/uploads/DBCC_MATTERS/Mid-Year%20Reports/FY-2022-DBCC-Mid-Year-Report.pdf)

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**MYR-4. If the MYR is published, what is the URL or weblink of the MYR?**

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

**Answer:**

[https://www.dbm.gov.ph/wp-content/uploads/DBCC\\_MATTERS/Mid-Year%20Reports/FY-2022-DBCC-Mid-Year-Report.pdf](https://www.dbm.gov.ph/wp-content/uploads/DBCC_MATTERS/Mid-Year%20Reports/FY-2022-DBCC-Mid-Year-Report.pdf)

**Source:**

2022 Mid-Year Report, 30 September 2022

[https://www.dbm.gov.ph/wp-content/uploads/DBCC\\_MATTERS/Mid-Year%20Reports/FY-2022-DBCC-Mid-Year-Report.pdf](https://www.dbm.gov.ph/wp-content/uploads/DBCC_MATTERS/Mid-Year%20Reports/FY-2022-DBCC-Mid-Year-Report.pdf)

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**MYR-5. If the MYR is published, are the numerical data contained in the MYR available in a machine readable format?**

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.*



Option "d" applies if the MYR is not publicly available, therefore its machine readability cannot be assessed.

**Answer:**

a. Yes, all of the numerical data are available in a machine readable format

**Source:**

2022 Mid-Year Report, 30 September 2022

[https://www.dbm.gov.ph/wp-content/uploads/DBCC\\_MATTERS/Mid-Year%20Reports/FY-2022-DBCC-Mid-Year-Report.pdf](https://www.dbm.gov.ph/wp-content/uploads/DBCC_MATTERS/Mid-Year%20Reports/FY-2022-DBCC-Mid-Year-Report.pdf)

**Comment:**

All the tables containing numerical data are downloadable through the following link:

[https://docs.google.com/spreadsheets/d/1NjpbECZIFtAbRtb-3Voq\\_oNipOAK-tpr2FIzazDko/edit#gid=852976954](https://docs.google.com/spreadsheets/d/1NjpbECZIFtAbRtb-3Voq_oNipOAK-tpr2FIzazDko/edit#gid=852976954)

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Link to data set is provided in the report itself

**Government Reviewer**

**Opinion:** Agree

**MYR-6a. If the MYR is not publicly available, is it still produced?**

*If the MYR is not considered publicly available under the OBS methodology (and thus the answer to Question MYR-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question MYR-2).*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

**Answer:**

e. Not applicable (the document is publicly available)

**Source:**

2022 Mid-Year Report, 30 September 2022

[https://www.dbm.gov.ph/wp-content/uploads/DBCC\\_MATTERS/Mid-Year%20Reports/FY-2022-DBCC-Mid-Year-Report.pdf](https://www.dbm.gov.ph/wp-content/uploads/DBCC_MATTERS/Mid-Year%20Reports/FY-2022-DBCC-Mid-Year-Report.pdf)

**Comment:**

The MYR was produced and published on 30 September 2022 within the three-month time frame after the midpoint specified in the OBS methodology.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**MYR-6b.** If you selected option “c” or “d” in question MYR-6a, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all.

*If option “a,” “b,” or “e” was selected in question MYR-6a, researchers should mark this question “n/a.”*

**Answer:**

The publication date of the MYR is indicated on the lower left portion of the webpage containing the MYR.

To verify the publication date a Google search using the search terms inurl + [https://www.dbm.gov.ph/wp-content/uploads/DBCC\\_MATTERS/Mid-Year%20Reports/FY-2022-DBCC-Mid-Year-Report.pdf](https://www.dbm.gov.ph/wp-content/uploads/DBCC_MATTERS/Mid-Year%20Reports/FY-2022-DBCC-Mid-Year-Report.pdf) was performed.

**Source:**

2022 Mid-Year Report, 30 September 2022

[https://www.dbm.gov.ph/wp-content/uploads/DBCC\\_MATTERS/Mid-Year%20Reports/FY-2022-DBCC-Mid-Year-Report.pdf](https://www.dbm.gov.ph/wp-content/uploads/DBCC_MATTERS/Mid-Year%20Reports/FY-2022-DBCC-Mid-Year-Report.pdf)

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**MYR-7.** If the MYR is produced, please write the full title of the MYR.

*For example, a title for the Mid-Year Review could be “Semi-annual Budget Performance Report, FY 2021/22” or “Mid-Year Report on the 2022 National Budget.”*

*If the document is not produced at all, researchers should mark this question “n/a.”*

**Answer:**

FY 2022 Mid-Year Report

**Source:**

2022 Mid-Year Report, 30 September 2022

[https://www.dbm.gov.ph/wp-content/uploads/DBCC\\_MATTERS/Mid-Year%20Reports/FY-2022-DBCC-Mid-Year-Report.pdf](https://www.dbm.gov.ph/wp-content/uploads/DBCC_MATTERS/Mid-Year%20Reports/FY-2022-DBCC-Mid-Year-Report.pdf)

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**MYR-8.** Is there a “citizens version” of the MYR?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.*

**Answer:**

b. No

**Source:**

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**YER-1. What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire?**

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

**Answer:**

FY 2021

**Source:**

2021 Annual Fiscal Report, 27 September 2022

<https://www.dbm.gov.ph/index.php/dbcc-matters/reports/annual-fiscal-report/2385-2021-annual-fiscal-report>

**Comment:**

As of date, the Annual Fiscal Report for FY 2022 is still unavailable. The latest YER is that for FY 2021.

**Peer Reviewer**

Opinion: Agree

Comments: Update: The 2022 Annual Fiscal Report was published on 29 September 2023

**Government Reviewer**

Opinion: Agree

**YER-2. When is the YER made available to the public?**

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an YER to be considered publicly available, it must be made available to the public no later than one year after the fiscal*

year to which it corresponds. If the YER is not released to the public within one year after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the YER.

**Answer:**

b. Nine months or less, but more than six months, after the end of the budget year

**Source:**

2021 Annual Fiscal Report, 27 September 2022

<https://www.dbm.gov.ph/index.php/dbcc-matters/reports/annual-fiscal-report/2385-2021-annual-fiscal-report>

**Comment:**

The YER was published within 9 months after the end of the budget year on 27 September 2022.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**YER-3a. If the YER is published, what is the date of publication of the YER?**

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.*

**Answer:**

27/9/2022

**Source:**

2021 Annual Fiscal Report, 27 September 2022

<https://www.dbm.gov.ph/index.php/dbcc-matters/reports/annual-fiscal-report/2385-2021-annual-fiscal-report>

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**YER-3b. In the box below, please explain how you determined the date of publication of the YER.**

*If the document is not published at all, researchers should mark this question "n/a."*

**Answer:**

The publication date is indicated on the lower left portion of the webpage containing the YER.

To verify, a Google searching using the search terms "inurl" and "https://www.dbm.gov.ph/images/FY-2021-Annual-Fiscal-Report.pdf" was performed.

**Source:**

2021 Annual Fiscal Report, 27 September 2022

<https://www.dbm.gov.ph/index.php/dbcc-matters/reports/annual-fiscal-report/2385-2021-annual-fiscal-report>

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**YER-4. If the YER is published, what is the URL or weblink of the YER?**

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

**Answer:**

<https://www.dbm.gov.ph/images/FY-2021-Annual-Fiscal-Report.pdf>

**Source:**

2021 Annual Fiscal Report, 27 September 2022

<https://www.dbm.gov.ph/index.php/dbcc-matters/reports/annual-fiscal-report/2385-2021-annual-fiscal-report>

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**YER-5. If the YER is published, are the numerical data contained in the YER available in a machine readable format?**

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the YER is not publicly available, therefore its machine readability cannot be assessed.*

**Answer:**

a. Yes, all of the numerical data are available in a machine readable format

**Source:**

2021 Annual Fiscal Report, 27 September 2022

<https://www.dbm.gov.ph/index.php/dbcc-matters/reports/annual-fiscal-report/2385-2021-annual-fiscal-report>

**Comment:**

All numerical data in the tables reflected in the YER are downloadable in machine readable formats through the following link:  
[https://docs.google.com/spreadsheets/d/1Fl2EL6KJ8-Blrhqv\\_WOwL1wmfHV0Zr\\_gctLuM5pTMKY/edit#gid=0](https://docs.google.com/spreadsheets/d/1Fl2EL6KJ8-Blrhqv_WOwL1wmfHV0Zr_gctLuM5pTMKY/edit#gid=0)

The answer selected demonstrates an improvement in performance from the 2021 round of research.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** The link to the data set is provided in the report itself

**Government Reviewer**

**Opinion:** Agree

**YER-6a. If the YER is not publicly available, is it still produced?**

*If the YER is not considered publicly available under the OBS methodology (and thus the answer to Question YER-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question YER-2)*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

**Answer:**

e. Not applicable (the document is publicly available)

**Source:**

2021 Annual Fiscal Report, 27 September 2022

<https://www.dbm.gov.ph/index.php/dbcc-matters/reports/annual-fiscal-report/2385-2021-annual-fiscal-report>

**Comment:**

The YER is produced and published online on 27 September 2022 within nine months after the end of the budget year

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**YER-6b. If you selected option "c" or "d" in question YER-6a, please specify how you determined whether the YER was produced for internal use only, versus not**

produced at all.

If option "a," "b," or "e" was selected in question YER-6a, researchers should mark this question "n/a."

**Answer:**

The publication date of the YER is indicated on the lower left portion of the webpage containing the YER.

To verify the date of publication, a Google search using the search terms "inurl" and "https://www.dbm.gov.ph/images/FY-2021-Annual-Fiscal-Report.pdf" was performed

**Source:**

2021 Annual Fiscal Report, 27 September 2022

<https://www.dbm.gov.ph/index.php/dbcc-matters/reports/annual-fiscal-report/2385-2021-annual-fiscal-report>

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**YER-7. If the YER is produced, please write the full title of the YER.**

*For example, a title for the Year-End Report could be "Consolidated Financial Statement for the Year Ended 31 March 2022" or "Annual Report 2021 Published by the Ministry of Finance and Planning." If the document is not produced at all, researchers should mark this question "n/a."*

**Answer:**

FY 2021 Annual Fiscal Report

**Source:**

2021 Annual Fiscal Report, 27 September 2022

<https://www.dbm.gov.ph/index.php/dbcc-matters/reports/annual-fiscal-report/2385-2021-annual-fiscal-report>

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:**

**Comments:** 2021 Annual Fiscal Report 27 September 2022

**YER-8. Is there a "citizens version" of the YER?**

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the*

executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.

**Answer:**

a. Yes

**Source:**

2021 People's Implemented Budget, 19 December 2022

<https://www.dbm.gov.ph/index.php/dbcc-matters/reports/annual-fiscal-report/2385-2021-annual-fiscal-report>

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Updated link: <https://www.dbm.gov.ph/index.php/2021/2021-peoples-budget?view=article&id=2317:2021-peoples-implemented-budget&catid=294>

**Government Reviewer**

**Opinion:** Agree

**IBP Comment**

Thank you to the reviewer. IBP acknowledges the correct link is: <https://www.dbm.gov.ph/index.php/budget-documents/2021/2021-peoples-budget/2021-peoples-implemented-budget>

**AR-1. What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire?**

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

**Answer:**

FY 2021

**Source:**

2021 Annual Audit Reports of National Government Agencies

<https://www.coa.gov.ph/reports/annual-audit-reports/aar-ngs/#49-5464-commission-on-higher-education-1658385313>

2021 Annual Financial Reports Volumes I and II, 7 October 2022

<https://www.coa.gov.ph/reports/annual-financial-reports/national-government-agencies/#36-4937-2020-1639727786>

**Comment:**

for Annual Financial reports direct links.

**Source:**

1. Vol I <https://www.coa.gov.ph/reports/annual-financial-reports/national-government-agencies/#>
2. Vol II <https://www.coa.gov.ph/reports/annual-financial-reports/national-government-agencies/#>

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree



**AR-2. When is the AR made available to the public?**

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an AR to be considered publicly available, it must be made available to the public no later than 18 months after the end of the fiscal year to which it corresponds. If the AR is not released to the public at least 18 months after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the AR.*

**Answer:**

b. 12 months or less, but more than six months, after the end of the budget year

**Source:**

2021 Annual Audit Reports of National Government Agencies

<https://www.coa.gov.ph/reports/annual-audit-reports/aar-ngs/#49-5464-commission-on-higher-education-1658385313>

**Comment:**

The respective Annual Audit Reports of National Government Agencies were published on the website of the Commission on Audit on various dates between 17 May 2022 and 13 September 2022. However, most of the 2021 Annual Audit Reports of National Government Agencies were published more than 6 months but less than 12 months after the end of the budget year.

Additionally, the Annual Financial Reports Volumes I and II were published on the website of the Commission on Audit more than 6 months but less than 12 months after the end of the budget year on 7 October 2022.

**Source:**

2021 Annual Financial Reports Volumes I and II, 7 October 2022

<https://www.coa.gov.ph/reports/annual-financial-reports/national-government-agencies/#36-4937-2020-1639727786>

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** a. Six months or less after the end of the budget year

**Comments:** As of October 2023, 2,626 AARs have been published out of 2,643. Only 17 AARs (.0064) have not been published.

<https://intranet.coa.gov.ph/index.php/component/phocadownload/category/9804-cy-2022>

**IBP Comment**

Many thanks to government reviewer for their comment. This is indeed an impressive transparency standard by the Court of Accounts. As OBS is looking mainly at the financial report, the publication date is used as the basis for scoring this indicator. Answer choice remains B.

**AR-3a. If the AR is published, what is the date of publication of the AR?**

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2022 should be entered as 05/09/2022. If the document is not published or not produced, leave this question blank.*

**Answer:**

07/10/2022

**Source:**

2021 Annual Audit Reports of National Government Agencies  
<https://www.coa.gov.ph/reports/annual-audit-reports/aar-ngs/#49-5464-commission-on-higher-education-1658385313>

**Comment:**

For this question, I used the earliest date of publication of the annual audit report specifically on the Commission on Human Rights. This particular AR was published on 17 May 2022.

The respective Annual Audit Reports of National Government Agencies were published on the website of the Commission on Audit on various dates between 17 May 2022 and 13 September 2022. However, most of the 2021 Annual Audit Reports of National Government Agencies were published more than 6 months but less than 12 months after the end of the budget year.

Additionally, the Annual Financial Reports Volumes I and II were published on the website of the Commission on Audit more than 6 months but less than 12 months after the end of the budget year on 7 October 2022.

**Source:**

2021 Annual Financial Reports Volumes I and II, 7 October 2022  
<https://www.coa.gov.ph/reports/annual-financial-reports/national-government-agencies/#36-4937-2020-1639727786>

**Source:**

2021 Annual Financial Reports Volumes I and II, 7 October 2022  
<https://www.coa.gov.ph/reports/annual-financial-reports/national-government-agencies/#36-4937-2020-1639727786>

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IBP Comment**

IBP revised the response to reflect the date of publication of Financial Audit Report.

**AR-3b. In the box below, please explain how you determined the date of publication of the AR.**

*If the document is not published at all, researchers should mark this question "n/a."*

**Answer:**

To determine the date of publication of the 2021 Annual Audit Reports, I clicked on the "Reports" section of the Commission on Audit's website. I selected "Annual Audit Reports (CY2011 to CY2022)" and then selected "National Government Agencies". After which, I clicked on fiscal year "2021" and then selected the folders under it containing the names of the national government agencies. Upon clicking, a preview box popped up showing the details of the Annual Audit Report of a particular agency which includes the date of publication. I did this for all the national government agencies listed under the fiscal year 2021 to determine their respective dates of publication on the Commission on Audit's website.

**Source:**

2021 Annual Audit Reports of National Government Agencies  
<https://www.coa.gov.ph/reports/annual-audit-reports/aar-ngs/#49-5464-commission-on-higher-education-1658385313>

**Comment:**

I did the same process to determine the date of publication of the 2021 Annual Financial Report. I clicked on the Reports section on the website of the Commission on Audit. I then selected "Annual Financial Report" and then selected "National Government Agencies". I clicked on fiscal year "2021" and then clicked on the two volumes of the 2021 Annual Financial Report. Upon clicking, a preview box popped up showing the details of the 2021 Annual Financial Report which includes the date of publication.

**Source:**

2021 Annual Financial Reports Volumes I and II, 7 October 2022  
<https://www.coa.gov.ph/reports/annual-financial-reports/national-government-agencies/#36-4937-2020-1639727786>

**Peer Reviewer**  
Opinion: Agree

**Government Reviewer**  
Opinion: Agree

**AR-4. If the AR is published, what is the URL or weblink of the AR?**

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

**Answer:**

<https://www.coa.gov.ph/reports/annual-audit-reports/aar-ngs/#49-5464-commission-on-higher-education-1658385313>

**Source:**

2021 Annual Audit Reports of National Government Agencies

<https://www.coa.gov.ph/reports/annual-audit-reports/aar-ngs/#49-5464-commission-on-higher-education-1658385313>

**Comment:**

Apart from the 2021 Annual Audit Reports of National Government Agencies, the link for the 2021 Annual Financial Reports Volumes I and II is as follows:

2021 Annual Financial Reports Volumes I and II, 7 October 2022

<https://www.coa.gov.ph/reports/annual-financial-reports/national-government-agencies/#36-4937-2020-1639727786>

**Peer Reviewer**  
Opinion: Agree

**Comments:** Link for all agency reports: <https://www.coa.gov.ph/reports/annual-audit-reports/aar-ngs/#49-5086-2021-1648007601>

**Government Reviewer**  
Opinion: Agree

**AR-5. If the AR is published, are the numerical data contained in the AR available in a machine readable format?**

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs, Word (.doc/.docx) and HTML files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the AR is not publicly available, therefore its machine readability cannot be assessed.*

**Answer:**

c. No

**Source:**

2021 Annual Audit Reports of National Government Agencies

<https://www.coa.gov.ph/reports/annual-audit-reports/aar-ngs/#49-5464-commission-on-higher-education-1658385313>

2021 Annual Financial Reports Volumes I and II, 7 October 2022

<https://www.coa.gov.ph/reports/annual-financial-reports/national-government-agencies/#36-4937-2020-1639727786>

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**AR-6a. If the AR is not publicly available, is it still produced?**

*If the AR is not considered publicly available under the OBS methodology (and thus the answer to Question AR-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question AR-2).*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

**Answer:**

e. Not applicable (the document is publicly available)

**Source:**

2021 Annual Audit Reports of National Government Agencies

<https://www.coa.gov.ph/reports/annual-audit-reports/aar-ngs/#49-5464-commission-on-higher-education-1658385313>

2021 Annual Financial Reports Volumes I and II, 7 October 2022

<https://www.coa.gov.ph/reports/annual-financial-reports/national-government-agencies/#36-4937-2020-1639727786>

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**AR-6b. If you selected option "c" or "d" in question AR-6a, please specify how you determined whether the AR was produced for internal use only, versus not produced at all.**

*If option "a," "b," or "e" was selected in question AR-6a, researchers should mark this question "n/a."*

**Answer:**

n/a

**Source:**

n/a

**Comment:**

n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**AR-7. If the AR is produced, please write the full title of the AR.**

*For example, a title for the Audit Report could be "Annual General Reports of the Controller and Auditor General." If the document is not produced at all, researchers should mark this question "n/a."*

**Answer:**

Annual Audit Report on [Name of National Government Agency] For the Year Ended December 31, 2021

**Source:**

2021 Annual Audit Reports of National Government Agencies

<https://www.coa.gov.ph/reports/annual-audit-reports/aar-ngs/#49-5464-commission-on-higher-education-1658385313>

**Comment:**

The formal title of the AR can be found in the cover page of the Annual Audit Report on each national government agency. The cover page is part of the zip file containing all the sections of the Annual Audit Report on a particular national government agency.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**AR-8. Is there a "citizens version" of the AR?**

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <https://www.internationalbudget.org/publications/citizens-budgets/>.*

**Answer:**

b. No

**Source:**

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**GQ-1a. Are there one or more websites or web portals for disseminating government fiscal information? If yes, please provide the necessary links in the comment/citation.**

*GQ-1a asks the researcher to list any government websites or portals where fiscal information can be found. For example, in New Zealand the Treasury website (<http://www.treasury.govt.nz/>) hosts important budget-related information, including the Pre-Budget Statement, the Executive's Budget Proposal, the Citizens Budget, In-Year Reports, the Mid-Year Review, and the Year-End Report. In addition, New Zealand's Parliamentary Counsel Office (<http://www.legislation.govt.nz/>) posts the Enacted Budget while the Controller and Auditor-General website (<http://www.oag.govt.nz/>) publishes the annual Audit Report. The New Zealand researcher would provide the links to each of these sites. Other countries have developed portals that include fiscal information, though not in the "documents" format. For example, these portals have been created by Mexico (<https://www.transparenciapresupuestaria.gob.mx/>) and Brazil (<http://www.portaltransparencia.gov.br/>). Some countries have both a website and a portal. The Brazilian government, for example, apart from the Transparency Portal, has a dedicated website for the federal budget, where all key documents and other information can be found (<https://www.gov.br/economia/pt-br/assuntos/planejamento-e-orcamento/orcamento>). Researchers should include details about all of the relevant websites and/or portals that can be used to access budget information.*

**Answer:**

a. Yes

**Source:**

Department of Budget and Management

<https://www.dbm.gov.ph/#>

Department of Finance

<https://www.dof.gov.ph/>

DOF-Bureau of the Treasury

<https://www.treasury.gov.ph/>

Commission on Audit

<https://www.coa.gov.ph/>

**Comment:**

The Philippine Government uses the websites of the aforementioned fiscal oversight agencies to disseminate fiscal information. The kind of fiscal information released by each agency depends on their respective mandates.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**GQ-1b. On these websites/portals, can revenue and/or expenditure data for the current fiscal year be downloaded as a consolidated, machine readable file (or set of files)? If yes, please provide the necessary links in the comment/citation. For more information on machine readability, see:**

<http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

*GQ-1b, GQ-1c, and GQ-1d ask about whether governments publish specific types of content on their websites/portals: (a) consolidated files that contain*

*disaggregated revenue and/or expenditure information for the current fiscal year; (b) consolidated files that contain disaggregated revenue and/or expenditure information for multiple years in consistent formats; and (c) infographics/visualizations or other similar tools used to simplify data access and analysis. Researchers should provide the links to relevant webpages and some explanations of what they contain.*

**Answer:**

a. Yes, both revenue and expenditure data can be downloaded as a consolidated file

**Source:**

A. Consolidated files that contain disaggregated revenue and/or expenditure information for the current fiscal year:

1. Bureau of the Treasury, 2022 National Government Cash Operations Report (PDF and Excel)

[https://www.treasury.gov.ph/?page\\_id=4221](https://www.treasury.gov.ph/?page_id=4221)

2. Department of Budget and Management, 2022 Statement of Appropriations, Allotments, Obligations, and Balances (PDF)

[https://www.dbm.gov.ph/wp-content/uploads/e-Fund\\_Releases/SAOB2022/4thQuarter/Final/00.%20SUMMARY.pdf](https://www.dbm.gov.ph/wp-content/uploads/e-Fund_Releases/SAOB2022/4thQuarter/Final/00.%20SUMMARY.pdf)

B. Consolidated files that contain disaggregated revenue and/or expenditure information for multiple years in consistent formats

1. Bureau of the Treasury, National Government Cash Operations Report (Historical Series in PDF and Excel)

For monthly data in PDF - [https://www.treasury.gov.ph/wp-content/uploads/2023/05/COR-Summary\\_Monthly\\_1986-2022-1.pdf](https://www.treasury.gov.ph/wp-content/uploads/2023/05/COR-Summary_Monthly_1986-2022-1.pdf)

For annual data in PDF - [https://www.treasury.gov.ph/wp-content/uploads/2023/05/COR\\_Summary\\_Annual\\_1986-2022.pdf](https://www.treasury.gov.ph/wp-content/uploads/2023/05/COR_Summary_Annual_1986-2022.pdf)

For Excel formats - [https://www.treasury.gov.ph/?page\\_id=4221](https://www.treasury.gov.ph/?page_id=4221)

2. Department of Budget and Management, Statement of Appropriations, Allotments, Obligations and Balances (Past Years Annual Datasets)

<https://www.dbm.gov.ph/index.php/programs-projects/statement-of-allotment-obligation-and-balances>

3. Department of Budget and Management, Budget of Expenditures and Sources of Financing

<https://www.dbm.gov.ph/index.php/dbm-publications/budget-of-expenditures-and-sources-of-financing-besf>

C. Infographics/visualizations or other similar tools used to simplify data access and analysis

Department of Budget and Management, 2023 People's Proposed Budget, 28 September 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/2023-people-s-budget/2023-people-s-proposed-budget>

Department of Budget and Management, 2023 People's Enacted Budget

2023 People's Enacted Budget, published 28 March 2023

<https://www.dbm.gov.ph/index.php/budget-documents/2023/2023-people-s-budget/2023-people-s-enacted-budget>

**Comment:**

The Bureau of the Treasury and the Department of Budget and Management published current year revenue and expenditure data. The Bureau of the Treasury publishes the National Government Cash Operations Report for the current year on a monthly basis. This contains consolidated revenue and expenditure data sourced from various reports of the Treasury and the DBM. On the expenditure side, the DBM publishes the Statement of Appropriations, Allotments, Obligations and Balances for the current year on a quarterly basis. This is a consolidated report of expenditures of the national government disaggregated by agency. It provides more details of expenditures compared to the National Government Cash Operations Report of the Treasury.

The Treasury and the DBM also publishes historical datasets of the National Government Cash Operations Report and the Statement of Appropriations, Allotments, Obligations and Balances. The Treasury's National Government Cash Operations Report has consolidated files showing historical data on a monthly and annual basis.

Furthermore, detailed annual expenditure data for multiple years showing various disaggregations can be found in the Budget of Expenditures and Sources of Financing

Infographics and visualizations of both revenue and expenditure data can be found in the proposed and enacted versions of the People's Budget published by DBM every year.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

GQ-1c. On these websites/portals, can disaggregated revenue and/or expenditure data in consolidated, machine readable files be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation. For more information on machine readability, see: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.

**Answer:**

a. Yes, both revenue and expenditure data can be downloaded for multiple years in consistent formats

**Source:**

Budget of Expenditures and Sources of Financing (Multiple Years)

<https://www.dbm.gov.ph/index.php/dbm-publications/budget-of-expenditures-and-sources-of-financing-besf>

National Government Cash Operations Report (Historical Series)

[https://www.treasury.gov.ph/?page\\_id=4221](https://www.treasury.gov.ph/?page_id=4221)

**Comment:**

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

GQ-1d. On these websites/portals, are infographics/visualizations or other similar tools used to simplify data access and analysis? If yes, please provide the necessary links and details in the comment/citation.

*GQ-1d asks the researcher to list any government websites or portals where infographics/visualizations or other similar tools used to simplify data access and analysis are present. For example, in South Africa the Vulekamali portal (<https://vulekamali.gov.za>) is a project by the National Treasury which contains visualizations of the Consolidated Budget Summary, by departments budget, by division of revenue and by infrastructure budget distribution. (See for example <https://vulekamali.gov.za/2022-23/national/departments/basic-education/>). Other countries that have developed portals that include fiscal visualization and graphics include: Brazil's Transparency Portal (<https://portaldatransparencia.gov.br/>), which presents line graphs, bar graphs, pie charts, and visual maps of electronic invoices, public expenditure, public revenue, annual budget, transferred resources, resources transferred by location of beneficiary, among other information. (<https://portaldatransparencia.gov.br/orcamento> and <https://portaldatransparencia.gov.br/transferencias>). Additionally, United States Department of the Treasury, Fiscal Data portal (<https://fiscaldata.treasury.gov/>) is a one-stop shop for federal financial data that uses charts, exhibits, and figures.*

**Answer:**

a. Yes

**Source:**

Department of Budget and Management, 2023 People's Proposed Budget, 28 September 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/2023-people-s-budget/2023-people-s-proposed-budget>

Department of Budget and Management, 2023 People's Enacted Budget

2023 People's Enacted Budget, published 28 March 2023

<https://www.dbm.gov.ph/index.php/budget-documents/2023/2023-people-s-budget/2023-people-s-enacted-budget>

**Comment:**

Infographics and visualizations of both revenue and expenditure data can be found in the proposed and enacted versions of the People's Budget published by DBM every year.

**Peer Reviewer**

Opinion: Agree



**Government Reviewer**

**Opinion:** Agree

**GQ-2. Are there laws in place guiding public financial management and/or auditing? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where the law(s) contains specific provisions for budget transparency and/or participation.**

*GQ-2 asks about the existence of any national laws governing public financial management and auditing. These may include a public finance act, a section of the constitution, or an organic budget law. In some countries, fiscal responsibility legislation may also be relevant. For example, the Kenya researcher may include the link to its Public Finance Management Act, 2012 (<http://kenyalaw.org:8181/exist/kenyalex/actview.xql?actid=No.%2018%20of%202012>), and the Macedonian researcher may include a link to its State Audit Law (<https://finance.gov.mk/wp-content/uploads/2009/05/Audit-law.pdf>). Researchers should provide links to websites where such laws are published, if possible, or an electronic copy of the law itself. They should also indicate if and where (e.g. which article) these laws include specific provisions for budget transparency and citizen participation in budget processes.*

**Answer:**

a. Yes

**Source:**

The 1987 Constitution of the Republic of the Philippines  
<https://www.officialgazette.gov.ph/constitutions/1987-constitution/>  
Article VI, Sections 24, 25, 29  
Article VII, Section 22  
Article XIV, Section 5 (5)  
Article IX-A, Section 1, IX-D, Sections 1-4

Executive Order No. 292 or the Administrative Code of 1987: <https://www.officialgazette.gov.ph/1987/07/25/executive-order-no-292-s-1987/>  
Book IV, Title II (Finance)  
Book IV, Title XVII (Budget and Management)  
Book V, Title I, Subtitle B (The Commission on Audit)

General Provisions of the 2023 General Appropriations Act  
<https://www.dbm.gov.ph/wp-content/uploads/GAA/GAA2023/Volumel/GENPRO.pdf>

**Comment:**

Republic Act No. 992 or the Revised Budget Act of 1954; <https://thecorpusjuris.com/legislative/republic-acts/ra-no-992.php>

Presidential Decree No. 1177 or the Budget Reform Decree of 1977;  
[https://www.gppb.gov.ph/laws/laws/PD\\_1177.pdf](https://www.gppb.gov.ph/laws/laws/PD_1177.pdf)

Executive Order No. 292 or the Administrative Code of 1987: <https://www.officialgazette.gov.ph/1987/07/25/executive-order-no-292-s-1987/>

Republic Act No. 7160 or the Local Government Code of 1991; <http://www.officialgazette.gov.ph/downloads/1991/10oct/19911010-RA-7160-CCA.pdf>

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Under the General Provisions of the 2023 General Appropriations Act: Sec 11 Transparency on Public Funds Sec 104 Transparency Seal  
However, provisions of this law are only valid for the budget of a particular fiscal year and can be amended in the next appropriations law.

**Government Reviewer**

**Opinion:** Agree

**GQ-3. Is there at least one additional law regulating: (1) access to information; (2) government transparency; or (3) citizens participation? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where these laws contain specific provisions for budget transparency and/or participation.**

The third and last question asks researchers to list any additional laws regulating access to information, transparency, or citizens' participation that are relevant for the promotion of budget transparency and citizen participation in budget processes. These might include legislation related to access to information, to planning processes, or to public administration more generally. India's Right to Information Act of 2005 (<https://www.ncess.gov.in/facilities/central-public-information-officer/rti-act-details.html>) is an example of this type of law. For more information on access to information legislation (constitutional provisions, laws, and regulations), including examples of model laws, see: <https://www.rti-rating.org/country-data/> and <https://www.constituteproject.org/>.

**Answer:**

a. Yes

**Source:**

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Comments:** While there are other laws pertaining to transparency and access to information, none are specific to the promotion of budget transparency and citizens participation in the budget process.

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** a. Yes

**Comments:** For government transparency, the annual General Appropriations Act (GAA) under the Transparency Seal Provision in the General Provisions mandates all agencies of the government to maintain a Transparency Seal to be posted on their websites. This intends to enhance transparency and enforce accountability. The Transparency Seal shall contain the following: (i) the agency's mandates and functions, names of its officials with their position and designation, and contact information; (ii) approved budgets and corresponding targets, immediately upon approval of this Act; (iii) modifications made pursuant to the general and special provisions in this Act; (iv) annual procurement plan/s and contracts awarded with the winning supplier, contractor or consultant; (v) major activities or projects and their target beneficiaries; (vi) status of implementation, evaluation or assessment reports of said programs or projects; (vii) Budget and Financial Accountability Reports; (viii) Updated People's Freedom of Information (FOI) Manual signed by head of agency, Updated One-Page FOI Manual and Agency FOI Reports; and (ix) annual reports on the status of income authorized by law to be retained or used and be deposited outside of the National Treasury, which shall include the legal basis for its retention or use, the beginning balance, income collected and its sources, expenditures, and ending balance for the preceding fiscal year. <https://www.dbm.gov.ph/wp-content/uploads/GAA/GAA2023/Volumel/GENPRO.pdf>

**IBP Comment**

Many thanks to GR. IBP revised the answer to YES.

**1. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?**

**GUIDELINES:**

*Question 1 addresses the presentation of expenditure by administrative unit. This information indicates which government entity (ministry, department, or agency, or MDAs) will be responsible for spending the funds and, ultimately, held accountable for their use.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all administrative units, accounting for all expenditures, in the budget year. To answer "b," the administrative units shown individually, in the Executive's Budget Proposal or its supporting documentation, must account for at least two-thirds of all expenditures in the budget year. In other words, the sum of the expenditures assigned to the individual MDAs (education, health, infrastructure, interior, defense, etc.) must account for at least two-thirds of the total expenditure budgeted for that particular year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents administrative units that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by administrative unit.*

**Answer:**

a. Yes, administrative units accounting for all expenditures are presented.

**Source:**

National Expenditure Program, F.Y. 2023

<https://www.dbm.gov.ph/index.php/budget-documents/2023/national-expenditure-program-fy-2023>

**Comment:**

The link leads to a website that shows a directory of each administrative unit's planned spending for F.Y. 2022, based on the Executive's budget proposal.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** This is shown in Table B.2. "Obligations, By Object of Expenditures, By Department/Special Purpose Fund" of the FY 2023 Budget of Expenditures and Sources of Financing (BESF). <https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/B2.pdf>

**2. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?**

*GUIDELINES:*

*Question 2 addresses the presentation of expenditure by functional classification. This classification indicates the programmatic purpose, sector, or objective for which the funds will be used, such as health, education, or defense. Administrative units are not necessarily aligned with functional classifications. For instance, in one country all functions connected with water supply (which fall into the "Housing" function) may be undertaken by a single government agency, while in another country they may be distributed across the Ministries of Environment, Housing, and Industrial Development. In the latter case, three ministries have programs addressing water supply, so three ministries contribute to one function. Similarly, some administrative units may conduct activities that cut across more than one function. For instance, in the example above, some programs of the Ministry of Environment would also be classified in the "environmental protection" function.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by functional classification.*

**Answer:**

a. Yes, expenditures are presented by functional classification.

**Source:**

BESF F.Y. 2023 Table A5, Sectoral Distribution of Public Expenditures, 2021-2023  
<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/A5.pdf>

BESF F.Y. 2023 Table B5, Expenditure Program by Sector, 2021-2023  
<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/B5.pdf>

**Comment:**

The Executive's Proposed Budget itself does not contain functional classifications, but the Budget of Expenditures and Sources of Financing (BESF), a supporting document, does. However, these do not contain a breakdown of items to which each function pertains, i.e., particular budget items from specific departments.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** These are found in Tables B.5, B.5.a, B.5.b, B.5.c. of the FY 2023 BESF.

**3. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by functional classification, is the**

**functional classification compatible with international standards?**

**GUIDELINES:**

*Question 3 asks whether a country's functional classification meets international standards. To answer "a," a country's functional classification must be aligned with the OECD and the UN's Classification of the Functions of Government (COFOG), or provide a cross-walk between the national functional presentation and COFOG.*

*The OECD Best Practices for Budget Transparency can be viewed at <http://www.oecd.org/gov/budgeting/Best%20Practices%20Budget%20Transparency%20-%20complete%20with%20cover%20page.pdf>*

*COFOG can be viewed at [https://unstats.un.org/unsd/publication/SeriesM/SeriesM\\_84E.pdf](https://unstats.un.org/unsd/publication/SeriesM/SeriesM_84E.pdf) or at <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/ch6ann.pdf>.*

**Answer:**

a. Yes, the functional classification is compatible with international standards.

**Source:**

Technical Notes on the 2023 Proposed National Budget, p.27

<https://www.dbm.gov.ph/images/pdf/Technical-Notes-on-the-2023-Proposed-National-Budget.pdf>

**Comment:**

The technical notes of the proposed budget organize the items according to the COFOG system.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**4. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?**

**GUIDELINES:**

*Question 4 asks whether the Executive's Budget Proposal or its supporting documentation presents expenditures for the budget year organized by economic classification. Economic classification provides information on the nature of the expenditure, such as whether funds are being used to pay for wages and salaries, capital projects, or social assistance benefits. Please note that a presentation of expenditures by current and capital expenditures without additional disaggregation or detail will not qualify as an economic classification.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by economic classification.*

**Answer:**

a. Yes, expenditures are presented by economic classification.

**Source:**

BESF F.Y. 2023, Table B1

<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/B1.pdf>

National Expenditure Program, F.Y. 2023

<https://www.dbm.gov.ph/index.php/budget-documents/2023/national-expenditure-program-fy-2023>

**Comment:**

The proposed items are broken down into four general categories: personnel expenses, maintenance and other operating expenses, financial

expenses, and capital outlays. A summary of these expenses are shown in the BESF, but such breakdown can also be seen per budget item in the proposed budget.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**5. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by economic classification, is the economic classification compatible with international standards?**

*GUIDELINES:*

*Question 5 asks whether a country's economic classification meets international standards. To answer "a," a country's economic classification must be consistent with the International Monetary Fund's (IMF) 2001 Government Finance Statistics (GFS). The GFS economic classification is presented here: <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>. To learn more about Government Finance Statistics also refer to the entire IMF 2001 GFS manual (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf>).*

**Answer:**

b. No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.

**Source:**

BESF F.Y. 2023, Table B1

<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/B1.pdf>

**Comment:**

No, the expenditures by economic classification do not adhere strictly with international standards, but the items identified in the said standards are sufficiently represented in the summary provided by the proposed budget. It's just that they do not correspond directly with the classification method suggested by international standards.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**6. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?**

*GUIDELINES:*

*Question 6 asks whether expenditures are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should treat the term "program" as meaning any level of detail below an administrative unit – that is, any programmatic grouping that is below the ministry, department, or agency level. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, in the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures in the budget year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Budget decisions for the upcoming year can also affect the parameters of future budgets. It is therefore useful to estimate revenues and expenditures for multi-year periods, understanding that these estimates might be revised as circumstances change. Sometimes referred to as a Medium Term Expenditure Framework (MTEF), a three-year period – that is, the budget year plus two more years – is generally considered an appropriate horizon for budgeting and planning.

**Answer:**

a. Yes, programs accounting for all expenditures are presented.

**Source:**

National Expenditure Program, F.Y. 2023

<https://www.dbm.gov.ph/index.php/budget-documents/2023/national-expenditure-program-fy-2023>

**Comment:**

The items in the proposed budget generally show details on the program, activity, and project levels. Proposed special provisions to guide the expenditure of such items are also shown. However, there are some items for which no breakdowns are provided. These are likewise governed by special rules and guidelines.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**7. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by any of the three expenditure classifications (by administrative, economic, or functional classification)?**

**GUIDELINES:**

Question 7 asks if multi-year expenditure estimates are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates by all three of the expenditure classifications for at least two years beyond the budget year. To answer "b," multi-year expenditure estimates must be presented by two of these three classifications. A "c" answer applies if multi-year expenditure estimates are presented by one of the three classifications. Answer "d" applies if multi-year expenditure estimates are not presented by any of the three classifications.

**Answer:**

c. Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.

**Source:**

BESF F.Y. 2023, Table A2 National Government Fiscal Program, 2021-2025

<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/A2.pdf>

**Comment:**

Table A2 of the BESF, a supporting document, shows a limited projection of the national government's fiscal program until F.Y. 2023. There are no multi-year expenditure estimates for any of the three expenditure classifications. Even if these medium-term projections exist internally within some departments, they are not included in the Executive's proposal.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

c. Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.

**Comments:** Expenditure estimates are presented until 2025. These are presented by general economic classification: current operating expenditure, capital outlay, and net lending. FY 2023 BESF Table A2. [<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/A2.pdf>]

**IBP Comment**

Many thanks to GR. IBP agrees to revise response from D to C.

**7b. Based on the response to Question 7, check the box(es) to identify which expenditure classifications have estimates for a multi-year period in the Executive's Budget Proposal?**

**Answer:**

Economic classification

**Source:**

BESF F.Y. 2023, Table A2 National Government Fiscal Program, 2021-2025  
<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/A2.pdf>

**Comment:**

None of these have estimates for a multi-year period.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** Economic classification FY 2023 BESF Table A2. [<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/A2.pdf>]

**8. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by program?**

*GUIDELINES:*

*Question 8 asks if multi-year expenditure estimates are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for at least two years beyond the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures over the multi-year period. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates for programs that account for less than two-thirds of expenditures. Answer "d" applies if multi-year estimates are not presented by program.*

Revenues generally are separated into two major categories: "tax" and "non-tax" revenues. Taxes are compulsory transfers that result from government exercising its sovereign power. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes. The category of non-tax revenues is more diverse, ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services. Note that some forms of revenue, such as contributions to social security funds, can be considered either a tax or non-tax revenue depending on the nature of the approach to these contributions. Particularly because different revenues have different characteristics, including who bears the burden of paying the tax and how collections are affected by economic conditions, it is helpful when estimates for revenues are disaggregated and displayed based on their sources.

For more information, please refer to the 2001 GFS manual, in particular Appendix 4 (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>).

**Answer:**

d. No, multi-year estimates for programs are not presented.

**Source:**

National Expenditure Program, F.Y. 2023

<https://www.dbm.gov.ph/index.php/budget-documents/2023/national-expenditure-program-fy-2023>

BESF F.Y. 2023 Table B5, Expenditure Program by Sector, 2021-2023

<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/B5.pdf>

**Comment:**

The proposed budget does not show forward-looking estimates.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**9. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of tax revenue (such as income tax or VAT) for the budget year?**

**GUIDELINES:**

Question 9 assesses the degree to which the individual sources of "tax" revenue are disaggregated in the budget. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of tax revenue that when combined account for at least two-thirds of all tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of tax revenue that account for less than two-thirds of tax revenues. Answer "d" applies if individual sources of tax revenue are not presented.

**Answer:**

a. Yes, individual sources of tax revenue accounting for all tax revenue are presented.

**Source:**

BESF F.Y. 2023, Table C3 Tax Revenue Program, By Collecting Department/Agency, By Source, FY 2021-2025

<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/C3.pdf>

**Comment:**

The BESF, a supporting document, shows a breakdown of tax revenues actually collected, with collection projections for F.Y. 2023-2025.

**Peer Reviewer**



Opinion: Agree

Government Reviewer

Opinion: Agree

**10. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of non-tax revenue (such as grants, property income, and sales of government-produced goods and services) for the budget year?**

**GUIDELINES:**

*Question 10 assesses the degree to which the individual sources of "non-tax" revenue are disaggregated in the budget. The category of non-tax revenues is diverse, and can include revenue ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of non-tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all non-tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of non-tax revenue that when combined account for at least two-thirds of all non-tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of non-tax revenue that account for less than two-thirds of non-tax revenues. Answer "d" applies if individual sources of non-tax revenue are not presented.*

**Answer:**

a. Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.

**Source:**

BESF F.Y. 2023, Table C4, Non-Tax Revenue Program, By Collecting Department/Agency, By Source, FY 2021-2025  
<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/C4.pdf>

**Comment:**

The BESF, a supporting document, also shows individual sources of non-tax revenue (e.g., fees, charges, other impositions, shares in joint venture profits, etc.).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

**11. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for a multi-year period (at least two-years beyond the budget year)?**

**GUIDELINES:**

*Question 11 evaluates whether revenue estimates are presented for a multi-year period (at least two years beyond the budget year) by "category;" that is, whether tax and non-tax sources of revenue are shown separately.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of revenues classified by category for at least two years following the budget year in question.*

**Answer:**

a. Yes, multi-year estimates of revenue are presented by category.

**Source:**

BESF F.Y. 2023, Table C1, Revenue Program, by source, 2021-2025  
<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/C1.pdf>

**Comment:**

The revenue estimates are presented by category, for up to two years beyond the budget year. The budget proposal shows actual collections from F.Y. 2021, programmed collections from F.Y. 2022 (previous budget year), and projected collections from F.Y. 2023 (budget year), F.Y. 2024 (BY+1), and F.Y. 2025 (BY+2).

This is an improvement and return to good practice seen in past OBS rounds.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Tables C.1 to C.4. FY 2023 BESF

**12. Does the Executive's Budget Proposal or any supporting budget documentation present estimates for individual sources of revenue presented for a multi-year period (at least two-years beyond the budget year)?**

*GUIDELINES:*

*Question 12 evaluates whether revenue estimates for individual sources of revenue are presented for a multi-year period (at least two years beyond the budget year). The question applies to both tax and non-tax revenue.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented for a multi-year period.*

**Answer:**

a. Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.

**Source:**

BESF F.Y. 2023, Table C3, Tax Revenue Program, By Collecting Department/Agency, By Source, FY 2021-2025  
<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/C3.pdf>

BESF F.Y. 2023, Table C4, Non-Tax Revenue Program, By Collecting Department/Agency, By Source, FY 2021-2025  
<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2022/C4.pdf>

**Comment:**

There are specific estimates for individual sources of revenue, for up to two two years beyond the budget year. As with the immediately preceding question, this marks a return to practice.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Tables C.1 to C.4. FY 2023 BESF

**13. Does the Executive's Budget Proposal or any supporting budget documentation present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?**

**GUIDELINES:**

Question 13 asks about three key estimates related to borrowing and debt that the budget should include:

- the amount of net new borrowing required during the entire budget year;
- the central government's total debt burden at the end of the budget year; and
- the interest payments on the outstanding debt for the entire budget year.

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the IMF.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present all three estimates of borrowing and debt. For a "b" answer, the Executive's Budget Proposal or its supporting documentation must present two of those three estimates. For a "c" answer, the Executive's Budget Proposal or its supporting documentation must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented for the entire budget year.

**Answer:**

a. Yes, all three estimates related to government borrowing and debt are presented.

**Source:**

BESF F.Y. 2023, Table D1, National Government Financing, 2021-2023  
<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/D1.pdf>

BESF F.Y. 2023, Table D3, Outstanding Debt of the National Government as of Year-End, 2021-2023  
<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/D3.pdf>

BESF F.Y. 2023, Table B17, National Government Debt Service Expenditures, FY 2021-2023  
<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/B17.pdf>

**Comment:**

All three estimates are shown in the BESF, a supporting document.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

13b. Based on the response to Question 13, check the box(es) below to identify which estimates of government borrowing and debt are presented in the Executive's Budget Proposal:

**Answer:**

The amount of net new borrowing required during the budget year  
The central government's total debt burden at the end of the budget year  
The interest payments on outstanding debt for the budget year

**Source:**

BESF F.Y. 2023, Table D1, National Government Financing, 2021-2023  
<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/D1.pdf>

BESF F.Y. 2023, Table D3, Outstanding Debt of the National Government as of Year-End, 2021-2023  
<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/D3.pdf>

BESF F.Y. 2023, Table B17, National Government Debt Service Expenditures, FY 2021-2023  
<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/B17.pdf>

**Comment:**

All three estimates are shown in the BESF, a supporting document.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**14. "Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year?"**

**(The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)"**

*GUIDELINES:*

*Question 14 focuses on the composition of government debt at the end of the budget year, asking whether "core" information related to its composition is presented. These core components include:*

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

*The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 13, domestic debt is held by a country's citizens, banks, and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.*

*Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the composition of government debt at the end of the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding at the end of the budget year.*

**Answer:**

a. Yes, information beyond the core elements is presented for the composition of the total debt outstanding.

**Source:**

BESF F.Y. 2023, Table B18. Domestic Debt Service for Regular Liabilities of the National Government, by Creditor, 2021-2023  
<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/B18.pdf>

BESF F.Y. 2023, Table B19 External Debt Service for Regular Liabilities of the National Government, by Creditor, 2021-2023

<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/B19.pdf>

BESF F.Y. 2023, Table D2 Salient Features of Program Loans, 2021-2023  
<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/D2.pdf>

BESF F.Y. 2023, Table D3 Outstanding Debt of the National Government, as of Year-End, 2021-2023 <https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/D3.pdf>

BESF F.Y. 2023, Table D4 Outstanding Domestic Debt from Regular and Assumed Liabilities of the National Government, as of Year-End, 2021-2023  
<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/D4.pdf>

BESF F.Y. 2023, Table D5 Outstanding External Debt from Regular Liabilities of the National Government, as of Year-End, 2021-2023  
<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/D5.pdf>

**Comment:**

The interest rates are shown in Tables B18 and B19. Note, however, that some interest rates for domestic loans were assumed. The maturity profile and nature of the debt (domestic or external) are shown in tables D2, D4, and D5.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**14b. Based on the response to Question 14, check the box(es) to identify which elements of the composition of the total debt outstanding are presented in the Executive's Budget Proposal:**

**Answer:**

Interest rates on the debt

Maturity profile of the debt

Whether the debt is domestic or external

Information beyond the core elements (please specify)

**Source:**

BESF F.Y. 2023, Table B18. Domestic Debt Service for Regular Liabilities of the National Government, by Creditor, 2021-2023  
<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/B18.pdf>

BESF F.Y. 2023, Table B19 External Debt Service for Regular Liabilities of the National Government, by Creditor, 2021-2023  
<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/B19.pdf>

BESF F.Y. 2023, Table D2 Salient Features of Program Loans, 2021-2023  
<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/D2.pdf>

BESF F.Y. 2023, Table D3 Outstanding Debt of the National Government, as of Year-End, 2021-2023 <https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/D3.pdf>

BESF F.Y. 2023, Table D4 Outstanding Domestic Debt from Regular and Assumed Liabilities of the National Government, as of Year-End, 2021-2023  
<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/D4.pdf>

BESF F.Y. 2023, Table D5 Outstanding External Debt from Regular Liabilities of the National Government, as of Year-End, 2021-2023  
<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/D5.pdf>

**Comment:**

Beyond these core elements, Table D2 also provides a summary of the program loans and the lead implementing agency, the creditor, the loan number, the loan signing date and closing date, the loan amount, and loan availment. Tables D4 and D5 indicate last repayment date, outstanding obligations at the beginning of the year, added borrowings, and principal amortization.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

15. "Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based?"

(The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)"

*GUIDELINES:*

*Question 15 focuses on the macroeconomic forecast that underlies the budget's revenue and expenditure estimates, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:*

- *nominal GDP level;*
- *inflation rate;*
- *real GDP growth; and*
- *interest rates.*

*While the core macroeconomic information should be a standard feature of the Executive's Budget Proposal, the importance of some types of macroeconomic assumptions may vary from country to country. For example, the budget estimates of some countries are particularly affected by changes in the price of oil and other commodities.*

*Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short and long-term interest rates; rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.*

**Answer:**

a. Yes, information beyond the core elements is presented for the macroeconomic forecast.

**Source:**

BESF F.Y. 2023, Table A1 Macroeconomic Parameters, FY 2021-2025  
<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/A1.pdf>

**Comment:**

The BESF, a supporting document, provides the macroeconomic parameters upon which the proposed budget is based. It includes the core information, as well as other information.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

15b. Based on the response to Question 15, check the box(es) to identify which elements of the macroeconomic forecast are included in the Executive's Budget Proposal:

**Answer:**

Nominal GDP level  
Inflation rate  
Real GDP growth  
Interest rates  
Information beyond the core elements (please specify)

**Source:**

BESF F.Y. 2023, Table A1 Macroeconomic Parameters, FY 2021-2025  
<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/A1.pdf>

**Comment:**

It also provides: nominal GNI, real GNI growth, population, unemployment rate, 364 T-bill rate, foreign exchange rate, LIBOR, Dubai crude oil price, exports and imports of goods, current account balance, and year-end gross international reserves.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

16. "Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget?"

(The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)"

*GUIDELINES:*

*Question 16 focuses on the issue of whether the Executive's Budget Proposal shows how different macroeconomic assumptions affect the budget estimates (known as a "sensitivity analysis"). It asks whether "core" information related to a sensitivity analysis is presented, estimating the impact on expenditures, revenue, and debt of different assumptions for:*

- *inflation rate;*
- *real GDP growth; and*
- *interest rates.*

*A sensitivity analysis shows the effect on the budget of possible changes in some macroeconomic assumptions, and is important for understanding the impact of the economy on the budget; for instance, what would happen to revenue collections if GDP growth were slower than what is assumed in the budget proposal? Or what would happen to expenditure if inflation were higher than estimated? Or how will revenue be affected by a decrease in the price of oil?*

*As noted for Question 15, changes in certain macroeconomic assumptions, such as the price of oil and other commodities, can have a significant impact on the budget estimates. As a result, some sensitivity analyses may also examine the impact on the budget estimates of changes in assumptions such as the price of oil that are beyond the core elements of the inflation rate, real GDP growth, and interest rates.*

*For an example of how a sensitivity analysis may be presented in the Executive's Budget Proposal, see the following:*

- *The United States in its 2021 Budget Analytical Perspectives includes a section titled Sensitivity of the Budget to Economic Assumptions along with a table that shows the impact of each economic scenario on revenues, spending, and the deficit. (see pages 16 – 17, <https://www.govinfo.gov/content/pkg/BUDGET-2021-PER/pdf/BUDGET-2021-PER.pdf>).*
- *The Philippines in its 2021 Budget of Expenditures and Sources of Financing (BESF) presents the impact of different macroeconomic assumptions on*

expenditures, revenue, and debt (see page 131, Table A.6 titled "Budget Sensitivity to Macroeconomic Parameters, 2021," (<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2021/A6.pdf>); pages 12-13, Technical Notes on the 2021 Proposed National Budget (<https://www.dbm.gov.ph/images/pdffiles/Technical-Notes-on-the-2021-Proposed-National-Budget.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to a "sensitivity analysis" as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to a "sensitivity analysis" is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on "sensitivity analysis" is presented.

**Answer:**

a. Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.

**Source:**

BESF F.Y. 2023, Table A6 Budget Sensitivity to Macroeconomic Parameters, 2023  
<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/A6.pdf>

**Comment:**

The BESF, a supporting document, also shows the core elements and other information pertaining to the impact of different macroeconomic assumptions on the budget.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**17. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect expenditures?**

**GUIDELINES:**

Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.

Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion of the impact of the new policies, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.

**Answer:**

a. Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.

**Source:**

Technical Notes on the 2023 Proposed National Budget, pp. 45-101  
<https://www.dbm.gov.ph/images/pdffiles/Technical-Notes-on-the-2023-Proposed-National-Budget.pdf>

**Comment:**

The narrative discussion in the technical notes accompanying the proposed budget sufficiently tackle the proposed reforms and re-adopted policies.



**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Agree  
**Comments:** Pages 45-105, Technical Notes on the FY 2023 Proposed National Budget

**18. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect revenues?**

**GUIDELINES:**

*Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.*

*Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion of the impact of the new policies, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.*

*Prior-year information constitutes an important benchmark for assessing the proposals for the upcoming budget year. Estimates of prior years should be presented in the same formats (in terms of classification) as the budget year to ensure that year-to-year comparisons are meaningful. For example, if the budget proposes shifting responsibility for a particular program from one administrative unit to another – such as shifting responsibility for the training of nurses from the health department to the education department – the prior-year figures must be adjusted before year-to-year comparisons of administrative budgets can be made.*

*Typically, when the budget proposal is submitted, the year prior to the budget year (BY-1), also known as the current year, has not ended, so the executive will provide estimates of the anticipated outcome for BY-1. The soundness of these estimates is directly related to the degree to which they have been updated to reflect actual expenditures to date, legislative changes that have occurred, and anticipated changes in macroeconomic, caseload, and other relevant factors for the remainder of the year.*

*The first year that can reflect actual outcomes, therefore, is generally two years before the budget year (BY-2). Thus the OECD recommends that data covering at least two years before the budget year (along with two years of projections beyond the budget year) are provided in order to assess fully the trends in the budget.*

**Answer:**

a. Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.

**Source:**

Technical Notes on the 2023 Proposed National Budget, pp. 20-21  
<https://www.dbm.gov.ph/images/pdf/Technical-Notes-on-the-2023-Proposed-National-Budget.pdf>

**Comment:**

The narrative discussion in the accompanying technical notes also report on past revenue reforms and propose new revenue measures.

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Agree  
**Comments:** Pages 18-21, Technical Notes on the FY 2023 Proposed National Budget

**19. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?**

**GUIDELINES:**

*Question 19 asks if expenditure estimates for the year prior to the budget year (BY-1) are presented by one of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-1 by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-1 must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-1 are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-1 are not presented by any of the three classifications.*

**Answer:**

a. Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).

**Source:**

NEP F.Y. 2023

<https://www.dbm.gov.ph/index.php/budget-documents/2023/national-expenditure-program-fy-2023>

BESF F.Y. 2023, Table B1 Expenditure Program, by Object, FY 2021-2023

<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/B1.pdf>

BESF F.Y. 2023, Table B2 Obligations, by Object of Expenditures, by Department/Special Purpose Fund, FY 2021-2023

<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/B2.pdf>

BESF F.Y. 2023, Table B5 Expenditure Program by Sector, FY 2021-2023

<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/B5.pdf>

**Comment:**

Prior year expenditures are presented for all three classifications. For F.Y. 2021 (BY-2), actual figures are shown, while for F.Y. 2022 (BY-1), programmed figures are shown. The programmed figures are reflected for the prior year since in practice, prior year actual expenditure figures are would still be undergoing adjustments by the time the proposed budget is finalized and submitted.

Administrative classifications are best shown in the NEP, while functional classifications are reflected in BESF Tables B1 and B2 (B2 also shows admin classifications to some degree), and economic classifications may be found in BESF Table B5.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**20. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?**

**GUIDELINES:**

*Question 20 asks if expenditure estimates for the year before the budget year (BY-1) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.*

**A note for francophone countries:** "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaille*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-1. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-1. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

**Answer:**

a. Yes, programs accounting for all expenditures are presented for BY-1.

**Source:**

NEP F.Y. 2023

<https://www.dbm.gov.ph/index.php/budget-documents/2023/national-expenditure-program-fy-2023>

**Comment:**

Unlike the NEP for F.Y. 2021, the NEP for F.Y. 2023 no longer shows a historical table of program-level expenditures for the prior year.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, programs accounting for all expenditures are presented for BY-1.

**Comments:** The OBS 2021 score is A (100). FYs 2021 and 2023 NEP do not have significant changes in terms of presentation for the year preceding the budget year (BY-1). FY 2023 National Expenditure Program [<https://www.dbm.gov.ph/index.php/2023/national-expenditure-program-fy-2023>]"

**IBP Comment**

IBP agrees with GR's comment. Answer choice is revised from D to A.

**21. In the Executive's Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?**

**GUIDELINES:**

Question 21 asks whether the expenditure estimates for the year before the budget year (BY-1) have been updated from the original enacted levels. Updates can reflect actual experience to date; revised estimates due to shifting of funds by the executive, as permitted under the law; enactment of supplemental budgets; and revised assumptions regarding macroeconomic conditions, caseload, and other relevant factors for the remainder of the year.

Answer "a" applies if the estimates have been updated; answer "b" applies if the original estimates are still being used.

**Answer:**

a. Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.

**Source:**

BESF F.Y. 2023, Table B7 National Government Expenditures, By Recipient Unit, FY 2021-2023

<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/B7.pdf>

BESF F.Y. 2023, Table B8 Expenditure Program, By Department/By Special Purpose Fund, By General Expense Class, FY 2021-2023

<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/B8.pdf>

BESF F.Y. 2023, Table B9 Expenditure Program, By Agency, By General Expense Class, FY 2021-2023

<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/B9.pdf>

**Comment:**

The BESF, a supporting document, shows actual expenditures for F.Y. 2021 (BY-2) and adjusted programmed expenditure for F.Y. 2022 (BY-1).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**22. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?**

**GUIDELINES:**

*Question 22 asks if expenditure estimates for more than one year prior to the budget year (BY-2 and prior years) are presented by any of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-2 and prior years by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-2 and prior years must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-2 and prior years are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-2 and prior years are not presented by any of the three classifications*

**Answer:**

a. Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).

**Source:**

BESF F.Y. 2023, Table B7 National Government Expenditures, By Recipient Unit, FY 2021-2023  
<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/B7.pdf>

BESF F.Y. 2023, Table B8 Expenditure Program, By Department/By Special Purpose Fund, By General Expense Class, FY 2021-2023  
<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/B8.pdf>

BESF F.Y. 2023, Table B9 Expenditure Program, By Agency, By General Expense Class, FY 2021-2023  
<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/B9.pdf>

**Comment:**

The BESF shows actual expenditure for BY-2, F.Y. 2021. Table B9 includes these according to administrative classifications; B2, by functional classifications; and B5 by economic classifications.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Table B.2, FY 2023 BESF (Administrative) Table B.1, FY 2023 BESF (Economic) Tables B.5, B.5.a, B.5.b, B.5.c (Functional)

**22b. Based on the response to Question 22, check the box(es) to identify which expenditure classifications have estimates for more than one year prior to the budget year in the Executive Budget Proposal:**

**Answer:**

Administrative classification  
Economic classification  
Functional classification

**Source:**

BESF F.Y. 2023, Table B7 National Government Expenditures, By Recipient Unit, FY 2021-2023  
<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/B7.pdf>

BESF F.Y. 2023, Table B8 Expenditure Program, By Department/By Special Purpose Fund, By General Expense Class, FY 2021-2023  
<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/B8.pdf>

BESF F.Y. 2023, Table B9 Expenditure Program, By Agency, By General Expense Class, FY 2021-2023  
<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/B9.pdf>

**Comment:**

These are provided in the BESF.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**23. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?****GUIDELINES:**

*Question 23 asks if expenditure estimates for more than one year before the budget year (BY-2 and prior years) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.*

**A note for francophone countries:** "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-2 and prior years. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-2 and prior years. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.*

**Answer:**

d. No, expenditures are not presented by program for BY-2 and prior years.

**Source:**

NEP F.Y. 2023  
<https://www.dbm.gov.ph/index.php/budget-documents/2023/national-expenditure-program-fy-2023>

**Comment:**

Unlike the NEP for F.Y. 2021, the NEP for F.Y. 2023 no longer presents a summary table of each program's budget for BY-1 and BY-2.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, programs accounting for all expenditures are presented for BY-2 and prior years.

**Comments:** The OBS 2021 score is A (100). FYs 2021 and 2023 NEP do not have significant changes in terms of presentation for the year preceding the budget year (BY-1). FY 2023 National Expenditure Program [<https://www.dbm.gov.ph/index.php/2023/national-expenditure-program-fy-2023>]

**IBP Comment**

IBP agrees with GR's assessment, answer choice is revised from D to A.

**24. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?**

*GUIDELINES:*

*Question 24 asks for which year the actual outcomes for expenditures are shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated all its expenditure data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.*

*For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.*

**Answer:**

a. Two years prior to the budget year (BY-2).

**Source:**

BESF F.Y. 2023, Table B9 Expenditure Program, By Agency, By General Expense Class, FY 2021-2023  
<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/B9.pdf>

**Comment:**

Actual figures are shown for F.Y. 2021 (BY-2).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**25. Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?**

*GUIDELINES:*

*Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.*

**Answer:**

a. Yes, revenue estimates for BY-1 are presented by category.

**Source:**

BESF F.Y. 2023, Table C1 Revenue Program By Source, FY 2021-2025  
<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2022/C1.pdf>

**Comment:**

Revenue estimates by category for BY-1 are presented in the BESF.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**26. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?**

**GUIDELINES:**

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

**Answer:**

a. Yes, individual sources of revenue accounting for all revenue are presented for BY-1.

**Source:**

BESF F.Y. 2023, Table C1 Revenue Program By Source, FY 2021-2025  
<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/C1.pdf>

BESF F.Y. 2023, Table C3 Tax Revenue Program, By Collecting Department/Agency, By Source, FY 2021-2025  
<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/C3.pdf>

BESF F.Y. 2023, Table C4 Non-Tax Revenue Program, By Collecting Department/Agency, By Source, FY 2021-2025  
<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/C4.pdf>

**Comment:**

Individual sources for revenue accounting for all revenue are presented for BY-1 in the BESF. A more disaggregated list can be seen in Tables C3 and C4.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**27. In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?**

**GUIDELINES:**

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

**Answer:**

a. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.

**Source:**

BESF F.Y. 2023, Table C1 Revenue Program By Source, FY 2021-2025  
<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/C1.pdf>

BESF F.Y. 2023, Table C3 Tax Revenue Program, By Collecting Department/Agency, By Source, FY 2021-2025  
<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/C3.pdf>

BESF F.Y. 2023, Table C4 Non-Tax Revenue Program, By Collecting Department/Agency, By Source, FY 2021-2025  
<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/C4.pdf>

BESF F.Y. 2022, Table C1 Revenue Program By Source, FY 2020-2024  
<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2022/C1.pdf>

**Comment:**

The programmed revenue estimates for BY-1 were updated, based on BESF Tables C1, C3, and C4. A comparison may be drawn from the figures in BESF Table C1.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**28. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?**

*GUIDELINES:*

*Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.*

**Answer:**

a. Yes, revenue estimates for BY-2 and prior years are presented by category.

**Source:**

BESF F.Y. 2023, Table C1 Revenue Program By Source, FY 2021-2025  
<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/C1.pdf>

BESF F.Y. 2023, Table C3 Tax Revenue Program, By Collecting Department/Agency, By Source, FY 2021-2025  
<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2022/C3.pdf>

BESF F.Y. 2023, Table C4 Non-Tax Revenue Program, By Collecting Department/Agency, By Source, FY 2021-2025  
<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/C4.pdf>

**Comment:**

The BESF F.Y. 2023 also shows revenue estimates from BY-2 (i.e., F.Y. 2021).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**29. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the**



**budget year (that is, BY-2 and prior years)?**

**GUIDELINES:**

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

**Answer:**

a. Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.

**Source:**

BESF F.Y. 2023, Table C1 Revenue Program By Source, FY 2021-2025  
<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/C1.pdf>

BESF F.Y. 2023, Table C3 Tax Revenue Program, By Collecting Department/Agency, By Source, FY 2021-2025  
<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/C3.pdf>

BESF F.Y. 2023, Table C4 Non-Tax Revenue Program, By Collecting Department/Agency, By Source, FY 2021-2025  
<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/C4.pdf>

**Comment:**

The BESF F.Y. 2022, in tables C1, C3, and C5, show these individual revenue source estimates for BY-2.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**30. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?**

**GUIDELINES:**

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

**Answer:**

a. Two years prior to the budget year (BY-2).

**Source:**

BESF F.Y. 2023, Table C1 Revenue Program By Source, FY 2021-2025  
<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/C1.pdf>

BESF F.Y. 2023, Table C3 Tax Revenue Program, By Collecting Department/Agency, By Source, FY 2021-2025  
<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/C3.pdf>

BESF F.Y. 2023, Table C4 Non-Tax Revenue Program, By Collecting Department/Agency, By Source, FY 2021-2025  
<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/C4.pdf>

**Comment:**

The figures for BY-2 (F.Y. 2021) reflect actual revenue figures.

**Peer Reviewer**

**Opinion:** Agree

Government Reviewer

Opinion: Agree

31. "Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1)?"

(The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)"

**GUIDELINES:**

Question 31 focuses on prior-year debt information, rather than on prior-year expenditures or revenues, asking whether "core" information is provided on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1).

The "core" information includes:

- total debt outstanding at the end of BY-1;
- amount of net new borrowing required during BY-1;
- interest payments on the debt;
- interest rates on the debt instruments;
- maturity profile of the debt; and
- whether it is domestic or external debt.

This core information for BY-1 is consistent with the budget year information for borrowing and debt, which is examined in Questions 13 and 14. Please note that for the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

In addition, some governments provide information beyond the core elements, such as gross new borrowing required during BY-1; currency of the debt; whether the debt carries a fixed or variable interest rate; whether it is callable; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); where appropriate, what the debt is being used to finance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to government borrowing and debt, including its composition, for BY-1 as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to government borrowing and debt, including its composition, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on government borrowing and debt for BY-1.

**Answer:**

a. Yes, information beyond the core elements is presented for government debt.

**Source:**

BESF F.Y. 2023, Table B17, National Government Debt Service Expenditures, FY 2021-2023  
<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/B17.pdf>

BESF F.Y. 2023, Table B18. Domestic Debt Service for Regular Liabilities of the National Government, by Creditor, 2021-2023  
<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/B18.pdf>

BESF F.Y. 2023, Table B19 External Debt Service for Regular Liabilities of the National Government, by Creditor, 2021-2023  
<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/B19.pdf>

BESF F.Y. 2023, Table D1, National Government Financing, 2021-2023  
<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/D1.pdf>

BESF F.Y. 2023, Table D2 Salient Features of Program Loans, 2021-2023  
<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/D2.pdf>

BESF F.Y. 2023, Table D3 Outstanding Debt of the National Government, as of Year-End, 2021-2023 <https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/D3.pdf>

BESF F.Y. 2023, Table D4 Outstanding Domestic Debt from Regular and Assumed Liabilities of the National Government, as of Year-End, 2021-2023  
<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/D4.pdf>

BESF F.Y. 2023, Table D5 Outstanding External Debt from Regular Liabilities of the National Government, as of Year-End, 2021-2023  
<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/D5.pdf>

**Comment:**

Similar to the information provided for BY, the core elements are also found for BY-1. BESF Tables D1 to D5 provide information on total debt outstanding at the end of BY-1, amount of net new borrowing required during BY-1, and whether the debt is domestic or external are interest rates on the debt instruments. BESF Tables B17 to B19 provide information on interest payments on the debt, and on the maturity profile of the debt.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**32. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?**

**GUIDELINES:**

*Question 32 asks for which year the actual outcome for total debt outstanding is shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated its debt data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.*

*For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.*

*It is essential that all government activities that may have an impact on the budget – in the current budget year or in future budget years – be fully disclosed to the legislature and the public in budget documents. In some countries, for instance, entities outside central government (such as public corporations) undertake fiscal activities that could affect current and future budgets. Similarly, activities that can have a significant impact on the budget, such as payment arrears and contingent liabilities, sometimes are not properly captured by the regular presentations of expenditure, revenue, and debt.*

**Answer:**

a. Two years prior to the budget year (BY-2).

**Source:**

BESF F.Y. 2023, Table D3 Outstanding Debt of the National Government, as of Year-End, 2021-2023 <https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/D3.pdf>

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**33. "Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year?**

**(The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)"**

**GUIDELINES:**

Question 33 focuses on extra-budgetary funds, asking whether “core” information related to these funds, which exist outside the budget, are presented. These core components include:

- a statement of purpose or policy rationale for the extra-budgetary fund (i.e., why was a particular fund set up? what is it used for?); and
- estimates of its income, expenditure, and financing. (These estimates should be presented on a gross basis so that it is possible to tell how much money flows through each extra-budgetary fund.)

In most countries, governments engage in certain budgetary activities that are not included in the central government’s budget. Known as extra-budgetary funds, they can range in size and scope. For example, countries frequently set up pension and social security programs as extra-budgetary funds, where the revenues collected and the benefits paid are recorded in a separate fund outside the budget. Another example of an extra-budgetary fund can be found in countries dependent on hydrocarbon/mineral resources, where revenues from producing and selling those resources are channeled through systems outside the annual budget.

In some cases, the separation engendered by an extra-budgetary fund serves a legitimate political purpose, and the finances and activities of these funds are well documented. In other cases, however, this structure is used for obfuscation, and little or nothing is known about a fund’s finances and activities.

The availability of information related to extra-budgetary funds is essential for a comprehensive understanding of the government’s true fiscal position. In addition to the core information, other information about extra-budgetary funds is also desirable. Such information includes a discussion of the risks associated with the extra-budgetary fund; expenditures classified by economic, functional, or administrative unit; and the rules and procedures that govern the operations and management of the extra-budgetary fund.

For more information about extra-budgetary funds, see the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 2.1.1 of the IMF’s Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer “a,” the Executive’s Budget Proposal or supporting documentation must present all of the core information related to extra-budgetary funds as well as some additional information beyond the core elements . A “b” answer applies if the Executive’s Budget Proposal or supporting documentation presents all of the core information. Answer “b” is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A “c” answer applies if some information related to extra-budgetary funds is presented, but some of the core pieces of information are not included. Answer “d” applies if no information is presented on extra-budgetary funds.

Please provide in the comments a list of all known extra-budgetary funds.

**Answer:**

a. Yes, information beyond the core elements is presented for all extra-budgetary funds.

**Source:**

BESF F.Y. 2023, Table B15 Earmarked Revenues, 2021-2023  
<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/B15.pdf>

BESF FY 2023, Table B16 Off-Budget Accounts, 2021-2023  
<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/B16.pdf>

**Comment:**

BESF Table B15 and B16 present extra-budgetary funds, including a sufficient a statement of purpose or policy rationale for the extra-budgetary fund, as well as estimates of their income, expenditure, and financing.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Pages 38-41, Technical Notes Page 51, FY 2023 People’s Proposed Budget

34. Does the Executive’s Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary)

on a consolidated basis for at least the budget year?

**GUIDELINES:**

Question 34 asks whether the Executive's Budget Proposal or supporting documents present the finances of the central government on a consolidated basis, showing both its budgetary and extra-budgetary activities. Virtually all of the questions in the OBS questionnaire focus on budgetary central government – the activities of the ministries, departments, or agencies of central government. In addition, Question 33 asks about extra-budgetary funds, such as social security funds that are not included in the budget.

Coverage is an important aspect of fiscal reporting. Budget documents should cover the full scope of government's financial activity. In many countries, extra-budgetary activities are substantial, and can represent a sizable share of the central government's activities. To get a full picture of the central government's finances, therefore, it is necessary to examine both activities that are included in the budget and those that are extra-budgetary. This question asks whether such a consolidated presentation of central government finances, including both revenues and expenditures, is provided.

The central government is only one component of the overall public sector. The public sector also includes other levels of government, such as state and local government, and public corporations. (See Box 2.1 under Principle 1.1.1 of the IMF's Fiscal Transparency Handbook (2018):

<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml> For the purpose of answering this question, please consider only the central government level.

In order to answer "a," the Executive's Budget Proposal or supporting documentation must present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year.

**Answer:**

b. No, central government finances are not presented on a consolidated basis.

**Source:**

NEP F.Y. 2023

<https://www.dbm.gov.ph/index.php/budget-documents/2023/national-expenditure-program-fy-2023>

BESF F.Y. 2023, Table B15 Earmarked Revenues, 2021-2023

<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/B15.pdf>

BESF FY 2023, Table B16 Off-Budget Accounts, 2021-2023

<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/B16.pdf>

**Comment:**

They are presented separately, and there is no supporting document that presents them in a consolidated basis.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**35. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?**

**GUIDELINES:**

Question 35 asks about intergovernmental transfers. In many cases, the central government supports the provision of a good or service by a lower level of government through an intergovernmental transfer of funds. This is necessary because, independent from the level of administrative decentralization that exists in a given country, the capacity for revenue collection of a local government is unlikely to be sufficient to pay for all its expenses. However, because the activity is not being undertaken by an administrative unit of the central government, it is unlikely to receive the same level of review in the budget. Thus it is important to include in the budget proposal a statement that explicitly indicates the amount and purposes of these transfers.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all intergovernmental transfers and a narrative discussing these transfers. If a narrative discussion is not included, but estimates for all intergovernmental transfers are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, intergovernmental transfers (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of intergovernmental transfers are presented.

**Answer:**

a. Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.

**Source:**

NEP F.Y. 2023, Allocations to Local Government Units  
<https://www.dbm.gov.ph/wp-content/uploads/NEP2023/ALGU/ALGU.pdf>

BESF F.Y. 2023, Sec. F Local Government Units (Tables F1 to F15)

<https://www.dbm.gov.ph/index.php/budget-documents/2023/budget-of-expenditures-and-sources-of-financing-fy-2023>

FY 2023 Technical Notes on the 2023 Proposed National Budget, pp. 101-105

<https://www.dbm.gov.ph/index.php/budget-documents/2023/technical-notes-on-the-2023-proposed-national-budget>

**Comment:**

Intergovernmental transfers are presented in the EBP through the NEP and BESF. The pertinent sections show transfers from the national government to local government units, through the latter's legally mandated National Tax Allotments (automatically appropriated and released), alongside other expenditure items which are meant to transfer funds from the national level to the local level. A narrative discussion is sufficiently presented in the Technical Notes on the 2023 Proposed National Budget.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**36. Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of budget policies on different groups of citizens, for at least the budget year?**

**GUIDELINES:**

*Question 36 asks about "alternative displays" of expenditures that highlight the financial impact of policies on different groups of citizens. As discussed above, expenditures are typically presented by at least one of three classifications – administrative, functional, and economic classifications (see Questions 1-5) – and by individual program (Question 6). In addition, governments can provide alternative displays to emphasize different aspects of expenditure policies and to show who benefits from these expenditures.*

*For the purpose of answering this question, the alternative presentation must differ from the presentations (such as administrative, functional, or economic classifications or presentation by program) used to answer other questions. The alternative display can cover all expenditures or only a portion of expenditures. For instance, it can show how all expenditures are distributed according to geographic region or it can show how selected expenditures (such as the health budget or the agriculture budget) are distributed to different regions. But such a geographic display must be something different than the presentation of intergovernmental transfers used to answer question 35. One exception is when a country includes a special presentation of all policies intended to benefit the most impoverished populations (and is used to answer Question 52) then that can be considered an alternative display for purposes of answering this question as well. Finally, brief fact sheets showing how proposals in the budget benefit particular groups would be insufficient; only more detailed presentations would be considered.*

*The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?"*

*(<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of the importance of alternative displays of budget information and provides a number of examples. For instance,*

- *Bangladesh in its 2017-18 Budget included a detailed supplementary Gender Budgeting Report, which presents the spending dedicated to advancing women across various departments. (<https://mof.portal.gov.bd/site/page/3bb14732-b5b1-44df-9921-efedf1496295>).*
- *The UK's 2017 budget included a supplementary analysis that provided a distributional analysis of the budget by households in different income groups (see [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/661465/distributional\\_analysis\\_autumn\\_budget\\_2017.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/661465/distributional_analysis_autumn_budget_2017.pdf)).*
- *South Africa's 2017 Budget Review goes beyond the standard presentation of intergovernmental transfers, discussing the redistribution that results from national revenue flowing to the provinces and municipalities and presenting the allocations on a per capita basis (see chapter 6, <http://www.treasury.gov.za/documents/national%20budget/2017/review/FullBR.pdf>).*

To answer "a," the Executive's Budget Proposal or supporting documentation must include at least three different presentations that illustrate the financial impact of policies on different groups of citizens for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must include at least two different alternative displays of expenditures. A "c" applies if only one type of alternative display of expenditure is presented. Answer "d" applies if no alternative display of expenditure is presented.

**Answer:**

a. Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

**Source:**

National Expenditure Program, F.Y. 2023

<https://www.dbm.gov.ph/index.php/budget-documents/2023/national-expenditure-program-fy-2023>

FY 2023 Technical Notes on the 2023 Proposed National Budget, 14 October 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/technical-notes-on-the-2023-proposed-national-budget>

**Comment:**

The NEP presents a summary of the proposed expenditures per administrative region. The Technical Notes on the 2023 Proposed National Budget also provides some configurations on how proposed expenditures will impact different groups of citizens, e.g., poor and marginalized households under the 4Ps Conditional Cash Transfer Program, indigent senior citizens, internally displaced persons, etc.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Page 35, Technical Notes (By Region) Page 47, Technical Notes (Regional Allocation of Health Facilities Operations Program) Pages 57 and 59, Technical Notes (Budgetary Allocations of Select Social Program of DSWD and Other Departments) Page 12-13 (By Region), FY 2023 People's Proposed Budget

**36b. Based on the response to Question 36, select the box(es) below to identify which types of alternative displays are included in the Executive's Budget Proposal:**

**Answer:**

Impacts of budget policies by income

Impacts of budget policies by age

Impacts of budget policies on climate

Impacts of budget policies by geographic region

**Source:**

National Expenditure Program, F.Y. 2023

<https://www.dbm.gov.ph/index.php/budget-documents/2023/national-expenditure-program-fy-2023>

FY 2023 Technical Notes on the 2023 Proposed National Budget, 14 October 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/technical-notes-on-the-2023-proposed-national-budget>

**Comment:**

Under the NEP, budget proposals per administrative unit contain a summary of regional allocations, hence providing an alternative display of impacts of budget policies by geographic region. The Technical Notes further provide impacts on budget policies by income (pp. 57-59, Tables 1-3), by age (p. 57, Table 1 which shows a social pension program for indigent senior citizens), and on climate (p.73, Table 2 Climate Change Expenditures Tagging, 2021-2023).

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Also: regional allocation for health facilities (Technical Notes, p. 47 table 3) and regional allocation for State Universities (Technical Notes, p. 55 table 6)

**Government Reviewer**

**Opinion:** Agree

**37. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?**

*GUIDELINES:*

*Question 37 asks about transfers to public corporations. It is often the case that governments have a stake in enterprises that manage resources that are particularly relevant for the public good (such as electricity, water, and oil). While these public corporations can operate independently, in some cases the government will provide direct support by making transfers to these corporations, including to subsidize capital investment and operating expenses.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all transfers to public corporations and a narrative discussing the purposes of these transfers. If a narrative discussion is not included, but estimates for all transfers to public corporations are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, transfers to public corporations (regardless of whether it also includes a narrative discussion). Answer "c" also applies if estimates of transfers to public corporations are presented as a single line item. Answer "d" applies if no estimates of transfers to public corporations are presented.*

*Please provide in the comments a list of all known public corporations.*

**Answer:**

a. Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.

**Source:**

National Expenditure Program, F.Y. 2023, Budgetary Support to Government Corporations  
<http://www.dbm.gov.ph/wp-content/uploads/NEP2023/BSGC/BSGC.pdf>

BESF FY 2023, Table E1. Uses of Funds, Subsidy/Equity, 2023, Net of Tax Subsidy; Gross of Special Accounts  
<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/E1.pdf>

BESF FY 2023, Table E13. Uses of Funds, Subsidy/Equity, 2023, Net of Tax Subsidy; Gross of Special Accounts  
<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/E13.pdf>

FY 2023 Technical Notes on the 2022 Proposed National Budget, 14 October 2022  
<https://www.dbm.gov.ph/index.php/budget-documents/2023/technical-notes-on-the-2023-proposed-national-budget>

**Comment:**

The NEP provides a breakdown of budgetary support to government-owned and controlled corporations, while the BESF details how these funds have been used by such public corporations. Narrative discussions on the same may be found in some portions of the Technical Notes (p. 32, 36-38), and the special provisions included in the NEP under Budgetary Support to Government Corporations.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Answer: A Budget allocation: <https://www.dbm.gov.ph/wp-content/uploads/NEP2023/BSGC/BSGC.pdf> Narrative: <https://www.dbm.gov.ph/images/pdf/files/Technical-Notes-on-the-2023-Proposed-National-Budget.pdf> (Technical Notes, p36-36)

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.

**Comments:** Estimates of transfers to public corporations for at least the budget year are presented. These are found in Table E.1, FY 2023 BESF,



Chapter XXXVII (BSGC), FY 2023 NEP and the pages 36-38 of the Technical Notes on 2023 Proposed National Budget. <https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/E1.pdf> <https://www.dbm.gov.ph/wp-content/uploads/NEP2023/BSGC/BSGC.pdf>  
<https://www.dbm.gov.ph/index.php/2023/technical-notes-on-the-2023-proposed-national-budgetPages>

**IBP Comment**

IBP agrees with reviewers and revised response to A.

**38. Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year?**

**(The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)**

**GUIDELINES:**

*Question 38 focuses on quasi-fiscal activities, asking whether "core" information related to such activities is presented. These core components include:*

- *A statement of purpose or policy rationale for the quasi-fiscal activity (i.e., what is the reason for engaging in this activity?);*
- *The identification of intended beneficiaries of the quasi-fiscal activity.*

*The term "quasi-fiscal activities" refers to a broad range of activities that are fiscal in character and could be carried out through the regular budget process but are not. For example, a quasi-fiscal activity could take place if, instead of providing a direct subsidy through the budget for a particular activity, a public financial institution provides an indirect subsidy by offering loans at below-market rates for that activity. Similarly, it is a quasi-fiscal activity when an enterprise provides goods or services at prices below commercial rates to certain individuals or groups to support the government's policy goals.*

*The above examples are policy choices that may be approved by the government and legislature. However, quasi-fiscal activities can also involve activities that violate or circumvent a country's budget process laws or are not subject to the regular legislative approval process for expenditures. For example, the executive may issue an informal order to a government entity, such as a public commercial enterprise, to provide the executive with goods and services that normally would have to be purchased with funding authorized by the legislature. All quasi-fiscal activities should be disclosed to the public and subject to public scrutiny.*

*Beyond the core information, some governments may also provide other information about quasi-fiscal activities, including for example: the anticipated duration of the quasi-fiscal activity; a quantification of the activity and the assumptions that support these estimates; and a discussion of the fiscal significance and potential risks associated with the activity, including the impact on the entity carrying out the activity. Principle 3.3.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) provides examples of quasi-fiscal activities that can be consulted as needed. And more details on quasi-fiscal activities can be found in the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to all quasi-fiscal activities for at least the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to quasi-fiscal activities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on quasi-fiscal activities.*

*If quasi-fiscal activities do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question.*

**Answer:**

d. No, information related to quasi-fiscal activities is not presented.

**Source:**

NEP F.Y. 2023  
<https://www.dbm.gov.ph/index.php/budget-documents/2023/national-expenditure-program-fy-2023>

**Comment:**

The EBP and its supporting documents do not provide information related to quasi-fiscal activities.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

39. Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government for at least the budget year?

(The core information must include a listing of the assets, and an estimate of their value.)

**GUIDELINES:**

Question 39 focuses on financial assets held by the government, asking whether "core" information related to these assets is presented. These core components include:

- A listing of the financial assets; and
- An estimate of their value.

Governments own financial assets such as cash, bonds, or equities. Unlike private sector businesses, however, few governments maintain balance sheets that show the value of their assets and liabilities.

Beyond the core information, some governments may also provide other information about financial assets, including for example: a discussion of their purpose; historical information on defaults; differences between reported values and market values; and a summary of financial assets as part of the government's balance sheet.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to all financial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to financial assets is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on financial assets held by the government.

**Answer:**

d. No, information related to financial assets is not presented.

**Source:**

NEP F.Y. 2023

<https://www.dbm.gov.ph/index.php/budget-documents/2023/national-expenditure-program-fy-2023>

BESF F.Y. 2023

<https://www.dbm.gov.ph/index.php/budget-documents/2023/budget-of-expenditures-and-sources-of-financing-fy-2023>

**Comment:**

The EBP and its supporting documents do not provide a listing of financial assets held by the central government, nor of their estimated value.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

40. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government for at least the budget year?

(The core information must include a listing of the assets by category.)

**GUIDELINES:**

Question 40 focuses on nonfinancial assets held by the government, asking whether "core" information related to these assets is presented. The core information is a listing of nonfinancial assets, grouped by the type (or category) of asset.

Nonfinancial assets are things of value that the government owns or controls (excluding financial assets) such as land, buildings, and machinery. The valuation of public nonfinancial assets can be problematic, particularly in cases where the asset is not typically available on the open market (such as a government monument). In these cases, it is considered acceptable to provide summary information in budget documents from a country's register of assets. But, in some cases, governments are able to value their nonfinancial assets; some present a summary of nonfinancial assets as part of their balance sheets. For an example of how nonfinancial assets are presented in one of the many supporting documents to the New Zealand Executive's Budget Proposal, see the Forecast Financial Statement 2011, Notes to the Financial Statements (Continued), Note 14, accessible here: <https://treasury.govt.nz/sites/default/files/2011-05/befu11-pt6of8.pdf>.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year a listing by category of all nonfinancial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to nonfinancial assets is presented, but some nonfinancial assets are not included. Answer "d" applies if no information is presented on nonfinancial assets held by the government.

**Answer:**

d. No, information related to nonfinancial assets is not presented.

**Source:**

NEP F.Y. 2023

<https://www.dbm.gov.ph/index.php/budget-documents/2023/national-expenditure-program-fy-2023>

BESF F.Y. 2023

<https://www.dbm.gov.ph/index.php/budget-documents/2023/budget-of-expenditures-and-sources-of-financing-fy-2023>

**Comment:**

The EBP and its supporting documents likewise do not provide a listing of nonfinancial assets held by the central government, nor of their estimated value.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**41. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?**

**GUIDELINES:**

Question 41 asks about estimates of expenditure arrears, which arise when government has entered into a commitment to spend funds but has not made the payment when it is due. (For more information see sections 3.49-3.50 of the IMF's GFS Manual 2001, <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf> (page 29)). Though equivalent to borrowing, this liability is often not recorded in the budget, making it difficult to assess fully a government's financial position. Moreover, the obligation to repay this debt affects the government's ability to pay for other activities.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all expenditure arrears and a narrative discussing the arrears. If a narrative discussion is not included, but estimates for all expenditure arrears are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, expenditure arrears (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of expenditure arrears are presented. Answer "d" also applies if information is only available for the changes in arrears, and not the stock or balance of arrears.

If expenditure arrears do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question. Public expenditure management laws and regulations often will allow for reasonable delays, perhaps 30 or 60 days, in the routine payment of invoices due. Expenditure arrears impacting a small percentage of expenditure that are due to contractual disputes should not be considered a significant problem for the purpose of answering this question.

**Answer:**

d. No, estimates of expenditure arrears are not presented.

**Source:**

NEP F.Y. 2023

<https://www.dbm.gov.ph/index.php/budget-documents/2023/national-expenditure-program-fy-2023>

BESF F.Y. 2023

<https://www.dbm.gov.ph/index.php/budget-documents/2023/budget-of-expenditures-and-sources-of-financing-fy-2023>**Comment:**

The EBP and its supporting documents do not show estimates of expenditure arrears. At most, these may be found in IYRs.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**42. Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs, for at least the budget year?**

(The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

**GUIDELINES:**

Question 42 focuses on contingent liabilities, asking whether "core" information related to these liabilities is presented. These core components include:

- a statement of purpose or policy rationale for each contingent liability;
- the new contingent liabilities for the budget year, such as new guarantees or insurance commitments proposed for the budget year; and
- the total amount of outstanding guarantees or insurance commitments at the end of the budget year. This reflects the gross exposure of the government in the case that all guarantees or commitments come due (even though that may be unlikely to occur).

Contingent liabilities are recognized under a cash accounting method only when the contingent event occurs and the payment is made. An example of such liabilities is the case of loans guaranteed by the central government, which can include loans to state-owned banks and other state-owned commercial enterprises, subnational governments, or private enterprises. Under such guarantees, government will only make a payment if the borrower defaults. Thus a key issue for making quantitative estimates of these liabilities is assessing the likelihood of the contingency occurring.

In the budget, according to the OECD, "[w]here feasible, the total amount of contingent liabilities should be disclosed and classified by major category reflecting their nature; historical information on defaults for each category should be disclosed where available. In cases where contingent liabilities cannot be quantified, they should be listed and described."

Beyond the core information, some governments may also provide other information about contingent liabilities, including for example: historical default rates for each program, and likely default rates in the future; the maximum guarantee that is authorized by law; any special financing associated with the guarantee (e.g., whether fees are charged, whether a reserve fund exists for the purpose of paying off guarantees, etc.); the duration of each guarantee; and an estimate of the fiscal significance and potential risks associated with the guarantees.

For more details on contingent liabilities, see *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and page 59 (Box 11) and Principle 3.2.3 of the IMF's *Fiscal Transparency Handbook* (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to contingent liabilities as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to contingent liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on contingent liabilities.

**Answer:**

c. Yes, information is presented, but it excludes some core elements or some contingent liabilities.

**Source:**

BESF F.Y. 2023, Table E4 Statement of Financial Positions of Selected Government Corporations, 2023  
<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/E4.pdf>

NEP F.Y. 2023, Unprogrammed Appropriations, Special Provision No. 5  
<https://www.dbm.gov.ph/wp-content/uploads/NEP2023/UA.pdf>

**Comment:**

BESF Table E4 shows a list of liabilities incurred by public corporations, but said list does not specify which among the liabilities is guaranteed by the central government, and under what circumstances they are triggered.

Further, the EBP contains a section of expenditures called Unprogrammed Appropriations. These grant spending authority to the central government in case certain conditions are met (e.g., revenue windfalls arise, etc.). Among the special provisions contained there pertains to the Risk Management Program, which allows for the government to spend money to cover commitments made by the central government, in connection with public-private partnership projects.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Tables D.3 to D.5 and E.4, FY 2023 BESF

**43. Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term?**

**(The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)**

*GUIDELINES:*

*Question 43 focuses on government's future liabilities and the sustainability of its finances over the longer-term, asking whether "core" information related to these issues is presented. These core components must include:*

- *Projections that cover a period of at least 10 years.*
- *The macroeconomic and demographic assumptions used in making the projections.*
- *A discussion of the fiscal implications and risks highlighted by the projections. Good public financial management calls for budgets to include fiscal sustainability analyses.*

*The IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) recommends that governments regularly publish the projected evolution of the public finances over the longer term (see Principle 3.1.3.). Future liabilities are a particularly important element when assessing the sustainability of public finances over the long term. Future liabilities are the result of government commitments that, unlike contingent liabilities, are virtually certain to occur at some future point and result in an expenditure. A typical example consists of government obligations to pay pension benefits or cover health care costs of future retirees. Under a cash accounting system, only current payments associated with such obligations are recognized in the budget. To capture the future impact on the budget of these liabilities, a separate statement is required.*

*Beyond the core information, some governments may also provide other information about the sustainability of their finances, including for example: projections that cover 20 or 30 years; multiple scenarios with different sets of assumptions; assumptions about other factors (such as the depletion of natural resources) that go beyond just the core macroeconomic and demographic data; and a detailed presentation of particular programs that have long time horizons, such as civil service pensions.*

*For more details on future liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to future liabilities and the sustainability of government finances over the longer term as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements*

is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to future liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on future liabilities and the sustainability of government's finances

**Answer:**

d. No, information related to future liabilities and the sustainability of finances over the longer term is not presented.

**Source:**

BESF F.Y. 2023, Table B18. Domestic Debt Service for Regular Liabilities of the National Government, by Creditor, 2021-2023  
<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/B18.pdf>

BESF F.Y. 2023, Table B19 External Debt Service for Regular Liabilities of the National Government, by Creditor, 2021-2023  
<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/B19.pdf>

NEP F.Y. 2023, Miscellaneous Personnel Benefits Fund  
<http://www.dbm.gov.ph/wp-content/uploads/NEP2023/MPBF.pdf>

NEP F.Y. 2023, Pension and Gratuity Fund  
<http://www.dbm.gov.ph/wp-content/uploads/NEP2023/PGF.pdf>

**Comment:**

The EBP does not contain projections for the government's future liabilities and the sustainability of its finances over the long term. At most, there are estimates as to the amount of debt falling due (BESF Tables B18 and B19), and the future liabilities to personnel (NEP Miscellaneous Personnel Benefits Fund and Pension Gratuity Fund). However, these do not extend towards the long term.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**44. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind, for at least the budget year?**

**GUIDELINES:**

*Question 44 asks about estimates of donor assistance, both financial and in-kind assistance. Such assistance is considered non-tax revenue, and the sources of this assistance should be explicitly identified. In terms of in-kind assistance, the concern is primarily with the provision of goods (particularly those for which there is a market that would allow goods received as in-kind aid to be sold, thereby converting them into cash) rather than with in-kind aid like advisors from a donor country providing technical assistance.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all donor assistance and a narrative discussing the assistance. If a narrative discussion is not included, but estimates for all donor assistance are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, donor assistance (regardless of whether it also includes a narrative discussion). Answer "c" also applies if the sources of donor assistance are not presented, but the total amount of donor assistance is presented as a single line item. Answer "d" applies if no estimates of donor assistance are presented. Select answer "e" if your country does not receive donor assistance.*

**Answer:**

a. Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.

**Source:**

BESF F.Y. 2021, Table B13 Foreign-Assisted Projects by Department/Agency, 2021-2023  
<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/B13.pdf>

BESF F.Y. 2023, Table B14. Foreign-Assisted Projects by Donor/Creditor, 2021-2023  
<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/B14.pdf>

FY 2023 Technical Notes on the 2022 Proposed National Budget, pp. 41-43

<https://www.dbm.gov.ph/index.php/budget-documents/2023/technical-notes-on-the-2023-proposed-national-budget>

**Comment:**

Estimates of all sources of donor assistance are presented in BESF Tables B14 and B15, while a narrative discussion may be found in the Technical Notes.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**45. Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year?**

(The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

**GUIDELINES:**

Question 45 focuses on tax expenditures, asking whether "core" information related to these tax preferences is presented. These core components must include for both new and existing tax expenditures:

- a statement of purpose or policy rationale;
- a listing of the intended beneficiaries; and
- an estimate of the revenue foregone.

*Tax expenditures arise as a result of exceptions or other preferences in the tax code provided for specified entities, individuals, or activities. Tax expenditures often have the same impact on public policy and budgets as providing direct subsidies, benefits, or goods and services. For example, encouraging a company to engage in more research through a special tax break can have the same effect as subsidizing it directly through the expenditure side of the budget, as it still constitutes a cost in terms of foregone revenues. However, expenditure items that require annual authorization are likely to receive more scrutiny than tax breaks that are a permanent feature of the tax code.*

*Beyond the core information, some governments may also provide other information about tax expenditures, including for example: the intended beneficiaries by sector and income class (distributional impact); a statement of the estimating assumptions, including the definition of the benchmark against which the foregone revenue is measured; and a discussion of tax expenditures as part of a general discussion of expenditures for those program areas that receive both types of government support (in order to better inform policy choices). For more details on tax expenditures, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 1.1.4 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, all of the core information related to tax expenditures as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to tax expenditures is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on tax expenditures.*

**Answer:**

c. Yes, information is presented, but it excludes some core elements or some tax expenditures.

**Source:**

BESF F.Y. 2023. Table J1b 2020 Investment Tax Expenditures, by Sector, by Type of Tax Incentives, F.Y. 2019-2021  
<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/J1b.pdf>

BESF F.Y. 2023. Table J1c. 2020 Investment Tax Expenditures by Investment Promotion Agency (IPA), by Type of Tax Incentives, F.Y. 2019-2021  
<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/J1c.pdf>

BESF F.Y. 2023, Table J1d. 2020 Investment Tax Expenditures, by IPA, by Sector, by Type of Tax Incentives, 2019-2021  
<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/J1d.pdf>

BESF FY 2023, Table B20. National Government Cash Disbursements, 2021-2023

<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/B20.pdf>

**Comment:**

BESF Tables J1b, J1c, and J1d contain a list of tax expenditures and estimates of foregone revenue. However, these do not show other core elements such as the statement of policy or listing of intended beneficiaries. BESF Table B20 also shows how much tax expenditures comprise national government cash disbursements.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**46. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues for at least the budget year?**

**GUIDELINES:**

*Question 46 asks about estimates of earmarked revenues, which are revenues that may only be used for a specific purpose (for example, revenues from a tax on fuel that can only be used for building roads). This information is important in determining which revenues are available to fund the government's general expenses, and which revenues are reserved for particular purposes.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all individual earmarked revenues and a narrative discussing the earmarks. If a narrative discussion is not included, but estimates for all individual earmarked revenues are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, earmarked revenues (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of earmarked revenues are presented. An "e" response applies if revenue is not earmarked or the practice is disallowed by law or regulation.*

**Answer:**

a. Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.

**Source:**

BESF F.Y. 2023, Table B15. Earmarked Revenues, 2021-2023

<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/B15.pdf>

Technical Notes on the 2023 Proposed National Budget, pp. 38-40

<https://www.dbm.gov.ph/images/pdf/Technical-Notes-on-the-2023-Proposed-National-Budget.pdf>

**Comment:**

BESF Table B15 shows a summary of earmarked revenues, while the corresponding narrative discussion can be found in the Technical Notes.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**47. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?**

**GUIDELINES:**

*Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear*



*description of the link between policy goals and the budget – that is, an explicit explanation of how the government’s policy goals are reflected in its budget choices. For an example of a discussion of a government’s policy goals in the budget, see pages 13-18 of New Zealand’s 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.*

*In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive’s Budget Proposal. So the question is examining whether government policy plans are “translated” into revenue and expenditure figures in the actual budget documents.*

*Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer “a,” the Executive’s Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government’s policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer “b” for either question, the Executive’s Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government’s policy goals, but no narrative discussion is included. A “c” response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government’s policy goals (regardless of whether it also includes a narrative discussion). Answer “d” applies if no information is presented on how the budget is linked to government’s policy goals.*

**Answer:**

a. Yes, estimates that show how the proposed budget is linked to all the government’s policy goals for the budget year are presented, along with a narrative discussion.

**Source:**

FY 2023 President’s Budget Message

<https://www.dbm.gov.ph/index.php/budget-documents/2023/2023-president-s-budget-message>

Briefer on the 2023 Proposed National Budget

<https://www.dbm.gov.ph/index.php/budget-documents/2023/2023-people-s-budget/2023-budget-at-a-glance-proposed>

FY 2023 Technical Notes on the 2022 Proposed National Budget, 14 October 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/technical-notes-on-the-2023-proposed-national-budget>

**Comment:**

The President’s Budget Message, Briefer on the 2023 Proposed National Budget, and Technical Notes link and provide a narrative discussion of how the EBP is connected to the government’s developmental and policy goals, as well as show corresponding estimates.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**48. Does the Executive’s Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government’s policy goals for a multi-year period (for at least two years beyond the budget year)?**

**GUIDELINES:**

*Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government’s policy goals. The budget is the executive’s main policy document, the culmination of the executive’s planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government’s policy goals are reflected in its budget choices. For an example of a discussion of a government’s policy goals in the budget, see pages 13-18 of New Zealand’s 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.*

*In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive’s Budget Proposal. So the question is examining whether government policy plans are “translated” into revenue and expenditure figures in the actual budget documents.*

*Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer “a,” the Executive’s Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government’s policy goals for*

*the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.*

**Answer:**

c. Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.

**Source:**

FY 2023 President's Budget Message

<https://www.dbm.gov.ph/index.php/budget-documents/2023/2023-president-s-budget-message>

Briefer on the 2023 Proposed National Budget

<https://www.dbm.gov.ph/index.php/budget-documents/2023/2023-people-s-budget/2023-budget-at-a-glance-proposed>

FY 2023 Technical Notes on the 2022 Proposed National Budget, 14 October 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/technical-notes-on-the-2023-proposed-national-budget>

BESF F.Y. 2023, Table A2 National Government Fiscal Program, 2021-2025

<https://www.dbm.gov.ph/wp-content/uploads/BESF/BESF2023/A2.pdf>

**Comment:**

The scope of the government's policy goals and the extent to which the proposed budget is linked generally do not extend to multi-year periods, based on the EBP and its supporting documents. However, some aspects may be tied to multi-year projections, such as those indicated in the national government's fiscal program. The projections contained therein cover up to BY+2 (F.Y. 2025).

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**49. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?**

**GUIDELINES:**

*Question 49 asks about the availability of nonfinancial data on inputs for the budget year. (Nonfinancial data on outputs and outcomes are addressed in Question 50.)*

*The budget should disclose not only the amount of money that is being allocated on a program but also any information needed to analyze that expenditure. Nonfinancial data and performance targets associated with budget proposals are used to assess the success of a given policy. For example, even when allocated funds are spent according to plan, there remains the question of whether the policy delivered the results that it aimed to achieve.*

*Nonfinancial data can include information on:*

*Inputs - These are the resources assigned to achieve results. For example, in regards to education, nonfinancial data on inputs could include the number of books to be provided to each school or the materials to be used to build or refurbish a school.*

*Outputs - These are products and services delivered as a result of inputs. For example, the number of pupils taught every year; the number of children that received vaccines; or the number of beneficiaries of a social security program.*

*Outcomes - These are the intended impact or policy goals achieved. For example, an increase in literacy rates among children under 10, or a reduction in rates of maternal mortality.*

*In addition, governments that set performance targets must use nonfinancial data for outputs and outcomes to determine if these targets have been met.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on inputs for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on inputs for each*

*individual program is organized by functions. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on inputs for all administrative units or all functions, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on inputs are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on inputs is presented.*

**Answer:**

b. Yes, nonfinancial data on inputs are presented for all administrative units (or functions) but not for all (or any) programs.

**Source:**

Staffing Summary F.Y. 2023

<https://www.dbm.gov.ph/index.php/budget-documents/2021/staffing-summary-2023>

FY 2023 Technical Notes on the 2023 Proposed National Budget, 14 October 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/technical-notes-on-the-2023-proposed-national-budget>

**Comment:**

The Staffing Summary consolidates the number of positions/items in the national government, whether filled or unfilled, disaggregated by salary level, kind of position, and administrative unit. The Technical Notes also contain some discussions on nonfinancial inputs, but not for all administrative units.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**50. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?**

**GUIDELINES:**

*Question 50 asks about the availability of nonfinancial data on results for the budget year. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 49).*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on results for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on results for each individual program is organized by functional classification. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on results for all administrative units or all functional classifications, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on results are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on results is presented.*

**Answer:**

b. Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.

**Source:**

NEP F.Y. 2023

<https://www.dbm.gov.ph/index.php/budget-documents/2023/national-expenditure-program-fy-2023>

**Comment:**

The proposed budget for each administrative unit contains, in its latter portions, generally include outcome and output indicators under the subheading "Performance Indicators" heading. However, some administrative units do not show nonfinancial data on results for the budget year.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Performance information for the two houses of Congress are not provided in the EBP.

**Government Reviewer**  
Opinion: Agree

**51. Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?**

**GUIDELINES:**

*Question 51 asks about performance targets assigned to nonfinancial data on results for the budget year. The question applies to those nonfinancial results shown in the budget, and that were identified for purposes of Question 50.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must assign performance targets to all nonfinancial data on results shown in the budget for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must assign performance targets to a majority (but not all) of the nonfinancial data on results shown in the budget. A "c" response applies performance targets are assigned only to less than half of the nonfinancial data on results. Answer "d" applies if no performance targets are assigned to nonfinancial data on results shown in the budget, or the budget does not present nonfinancial results.*

**Answer:**

a. Yes, performance targets are assigned to all nonfinancial data on results.

**Source:**

NEP F.Y. 2023

<https://www.dbm.gov.ph/index.php/budget-documents/2023/national-expenditure-program-fy-2023>

**Comment:**

While not all administrative units have nonfinancial data, those units that do have nonfinancial data have performance targets assigned.

**Peer Reviewer**  
Opinion: Agree

**Government Reviewer**  
Opinion: Agree

**52. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?**

**GUIDELINES:**

*Question 52 asks whether the budget highlight policies, both new and existing, that benefit the poorest segments of society. This question is intended to assess only those programs that directly address the immediate needs of the poor, such as through cash assistance programs or the provision of housing, rather than indirectly, such as through a stronger national defense. This information is of particular interest to those seeking to bolster government's commitment to anti-poverty efforts. For purposes of answering this question, a departmental budget (such as for the Department of Social Welfare) would not be considered acceptable. In general, this question is asking whether the EBP includes a special presentation that pulls together estimates of all the relevant policies in one place. However, if the country uses "program budgeting," where programs are presented as expenditure categories with specific and identified objectives, and it identifies anti-poverty programs within each administrative unit, then that is also acceptable for this question.*

*The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?"*

*(<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of countries that have provided information on how its policies affect the poor.*

*For instance, Pakistan provides a detailed breakdown of pro-poor expenditure as part of its 2017-18 budget proposal. In one document, the government sets out policy priorities, expected outputs, and estimates of past and future spending for several programs aimed at poverty alleviation. Another supporting document provides a comprehensive overview of ongoing policies, including a chapter on social safety nets, covering both financial and performance information of poverty alleviation schemes over a period of eight years. ([http://www.finance.gov.pk/budget/mtbf\\_2018\\_21.pdf](http://www.finance.gov.pk/budget/mtbf_2018_21.pdf) and [http://www.finance.gov.pk/survey\\_1718.html](http://www.finance.gov.pk/survey_1718.html)).*

To answer "a," the Executive's Budget Proposal or supporting documentation must for at least the budget year both present estimates covering all policies that are intended to benefit the most impoverished populations and include a narrative discussion that specifically addresses these policies. (For countries using program budgeting that breaks out individual anti-poverty programs, there should be a separate narrative associated with each such program.) Answer "b" if a narrative discussion is not included, but estimates for all policies that are intended to benefit the most impoverished populations are presented. Answer "c" if the presentation includes estimates covering only some, but not all, policies that are intended to benefit the most impoverished populations (regardless of whether it also includes a narrative discussion). Answer "d" if no estimates of policies that are intended to benefit the most impoverished populations are presented.

**Answer:**

a. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.

**Source:**

FY 2023 President's Budget Message

<https://www.dbm.gov.ph/index.php/budget-documents/2023/2023-president-s-budget-message>

Briefer on the 2023 Proposed National Budget

<https://www.dbm.gov.ph/index.php/budget-documents/2023/2023-people-s-budget/2023-budget-at-a-glance-proposed>

FY 2023 Technical Notes on the 2023 Proposed National Budget, pp. 57-61

<https://www.dbm.gov.ph/index.php/budget-documents/2023/technical-notes-on-the-2023-proposed-national-budget>

**Comment:**

The documents cited provide estimates on all policies which intend to directly benefit the country's most impoverished populations. Narrative discussions may be found in the President's Budget Message and in the Technical Notes.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**53. Does the executive release to the public its timetable for formulating the Executive's Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation)?**

**GUIDELINES:**

Question 53 asks about the budget timetable. An internal timetable is particularly important for the executive's management of the budget preparation process, in order to ensure that the executive accounts for the views of the different departments and agencies in the proposed budget. The timetable would, for instance, set deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. So that civil society is aware of the various steps in the budget formulation process, and when opportunities may exist to engage the executive, it is essential that this timetable be made available to the public.

To answer "a," the executive must prepare a detailed budget timetable and release it to the public. A "b" answer applies if the timetable is made public, but some details are not included. A "c" response applies if the timetable is made public, but many important details are excluded, reducing its value for those outside government. Answer "d" applies if no timetable is made available to the public. As long as a timetable for formulating the Executive's Budget Proposal is released, answer "a," "b," or "c" may be selected, even if the Executive's Budget Proposal is not made publicly available.

**Answer:**

a. Yes, a detailed timetable is released to the public.

**Source:**

National Budget Memorandum No. 142, "National Budget Call for FY 2023" dated 12 January 2022, Annex C Calendar of Activities, p. 82

<https://www.dbm.gov.ph/wp-content/uploads/Issuances/2022/National-Budget-Memorandum/NATIONAL-BUDGET-MEMORANDUM-NO-142-DATED-JANUARY-12-2022.pdf>

**Comment:**

A detailed calendar is included and released to the public through online publication in the DBM website.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**54. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based?**

**(The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)**

*GUIDELINES:*

*Question 54 focuses on the macroeconomic forecast that underlies the Pre-Budget Statement, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:*

- *nominal GDP level;*
- *inflation rate;*
- *real GDP growth; and*
- *interest rates.*

*Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short- and long-term interest rates; the rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.*

*To answer "a," the Pre-Budget Statement must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.*

**Answer:**

a. Yes, information beyond the core elements is presented for the macroeconomic forecast.

**Source:**

National Budget Memorandum No. 143, "Budget Priorities Framework for the Preparation of the FY 2023 Agency Budget Proposals Under Tier 2" dated 28 April 2022

<https://www.dbm.gov.ph/wp-content/uploads/Issuances/2022/National-Budget-Memorandum/NATIONAL-BUDGET-MEMORANDUM-NO-143-DATED-APRIL-28-2022.pdf>

National Budget Memorandum No. 144, "Budget Priorities Framework for the Preparation of the FY 2023 Agency Budget Proposals Under Tier 2 (Part II)" dated 8 June 2023

<https://www.dbm.gov.ph/wp-content/uploads/Issuances/2022/National-Budget-Memorandum/NATIONAL-BUDGET-MEMORANDUM-NO-144-dated-June-8-2022.pdf>

**Comment:**

Both issuances contain discussions on the economic outlook, with estimates of core elements plus other macroeconomic assumptions (e.g., Dubai crude oil, foreign exchange rate, growth of trade).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

55. Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

*GUIDELINES:*

*Question 55 focuses on the government's expenditure policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:*

- *a discussion of expenditure policies and priorities; and*
- *an estimate of total expenditures.*

*Although a Pre-Budget Statement is unlikely to include detailed programmatic proposals (such detailed information is typically only presented in the budget itself), it should include a discussion of broad policy priorities and a projection of at least total expenditures associated with these policies for the budget year. The Pre-Budget Statement can include some detail, for instance, estimates provided by any of the three expenditure classifications – by administrative, economic, and functional classifications.*

*To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's expenditure policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's expenditure policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's expenditure policies and priorities is presented.*

**Answer:**

a. Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.

**Source:**

National Budget Memorandum No. 143, "Budget Priorities Framework for the Preparation of the FY 2023 Agency Budget Proposals Under Tier 2" dated 28 April 2022

<https://www.dbm.gov.ph/wp-content/uploads/Issuances/2022/National-Budget-Memorandum/NATIONAL-BUDGET-MEMORANDUM-NO-143-DATED-APRIL-28-2022.pdf>

National Budget Memorandum No. 144, "Budget Priorities Framework for the Preparation of the FY 2023 Agency Budget Proposals Under Tier 2 (Part II)" dated 8 June 2023

<https://www.dbm.gov.ph/wp-content/uploads/Issuances/2022/National-Budget-Memorandum/NATIONAL-BUDGET-MEMORANDUM-NO-144-dated-June-8-2022.pdf>

**Comment:**

The Budget Priorities Framework included a discussion of expenditure policies and priorities, and an indicative level of total expenditures (NBM No. 144, p. 6).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

56. Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

**GUIDELINES:**

Question 56 focuses on the government's revenue policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- a discussion of revenue policies and priorities; and
- an estimate of total revenue.

Although a Pre-Budget Statement is unlikely to include detailed revenue proposals, it should include a discussion of broad policy priorities and a projection of at least the total revenue associated with these policies for the budget year. The Pre-Budget Statement can also include more detail, for instance, with estimates provided by revenue category – tax and non-tax – or some of the major individual sources of revenue, such as the Value Added Tax or the income tax.

To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's revenue policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's revenue policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's revenue policies and priorities is presented.

**Answer:**

a. Yes, information beyond the core elements is presented for the government's revenue policies and priorities.

**Source:**

National Budget Memorandum No. 143, "Budget Priorities Framework for the Preparation of the FY 2023 Agency Budget Proposals Under Tier 2" dated 28 April 2022

<https://www.dbm.gov.ph/wp-content/uploads/Issuances/2022/National-Budget-Memorandum/NATIONAL-BUDGET-MEMORANDUM-NO-143-DATED-APRIL-28-2022.pdf>

National Budget Memorandum No. 144, "Budget Priorities Framework for the Preparation of the FY 2023 Agency Budget Proposals Under Tier 2 (Part II)" dated 8 June 2023

<https://www.dbm.gov.ph/wp-content/uploads/Issuances/2022/National-Budget-Memorandum/NATIONAL-BUDGET-MEMORANDUM-NO-144-dated-June-8-2022.pdf>

**Comment:**

The Budget Priorities Framework features a discussion of revenue policies and priorities. Under NBM No. 144, total revenue estimates were also included (p.5).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

57. Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

**GUIDELINES:**

Question 57 asks whether the Pre-Budget Statement includes three key estimates related to borrowing and debt:

- the amount of net new borrowing needed in the upcoming budget year;
- the central government's total debt burden at the end of the upcoming budget year; and
- the interest payments on the outstanding debt for the upcoming budget year.

Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the



country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.

Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.

Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.

To answer "a," the Pre-Budget Statement must present all three estimates of borrowing and debt for at least the upcoming budget year. For a "b" answer, the Pre-Budget Statement must present two of those three estimates. For a "c" answer, the PBS must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the PBS.

**Answer:**

c. Yes, one of the three estimates related to government borrowing and debt are presented.

**Source:**

National Budget Memorandum No. 143, "Budget Priorities Framework for the Preparation of the FY 2023 Agency Budget Proposals Under Tier 2" dated 28 April 2022

<https://www.dbm.gov.ph/wp-content/uploads/Issuances/2022/National-Budget-Memorandum/NATIONAL-BUDGET-MEMORANDUM-NO-143-DATED-APRIL-28-2022.pdf>

National Budget Memorandum No. 144, "Budget Priorities Framework for the Preparation of the FY 2023 Agency Budget Proposals Under Tier 2 (Part II)" dated 8 June 2023

<https://www.dbm.gov.ph/wp-content/uploads/Issuances/2022/National-Budget-Memorandum/NATIONAL-BUDGET-MEMORANDUM-NO-144-dated-June-8-2022.pdf>

**Comment:**

NBM No. 144 contains an estimate of net borrowing needed for the upcoming budget year. In p. 5, Table 2, this is represented by the item "Fiscal Balance."

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**58. Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?**

**GUIDELINES:**

Question 58 asks about multi-year expenditure estimates in the Pre-Budget Statement.

To answer "a," expenditure estimates for at least two years beyond the upcoming budget year must be presented. The estimates must be for at least total expenditures, but could include more detail than just the aggregate total.

**Answer:**

a. Yes, multi-year expenditure estimates are presented.

**Source:**

National Budget Memorandum No. 143, "Budget Priorities Framework for the Preparation of the FY 2023 Agency Budget Proposals Under Tier 2" dated 28 April 2022

<https://www.dbm.gov.ph/wp-content/uploads/Issuances/2022/National-Budget-Memorandum/NATIONAL-BUDGET-MEMORANDUM-NO-143-DATED-APRIL-28-2022.pdf>

National Budget Memorandum No. 144, "Budget Priorities Framework for the Preparation of the FY 2023 Agency Budget Proposals Under Tier 2 (Part II)" dated 8 June 2023

<https://www.dbm.gov.ph/wp-content/uploads/Issuances/2022/National-Budget-Memorandum/NATIONAL-BUDGET-MEMORANDUM-NO-144-dated-June-8-2022.pdf>

**Comment:**

NBM No. 144, p.5, Table 2 shows multi-year expenditure estimates under "Disbursements," extending to BY+2 (F.Y. 2025). This is sufficient to show estimates of total expenditures for a multi-year period, even if p.6 Table 3 shows a breakdown of estimated expenditures only for F.Y. 2023.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**59. Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?**

**GUIDELINES:**

*Question 59 asks if expenditure estimates in the Enacted Budget are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.*

*To answer "a," the Enacted Budget must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of the three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications.*

**Answer:**

a. Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

**Source:**

General Appropriations Act FY 2023 Volume I-A, 16 December 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/general-appropriations-act-fy-2023/gaa-volume-ia>

General Appropriations Act FY 2023 Volume I-B, 16 December 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/general-appropriations-act-fy-2023/gaa-volume-ib>

General Appropriations Act FY 2023 Volume I-C, 16 December 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/general-appropriations-act-fy-2023/gaa-volume-ic>

General Appropriations Act FY 2023 Volume II, 16 December 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/general-appropriations-act-fy-2023/gaa-volume-ii>

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

59b. Based on the response to Question 59, check the box(es) to identify which expenditure classifications are included in the Enacted Budget:

**Answer:**

Administrative classification  
Economic classification  
Functional classification

**Source:**

General Appropriations Act FY 2023 Volume I-A, 16 December 2022  
<https://www.dbm.gov.ph/index.php/budget-documents/2023/general-appropriations-act-fy-2023/gaa-volume-ia>

General Appropriations Act FY 2023 Volume I-B, 16 December 2022  
<https://www.dbm.gov.ph/index.php/budget-documents/2023/general-appropriations-act-fy-2023/gaa-volume-ib>

General Appropriations Act FY 2023 Volume I-C, 16 December 2022  
<https://www.dbm.gov.ph/index.php/budget-documents/2023/general-appropriations-act-fy-2023/gaa-volume-ic>

General Appropriations Act FY 2023 Volume II, 16 December 2022  
<https://www.dbm.gov.ph/index.php/budget-documents/2023/general-appropriations-act-fy-2023/gaa-volume-ii>

**Comment:**

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

60. Does the Enacted Budget present expenditure estimates for individual programs?

**GUIDELINES:**

*Question 60 asks if expenditure estimates in the Enacted Budget are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.*

**A note for francophone countries:** "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

*To answer "a," the Enacted Budget must present all programs, which account for all expenditures, in the budget year. To answer "b," the Enacted Budget must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Enacted Budget presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Enacted Budget.*

**Answer:**

a. Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.

**Source:**

General Appropriations Act FY 2023 Volume I-A, 16 December 2022  
<https://www.dbm.gov.ph/index.php/budget-documents/2023/general-appropriations-act-fy-2023/gaa-volume-ia>

General Appropriations Act FY 2023 Volume I-B, 16 December 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/general-appropriations-act-fy-2023/gaa-volume-ib>

General Appropriations Act FY 2023 Volume I-C, 16 December 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/general-appropriations-act-fy-2023/gaa-volume-ic>

General Appropriations Act FY 2023 Volume II, 16 December 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/general-appropriations-act-fy-2023/gaa-volume-ii>

**Comment:**

Program-level information is available for all expenditures, and most items can be decomposed by sub-program, activity, or project. Some lump-sum items, like Special Purpose Funds, are indicated at the program level, but not further broken down.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**61. Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?**

*GUIDELINES:*

*Question 61 asks whether revenue estimates in the Enacted Budget are presented by "category" – that is, whether tax and non-tax sources of revenue are shown separately.*

*To answer "a," the Enacted Budget must present revenue estimates classified by category.*

**Answer:**

a. Yes, the Enacted Budget presents revenue estimates by category.

**Source:**

2023 People's Enacted Budget, published 28 March 2023, p. 45

<https://www.dbm.gov.ph/images/pdf/2023-Peoples-Enacted-Budget.pdf>

**Comment:**

The Enacted Budget itself does not show these revenue estimates, but a supporting document does. Page 45 of the 2023 People's Enacted Budget presents projected revenues by category (e.g., tax, non-tax, asset privatization).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**62. Does the Enacted Budget present individual sources of revenue?**

*GUIDELINES:*

*Question 62 asks whether revenue estimates for individual sources of revenue are presented in the Enacted Budget. The question applies to both tax and non-tax revenue.*

*To answer "a," the Enacted Budget must present all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Enacted Budget must present individual sources of revenue that when combined account for at least two-thirds of all*

revenue, but not all revenue. A "c" answer applies if the Enacted Budget presents individual sources of revenue that account for less than two-thirds of revenues. Answer "d" applies if individual sources of revenue are not presented.

**Answer:**

d. No, the Enacted Budget does not present individual sources of revenue.

**Source:**

2023 People's Enacted Budget, published 28 March 2023, p. 45  
<https://www.dbm.gov.ph/images/pdf/2023-Peoples-Enacted-Budget.pdf>

**Comment:**

The Enacted Budget does not present individual sources of revenue, unlike the EBP. At most, the Enacted Budget shows a categorization of projected revenues (e.g., tax, non-tax), but does not specify the individual sources of revenues.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

63. Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

**GUIDELINES:**

Question 63 asks about three key estimates related to borrowing and debt:

- the amount of net new borrowing required during the budget year;
- the total debt outstanding at the end of the budget year;
- the interest payments on the outstanding debt for the budget year.

*Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.*

*Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.*

*Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.*

*To answer "a," the Enacted Budget must present all three estimates of borrowing and debt. For a "b" answer, the Enacted Budget must present two of those three estimates. For a "c" answer, the Enacted Budget must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the Enacted Budget.*

**Answer:**

b. Yes, two of the three estimates related to government borrowing and debt are presented.

**Source:**

General Appropriations Act F.Y. 2023 Volume I-B Annexes, 16 December 2022  
<https://www.dbm.gov.ph/wp-content/uploads/GAA/GAA2023/Volumel/ANNEXES.pdf>

2023 People's Enacted Budget, published 28 March 2023, p. 48  
<https://www.dbm.gov.ph/images/pdf/files/2023-Peoples-Enacted-Budget.pdf>

**Comment:**

The Annexes to the GAA F.Y. 2023 provides for interest payments for outstanding debt for the budget year, while the 2023 People's Enacted Budget provides estimates for new borrowings for the budget year. While projected debt-to-GDP ratio is indicated in the latter document, the absence of a projected GDP figure makes it difficult to derive the estimated total outstanding debt for the budget year.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Annexes A and B, FY 2022 GAA (Net New Borrowing and Interest Payments) FY 2022 People's Enacted Budget (total debt outstanding)

**64. What information is provided in the Citizens Budget?**

(The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

*GUIDELINES:*

*Question 64 focuses on the content of the Citizens Budget, asking whether "core" information is presented. These core components include:*

- *expenditure and revenue totals;*
- *the main policy initiatives in the budget;*
- *the macroeconomic forecast upon which the budget is based; and*
- *contact information for follow-up by citizens.*

*To answer "a," the Citizens Budget or supporting documentation must present all of the above core information as well as some additional information beyond the core elements. To answer "b," the Citizens Budget must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if the Citizens Budget includes some of the core components above, but other core pieces of information are not included. Answer "d" applies if a Citizens Budget is not published.*

**Answer:**

a. The Citizens Budget provides information beyond the core elements.

**Source:**

2023 People's Enacted Budget, published 28 March 2023  
<https://www.dbm.gov.ph/images/pdf/files/2023-Peoples-Enacted-Budget.pdf>

**Comment:**

The Citizens Budget provides for expenditure and revenue totals, main policy initiatives, the underlying macroeconomic forecast, and contact information for citizen follow-up. It also provides for the breakdown of the enacted budget by various classifications, as well as information on the budget cycle, off-budget accounts, the government's fiscal program, and a glossary of terms.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Reviewed 2022 Citizens Budget instead, published 25 March 2022 Source: <https://www.dbm.gov.ph/images/pdf/files/2022-Peoples-Enacted-Budget-final.pdf>

**Government Reviewer**

**Opinion:** Agree

**65. How is the Citizens Budget disseminated to the public?**

**GUIDELINES:**

Question 65 asks how the Citizens Budget is disseminated to the public. Citizens Budgets should be made available to a variety of audiences. Therefore paper versions and an Internet posting of a document might not be sufficient.

To answer "a," the executive must use three or more different types of creative media tools to reach the largest possible share of the population, including those who otherwise would not normally have access to budget documents or information. Dissemination would also be pursued at the very local level, so that the coverage is targeted both by geographic area and population group (e.g., women, elderly, low income, urban, rural, etc.). Option "b" applies if significant dissemination efforts are made through a combination of two means of communications, for instance, both posting the Citizens Budget on the executive's official website and distributing printed copies of it. Option "c" applies if the Citizens Budget is disseminated through only posting on the executive's official website. Option "d" applies when the executive does not publish a Citizens Budget.

**Answer:**

a. A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).

**Source:**

2023 People's Enacted Budget, published 28 March 2023  
<https://www.dbm.gov.ph/images/pdf/files/2023-Peoples-Enacted-Budget.pdf>

"Our Budget-at-a-Glance," Department of Budget and Management Facebook Account, 25 October 2022  
<https://www.facebook.com/DBMgovph/posts/pfbid0ixXV7gWiMXteFwHj1qSBnS4n9G13GbXijASFhWZ15PtA9JNTFUG4ohZ7uKPsMp44I>

**Comment:**

The national government's main method of publishing the Citizens Budget is through online publication in the DBM website. To supplement this, the DBM also popularizes the Citizens Budget through its social media platforms, foremost of which is Facebook. The national government also issues press releases on the Citizens Budget and its contents, and encourages journalists and other writers to feature the same in their stories. Sometimes, printed copies of the Citizens Budget are also made available, but due to financial constraints, circulation is limited.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**66. Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?**

**GUIDELINES:**

Question 66 asks whether the executive has established mechanisms to identify the public's requirements for budget information before publishing a Citizens Budget. What the public wants to know about the budget might differ from the information the executive includes in technical documents that comprise the Executive's Budget Proposal or the Enacted Budget; similarly, different perspectives might exist on how the budget should be presented, and this may vary depending on the context. For this reason the executive should consult with the public on the content and presentation of the Citizens Budget.

To answer "a," the executive must have established mechanisms to consult with the public, and these mechanisms for consultation are both accessible and widely used by the public. Such mechanisms can include focus groups, social networks, surveys, hotlines, and meetings/events in universities or other locations where people gather to discuss public issues. In countries where Citizens Budgets are consistently produced and released, it may be sufficient for the government to provide the public with contact information and feedback opportunities, and subsequently use the feedback to improve its management of public resources.

Option "b" applies if the executive has established mechanisms for consultation that are accessible to the public, but that the public nonetheless does not use frequently. That is, the public does not typically engage with the executive on the content of the Citizens Budget, even though the executive has created opportunities for such consultation. Option "c" applies if the executive has established mechanism for consultation with the public, but they are poorly

designed and thus not accessible to the public. Option "d" applies if the executive has not created any mechanisms to seek feedback from the public on the content of the Citizens Budget.

**Answer:**

a. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.

**Source:**

2023 People's Enacted Budget, published 28 March 2023, p. 53-54  
<https://www.dbm.gov.ph/images/pdf/files/2023-Peoples-Enacted-Budget.pdf>

**Comment:**

The 2023 People's Enacted Budget, in particular, has a survey form dedicated to seeking feedback from the public. This survey asks end-users to rate, on a 1-5 scale, whether the CB was informative, understandable, and well-designed. The DBM has also solicits comments and feedback through its social media platforms.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**67. Are "citizens" versions of budget documents published throughout the budget process?**

*GUIDELINES:*

*Question 67 asks if "citizens" versions of budget documents are published throughout the budget process. While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle.*

*To answer "a," a citizens version of at least one budget document is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit) – for a total of at least four citizens budget documents throughout the process. Option "b" applies if a citizens version of a budget document is published for at least two of the four stages of the budget process. Option "c" applies if a citizens version of a budget document is published for at least one of the four stages of the budget process. Select option "d" if no "citizens" version of budget documents is published.*

**Answer:**

b. A citizens version of budget documents is published for at least two of the four stages of the budget process.

**Source:**

2023 People's Proposed Budget  
<https://www.dbm.gov.ph/images/pdf/files/2023-Peoples-Proposed-Budget.pdf>

2023 People's Enacted Budget  
<https://www.dbm.gov.ph/images/pdf/files/2023-Peoples-Enacted-Budget.pdf>

2021 People's Implemented Budget  
<https://www.dbm.gov.ph/index.php/budget-documents/2021/2021-people-s-budget/2021-people-s-implemented-budget>

**Comment:**

A citizens' version is published for the budget formulation, enactment, and execution stages. The CB for the execution stage (i.e., People's Implemented Budget) is made available for BY-2. There is currently no citizens version of the budget at its audit stage.

**Peer Reviewer**

**Opinion:** Agree



**Government Reviewer**

**Opinion:** Agree

**68. Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?**

**GUIDELINES:**

*Question 68 asks if expenditure estimates in In-Year Reports are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above.*

*Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.*

*To answer "a," In-Year Reports must present actual expenditures by all three of the expenditure classifications. To answer "b," actual expenditures must be presented by two of these three classifications. A "c" answer applies if actual expenditures are presented by one of the three classifications. Answer "d" applies if actual expenditures are not presented by any of the three classifications in In-Year Reports.*

**Answer:**

b. Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.

**Source:**

Statement of Allotment, Obligations, Disbursements, and Balances

<https://www.dbm.gov.ph/index.php/programs-projects/statement-of-allotment-obligation-and-balances#saob-fy-2022>

2022 National Government (NG) Disbursement Performance

<https://www.dbm.gov.ph/index.php/dbcc-matters/reports/ng-disbursement-performance/reports/2125-2022-ng-disbursement-performance>

Report on Utilization of Cash Allocation for National Government Agencies, Budgetary Support to GOCCs and LGUs

<https://www.dbm.gov.ph/index.php/programs-projects/status-of-nca-utilization#2022>

**Comment:**

The Statement of Allotment, Obligations, Disbursements, and Balances is a quarterly report that covers national government spending by administrative unit and by economic classification. Meanwhile, the NG Disbursement Performance presents said spending by administrative unit, and the NCA Utilization report features spending by economic classification. There are currently no IYRs based on functional classification.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

b. Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.

**Comments:** Wrong answer tagged by researcher. Researcher comments point to answer as B.

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

b. Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.

**Comments:** Actual expenditures are presented by two expenditure classifications, which are administrative and economic classifications. There is no presentation by functional classification (By Sector or COFOG).

**IBP Comment**

Apologies for the error. As researchers comments suggest, answer choice has been corrected to B.

68b. Based on the response to Question 68, check the box(es) to identify which expenditure classifications are included in the In-Year Reports:

**Answer:**

Administrative classification

Economic classification

**Source:**

Statement of Allotment, Obligations, Disbursements, and Balances

<https://www.dbm.gov.ph/index.php/programs-projects/statement-of-allotment-obligation-and-balances#saob-fy-2022>

2022 National Government (NG) Disbursement Performance

<https://www.dbm.gov.ph/index.php/dbcc-matters/reports/ng-disbursement-performance/reports/2125-2022-ng-disbursement-performance>

Report on Utilization of Cash Allocation for National Government Agencies, Budgetary Support to GOCCs and LGUs

<https://www.dbm.gov.ph/index.php/programs-projects/status-of-nca-utilization#2022>

**Comment:**

The Statement of Allotment, Obligations, Disbursements, and Balances is a quarterly report that covers national government spending by administrative unit and by economic classification. Meanwhile, the NG Disbursement Performance presents said spending by administrative unit, and the NCA Utilization report features spending by economic classification. There are currently no IYRs based on functional classification.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

69. Do the In-Year Reports present actual expenditures for individual programs?

**GUIDELINES:**

Question 69 asks if expenditure estimates in In-Year Reports are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

**A note for francophone countries:** "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," In-Year Reports must present actual expenditures for all individual programs, accounting for all expenditures. To answer "b," In-Year Reports must present actual expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if In-Year Reports present actual expenditures for programs that account for less than two-thirds of expenditures. Answer "d" applies if actual expenditures are not presented by program in In-Year Reports.

**Answer:**

a. Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.

**Source:**

Statement of Allotment, Obligation and Balances

<https://www.dbm.gov.ph/index.php/programs-projects/statement-of-allotment-obligation-and-balances#saob-fy-2022>

2022 National Government (NG) Disbursement Performance

<https://www.dbm.gov.ph/index.php/dbcc-matters/reports/ng-disbursement-performance/reports/2125-2022-ng-disbursement-performance>

**Comment:**

The spending reports published by the DBM show figures disaggregated at the sub-unit level. Currently, these reports do not reflect program-level items (i.e., budget items declaring the purpose for their use). However, several, but not all, national government agencies publish quarterly reports on the level of actual spending of these specific budget items. They may be found in some of the websites of individual agencies. See, for example, the Department of Agriculture's quarterly report here: [https://drive.google.com/file/d/1wT90FiNTDf-XYfWq9VgazY-oON7\\_JAQh/view](https://drive.google.com/file/d/1wT90FiNTDf-XYfWq9VgazY-oON7_JAQh/view).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**70. Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?**

**GUIDELINES:**

*Question 70 asks whether In-Year Reports compare actual expenditures to-date with either the enacted levels or actual expenditures for the same period in the previous year.*

*The OECD recommends that the reports contain the total year-to-date expenditures in a format that allows for a comparison with the budget's forecast expenditures (based on enacted levels) for the same period.*

*To answer "a," comparisons must be made for expenditures presented in the In-Year Reports*

**Answer:**

a. Yes, comparisons are made for expenditures presented in the In-Year Reports.

**Source:**

2022 National Government (NG) Disbursement Performance  
<https://www.dbm.gov.ph/index.php/dbcc-matters/reports/ng-disbursement-performance/reports/2125-2022-ng-disbursement-performance>

**Comment:**

The NG Disbursement report compares both (1) the original estimate and actual spending, and (2) year-to-date spending for the period covered.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**71. Do In-Year Reports present actual revenue by category (such as tax and non-tax)?**

**GUIDELINES:**

*Questions 71 asks whether In-Year Reports present actual revenues by "category"— that is, whether tax and non-tax sources of revenue are shown separately.*

*To answer "a," In-Year Reports must present revenue estimates classified by category.*

**Answer:**

a. Yes, In-Year Reports present actual revenue by category.

**Source:**

National Government Cash Operations Report  
[https://www.treasury.gov.ph/wp-content/uploads/2023/08/COR-Summary\\_Monthly\\_1986-2022.pdf](https://www.treasury.gov.ph/wp-content/uploads/2023/08/COR-Summary_Monthly_1986-2022.pdf)

**Comment:**

The national government, through the Bureau of Treasury, releases a monthly cash operations report. This report presents revenues by category and individual sources to some extent, as well as disbursements and other sources of financing. The source document provided here leads to the full-year report for F.Y. 2022.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**72. Do In-Year Reports present the individual sources of revenue for actual revenues collected?**

**GUIDELINES:**

*Question 72 asks whether In-Year Reports present actual collections of individual sources of revenue (such as income taxes, VAT, etc.). The question applies to both tax and non-tax revenue.*

*To answer "a," In-Year Reports must present actual collections for all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," In-Year Reports must present actual collections for individual sources of revenue that when combined account for at least two-thirds of all revenue collected, but not all revenue. A "c" answer applies if In-Year Reports present individual sources of actual revenue that account for less than two-thirds of all revenue collected. Answer "d" applies if individual sources of actual revenue are not presented.*

**Answer:**

c. Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.

**Source:**

National Government Cash Operations Report  
[https://www.treasury.gov.ph/wp-content/uploads/2023/08/COR-Summary\\_Monthly\\_1986-2022.pdf](https://www.treasury.gov.ph/wp-content/uploads/2023/08/COR-Summary_Monthly_1986-2022.pdf)

**Comment:**

The national government, through the Bureau of Treasury, releases a monthly cash operations report. This report presents revenues by category and individual sources to some extent, as well as disbursements and other sources of financing. The source document provided here leads to the full-year report for F.Y. 2022.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**73. Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?**

**GUIDELINES:**

*Question 73 asks whether In-Year Reports compare actual revenues to-date with either the enacted levels or actual revenues for the same period in the previous year.*

*The OECD recommends that the reports contain the total year-to-date revenues in a format that allows for a comparison with the budget's forecast revenues*

*(based on enacted levels) for the same period.*

*To answer "a," comparisons must be made for revenues presented in the In-Year Reports.*

**Answer:**

a. Yes, comparisons are made for revenues presented in the In-Year Reports.

**Source:**

National Government Cash Operations Report

[https://www.treasury.gov.ph/wp-content/uploads/2023/08/COR-Summary\\_Monthly\\_1986-2022.pdf](https://www.treasury.gov.ph/wp-content/uploads/2023/08/COR-Summary_Monthly_1986-2022.pdf)

**Comment:**

The Cash Operations Report compiles historical data from previous budget years. This allows for a comparison of revenue levels from previous years.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**74. Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?**

**GUIDELINES:**

*Question 74 asks about three key estimates related to borrowing and debt:*

- the amount of net new borrowing so far during the year;*
- the central government's total debt burden at that point in the year; and*
- the interest payments to-date on the outstanding debt.*

*Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.*

*Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt. For the purposes of this question, the deficit may be accepted as a proxy for net new borrowing.*

*Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.*

*To answer "a," In-Year Reports must present all three estimates of borrowing and debt. For a "b" answer, In-Year Reports must present two of those three estimates. For a "c" answer, IYRs must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in In-Year Reports.*

**Answer:**

a. Yes, all three estimates related to government borrowing and debt are presented.

**Source:**

National Government Cash Operations Report

[https://www.treasury.gov.ph/wp-content/uploads/2023/08/COR-Summary\\_Monthly\\_1986-2022.pdf](https://www.treasury.gov.ph/wp-content/uploads/2023/08/COR-Summary_Monthly_1986-2022.pdf)

**Comment:**

The Cash Operations Report presents all three estimates of government borrowing and debt.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**75. Do In-Year Reports present information related to the composition of the total actual debt outstanding?**

**(The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)**

**GUIDELINES:**

*Question 75 focuses on the composition of government debt, asking whether “core” information related to its composition is presented. These core components include:*

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

*The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 74, domestic debt is held by a country’s citizens and banks and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country’s debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.*

*Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.*

*To answer “a,” In-Year Reports must present all of the core information related to the composition of government debt to-date as well as some additional information beyond the core elements. To answer “b,” In-Year Reports must present all of the core components noted above. Answer “b” is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A “c” answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer “d” applies if no information is presented on the composition of the debt outstanding in In-Year Reports.*

**Answer:**

b. Yes, the core information is presented for the composition of the total actual debt outstanding.

**Source:**

National Government Outstanding Debt Stock

<https://www.treasury.gov.ph/wp-content/uploads/2023/05/DEBT-STOCK-ANNUAL-1986-2022.pdf>

National Government Debt Indicators

<https://www.treasury.gov.ph/wp-content/uploads/2023/08/DEBT-INDICATOR-ANNUAL-1986-2022.pdf>

**Comment:**

The Bureau of Treasury publishes monthly reports on outstanding debt stock and on debt indicators. These reports show interest payments on debt, the maturity profiles of debt, and whether the debts are external or domestic. Further, they also show the kinds of instruments used to contract the debts, the kinds of creditors, the currencies, and kinds of liabilities.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**  
Opinion: Agree

**76. Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?**

**GUIDELINES:**

*Question 76 asks whether the Mid-Year Review includes an updated macroeconomic forecast for the budget year underway, and provides an explanation of the update.*

*Refer to Question 15 for the components of the macroeconomic forecast presented in the Executive's Budget Proposal.*

*To answer "a," the Mid-Year Review must include an updated macroeconomic forecast and explain all of the differences between the initial forecast presented in the Executive's Budget Proposal and the updated forecast. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the macroeconomic forecast must be updated, but only some of the differences between the initial and updated forecasts are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes an updated macroeconomic forecast, but does not provide an explanation for the revisions. A "d" response applies if the macroeconomic forecast has not been updated.*

**Answer:**

a. Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.

**Source:**

F.Y. 2022 Mid-Year Report

[https://www.dbm.gov.ph/wp-content/uploads/DBCC\\_MATTERS/Mid-Year%20Reports/FY-2022-DBCC-Mid-Year-Report.pdf](https://www.dbm.gov.ph/wp-content/uploads/DBCC_MATTERS/Mid-Year%20Reports/FY-2022-DBCC-Mid-Year-Report.pdf)

**Comment:**

The F.Y. 2022 Mid-Year Report was published within the 3 months from the halfway point of the year (Sept. 30, 2022). The discussion found in pages 15-17 explain the differences between the original and updated forecasts.

**Peer Reviewer**  
Opinion: Agree

**Government Reviewer**  
Opinion: Agree

**77. Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?**

**GUIDELINES:**

*Question 77 asks whether the Mid-Year Review includes updated estimates of expenditure for the budget year underway, and provides an explanation of the update. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.*

*To answer "a," the Mid-Year Review must include updated expenditure estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. The expenditure estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated expenditure estimates, but does not provide an explanation for the revisions. A "d" response applies if the expenditure estimates have not been updated.*

**Answer:**

b. Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.

**Source:**

F.Y. 2022 Mid-Year Report

[https://www.dbm.gov.ph/wp-content/uploads/DBCC\\_MATTERS/Mid-Year%20Reports/FY-2022-DBCC-Mid-Year-Report.pdf](https://www.dbm.gov.ph/wp-content/uploads/DBCC_MATTERS/Mid-Year%20Reports/FY-2022-DBCC-Mid-Year-Report.pdf)

**Comment:**

The F.Y. 2022 Mid-Year Report shows actual expenditures, as well as an explanation for some of the differences between the original and actual figures. It does not contain updated spending estimates. Pages 28-31 show these figures and explanations at the macro level, while pages 32-78 provide a more comprehensive discussion for select government expenditure programs.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

b. Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.

**Comments:** Table 5 (Page 18 of FY 2022 MYR) under column ""Projection FY 2022 BESF"" shows the National Government (NG) disbursement projection during the crafting of the budget the prior year (FY 2021), while the updated NG disbursement program, which was approved during the budget year (FY 2022) is shown under column "Program FY 2023 BESF". Explanations on the revisions and/or updated estimates are discussed in Paragraph No. 36 (Page 18).

**Researcher Response**

Our initial understanding was that the "Program FY 2023 BESF" column in Table 5 pertained to programmed spending for the succeeding fiscal year, and not to FY 2022. Given GR's clarification on this point, we will defer to revising the response from "D" to "B."

**IBP Comment**

Many thanks to GR. IBP agrees with their assessment and revised response from D to B.

**78. Does the Mid-Year Review of the budget present updated expenditure estimates for the budget year underway by any of the three expenditure classifications (by administrative, economic, or functional classification)?**

**GUIDELINES:**

*Question 78 asks if expenditure estimates for the budget year underway in the Mid-Year Review are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Please note that year-to-date expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.*

*Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.*

*To answer "a," the Mid-Year Review must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of these three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications in the Mid-Year Review.*

**Answer:**

d. No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.

**Source:**

F.Y. 2022 Mid-Year Report

[https://www.dbm.gov.ph/wp-content/uploads/DBCC\\_MATTERS/Mid-Year%20Reports/FY-2022-DBCC-Mid-Year-Report.pdf](https://www.dbm.gov.ph/wp-content/uploads/DBCC_MATTERS/Mid-Year%20Reports/FY-2022-DBCC-Mid-Year-Report.pdf)



**Comment:**

The F.Y. 2022 Mid-Year Report presents actual expenditures according to administrative unit, but not updated expenditure estimates. Page 29 shows a macro-level classification of actual spending by administrative unit, while pages 32-78 present actual figures for select specific administrative units.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

c. Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.

**Comments:** Table 5 (Page 18) of the FY 2022 Mid-Year Report presents the original FY 2022 expenditure projection and program by economic classification. <https://www.dbm.gov.ph/index.php/reports/mid-year-report#2022>

**IBP Comment**

Many thanks to reviewers comments. However, for cross country consistency, just disaggregation by current and capital is not accepted as economic classification. IBP maintains researchers original response of D.

**78b. Based on the response to Question 78, check the box(es) to identify which expenditure classifications are included in the Mid-Year Review:**

**Answer:**

None of the above

**Source:**

F.Y. 2022 Mid-Year Report

[https://www.dbm.gov.ph/wp-content/uploads/DBCC\\_MATTERS/Mid-Year%20Reports/FY-2022-DBCC-Mid-Year-Report.pdf](https://www.dbm.gov.ph/wp-content/uploads/DBCC_MATTERS/Mid-Year%20Reports/FY-2022-DBCC-Mid-Year-Report.pdf)

**Comment:**

The F.Y. 2022 Mid-Year Report presents actual expenditure according to administrative unit, but not updated expenditure estimates. Page 29 shows a macro-level classification of spending by administrative unit, while pages 32-78 present spending for select specific administrative units.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** Self-Assessment Score: C (The Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications) Table 5 (Page 18) of the FY 2022 Mid-Year Report presents the original FY 2022 expenditure projection and program by economic classification. <https://www.dbm.gov.ph/index.php/reports/mid-year-report#2022>

**IBP Comment**

See response to previous indicator.

**79. Does the Mid-Year Review of the budget present updated expenditure estimates for the budget year underway for individual programs?**

**GUIDELINES:**

*Question 79 asks if expenditure estimates in the Mid-Year Review are presented by program for the budget year underway. Please note that year-to-date*

expenditures as assessed in Question 70 do not qualify as updated estimates of expenditure for the purposes of this indicator.

**A note for francophone countries:** "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Mid-Year Review must present expenditures for all individual programs, accounting for all expenditures. To answer "b," the Mid-Year Review must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Mid-Year Review presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Mid-Year Review.

**Answer:**

d. No, the Mid-Year Review does not present expenditure estimates by program.

**Source:**

F.Y. 2022 Mid-Year Report

[https://www.dbm.gov.ph/wp-content/uploads/DBCC\\_MATTERS/Mid-Year%20Reports/FY-2022-DBCC-Mid-Year-Report.pdf](https://www.dbm.gov.ph/wp-content/uploads/DBCC_MATTERS/Mid-Year%20Reports/FY-2022-DBCC-Mid-Year-Report.pdf)

**Comment:**

The MYR presents actual spending for programs accounting for less than two-thirds of expenditures. It does not present updated spending estimates. Program-level information shown in the MYR are limited to select administrative units, and only select programs from such units are presented. For example, the portion on the Department of Agriculture (p. 33) shows spending updates for some of its programs, while that discussion on the Department of Education (pp. 43-46) does not.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**80. Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?**

**GUIDELINES:**

Question 80 asks whether the Mid-Year Review includes updated estimates of revenue for the budget year underway, and provides an explanation of the update. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

To answer "a," the Mid-Year Review must include updated revenue estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the revenue estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated revenue estimates, but no explanation for the revisions is provided. A "d" response applies if the revenue estimates have not been updated.

**Answer:**

c. Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.

**Source:**

F.Y. 2022 Mid-Year Report

[https://www.dbm.gov.ph/wp-content/uploads/DBCC\\_MATTERS/Mid-Year%20Reports/FY-2022-DBCC-Mid-Year-Report.pdf](https://www.dbm.gov.ph/wp-content/uploads/DBCC_MATTERS/Mid-Year%20Reports/FY-2022-DBCC-Mid-Year-Report.pdf)

**Comment:**

The MYR shows actual revenue collections, and explains only some of the differences between the original and actual revenue collections (pp. 18-23). There are no updated revenue estimates, since at most, the MYR shows estimates for the following budget year. Most of the discussion in the MYR pertaining to revenues narrated year-on-year differences, instead of variance between the original and updated revenue estimates.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

c. Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.

**Comments:** Table 5 (Page 18) under column ""Projection FY 2022 BESF"" presents the NG revenue projections during the crafting of the budget the prior year (FY 2021), while the updated NG revenue program, which was approved during the budget year (FY 2022) is shown under column "Program FY 2023 BESF". <https://www.dbm.gov.ph/index.php/reports/mid-year-report#2022>

**IBP Comment**

Many thanks to government reviewer. IBP agrees with the observation and revised response from D to C.

**81. Does the Mid-Year Review of the budget present updated revenue estimates for the budget year underway by category (such as tax and non-tax)?**

*GUIDELINES:*

*Question 81 asks whether revenue estimates for the budget year underway in the Mid-Year Review are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.*

*To answer "a," the Mid-Year Review must present revenue estimates classified by category.*

**Answer:**

a. Yes, the Mid-Year Review presents revenue estimates by category.

**Source:**

F.Y. 2022 Mid-Year Report

[https://www.dbm.gov.ph/wp-content/uploads/DBCC\\_MATTERS/Mid-Year%20Reports/FY-2022-DBCC-Mid-Year-Report.pdf](https://www.dbm.gov.ph/wp-content/uploads/DBCC_MATTERS/Mid-Year%20Reports/FY-2022-DBCC-Mid-Year-Report.pdf)

**Comment:**

In pp. 18-23 of the MYR, revenue sources are presented by category. However, the figures shown are actual revenue collections, not updated revenue estimates for the rest of the budget year.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, the Mid-Year Review presents revenue estimates by category.

**Comments:** Table 5 (page 18 of FY 2022 MYR) presents the revenue estimates by category (i.e., tax, non-tax, and privatization).

<https://www.dbm.gov.ph/index.php/reports/mid-year-report#2022>

**IBP Comment**

Many thanks to government reviewer. IBP agrees with the observation and revised response from B to A.

**82. Does the Mid-Year Review of the budget present updated individual sources of revenue for the budget year underway?**

**GUIDELINES:**

Question 82 asks whether revenue estimates for individual sources of revenue for the budget year underway are presented in the Mid-Year Review. Please note that year-to-date revenues as assessed in Question 73 do not qualify as updated estimates of revenue for the purposes of this indicator.

To answer "a," the Mid-Year Review must present all sources of revenue individually, accounting for all revenues, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Mid-Year Review must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Mid-Year Review presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented in the Mid-Year Review.

**Answer:**

d. No, the Mid-Year Review does not present individual sources of revenue.

**Source:**

F.Y. 2022 Mid-Year Report

[https://www.dbm.gov.ph/wp-content/uploads/DBCC\\_MATTERS/Mid-Year%20Reports/FY-2022-DBCC-Mid-Year-Report.pdf](https://www.dbm.gov.ph/wp-content/uploads/DBCC_MATTERS/Mid-Year%20Reports/FY-2022-DBCC-Mid-Year-Report.pdf)

**Comment:**

The MYR's revenue discussion centers on actual revenue collections, not updated revenue estimates.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** FY 2022 revenue collections are presented by collecting agencies (BIR and BOC) and by individual sources in Tables 7 and 8 (Pages 20-21) but only in terms of their performance year-on-year and compared to the program. <https://www.dbm.gov.ph/index.php/reports/mid-year-report#2022>

**83. Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?**

**GUIDELINES:**

Question 83 asks whether the Mid-Year Review includes updated estimates of borrowing and debt, including its composition, for the budget year underway, and provides an explanation of the update.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

- The amount of net new borrowing required during the budget year;
- The central government's total debt burden at the end of the budget year; and
- The interest payments on the outstanding debt for the budget year.

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

To answer "a," the Mid-Year Review must include an updated estimates of borrowing and debt, including its composition, and explain all of the differences between the initial estimates presented in the Executive's Budget Proposal (or Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the estimates of borrowing and debt must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated estimates, but no explanation for the revisions is provided. A "d" response applies if the estimates of borrowing and debt

have not been updated.

**Answer:**

c. Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.

**Source:**

F.Y. 2022 Mid-Year Report

[https://www.dbm.gov.ph/wp-content/uploads/DBCC\\_MATTERS/Mid-Year%20Reports/FY-2022-DBCC-Mid-Year-Report.pdf](https://www.dbm.gov.ph/wp-content/uploads/DBCC_MATTERS/Mid-Year%20Reports/FY-2022-DBCC-Mid-Year-Report.pdf)

**Comment:**

The MYR contains a revised program on net new borrowing required during the budget year and interest payments on outstanding debt for the budget year, with corresponding explanations (pp. 23-26). New borrowings were decomposed according to whether they are domestic or external. However, the revised estimate for total debt burden at the end of the budget year was not included in the MYR, nor were core information as to the composition of the debt (e.g., interest rates, maturity profile, domestic/external total debt burden). What was included in the MYR is an update of actual total debt burden as of mid-year, not updated total debt burden estimates.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

b. Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.

**Comments:** Table 9 (Page 23) presents the variance in NG Financing Program vs Actual Outturn as of the first semester of 2022, as well as the Original and Revised NG Financing Program for the full year of 2022 (last 2 columns of Table 9). The reasons for the recorded variance during the first semester, which were considered during the updating of the full-year 2022 program, are discussed in Paragraph Nos. 54 to 61. Moreover, Paragraph No. 61 cited the "positive economic outturn for the first semester [of 2022]" as one of the reasons explaining the revisions in the full year 2022 NG Financing Program. Table 10 (Page 27) reports the Actual NG Debt as of December 2021 and End-June 2022.

<https://www.dbm.gov.ph/index.php/reports/mid-year-report#2022>

**Researcher Response**

We agree with GR's clarification that updated net new borrowing for the fiscal year were included in the last two columns of Table 9 (page 23). This is what was reflected in the financing program. However, the cause for our answer of choice "D" was the lack of information on the central government's total debt burden at the end of the budget year. Table 10 (page 27) shows, among others, (1) total debt burden, interest payments, and core information as of end-FY 2021, and (2) total debt burden, interest payments, and core information as of mid-FY 2022. However, there was no figure for debt burden projected for end-FY 2022. We believe this is different from project net new financing. However, if IBP finds that presenting updated total debt burden for mid-FY 2022 is sufficient, choice "B" would be more appropriate. To be fair, it was not as if there were no updated estimates presented; only updated year-end total debt burden was missing.

**IBP Comment**

IBP agrees with researchers assessment. Table 10 does not show updated projections for the remainder of the fiscal year. In addition, debt as a percentage of GDP is not accepted for this question when the projection of nominal GDP for the same period is not available. The only table that shows revised projections is for net new borrowing as cited by the government reviewer. As such, answer choice is revised to C.

**84. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?**

**GUIDELINES:**

*Question 84 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual expenditures for the year, and whether these estimates are accompanied by a narrative discussion.*

*To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all expenditures, along with a narrative discussion. Answer "b" if estimates of the differences for all expenditures are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all expenditures, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report*

**Answer:**

a. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.

**Source:**

F.Y. 2021 Annual Fiscal Report  
<https://www.dbm.gov.ph/images/FY-2021-Annual-Fiscal-Report.pdf>

**Comment:**

Pages 17-21 of the YER showed estimates of differences between the enacted levels and the actual outcomes of spending, accompanied with a narrative discussion.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**85. Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?****GUIDELINES:**

*Question 85 asks if expenditure estimates in the Year-End Report are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.*

*To answer "a," the Year-End Report must present expenditure estimates by all three of the expenditure classifications. Answer "b" if expenditure estimates are presented by two of these three classifications. Answer "c" if expenditure estimates are presented by one of the three classifications. Answer "d" if expenditure estimates are not presented by any of the three classifications in the Year-End Report.*

**Answer:**

b. Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.

**Source:**

F.Y. 2022 Annual Fiscal Report  
<https://www.dbm.gov.ph/images/FY-2021-Annual-Fiscal-Report.pdf>

**Comment:**

The YER showed expenditure estimates by administrative classification, from pages 22-84. These do not account for all expenditures, but only for select units. The YER did not show spending by economic classification; instead, what was presented was a breakdown of the EB by economic sector. The YER also did not show spending by functional classification.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

b. Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.

**Comments:** Expenditure estimates are presented by administrative and economic classifications. Please refer to Table 7 on page 17 and the Select Big-Spending Departments/Agencies Expenditure Performance on pages 22 - 86, FY 2021 AFR.

**Researcher Response**

If IBP finds the presentation on Table 7 (p. 17) sufficient, we will happily defer to revising the answer to B

**IBP Comment**

IBP agrees with government's assessment. While the economic classification is not as detailed as presented in the Executive's Budget Proposal, it is presented with comparisons to BY-1 and the approved estimates. Response is revised to B (from C).

**85b. Based on the response to Question 85, check the box(es) to identify which expenditure classifications are included in the Year-End Report:**

**Answer:**

Administrative classification

Economic classification

**Source:**

F.Y. 2021 Annual Fiscal Report

<https://www.dbm.gov.ph/images/FY-2021-Annual-Fiscal-Report.pdf>

**Comment:**

The YER showed expenditure estimates by administrative classification, from pages 22-84. These do not account for all expenditures, but only for select units. The YER did not show spending by economic classification; instead, what was presented was a breakdown of the EB by economic sector. The YER also did not show spending by functional classification.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** Expenditure estimates are presented by administrative and economic classifications. Please refer to Table 7 on page 17 and the Select Big-Spending Departments/Agencies Expenditure Performance on pages 22 - 86, FY 2021 AFR.

**86. Does the Year-End Report present expenditure estimates for individual programs?**

**GUIDELINES:**

*Question 86 asks if expenditure estimates in the Year-End Report are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaille. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Year-End Report must present expenditure estimates for all individual programs, accounting for all expenditures. Answer "b" if the Year-End Report presents expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. Answer "c" if the Year-End Report presents programs that account for only less than two-thirds of expenditures. Answer "d" if expenditures are not presented by program in the Year-End Report.*

**Answer:**

c. Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.

**Source:**

F.Y. 2021 Annual Fiscal Report

<https://www.dbm.gov.ph/images/FY-2021-Annual-Fiscal-Report.pdf>

**Comment:**

Spending estimates for programs were presented in the YER, but these account for less than two-thirds of the expenditures. While the figures presented in tables for each agency were limited, the narrative reports account for some of the other programs found under each agency.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**87. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?**

**GUIDELINES:**

*Question 87 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual revenues for the year, and whether these estimates are accompanied by a narrative discussion.*

*To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all revenues, along with a narrative discussion. Answer "b" if estimates of the differences for all revenues are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all revenues, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report.*

**Answer:**

a. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.

**Source:**

F.Y. 2021 Annual Fiscal Report

<https://www.dbm.gov.ph/images/FY-2021-Annual-Fiscal-Report.pdf>

**Comment:**

The YER, in pages 10-12, shows the differences between the enacted levels and actual outcomes for all revenues, accompanied by a narrative discussion.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**88. Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?**

**GUIDELINES:**

*Question 88 asks whether revenue estimates in the Year-End Report are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately.*

*To answer "a," the Year-End Report must present revenue estimates classified by category.*



**Answer:**

a. Yes, the Year-End Report presents revenue estimates by category.

**Source:**

F.Y. 2021 Annual Fiscal Report

<https://www.dbm.gov.ph/images/FY-2021-Annual-Fiscal-Report.pdf>

**Comment:**

Pages 10-12 of the YER present revenue estimates by category (e.g., tax, non-tax).

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**89. Does the Year-End Report present individual sources of revenue?**

*GUIDELINES:*

*Question 89 asks whether revenue estimates for individual sources of revenue are presented in the Year-End Report. The question applies to both tax and non-tax revenue.*

*To answer "a," the Year-End Report must present all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. Answer "b" if the Year-End Report presents individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. Answer "c" if the Year-End Report presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" if individual sources of revenue are not presented in the Year-End Report.*

**Answer:**

a. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.

**Source:**

F.Y. 2021 Annual Fiscal Report

<https://www.dbm.gov.ph/images/FY-2021-Annual-Fiscal-Report.pdf>

**Comment:**

The YER only presents revenue by individual sources. Although Table 5 in page 12 only shows revenue by category, the narrative discussion in pages 10 to 12 cover individual sources and reflect the corresponding figures.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**90. Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?**

*GUIDELINES:*

Question 90 asks whether the Year-End Report includes estimates of the differences between the original estimates and the actual outcome for the fiscal year for borrowing and debt, including its composition, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

- the amount of net new borrowing required during the budget year;
- the central government's total debt burden at the end of the budget year; and
- the interest payments on the outstanding debt for the budget year.

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

**Answer:**

c. Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.

**Source:**

F.Y. 2021 Annual Fiscal Report  
<https://www.dbm.gov.ph/images/FY-2021-Annual-Fiscal-Report.pdf>

**Comment:**

Pages 13 to 16 of the YER tackle borrowing and debt. Updated estimates on new borrowing, total debt burden, and interest payments on outstanding debt were presented, alongside a narrative discussion. The YER also included a breakdown of debt by maturity profile and whether it is domestic or external, but did not include information on the interest rates on the debt.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

90b. Based on the response to Question 90, check the box(es) to identify which estimates of government borrowing and debt, including its composition, have the differences between the original forecast and the actual outcome for the year presented in the Year-End Report:

**Answer:**

The amount of net new borrowing required during the budget year  
The central government's total debt burden at the end of the budget year  
The interest payments on outstanding debt for the budget year  
Whether the debt is domestic or external

**Source:**

F.Y. 2021 Annual Fiscal Report  
<https://www.dbm.gov.ph/images/FY-2021-Annual-Fiscal-Report.pdf>

**Comment:**

Pages 13 to 16 of the YER tackle borrowing and debt. Updated estimates on new borrowing, total debt burden, and interest payments on outstanding debt were presented, alongside a narrative discussion. The YER also included a breakdown of debt by maturity profile and whether it is domestic or external, but did not include information on the interest rates on the debt.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**91. Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?**

**GUIDELINES:**

*Question 91 asks whether the Year-End Report includes estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 15 for the components of the macroeconomic forecast in the Executive's Budget Proposal. Core components include estimates of the nominal GDP level, inflation rate, real GDP growth, and interest rates, although the importance of other macroeconomic assumptions, such as the price of oil, can vary from country to country.*

*To answer "a," the Year-End Report must include estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. Answer "c" if estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.*

**Answer:**

a. Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

**Source:**

F.Y. 2021 Annual Fiscal Report  
<https://www.dbm.gov.ph/images/FY-2021-Annual-Fiscal-Report.pdf>

**Comment:**

Pages 6-9 of the YER reflect differences between the original macroeconomic assumptions and actual outcomes for the year, along with a narrative discussion.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**91b. Based on the response to Question 91, check the box(es) to identify which elements of the macroeconomic forecast have the differences between the original forecast and the outcome for the year presented in the Year-End Report:**

**Answer:**

Nominal GDP level  
Inflation rate  
Real GDP growth  
Interest rates  
Information beyond the core elements

**Source:**

F.Y. 2021 Annual Fiscal Report  
<https://www.dbm.gov.ph/images/FY-2021-Annual-Fiscal-Report.pdf>

**Comment:**

The YER presented the core elements, plus GDP growth by industrial origin and by expenditure class; FOREX rate; 180-day LIBOR rate; Dubai crude oil price; and goods export and imports growth (pp. 6-9).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**92. Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?**

*GUIDELINES:*

*Question 92 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 49 for the nonfinancial data on inputs included in the Executive's Budget Proposal.*

*To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.*

**Answer:**

c. Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.

**Source:**

F.Y. 2021 Annual Fiscal Report  
<https://www.dbm.gov.ph/images/FY-2021-Annual-Fiscal-Report.pdf>

**Comment:**

Pages 22-86 of the YER feature differences between the original estimates of nonfinancial data on inputs and actual outcomes for 16 administrative units. This was accompanied by a narrative discussion for each unit.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**93. Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?**

**GUIDELINES:**

*Question 93 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 92).*

*Refer to Question 50 for the nonfinancial data on results included in the Executive's Budget Proposal.*

*To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.*

**Answer:**

c. Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.

**Source:**

F.Y. 2021 Annual Fiscal Report  
<https://www.dbm.gov.ph/images/FY-2021-Annual-Fiscal-Report.pdf>

**Comment:**

Pages 22-86 of the YER feature differences between the original estimates of nonfinancial data on inputs and actual outcomes for 16 administrative units. This was accompanied by a narrative discussion for each unit.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**94. Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?**

**GUIDELINES:**

*Question 94 asks whether the Year-End Report includes estimates of the differences between the enacted level of funds for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 52 for assistance to the most impoverished populations in the Executive's Budget Proposal.*

*To answer "a," the Year-End Report must present estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit the country's most impoverished populations and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.*

**Answer:**

c. Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented.

**Source:**

F.Y. 2021 Annual Fiscal Report  
<https://www.dbm.gov.ph/images/FY-2021-Annual-Fiscal-Report.pdf>

**Comment:**

The differences presented in pages 22-86, to some extent, account for the performance of policies that intend to benefit directly the country's most impoverished populations. Most administrative units feature programs that directly cater to these demographic segments, but such programs are centered on the Department of Social Welfare and Development. These programs were not consolidated, but separately presented.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**95. Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?****GUIDELINES:**

*Question 95 asks whether the Year-End Report presents estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 33 for estimates of extra-budgetary funds in the Executive's Budget Proposal.*

*To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented*

**Answer:**

d. No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.

**Source:**

F.Y. 2021 Annual Fiscal Report  
<https://www.dbm.gov.ph/images/FY-2021-Annual-Fiscal-Report.pdf>

**Comment:**

The YER did not include estimates of differences between the original estimates and actual outcomes for extra-budgetary funds.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**96. Is a financial statement included as part of the Year-End Report or released as a separate report?****GUIDELINES:**

*Question 96 asks whether a financial statement is included as part of the Year-End Report, or whether it is released as a separate report. The financial statement can include some or all of the following elements: a cash flow statement, an operating statement, a balance sheet, and notes on accounting. For purposes of responding to this question, the financial statement in question does not need to be audited. For an example of a financial statement, see the*

document "Financial Statements of the Government of New Zealand 2013" (<https://treasury.govt.nz/sites/default/files/2013-10/fsgnz-year-jun13.pdf>)

To answer "a," a financial statement must either be included in the Year-End Report or must be released as a separate report. Answer "a" applies if a financial statement is released as a separate report, even if the Year-End Report is not publicly available. Answer "b" applies if no financial statement is released either as part of the Year-End Report or as a separate report.

**Answer:**

a. Yes, a financial statement is part of the Year-End Report or is released as a separate report.

**Source:**

Annual Financial Report for the National Government, F.Y. 2021, Vol. I

<https://www.coa.gov.ph/download/5486/2021/72862/2021-annual-financial-report-for-the-national-government-volume-i.pdf>

Annual Financial Report for the National Government, F.Y. 2021, Vol. II

<https://www.coa.gov.ph/download/5486/2021/72863/2021-annual-financial-report-for-the-national-government-volume-ii.pdf>

**Comment:**

The financial statement is released as a separate report by the Commission on Audit.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**97. What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?**

**GUIDELINES:**

Question 97 asks about the types of audits conducted by the Supreme Audit Institution (SAI). There are three basic types of audits:

- Financial audits are intended to determine if an entity's financial information is accurate (free from errors or fraud) and presented in accordance with the applicable financial reporting and regulatory framework. See ISSAI 200 (<https://www.issai.org/pronouncements/issai-100-fundamental-principles-of-public-sector-auditing/>) for more detail.
- Compliance audits look at the extent to which the relevant regulations and procedures have been followed. See ISSAI 400 (<https://www.issai.org/pronouncements/issai-400-compliance-audit-principles/>) for more details.
- Performance audits assess whether activities are adhering to the principles of economy, efficiency, and effectiveness. See ISSAI 300 (<https://www.issai.org/pronouncements/issai-300-performance-audit-principles/>) for more details.

Financial and compliance audits are more common than performance audits, which usually occur only once a performance framework has been agreed upon. In some countries, the SAI's mandate limits the type of audit it can conduct.

To answer "a," the SAI must have conducted all three types of audit – financial, compliance, and performance – and made all of them available to the public. A "b" response applies if the SAI has conducted two of the three audit types, and a "c" applies if it has conducted only one type of audit. Answers "b" and "c" may be selected even if the Audit Report is not publicly available, as long as the SAI has conducted compliance or performance audits and made them available to the public. A "d" response applies if the SAI has not conducted any of the three types of audits, or has not made them available to the public.

**Answer:**

a. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.

**Source:**

Annual Financial Report for the National Government, F.Y. 2021, Vol. I

<https://www.coa.gov.ph/download/5486/2021/72862/2021-annual-financial-report-for-the-national-government-volume-i.pdf>

Annual Financial Report for the National Government, F.Y. 2021, Vol. II

<https://www.coa.gov.ph/download/5486/2021/72863/2021-annual-financial-report-for-the-national-government-volume-ii.pdf>

Performance Audit Reports

<https://www.coa.gov.ph/reports/performance-audit-reports/>

Compliance Audit Reports

<https://www.coa.gov.ph/reports/compliance-audit-reports/>

Annual Audit Reports, F.Y. 2021

<https://www.coa.gov.ph/reports/annual-audit-reports/aar-ngs/#49-5675-2022-1681962209>

**Comment:**

The SAI incorporates financial, compliance, and performance audits in its reports. Aside from the Annual Financial Report, the SAI also releases Annual Audit Reports for each administrative unit of the national government. This includes the fairness of financial reporting, compliance with government laws and procedures, and performance in implementing resources. There are also separate compliance and performance audit reports for certain programs, local government units, and government-owned and controlled corporations.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**98. What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?**

**GUIDELINES:**

*Question 98 focuses on the coverage of audits by the Supreme Audit Institution (SAI), asking what percentage of expenditures within the SAI's mandate has been audited.*

*The SAI's mandate is typically defined in statute. Only expenditures related to budgetary central government (ministries, departments, and agencies) that are within the SAI's mandate should be considered for this question. (Question 99 addresses audits of extra-budgetary funds.) Further, the question does not apply to "secret programs" (for example, security-related expenditures that are confidential). Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.*

*Only the Audit Report identified in Section 1 should be used to answer this question. Financial audits and compliance audits, or a hybrid of the two, can be taken into account to answer this question. Performance audits should not be considered for this question.*

*To answer "a," all expenditures within the SAI's mandate must be audited. A "b" response applies if at least two-thirds, but not all, expenditures within the SAI's mandate have been audited. A "c" response is appropriate when less than two-thirds of expenditures within the SAI's mandate have been audited. A "d" response applies when no expenditures have been audited.*

**Answer:**

a. All expenditures within the SAI's mandate have been audited.

**Source:**

Annual Financial Report for the National Government, F.Y. 2021, Vol. I

<https://www.coa.gov.ph/download/5486/2021/72862/2021-annual-financial-report-for-the-national-government-volume-i.pdf>

Annual Financial Report for the National Government, F.Y. 2021, Vol. II

<https://www.coa.gov.ph/download/5486/2021/72863/2021-annual-financial-report-for-the-national-government-volume-ii.pdf>

1987 Philippine Constitution, Art. IX-D, Sec. 2

<https://www.officialgazette.gov.ph/constitutions/1987-constitution/>

Commission on Audit, Financial Audit Manual

<https://www.coa.gov.ph/issuances/manuals/#110-2299-financial-audit-manual>

Commission on Audit, Annual Audit Reports



<https://www.coa.gov.ph/reports/annual-audit-reports/aar-ngs/#49-5086-2021-1648007601>

**Comment:**

The Commission on Audit (COA) is constitutionally authorized to audit all expenditures of the government on a post-audit basis. It may choose to look into and settle government accounts, including those of government-owned and controlled corporation (Art. IX-D, Sec. 1, par. 1). However, it is not forced to audit all government expenditures. The Constitution likewise grants the COA the power to determine the scope of its audit examination, as well as the methodology used for such purposes.

The COA evaluates the aggregate financial statements of each national government agency. Based on the 2021 Annual Financial Report, the COA examined the financial information of 319 agencies and 8 government corporations maintaining special accounts in the general fund. However, it generally uses randomized sampling, and separates the sampling methods for high value accounts and the rest of the accounts. The particulars of each agency's audit are indicated in the Annual Audit Reports.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. All expenditures within the SAI's mandate have been audited.

**Comments:** Random sampling, which is an acceptable audit practice, in itself should not lead to grounds for an answer of B instead of an A. In the 2021 OBS Report for the Philippines Questionnaire, the answer B was accepted b IBP for the reason that "not all financial accounts were audited". If the case is the same for this OBS, examples of financial accounts not audited should be identified to present a clearer basis for this answer.

**Government Reviewer**

**Opinion:** Agree

**IBP Comment**

Following peer reviewers comments and a subsequent cross country consistency check, IBP agreed to upgrade to answer choice A (from B).

**99. What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?**

*GUIDELINES:*

*Question 99 focuses on audits of extra-budgetary funds, asking what percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited. These funds, although technically outside the budget, are governmental in nature and thus should be subject to the same audit requirement as other government programs.*

*The SAI's mandate is typically defined in statute. Only expenditures related to extra-budgetary funds within the SAI's mandate should be considered for this question. (Question 98 addresses audits of budgetary central government.) Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.*

*To answer "a," all extra-budgetary funds within the SAI's mandate must be audited. A "b" response applies if extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "c" response applies if extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "d" response applies if extra-budgetary funds have not been audited.*

**Answer:**

a. All extra-budgetary funds within the SAI's mandate have been audited.

**Source:**

Annual Financial Report for the National Government, F.Y. 2021, Vol. I

<https://www.coa.gov.ph/download/5486/2021/72862/2021-annual-financial-report-for-the-national-government-volume-i.pdf>

Annual Financial Report for the National Government, F.Y. 2021, Vol. II

<https://www.coa.gov.ph/download/5486/2021/72863/2021-annual-financial-report-for-the-national-government-volume-ii.pdf>

Commission on Audit, Financial Audit Manual

<https://www.coa.gov.ph/issuances/manuals/#110-2299-financial-audit-manual>

**Comment:**

The Annual Financial Report of the National Government, specifically Vol. I, pp. 175-183, examined the utilization of extra-budgetary accounts, but this is not per se an audit of individual transactions. No specific provision in the Financial Audit Manual made any distinction between regular accounts and extra-budgetary accounts. Hence, being subject to the same audit sampling methods, the proportion of audited extra-budgetary accounts are presumably roughly at the same level as that of regular accounts.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

**Comments:** Random sampling should be acceptable and not lead to an answer of B, unless the OBS standard for answering A is that each and every individual transactions of government within the SAI's mandate are audited. This would be impractical and not cost effective.

**Government Reviewer**

**Opinion:** Agree

**IBP Comment**

Many thanks to peer reviewer. IBP agrees with their assessment and revised score from B to A.

**100. Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?**

**GUIDELINES:**

*Question 100 asks whether the annual Audit Report includes an executive summary. Only the Audit Report identified in Section 1 should be used to answer this question. The Audit Report can be a fairly technical document, and an executive summary of the report's findings can help make it more accessible to the media and the public.*

*To answer "a," the Audit Report must include at least one executive summary summarizing the report's content. Answer "b" applies if the Audit Report does not include an executive summary, or the Audit Report is not made publicly available.*

**Answer:**

a. Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.

**Source:**

Annual Financial Report for the National Government, F.Y. 2021, Vol. I

<https://www.coa.gov.ph/download/5486/2021/72862/2021-annual-financial-report-for-the-national-government-volume-i.pdf>

Annual Financial Report for the National Government, F.Y. 2021, Vol. II

<https://www.coa.gov.ph/download/5486/2021/72863/2021-annual-financial-report-for-the-national-government-volume-ii.pdf>

Commission on Audit, Annual Audit Reports

<https://www.coa.gov.ph/reports/annual-audit-reports/aar-ngs/#49-5086-2021-1648007601>

Commission on Audit, Compliance Audit Reports

<https://www.coa.gov.ph/reports/compliance-audit-reports/>

Commission on Audit, Performance Audit Reports

<https://www.coa.gov.ph/reports/performance-audit-reports/>

**Comment:**

Executive summaries are included for the annual reports prepared by the COA. The Annual Financial Report features an Executive Summary found in pp. 9-13 of Vol. I, while the Annual Audit Reports, Compliance Audit Reports, and Performance Audit reports each contain a similar summary for each agency/body examined.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

101. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

**GUIDELINES:**

Question 101 asks whether the executive reports to the public on the steps it has taken to address audit recommendations made by the Supreme Audit Institution (SAI). The ultimate purpose of audits is to verify that the budget was executed in a manner consistent with existing law, and to hold the government accountable for this execution and its future improvement. The extent to which audits achieve the latter depends on whether there is adequate and timely follow-up on the recommendations provided in the SAI's audit reports.

To answer "a," the executive must report publicly on the steps it has taken to address all audit findings. A "b" response applies if the executive reports publicly on the steps it has taken to address most, but not all, audit findings. A "c" response applies if the executive reports publicly on the steps it has taken to address only some audit findings. As long as the executive reports publicly on the steps it has taken to address audit finding, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if the executive does not report at all on its steps to address audit findings.

**Answer:**

d. No, the executive does not report on steps it has taken to address audit findings.

**Source:**

Commission on Audit, Annual Audit Reports  
<https://www.coa.gov.ph/reports/annual-audit-reports/aar-ngs/#49-5086-2021-1648007601>

**Comment:**

While the individual Annual Audit Reports for each agency contains a portion which tracks the Executive's action on the COA's recommendations, the same is not generated by the Executive, but COA itself. There is also no consolidated document published by the Executive in which it reports the steps taken to address COA's observations and recommendations.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:** a. Yes, the executive reports publicly on what steps it has taken to address audit findings.

**Comments:** Reports on the steps undertaken by the agency to address previous audit recommendations are included in the COA Annual Audit Reports under Status of Implementation of Prior Years Audit Recommendations. This can also be found in the Executive Summary of the AAR for the agency and a separate section in the AAR under Part 3 - Status of Implementation of Prior Years' Audit Recommendations. A sample for the Commission on Higher Education (CHED) AAR Executive Summary is shown in this link: <https://www.coa.gov.ph/reports/annual-audit-reports/aar-ngs/#49-6101-commission-on-higher-education-1689559377> The AAR for CHED is found in this link: <https://www.coa.gov.ph/reports/annual-audit-reports/aar-ngs/#49-6101-commission-on-higher-education-1689559377>

**IBP Comment**

Many thanks to Government reviewer for their comments and the example provided. IBP acknowledges that Section H covers "Status of Implementation of prior years audit recommendations." However, the COA's reporting on implementation of audit recommendations is covered in indicator 102. As, there is evidence of government agencies themselves reporting on the implementation of audit recommendations, answer choice D is maintained.

102. Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

**GUIDELINES:**

Question 102 asks whether the Supreme Audit Institution (SAI) or the legislature track actions by the executive to address audit recommendations. After audit results and recommendations are discussed and validated by the legislature, the executive is normally asked to take certain actions to address the audit findings. For accountability purposes, the public needs to be informed about the status of those actions, and steps the executive has taken to address audit

recommendations. In addition to the executive reporting on its actions (see Question 101), the SAI and legislature – as the key oversight institutions – have a responsibility to keep the public informed by tracking the executive's progress in addressing audit recommendations.

To answer "a," the SAI or legislature must report publicly on what steps the executive has taken to address all audit findings. A "b" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address most, but not all, audit findings. A "c" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address only some audit findings. As long as the SAI or legislature reports publicly on the steps the executive has taken, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if neither the SAI nor the legislature reports on the executive's steps to address audit findings.

**Answer:**

a. Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.

**Source:**

Commission on Audit, Annual Audit Reports

<https://www.coa.gov.ph/reports/annual-audit-reports/aar-ngs/#49-5086-2021-1648007601>

**Comment:**

The Annual Audit Reports for each agency contains a portion in which the COA tracks the response and compliance of the agency involved for all of its observations and recommendations. Periodically, the legislature also asks the Executive about the status of these COA findings during budget and oversight hearings. These would then be converted into Committee Reports. Still, the COA Annual Audit Reports remain the most comprehensive and most publicly accessible means of reviewing the steps taken by the Executive insofar as audits are concerned.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**103. Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?**

**GUIDELINES:**

Question 103 examines whether an Independent Fiscal Institution (IFI) exists that contributes budget analyses to the budget formulation and/or approval process. According to the Principles for Independent Fiscal Institutions, adopted by the OECD Council in 2014, "independent fiscal institutions are publicly funded, independent bodies under the statutory authority of the executive or the legislature which provide non-partisan oversight and analysis of, and in some cases advice on, fiscal policy and performance"; and with "a forward-looking ex ante diagnostic task". In practice, they come in two main forms:

- Parliamentary budget offices (also known as PBOs) such as the Congressional Budget Office in the United States (<https://www.cbo.gov/>), the Parliamentary Budget Office in South Africa (<https://www.parliament.gov.za/parliamentary-budget-office>), and the Center for Public Finance Studies in Mexico (Centro de Estudios de las Finanzas Públicas, <http://www.cefp.gob.mx/>); or
- Fiscal councils such as the Office for Budget Responsibility in the United Kingdom (<https://obr.uk/>) and the High Council for Public Finances in France (Haut Conseil des finances publiques, <https://www.hcfp.fr/>).

For more information, see von Trapp et al. 'Principles for Independent Fiscal Institutions and Case Studies', OECD Journal on Budgeting 15:2 (special issue, 2016), <https://doi.org/10.1787/budget-15-5jm2795tv625>.

To answer "a," there must be an IFI, and its independence must be set in law. In addition, it must have sufficient staffing and resources, including funding, to carry out its tasks. Answer "b" applies if an IFI exists, but either its independence is not set in law or its staffing and resources are insufficient to carry out its tasks. Answer "c" applies if an IFI exists, but its independence is not set in law and it lacks sufficient staffing and resources. Answer "d" applies if no IFI exists.

If the answer is "a," "b," or "c," please specify in the comments the name and type of IFI that exists (e.g., parliamentary budget office or fiscal council). If the answer is "a" or "b," identify the law that guarantees its independence, and provide evidence in support of the assessment of the adequacy of its staffing and resources. This can include the IFI's total budget allocation over recent years, any press reports that discuss perceived funding shortfalls, assessments by international organizations, and/or information from interviews with staff of the IFI.

**Answer:**

c. Yes, there is an IFI, but its independence is not set in law and its staffing and resources, including funding, are insufficient to carry out its tasks.

**Source:**

House of Representatives Congressional Planning and Budget Research Department, Mission, Vision, and General Functions  
<https://cpbrd.congress.gov.ph/2012-06-30-13-05-43/mission-vision-specific-function-organizational-structure>

House of Representatives Congressional Planning and Budget Research Department, History and Overview  
<https://cpbrd.congress.gov.ph/2012-06-30-13-05-43/history-overview-and-directory>

Senate, Office of the Senate Secretary  
<https://legacy.senate.gov.ph/secretariat/osec.asp>

**Comment:**

The Congressional Planning and Budget Research Department (CPBRD; House), Legislative Budget Research and Monitoring Office (LBRMO; Senate), and Senate Economic Planning Office (SEPO; Senate) function as IFIs integrated into their respective chambers of Congress. Their respective annual budgets are sourced from the House of Representatives and the Senate, but the staffing pattern and operations funds appear limited. These have historically existed within their respective institutions to provide support to legislators in analyzing and monitoring the national budget, but nothing in the law provides for their independence.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** There are four (4) offices in the Philippine Congress that perform the functions of an IFI: (i) Congressional Policy and Budget Research Department (CPBRD) in the House of Representatives, (ii) Senate Economic Planning Office (SEPO), (iii) Legislative Budget Research and Monitoring Office (LBRMO), and (iv) Senate Tax Research Office of the Philippine Senate. Their financial and administrative independence are not set by law. The House Speaker, Senate President, and the Secretary Generals of both Houses have administrative supervision over these offices.  
<https://cpbrd.congress.gov.ph/> <https://legacy.senate.gov.ph/secretariat/osec.asp>

**104. Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?**

**GUIDELINES:**

*Question 104 assesses whether an Independent Fiscal Institution (IFI) has a role in producing the macroeconomic forecast (e.g., GDP growth, inflation, interest rates, etc.) and/or the fiscal forecast (revenues, expenditure, deficits, and debt), and if so, what kind of role it has. Macroeconomic and/or fiscal forecasting is a typical core function across IFIs, but their role in forecasting takes several forms (von Trapp et al. 2016, p. 17 and Table 2). Some IFIs produce just a macroeconomic forecast, while others produce a complete fiscal forecast (which also typically requires an underlying macroeconomic forecast). In some cases, the fiscal forecast reflects continuation of current budget policies; such forecasts can be used by the legislature, the media, or the public to assess the projections in the executive's budget reflecting the government's policy proposals.*

*Some IFIs produce the official macroeconomic and fiscal forecasts used in the executive's budget. In other cases, IFIs do not prepare their own independent forecasts, but rather produce an assessment of the official estimates, or provide an opinion on, or endorsement of, the government's forecasts. Some others have no role at all in forecasting.*

*To answer "a", there must be an IFI that publishes both its own macroeconomic AND fiscal forecasts. Answer "b" applies if an IFI publishes its own macroeconomic OR fiscal forecast (but not both). Answer "c" applies if the IFI does not publish a macroeconomic or fiscal forecast, but rather publishes an assessment of the official forecasts produced by the executive and used in the budget. Choose option "d" if there is no IFI; or if there is an IFI that neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts for the budget.*

*Macroeconomic forecasts may include indicators relating to economic output and economic growth, inflation, and the labor market, amongst others. Fiscal forecasts may include estimates of revenues, expenditures, the budget balance, and debt. If the answer is "a" or "b," please specify which indicators and estimates are included in the forecasts and whether the forecast is used by government as the official forecast. If the answer is "c," please describe the nature and depth of the assessment (e.g., the length of the commentary, or whether it covers both economic and fiscal issues).*

**Answer:**

a. Yes, the IFI publishes its own macroeconomic and fiscal forecasts.

**Source:**

CPBRD Budget Brief No. 20-2022, The Proposed FY 2023 National Budget and the Medium-Term Revenue Program  
[https://cpbrd.congress.gov.ph/images/PDF%20Attachments/Budget%20Briefer/BB2022-02\\_THE\\_PROPOSED\\_FY\\_2022\\_NATIONAL\\_BUDGET\\_AND\\_THE\\_MEDIUM-TERM\\_FISCAL\\_PROGRAM\\_COMPLETE.pdf](https://cpbrd.congress.gov.ph/images/PDF%20Attachments/Budget%20Briefer/BB2022-02_THE_PROPOSED_FY_2022_NATIONAL_BUDGET_AND_THE_MEDIUM-TERM_FISCAL_PROGRAM_COMPLETE.pdf)

CPBRD Budget Brief No. 03-2022, Macroeconomic Parameters, Implications on the Proposed FY 2023 National Government Budget  
[https://cpbrd.congress.gov.ph/images/PDF%20Attachments/Budget%20Briefer/BB2022-03\\_MACROECONOMIC-PARAMETERS\\_FINAL.pdf](https://cpbrd.congress.gov.ph/images/PDF%20Attachments/Budget%20Briefer/BB2022-03_MACROECONOMIC-PARAMETERS_FINAL.pdf)

SEPO Budget Note 22-01, Macroeconomic and Fiscal Assumptions of the FY 2023 National Budget  
[https://legacy.senate.gov.ph/publications/SEPO/SEPO\\_Macroeconomic%20and%20Fiscal%20Assumptions%20of%20the%20Proposed%202023%20Budget\\_12September2022.pdf](https://legacy.senate.gov.ph/publications/SEPO/SEPO_Macroeconomic%20and%20Fiscal%20Assumptions%20of%20the%20Proposed%202023%20Budget_12September2022.pdf)

**Comment:**

The CPBRD published budget briefs, in which it assessed the national government's fiscal program and macroeconomic forecasts. Specifically in CPBRD Budget Brief No. 03-2022, the CPBRD provided its own projections for GDP growth and inflation (pp. 4, 15). In contrast, the SEPO budget note only described the Executive's macroeconomic forecasts and fiscal plans. At most, the SEPO pointed out small discrepancies in the figures, but did not provide its own forecast or critical analysis.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, the IFI publishes its own macroeconomic and fiscal forecasts.

**Comments:** The CPBRD's "Analysis of the President's Budget for FY 2024" (compendium of Budget Briefs that were previously published separately) includes the macroeconomic and fiscal forecasts. Please see CPBRD Budget Briefs available at the CPBRD website (<https://cpbrd.congress.gov.ph/>) including: Budget Brief 2022-02: The Proposed FY 2023 National Budget and the Medium-Term Revenue Program Budget Brief 2022-03:

Macroeconomic Parameters: Implications of the Proposed FY 2023 National Government Budget Budget Brief 2022-04: Public Debt Sustainability and the Proposed FY 2023 National Budget Budget Brief 2022-05: Dimensions of the Proposed National Budget for FY 2023 Budget Brief 2023-02: An Analysis of the President's Budget for the Fiscal Year 2024

**IBP Comment**

Many thanks to the government reviewer for providing evidence of CPBRD reports. Given the increased number of reports published during the year 2022, IBP agrees to revise to A (from B).

**105. Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?**

**GUIDELINES:**

*Question 105 assesses whether an Independent Fiscal Institution (IFI) has a costing function that involves assessing the budgetary implications of new policy proposals for both revenues and expenditures, and if so, what kind of role it has. Many IFIs have a costing role, but with substantial diversity in the nature and extent of this work (von Trapp et al 2016, pp. 17-18 and Table 2). Some assess virtually all new policy proposals, while others cost only a selection of new policy proposals. Others only publish opinions on, or scrutinize the costings of, budget measures produced by the executive.*

*To answer "a," the IFI must publish its own costings of all (or virtually all) new policy proposals. Answer "b" applies if the IFI publishes its own costings, but only for major new policy proposals – for instance, only those proposals that cost or save above a certain amount. Answer "c" applies if the IFI publishes its own costings, but only on a limited number of proposals. This could occur, for instance, if the IFI lacked the capacity to assess proposals dealing with certain sectors. Instead of producing a cost estimate, it can also publish an assessment of the estimates produced by the executive. Answer "d" applies if there is no IFI; or if the IFI does not publish its own costings of new policy proposals or provide an assessment of the official costings of new policy proposals.*

**Answer:**

c. Yes, the IFI publishes its own costings of a limited number of new policy proposals.

**Source:**

CPBRD Agency Budget Notes  
<https://cpbrd.congress.gov.ph/2012-06-30-13-06-51/2012-06-30-13-36-48?start=40>

CPBRD Policy Brief 2022-01, Institutionalizing Digital Health to Promote Universal Healthcare

[https://cpbrd.congress.gov.ph/images/PDF%20Attachments/CPBRD%20Policy%20Brief/PB2022-01\\_Institutionalizing\\_Digital\\_Health\\_to\\_Promote\\_Universal\\_Health\\_Care.pdf](https://cpbrd.congress.gov.ph/images/PDF%20Attachments/CPBRD%20Policy%20Brief/PB2022-01_Institutionalizing_Digital_Health_to_Promote_Universal_Health_Care.pdf)

CPBRD Policy Brief 2022-02, Institutionalizing the Philippine Extractive Industry Transparency Initiative  
[https://cpbrd.congress.gov.ph/images/PDF%20Attachments/CPBRD%20Policy%20Brief/PB2022-02\\_Institutionalizing\\_the\\_Philippine\\_Extractive\\_Industry\\_Transparency\\_Initiative\\_PH-EITI.pdf](https://cpbrd.congress.gov.ph/images/PDF%20Attachments/CPBRD%20Policy%20Brief/PB2022-02_Institutionalizing_the_Philippine_Extractive_Industry_Transparency_Initiative_PH-EITI.pdf)

CPBRD Policy Brief 2022-03, An Evaluation of Sin Taxes' Implementation and Health Expenditure Earmarking  
[https://cpbrd.congress.gov.ph/images/PDF%20Attachments/CPBRD%20Policy%20Brief/PB2022-03\\_An\\_Evaluation\\_of\\_Sin\\_Taxes\\_Implementation\\_Final.pdf](https://cpbrd.congress.gov.ph/images/PDF%20Attachments/CPBRD%20Policy%20Brief/PB2022-03_An_Evaluation_of_Sin_Taxes_Implementation_Final.pdf)

CPBRD Policy Brief 2022-04, The Philippines' National Single Window: Tradenet  
[https://cpbrd.congress.gov.ph/images/PDF%20Attachments/CPBRD%20Policy%20Brief/PB2022-04\\_Institutionalizing\\_the\\_Philippines\\_National\\_Single\\_Window\\_TradeNet.pdf](https://cpbrd.congress.gov.ph/images/PDF%20Attachments/CPBRD%20Policy%20Brief/PB2022-04_Institutionalizing_the_Philippines_National_Single_Window_TradeNet.pdf)

CPBRD Notes  
<https://cpbrd.congress.gov.ph/2012-06-30-13-06-51/2012-06-30-13-36-46>

**Comment:**

The CPBRD publishes several analysis pieces for major new policy proposals. Its Agency Budget Notes examine the new policies of select administrative units, while its Policy Briefs and Notes evaluate the implications of major policy shifts being considered by the House of Representatives.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

c. Yes, the IFI publishes its own costings of a limited number of new policy proposals.

**Comments:** Costing of policy proposals is an emerging priority area of research for CPBRD. More capacity building support (i.e., cost estimation methodologies, estimation of budgetary impact), and improved partnership with Executive agencies especially in terms of access to relevant data are needed to ensure that CPBRD produces cost estimates of major policy proposals. Please see relevant CPBRD publications: (i) Estimating the Cost of Establishing an Evacuation Center in Every City and Municipality, (ii) Estimating the Cost of Regularizing Barangay Officials, (iii) Advancing Policy Costing: Estimating the Financial Requirements of an Expanded National Feeding Program

**106. In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?**

**GUIDELINES:**

*Question 106 concerns the interaction between two important oversight actors and assesses how frequently the Independent Fiscal Institution (IFI) made high-level inputs to the work of legislative committees. Almost all IFIs interact with the legislature in some form (von Trapp et al 2016, p. 18), but the intensity of the interaction varies. This question assesses this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the IFI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the IFI staff member in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). As evidence to support your answer, you can refer to official records of legislative committees, websites and annual reports of the IFI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; and "c" for once or twice. Answer "d" should be selected if the head or a senior staff member of the IFI never took part and testified in hearings of a committee of the legislature, or if there is no IFI.*

**Answer:**

c. Rarely (i.e., once or twice).

**Source:**

**Comment:**

It is very difficult to show that the CPBRD, LBRMO, and SEPO have been asked to testify in legislative committee hearings. In practice, their senior officials would be summoned as needed and their written outputs are extensively used. It would also be difficult to show that their senior officials

were never summoned to testify in committee hearings. Hence, choice "C" appears to be the most suitable.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Qualified "C" but arguably can be rated "B" given the substantial inputs and engagement of CPBRD with the committees through technical meetings, occasional appearance in hearings, preparation of briefs, memoranda and relevant materials in response to a request by the committee/s (e.g., Committee on Constitutional Amendments, Committee on Energy on the EPIRA, Committee on Poverty Alleviation on the Amendment of 4Ps, and Committee on Mindanao Affairs for the Analysis of the Mindanao Budget). The CPBRD provides inputs to the Committee on Appropriations budget hearings and plenary deliberations through its Budget Briefs and Agency Budget Notes (ABN) that are circulated regularly to legislators during the budget season. There has been a growing demand (from House Members) for the ABNs which now covers 29 departments/agencies.

**107. Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?**

*GUIDELINES:*

*Question 107 asks whether the legislature debated budget policies prior to the tabling of the Executive's Budget Proposal for the most recent budget year before the research cut-off date. In general, prior to discussing the Executive's Budget Proposal for the coming year, the legislature should have an opportunity to review the government's broad budget priorities and fiscal parameters. Often times this information is laid out in a Pre-Budget Statement, which the executive presents to the legislature for debate. (See Questions 54-58.)*

*A number of countries conduct a pre-budget debate in the legislature around six months before the start of the budget year. In some cases, they adopt laws that guide the upcoming budget, for example the Budget Guidelines Law in Brazil and the Spring Fiscal Policy Bill in Sweden. A pre-budget debate can serve two main purposes: 1) to allow the executive to inform the legislature of its fiscal policy intentions by presenting updated reports on its annual and medium-term budget strategy and policy priorities; and 2) to establish "hard" multi-year fiscal targets or spending ceilings, which the government must adhere to when preparing its detailed spending estimates for the upcoming budget year.*

*To answer "a," the full legislature must debate budget policy prior to the tabling of the Executive's Budget Proposal and approve recommendations for the upcoming budget.*

*Answer "b" applies if a legislative committee (but not the full legislature) debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the budget. Option "b" also applies if, in addition to the action by the committee, the full legislature also debates budget policy in advance of the budget, but does not approve recommendations.*

*Answer "c" applies if the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but does not approve recommendations for the budget. Answer "d" applies if neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.*

*In your comment, please indicate the dates of the budget debate, and if both the full legislature and a legislative committee held a debate. Note that a debate does not need to be open to the public, but a public record of the meeting or a public notice that the meeting occurred is required. In addition, please indicate whether the budget debate was focused on a Pre-Budget Statement published by the Executive. If the Executive did not publish a Pre-Budget Statement, then please indicate what served as the focus of the legislature's debate (for instance, a report released by an IFI or some other institution).*

**Answer:**

c. Yes, the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but it does not approve recommendations for the upcoming budget.

**Source:**

DBM submits proposed P5.628T 2023 budget to Congress, Philippine News Agency  
<https://www.pna.gov.ph/articles/1181831>

House of Representatives, Committee Daily Bulletin Issues No. 1-5  
<https://www.congress.gov.ph/legisdocs/?v=cdb&congress=19&volno=1>



**Comment:**

The EBP for F.Y. 2023 was submitted to Congress last 22 August 2022. In the Committee Daily Bulletin Issue Nos. 1-5 of the Houses of Representatives, which present the activities of congressional committees prior to said submission, there were no deliberations on budget policy.

In practice, congressional deliberations on the general principles of the proposed budget would commence only after the tabling of the EBP. This occurs during the briefing made by the Development Budget Coordinating Committee.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

c. Yes, the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but it does not approve recommendations for the upcoming budget.

**Comments:** On 01 August 2022, the House of Representatives adopted House Concurrent Resolution No. 2 supporting the Marcos administration's 2022-2028 Medium-Term Fiscal Framework (MTFF). Addressing the objectives of short-term macro-fiscal stability, economic recovery, and fiscal sustainability, the MTFF provides a comprehensive fiscal policy direction for the country in support of the 8-point socio-economic agenda of the Marcos Jr. administration, and serves as anchor for the annual spending and financing plan of the National Government and a guide for Congress in reviewing and approving the national budget (House Journal No. 3, August 1, 2022). Representatives Stella Quimbo and Joey Salceda sponsored the proposed resolution before the floor while Representatives Edcel Lagman, France Castro, Arlene Brosas, Raoul Manuel, and Paul Ruiz Daza made their respective interpellations on the MTFF. [https://hrep-website.s3.ap-southeast-1.amazonaws.com/legisdocs/journals\\_19/J3-1RS-20220801.pdf](https://hrep-website.s3.ap-southeast-1.amazonaws.com/legisdocs/journals_19/J3-1RS-20220801.pdf)

**Researcher Response**

Agree with the revision to C, given clear evidence of MTFF discussions by the House of Representatives.

**IBP Comment**

Many thanks to GR for providing the evidence. IBP welcomes this practice and encourages government to publish the Medium-Term Fiscal Framework on DBM's website. While OBS assesses the Budget Circular as the Pre-budget Statement, given that MTFF discussions happened before budget was tabled in parliament, IBP agrees to revise to C (from D).

**108. How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?****GUIDELINES:**

*Question 108 examines how far in advance of the start of the most recent budget year the legislature receives the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be submitted to the legislature far enough in advance to allow the legislature time to review it properly, or at least three months prior to the start of the fiscal year. (See, for instance, Principle 2.2.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>)).*

*For the purposes of responding to this question, if – and only if – the most recent budget submission occurred later than usual as a result of a particular event, such as an election, please use a more normal year as the basis for the response. If, however, delays have been observed for more than one budget year, and the legislature has not received the Executive's Budget Proposal in a timely manner on more than one occasion in the last three years, then "d" will be the appropriate answer.*

*To answer "a," the legislature must receive the Executive's Budget Proposal at least three months in advance of the start of the budget year. Answer "b" applies if the legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year. Answer "c" applies if the legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year. Answer "d" applies if the legislature does not receive the Executive's Budget Proposal at least one month prior to the start of the budget year, or does not receive it at all.*

**Answer:**

a. The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.

**Source:**

DBM submits proposed P5.628T 2023 budget to Congress, Philippine News Agency, dated 22 August 2023  
<https://www.pna.gov.ph/articles/1181831>

1987 Philippine Constitution, Art. VI, Sec. 24  
<https://www.officialgazette.gov.ph/constitutions/1987-constitution/>

**Comment:**

Congress received the EBP for F.Y. 2023 on 22 August 2023, about four months before the start of the budget year. The Constitution requires appropriation bills to originate from the House of Representatives, but the Senate also conducts discussions in parallel with those of the House to expedite proceedings.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Section 22 (1), Article VII of the Constitution requires the President to submit the proposed budget within 30 days from the opening of each regular session of the Congress. The submission of the proposed budget on 22 August 2022 complies with the constitutional requirement since Congress opened its first regular session on July 25, 2022, and is four months prior to the start of the 2023 fiscal year. However, to ensure rigorous scrutiny of the proposed budget, there is a need to give the House of Representatives a longer period to conduct hearings at the committee level and plenary deliberations of the proposed budget.

**109. When does the legislature approve the Executive's Budget Proposal?**

**GUIDELINES:**

*Question 109 examines when the legislature approves the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be approved by the legislature before the start of the fiscal year the budget proposal refers to. This gives the executive time to implement the budget in its entirety, particularly new programs and policies.*

*In some countries, the expenditure and revenue estimates of the Executive's Budget Proposal are approved separately; for purposes of this question, at least the expenditure estimates must be approved. Further, approval of the budget implies approval of the full-year budget, not just a short-term continuation of spending and revenue authority.*

*To answer "a," the legislature must approve the Executive's Budget Proposal at least one month before the start of the budget year. Answer "b" applies if the legislature approves the Executive's Budget Proposal less than one month in advance of the start of the budget year, but at least by the start of the budget year. Answer "c" applies if the legislature approves the Executive's Budget Proposal less than one month after the start of the budget year. Answer "d" applies if the legislature approves the Executive's Budget Proposal more than one month after the start of the budget year, or does not approve the budget.*

**Answer:**

b. The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.

**Source:**

Marcos signs P5.268-T national budget for 2023, Philippine News Agency, dated 16 December 2022  
<https://www.pna.gov.ph/articles/1190930>

**Comment:**

The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year. The EB for F.Y. 2023 was enacted on 16 December 2022. Although technically both chambers of Congress transmitted the proposed law to the President at an earlier date, the operative act which signifies the approval of the budget is the signing of the President. As such, the date considered is 16 December 2022.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Legislative approval of the EBP is different from the President's approval of the budget passed by Congress. In line with Question 109, the operative act is the ratification by Congress of the bicameral conference committee report on the 2023 General Appropriations Bill (House Bill

#### 110. Does the legislature have the authority in law to amend the Executive's Budget Proposal?

##### GUIDELINES:

*Question 110 examines the legislature's power to amend—as opposed to simply accept or reject—the budget proposal presented by the executive. This question is about legal authority rather than actions the legislature takes in practice. The legislature's powers to amend the budget can vary substantially across countries.*

*The "a" response is appropriate only if there are no restrictions on the right of the legislature to modify the Executive's Budget Proposal, including its right to change the size of the proposed deficit or surplus. The "b" response would be appropriate if, for instance, the legislature is restricted from changing the deficit or surplus, but it still has the power to increase or decrease funding and revenue levels. The more limited "c" response would apply if, for instance, the legislature can only re-allocate spending within the totals set in the Executive's Budget Proposal or can only decrease funding levels or increase revenues. Finally, response "d" would apply if the legislature may not make any changes (or only small technical changes), or if amendments must first be approved by the executive. In these cases, the legislature is essentially only able to approve or reject the budget as a whole. If the answer is "b" or "c", please indicate the nature of the amendment powers available to the Parliament and how they are limited.*

##### Answer:

c. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.

##### Source:

1987 Philippine Constitution, Art. VI, Sec. 25, par. 1  
<https://www.officialgazette.gov.ph/constitutions/1987-constitution/>

##### Comment:

Art. VI, Sec. 25, par. 1 of the Constitution states: "[t]he Congress may not increase the appropriations recommended by the President for the operation of the Government as specified in the budget. The form, content, and manner of preparation of the budget shall be prescribed by law."

Bk. VI, Ch. 4 of E.O. No. 292 (Administrative Code) clarifies that while the budget ceiling cannot be exceeded, Congress may amend the EBP. In effect, Congress may change the distribution of funds but may not add to the maximum budget level (i.e., zero-sum).

##### Peer Reviewer

Opinion: Agree

##### Government Reviewer

Opinion: Disagree

##### Suggested Answer:

b. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.

**Comments:** Except for the overall budget ceiling and proposed automatic appropriations under the EBP, the legislature has the authority to amend the EBP including the proposed allocations for national government departments/agencies. The authority to amend the proposed budget allocations of NG departments/agencies is rather wide rather than "very limited". Although the legislature's authority to amend the EBP is subject to some constitutional limitations (i.e., Sec. 25, Art. VI, 1987 Constitution, etc.), the said authority cannot be construed as very limited since the "Power of the Purse" is vested in the legislature as recognized by the 1987 Constitution (see Sec. 29, Art. VI) and jurisprudence (see *Belgica vs. Ochoa* {G.R. No. 208566, November 19, 2013}). "No money shall be paid out of the Treasury except in pursuance of an appropriation made by law." (Sec. 29, Art. VI, 1987 Constitution) "xxx part of the legislative powers of Congress is the power of the purse which, broadly described, is the power to determine the areas of national life where government shall devote its funds; to define the amount of these funds and authorize their expenditure; and to provide measures to raise revenues to defray the amounts to be spent. This power is regarded as the "the most complete and effectual weapon with which any constitution can arm the immediate representatives of the people. By granting Congress this power, the Constitution allows the Filipino people, through their representatives, to effectively shape the nation's future through the control of the funds that render the implementation of national plans possible. Consistent with the separation of powers and the check and balance doctrines, the power of the purse also allows Congress to control executive spending as the Executive actually disburses the money that Congress sets aside and determines to be available for spending. Congress carries out the power of the purse through the appropriation of funds under a general appropriations law that can easily be characterized as one of the most important pieces of legislation that Congress enacts each year. xxx" (*Belgica vs. Ochoa* {G.R. No. 208566, November 19, 2013})

##### IBP Comment

For cross country consistency, answer choice C is maintained. While the Congress has the power to amend the contents of the budget, it can only do

so as long as the budget ceiling is not exceeded. According to OBS methodology, this limitation aligns with a C score.

**111. During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?**

**GUIDELINES:**

Question 111 assesses whether any formal authority of the legislature to amend the Executive's Budget Proposal is used in practice. The responses to this question should be determined based on action by the legislature related to the Enacted Budget used in the OBS. Choose answer "a" if the legislature used its authority in law to amend the Executive's Budget Proposal during the most recent budget approval process, and amendments were adopted (all, or at least some of them). Answer "a" also applies if the legislature used its authority in law to amend the Executive's Budget Proposal, but the amendments were rejected by executive veto. Answer "b" applies if the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but none of these amendments were adopted. Answer "c" applies if the legislature has the authority in law to amend the budget, but no amendments were proposed during its consideration. Answer "d" applies when the legislature does not have any authority to amend the budget (that is, Question 110 is answered "d").

If the answer is "a" or "b", please specify in the comments the number of amendments introduced by the legislature (and in the case of an "a" response, the number adopted, or if applicable, information about an executive veto) and describe their nature. For example, did the amendments result in an increase or decrease of the deficit? What were the most significant amendments to revenues and to expenditures in terms of the sums involved? How did amendments affect the composition of expenditures? If the answer is "a", please specify which amendments were adopted, and provide evidence for it.

**Answer:**

a. Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.

**Source:**

FY 2023 National Expenditure Program, 22 August 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/national-expenditure-program-fy-2023>

General Appropriations Act FY 2023 Volume I-A, 16 December 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/general-appropriations-act-fy-2023/gaa-volume-ia>

General Appropriations Act FY 2023 Volume I-B, 16 December 2022

<https://www.dbm.gov.ph/index.php/budget-documents/2023/general-appropriations-act-fy-2023/gaa-volume-ib>

**Comment:**

There are marked differences between the EBP and EB. For example, total new appropriations for the: (1) Department of Public Works and Highways increased from PhP717.31B to PhP893.12B; (2) Department of Education increased from PhP667.18B to PhP678.32B; and Department of Agriculture decreased from PhP99.81B to PhP98.86B.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** The legislature used its authority to amend the EBP particularly the aggregate allocations for major sectors. In particular, the 2023 budget approved by Congress provides an allocation for Economic Services that is 6.3% (or P95.6 billion) higher than the level proposed under the EBP. Its allocations for Defense and Social Services were 18.2% and 3.2% lower, respectively, compared to the EBP levels. House and Senate amendments to the EBP are usually reported in the media (<https://newsinfo.inquirer.net/1697872/bicam-to-consolidate-amendments-from-senate-house-in-proposed-2023-budget>) Accessed on 13 November 2023 CPBRD Budget Briefers 2022-05 and 2023-1 examining the dimensions of the proposed and approved 2023 national budget Among the various amendments introduced by the legislature to the EBP for FY 2023, only some items were not adopted (vetoed) by the President. Fiscal Year 2023 President's Veto Message <https://www.dbm.gov.ph/wp-content/uploads/GAA/GAA2023/Volumel/VETO.pdf>

**112. During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?**

**GUIDELINES:**

Question 112 assesses the role of a specialized budget or finance committee during the budget approval stage. Effective committee involvement is an

essential condition for legislative influence in the budget process. Specialized committees provide opportunities for individual legislators to gain relevant expertise, and to examine budgets and policy in depth. Yet, the involvement of committees differs across legislatures. Some legislatures have separate committees to examine spending and tax proposals, while others have a single finance committee. Not all legislatures have a specialized budget or finance committee to examine the budget. In addition, there can be differences in the time available for the committee's analysis of the budget.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, therefore it must be published before the legislature has adopted the budget.

Response "a" requires that, in the last budget approval process, a specialized budget or finance committee had one month or more to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted. Response "b" applies where such a committee examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if a committee examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where a specialized budget or finance committee did not examine the Executive's Budget Proposal.

Please specify in your comment the name of the committee and the number of days it had available to examine the budget. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a copy of the report. Please note also if a report is published, but only after the budget has been adopted.

**Answer:**

a. Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.

**Source:**

Committee Report No. 43, Re: House Bill No. 4488, Committee on Appropriations, 19th Congress, 1st Regular Session, House of Representatives, 19 September 2022  
[https://hrep-website.s3.ap-southeast-1.amazonaws.com/legisdocs/first\\_19/CR00043.pdf](https://hrep-website.s3.ap-southeast-1.amazonaws.com/legisdocs/first_19/CR00043.pdf)

DBM submits proposed P5.628T 2023 budget to Congress, Philippine News Agency  
<https://www.pna.gov.ph/articles/1181831>

Committee Report No. 10, Re: House Bill No. 4488, Committee on Finance, 19th Congress, 1st Regular Session, House of Representatives, 8 November 2022  
<https://legacy.senate.gov.ph/lisdata/3980536117!.pdf>

19th Congress - House Bill No. 4488, Legislative History  
[https://legacy.senate.gov.ph/lis/bill\\_res.aspx?congress=19&q=HBN-4488](https://legacy.senate.gov.ph/lis/bill_res.aspx?congress=19&q=HBN-4488)

**Comment:**

The House of Representatives receive the EBP on 22 August 2022. Thereafter, budget hearings and deliberations were held at the committee level. The House Committee on Appropriations released a report on its findings and recommendations on 19 September 2022. The House version of the proposed budget for F.Y. 2023 was approved on second and third reading by 28 September 2022. It was transmitted to the Senate on the following day.

The Senate soon began its own deliberations, and the Senate Committee on Finance published a report on its findings on 8 November 2022. By 28 November 2022, the Senate sent its version of the proposed budget to the House of Representatives. A bicameral conference committee was constituted and generated its own report to reconcile the two versions. The enrolled bill was signed on 14 December 2022, and the EB was approved by the President on 16 December 2022.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** In the Senate of the Philippines, the EBP for FY 2023 was scrutinized by a specialized budget committee consisting of the Senate Committee on Finance and its fourteen (14) subcommittees. Directory of Senate Committee on Finance (see p. 16)  
[https://legacy.senate.gov.ph/committee/cte\\_mem19th.pdf](https://legacy.senate.gov.ph/committee/cte_mem19th.pdf) The Committee on Appropriations is the specialized committee in the House of Representatives that conducts budget hearings on the EBP. "The Committee on Appropriations started the deliberations of the FY 2023 National Expenditure Program (NEP) on 26 August 2022 (Committee Daily Bulletin, Volume I, No. 10, 26 August 2022). Considering the limited time for Congress to scrutinize the EBP, it may consider mobilizing its various standing and special committees to conduct quick policy, program, project and results reviews of the proposed budgets of NG departments and agencies. The results of such reviews by standing and special committees can be used by the Committee on Appropriations to inform amendments or reforms in the sectoral, departmental, or agency allocations under the EBP. "

113. During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

**GUIDELINES:**

Question 113 assesses the role of committees of the legislature that are responsible for particular sectors (e.g., health, education, defense, etc.) during the budget approval stage. The role of sectoral committees differs across legislatures. Some legislatures do not involve them in the budget approval process, while others do. In addition, the time available for committee analysis differs.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, so therefore must be published before the legislature has adopted the budget. Response "a" requires that sector committees had one month or more to examine the Executive's Budget Proposal, and published a report with findings and recommendations prior the budget being adopted. Response "b" applies where such committees examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if sectoral committees examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where sectoral committees did not examine the Executive's Budget Proposal.

Please note that the examination of sectoral budgets by a specialized budget or finance committee is assessed in Question 112 and should not be considered for this question.

Please provide in the comments a brief overview of the committee structure and specify the number of days that sectoral committees had available to examine the budget and to publish their reports. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a sample copy of at least one of the reports. Please note if a report is published, but only after the budget has been adopted.

For purposes of responding to this question, use those sectoral committees that are best performing – that is, the ones that examine the budget the longest and that publish reports.

**Answer:**

c. Yes, sector committees examined the Executive's Budget Proposal, but they did not publish reports with findings and recommendations prior to the budget being adopted.

**Source:**

Committee Report No. 43, Re: House Bill No. 4488, Committee on Appropriations, 19th Congress, 1st Regular Session, House of Representatives, 19 September 2022  
[https://hrep-website.s3.ap-southeast-1.amazonaws.com/legisdocs/first\\_19/CR00043.pdf](https://hrep-website.s3.ap-southeast-1.amazonaws.com/legisdocs/first_19/CR00043.pdf)

**Comment:**

Committee deliberations on the budget are centered on the Committee on Appropriations. Although the committees "at large," (i.e., Committee on Agrarian Reform, on Agriculture and Food, on Economic Affairs, etc.) do not examine the EBP, the Committee on Appropriations in practice creates several sub-committees based on sectors. Members of these sub-committees are also often members of the sectoral committees "at large," so the sub-committees can be said to have a sectoral lens in examining the EBP. They do not publish separate reports, but their findings are consolidated in the Committee on Appropriations' Report.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** On 15 September 2022, the House Committee on Mindanao Affairs was briefed by the Mindanao Development Authority (MinDA), Department of Budget and Management (DBM), and Department of Public Works and Highways (DPWH) on their respective budget allocations, on-going, and future programs and projects for Mindanao. (<https://www.congress.gov.ph/committees/search.php?id=A507>) Strengthen the role of sectoral committees in conducting reviews of the EBP. The results of such reviews can be forwarded to the Committee on Appropriations. The chairpersons of the subcommittees of the Senate Committee on Finance are usually members of the sectoral committees, so these sub-committees can be said to have examined the EBP for FY 2023. However, they do not publish separate reports, but their findings are consolidated in the Senate Committee on Finance Committee Report. Committee Report No. 10, Re: House Bill No. 4488, Committee on Finance, 19th Congress, 1st Regular Session, Senate of the Philippines, 8 November 2022 <https://legacy.senate.gov.ph/lisdata/39805361171.pdf>

**114. In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?**

**GUIDELINES:**

*Question 114 is about legislative oversight of budget execution. It assesses whether and how often a committee examined the implementation of the budget during the budget execution period (i.e., financial year) for which it was approved, and whether this resulted in an official report with findings and recommendations. This question does not apply to the ex post review of implementation following the end of the budget year as part of the audit stage, which is assessed separately. Nor does it apply to the legislature's review of the budget that it may undertake as part of the process of considering a supplemental budget during the year. In-year monitoring by the legislature will be affected by the frequency that the executive publishes In-Year Reports.*

*To answer "a," a committee must have examined in-year implementation of the Enacted Budget at least three times during the course of the relevant budget year and published reports with findings and recommendations. Answer "b" applies where this occurred only once or twice during the year.*

*Exception: If a legislature is in session only twice during the year, and it examines the implementation of the budget during both sessions, then it would be eligible for an "a" response.*

*Choose "c" if a committee examined in-year implementation (without regard to frequency), but did not publish any report with findings and recommendations. Answer "d" applies where no committee examined in-year implementation.*

*If the answer is "a" or "b," please specify the name of the committee and when it reviewed budget implementation, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation.*

*For purposes of responding to this question, if more than one committee holds in-year reviews of the budget, use the committee that is best performing – that is, the one that examines in-year implementation the most times and that publishes a report.*

**Answer:**

a. Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.

**Source:**

Committee Daily Bulletin Issue No. 15, House of Representatives  
<https://hrep-website.s3.ap-southeast-1.amazonaws.com/legisdocs/cdb/cdb19-v1i15-20220905.pdf>

**Comment:**

Congress often exercises its oversight functions during deliberations for the proposed budget for the next budget year by examining the agency's performance as regards the current budget year. Similar to Question Hour in other jurisdictions, the legislators would question the capacity of agencies to implement additional proposed budgets by looking at current year performance. They would also call the agency to task on slow spending and underutilization of funds. For example, Rep. Lagman expressed doubts about the Department of Agriculture's budget by citing the agency's current year unobligated funds (p. 4 of Issue No. 15).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

b. Yes, a committee examined in-year implementation on one or more occasion (but less than three times), and it published a report with findings and recommendations.

**Comments:** Congressional budget oversight is usually done alongside budget legislation. During budget hearings at the committee level, agency officials are asked to report on their accomplishments and are made to answer questions on program implementation or use of agency resources. The Committee on Appropriations and some House committee also conduct meetings occasionally to discuss the budgetary priorities and performance of departments/agencies for the coming fiscal year. These committee meetings are scheduled prior to the submission of the EBP. Questions on the in-year implementation of the approved budget are also raised during these committee meetings. Spot reports documenting what transpired during these meetings are produced by committee technical staff. The Committee Affairs Department also regularly published the Committee Daily Bulletin in the House of Representatives website, reporting on the key points discussed during the meetings, including key issues and even recommendations. Examples: On May 4, 2023, the Committee on Appropriations conducted an oversight meeting on the budgetary performance of the DOH covering the following topics: (1) financial accountability reports and physical report of operations for FY 2022 and as of

March 2023; (2) budget utilization vis-a-vis targets/performance as of the budget year 2022 and 2023; (3) Status of implementation of the Health Facilities Enhancement Program for FY 2022 and 1st quarter of FY 2023 (Committee Daily Bulletin, Volume I No. 116, May 4, 2023) On May 18, 2023, it conducted another oversight meeting on the budgetary performance of the Commission on Higher Education, covering the past and current years' budget including financial and physical accomplishments, status of implementation of key programs (Committee Daily Bulletin, Volume 1 No. 123, May 18, 2023). On May 25, 2023, the Committee on Appropriations conducted an oversight meeting on the budgetary performance of the DICT particularly on the following: (1) Status of the utilization of the FY 2022 continuing and regular appropriations, (2) the utilization of the FY 2023 budget as of the 1st quarter of FY 2023, (3) Update on the physical and financial status of the National Broadband Plan, (4) Status of the Utilization of the Free Public Internet Access Fund (Committee Daily Bulletin, Volume 1 No. 127, May 25, 2023). <https://hrep-website.s3.ap-southeast-1.amazonaws.com/legisdocs/cdb/cdb19-v1i127-20230525.pdf> On July 26, 2023, the Committee on North Luzon Growth Quadrangle organized a briefing by the DA and its attached agencies on the status of implementation of its 2023 banner programs and on its proposed budget, plans and programs for FY 2024 in Regions I and II and the Cordillera Administrative Region.

#### Researcher Response

We suggest revising to choice "A," in light of published records in which oversight questions pertaining to the FY 2022 enacted budget were asked alongside deliberative questions on the budget proposal for the succeeding year, provided that IBP will find the summaries in the daily bulletins as sufficient to satisfy the "findings and recommendations" requirement for this question. Pieces of evidence include: 1. Questions on fund utilization in the Department of Tourism (p. 5 of Issue No. 12, <https://hrep-website.s3.ap-southeast-1.amazonaws.com/legisdocs/cdb/cdb19-v1i12-20220831.pdf>); 2. Questions on the absorptive capacity of Department of Foreign Affairs (p. 7 of Issue No. 12, <https://hrep-website.s3.ap-southeast-1.amazonaws.com/legisdocs/cdb/cdb19-v1i12-20220831.pdf>); 3. Questions on fund utilization in the Department of Environment and Natural Resources (p. 4 of Issue No. 14, <https://hrep-website.s3.ap-southeast-1.amazonaws.com/legisdocs/cdb/cdb19-v1i14-20220902.pdf>); 4. Questions on program implementation in the Department of Social Welfare and Development (pp. 3-4 of Issue No. 16, <https://hrep-website.s3.ap-southeast-1.amazonaws.com/legisdocs/cdb/cdb19-v1i16-20220906.pdf>), et seq.

#### 115. Does the executive seek approval from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

##### GUIDELINES:

*Question 115 examines whether the executive seeks approval from the legislature prior to shifting funds between administrative units, and whether it is legally required to do so.*

*In some countries, the executive has the power in law to adjust funding levels for specific appropriations during the execution of the budget. This question examines rules around shifting funds between administrative units (ministries, departments, or agencies) or whatever funding unit (or "vote") is specified in the Enacted Budget.*

*The conditions under which the executive may exercise its discretion to shift funds should be clearly defined in publicly available regulations or law. In addition, the amount of funds that the executive is allowed to transfer between administrative units should not be so excessive as to undermine the accountability of the executive to the legislature.*

*To answer "a," the executive is required by law or regulation to obtain prior legislative approval before shifting funds between administrative units, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before shifting funds between administrative units, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before shifting funds, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to shift funds between administrative units and the executive does not obtain legislative approval in practice. Answer "d" also applies if the executive is authorized to shift an amount considered so excessive as to undermine accountability (roughly equal to 3 percent of total budgeted expenditures). A "d" response applies if the legislature only approves the shifting of funds after it has already occurred.*

*In the comments, please indicate any law or regulation that provides the executive with standing authority to shift funds between administrative units and, if so, describe that authority. Similarly, legislative approval for shifting funds between administrative units typically occurs with the adoption of legislation such as a supplemental budget. But if other formal procedures for gaining approval from the legislature exist, then please provide information about that approval process.*

##### Answer:

a. The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.

##### Source:

1987 Philippine Constitution, Art. VI, Sec. 25, par. 5  
<https://www.officialgazette.gov.ph/constitutions/1987-constitution/>

General Appropriations Act, F.Y. 2023, General Provisions Sec. 76  
<https://www.dbm.gov.ph/wp-content/uploads/GAA/GAA2023/Volumel/GENPRO.pdf>



Araullo v. Aquino, G.R. No. 209287, July 1, 2024, Supreme Court of the Philippines  
<https://elibrary.judiciary.gov.ph/thebookshelf/showdocs/1/57044>

**Comment:**

The Constitution requires legislative approval before shifting funds between administrative units. Art. VI, Sec. 25, par. 5 states: "No law shall be passed authorizing any transfer of appropriations; however, the President, the President of the Senate, the Speaker of the House of Representatives, the Chief Justice of the Supreme Court, and the heads of Constitutional Commissions may, by law, be authorized to augment any item in the general appropriations law for their respective offices from savings in other items of their respective appropriations."

Since Art. VI, Sec. 25, par. 5 of the Constitution is not a self-executing provision, it needs a law. Sec. 76 of the General Provisions of the EB states that:

"The President of the Philippines, the President of the Senate of the Philippines, the Speaker of the House of Representatives, the Chief Justice of the Supreme Court, the Heads of the Civil Service Commission, the COMELEC, and the COA are hereby authorized to declare and use savings in their respective appropriations to augment actual deficiencies incurred for the current year in any item of their respective appropriation.

The foregoing constitutional officers authorized to use savings shall ensure that a semestral and annual report on their respective use of savings shall be submitted to the President of the Senate of the Philippines and the Speaker of the House of Representatives, copy furnished the DBM. The report shall indicate among others, the amount of savings generated, the sources and grounds used therefor, and the existing program, activity, or project in their respective appropriations augmented. They shall likewise ensure that said reports are posted on their respective websites.

The DBM shall post on its website the savings of the National Government generated from the reports required under this Section in order to account for the overall savings of the National Government and include the same accordingly in the budget documents."

Further, in Araullo v. Aquino, the Supreme Court clarified that the President may only shift funds for augmentation if (1) there is an enabling law; (2) the funds are declared as savings; and (3) the funds must be used to augment items within the same department (i.e., only within Executive offices, but not towards the Legislative, Judiciary, or other Constitutional Commissions). "Cross-border" augmentations are prohibited. The presence of an enabling law is per se the approval required from Congress to shift funds for augmentations.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

c. The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds before obtaining approval from the legislature.

**Comments:** The Head of the Executive (President) is allowed to shift funds from one administrative unit to another within the Executive, through the declaration of savings as noted by the researcher. In practice, budget savings can be achieved simply by the Executive deciding that it will no longer pursue a projects or program of an executive administrative unit. The Executive can then re-allocate these savings to augment the budget of an existing item or program under another Executive administrative unit (like from Department of Agriculture to Department of Social Welfare and Development for example). This could be deemed as effectively shifting funds from one administrative unit to another without legislative approval, but is subject to two limitations: it can only be done within the executive and only existing budget items can be augmented.

**Government Reviewer**

**Opinion:** Agree

**Comments:** The GAA sets aside specific amounts of money for specific purposes. Line-item appropriations in the GAA reflect priorities of Congress in line with its exercise of the power of the purse. To protect these priorities and ensure the implementation of policies, the Constitution prohibits any transfer of appropriations, except for offices/commissions enjoying fiscal autonomy that are allowed to use savings to augment the appropriations for some items for their respective offices (Article VI, Section 27 (2) of the Constitution). While transfer of appropriations is not allowed, in policy and practice, transfer of funds from a government agency to another agency, government-owned-or-controlled corporations, local government units and civil society organizations is authorized under the General Provisions of the 2023 GAA (Sections 70 and 75). The authority of the Executive to shift funds between administrative units is already given by the legislature when it approved the General Provisions (Sec. 76 re Authority to Use Savings) of the EB for FY 2023. However, it is worth-emphasizing that the said authority is not unbridled and must strictly comply with the limitations imposed by Sec. 25, Art. VI, 1987 Constitution, as explained in the case of Araullo v. Aquino (G.R. No. 209287, July 1, 2014 & February 3, 2015). <https://elibrary.judiciary.gov.ph/thebookshelf/showdocs/1/57044>

**IBP Comment**

Many thanks to PR for highlighting the practice. As there are limitations to the transfer in law, answer choice A remains applicable.

**116. Does the executive seek approval from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?**

*GUIDELINES:*

Question 116 examines whether the executive receives approval from the legislature prior to spending excess revenue, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if additional revenue is collected unexpectedly during the year, which often happens in oil/mineral-dependent countries, and it was not accounted for in the Enacted Budget, there should be a procedure in place to ensure that the legislature approves any proposed use of these "new" funds. If such requirements are not in place, the executive might deliberately underestimate revenue in the budget proposal it submits to the legislature, in order to have additional resources to spend at the executive's discretion, with no legislative control.

To answer "a," the executive is required by law or regulation to obtain prior legislative approval before spending any funds resulting from higher-than-expected revenues, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before spending excess revenue, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before spending excess revenue, but does not do so in practice. Answer "d" applies if prior legislative approval is not legally required for the executive to spend excess revenue and the executive does not obtain legislative approval in practice. A "d" response applies if the legislature only approves the additional spending after it has already occurred.

Typically, legislative approval of additional spending beyond what was reflected in the Enacted Budget would occur with the adoption of a supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.

**Answer:**

a The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.

**Source:**

1987 Philippine Constitution, Art. VI, Sec. 29, par. 1  
<https://www.officialgazette.gov.ph/constitutions/1987-constitution/>

General Appropriations Act Vol. I-B, Unprogrammed Appropriations, Special Provisions No. 1  
<https://www.dbm.gov.ph/wp-content/uploads/GAA/GAA2023/Volumel/UA.pdf>

**Comment:**

Art. VI, sec. 29, par. 1 of the Constitution requires an appropriation law before money may be paid out of the Treasury. Excess revenue may not be immediately spent without legislative approval.

For excess revenues, the legislature often includes Unprogrammed Appropriations in the EB, which constitutes as spending authority upon the satisfaction of certain conditions. In the EB for F.Y. 2023, Special Provision No. 1 governs. It states:  
"Availment of the Unprogrammed Appropriations. The amounts authorized herein for Purpose Nos. 1 - 2, 4 - 7 and 9 - 61 may be used when any of the following exists:

- (a) Excess revenue collections in any one of the identified non-tax revenue sources from its corresponding revenue collection target, as reflected in the BESF;
- (b) New revenue collections or those arising from new tax or non-tax sources which are not part of, nor included in, the original revenue sources reflected in the BESF; or
- (c) Approved loans for foreign-assisted projects.

Release of funds shall be subject to the submission of a Special Budget pursuant to Section 35, Chapter 5, Book VI of E.O. No. 292, s. 1987 and the following: (i) for excess revenue collections, issuance of a certification that remitted collections to the BTr from a particular revenue source has exceeded the corresponding revenue collections target; or (ii) for new revenue collections, issuance of a certification that remitted collections identified were not part of, nor included in, the original revenue collection targets reflected.

In the case of approved loans for foreign-assisted projects, the issuance of SARO [Special Allotment Release Order] covering the loan proceeds shall be subject to submission by the agency concerned of a Special Budget, together with the physical and financial plan, project profile, and a copy of the perfected loan agreement, as approved in accordance with pertinent laws, rules, regulations, and guidelines issued thereon."

**Peer Reviewer**

**Opinion:** Agree

**Comments:** Use of excess revenues are also identified in the EPB and are authorized by the legislature in the EB. Authorization from the legislature is only required if the intended use for excess revenues has not been included in the EB list of unprogrammed appropriations.

**Government Reviewer**

**Opinion:** Agree

**Comments:** The authority of the Executive to use (i) excess non-tax revenues or (ii) new revenue collections (i.e., those arising from new tax or non-tax sources) is already given by the legislature when it approved the Unprogrammed Appropriations in the EPB for FY 2023. The GAA includes Unprogrammed Appropriations as a standby authority to spend excess revenues.

**117. Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?**

**GUIDELINES:**

*Question 117 examines whether the executive receives approval from the legislature prior to cutting spending below the levels in the Enacted Budget in response to revenue shortfalls or for any other reason, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if less revenue is collected unexpectedly during the year, the legislature should approve or reject any proposed reductions in expenditures that are implemented as a result. If such requirements are not in place, the executive might substantially change the composition of the budget at the executive's discretion, with no legislative control.*

*Typically, legislative approval of proposals to reduce spending below the levels reflected in the Enacted Budget would occur as part of the supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.*

*To answer "a," the executive is required by law or regulation to obtain prior legislative approval before implementing spending cuts in response to revenue shortfalls or for other reasons, and it does so in practice. Answer "b" applies if the executive received legislative approval before implementing such cuts, but is not legally required to do so. Answer "c" applies if the executive is legally required to obtain legislative approval before implementing such cuts, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to implement such cuts and the executive does not obtain such approval in practice. A "d" response applies if the legislature only approves the spending cuts after they have already occurred.*

**Answer:**

a. The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.

**Source:**

General Appropriations Act F.Y. 2023, General Provisions Sec. 71  
<https://www.dbm.gov.ph/wp-content/uploads/GAA/GAA2023/Volumel/GENPRO.pdf>

**Comment:**

The EBP for F.Y. 2023, in Sec. 71 of its General Provisions, prohibits the impoundment (Executive's refusal to release appropriations) of budget items, unless in accordance with the rules and regulations issued by the DBM and when the National Government budget deficit is unmanageable.

An unmanageable NG budget deficit was defined as: "(i) the actual National Government budget deficit has exceeded the quarterly budget deficit targets consistent with the full-year target deficit as indicated in the BESF submitted by the President and approved by Congress pursuant to Section 22, Article VII of the Constitution; or (ii) there are clear economic indications of an impending occurrence of such condition, as determined by the DBCC and approved by the President."

Many years prior, the President enjoyed the power of impoundment. However, this no longer applies.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** The Executive is required by law to implement the enacted budget faithfully. However there are instances when individual departments/agencies underspend for various reasons, and in response, the national government and Congress direct them to utilize their appropriations fully.

**118. Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?**

**GUIDELINES:**

*Question 118 is about ex post oversight following the implementation of the budget. It probes whether a committee examined the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI), and whether this resulted in an official report with findings and recommendations. A key issue is how soon after the SAI releases the report does it legislature review it. This question does not apply to the legislative scrutiny of in-year implementation of the Enacted Budget during the relevant budget execution period, which is assessed separately. Also, the question is asking specifically about the SAI's annual*

report on the execution of the budget, not about other audit reports that the SAI may produce. (This is the Audit Report used for responding to Question 98.)

To answer "a," a legislative committee must have examined the annual Audit Report within three months of it being released by the SAI, and then published a report (or reports) with findings and recommendations. (Note that the three-month period should only take into account time when the legislature is in session.)

Answer "b" applies when the committee examines it within six months of it being released (but more than three months), and then published a report with its findings and recommendations. Choose "c" if a committee examined the annual Audit Report more than six months after it became available or it did not publish any report with findings and recommendations. Answer "d" applies where no committee examined the annual Audit Report.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed the Audit Report, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation. Answers "a," "b," or "c" may be selected if the Audit Report is produced by the SAI but not made publicly available.

**Answer:**

a. Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations.

**Source:**

2021 Annual Audit Report on the Department of Education, published 29 July 2022

<https://www.coa.gov.ph/download/5270/department-of-education/72356/department-of-education-consolidated-annual-audit-report-2021.zip>

Franco Luna, "Senate probe into pricey laptops: DepEd, DBM go back and forth on MOA for deal," Philstar.com, 15 September 2022

<https://www.philstar.com/headlines/2022/09/15/2209897/senate-probe-pricey-laptops-deped-dbm-go-back-and-forth-moa-deal>

Anjo Bagoisan, "Tolentino: 'Conspiracy still there' in DepEd overpriced laptops issue," ABS-CBN News, 20 October 2022

<https://news.abs-cbn.com/news/10/20/22/tolentino-conspiracy-in-deped-overpriced-laptops>

Committee Report No. 19, Committee on Accountability of Public Officers and Investigations, Senate, 12 January 2023

<https://legacy.senate.gov.ph/lisdata/4043636957!.pdf>

**Comment:**

The 2021 Annual Audit Report for the Department of Education was made publicly available in the COA website on 29 July 2022. As early as 2 months later, on 15 September 2022, the Senate Committee on Accountability of Public Officers and Investigations (Blue Ribbon Committee) had examined the said audit report and had been probing into the matter of overpriced laptops procured for public school teachers. The Blue Ribbon Committee published a report, with findings and recommendations, on 12 January 2023.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** The Audit Reports are examined by the Senate Committee on Finance during the committee hearings and deliberation on the budget of each government agency. The Public Accounts Committee (PAC) is a House Committee with a jurisdiction on all matters directly and principally relating to the examination and scrutiny of audit reports on the performance of all government agencies to determine their adherence to or compliance with the plans and programs authorized through appropriations approved by the legislature. Although not a legislative committee, the Congressional Policy and Budget Research Department of the House of Representatives examines the annual audit reports (AARs) of agencies, and include key findings and status of implementation of audit recommendations in its more than 25 Agency Budget Notes (ABNs) circulated to legislators during the budget season. Issue raised: Who are the authorized officers of DSWD responsible for disbursing cash under the AICS Program? According to the 2022 COA audit report, there was a disbursement of 724.5 million pesos made by contract of service workers and other employees who were not authorized to handle cash accountabilities. Committee Hearing on the FY 2024 Proposed Budget of the DSWD, <https://www.youtube.com/watch?v=8FmYJU99WAI> Issued raised: The COA flagged P362 million pesos in unauthorized bank accounts. Where did the money come from? What were they supposed to be for? Committee Hearing on the FY 2024 Proposed Budget of the DepEd, <https://www.youtube.com/watch?v=2M8g-l6niZ8>

119. Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

*GUIDELINES:*

Question 119 concerns the appointment process of the current head of the Supreme Audit Institution (SAI). Appointment procedures vary greatly across countries, as well as across different types of SAIs. Moreover, conventions and informal practices can greatly affect the *de facto* independence of the head of the SAI. While these factors make it difficult to devise a single metric against which all SAIs can be assessed with regard to this particular aspect, this question focuses on whether the legislature or judiciary must appoint or approve the appointment of the head of the SAI as a way to ensure the SAI's independence from the executive. However, if the appointment is carried out in another way that nonetheless ensures the independence of the SAI head, then that approach could be also considered.

To answer "a," the legislature or judiciary must appoint (or re-appoint) the head of the SAI, or approve the recommendation of the executive, as a way that ensure his or her independence from the executive. (As noted above, alternative approaches may also be acceptable.) Choose "b" if the appointment process does not ensure the independence of the head of the SAI, e.g. the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.

Irrespective of which answer you selected, provide a description of how the head of the SAI is appointed.

**Answer:**

a. Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.

**Source:**

1987 Constitution, Art. IX-D, Sec. 1(2)

<https://www.officialgazette.gov.ph/constitutions/1987-constitution/>

1987 Constitution, Art. VI, Sec. 18

<https://www.officialgazette.gov.ph/constitutions/1987-constitution/>

**Comment:**

The legislature gives final consent before the appointment of the SAI head takes effect. Art. IX-D, Sec. 1(2) of the Constitution provides that: "[t]he Chairman and the Commissioners shall be appointed by the President with the consent of the Commission on Appointments for a term of seven years without reappointment."

The Commission on Appointments is a legislative body, composed of members of both Congressional houses. According to Art. VI, Sec. 18 of the Constitution:

"There shall be a Commission on Appointments consisting of the President of the Senate, as ex officio Chairman, twelve Senators and twelve Members of the House of Representatives, elected by each House on the basis of proportional representation from the political parties and parties or organizations registered under the party-list system represented therein. The Chairman of the Commission shall not vote, except in case of a tie. The Commission shall act on all appointments submitted to it within thirty session days of the Congress from their submission. The Commission shall rule by a majority vote of all the Members."

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** Pre-budget briefing involves executive agencies such as the Mindanao Development Authority (MINDA) , Department of Budget and Management (DBM), and Department of Public Works and Highways (DPWH) on their respective budget allocations and ongoing and future programs and projects for Mindanao—but apparently not involving the public for inputs to budget formulation.

**120. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?**

**GUIDELINES:**

Question 120 covers the manner in which the head or senior members of the SAI may be removed from office. This question draws on best practices identified in the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>), including measures intended to guarantee the office's independence from the executive.

To answer "a," the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before the head of the SAI is removed. For example, the legislature or judiciary may give final consent following a certain external process, such as a criminal proceeding. So

while the executive may initiate a criminal proceeding, the final consent of a member of the judiciary – or a judge – is necessary to render a verdict of wrongdoing that may lead to the removal from office of the head of the SAI. Answer “b” applies if the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

**Answer:**

a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.

**Source:**

1987 Constitution, Art. XI, Sec. 2

<https://www.officialgazette.gov.ph/constitutions/1987-constitution/>

Republic v. Sereno, G.R. No. 237428, June 19, 2018, Supreme Court of the Philippines

<https://elibrary.judiciary.gov.ph/thebookshelf/showdocs/1/64003>

**Comment:**

The head of the SAI is the head of a Constitutional Commission. Art. XI, Sec. 2 of the Constitution states that they may only be removed from office by impeachment. Specifically:

"The President, the Vice-President, the Members of the Supreme Court, the Members of the Constitutional Commissions, and the Ombudsman may be removed from office, on impeachment for, and conviction of, culpable violation of the Constitution, treason, bribery, graft and corruption, other high crimes, or betrayal of public trust. All other public officers and employees may be removed from office as provided by law, but not by impeachment."

Sec. 3 thereof also states that the House of Representatives shall prepare and approve the articles of impeachment, while the Senate shall sit as an impeachment court. In the Philippines, members of Congress do not act as legislators during impeachment, since impeachment is a sui generis proceeding. They merely perform the roles designated to them by the Constitution, but not in the exercise of legislative power. Functionally, however, it is still the members of the legislative who must give final consent before the head of the SAI is removed.

The SAI head may also be removed from office with the final consent of the judiciary through quo warranto proceedings. If someone who claims title to the office files a quo warranto petition before the courts, and successfully shows that the incumbent did not possess the qualifications for the office, then the SAI head may be removed. In Republic v. Sereno, the Philippine Supreme Court created a new precedent by allowing the Solicitor General to file a quo warranto petition on behalf of the "aggrieved Filipino people" to remove an impeachable officer. While the Sereno case involved a Chief Justice, it may be used in the future to remove the head of the SAI. Still, such removal through quo warranto requires the final consent of the judiciary.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

**Comments:** Hearings on the budget are held publicly. However, no testimony from the public is provided during the public hearings, but as far as the Senate Committee on Finance is concerned, contributions from the public on the EBP are received through other means (i.e., official letter/recommendations) such as comments/inputs from people's organizations (i.e., Move As One Coalition). In addition, inputs from relevant sectors are solicited when the Senate deliberates on bills referred to the Committee on Finance.

**IBP Comment**

Many thanks to the GR. As this question is assessing the removal of the head of COA, answer choice A is maintained.

**121. Who determines the budget of the Supreme Audit Institution (SAI)?**

**GUIDELINES:**

Question 121 asks who determines the budget of the Supreme Audit Institution (SAI). To ensure objective audits of government budgets, another important component of the SAI's independence from the executive is the extent to which the SAI's budget is determined by a body other than the executive, and whether the SAI has adequate resources to fulfill its mandate.

Answer "a" applies if the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate, AND either the SAI determines its own budget and then submits it to the executive (which accepts it with little or no change) or directly to the legislature, or the budget of the SAI is determined directly by the legislature or judiciary (or some independent body). Answer "b" applies if the SAI's budget is determined by the executive (absent a recommendation from the SAI), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. Answer "c" applies if the legislature or judiciary (or some independent body) determines the SAI's budget, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Answer "d" applies if the executive determines the SAI's budget, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Please provide evidence in support of the assessment that the funding level is or is not broadly consistent with the resources the SAI needs to fulfill its mandate.

**Answer:**

a. The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or the budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

**Source:**

1987 Philippine Constitution, Art. IX-A, Sec.5.  
<https://www.officialgazette.gov.ph/constitutions/1987-constitution/>

**Comment:**

The Commission on Audit enjoys fiscal autonomy. Art. IX-A, Sec. 5 of the Constitution guarantees that "[t]he Commissions shall enjoy fiscal autonomy. Their approved annual appropriations shall be automatically and regularly released."

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**122. Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?**

**GUIDELINES:**

Question 122 explores the scope of the investigative powers of the Supreme Audit Institution (SAI) as prescribed in law.

Question 97 asks which of the three types of audits – financial, compliance, and performance – the SAI conducts. This question asks if the SAI is constrained by law (rather than by a lack of capacity or an inadequate budget) from undertaking any form of audit or investigating irregularities in any program or activity.

There are numerous examples of limitations. For instance, some SAIs are not permitted by their legal mandate to audit joint ventures or other public-private arrangements. Others are only allowed to undertake financial audits, precluded from conducting performance or value-for-money audits. The SAIs in some countries do not have the legal mandate to review arrangements involving oil or stabilization funds, or other types of special or extra-budgetary funds. The SAI may also not have the ability to audit commercial projects involving the public and private sector.

To answer "a," the SAI must have full discretion in law to decide which audits to undertake. Answer "b" applies if some limitations exist, but the SAI enjoys significant discretion to undertake those audits it wishes to. Answer "c" applies if the SAI has some discretion, but significant legal limitations exist. Answer "d" applies if the SAI has no power at all to choose which audits to undertake

Consulting the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>) may be useful in answering this question as its provisions serve to define the appropriate scope of a SAI's legal mandate and jurisdiction.

**Answer:**

a. The SAI has full discretion to decide which audits it wishes to undertake.

**Source:**

1987 Constitution, Art. XI-D, Sec. 2, par. 2  
<https://www.officialgazette.gov.ph/constitutions/1987-constitution/>

**Comment:**

The SAI has full discretion to decide which audits it wishes to undertake. Art. XI-D, Sec. 2, par. 2 of the Constitution explicitly provides for this

authority:

"(2) The Commission shall have exclusive authority, subject to the limitations in this Article, 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 of irregular, unnecessary, excessive, extravagant, or unconscionable expenditures, or uses of government funds and properties."

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**123. Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?**

**GUIDELINES:**

*Question 123 assesses whether and to what extent the audit processes of the Supreme Audit Institution (SAI) are subject to review by an independent agency. The latter could be a peer SAI, an international organization, an academic institution with relevant expertise, or an independent domestic agency with quality assurance functions in the area of financial reporting.*

*To answer "a," an independent agency must conduct and publish a review of the audit processes of the SAI on an annual basis. Answer "b" applies if a review was carried out within the past five years, and published, but it is not conducted annually, but. Choose answer "c" if the SAI has an internal unit that reviews the audit processes of the SAI on a regular basis, but an independent agency does not conduct such a review. Answer "d" applies if the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.*

*If the answer is either "a" or "b," please specify the name of the independent agency and when last it conducted such a review, and provide a copy of the published report. If the answer is "c," please specify the name of the unit within the SAI that is tasked with conducting such reviews.*

**Answer:**

c. No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.

**Source:**

2021 Quality Assurance Review Report, Commission on Audit

[https://coa.gov.ph/download/5493/cy2022/72952/coa\\_annual\\_quality\\_assurance\\_review\\_report\\_2021.pdf](https://coa.gov.ph/download/5493/cy2022/72952/coa_annual_quality_assurance_review_report_2021.pdf)

Quality Management System Manual, Commission on Audit

[https://www.coa.gov.ph/wp-content/uploads/transparency/COA\\_QMS\\_Manual.pdf](https://www.coa.gov.ph/wp-content/uploads/transparency/COA_QMS_Manual.pdf)

**Comment:**

The Commission on Audit conducts an internal review of its auditing processes on a regular basis. This task is undertaken by the Internal Audit Office and the Quality Assurance Office. The COA also follows a Quality Management System Manual, which provides for the procedures for ensuring compliance with all relevant auditing statutes and regulations. Further, it releases annual Quality Assurance Review Reports.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**124. In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?**



**GUIDELINES:**

Question 124 concerns the interaction between two important oversight actors and assesses how frequently the Supreme Audit Institution (SAI) made high-level inputs to the work of legislative committees. Many SAIs interact with the legislature in some form, but the nature and intensity of the interaction varies. This question probes this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the SAI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the SAI representative in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). You can refer to official records of legislative committees, websites and annual reports of the SAI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; "c" for once or twice, and "d" for never.

**Answer:**

a. Frequently (i.e., five times or more).

**Source:**

"FY 2023 Budget Briefings (COMELEC, COA), House of Representatives Youtube Channel, 9 September 2022  
[https://www.youtube.com/watch?v=IT7JMCHJ\\_hQ](https://www.youtube.com/watch?v=IT7JMCHJ_hQ)

"CoA asks Senate to restore cut in P14.5-B budget," BusinessWorld, 27 September 2022  
CoA asks Senate to restore cut in P14.5-B budget  
<https://www.bworldonline.com/the-nation/2022/09/27/477029/coa-asks-senate-to-restore-cut-in-p14-5-b-budget/>

Hana Bordey, "COA: 1,678 out of 2,378 DepEd laptops remain in stockroom," GMA News, 20 October 2022  
<https://www.gmanetwork.com/news/topstories/nation/848765/coa-1-678-out-of-2-378-deped-laptops-remain-in-stockroom/story/>

"COA eyes legal action to audit COVID-19 vaccine procurement," CNN Philippines, 29 November 2022  
<https://www.cnnphilippines.com/news/2022/11/29/COA-eyes-legal-action-to-audit-COVID-19-vaccine-procurement.html>

Gabriel Pabico Lalu, "Solons grill ex-DICT exec for unauthorized MMDA fund transfer, Inquirer.net, 6 December 2022  
<https://newsinfo.inquirer.net/1702229/solons-grill-ex-dict-exec-for-unauthorized-mmda-fund-transfer#ixzz8Dqtyv1RT>

**Comment:**

On September 9, 2022, COA Commissioner Roland Pondoc testified before the House Committee on Appropriations to defend the COA budget. He was also asked about matters which COA has audited.

On September 27, 2022, COA Commissioner Roland Pondoc attended a hearing of the Senate Committee on Finance to seek additional funds for the operation of its satellite offices. The Senators also asked him about the audits which COA had undertaken on some government agencies.

On October 20, 2022, COA Supervising Auditor Job Aguirre, Jr. testified on audit findings regarding anomalies in the procurement of laptops for public school teachers.

On November 29, 2022, during his confirmation hearing as the new COA Chair, Gamaliel Cordoba appeared before the Commission on Appointments and answered questions related to the Commission's dealings and audit processes. Although the Commission on Appointments is not strictly a committee, its members are composed of members from both the House of Representatives and the Senate. The Commission's action will determine whether the appointment of the new COA Chair will be confirmed, and in the process, probing oversight questions are asked.

On December 6, 2022, COA Supervising Auditor Job Aguirre, Jr. testified on audit findings regarding a suspicious transfer of funds from the Department of Information and Communications Technology to the Metro Manila Development Authority.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

125. Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

**GUIDELINES:**

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the

executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:

[https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations\\_course/IAP2\\_P2\\_Spectrum\\_FINAL.pdf](https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf).

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in the formulation of the annual budget, including annual pre-budget discussions. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as spending and tax policy, funding and revenue levels, and macro-fiscal planning .

To answer "a," the executive must use open participation mechanisms that involve the public in the formulation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government officials. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

**Answer:**

c. Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).

**Source:**

Executive Order No. 325 (Reorganization of the Regional Development Councils), s. 1996; <https://www.officialgazette.gov.ph/1996/04/12/executive-order-no-325-s-1996/>

National Budget Memorandum No. 143, Budget Priorities Framework for the Preparation of the FY 2023 Agency Budget Proposals under Tier 2, April 28, 2022; <https://www.dbm.gov.ph/wp-content/uploads/Issuances/2022/National-Budget-Memorandum/NATIONAL-BUDGET-MEMORANDUM-NO-143-DATED-APRIL-28-2022.pdf>

National Budget Memorandum No. 144, Budget Priorities Framework for the Preparation of the FY 2023 Agency Budget Proposals under Tier 2 (Part II), June 8, 2022; <https://www.dbm.gov.ph/wp-content/uploads/Issuances/2022/National-Budget-Memorandum/NATIONAL-BUDGET-MEMORANDUM-NO-144-dated-June-8-2022.pdf>

RDC XI Communicator: The Official Newsletter of the Regional Development Council XI Davao Region <http://rdc11.neda.gov.ph/publication/>

**Comment:**

Section 4 of Executive Order No. 325 on the Reorganization of the Regional Development Councils (RDCs) specifies that part of the functions of the RDCs, which are composed of at least 25 percent representatives from private sector and non-government organizations, is to review and endorse to the national government the annual budgets of agency regional offices, state colleges and universities, and special development authorities, as well as to coordinate the monitoring and evaluation of development projects under these government units. These RDC processes also allow NGO representatives to participate and provide input in the monitoring and implementation of the annual budget. Regional Development Council Meetings took place in 2022 to discuss and endorse the upcoming budget for respective regions. However, certain regional pages are not accessible on the NEDA website.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** While in agreement, the available space for participation is ineffective since regional development council's can only recommend and endorse the regional budgets of national government agencies. It is at the central office level of national government agencies where the agency proposed budget is deliberated and decided on before it is submitted to DBM. There is no space for participation currently at this level and any of the succeeding levels of budget review and approval (DBM Technical Budget Review, DBM Executive Review Board and Cabinet Review) within the Executive.

**Government Reviewer**

**Opinion:** Agree

**126. With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?**

**GUIDELINES:**

*This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on the executive's efforts to seek out the views of members of the public from socially vulnerable groups and/or who are underrepresented in the process.*

*To answer "a," the executive must actively seek out individuals from at least one vulnerable and underrepresented community and/or civil society organization representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives of vulnerable/underrepresented groups.*

*Answer "b" applies if the executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget formulation stage.*

**Answer:**

b. The requirements for an "a" response are not met.

**Source:**

Executive Order No. 325 (Reorganization of the Regional Development Councils), s. 1996; <https://www.officialgazette.gov.ph/1996/04/12/executive-order-no-325-s-1996/>

National Budget Memorandum No. 143, Budget Priorities Framework for the Preparation of the FY 2023 Agency Budget Proposals under Tier 2, April 28, 2022; <https://www.dbm.gov.ph/wp-content/uploads/Issuances/2022/National-Budget-Memorandum/NATIONAL-BUDGET-MEMORANDUM-NO-143-DATED-APRIL-28-2022.pdf>

**Comment:**

Section 4 of Executive Order No. 325 on the Reorganization of the Regional Development Councils (RDCs) specifies that part of the functions of the RDCs, which is composed of at least 25 percent representatives from private sector and non-government organizations, is to review and endorse to the national government the annual budgets of agency regional offices, state colleges and universities, and special development authorities, as well as to coordinate the monitoring and evaluation of development projects under these government units. These RDC processes also allow NGO representatives to take part and provide input in the monitoring and implementation of the annual budget. It is indicated that private sector representatives (PSRs) who shall comprise one-fourth of the members of the fully constituted council. The NGOs that are included often carry links with vulnerable and under-represented parts of the population, however, there are no specific steps to include the vulnerable or underrepresented. Nor should this constitute that the executive takes steps to incorporate the vulnerable or underrepresented as the RDCs have limited authority.

In Memorandum No. 143, there is mention that "Regional agency programs must also be responsive to the needs of the poorest, disadvantaged but well-performing LGUs in their sectors." (Pg 10), but there is no evidence of concrete steps to include vulnerable or marginalized groups.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**127. During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?**

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the formulation of the annual budget.*

*Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget formulation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.*

*Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.*

*If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.*

*Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.*

**Answer:**

c. The executive's engagement with citizens covers at least one (but less than three) of the above-mentioned topics.

**Source:**

RDC XI Guidelines for the Preparation, Virtual Review and Consultation on the FY 2023 Budget Proposal for Davao Region;  
[http://rdc11.neda.gov.ph/wp-content/uploads/2022/02/Guidelines-for-RDC-XI-Budget-Review-and-Consultation\\_2023-revised.pdf](http://rdc11.neda.gov.ph/wp-content/uploads/2022/02/Guidelines-for-RDC-XI-Budget-Review-and-Consultation_2023-revised.pdf)

National Economic and Development Authority FAQs; <https://neda.gov.ph/faqs/>

National Budget Memorandum No. 143, Budget Priorities Framework for the Preparation of the FY 2023 Agency Budget Proposals under Tier 2, April 28, 2022; <https://www.dbm.gov.ph/wp-content/uploads/Issuances/2022/National-Budget-Memorandum/NATIONAL-BUDGET-MEMORANDUM-NO-143-DATED-APRIL-28-2022.pdf>

**Comment:**

According to NEDA's website on the Regional Development Council's role, they are to review and endorse national plans, which include public investment projects and public services. In addition to the NEDA's website, following the issuance of the National Budget Memorandum No. 143, RDC supplied guidelines on the preparation, review, and consultation of the FY 2023 Budget, with guidelines that include a budget review framework for public investment projects and public services.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

**128. Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?**

**GUIDELINES:**

*This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.*

*The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:*

[https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations\\_course/IAP2\\_P2\\_Spectrum\\_FINAL.pdf](https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf)

*Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in monitoring the implementation of the annual budget. If the executive has designated a central coordinating agency to implement participation mechanisms throughout the national budget process, researchers may consider these mechanisms. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the implementation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenue administration, public service delivery, public investment project implementation, including procurement, and the administration of social transfer schemes.*

*To answer "a," the executive must use open participation mechanisms that involve the public in the implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings, online, deliberative exchanges, procurement complaint mechanisms, and social monitoring and dialogue.*

*Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input on the implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include public hearings, surveys, focus groups, report cards, and online platforms that government officials actively manage to solicit inputs.*

*Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to provide input on budget implementation, but:*

*1) The mechanisms are not structured, happen only on ad-hoc basis, or not regularly.*

*and/or*

*2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.*

*In cases where there is discretion in who is allowed to participate, to select answer choice "c", the researcher must have evidence that the government is holding participation mechanisms that have some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and members of the public can have knowledge of the meeting, who participated, and what was discussed.*

*Examples include hotlines, Facebook announcements, one-off meetings with NGOs in which there is a public record.*

*The researcher must present evidence to support selection of a "c" response.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.*

**Answer:**

c. Yes, the executive uses participation mechanisms during the budget implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).

**Source:**

Executive Order No. 325 (Reorganization of the Regional Development Councils), s. 1996; <https://www.officialgazette.gov.ph/1996/04/12/executive-order-no-325-s-1996/>

Regional Project Monitoring Committee; <http://rpmes.rdc2.gov.ph/regional-project-monitoring-committee/>

Executive Order No. 93 (Amending Executive Order No. 376 (Series of 1989) "Establishing the Regional Project Monitoring and Evaluation System (RPMES)" and for Other Purposes), s. 1993; <https://www.officialgazette.gov.ph/1993/06/01/executive-order-no-93-s-1993/>

**Comment:**

Section 4 of Executive Order No. 325 on the Reorganization of the Regional Development Councils (RDCs) specifies that part of the functions of the RDCs, which are composed of at least 25 percent representatives from the private sector and non-government organizations, is to review and endorse to the national government the annual budgets of agency regional offices, state colleges and universities, and special development authorities, as well as to coordinate the monitoring and evaluation of development projects under these government units. These RDC processes also allow NGO representatives to take part and provide input in the monitoring and implementation of the annual budget. In section 2 of Executive Order No. 93, The Regional Project Monitoring Committee (RPMC), established under the RDC created through Memorandum Order No. 175, as amended only includes three members from the NGO sector, with at least one being drawn from the NGO representatives in the RDC, certifying that while there are mechanisms it is not open to everyone.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**129. With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and underrepresented parts of the population on the implementation of the annual budget?**

**GUIDELINES:**

*This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on national government's efforts to obtain input from members of the public who are from socially vulnerable groups and/or underrepresented in national processes during the implementation of the annual budget.*

*To answer "a," the executive must actively seek out individuals from at least one vulnerable and underrepresented community and/or civil society organization representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives from vulnerable/underrepresented groups.*

*Answer "b" applies if the national executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget implementation stage.*

**Answer:**

b. The requirements for an "a" response are not met.

**Source:**

Executive Order No. 325 (Reorganization of the Regional Development Councils), s. 1996; <https://www.officialgazette.gov.ph/1996/04/12/executive-order-no-325-s-1996/>

National Budget Memorandum No. 143, Budget Priorities Framework for the Preparation of the FY 2023 Agency Budget Proposals under Tier 2, April 28, 2022; <https://www.dbm.gov.ph/wp-content/uploads/Issuances/2022/National-Budget-Memorandum/NATIONAL-BUDGET-MEMORANDUM-NO-143-DATED-APRIL-28-2022.pdf>

**Comment:**

Section 4 of Executive Order No. 325 on the Reorganization of the Regional Development Councils (RDCs) specifies that part of the functions of the RDCs, which is composed of at least 25 percent representatives from private sector and non-government organizations, is to review and endorse to the national government the annual budgets of agency regional offices, state colleges and universities and special development authorities, as well as to coordinate the monitoring and evaluation of development projects under these government units. These RDC processes also allow NGO representatives to take part and provide input in the monitoring and implementation of the annual budget.

In the Memorandum No. 143, there is mention that "Regional agency programs must also be responsive to the needs of the poorest, disadvantaged but well-performing LGUs in their sectors." (Pg 10), but there is no evidence of concrete steps to include vulnerable or marginalized groups.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**130. During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?**

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the implementation of the annual budget.*

*Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget implementation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be ONLY the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.*

*Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.*

*If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.*

*Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.*

**Answer:**

b. The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics.

**Source:**

RPMC2 Monitoring and Evaluation Plan CY 2022; [https://drive.google.com/file/d/1wT-0bXLLk6713LqimCzz\\_LmZV03k9Gwk/view](https://drive.google.com/file/d/1wT-0bXLLk6713LqimCzz_LmZV03k9Gwk/view)

CY 2022 First Semester RPMS Report; <https://drive.google.com/file/d/1FkKf6blbqf6HG6w8b15JwdjDyG7iKC0Y/view?ts=640990ee>

RPMS Second Semester 2022 Report; [https://drive.google.com/file/d/12-MxiNe29KmdQhUd2QHUF\\_qTEY8WJK8/view?ts=640990c9](https://drive.google.com/file/d/12-MxiNe29KmdQhUd2QHUF_qTEY8WJK8/view?ts=640990c9)

Regional Project Monitoring Committee (PRMC) of the Cagayan Valley Region; <http://rdc.rdc2.gov.ph/?p=31>

**Comment:**

In the RPMES Report they evaluate; Social Reform and Community Development, Infrastructure Development, Rehabilitation and Recovery projects, and the Government Assistance to Students and Teachers in Private Education (GASTPE) Program. The key topics considered in budget implementation are delivery of public services, implementation of social spending, and implementation of public investment projects.

**Peer Reviewer**

**Opinion:** Agree

**Comments:** In addition, there is also citizen engagement on revenue collection from the extractive industries through the implementation of the Extractive Industries Transparency Initiative (EITI) in the Philippines. Regular Fora and learning sessions are conducted to provide space for stakeholder engagement in the resource governance. Source: <https://pheiti.dof.gov.ph/etw-2022/>

**Government Reviewer**

**Opinion:** Agree

**131. When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?**

**Comprehensive information must include at least three of the following elements:**

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

**GUIDELINES:**

*This question relates to the GIFT principle of "Openness," and addresses whether the executive provides relevant information on the process of the engagement before public participation takes place, in order to help citizens engage effectively. The question addresses whether the "rules of the public engagement" are clearly spelled out, in advance and in detail, so that those members of the public who want to engage know how to do so, in terms of when they can do so, what they are expected to provide input on, by when, to whom, etc. This question does not cover the substance of the engagement, which is covered by questions 127 and 130.*

*Non-comprehensive information means that the government provides information that includes at least one but less than three of the elements listed above.*

*Purpose refers to a brief explanation of why the public engagement is being undertaken, including the executive's objectives for its engagement with the public.*

*Scope refers to what is within the subject matter of the engagement as well as what is outside the subject matter of the engagement. For example, the scope may include how a current policy is administered but exclude the specifics of the policies themselves.*

*Constraints refers to whether there are any explicit limitations on the engagement. An example of a constraint could be that any policy changes must not cost (or forgo revenue) more than a specific amount or have no net fiscal cost.*

*Intended outcomes refers to what the executive hopes to achieve as a result of the engagement. Examples of intended outcomes could be revising a policy to better reflect citizen or service-user views or to improve the way in which a particular program is administered.*

*Process refers to the methods by which the public engagement will take place and the discrete steps in the process. For example, the process may simply be a one-off Internet-based consultation, with a summary published of public inputs and the official response. The process may involve simultaneous or overlapping steps, and may be conducted in one round or in two or more rounds of engagement.*

*Timeline refers to the specific dates on which the discrete steps in the process will take place, or during which they will be completed, and clear start and end dates for the overall engagement.*

*Answer "d" applies if the executive does not use public participation mechanisms during the budget implementation or formulation stage.*

**Answer:**

c. Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.



**Source:**

National Budget Memorandum No. 142: National Budget Call for FY 2023, January 12, 2022; <https://www.dbm.gov.ph/wp-content/uploads/Issuances/2022/National-Budget-Memorandum/NATIONAL-BUDGET-MEMORANDUM-NO-142-DATED-JANUARY-12-2022.pdf>

**Comment:**

Annex C of NBM contains a detailed budget preparation calendar for FY 2023 involving consultations with Regional Development Councils, Civil Society Organizations, Student/Faculty Associations and PASUC, and Other Stakeholders under the Assistance of Municipalities. On page 3. 2.6 does mention that the FY 2023 National Budget should reflect the continued adoption of the Open Government Partnership with civil society organizations (CSOs) for greater openness, transparency, and accountability.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

b. Comprehensive information is provided in a timely manner prior to citizens engagement only prior to one of the two phases (formulation OR implementation).

**Comments:** "DISAGREE Comprehensive prior information on public engagement in the budget formulation are provided under NBM 142 or the Budget Call for FY 2023. Four out of 6 identified elements are present in the budget call through the following provisions: PURPOSE: Section 2.6.8 indicates adoption of Open Government Partnership with CSOs for greater openness, transparency, and accountability. SCOPE: Page 36 of NBM 142 indicates that Budget Preparation Form D shall report inputs of CSOs from national and local consultations initiated by the Agency Central Offices (ACO) for agency for ongoing/new spending/expansion projects and activities for FY 2023. PROCESS: Columns 4-5 of Budget Preparation Form D (Page 36) captures methodologies on how CSO inputs can be obtained. It can be either through any of the following channels (i) consultation at the local/national level, (ii) review of documentation from the past 12 months of agency program/project assessment and planning with participation of CSOs or under the agency's continuing consultative mechanisms, and/or (iii) engagement through Budget Partnership Agreement (BPA) TIMELINE: Annex C of NBM 142 (Page 81) outlines the calendar of budget preparation activities including consultations with RDCs, CSOs, student/faculty associations and PASUC, and other stakeholders under Assistance to Municipalities. <https://www.dbm.gov.ph/wp-content/uploads/Issuances/2022/National-Budget-Memorandum/NATIONAL-BUDGET-MEMORANDUM-NO-142-DATED-JANUARY-12-2022.pdf>

**IBP Comment**

Many thanks to the GR for their comments. IBP acknowledges that while standard information is provided in National Budget Memorandum about the scope of CSO inputs, extensive information is not provided by the regional development committees or monitoring committees for citizens to participate in the most meaningful way. As such, answer choice C is maintained.

**132. With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?**

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received, which ones are used in the formulation of the annual budget, and how/why.*

*By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.*

*Answer "a" applies when the executive provides a written document with:*

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

*Answer "b" applies when the executive provides a written document that includes:*

- *The inputs (e.g., a written transcript) received from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used.*

*Answer "c" applies when the executive provides a written document that includes:*

- *The inputs (e.g., a written transcript) received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.*

**Answer:**

d. The requirements for a "c" response or above are not met.

**Source:**

National Budget Memorandum No. 142: National Budget Call for FY 2023, January 12, 2022; <https://www.dbm.gov.ph/wp-content/uploads/Issuances/2022/National-Budget-Memorandum/NATIONAL-BUDGET-MEMORANDUM-NO-142-DATED-JANUARY-12-2022.pdf>

RDC XI Guidelines for the Preparation, Virtual Review and Consultation on the FY 2023 Budget Proposal for Davao Region; [http://rdc11.neda.gov.ph/wp-content/uploads/2022/02/Guidelines-for-RDC-XI-Budget-Review-and-Consultation\\_2023-revised.pdf](http://rdc11.neda.gov.ph/wp-content/uploads/2022/02/Guidelines-for-RDC-XI-Budget-Review-and-Consultation_2023-revised.pdf)

**Comment:**

The FY 2023 National Budget Call requires agencies to submit Budget Preparation Forms C and D in Annex B, which contain RDC inputs and CSO inputs, but the responses are not published on the DBM website.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**133. With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?**

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received during the implementation of the annual budget, which ones are take into account to improve budget monitoring, and how/why.*

*By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.*

*Answer "a" applies when the executive provides a written document with:*

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

*Answer "b" applies when the executive provides a written document that includes:*

- *The inputs received (e.g., a written transcript) from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were or were not taken into account by the executive during budget monitoring.*

*Answer "c" applies when the executive provides a written document that includes:*

- *The inputs (e.g., a written transcript) received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

**Answer:**

d. The requirements for a "c" response or above are not met.

**Source:**

RPMC2 Monitoring and Evaluation Plan CY 2022; [https://drive.google.com/file/d/1wT-0bXLLk6713LqimCzz\\_LmZV03k9Gwk/view](https://drive.google.com/file/d/1wT-0bXLLk6713LqimCzz_LmZV03k9Gwk/view)

CY 2022 First Semester RPMS Report; <https://drive.google.com/file/d/1FkKf6blbqf6HG6w8bl5JwdjDyG7iKC0Y/view?ts=640990ee>

RPMS Second Semester 2022 Report; [https://drive.google.com/file/d/12-MxiNe29KmdQhUd2QHUF\\_qTEY8WJK8/view?ts=640990c9](https://drive.google.com/file/d/12-MxiNe29KmdQhUd2QHUF_qTEY8WJK8/view?ts=640990c9)

Regional Project Monitoring Committee (PRMC) of the Cagayan Valley Region; <http://rdc.rdc2.gov.ph/?p=31>

**Comment:**

A written record is not provided by the RPMS on how the inputs from non-government stakeholders have been used to assist in the monitoring of the annual budget.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**134. Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?**

**GUIDELINES:**

*This question reflects the GIFT principles on "Sustainability," "Timeliness" and "Complementarity" and addresses whether the executive is able to link participation mechanisms to the administrative processes that are used to create the annual budget.*

*Please note that "timetable" refers to a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. This document is sometimes referred to as the budget calendar and is the same document referenced in Question 53.*

*Answer "a" applies if the national executive establishes a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget. For answer choice "a", the timetable must be available to the public prior to the budget preparation process beginning.*

*Answer "b" applies if the executive does not establish a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget or if the executive does not use public participation mechanisms during the budget formulation or implementation stage.*

**Answer:**

a. Yes, the executive incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public.

**Source:**

National Budget Memorandum No. 142: National Budget Call for FY 2023, January 12, 2022; <https://www.dbm.gov.ph/wp-content/uploads/Issuances/2022/National-Budget-Memorandum/NATIONAL-BUDGET-MEMORANDUM-NO-142-DATED-JANUARY-12-2022.pdf>

**Comment:**

Annex C of NBM contains a detailed budget preparation calendar for FY 2023 involving consultations with Regional Development Councils, Civil Society Organizations, Student/Faculty Associations and PASUC, and other Stakeholders under the Assistance of Municipalities was set for February 2022.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

**135. Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?**

**GUIDELINES**

*While questions 125 – 134 focus only on participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency currently use to allow the public to participate in the national budget process, this question asks about participation mechanisms used by line ministries to allow the public to participate in national budget processes. Thus, participation mechanisms used by the Ministry of Finance, lead budget agency, or central coordinating agency should not be used to answer this question. If there is more than one mechanism used by a line ministry or if multiple line ministries use participation mechanisms, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation and/or implementation of the annual budget.*

*This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.*

*The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:*

[https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations\\_course/IAP2\\_P2\\_Spectrum\\_FINAL.pdf](https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf)

*To answer "a," a line ministry must use open participation mechanisms that involve the public in the formulation or implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings and online deliberative exchanges.*

*Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation or implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which a line ministry seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.*

*Answer "c" applies if a line ministry has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:*

*1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.*

*and/or*

*2) A line ministry consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the line ministry determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.*

*In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.*

*The researcher must present evidence to support selection of a "c" response.*

*Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.*

Answer:

c. Yes, at least one line ministry uses participation mechanisms during the budget formulation or implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).

**Source:**

Department of Agriculture Bicol Consults CSO on FY 2023 Plans and Budget, March 28, 2022: <https://bicol.da.gov.ph/da-bicol-consults-cso-on-fy-2023-plans-and-budget/>

**Comment:**

At least one line ministry used participation mechanisms during the formulation of the FY 2023 budget, however it is not clear that it was open to everyone, nor does it seem like an established mechanism or provided feedback from the CSO's who attended.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

b. Yes, at least one line ministry uses open participation mechanisms through which members of the public provide their inputs on the budget.

**Comments:** The DBM CSO Desk was established through Department Order No. 37, s. 2022 which serve as the focal unit of the Department for all concerns related to CSO participation in the budget process - from budget preparation, budget authorization, to budget execution and accountability, as well as capacitating CSOs to help them engage meaningfully in the budget process. <https://www.dbm.gov.ph/index.php/dbm-cso-desk>

**IBP Comment**

The DBM CSO desk is a great initiative, however, applicable to indicator 125 as DBM is more of a central agency. Answer choice C is maintained.

**136. Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?**

**GUIDELINES:**

*This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislature are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.*

*Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) has put in place and is using to allow the public to participate in their deliberations on the annual budget. This includes deliberations during the pre-budget phase (i.e., when the executive is still in the process of formulating the draft budget) and the budget discussions after the budget has been tabled to parliament and before it is approved. In the comment box, please specify during which stage of the budget cycle the legislature has put in place a public participation mechanism.*

*Mechanisms through which members of the public reach out to individual Members of Parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.*

*If there is more than one mechanism, please select a mechanism that best shows/reflects the legislature's efforts to incorporate citizens into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenues, policy selection, and macro-fiscal planning (please note that the issue of coverage is covered in a subsequent question).*

*To answer "a," the legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).*

*Answer "b" should be selected if the following applies:*

- *The legislature holds public hearings on the budget;*
- *Testimony is not allowed from members of the public or CSOs; but*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

Answer "c" should be selected if the following applies:

- The legislature holds public hearings on the budget;
- Testimony is not allowed from members of the public or CSOs;
- No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, but
- The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)
- The legislature has a provision (via standing orders or in law) through which the public can submit their inputs, and members of the public or CSOs actively use it to submit opinions on the budget.

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget

**Answer:**

c. Yes, public hearings on the budget are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).

**Source:**

Committee Daily Bulletin 19th Congress First Regular Session Vol I No 10, August 26, 2022, <https://hrep-website.s3.ap-southeast-1.amazonaws.com/legisdocs/cdb/cdb19-v1i10-20220826.pdf>

House plenary deliberations on 2023 budget to end Sept. 28: <https://www.pna.gov.ph/articles/1184690>

**Comment:**

It does not look like the House invited anyone to take part in the FY 2023 Budget deliberations.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

b. Yes, public hearings on the budget are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.

**Comments:** Hearings on the budget are held publicly. However, no testimony from the public is provided during the public hearings, but as far as the Senate Committee on Finance is concerned, contributions from the public on the EBP are received through other means (i.e., official letter/recommendations) such as comments/inputs from people's organizations (i.e., Move As One Coalition). In addition, inputs from relevant sectors are solicited when the Senate deliberates on bills referred to the Committee on Finance.

**IBP Comment**

Many thanks to GR. For OBS cross-country consistency since the hearings are public answer choice C applies.

137. During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

**GUIDELINES:**

This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider the range of mechanisms currently used by the legislature to promote public participation during legislative deliberations on the annual budget.

Please note that while the public engagement can/may cover other topics, for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the legislature's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.

Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.

If written materials about the public engagement, such as an invitation, do not specify the coverage of the public engagement, but the researcher has personally participated in the engagement, s/he may respond to this question based on firsthand experience of the coverage of the public engagement.

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

**Answer:**

d. The requirements for a "c" response or above are not met.

**Source:**

No Source

**Comment:**

No issues were sought by the legislature in their deliberations for FY2023.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** It is the Executive branch that sets these macroeconomic parameters which the Legislature adhere to, especially with the resolution passed by both Houses of Congress supporting the Medium term Fiscal Framework crafted by the Executive branch's economic managers comprising the Development Budget Coordination Committee (DBCC). DOF thanks Congress for adopting resolution supporting the Medium-Term Fiscal Framework, <https://www.dof.gov.ph/dof-thanks-congress-for-adopting-resolution-supporting-the-medium-term-fiscal-framework/> During the budget deliberation minority of opposition leaders usually focused on social spending services.

**138. Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?**

**GUIDELINES:**

This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the legislature provides information to citizens on which public inputs were received and how inputs were used during legislative deliberations (please note that these deliberations can refer to the pre-budget and approval phases). By "written record" in this question, we mean a document that is produced and released by the legislature.

Answer "a" applies when the legislature provides a written document with:

- The inputs received from the public (e.g., a written transcript) and
- A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).

Answer "b" applies when the legislature provides a written document that includes:

- The inputs received from the public (e.g., a written transcript) and
- A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used in legislative deliberations on the annual budget (please note that these deliberations refer to the pre-budget and approval phases).

Answer "c" applies when the legislature makes available a video recording of the relevant legislative session or provides a written document that includes:

- The inputs received from the public (e.g., a written transcript) or

- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

**Answer:**

d. The requirements for a "c" response or above are not met.

**Source:**

Committee Daily Bulletin 19th Congress First Regular Session Vol I No 10, August 26, 2022, <https://hrep-website.s3.ap-southeast-1.amazonaws.com/legisdocs/cdb/cdb19-v1i10-20220826.pdf>

**Comment:**

The legislature did not use public participation mechanisms during their deliberations of the annual budget.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** The law mandates agencies to respond within 15 days from the date of the document (public) was received. ([https://lawphil.net/statutes/repacts/ra1989/ra\\_6713\\_1989.html](https://lawphil.net/statutes/repacts/ra1989/ra_6713_1989.html)). However, there is no report or summary on how these inputs were used.

**139. Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?**

**GUIDELINES:**

*This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislative are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.*

*A key constitutional role of the legislature in almost all countries is to oversee the government's management of public resources. While the Supreme Audit Institution is responsible for checking the government's accounts and publishing the outcome of their audits, for accountability purposes it is essential that the legislature reviews and scrutinizes those reports, and checks on whether the executive is taking the appropriate corrective actions based on the Supreme Audit Institution's recommendations.*

*Holding public hearings to review audit findings allows the public to learn more about how the government has managed its resources for the budget years that have ended, and demand accountability in case of mismanagement and irregularities. Reviewing and discussing those reports in public is therefore a key responsibility of a legislature.*

*Please note that by "Audit Report" we refer to the same audit report assessed in the transparency section of this Survey, i.e., one of the eight key budget documents that all governments (in this case, the Supreme Audit Institution) must produce, according to best practice.*

*Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) have put in place and using to allow the public to participate in their deliberations on the Audit Report.*

*Mechanisms through which members of the public reach out to individual members of parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.*

*To answer "a," the national legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).*

*Answer "b" should be selected if the following applies:*

- *The legislature holds public hearings on the budget;*
- *No testimony is allowed from the public; BUT*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise*



discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.

Answer "c" should be selected if the following applies:

- The legislature holds public hearings on the budget;
- No testimony is allowed from the public;
- No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, BUT
- The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the Audit Report.

**Answer:**

d. The requirements for a "c" response or above are not met.

**Source:**

No Source

**Comment:**

The legislature did not request input from the public on the Audit Report.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** The Audit Reports are examined by the legislators during the public hearings on the budget of each agency of the government. During and after the pandemic, though, the Senate shows these hearings live on their social media page to which the public can freely comment and express their views or opinions. Committee Hearing on the FY 2024 Proposed Budget of the DENR, <https://www.youtube.com/watch?v=UPAmmXv1frM>

**140. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?**

**GUIDELINES:**

*This question assesses whether the Supreme Audit Institution (SAI) has established mechanisms through which the public can provide suggestions on issues/topics to be included in its audit program. When deciding its audit agenda, the SAI may undertake audits for a sample of agencies, projects, and programs in the country; and such a selection could be based on complaints and suggestions made by members of the public. To receive such suggestions, the SAI may create formal mechanisms, like setting up a website, hotline, or office (or assigning staff to liaise with the public).*

*Please note that formal mechanisms that do not explicitly seek the public's input in the audit program (such as general comment submission boxes on the SAI's website) should not be considered for this question.*

**Answer:**

a. Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program.

**Source:**

Citizen Participatory Audit Reports <https://www.coa.gov.ph/reports/citizen-participatory-audit-reports/>

COA Citizen's Desk Reporting System <https://cdrs.coa.gov.ph/>

**Comment:**

The Commission on Audit (COA) maintains the Citizen Participatory Audit (CPA) mechanism where citizen auditors and civil society organizations (CSOs) can suggest topics to include in its audit program. Under this mechanism, CSOs can provide inputs in the selection of the agency or project

to be audited. They can also provide inputs in establishing the audit objectives and criteria. There is also a COA Citizen's Desk Reporting System.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Comments:** The CPA mechanism is called the Citizen Participatory Audit Dialogues which is conducted annually in a selected province in Luzon, Visayas and Mindanao.

**141. Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?**

*GUIDELINES:*

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the Supreme Audit Institution provides information to citizens on which public inputs were received, which ones are used to determine the Supreme Audit Institution's audit program. By "written record" in this question, we mean a document that is produced and released by the Supreme Audit Institution.*

*Answer "a" applies when the Supreme Audit Institution provides a written document with:*

- *The inputs received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

*Answer "b" applies when the SAI provides a written document that includes:*

- *The inputs received from the public and*
- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used to determine the SAI's annual audit program.*

*Answer "c" applies when the SAI provides a written document that includes:*

- *The received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

*Answer "d" applies if requirements for a "c" response or above are not met or if maintain formal mechanisms through which the public can suggests issues/topics to include in the SAI's audit program.*

**Answer:**

c. Yes, the SAI provides a written record which includes either the list of the inputs received or a report or summary on how they were used.

**Source:**

COA Citizen's Desk Reporting System <https://cdrs.coa.gov.ph/>

**Comment:**

The Citizens' Desk Reporting System both collects suggestions of fraud and allows members to check on the status of their request. However, there is no report that shows how all requests have been used to determine the audit program.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

d. The requirements for a "c" response or above are not met.

**Comments:** The Citizens' Desk Reporting System only shows the number of queries, commendations, complaints, assistance and suggestion on its website with no other details provided. Not certain if this meets the conditions for a C answer since only a count is shown, and not a list of what

inputs were received.

**Government Reviewer**

**Opinion:** Disagree

**Suggested Answer:**

a. Yes, the SAI provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used to determine its audit program.

**Comments:** The Citizen Participatory Audit (CPA) Dialogues is one major mechanism in obtaining feedback from Non-State Actors (NSA) which includes the citizenry. Through this activity, COA solicits from the NSAs their suggested audit thrusts/topics for the ensuing CPA. Their suggestions are recorded and published at the CPA Website. Source: <https://cpa.coa.gov.ph/category/reports/cpa-dialogues-report/2022-2023-cpa-dialogues-report/>

**142. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?**

*GUIDELINES:*

*This question mirrors question 140, but instead of covering public assistance in formulating the SAI's audit program, it focuses on whether the Supreme Audit Institution has established mechanisms through which the public can participate in audit investigations. In addition to seeking public input to determine its audit agenda, the SAI may wish to provide formal opportunities for the public and civil society organizations to participate in the actual audit investigations, as witnesses or respondents.*

**Answer:**

a. Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.

**Source:**

Adoption and Institutionalization of the Citizen Participatory Audit in the Commission on Audit, 2018; <https://cpa.coa.gov.ph/coa-resolution-2018-006/>

**Comment:**

The Commission on Audit (COA) adopted and institutionalized the Citizen Participatory Audit (CPA) through COA Resolution No. 2018-006 on February 21, 2018. Through this policy, the CPA is recognized as a mechanism in conducting audits with citizens and civil society organizations as members of COA Audit Teams to make the government more effective, transparent and accountable.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree