



EXECUTIVE ORDER NO. 20 S. 2022

AN EXECUTIVE ORDER RE-ORGANIZING THE PUBLIC FINANCIAL MANAGEMENT TEAM (PFMT) OF THE PROVINCE OF DAVAO ORIENTAL AND ADOPTING THE ENHANCED PUBLIC FINANCIAL MANAGEMENT ASSESSMENT TOOL (PFMAT) FOR LOCAL GOVERNMENT UNITS (LGUs) AND ITS ELECTRONIC VERSION

**WHEREAS**, as set forth in the 1987 Philippine Constitution and in the Local Government Code of 1991, it is the State's policy to ensure that the territorial and political subdivisions of the State enjoy genuine and meaningful local autonomy to enable them to attain their fullest development as self-reliant communities and make them more effective partners in the attainment of national goals;

**WHEREAS**, fiscal administration of any Local Government Unit (LGU) is essential and certain basic principles must govern the finances of the LGU as mandated under the title Five of Republic Act 7160, otherwise known as "The Local Government Code of 1991";

**WHEREAS**, the *Department of Budget and Management Local Budget Circular No. 147 dated July 29, 2022* mandates the adoption of the Enhanced Public Financial Management Assessment Tool (PFMAT) for Local Government Units (LGUs) and its electronic version;

**WHEREAS**, the PFMAT is designed to help institutionalize governance reforms by enabling LGUs to assess and improve PFM systems, as well as generate information that will serve as basis for their PFM Improvement Plans (PFMIPs); and

**WHEREAS**, the continuous strengthening of PFM system will help sustain the culture of good governance, fiscal transparency and accountable leadership;

**NOW, THEREFORE, I, CORAZON N. MALANYAON**, Provincial Governor, by virtue of the powers vested in me by law and the sovereign will of the people, do hereby order.

**SECTION 1. ORGANIZATION.** The Public Financial Management Team (PFMT) is hereby re-organized and shall be composed of the following:

- |                                    |  |
|------------------------------------|--|
| • Eleanor B. Balili                | -Provincial Budget Officer<br>PFMT Focal Person/PFMT Team Leader |
| • Ma. Victoria G. Rodriguez        | -Provincial Treasurer  |
| • Emelia C. Barrera                | -Provincial Accountant   |
| • Freddie C. Bendulo               | -Provincial Planning and Dev't. Coordinator                      |
| • Arnulfo A. Bondoc                | -Provincial General Services Officer                             |
| • Edilberto M. Macayra             | -Chairman, Provincial Bids and Awards Committee                  |
| • Maria Patricia Theresa H. Templa | -Acting PIASO  |
| • Maria Gracia M. Tiago            | -LCE Representative, Provincial Administrator                    |
| • Eugene E. Tornale                | -Secretariat   |
| • Joseph S. Ronolo                 | -Secretariat   |
| • Princess Gayle B. Butlig         | -Secretariat   |
| • Jeannette C. Te                  | -Secretariat   |
| • Julius C. Esdrelon               | -Secretariat   |
| • Mary Eunice A. Pena              | -Secretariat   |
| • Divina Q. Albuena                | -Secretariat   |

The Local Finance Committee (LFC) shall act as an Oversight Committee and responsible to review and recommend improvement plans based on the result on the Public Financial Assessment Tool (PFMAT).

SECTION 2. FUNCTION: The PFM Team shall exercise the following functions:

1. Orient the Local Chief Executive and the Sangguniang Panlalawigan on the PFMAT Framework;
2. Advocate the rationale for and the benefits of conducting regular PFM assessments through IEC materials, coordination meetings under the bankability cluster, Local Finance Committee's meetings;
3. Conduct the regular PFM assessment by distributing pertinent portion of the PFMAT to the different offices;
4. Summarize the information and sources of information needed to establish the PFM Performance;
5. Recommend new best practices through the development of a Public Financial Management Improvement Plan;
6. Submits PFM Assessment Report to the Governor and the Department of Budget and Management Regional Office No. XI; and
7. Perform other functions relative to the implementation of PFM to ensure efficiency in the operation of the plans and programs of the province.

SECTION 3. REPEALING CLAUSE. All order, memoranda, rules and regulations, or any part/s thereof, inconsistent with the provisions of this Order are hereby revoked or modified accordingly.

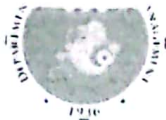
SECTION 4. SEPARABILITY CLAUSE. If any provision or part hereof is held invalid or unconstitutional, the remainder of this Order not otherwise be affected, and shall remain in full force and effect.

SECTION 5. EFFECTIVITY. This order shall take effect immediately.

Done this 16th day of September 2022 at Capitol Hills, City of Mati, Davao Oriental, Philippines.

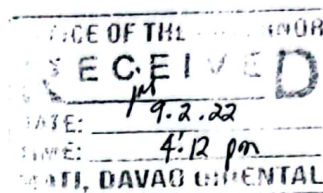
  
CORAZON N. MALANAYON  
Governor





REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF BUDGET AND MANAGEMENT  
REGIONAL OFFICE XI

**DBM REGIONAL ADVISORY**  
NO. XI-2022-10-001



Date : August 22, 2022

To : All Local Government Units (LGUs) Concerned in Region XI

From : The Regional Director  
Regional Office XI

Subject : **ADOPTION OF THE ENHANCED PUBLIC FINANCIAL MANAGEMENT ASSESSMENT TOOL (PFMAT) FOR LOCAL GOVERNMENT UNITS (LGUs) AND ITS ELECTRONIC VERSION - Local Budget Circular (LBC) No. 147 dated July 29, 2022**

## 1.0 Background

- 1.1 In line with the government efforts to improve Public Financial Management (PFM) in LGUs and consistent with DBM-DILG-DOF-NEDA Joint Memorandum Circular No. 2015- 1 dated February 24, 2015, DBM RO XI issued a letter dated July 26, 2022, requesting for the submission of the LGU's Tracking Table as of June 30, 2022 of FYs 2020 to 2022 PFM Improvement Plan (PFMIP) implementation based on the FY 2019 PFM Assessment Results (PFMAR) for CYs 2016, 2017 and 2018, not later than September 30, 2022.
  - 1.2 Subsequently, DBM issued **Local Budget Circular (LBC) No. 147 dated July 29, 2022** to provide for the **Adoption of the Enhanced Public Financial Management Assessment Tool (PFMAT) for LGUs and its Electronic Version**. It prescribes the guidelines for the official adoption and use of the enhanced PFMAT for LGUs to check the state of their respective PFM systems, and as an instrument to correct systemic issues identified in the PFM assessment. Moreover, the said Circular superseded LBC No. 101 dated October 12, 2012 and the previously prescribed PFMAT for LGUs.
  - 1.3 In view thereof, kindly disregard our letter dated July 26, 2022 on the submission of the LGUs Tracking Table as of June 30, 2022.
- 2.0 Pursuant to LBC No. 147, LGUs shall facilitate the evaluation of their PFM system performance using a fully web-based electronic self-assessment instrument or the

Km3 McArthur Highway, Matina, Davao City  
Telephone Numbers: (082) 2984313 | Email address: dbm\_ro11@dbm.gov.ph

Electronic PFMAT (ePFMAT) following the procedures outlined in the enhanced PFMAT Manual.

- 3.0 Relatedly, to ensure the widest application of LBC No. 147, the DBM Regional Office XI will conduct a Roll-out of the Enhanced PFMAT for LGUs (ePFMAT) to all provinces, cities and municipalities to assist in evaluating your PFM performance and further improving your PFM systems. The said roll-out is targeted to be conducted sometime in October 2022 and a separate advisory will be issued once the schedule is finalized.
- 4.0 Prior to the conduct of the PFM Assessment, it is imperative for the LCE to formally organize its PFM Team by issuing the pertinent executive issuance (e.g. Executive Order, designating the people that would compose the team and detailing the functions of the Team). Given the areas that would be covered by the assessment, the following Department Heads of the LGU should be named as member including those involved in procurement and internal audit:
- Budget
  - Treasury
  - Accounting
  - Planning and Development
  - General Services
  - Bids and Awards Committee
  - Internal Audit, and
  - Representative from the Office of the Local Chief Executive (preferably the Local Administrator)
- 4.1 A PFM Focal Person (Team Leader) shall be designated by the LCE to spearhead the Team and coordinate its activities. This is to ensure better coordination and sustainability of PFM reforms.
- 5.0 To serve as your guide in the initial steps that you will undertake prior to the conduct of the rollout and actual PFM assessment, a copy of the Enhanced PFMAT Manual is downloadable under the DBM Publications tab on our website or you may access the file on this link:
- 6.0 For further clarification on the matter, feel free to contact us at (082)2984312 or email us at [dbm\\_ro11@dbm.gov.ph](mailto:dbm_ro11@dbm.gov.ph).
- 7.0 Please be guided accordingly.

  
**GARY R. MARTEL, CPA, MPA, CESO III**  
Regional Director

Km3 McArthur Highway, Matina, Davao City  
Telephone Numbers: (082) 2984313 | Email address: [dbm\\_ro11@dbm.gov.ph](mailto:dbm_ro11@dbm.gov.ph)