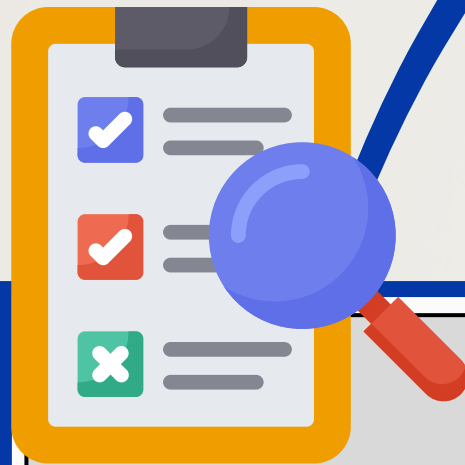




# PARLIAMENT'S FRAMEWORK AND TOOLS FOR EFFICIENTLY SCRUTINIZING GOVERNMENT SPENDING

Secretary General Reginald S. Velasco



## BUDGET ACCOUNTABILITY

- Main Actors
  - Oversight Agencies
- January to December
  - (continuing)



## BUDGET PREPARATION

- Main Actors
  - DBCC and Proponent Agencies
- January to July
  - (prior to budget year)



## BUDGET EXECUTION

- Main Actors
  - DBM and Implementing Agencies
- January to December
  - (of budget year)



## BUDGET LEGISLATION

- Main Actors
  - Congress
- July to December
  - (prior to budget year)



“Congress, well-versed in debating and balancing competing interests as the law-making arm of the State, takes the helm during the Budget Legislation phase.”

The Congress, Department of Budget and Management (DBM),  
and Commission on Audit (COA)



shares oversight responsibility in the Budget Accountability phase.



# LINE-ITEM BUDGETING

TO

PUBLIC EXPENDITURE  
MANAGEMENT



“The PEM Approach aims to strengthen the links between planning, budgeting, and implementation and pursue reinforcing outcomes which are Fiscal Discipline, Strategic Allocation, Operational Efficiency, and Citizen Empowerment.”

Tools used by agencies to form the structure of budget proposals:

Medium-Term Expenditure Framework (MTEF)

Two-Tier Budgeting Approach (2TBA)

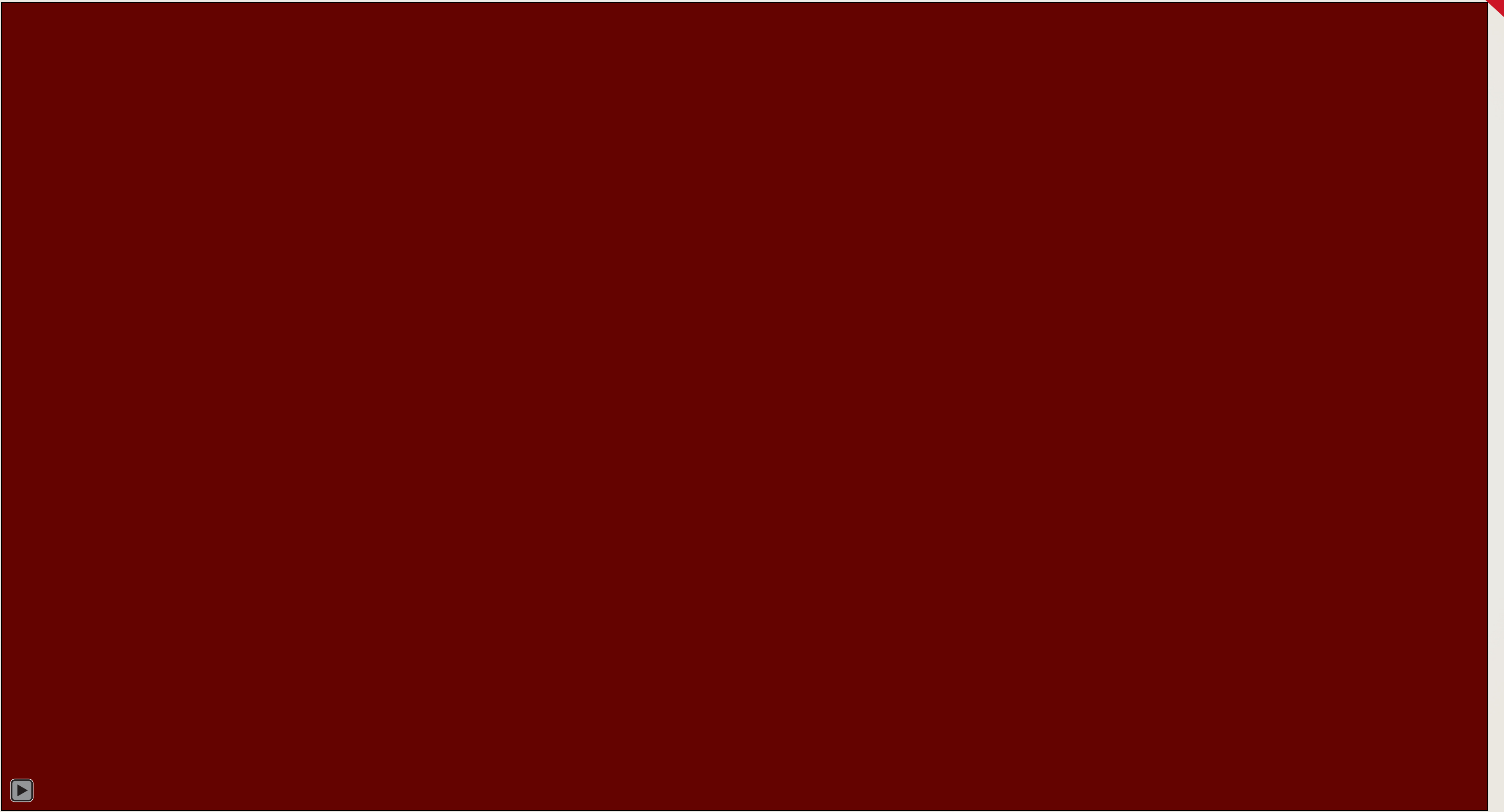
Program Expenditure Classification (PREXC)

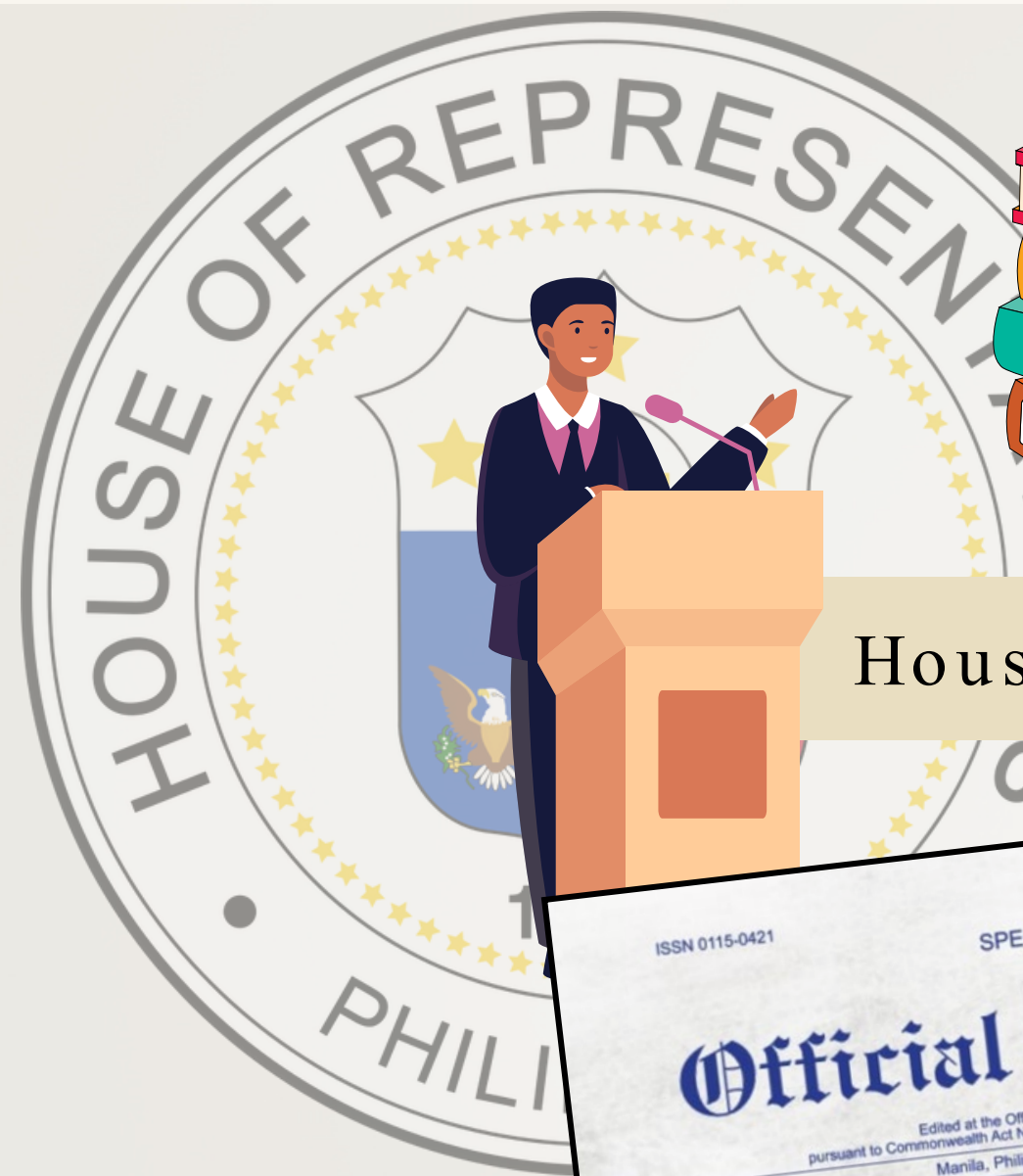
Cash Budgeting System (CBS)

Program Convergence Budgeting (PCB)





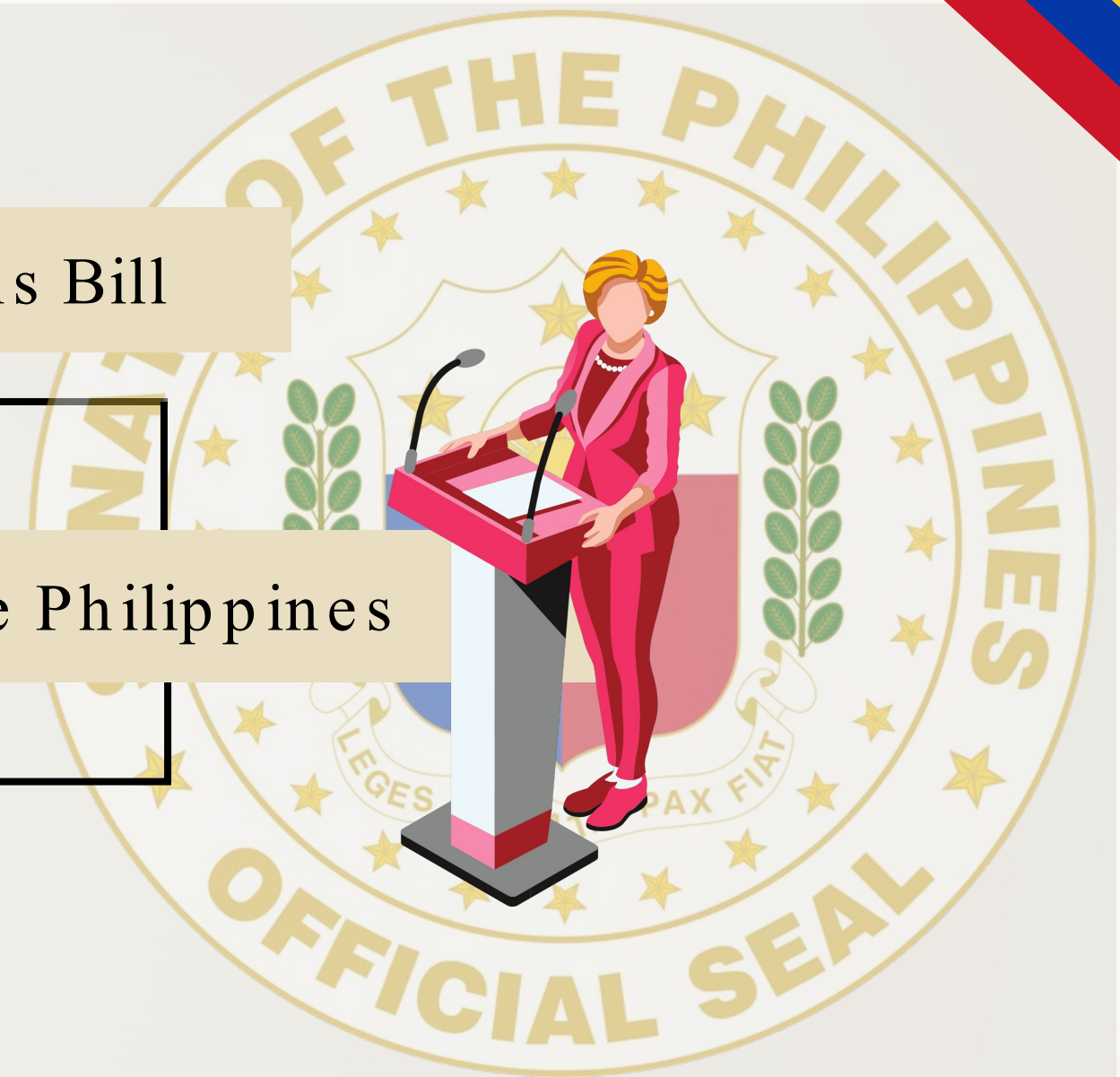




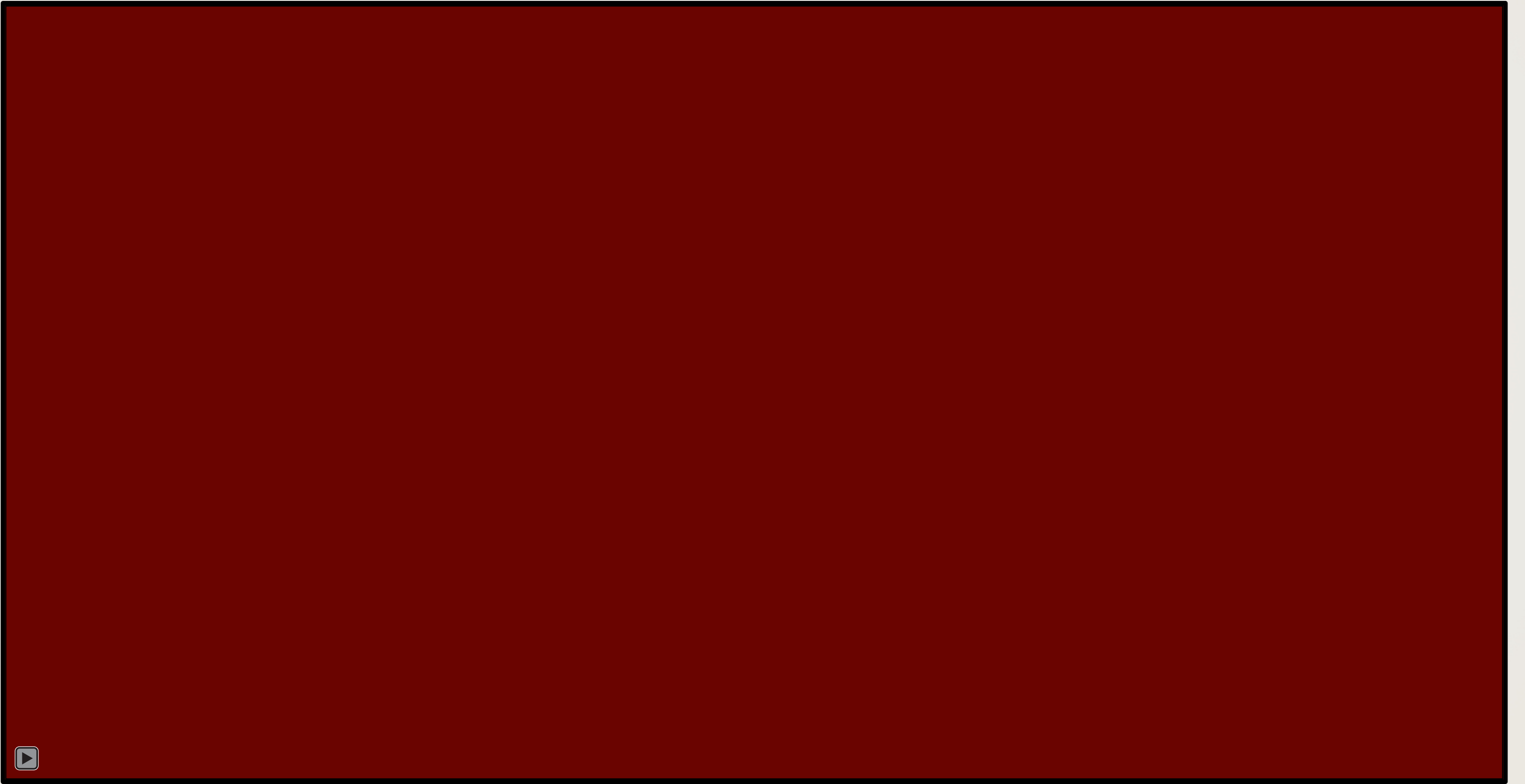
General Appropriations Bill

House of Representatives

Senate of the Philippines



General Appropriations Act











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Communication for the Meeting of the Association  
of Secretaries General of Parliaments (ASGP)