

THE DBM BULLETIN The Official Newsletter of the Department of Budget and Management

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BTMS: BMANGTHE BADING THE WAY TO AN INTEGRATED FINANCIAL MANAGEMENT INFORMATION SYSTEM

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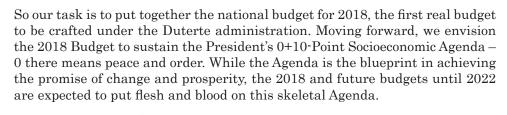


The Secretary's Corner

The Budget is not about us, it is about the people we serve

Speech of DBM Secretary Benjamin E. Diokno during the DBM Budget Call Forum on 17 January 2017 at the Philippine International Convention Center, Pasay City

This is a crucial moment for all of us in government, as we start the process of preparing the 2018 national budget. This meeting signals the start of the many tasks ahead of us in the coming months, with the agencies submitting their budget proposals to our Department. And with the collective efforts and attention to detail, I expect the President's Budget to be completed, published and embargoed two weeks before the President delivers his second State of the Nation Address on July 24th.



We plan to invest boldly in infrastructure development to raise productivity, create a lot of decent jobs, and attract investors.

We plan to provide full support to all regions in the country, rich and poor, but most especially to the poorest, lagging, and climate-vulnerable areas, to help them catch up with the other leading regions.

We will continue efforts to strengthen the link between planning and budgeting, and streamline the implementation of projects so that our people realize results immediately.

At this point, I ask everyone to never lose sight of what should matter most to us: the appropriate role of government, the agency's mandate, the readiness to execute the listed programs and projects, and the capability of agency officials and staff to implement their budget and achieve their objectives.

Our end goal in this exercise is not just a jumble of meaningless numbers, put together aimlessly, just to have a large budget. Rather, it is to fulfill the appropriate role of government: to establish a strong, not a failed, state; reliable national defense; meaningful law and order; efficient and unbiased justice system; superior public infrastructure; excellent and accessible public education; universal health care; significant job creation and poverty reduction; and empowered, responsible and responsive local governments.

As we prepare the 2018 budget, we should all do a lot of soul-searching. The agency head and senior officials should ask, among others, the following questions:

What is the appropriate role of my agency in the overall scheme of having a strong, responsive, and responsible government? For example, if my agency is advisory in nature, why should I propose to implement projects or generate my own statistics or train people? If the mandate of my line agency is to do Task A, why should I seek to do another task that rightfully belongs to another line agency? So you have to scrutinize the mandate – the mandate dictates the budget, so we should avoid overlapping budgets.

The next question I should ask is: Why do I propose programs and projects for 2018 when I know that these programs have not been carefully studied or have been poorly rated or these projects are not shovel-ready? Is the proposed budget higher, equal to, or less than the corresponding expected output? For example, is the budget for school buildings appropriate to the proposed number of school buildings to be built, or the budget for new roads appropriate to the number of kilometers of roads to be constructed?

Now the next question, which is of course our favorite question, is: What is my agency's absorptive capacity? Am I proposing a budget that I cannot possibly implement, given the size and quality of the agency staff, within the fiscal year? Am I biting more than what I can chew? There is an economic cost to overbudgeting. It denies other agencies that are more capable and able the opportunity to deliver essential public services at an earlier time.

Finally, the national budget is not about us - it is about the people we serve. Hence, the 2018 national budget should contain the narrative of our citizens. It should be the story of public school students, of farmers in Mindanao, of brave soldiers and policemen, of young professionals, of overseas workers and their families, of indigenous peoples and the elderly. It should be the story of the ordinary man on the street. Let us make their story a story of success and positive change.

Jhank you and Mabuhay!





DBM and BTr Officially Kick Off BTMS Budget Execution Phase

The Department of Budget and Management (DBM) and the Bureau of the Treasury (BTr) held separate kick off meetings on the Philippine Government's Budget and Treasury Management System (BTMS) to officially notify the project stakeholders that the BTMS Budget Execution phase is ready for implementation.

The meetings aimed to update the agencies' personnel concerned on project improvements introduced in the budget execution functions of the Philippine financial management system. They were also opportunities to expound on the roles and particular functions of the end-users.

In her opening address to all the participants, Undersecretary Lilia Guillermo, DBM Chief Information Officer, emphasized the need for solidarity and cooperation among the agencies.

"We are now in step one, which is a significant milestone towards the vision of a government integrated financial management information system," she said. "I hope that this will give us inspiration and motivation to be involved in the automation."

The meeting for the Bureau of the Treasury was held on February 22, 2017, and gathered 110 of its officers and employees at the President Sergio Osmeňa Theater. All Deputy Treasurers were present on behalf of Treasurer Rosalia de Leon, and collectively expressed their interest and commitment to the BTMS project.

Deputy Treasurer Christine Sanchez responded to Usec. Guillermo's challenge in her keynote message, underscoring that the Bureau has considerable experience in systems implementation and intends to actively participate in the endeavor. She congratulated the DBM for initiating steps towards making the integrated financial management information system a reality, adding that this would be a significant development in achieving financial reforms in the country. "We are looking forward to the successful implementation of BTMS," she concluded.

The DBM, for its part, convened 47 of its officials and staff at the DBM Central Office Library on February 23, 2017. Present at the assembly were undersecretaries and assistant secretaries.

Undersecretary Laura Pascua delivered an inspirational message, noting that, "We are still in the development

We are now in step one, which is a significant milestone towards the vision of a government integrated financial management information system.

Usec. Lilia Guillermo

phase and it is critical now that we cooperate. As the project lead agency, we set the pace for the national government, keeping in mind our standard of excellence, comprehensiveness, accuracy, and transparency."

Five improvements in the budget execution processes were highlighted during the presentation, namely:

- 1. All manually-prepared government forms will now be encoded in the system.
- 2. All registries and ledgers that are maintained manually are now automatically updated by the system.
- 3. All fiscal reports prepared can now be generated and viewed online.
- 4. A common centralized database will be established to integrate decentralized and fragmented systems.
- 5. Financial data will be captured at the time the transactions are created and approved instead of recording them after the payment has been made.

The BTMS kicks off in five different phases, with the design and configuration, testing and training conducted sequentially, as follows: Phase I: BTMS Portal, to serve

as the communication channel of the project; Phase II: Budget Execution, to handle the financial functions of both the DBM and BTr as spending agencies; Phase III: Treasury Management, to cater to the oversight functions of the BTr; Phase IV: Budget Management for the oversight functions of DBM; and, Phase V: BTMS Integrated Solution where all phases are combined for full implementation by January 2018. (Contributed by Crisanto Gastardo, Training and Change Management Consultant, Freebalance)



OIC-Director Vinzon Manansala of the Information and Communications Technology Systems Service



Mr. Crisanto Gastardo of Freebalance, the vendor of the BTMS



DBM officials and staff attend the BTMS kickoff meeting.



PFM CORNER

Development of the PFM Reform Roadmap 2017-2022 Gets the Green Light

By: Assistant Secretary Amelita D. Castillo

The development of the Public Financial and Management (PFM) Reform Roadmap received a green light from the PFM Principals – Budget Secretary Benjamin E. Diokno and Commission on Audit Chairperson Michael G. Aguinaldo – during the PFM Principals Meeting held on February 8, 2017.

The PFM Principals welcomed the adoption of the proposed PFM Framework, on which the PFM Roadmap will be anchored and which is aimed at strengthening the foundation of the Philippine PFM system.

Comprised of three components, namely, (1) shift to annual cash appropriations; (2) automation reform initially through the Budget and Treasury Management System (BTMS); and (3) creation of an Office of the Comptroller General, the key reforms target improvements in costing, cash management, planning and budgeting, and procurement.

During the deliberations, emphasis was placed on the aforementioned core components, realizing that no government can do everything within a definite time frame. Said reforms have been chosen considering the linkage between and amongst them. The sequencing of the reforms were likewise discussed.

Seven (7) sub-groups have been identified to work on the details of the roadmap, specifically: (1) Shifting to an Annual Cash Budgeting System; (2) Enhancing the Procurement Process with Emphasis on Infrastructure Projects; (3) Linking Planning and Budgeting and Improving Costing Techniques for Projects and Program; (4) Completion of the Development of the Government Integrated Financial Management Information System and Implementation of the Unified Reporting System; (5) Enhancing Cash Management and Payment Processes; (6) Creation of the Office of the Comptroller General and Strengthening Internal Audit; and (7) Capacity Building.

The PFM Roadmap 2017-2022 is targeted to be finalized by the PFM Committee by March 2017, for presentation and approval of the PFM Principals.

For more information, visit http://pfm.gov.ph.



Strengthening the foundation of the Philippine Public Financial Management (PFM). The PFM Committee Members composed of key officials from DOF-BTr, COA, and DBM met on February 8, 2017 with the PFM Principals – DBM Secretary Benjamin E. Diokno (seated, 2nd from left) and COA Chairman Michael G. Aguinaldo (seated, 2nd from right) – during the PFM Principals' Meeting to discuss the development of the PFM Reform Roadmap 2017-2022. Also present in the meeting were the Philippines-Australia Public Financial Management Program (PFMP) Team Lead Gary Ellem (standing, 8th from left), Prof. Stephen Peterson (standing, 7th from right) and Mr. Roberto Garcez (standing, 7th from left) of the PFMP, Ms. Saeeda Sabah Rashid of the World Bank (standing, 6th from left), Ms. Charity Galacgac (standing, 2nd from left) and Ms. Danica Dana Guevarra (standing, 3rd from left) of the NEDA. (Suzeth Regalado, PFM-PMO)

PFMCP Gears Up for 2017

By: Giselle Pastoriza-Landicho, Budget Information and Training Service

The Budget Information and Training Service (BITS) gathered the trainers and resource persons within and outside the DBM, who had been involved in the Public Financial Management Competency Program (PFMCP), last 25 January 2017 at the DBM Library to discuss key accomplishments of the Program in 2016 and present the new training calendar for 2017.

Eighteen classes were conducted last year - 11 under the Foundation Track (FT) and 7 under the Budgeting and Performance Track (BPT). The FT courses have benefited 338 employees from various national government agencies, while 157 have proceeded to the BPT.

The FT and the BPT are tracks currently offered under the PFMCP, a program designed to enhance the common and technical competencies of PFM practitioners.

The FT aims to build the foundation for developing the competencies common and essential to all PFM practitioners, while the BPT builds on the basic PFM concepts, principles, and tools covered in the FT by applying these in the different phases of the budget cycle.

In terms of the assessment of the courses, the FT Classes were rated generally Above Average (3.75-4.59). The BPT Classes gained excellent rating (4.60-5.00). The resource persons for both classes were likewise highly-rated by the participants, in terms of mastery of the topic and clarity of delivery.

For 2017, 24 FT classes and 6 BPT classes have been lined up. Below is the schedule of the trainings.

2017 PFMCP Training Calendar			
DATE	ACTIVITY	VENUE	
March 6-8	FT Class 1	Multi-Purpose Hall	
March 7-10	BPT Class 1	DBM Library	
March 21-24	BPT Class 2	Executive Lounge	
March 29-31	FT Class 2	Executive Lounge	
April 4-7	BPT Class 3	DBM Library	
May 2-5	BPT Class 4	DBM Library	
May 10-12	FT Class 3	Multi-Purpose Hall	
May 17-19	FT Class 4	Multi-Purpose Hall	
May 29-31	FT Class 5	Multi-Purpose Hall	
June 6-8	FT Class 6	Multi-Purpose Hall	
June 28-30	FT Class 7	Multi-Purpose Hall	
July 12-14	FT Class 8	Multi-Purpose Hall	
July 26-28	FT Class 9	Multi-Purpose Hall	
August 2-4	FT Class 10	Multi-Purpose Hall	
August 16-18	FT Class 11	Multi-Purpose Hall	
August 23-25	FT Class 12	Multi-Purpose Hall	
September 4-6	FT Class 13	Multi-Purpose Hall	
September 5-8	BPT Class 5	DBM Library	
September 20-22	FT Class 14	Multi-Purpose Hall	
September 27-29	FT Class 15	Multi-Purpose Hall	
October 2-4	FT Class 16	Multi-Purpose Hall	
October 4-6	FT Class 17	Multi-Purpose Hall	
October 23-25	FT Class 18	Multi-Purpose Hall	
October 25-27	FT Class 19	DBM Library	
November 6-8	FT Class 20	Multi-Purpose Hall	
November 7-10	FT Class 21	DBM Library	
November 22-24	FT Class 22	Multi-Purpose Hall	
November 27-29	FT Class 23	Multi-Purpose Hall	
December 6-8	FT Class 24	Multi-Purpose Hall	
December 12-15	BPT Class 6	DBM Library	

DBM Passes ISO 9001:2008 Certificate First Surveillance Audit



By: Marlyn de Guzman, Chief Budget and Management Specialist, Systems and Productivity Improvement Bureau

The certification to ISO 9001:2008 Quality Management System (QMS) of the Department of Budget and Management (DBM) has been approved by the 3rd party auditor Certification International Philippines, Inc. (CIP) following the completion of the first surveillance audit (FSA).

The Audit Report was separately presented to the DBM Executive Committee (ExeCom) and officials of audited offices last December 22, 2016. No major nonconformity (NC) was raised. However, seven minor NCs were raised, which are currently being reviewed to determine the adequate and suitable corrective action (CA).

The 12 man-day audit was conducted for the period August 30 to November 4, 2016 in four sampled Regional Offices (ROs) 1, 7, 10 and NCR and six Bureaus/Services/ Offices (B/S/Os) at the Central Office, namely the Fiscal Planning and Reforms Bureau, Budget Information and Training Service, Budget Technical Bureau, Corporate Planning and Management Service, and Budget and Management Bureaus (BMBs) A and E.

Among the good points cited in the FSA Executive Report are the following:

- Increased level of improvement in the planning and establishment of objectives and targets in the form of performance commitments or success indicators for the processes and functions. These performance commitments or success indicators, which are in the Office/Division/Individual Performance Commitment Review (OPCR/ DPCR/IPCR) forms, have been found available in all functions audited.
- Implementation of processes at various functions is governed by and carried out through established guidelines, issuances, circulars, flowcharts and procedures which are based on existing and current regulatory requirements. These documents provide a good description of process control requirements to ensure the delivery of conforming services to DBM clients.
- Monitoring and measurement of the performance commitments are evident in the Office/Division/ Individual Performance and Accomplishment Reports (OPARS/DPARS/IPARS).

- The commitment to implement and improve the QMS is demonstrated by top management (the ExeCom and the Secretary) on the management of DBM's Policy Formulation, Preparation of the Budget, Administration of the National Budget, and Monitoring and Analysis of Performance Processes.
- While there are still areas for improvement necessary to bring the processes in full conformity with the ISO 9001:2008 requirements, the current level of the QMS implementation already contributes to operational efficiencies and reforms in the budgeting process.
- The IQA is generally in accordance with the requirements of the standards as laid out in the DBM's IQA procedure. The internal quality report showed a good level of internal auditing by trained internal auditors, though some areas for improvement are also mentioned. The Requests for Action (RFAs) for corrections, root cause analysis, and corrective action for NC reports are well-written and adequately established. There is a good database for the status of audit findings.
- The Management Review is also carried out at various levels such as the RO, B/S/O, and at the ExeCom headed by the Secretary, and the minutes of these meetings are maintained.



Mr. Leonardo del Carmen of the CIP Audit Team reports to Secretary Diokno the initial results of the audit.

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Prepared by the Legal Service



LS NOOK

DISCUSSION:

Captain Benjamin R. Gorres was a member of the defunct Philippine Constabulary, who served in the military for thirteen (13) years and two (2) months. In 1987, he went to the United States for a vacation, and while there, he requested his classmate in the Philippine Military Academy to file on his behalf his resignation from the service. However, upon his arrival in the Philippines sometime in 2012, he discovered that no separation order was issued to cover his resignation in 1987.

We note that Section 16¹ of PD No. 1638² provides that an officer may resign from his commission and be separated from the service upon acceptance thereof by the President. Thereafter, a separation order shall be issued as basis for payment of separation benefits³. In the case of Captain Gorres, the separation order⁴ was issued only on July 24, 2014, after the President accepted his resignation on June 23, 2014.

Acting on the request for payment of separation benefits of Captain Gorres, the Judge Advocate General's Office (JAGO), issued an opinion⁵ allowing the payment of separation benefits to Captain Gorres pursuant to Section 16 and 20^6 of PD No. 1638⁷. The JAGO also opined that the right of Captain Gorres has not yet prescribed since the separation order was issued on July 24, 2014 and that claim is not subject to prescriptive period as the claim is not based on a written contract, obligation created by law, judgment or oral contract.

While PD No. 1638 is silent with respect to the period to claim such separation benefits, we note that the same is an obligation created by law. Hence, the provision of Article 1144 of Republic Act No. 386⁸, which states that actions based upon an obligation created by law must be brought within 10 years from the time the right of action accrues, finds application in the case. May a former Captain of the AFP claim separation benefits after 28 years from the date of his resignation?

The determining point, therefore, is when the right of action accrued, and in the case of Captain Gorres, his right to claim separation benefits arose only on June 23, 2014, when the President accepted his resignation, as said acceptance is required under Section 16 of PD No. 1638. Without said acceptance, the resignation is not yet effective.

Accordingly, Captain Gorres may still claim separation benefits since his right to claim such benefits has not yet prescribed. Finally, we note that this opinion is without prejudice to any such consequences obtaining as a result of Captain Gorres' absence from the military service from 1987 until his resignation was accepted in 2014, as said issue is beyond the functional jurisdiction of this Office.

¹ Section 16. An Officer may resign from his commission and shall be separated from the service upon acceptance by the President of such resignation. xxx xxx xxx

- $^2\,$ AFP Military Personnel Retirement and Separation Decree of 1979
- ³ Item 7.b.2 of Standard Operation Procedure No. 06 dated August 14, 2007 Re: Processing of Application for Retirement/Separation Claims and Transfer of Pension Benefits, provides that upon the approval of appropriate authority, the AFP shall issue retirement/separation orders for regular officers and indorse the same for the AFP Pension and Gratuity Management Center.
- ⁴ GO Nr. 800, GHQ, AFP
- ⁵ Dated October 24, 2014
- ⁶ Section 20. An Officer with less than twenty years of accumulated active service separated under Section 10, 11, 12 or 16 shall be entitled to a separation pay equivalent to one month base and longevity pay of the permanent grade he holds for every year of active service
- ⁷ Presidential Decree No. 1638. AFP Military Personnel Retirement and Separation Decree of 1979
- ⁸ New Civil Code of the Philippines



repared by the Organization, Position lassification, and Compensation Bureau

ISSUE:



Employee A is a teacher in a public elementary school seeking clarification on whether or not he qualifies for the grant of Year-End Bonus (YEB) and Cash Gift (CG) for FY 2016, considering that his appointment is dated July 4, 2016.

DBM Response:

As defined in Item 4.2 of Budget Circular No. 2016-3, total aggregate service means the actual service rendered while occupying a regular, contractual, or casual position in the national or local government, including leaves of absence with pay.

Section 31, Chapter 8, Book 1 of Executive Order No. 292, or the Administrative Code of 1987, provides for the following:

"Sec. 31. Legal Periods – "Year shall be understood to be twelve calendar months; 'month' of thirty days, unless it refers to a specific calendar month in which case it is computed according to the number of days the specific month contains; 'day', to a day of twenty-four hours; and 'night' from sunset to sunrise."

Consistent with the above cited provision, four (4) months correspond to a total of 120 calendar days.

DBM Passes... from page 8

The Audit Team likewise cited items to be given attention, such as the preparation of the RFA for unmet targets and a more apple-to-apple performance monitoring and measurement of targets and actual accomplishments, among others.

The CIP Audit Team was led by Mr. Leonardo D. Del Carmen, assisted by Messrs. Carlos I. Somera, Renato Julian M. David, Arnel D. Guevarra, and Ernesto O. Dela Cruz.

The DBM initiated the ISO 9001:2008 certification audit

To be entitled to the YEB, one should be in the service during the said period, including leaves of absence with pay. In the case of Employee A, the total government service he has rendered is shown in the table below:

YEAR-END BONUS AND CASH GIFT			
Period	No. of Calendar Days		
July 4-31, 2016 August 1-31, 2016 September 1-30, 2016 October 1-31, 2016	28 days 31 days 30 days 31 days		
TOTAL	120 days		

Following the definition cited and the table presented above and on the presumption that Employee A was appointed and assumed office on July 4, 2016, he would have rendered a total of 120 days or four months of actual service from the time he assumed office up to October 31, 2016, and may be entitled to the YEB equivalent to one month salary and CG of Php 5,000, subject to the other conditions under Department of Budget and Management Circular No. 2016-4 dated April 28, 2016.

with the CIP under a Department-wide ISO Certification of Multiple Sites Thru Sampling Method following the International Accreditation Forum Mandatory Document (IAF MD) 1:2007.

The establishment of a QMS for at least one (1) core process certified by any international certifying body is among the requirements for the grant of the FY 2016 Performance-Based Bonus, as approved by the Inter-Agency Task Force on the Harmonization of National Government Performance Monitoring, Information and Reporting Systems created under Administrative Order No. 25.



Designated DBM Representatives to Various Committees/Boards

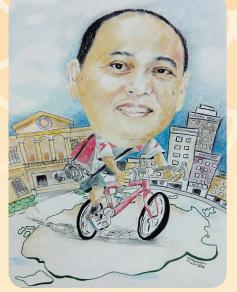
(Compiled from January-Feburary 2017)

Committee/Board	Representative/s	Basis/Date
Philippine Commission on Women (PCW) Board	Usec. Agnes Joyce G. Bailen Permanent Alternate Representative	Office Order No. 1, s. 2017 January 5, 2017
National Power Board and Board Review Committee (BRC)	Usec. Luz M. Cantor Director Lorenzo C. Drapete Alternate Representatives	Office Order No. 2, s. 2017 January 5, 2017
DepEd Provident Fund (PF) National Board of Trustees (NBT)	ASec. Tina Rose Marie L. Canda* <i>Representative</i>	Office Order No. 11, s. 2017 January 6, 2017
Inter-Agency TWG for the Development of the Risk Resiliency & Sustainability Program (RRSP)	Director Mary Ann Z. Dela Vega <i>Representative (RRSP)</i>	Office Order No. 12, s. 2017 January 6, 2017
Program Steering Committee (PSC)	Usec. Agnes Joyce G. Bailen <i>Official Representative (PSC)</i> ASec. Amenah F. Pangandaman <i>Alternate Representative (PSC)</i>	
Management Steering Committee (United Nations Children's Fund)	Usec. Agnes Joyce G. Bailen Designated Representative	Office Order No. 31, s. 2017 January 13, 2017
National Development Company (NDC) Board	ASec. Tina Rose Marie L. Canda <i>Representative</i> Director Lorenzo C. Drapete <i>Alternate Representative</i>	Office Order No. 41, s. 2017 January 17, 2017
National Project Monitoring Committee (NPMC) (National Economic and Development Authority)	ASec. Lilia C. Guillermo* <i>Principal Representative</i> ASec. Amenah F. Pangandaman <i>Alternate Representative</i>	Office Order No. 56, s. 2017 January 26, 2017
National Inter-Agency Preparatory and Implementation Team (NIAPIT) (Department of Social Welfare and Development)	Director Cristina B. Clasara <i>Permanent Representative</i> Ms. Joy Villanueva, CBMS <i>Alternate Representative</i>	Office Order No. 73, s. 2017 January 27, 2017
Technical Working Group on the Abolition of the AFP-Retirement and Separation Benefits System	Usec. Getrudo A. De Leon <i>Representative</i> Director Lorenzo C. Drapete <i>Alternate Representative</i>	Office Order No. 78, s. 2017 February 2, 2017
NEDA Board Committee on Infrastructure (INFRACOM)	ASec. Amenah F. Pangandaman Alternate Representative	Office Order No. 95, s. 2017 Echruary 7, 2017
Technical Board (TB)	ASec. Amenah F. Pangandaman <i>Principal Representative</i> Director Rolando U. Toledo <i>Alternate Representative</i>	February 7, 2017
Cabinet Assistance System	Usec. Janet B. Abuel Principal Representative Usec. Luz M. Cantor Alternate Representative	Office Order No. 100, s. 2017 February 14, 2017

*Appointed as Undersecretary in February 2017



GAD CORNER



A Iribute to DBM's Honorary Woman

he first male senior official to head the Gender and Development (GAD) Focal Point System (GFPS) in the DBM, Undersecretary Mario L. Relampagos deserves the title of "honorary woman". He also served as the DBM's permanent representative to the Board of Commissioners of the Philippine Commission on Women from 2011 to 2015.

Usec. Mario had been the force behind many GAD-related events in DBM during his term. He led the DBM contingent in the monumental event on March 8, 2014, which earned the country a Guinness Record for the largest Woman Symbol Formation.

During his term as GFPS chairperson, various GAD activities were undertaken to capacitate the DBM staff, such as the yearly conduct of gender sensitivity seminars and trainings on GAD planning and budgeting.



Usec. Relampagos, together with the DBM delegation, during the Woman Symbol Formation activity held on March 8, 2014

He also served as a resource person in the preparation of the book, Accounting for Gender Results: A Review of the Philippine GAD Budget Policy, wherein he provided valuable inputs and insights in the mainstreaming of GAD in public expenditure management.

On February 2 this year, the DBM's honorary woman celebrated his 65th birthday, as well as his retirement day.

Both a father and a "mother" figure to many DBM employees, he will surely be missed by his "children". (*Haydee Toledo and Joy Almazan, BITS*)

The DBM Bulletin

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