

**“GOVERNMENT PLANNING, BUDGETING AND PROCUREMENT:
THE DEPED SYSTEM”**

by:
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Scrutinizing the policies, guidelines, and standards in budget planning, procurement, allocation of resources, and audit shows how the government practices effective financial management. It was stated in the Financial Management Operations Manual that in order for the Department of Education (DepEd) to operationalized management of finances and resources, every members of the organization must know the relationship of planning, budgeting, and procurement. They must be equipped with adequate knowledge with regards to principles and standards, as well as the procedures, and the implementing rules and regulations of existing policies in financial management for them to know how to supervise the execution of the procedures to be undertaken. The Financial Management Operations Manual (FMOM) is a project designed by the Department of Education (DepEd) that explains the system of budget planning, proper allocation of resources, and procurement process within the school and other implementing units. It serves as a guide from the education leaders on the proper way on how to utilize and mobilized resources through the use of material resources (e.g. money, funds). Implementing rules and regulations, policies and guidelines that cover the FMOM were adapted from the IRRs of other existing government organization such as Commission on Audit (COA), Bureau of Treasury (BTr), Department of Budget and Management (DBM) and other organizations to establish continuity among the bodies with regards to financial management and system.

Planning, budgeting, and procurement plays interactively within the cycle of financial system. Without proper planning and budgeting, all of the resources will be worthless and vice versa. Understanding how these components go hand-in-hand will

help the implementing units under the Department of Education practice effective financial management.

How planning, budgeting, and procurement are interrelated to each other?

Planning, budgeting, and procurement are the essential phases of the financial management. Unsuccessful planning will lead to improper allocation of budgets and inappropriate procurement process thus, the Development Budget Coordination Committee (DBCC) is in charge of putting it into action. Through DBCC, planning and budgeting are linked to each other by means of establishing the budget level based on projected revenues and manageable deficit level. It is also sets each sectorial targets and goals. Lastly, it provides the guidelines on the proper resources allocation in various magnitudes of disbursement to obtain the national development goals and objectives.

In the procurement process, the Department of Education (DepEd) has designed the Customized Agency Procurement Manual (CAM) which is general procurement manual to schematize the over-all procurement process. It also safeguards transparency among the organization and to free from any confusions and misinterpretation of the procedures that undergoes in the procurement system. The Government Procurement Policy Board (GPPB) approved this procurement manual in accordance with Section 6 of the R.A. 9184, also known as the Government Procurement Reform Act, and associated rules and regulations.

How the financial management process downgraded at the implementing units of the DepEd?

Effective management of finances and resources starts with a well-prepared and comprehensive plans. School administrators must create a plan suitable for the needs and improvement of the school. Thus, school-based management plans must be aligned with the Enhanced School Improvement Plan (ESIP) for the betterment of the school. Then, it will passed at the Schools Division Office for further checking and evaluation of the ESIP.

At the time when the approval by the President of the National Government budget or when it is submitted by the National Expenditure Program to the Congress, all the procurement plans prepared by the various agencies for the purchase of the needed supplies and resources.

References:

Department of Education (2016) Financial Management Operations Manual