



development academy of the philippines

GRADUATE SCHOOL OF PUBLIC AND DEVELOPMENT MANAGEMENT

(Center)

[2024] PROJECT ACCOMPLISHMENT REPORT

I. Project Information

Project Code	MOPOR
Project Title	CERTIFICATE COURSE ON PUBLIC FINANCE AND BUDGETING
Project Start	December 23, 2023
Project End	July 30, 2024
Project Price	PHP 1,785,000.00
Client Organization	Public Offering

II. Project Team

Project Manager	Ms. Charissa Anna Maquiraya
Team Members	Ms. Patricia Marie Tanyag Ms. Gemalyn Sabayo Ms. Shashley Bernardez
Center Head	Dr. Lizan Perante-Calina
Resource Persons	Prof. Sheryll Grace Aromin

III. Project Details

Project Description

Public finance and budgeting encompass the fiscal activities of the government sector, which includes the national, local, and corporate government, and relevant and applicable arrangements of the government with the private sector and civil society. This course focuses on public finance and budgeting at the national and local government unit level. The course also provides students with a theoretical foundation in public finance, local and national government budgeting, and the budget process, with emphasis on the role of the various stakeholders, and the importance of the national and local budgets in governance and development.

The Course consisting of five modules was delivered from March 19 to April 23, 2024 for two sections from 5:00 PM – 8:00 PM via Zoom and Google Classroom. Section 1 was taught every Tuesday and Thursday, and Section 2 every Monday and Wednesday. The class consisted of a total of 24 synchronous session hours and 30 hours of asynchronous activities, including group and individual turn-ins and the final exam.

A total of ninety-four (94) co-learners received the Certificate of Completion, and four (4) received the Certificate of Participation. Special Citations were awarded for their Capstone Activity on Designing Strategies for the Futures of Public Fiscal Management: one (1) recipient for Outstanding Capstone Activity; and three (3) recipients for Superior Capstone Activity.

The Course may be credited to DAP-GSPDM's Master in Public Management (MPM) program for three (3) academic units. However, this accreditation shall only apply if a student has earned a Bachelor's degree and enrolls in the MPM program within a year of finishing the CC-PFB.

Project Objective

The course provides an overview of the fundamental principles and logic of government fiscal activities and government budgets. Specifically, the course aims to:

- Discuss the fundamental theories, principles, and policies of public finance and budgeting;
- Be familiarized on the central role and significance of the government budgets in attaining the objectives of government for the whole of society and economy;
- Examine current issues in public finance and budgeting;
- Learn and adopt the PFM reforms and new best practices in government budgeting, procurement, and managing the government's fiscal program;
- Identify innovation challenges to assist PFM stakeholders; and
- Contribute to the development of future systems, policies and processes to enable effective public finance by adopting a future's thinking approach.

Focus Area

Counter corruption & integrity development in governance, transformational & innovation towards performance excellence

Project Type

Education

Project Beneficiary

NGAs, LGUs, SUCs

Regional Coverage

Nationwide

IV. Project Accomplishments

Key Activities Implemented

1. March 19, 2024, Virtual Opening Ceremony
2. Conduct of Synchronous Sessions:
 - Module 1: Government's Role in the Market System
 - March 20, 2024 - Section 2
 - March 21, 2024 - Section 1
 - Module 2: Revenue and Borrowing Performance: Taxation and Resource Generation
 - April 1 and 3, 2024 - Section 2
 - April 2 and 4, 2024 - Section 1
 - Module 3: Allocating Government's Resources; National and Local Budget Process/Cycle;
 - Budget Dimensions
 - April 8 and 10, 2024 - Section 2
 - April 9 and 11, 2024 - Section 1
 - Module 4: Putting a Leash on the Deficit; Government Fiscal Program
 - April 15 and 17, 2024 - Section 2
 - April 16 and 18, 2024 - Section 1
 - Module 5: Enabling Good Governance and Accountability
 - April 17 and 22, 2024 - Section 2
 - April 18 and 23, 2024 - Section 1
3. May 31, 2024, Virtual Graduation Ceremony

Syllabus

Module No.	Topic	Teaching and Learning Activities (Instructional Strategy)	Assessment Tool	Materials Needed
1	Government's Role in the Market System - Ideal Market System - Theory of Public Finance - Market Failures and Government - Interventions	Lecture, group activities, plenary sharing GTI: (Activity No. 1a and 1b): Context Building – Internal and External Context of PFM Areas GTI: (Activity 2): Making Sense of the Context and Issues – PFM Areas	Group Turn-ins (GTI) Class Participation Short quizzes	Lecture / Presentation Materials Online meeting room
2	Revenue and Borrowing Performance: Taxation and Resource Generation - Revenue Management - Tax and Non-Tax Revenues - Taxation System - Philippine Taxation System and Reforms - Debt Management - Sources of Financing	Lecture, individual activities, plenary sharing ITI: Looking at the Future of Taxation (Concept Paper) GTI Presentation	Group Turn-in (GTI) Individual Turn -in (ITI) Class Participation Short quizzes	Lecture / Presentation Materials Online meeting room
3	Allocating Government's Resources: National and Local Budget Process/Cycle; Budget Dimensions - Government Budgeting - National and Local Budget Life - Cycle - Budget Dimensions - Treasury/Cash Management - Cash Budgeting System - Planning and Procurement - Budget Utilization and Expenditure Cycles - Critical Analysis of National and Local Budgets	Lecture, group activities, plenary sharing Plenary exercises on analysis of budget dimensions GTI Presentation GTI 3 (Activity 3): Scenario Building for the Futures of PFM	Group Turn-ins (GTI) Class Participation Short quizzes	Lecture / Presentation Materials Online meeting room
4	Putting a Leash on the Deficit: Government Fiscal Program - Risks and Opportunities on the Mandanas Ruling - Fiscal Policies and Risk Management - Accounting: Policies on Revenues and Expenditures - Government Fiscal Program Funding - COVID-19 Responses	Lecture, group activities, plenary sharing Plenary exercises on Fiscal Policies and Fiscal Risks	Class Participation Short quizzes	Lecture / Presentation Materials Online meeting room

Module No.	Topic	Teaching and Learning Activities (Instructional Strategy)	Assessment Tool	Materials Needed
5	Module 5: Enabling Good Governance and Accountability - PFM Reforms - Risk Management - Internal Control - LGU PFM Assessment Tool -	Lecture, group activities, plenary sharing, exam GTI 4 (Capstone Activity): Designing Strategies for the Futures of PFM Final Exam: Policy Brief on the Futures of PFM (Based on the DAP Research Paper, entitled "Futures of PFM in the Philippines: Sustaining the PFM Ecosystem and its Reforms")	Group Turn-ins (GTI) Class Participation	Lecture / Presentation Materials Online meeting room

Major Outputs

One (1) Individual Turn-in: Looking at the Future of Taxation (concept paper)
 Group Turn-in 1: Context Building – Internal and External Context of PFM Areas
 Group Turn-in 2: Making Sense of the Context and Issues – PFM Areas
 Group Turn-in 3 (Activity 3): Scenario Building for the Futures of PFM
 Group Turn-in 4 (Capstone Activity): Designing Strategies for the Futures of PFM
 Final Exam: Policy Brief on the Futures of PFM (based on the DAP Research Paper, entitled
 "Futures of Public Financial Management in the Philippines: Sustaining the
 Public
 Financial Management Ecosystem and its Reforms)

Project Impact

Co-learners apply their learnings on current public financial management (PFM) reforms and initiatives in the national and local governments to strengthen fiscal accountability and transparency, as well as the process of innovation and futures thinking approaches in determining solutions for PFM stakeholders in their respective organizations.

Lessons Learned/ Recommendations

- The Learning Management Team may consider the following:
 - include the Student Information Form (with Data Privacy Act Notice), photo, and proof of payment as requirements in registering for the course;
 - provide ample lead time for the learning management team to process registration, especially if a large number of registrants is expected; same goes for the graduation preparation period taking into consideration the number of outputs to be graded by the FIC and the number of co-learners;
 - place significant stress on the promotions/marketing that it is one of the courses under the Master's Degree programs and not a training course. As such, the certificate course has a high level of academic standard.
 - include in the Online Learning Guidelines at the Program Orientation or video links in the Information Packet demonstrations on how to Turn in outputs and how to run an originality report; a demonstration may also be included on how

to use the Editor feature of MS Word. It is also suggested that an Integrity Clause in portals for all written submissions;

- e. suggest to DAP ICT to set Google session control of DAP Learning Accounts to "Session never expires";
- f. apply for Continuous Professional Development accreditation; and
- g. set up interim policies while the Student Manual is still being finalized as risk management measures for cases such as plagiarism issues, and deferment processes, among others.

2. The Faculty-in-Charge may consider the following:

- a. hands-on manage the Google Classroom by directly uploading course materials, grading or commenting on submitted outputs, or creating and responding to comments in Discussion Threads;
- b. based on the feedback from co-learners, incorporate more real-world applications examples, case studies, and current events to illustrate theoretical concepts; invite guest speakers and practitioners (possibly schedule it on a weekend and as bonus hours in addition to the required 24-hour class participation); include group breakouts within the sessions (for round supervision of FIC); make use of other presentation materials once in a while such as infographics, video presentations to take a breather from all the powerpoint slides; and
- c. add more class hours from 24 to 30 hours, preferably.

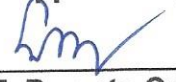
V. Attachments

- [Summary of Course Evaluation](#)
- [Summary of Resource Person Evaluation](#)

Prepared by:


Ms. Charissa Anna R. Maquiraya
Project Manager

Noted / Approved by:


Lizan E. Perante-Calina, DPA
Dean, GSPDM

Notes:

1. Project details on Section I-III can be generated thru PMIS based on PMs Inputs.
2. Project Managers are required to accomplish Section IV & provide Section V to reflect results of project implementation
3. Project Managers can update/adjust the pre-filled sections(I-III) based on actual data