



# Provincial Governance Reform Roadmap

Provincial Government of Bohol





**OFFICE OF THE SANGGUNIANG PANLALAWIGAN**

**EXCERPT FROM THE RECORD OF PROCEEDINGS OF THE REGULAR SESSION OF THE SANGGUNIANG PANLALAWIGAN OF BOHOL HELD AT SENATOR BENIGNO S. AQUINO, JR. SESSION HALL, TAGBILARAN CITY, ON OCTOBER 26, 2018.**

**PRESENT:**

- Hon. Dionisio D. Balite, Ph.D..... Vice Governor, Presiding
- Hon. Abeleon R. Damalerio..... Member
- Hon. Dionisio Victor A. Balite, Ph.D..... Member
- Hon. Jone Jade A. Bautista..... Member
- Hon. Tomas D. Abapo, Jr..... Member
- Hon. Elpidio M. Jala, Ph.D..... Member
- Hon. Agapito C. Avenido..... Member
- Hon. Gloria B. Gementiza..... Member, Ex-Officio, PCL
- Hon. Romulo G. Cepedoza..... Member, Ex-Officio, Liga ng mga Barangay

**ON OFFICIAL BUSINESS:**

- Hon. Kristine Alexie B. Tutor..... Member
- Hon. Christian Victor S. Bolos III ..... Member, SK Provincial Federation President

**ABSENT:**

- Hon. Venzencio B. Arcamo ..... Senior Member, On Leave
- Hon. Ricky U. Masamayor..... Member, On Leave

**RESOLUTION NO. 2018-709**

**ADOPTING AND APPROVING THE PROVINCIAL GOVERNANCE REFORM ROADMAP (PGRR) OF THE PROVINCE OF BOHOL.**

**(Motion en Masse)**

“WHEREAS, Bohol is one of the pilot provinces chosen for the Conditional Matching Grant to Provinces (CMGP) for Road Repair, Rehabilitation, and Improvement, which is the successor of the KALSADA Program initiated in FY 2016 following the successful completion of the Provincial Road Management Facility (PRMF) funded by the Australian Government-Australian Agency for International Development (AusAID), where Bohol was included as one of the 10 beneficiary provinces of PRMF in the Visayas and Mindanao;



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"WHEREAS, CMGP is a novel partnership program between the Department of the Interior and Local Government (DILG) and Department of Budget and Management (DBM) for Provincial Governments beginning 2017. It aims to partly address the needed infrastructure support, as well as reforms in local roads management (LRM) and public financial management (PFM);

"WHEREAS, one of the PRMF outputs was the Provincial Road Network Development Plan later improved by the CMGP to Local Road Network Development Plan (LRNDP). As a requirement of the CMGP, local government units (LGUs) are required to submit a Provincial Governance Reform Roadmap (PGRR) for CY 2019-2022 that illustrates the performance targets for each reform area and the strategies to achieve and sustain these agenda;

"WHEREAS, from the LRNDP, the PGRR for CY 2019-2022 was formulated as required by the CMGP to illustrate the performance targets for each reform area and the strategies to achieve and sustain these reform agenda. Its implementation will positively impact and contribute to the attainment of Sustainable Development Goals (SDGs) at the local level;

"WHEREAS, the Philippines is a signatory to the achievement of the global Sustainable Development Goals (SDG), of which only five goals out of the 17 SDGs are directly relevant to the CMGP, and their targets and indicators will be mainstreamed into national, sub-national, and local plans by influencing budget allocations, and in this instance, the PGRR: Good health and well-being, Industry, innovation and infrastructure, Sustainable cities and municipalities, Responsible consumption and production, and Peace, justice and strong institutions (SDG Goals 3, 9, 11, 12 and 16);

"WHEREAS, the PGRR includes seven key reform areas for Local Road Management (Information Management, Network Development, Construction and Maintenance and Road Asset Management), and Public Financial Management (Internal Audit, Procurement, Budgeting, Revenue and Expenditure Management). The plan also includes Capacity Development, Monitoring and Evaluation Framework, and Communication Plan;

"WHEREAS, the PGRR was reviewed and finalized last October 12, 2018 by the Local Road Sector Committee Composed of Provincial Government Executive Offices and the Sangguniang Panlalawigan, national agencies (DILG, DPWH), the academe and civil society organizations, and was presented to the Provincial Development Council Meeting on October 24, 2018, which was favorably endorsed to this August Body for approval;

"WHEREFORE, BE IT RESOLVED, AS IT IS HEREBY RESOLVED by the Sangguniang Panlalawigan of Bohol in session duly assembled –

Sangguniang Panlalawigan of Bohol  
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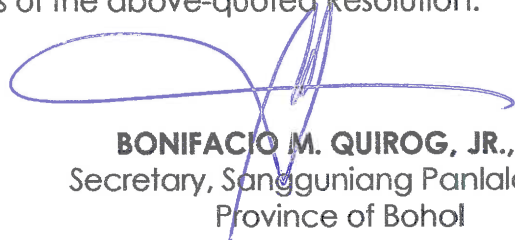
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To adopt and approve the Provincial Governance Reform Roadmap (PGRR)  
of the Province of Bohol.

"UNANIMOUSLY APPROVED."

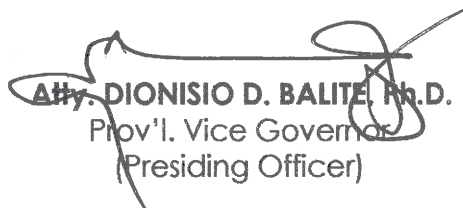
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I hereby certify to the correctness of the above-quoted Resolution.



**BONIFACIO M. QUIROG, JR., Ph.D.**  
Secretary, Sangguniang Panlalawigan  
Province of Bohol

ATTESTED:



**Atty. DIONISIO D. BALITE, Ph.D.**  
Prov'l. Vice Governor  
(Presiding Officer)



## PROVINCIAL DEVELOPMENT COUNCIL

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**EXCERPT FROM THE MINUTES OF THE MEETING OF THE PROVINCIAL DEVELOPMENT FULL COUNCIL COMMITTEE (PDC-FULL COUNCIL) HELD ON OCTOBER 24, 2018 AT REYNA'S THE HAVEN AND GARDENS, CALCETA STREET, TAGBILARAN CITY**

In Attendance:

Gov. Edgar M. Chatto, PDC Chair and Presiding Officer

and

Majority of the Members of the PDC-Full Council

### **PDC-FULL COUNCIL RESOLUTION NO. 02 - 2018**

**A RESOLUTION FAVORABLY ENDORSING THE PROVINCIAL GOVERNANCE REFORM ROADMAP (PGRR) OF THE PROVINCE OF BOHOL TO THE SANGGUNIANG PANLALAWIGAN FOR APPROVAL**

**WHEREAS**, the Department of the Interior and Local Government (DILG) and the Department of Budget and Management (DBM) in partnership with the Provincial Local Government Units (PLGUs) are implementing the Conditional Matching Grant to Provinces (CMGP) in 81 provinces;

**WHEREAS**, Bohol is one of the pilot provinces chosen for the Conditional Matching Grant to Provinces (CMGP) for Road Repair, Rehabilitation, and Improvement, as well as reforms in local roads management (LRM) and public financial management (PFM);

**WHEREAS**, the CMGP program addresses the underinvestment in local roads, and improvement of national-local roads connectivity in order to increase provincial economic growth and to increase access of the rural population to services and economic opportunities, which is aligned with the Sustainable Development Goals (SDGs);

**WHEREAS**, the DILG-DBM Joint Memorandum Circular No. 2017-2, dated 26 April 2017 provides that the Provincial Local Government Units (PLGUs) shall prepare a Provincial Governance Reform Roadmap (PGRR);

**WHEREAS**, the PGRR is a Five-year governance reform plan of the PLGUs in seven key reform areas on Local Road Management (LRM) and Public Financial Management (PFM) consisting of annual targets and strategies required for the province to achieve the "target situation" by 2022;

**WHEREAS**, the LRM and PFM will be implemented through the following reform areas and will have 56 (SDGs) Target indicators, to wit -

**Local Road Management:**

1. Local Road Information Management (LRIM)
2. Local Road Network Development Plan (LRNDP)
3. Local Road Construction and Maintenance
4. Local Road Asset Management

**Public Financial Management:**

5. Internal Audit
6. Procurement
7. Budgeting, Revenue Generation, and Expenditure Management

**WHEREAS**, PGRR aims to improve the skills, processes, and systems of PLGUs in LRM and PFM, to enable them, to efficiently and effectively plan, design, implement, and maintain their local roads network. These reforms will allow the sustainable development of local road networks and will contribute to the achievement of the sustainable development goals (SDGs).

**WHEREAS**, the formulating process included series of activities and consultations of the Road Sector Committee that involves various stakeholders. Technical and administrative personnel from various Provincial Government of Bohol (PGBh) offices provided data and inputs;


**WHEREFORE**, upon proper motion duly seconded, be it resolved by this Body in a meeting duly convened -

To favorably endorse the Provincial Governance Reform Roadmap (PGRR) of the Province of Bohol to the Sangguniang Panlalawigan for approval.

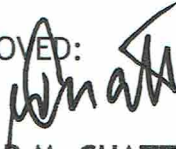
**UNANIMOUSLY ADOPTED.**

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I hereby certify to the correctness of the foregoing Resolution.

  
**RONILITA M. BUNADO**  
OIC, PPDO-Bohol  
Head, PDC Secretariat

APPROVED:

  
**EDGAR M. CHATTO**  
Governor  
Chairman, PDC-Bohol



## MESSAGE

Bohol is one of the pilot provinces chosen for the Conditional Matching Grant to Provinces (CMGP) for Road Repair, Rehabilitation, and Improvement. CMGP is a novel partnership program between the Department of the Interior and Local Government (DILG) and Department of Budget and Management (DBM) for Provincial Governments beginning 2017. It aims to partly address the needed infrastructure support, as well as reforms in local roads management (LRM) and public financial management (PFM).



The CMGP is the successor of the KALSADA Program, which was initiated by the League of Provinces of the Philippines (LPP) and launched in Bohol in FY 2016 following the successful completion of the Provincial Road Management Facility (PRMF) that was implemented over 2000-2015. It was funded by the Australian Government-Australian Agency for International Development (AusAID) that included Bohol as one of the 10 beneficiary provinces of PRMF in the Visayas and Mindanao.

One of the PRMF outputs was the Provincial Road Network Development Plan, which was later improved by the CMGP to Local Road Network Development Plan. From this plan, the Provincial Governance Reform Roadmap (PGRR) for CY 2019-2022 was formulated as required by the CMGP, with technical assistance from the United Nations Development Programme (UNDP). The PGRR illustrates the performance targets for each reform area and the strategies to achieve and sustain these reform agendas. Its implementation will positively impact and contribute to the attainment of Sustainable Development Goals (SDGs) at the local level.

The current executive and legislative leadership strongly supports and commits to pursue the successful implementation of PGRR that shall be made as basis for the Road Sector Committee offices in preparing their operational plans, investment programs and budgets.

Let me acknowledge and thank the Sangguniang Panlalawigan for their full legislative support, our Provincial Government Road Sector Offices, National Government offices particularly the DILG and DPWH, the academe, the UNDP and private partners who all provided full support in the timely development of the PGRR.

Let us continue to work together to have efficient, resilient, and well-planned road networks so that no one is left behind in the drive for inclusive growth.

October 12, 2018.

  
**EDGAR M. CHATTO**  
Governor

# Executive Summary

## Overview of the Conditional Matching Grant to Provinces (CMGP) and the Roads2SDGs

Bohol is one of the pilot provinces chosen for the Conditional Matching Grant to Provinces (CMGP) that includes reforms in local roads management (LRM) and public financial management (PFM). The CMGP is implemented in 81 provinces by the Department of the Interior and Local Government (DILG) and the Department of Budget and Management (DBM) in partnership with the Provincial Local Government Units (PLGUs).

By providing the provinces with financial investment for capital outlay, the Program addresses the under-investment in local roads, and the improvement of national-local roads connectivity to increase economic activity and improve public access to facilities and services in the provinces. Moreover, as governance reforms are necessary to sustain local roads management, the Program also supports governance reforms, quality assurance and the strengthening of governance processes, specifically in the aspects of local roads management (LRM) and public financial management (PFM), among others.

CMGP builds on the Provincial Road Management Facility (PRMF) program of DILG through the Australian Government-Australian Agency for International Development (AusAID) implemented over 2000-2015, and where the Province of Bohol is one of the 10 beneficiary provinces. The DILG has institutionalized key elements of the program when it launched KALSADA in 2016, and eventually named it CGMP in 2017.

In line with the economic agenda of the Duterte Administration, which highlights the importance of a reliable road network, the Program is designed to contribute to a robust and competitive national economy. CMGP aims to improve the state of local roads, and connect these to national road networks. This will enhance local and regional productivity easing out value chain bottlenecks in agriculture, tourism and manufacturing.

Through the DILG-DBM Joint Memorandum Circular No. 2017-2, the PLGUs are tasked to prepare a Provincial Governance Reform Roadmap (PGRR) to achieve the set reform targets. The PGRR is a five-year governance reform plan of the PLGUs in seven key reform areas on Local Road Management (LRM) and Public Financial Management (PFM) consisting of annual targets and strategies required for the province to achieve the “target situation” by 2022. It is focused on building the capacities of provincial LGUs by promoting economic growth and improving community access to provincial public and private services.

In partnership with DILG, the United Nations Development Programme (UNDP) has launched a project **“Paving the Road to SDGs through Good Governance” (Roads2SDGs)** which aims to provide support to quality assurance and the governance reform components of CMGP through the ‘Road to SDGs’ framework. This framework will anchor the prioritization, planning, design, implementation, and maintenance of infrastructure projects to the achievement of the SDGs, incorporating the elements of partnership building, climate change and disaster risk reduction, gender mainstreaming, and citizen participation for transparency and accountability.

The PGRR aims to improve the skills, processes and systems of Provincial Governments in LRM and PFM, so they may more efficiently and effectively plan, design, implement, and maintain their local roads network. The reforms will allow for the sustainable development of local road networks that will contribute to the achievement of the selected indicators of the SDGs. The elements of SDGs will improve road governance while effective roads pave way towards achieving the SDGs and vice versa.



The PGRR contains the following:

- Overview of the Conditional Matching Grant to Provinces (CMGP) and the Roads2SDGs
- Reform Areas: Scope, Technical Situation and Related SDGs, and Performance Targets
- Provincial Assessment and Reform Areas Situational Analysis
- Five-Year PGRR to Improve LRM and PFM in the Provincial Governments
- Assumptions and Risk Management Plan
- Capacity Development and Technical Assistance Plan to Support the PGRR Implementation
- Monitoring and Evaluation Framework
- Communication Plan
- 2019 Annual Reform Action Plan

## Reform Areas

The following seven reform areas will have 56 (SDGs) target indicators from FY 2019 to FY 2022 to attain the governance reform target situation by FY 2022, to wit -

Local Road Management:

- a. 4 Local Road Information Management (LRIM)
- b. 9 Local Road Network Development Plan (LRNDP)
- c. 16 Local Road Construction and Maintenance
- d. 4 Local Road Asset Management

Public Financial Management:

- e. 5 Internal Audit/Control
- f. 8 Procurement
- g. 10 Budgeting, Revenue Generation, and Expenditure Management

## Provincial Assessment and Reform Areas Situational Analysis

In crafting the PGRR, the 2018 current situation, strategies and target situation on LRM & PFM are stated including the other three requirements: Local Road Management Performance Assessment Report (LRMPAR), Public Financial Management Assessment Report (PFMAR), and Agency Procurement Capacity Performance Indicator (APCPI) Action Plan. The following tools were used in the provincial assessment:

- a) **PFMAT** or Public Financial Management Assessment Tool is a self-assessment, evidence-based instrument which describes the characteristics of an open and orderly PFM system. It is a diagnostic tool which will help LGUs identify the strengths and weaknesses of their PFM system as basis for improvement measures
- b) **LRMPAT** or the Local Road Management Performance Assessment Tool is a self-assessment tool to assess LGU performance in local road management
- c) **APCPI** or the Agency Procurement Compliance and Performance Indicators

The process of formulating the PGRR included series of activities and consultations of the Road Sector Committee that involved various stakeholders, namely, the road sector-related offices of the Provincial Government of Bohol, the national government offices particularly the DILG and the DPWH, the academe, the private sector. Technical and administrative personnel from various Provincial Government of Bohol (PGBh) offices provided data and inputs. The UNDP provided the technical assistance while the DILG provided the guidance during the series of workshops.

There are areas of strength that needs to be sustained and enhanced by the Provincial Internal Audit Office (PIAO). It has been serving as a learning center for Internal Audit and plays host to other local

governments for learning visits and benchmarking. The PIAO head is regularly invited as a resource person in seminars and trainings and shares the Bohol experience in establishing the office. It is currently documenting its internal audit engagements thru its in-house coaching so that instructional materials are prepared for replication to other LGUs.

While PIAO is a highly-performing office, there are still areas for improvement that it continues to address such as the faster conduct of follow-up on the status of compliance to PIAO's audit findings and recommendations. As an indicator of this initiative, the office aimed to strictly implement the drafting and approval of Management Action Plans by respective auditees. This can facilitate the implementation and monitoring of the auditees' compliance to PIAO's recommendations. To further improve the current systems and processes of PIAO in the field of internal audit, the office is in the process of auditing their own audit engagements.

The PGRR targets to have an established Internal Audit Unit/Department that is functional and resourced consistent with applicable Guidelines issued by DBM and the Civil Service Commission (CSC). Road-related Provincial Offices are regularly subjected to internal audit based on the approved Annual Internal Audit Plan. Internal Control systems and procedures of road related offices are established, operational and documented. Recommendations in the Internal Audit Report are promptly resolved and acted by LCE and implemented by concerned provincial offices. Internal Control systems and procedures of road related offices are established, operational and documented. Lastly, internal auditors are trained based on CapDev Plan and able to perform their functions.

The Provincial Government has sustained the formulation of development and investment plans through participatory planning processes. Correspondingly, the multi-year perspective in fiscal planning has also been pursued to maintain a clear linkage between the Provincial Development and Physical Framework Plan (PDPFP) and the Local Development Investment Program (LDIP), and the strong linkage between the Annual Investment Program (AIP) and the Annual Appropriation Ordinance. The priorities of the road sector, particularly on the governance reform areas as identified in the Local Road Network Development Plan are considered and integrated in the updated PDPFP.

Revenue collection has been improving over the years, with the implementation of various strategies and revenue measures. Records shows that both tax and non-tax revenue increased for the last three years. Directly supporting the Provincial Government's thrust of increasing revenue sources, the Provincial Economic Enterprise Management Unit (PEEMU) has been institutionalized and established to spearhead the development and management of economic enterprises. New revenue sources have been collected from the operation of the Café Caloy, which is the developed into an economic enterprise. Other ventures, which are foreseen to have high potential to earn revenues, are also on the works. Computerized systems are available and utilized to facilitate accurate recording, data banking and collection, such as the Real Property Tax Information System, and the Electronic Tax, Revenue and Collection System (E-TRACS).

Existing annual budget calendar is generally observed to ensure that Annual Budgets are prepared, authorized, approved, and reviewed on time to facilitate its proper execution. To support the proper Public Financial Management (PFM) efforts, the Appropriation Ordinance of the Province of Bohol has included budgets for the implementation of PFM improvement policies.

Significant appropriations have been provided for road upgrading, rehabilitation, improvement and maintenance. These budgets have been given through the regular funds of the Provincial Engineer's Office and the Provincial Motor Pool Office, particularly under the 20% Development Fund and Maintenance and Other Operating Expenses under the General Fund.

The implementation of the LRDNP has been supported with the funding of prioritized road projects. While local internal sources have been provided, some of the priority road projects have been implemented through external funding such as the convergence program of the national government and Official Development Assistance (ODA).

Participation of the Civil Society Organizations (CSOs) in the planning, budgeting, and policy-making activities of the Provincial Government has been sustained. The active participation of accredited CSOs in the planning and discussion sessions of various local special bodies has allowed them to directly provide inputs and recommendations to the planning and budgeting processes of the Provincial Government. CSOs also participate during the conduct of budget fora and other budget processes. The strong partnership with CSOs been sustained through the PGBh-CSO Partnership Covenant.

Considering the multi-faceted development priorities being pursued by the Province, budgets have been provided for priority programs, projects and activities aligned with the strategies and objectives of its overarching development framework. Measures have been undertaken to ensure that budgets are utilized and disbursed properly and according to plans.

Efforts have been sustained to ensure that disallowances from the Commission on Audit (COA) are prevented and that financial transactions follow COA rules and regulations and other applicable guidelines from various oversight agencies. Among the initiatives being sustained is the conduct of consultative forum and updates on financial matters, which is an annual activity spearheaded by the Provincial Accountant's Office. The use and regular updating of the Audit Guidebook and Audit Steps as guide for pre-audit of disbursements are also maintained.

The Provincial Accountant's Office has already a functional Enhanced-New Government Accounting System (E-NGAS), which is compliant to Philippine Public Sector Accounting Standards (PPSAS). With such system in place, the generation of accurate financial reports will be facilitated. Meanwhile, compliance to the Full Disclosure Policy of the Department of the Interior and Local Government (DILG) has been adhered, with the posting of relevant financial reports to DILG-FDP Portal/ LGU website and in conspicuous places where public access to these information can be provided.

### **Five-Year PGRR to Improve LRM and PFM in the Provincial Governments**

The Local Roads Information Management (LRIM) key reform area has two target situations, mainly Roads and Bridges Information System and All provincial and component city Roads Video Tagged. The first target situation emphasizes on the Road and Brides Information system in which the main target is to create of a map-based Database for local road network in GIS format accessed by Provincial Local Government of Bohol. This database will eventually incorporate the fifty-six minimum attributes for the province and seven for MLGUs. The database will also include the data from the hazard maps and the inclusion of SDG (3) - Death rate due to road traffic and SDG (9) Passenger & freight volumes by mode of transport data. This database will be a tool for local road network for planning, programming, evaluation and monitoring. The second target stresses on the video tagging of all provincial and component city roads. This video tagged data will be one of the factors for our local road network planning in which the current situation of the roads with its location will be observed.

PIAO has been an established and functional department under the Provincial Government of Bohol. The office has been conducting internal audit engagements to the different offices both road-related and non-road related for more than five (5) years already. Assessing the actual operation of PIAO, it is realized that there is still room for improvement on the systems and processes relating to the performance of internal audit engagements of the office. The process of risk assessment, which is one

of the five components of internal control was overlooked, thus, its institutionalization was considered as one of the goals of PIAO for the next four years.

There is also the need to improve compliance of the auditees with regards to the findings and recommendations given by PIAO in every internal audit engagement. Continuous capacity development among the auditors was also considered as one of its reform areas as the manpower component is a major aspect in the achievement of office functions. This can be done through sending the auditors to seminar and trainings. Another effective way for capacity development is the conduct of in-house coaching and mentoring with corresponding documentations. Private sector participation in a soon to be created audit committee is also one of the reforms needed to promote strict compliance to audit recommendations.

The Provincial Government of Bohol aims to enhance its procurement process in order to achieve governance reform, thus contributing to Sustainable Development Goals (SDGs). There has been a consistent low rating of the province's APCPI Rating on the reform area of procurement, which needs immediate remedying.

There are eight (8) target situations identified, with each target situation matched up to the current situation of the province. Assumptions and risks are also given, mainly pointing out the limited storage space for records-keeping purposes, the need to institutionalize an e-procurement system, replacement of personnel and BAC membership due to change of administration, promotion (or lack thereof) of green procurement guidelines, establishing guidelines for bulk procurement, and delays of implementation of project.

After identifying the assumptions and risks for each target situation, targets and strategies are then mapped out for the next four years, taking into consideration the current situations and the doable methods for easier and quicker implementation.

The 5-year Governance Reform Road Map (PGRR) that sets the desired target situations and the strategies that need to be undertaken to achieve such targets has been formulated for budgeting, revenue generation and expenditure management taking into consideration the current situation and doable actions within the key reform area.

For planning, budget preparation and utilization, priorities and strategies have been identified to increase local revenue sources that can be allocated and utilized for the upgrading, rehabilitation and maintenance of local roads, consistent with the LRNDP. With this, targets have been set to increase local revenue collection that will be allocated for road maintenance to 15% in 2019, with an incremental 1% per year to reach 18% in 2022. Among the short term strategies include the updating of the Revenue Code, establishment of new economic enterprises, while long-term strategies would include development of business park and business ventures through public-private partnerships and implementation of the general revision of real property taxes. Meanwhile, target has also been set that required allocation for prioritized road upgrading, rehabilitation and maintenance has to be provided with significant allocation during the budget year. The updating and utilization of the LRNDP in investment programming and budgeting will be an important process to ensure that road projects to support socio-economic development in Bohol gets funded and implemented. For the period, it is underscored that the timely and proper preparation of program of works and detailed engineering design are essential for the procurement, implementation and use of appropriation of these road projects.

Meanwhile, the participation of CSOs in planning and budgeting processes is given importance with the continued accreditation process by the Sangguniang Panlalawigan. Sustaining PGBh-CSO Partnership

and collaboration will be a priority through the enactment of legislation institutionalizing such PGBh-CSO partnership.

The significance of synchronizing planning and budgeting calendar is given attention through timely investment programming and budgeting processes. The conduct of consultative fora on budget preparation and participatory budget hearings are among the strategies to ensure observance of the budget calendar. The strong linkage of development and investment plans to budgets shall be sustained through the periodic updating of strategic directions and development framework as well as the preparation of AIP by every Department/ Office based on their local development investment plans and strategic plans.

In the area of ensuring the credibility of the budget, strategies have been identified to enhance the timely utilization of appropriations. Current efforts will be continued for proper procurement planning, timely preparation of program of works, early procurement, bulk procurement and employment of progress billing. Further, the Provincial Government is steadfast in promoting proper fiscal management by ensuring pertinent auditing and accounting rules and regulations are adhered to, thereby preventing any disallowances of financial transactions. Current undertakings that need to be sustained include the conduct of consultative forum and updates on financial matters, capacity-building training for auditors and updating and dissemination of audit guidebook.

Under the PGRR, strategies have also been set to improve the timely financial report preparation and submission. Identified approaches include the full-scale implementation on the eNGAS PPSAS compliant version and personnel augmentation at the Provincial Accountant's Office.

### **Assumptions and Risk Management Plan**

The Assumptions and Risk Management plan for the Local Road Information Management concentrates on the assumption that DILG will enhance the Road and Bridges Information System (RBIS) that will include the fifty-six attributes and the DRRM and SDG (3) and SDG (9) data. The plan also mentioned on the assumption of the PGBh to manage and maintain the local road network database.

PIAO considered that the priority risks of the Provincial Government in its failure to uphold the efficiency, effectiveness and economy of its systems, processes and procedures includes the loss of assets, unaccomplished targets and goals, loss of reputation, ombudsman case, as well as litigations. It is therefore necessary that the PGBh should strengthen the internal control systems and procedures of all offices. One way of strengthening the internal control system is to properly plan yearly which is the responsibility of the management. It is observed that the PGBh needs to conduct Risk Assessment and Management as part of its assessment and planning activities.

PIAO is expected to accomplish its annual targets and strategies as identified in its five-year Provincial Governance Reform Roadmap (PGRR). To ensure that the PGRR targets will be implemented, the office Annual Audit Plan should be prepared in accordance with the PGRR. It is therefore the goal of PIAO that the new LCE will understand and appreciate the role and function of the office as the support of the LCE is very important in the conduct of various audit engagements.

On the other hand, there is a risk that the audit plan will not be followed due to the change of audit priorities or audit focus as a result of the change of leadership in the provincial government as well as the management of PIAO. To manage the risk, PIAO plan to audience with the LCE with orientation regarding the office and its functions and responsibilities. PIAO will therefore provide the new LCE with summary report of the audited offices to give the management adequate information on the baseline situations of the provincial offices.

Risk management strategies are then identified for the risks identified for each target situation. Most risk management strategies for the procurement reform area tackles the institutionalization of policies and inter-office memorandums for the implementation of new procedures and methods. These policies will be implemented for the compliance of the PGBh Procurement Operations Manual, aligned with RA 9184 and its IRR. Another common risk management strategy for procurement will be the constant communication/rapport between the BAC Secretariat and the suppliers/contractors and Office Heads on the implementation of the aforementioned policies. Compliance to documents and their standardized formats is another strategy the procurement reform area has to look into.

The attainment of set targets under the budgeting, revenue generation and expenditure management reform area requires the necessary parameters and situation to ensure the implementation of identified strategies, programs, projects and activities. Such parameters and situation are detailed in the assumptions, including the risks that departments/ offices and persons concerned may face in such implementation. To manage and minimize these risks, strategies are also identified. For allocation for local road projects, an assumption that resources, competent manpower and heavy equipment are available to support project implementation. Synchronized planning and budgeting calendar can be achieved and facilitated if such budget supports the executive-legislative agenda mutually approved the local chief executive and the Sangguniang Panlalawigan. The achievement of targets under this reform area also anticipates that the LRDNP is regularly updated to set priorities for road upgrading and maintenance, and that budgetary requirements are based on proper program of works. As to the improving the credibility of the budget, required parameters that must be present include the generation of appropriate revenue levels to fund priorities and obligations of the year, proper execution of office budgets, and the timely procurement, implementation of projects.

On the other hand, several management strategies have been identified for each of the risks foreseen to pursue the PGRR. To cite a few, the proper representation at the SP on the importance of enactment new revenue measures, proposing for external funding some road projects identified in the LRNDP, updating of the LRNDP and its criteria that are acceptable by all stakeholders, and constant coordination with COA as to the proper implementation of fiscal circulars and guidelines

### **Capacity Development and Technical Assistance Plan to Support the PGRR Implementation**

Implementation of the PGRR will not be possible without the introduction of capacity development strategies to help address gaps in skills, competency and hardware support. A Capacity Development and Technical Assistance Plan is part of the PGRR. Capacity development is one of the strategies to be pursued to meet the set targets under each key reform areas. This ensures that the people involved in the respective programs, projects and activities will have the right skills, competencies, attitudes, and knowledge to effectively carry out their functions and responsibilities. The PGRR Capacity Development and Technical Assistance Plan sets the priority CapDev Interventions to address gaps in skills, competencies, systems and processes, as well hardware support. CapDev and Technical Assistance are proposed for Provincial Government funding and external funding such as from DILG, CMGP-UNDP, and other agencies providing the needed trainings for each of the key reform areas.

### **Monitoring and Evaluation Framework**

This section comprises of the monitoring and evaluation plan of LRIM to regularly and periodically track changes and progress. The plan includes the direct indications in which the targets are being measured. This includes the incorporation of the fifty-six required attributes into the RBIS. This plan also contains

the uploading of the hazard maps and other SDG indicators into the RBIS. This also involves the uploading of the KML and Video-Tagged files into the DILG web portal.

To regularly and periodically track changes and progress of the PGRR, a Monitoring and Evaluation (M & E) Framework is incorporated to support the strategies of the PGRR. The M&E framework takes into account available baseline information and sets target situation in the future. It incorporates evidenced-based performance indicators that can be validated by available documents to measure accomplishments vis-à-vis targets. It also makes use of results from available assessment systems like the Local Road Management Performance Assessment Report (LRMPAR), Public Financial Management Assessment Report (PFMAR) and the Agency Procurement Capacity Performance Indicator (APCPI) Action Plan. The presence of an M&E framework strengthens accountability and transparency towards the achievement of desired targets and results.

### **Communication Plan**

It is important that the PGRR be communicated to the right people to make them understand the merits of the plan, which is a road map to achieve reforms in governance, and its contribution to the attainment of SDGs at the local level through the various governance reform targets of each key reform area. It sets the key audience, the communication objectives, key messages, communication medium, expected results, and timeframe. Communicating the Plan promotes awareness on the importance of the plan, commitment to respective responsibilities and deliverables under the PGRR, transparency and accountability in roadmap preparation and implementation. It should be communicated to make the PGRR as basis for the Road Sector Committee offices in their operational plans, investment program and budgets.

The Roadmap shall be communicated to the Local Roads Management Team (Road Sector Committee), Provincial Development Council, Sangguniang Panlalawigan, Management Executive Board (MEB), Road Sector Offices, representative of offices, agencies, communities, civil society organizations, local leagues (League of Municipalities of the Philippines, Vice Mayors' League, Philippine Councilors' League, Liga ng mga Barangay), and other stakeholders who directly or indirectly will be involved in the implementation of the strategies and programs/projects/ activities of the PGRR.

### **2019 Annual Reform Action Plan**

The last section on Annual Reform Action Plan states the specific action steps for the seven key reform areas for CY 2019. This includes the activity with their desired objectives. It also contains the indicative budget, responsible office and also the timeframe in which the activity will be implemented upon and also with the support of other government agencies.

The 2019 Annual Reform Action Plan of PIAO has identified five major activities. These activities includes the preparation of a Summary Report to be presented to the newly elected LCE in 2019; the continued conduct of internal audit engagements to additional road-related provincial offices; the crafting of Management Action Plans; conduct of compliance audit through the monitoring of the Management Action Plan of each auditee; and the creation of an Audit Committee as a means of private sector representation in the audit services of PIAO. Each of these major activities has specific action or steps to be implemented in order to achieve the desired targets for 2019. The capacity development of the internal auditors on the preparation of audit plans, programs and baseline assessments is also identified in 2019. This activity included the conduct of documented in-house trainings, coaching and mentoring by the Provincial Auditor to the PIAO staff.

For 2019, the procurement reform area aims to enhance the procurement process by re-/introducing local and national policies in order to provide a compliant and fast procurement process. Strict compliance and monitoring of these policies will be implemented. The PGBh Procurement Operations Manual will also be introduced, as well as the re-activation of the e-procurement system, to further enhance the procurement of the province. The plans outlined in the attached table will also help raising the APCPI score of the province's procurement reform area.

Consistent with the strategies and targets identified in the PGRR, offices directly involved in budgeting, revenue-generation and expenditure management have identified specific activities for 2019 to jump start the implementation of the said Roadmap. Aligned with the mandates of each office, actions and steps are prioritized to contribute to the attainment of set targets of the year. Salient priorities of the action plan include activities to increase collection of local revenues that will have to be pursued by the Provincial Treasurer's Office as well as the Provincial Economic Enterprise Management Unit (PEEMU). Improving plan-budget linkages, as well as the provision of allocation and utilization for local road maintenance and upgrading will be undertaken through the activities of the Provincial Budget and Management Office, the Provincial Planning and Development Office and the Provincial Engineer's Office. Important strategies to improve financial reporting, preparation and submission will be pursued by the Provincial Accounting Office. Finally, adherence to COA rules and regulations will be a responsibility of all concerned Provincial Government departments, offices, and hospitals.



# PROVINCIAL GOVERNANCE REFORM ROADMAP (PGRR)

## PROVINCE OF BOHOL

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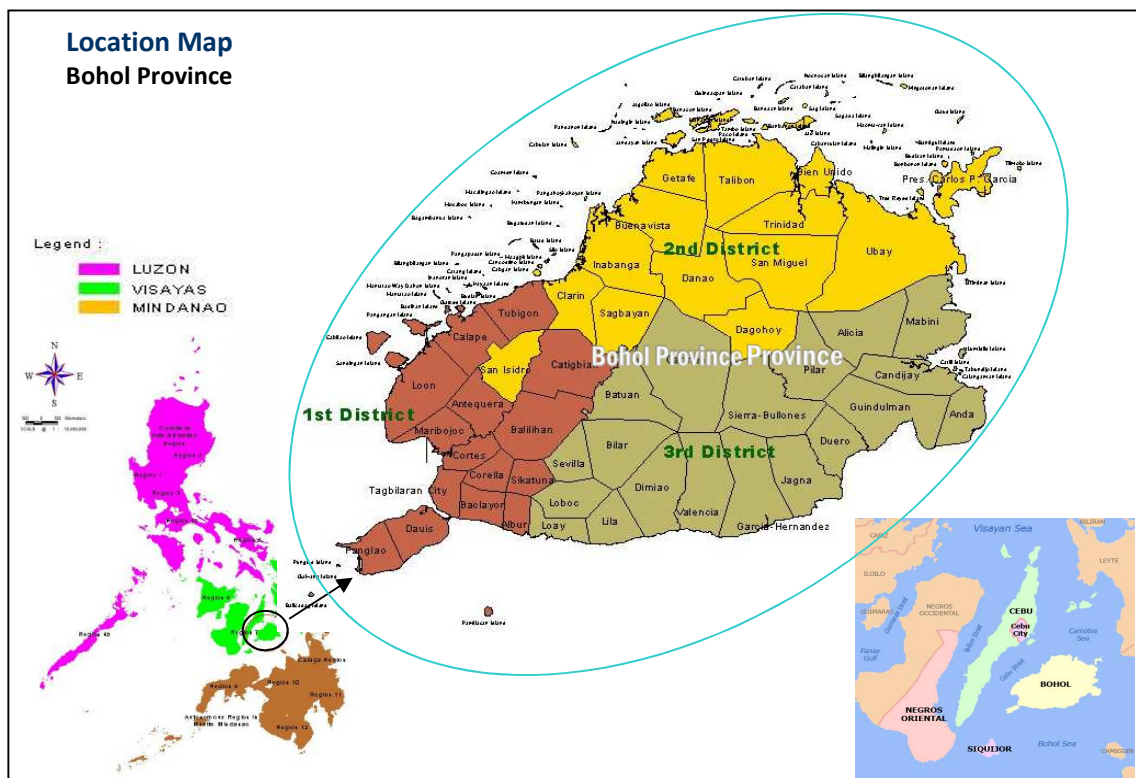
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# Section 1: Overview of the Conditional Matching Grant to Provinces (CMGP) and the Roads2SDGS

## 1.1 Location, Land Area and Political Subdivisions of the Province of Bohol

Bohol is situated in Region 7 (Central Visayas), with the islands of Cebu at its northwest across the Bohol Strait, Leyte in the northeast separated by the Camotes Sea and Canigao Channel and Mindanao at its southern border with the Bohol Sea in-between. The main island is surrounded by about 73 smaller islands, with Panglao Island at the southwest and Lapinig Island in the northeast among its larger islands. Bohol Province has a total land area of 411,726 hectares. Located almost centrally in the Philippine archipelago, the island province of Bohol is about 1 hour and 45 minutes (556.16 nautical miles) by airplane directly south of Manila and about 30 minutes (39.7 nautical miles) southeast of Mactan Island, Cebu. Bohol is within north latitude 930'00" and 1015'00" and east longitude 12340'00" and 12430'30".

Access to Bohol can be by air or sea transportation direct from Manila and some Mindanao provinces or via Cebu. There are also small sea crafts plying the Bohol-Leyte route. Tagbilaran City, the capital and only city of Bohol, is located on the southwest corner of the main island of the province, just across the smaller island of Panglao.



- **Demographic Trends, Settlement Patterns and the Social Environment**

The spatial distribution of populations and settlements across an area and their interconnectivity and accessibility from urban areas are important for delivering healthcare, distributing resources and economic development. Improving access of settlements especially of rural populations to other areas

and markets is a key driver for development and plays an important role in poverty reduction. Development among rural populations depends on access to markets for buying and selling goods and to various social and economic services such as education, healthcare or banking and credit.

Current social conditions, as it impact on the quality of life of Boholanos, may be gauged from the following state of development, the quality of jobs, and the access which the poor have to decent earning opportunities that will be crucial determinants of poverty reduction.

## Population and Settlements

- **Population Size, Distribution and Growth**

Bohol's total resident population, in the latest census survey conducted by the Philippine Statistics Authority (PSA) in 2015 registered at 1.313 million Boholanos.<sup>1</sup> It comprised 1.3 percent of the country's population of 101 million Filipinos, ranking 21<sup>st</sup> most populous province among the country's 81 provinces in 2015.

Among the three provinces comprising Region VII, Cebu (excluding Cebu City, Lapu-Lapu City, and Mandaue City) had the biggest population in 2015 with 2.94 million, followed by Bohol with 1.31 million. Siquijor had the smallest population with 96 thousand. The total population of Region VII accounted for about 6.0 percent of the Philippine population in 2015.

- **Density and Urbanization**

Although Bohol's provincial population density at 288 persons per square kilometer (p/k<sup>2</sup>) is lower than that of the national and regional averages, it has 17 LGUs **with more than 337 residents p/k<sup>2</sup> of land. The top most densely populated LGUs are** Tagbilaran City, Daus, Bien Unido, Panglao, Baclayon, Tubigon, Cortes, Pres. Carlos P. Garcia, Talibon and Loon. Tagbilaran City is as closely dense as Cebu City with Mandaue City being the most densely populated Highly Urbanized City in Region 7 outside of NCR with 14,402 p/k<sup>2</sup> of land, an additional 1,586 persons p/k<sup>2</sup> from the 18,402 p/k<sup>2</sup> in 2010. It is almost 10 times higher than the population density of the country.

In Bohol, Tagbilaran City was the most densely populated among the province's LGUs at 3,320 p/k<sup>2</sup>, followed by Daus Municipality at 1,054 p/k<sup>2</sup>. Among the three legislative districts of Bohol, 1<sup>st</sup> District was the most densely populated and had the biggest share of Bohol's population in 2015. The concentration of population distribution in Bohol are found along its coast and island barangays.

- **Physical Resources**

Bohol is endowed with a rich biodiversity and natural resources that plays an essential role in guiding its future development for agriculture, industry, tourism, settlements, culture and infrastructure in both the medium and long-term time frame. It has a high diversity of flora and fauna found in the different ecosystems of the island such as its forests, reefs, farmlands, in zones along creeks and rivers, caves and marine areas. The quality of life in any given area is extremely dependent on the vibrant condition of these ecosystems and biological resources.

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<sup>1</sup> 2015 Census of Population and Housing conducted 01August2015, Philippine Statistics Authority pursuant to Republic Act No. 10625

## **General Land and Water Characteristics and Resources**

Bohol as island province has a total land area of 411,726 hectares with 654 kilometers of coastline and 6,245 square kilometers of municipal waters covering its major islands and islets, the province is within four major resource boundaries, i.e., upland/forestry, lowland/agriculture, coastal/marine and water boundaries.

### **Main Geological Features of Bohol<sup>2</sup>**

The island province of Bohol is predominantly a sedimentary island. It developed from the magmatic, tectonic mechanism that resulted from the underthrusting of the southwest Philippine Plate east of Samar and Surigao<sup>3</sup>. Ongoing erosion, transport and sedimentation continue to accumulate marine and terrestrial deposits in the Bohol basin. Bohol is composed of 12 rock formations that exhibit different landforms<sup>4</sup>. The oldest rock formation belongs to the Basement Complex particularly found at the eastern flank of the island. Because of the sub-crustal movements like faulting, seven (7) different geomorphologic landforms were produced, namely, the Anda Peninsula, Loon Peninsula, Northwestern Area, Central-Northern Sedimentary Area, Eastern Volcanic, Limestone-Haycock Hills and Central Volcanic.

The major part of Bohol Island occupies the southeastern portion of the Visayas sea basin. The basement rocks underlying Bohol are composed of metamorphic and ultramatic rocks. These types of rocks are found in the eastern part of the province, which roughly defines a north-northeast alignment. In the southwest is an ophiolite-metamorphic belt with a similar trend that extends from Zamboanga to Sulu Islands. The pre-tertiary diorite plutons in Bohol are believed to be representatives of a southeast facing arc system related to inactive northeast trending trench, a segment of which is defined by the associated ultramatic-metamorphic rock assemblages in the province.

## **TRANSPORT, ACCESS AND CIRCULATION**

### **ROAD EXPOSURE TO EARTHQUAKE-INDUCED LANDSLIDE HAZARD**

Roads in the province of Bohol are classified as national, provincial, municipal, city, barangay, farm-to-market road (FMR), National Irrigation Administration (NIA) access road, and private. On exposure to earthquake-induced landslide, a total of 0.927 km. is highly susceptible, 39.810 kms. are moderately susceptible and 183.062 kms. have low susceptibility. Only the national, provincial and barangay roads have high, moderate and low susceptibility to earthquake-induced landslide while both the municipal and farm-to-market roads have no highly susceptible roads.

Of the 47 municipalities, only Bien Unido and Panglao have no roads that are exposed to earthquake-induced landslide. Only nine municipalities - Batuan, Bilar, Carmen, Dimiao, Duero, Garcia-Hernandez, Lila, Loay, Loboc – have roads that are highly susceptible to earthquake-induced landslide. On the other

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<sup>2</sup> Technical Report 2, Geology, Soil and Land Resources Appraisal and Training Project (Philippines), Bureau of Soils-UNDP 1980.

<sup>3</sup> Calomarde, R.I. and Ariate, E.Z. 1982, Geology and Mineral Resources of Bohol, Geological Investigation Series 82-1, Bureau of Mines and Geo-Sciences, Region 7, Cebu City

<sup>4</sup> ARCO, R.C. 1957, Geological Reconnaissance and Mineral Resources of Bohol Province, Philippine Bureau of Mines, Manila, unpublished.

hand, five municipalities and the City of Tagbilaran - Clarin, Dauis, Mabini, Pres. Garcia and Talibon – have low susceptibility to earthquake-induced landslide.

On ground shaking, 76.936% of Bohol's roads are susceptible to intensity 8 and above while the rest (22.671%) are susceptible to intensity 7 and below. Both the city and NIA roads have no roads that are susceptible to intensity 7 and below.

A total of 4,541.759 kms. of municipal roads are susceptible to intensity 8 and above while 1,337.427 kms. of municipal roads are susceptible to intensity 7 and below. Only three municipalities - Bien Unido, Calape, Loon – are not susceptible to intensity 8 and above.

There are 980.777 kms. of roads that are highly susceptible to liquefaction while 180.804 kms. are moderately susceptible and 320.777 kms. are lowly susceptible.

There are eight municipalities, namely: Balilihan, Catigbian, Danao, Sagbayan, San Isidro, Sevilla, Sierra Bullones, Sikatuna, which are not exposed to liquefaction. Municipalities that are neither highly nor moderately but only with low susceptibility are the following: Alicia, Batuan, Bilar, Carmen, Dagohoy, and Pilar.

There are 3.427% or 201.883 kms. of roads that are highly susceptible to rain-induced landslide, 940.909 kms. (15.973%) of moderately susceptible roads and 2,475.211 kms. (42.021%) of lowly susceptible roads. Only the municipal roads, NIA access roads and private roads are not highly susceptible to rain-induced landslide.

Of the 47 municipalities, only Bien Unido is not susceptible to rain-induced landslide. Tagbilaran City and fifteen municipalities are not highly susceptible to rain-induced landslide, namely: Antequera, Baclayon, Balilihan, Batuan, Bien Unido, Bilar, Clarin, Corella, Cortes, Dauis, Panglao, Pres. Garcia, San Isidro, Sevilla and Talibon. Only Cortes and Pres. Garcia have low susceptibility to rain-induced landslide.

#### **ROAD EXPOSURE TO STORM SURGE HAZARD**

Only 1.312% of the total road length or 77.280 kms. of roads are susceptible to surges that are up to 4 meters while there are 5.749 kms. (0.098%) of roads that are susceptible to surges reaching 4 meters up to 12 meters. Only NIA access roads are not exposed to storm surges.

Twenty out of the 47 municipalities are not exposed to storm surges, namely: Alicia, Antequera, Balilihan, Batuan, Bilar, Carmen, Catigbian, Corella, Cortes, Dagohoy, Danao, Loboc, Pilar, Sagbayan, San Isidro, San Miguel, Sevilla, Sierra Bullones, Sikatuna, and Trinidad. Only Bien Unido, Mabini and Ubay are exposed to storm surges that reach both 4 meters and from 4 meters to 12 meters.

#### **ROAD EXPOSURE TO TSUNAMI HAZARD**

Except for the NIA access roads, all other road classification totaling 279.526 kms. (4.745%) are exposed to the tsunami hazard. The municipal roads have the highest percentage of exposure (15.951%), followed by national roads (8.392%), private roads (6.856%) and provincial roads (6.245%).

There are 17 municipalities that are not exposed to the tsunami hazard, namely: Alicia, Antequera, Balilihan, Batuan, Bilar, Carmen, Catigbian, Corella, Dagohoy, Danao, Pilar, Sagbayan, San Isidro, San Miguel, Sevilla, Sierra Bullones, Sikatuna, Anda, Bien Unido and Pres. Garcia are the top three municipalities with the highest percentage of exposure to the tsunami hazard.



## 1.2 The Conditional Matching Grant to Provinces (CMGP)

The Conditional Matching Grant to Provinces (CMGP) for Road Repair, Rehabilitation, and Improvement (formerly KALSADA) is a partnership program between the Department of the Interior and Local Government (DILG) and Department of Budget and Management (DBM) for Provincial Local Government Units in response to the needed infrastructure support, as well as reforms in local roads management (LRM) and public financial management (PFM).

“People and goods need to move across borders on time and at low cost”. Poor local roads make it expensive to move people and goods, hurting competitiveness and preventing our full potential for sustained economic growth.

The poor condition of local roads is a result of low investment by the LGUs as the responsibility of local road management was devolved (Local Government Code of 1991) without appropriate transfer of capacities and resources to take care of its local road network.

In line with the economic agenda of the present Administration which highlights the importance of a reliable road network, the Program is designed to contribute to a robust and competitive national economy. CMGP aims to improve the state of local roads, and connect these to national road networks. This will enhance local and regional productivity easing out value chain bottlenecks in agriculture, tourism and manufacturing.

CMGP builds on the Provincial Road Management Facility (PRMF) program of DILG through the Australian Government-Australian Agency for International Development (AusAID) implemented over 2000-2015, and where the Province of Bohol is one of the 10 beneficiary provinces. The DILG has institutionalized key elements of the program when it launched KALSADA in 2016, and eventually named it CGMP in 2017. This program focuses on governance reforms to sustain local roads management by building local capacities and providing incentives to improve and sustain local performance. It will provide capital outlay for road and bridge repair, rehabilitation, and improvement and capacity building to achieve reforms.

Conditional Matching Grant to Provinces (CMGP) specifically Bohol Province is the implementation of the road repair, rehabilitation and improvement of provincial local roads. It addresses the under-investment in local roads, and improvement of national-local roads connectivity to increase provincial economic growth, increase of access of the rural population to services and economic opportunities as aligned with Sustainable Development Goals.

Through national funding from KALSADA/CMGP, it improves the condition of provincial roads, improve the road safety on provincial roads by incorporating road safety features of the design. This results into reduced travel time and travel costs.

The program also improves local road information management, network development planning, construction and maintenance asset management, public financial management and procurement of the provincial local government. These aim to provide support to the governance reform and quality assurance component of CMGP through roads to SDG framework.

From 2016 (Kalsada) Program to 2018 (CMGP), the Province of Bohol had a total of seven road projects worth PhP747,181,927.70 with a total length of about 47.73 kms. The Road Sector Committee of the Management Executive Board of the provincial government which has been in existence since the Provincial Road Management Facility program oversees the implementation of CMGP. A landmark of CMGP implementation in Bohol is the adoption of the Local Road Network

Development Plan (LRNDP) 2018 -2022. The LRNDP went through a consultative formulation process in identifying provincial, municipal and city roads priorities for investment.

CMGP provided a number of capacity development activities at the national and provincial levels. The Provincial Engineering Office is a constant recipient of technical trainings on detailed engineering design, road management information system, materials quality control and assurance as well as road construction and maintenance. On the public financial management, trainings on procurement, asset management and internal audit were conducted.

### 1.3 The Roads2SDGs

Efficient, resilient, and well-planned road networks ensure that no one is left behind in the drive for inclusive growth. This is why roads are considered as an important foundation for the Sustainable Development Goals (SDGs), and integral for bringing communities together.

At present, only 24.6% of all provincial roads in the Philippines are of acceptable quality. Of the 12,726km of provincial core roads, 57.2% are unpaved and in need of upgrading, while 20.2% are in poor condition and in need of rehabilitation. The situation is similarly dire for the 19,098 km of non-core roads, with 67% needing upgrading and 7% in need of rehabilitation. To address this situation, the Department for the Interior and Local Government (DILG) has launched the Conditional Matching Grant to Provinces (CMGP) initiative to implement road construction, repairs and rehabilitation, and to improve the quality of the local road network across the country.

By providing the provinces with financial investment for capital outlay, the Program addresses the under-investment in local roads, and the improvement of national-local roads connectivity to increase economic activity and improve public access to facilities and services in the provinces. Moreover, as governance reforms are necessary to sustain local roads management, the Program also supports governance reforms, quality assurance and the strengthening of governance processes, specifically in the aspects of local roads management (LRM) and public financial management (PFM), among others.

In partnership with DILG, UNDP has launched a project ***“Paving the Road to SDGs through Good Governance” (Roads2SDGs)*** which aims to provide support to quality assurance and the governance reform components of CMGP through the ‘Road to SDGs’ framework. This framework will anchor the prioritization, planning, design, implementation, and maintenance of infrastructure projects to the achievement of the SDGs, incorporating the elements of partnership building, climate change and disaster risk reduction, gender mainstreaming, and citizen participation for transparency and accountability.

The Governance Reform aspect to be covered by the Roads2SDGs aims to further enhance and strengthen the existing capacities, skills, processes and systems of PLGUs in LRM and PFM, among others so that PLGUs themselves will be able to more effectively plan, design, implement, and maintain their local roads network.

As the CMGP Program will be implemented nationwide for six years from 2017 to 2022, it is best to map out plans and strategies for the successful implementation and achievement of the targeted reforms and aligning them with the Sustainable Development Goals (SDGs). These reforms, guided by the SDGs, will be incorporated into a document that shall be called the **Provincial Governance Reform Roadmap to SDGs (PGRR2SDGs)** of the PLGUs.

## Section 2: Reform Areas: Scope, Target Situation and related Sustainable Development Goals (SDGs)

### 2.1 Key Reform Areas

The DILG and DBM, through Joint Memorandum Circular No. 2017-002 mandated all Provinces to formulate a five-year PGRR (2018-2022) in order to improve the skills, processes and systems of Provincial Governments in Local Road Management (LRM) and Public Financial Management (PFM) so they may effectively plan, design, implement, and maintain their local roads network. The LRM and PFM will be implemented through the following and will have 56 indicators:

#### **Local Road Management:**

1. Local Road Information Management (LRIM)
2. Local Road Network Development Plan (LRNDP)
3. Local Road Construction and Maintenance
4. Local Road Asset Management

#### **Public Financial Management:**

5. Internal Audit
6. Procurement
7. Budgeting, Revenue Generation, and Expenditure Management

In line with this directive, the DILG has prepared **Target Situation** to guide Provincial Governments in mapping out a five-year governance reform plan in the seven key reform areas on LRM and PFM. The Target Situation envisaged to facilitate reforms, as detailed in Table 1 below:

Table 1 Target Situation in the Seven Reform Areas

Reform Areas	Target Situation	TECHNICAL NOTES	REFERENCE DOCUMENT AND INDICATOR
<b>Local Road Management (LRM) (33 Targets)</b>			
<b>1. Local Road Information Management ( 4 targets)</b>			
1.1 Road and Bridges Information System	1.1.1 Established, updated, <b>DRRM and SDG informed</b> RBIS managed by all PLGUs 1.1.2 RBIS used for local road network planning, programming, evaluation and monitoring 1.1.3 Established, updated and utilized <b>GIS based local road</b> network map for planning, programming, evaluation and monitoring with complete attributes and managed by the PLGUs.	<b>DRRM informed</b> “the use of hazard maps such as flood, earthquake, and other vulnerability risk assessment report” <b>SDG informed</b> “refers to the 11 selected road related SDG indicators- already indicated in the KRA LRNDP <b>Local Roads</b> “provincial, municipal, city and barangay” <b>GIS Based Map</b> “spatial based mapping software (with 56 attributes for <i>Provincial &amp; City</i>	<b>LRMPA Indicator 3:</b> Availability of road management-related information (TS 1.1.1) Review LRNDP/PDPFP/DRRM Maps (TS 1.1.1,1.1.2 & 1.1.3) SDG Handbook (TS 1.1.1)

Reform Areas	Target Situation	TECHNICAL NOTES	REFERENCE DOCUMENT AND INDICATOR
		and 7 Attributes for <i>Municipal &amp; Barangay</i> )	
1.2 All provincial and component city Roads Video Tagged	1.2.1 All provincial and component city roads video-tagged and uploaded in a web-based portal	Web based portal "RBIS"	Review LRNDP/PDPFP (TS 1.2.1)
<b>2. Local Road Network Development Planning (LRNDP) – (9 Targets)</b>			
2.1 Local Road Management Team, Roles & Functions	2.1.1 Institutionalized and functional LR Management Team facilitates achievement of governance reforms in LRM and PFM	Refer to JMC provisions "appendix 5" page 16	LRMPA Indicator 1: Functionality of an inter-office road management structure for roads management (TS 2.1.1)
2.2 Multi-stakeholder participation in LRNDP process	1.2.2 Multi-stakeholder participation (with women participation/involvement) in road network planning and investment programming adopted as standard practice  1.2.3 Achievement of Very Satisfactory" rating for CMGP in the Citizen Participation Satisfaction Survey under <b>Dev. Live</b>	Citizen Participation satisfaction survey under <i>Dev live</i> which is still being developed  "Dev Live will be functional by end of September 2018"	<b>LRMPA Indicator 7:</b> Level of participation in local road planning processes (TS 2.2.1) Citizen Participation Satisfaction Survey for CMGP under DevLive (TS 2.2.2)
2.3 Local Road Network Development Plan (LRNDP)	2.3.1 LRNDP adopted by the province as planning document through Sanggunian Panlalawigan Resolution (SP), in support of the PDPFP 2.3.2 Adopted & Prioritized List of Local Road Projects which are <b>Climate Resilient</b> 2.3.3 Provincial Government updates the LRNDP every three years adopting social and environmental safeguard policies 2.3.4 Local Road Network Development Plan aligned to <b>SDGs</b>	<b>Climate Resilient</b> "refers to capacity of the projects/plan to absorb stresses as an effect of climate change and then the plan is able to adapt, reorganize and evolve to improve sustainability"  <b>11 SDG</b> related to roads are: 1. Death rate due to road traffic (Goal 3) 2. Proportion of the rural population who live within 2 km of an all-season road (Goal 9) 3. Passenger & freight volumes, by mode of transport (Goal 9) 4. Proportion of population that has convenient access to public transport, by sex, age & persons with dis-abilities (Goal 11) 5. Proportion of population living in cities that implement urban and regional development plans integrating population projections and resource needs, by size of city (Goal 11) 6. Number of countries/provinces implementing sustainable public procurement policies and action plans (e.g. Green procurement)	<b>LRMPA Indicator 6:</b> Infrastructure plans inform local road works (TS 2.3.1)  Review LRNDP (TS 2.3.2, 2.3.3 & 2.3.4)

Reform Areas	Target Situation	TECHNICAL NOTES	REFERENCE DOCUMENT AND INDICATOR
		<p>7. Proportion of population that feel safe walking alone around the area they live (Goal 16)</p> <p>8. Proportion of persons who had at least one contact with public official and who paid a bribe to a public official, or were asked for a bribe by those public officials, during the previous 12 months (Goal 16)</p> <p>9. Proportion of businesses that had at least one contact with a public official and that paid a bribe to a public official, or were asked for a bribe by those public officials during the previous 12 months (Goal 16)</p> <p>10. Primary government expenditures as a proportion of original approved budget, by sector (or by budget codes or similar) (Goal 16)</p> <p>11. Proportion of population satisfied with their last experience of public services. (Goal 16)</p>	
2.4 Preparation of Detailed Engineering Designs (DEDs)	2.4.1 All DEDs for <b>all local road</b> projects are prepared in accordance with DPWH standards and prepared with minimal revisions	<b>All local roads</b> “provincial, city/component cities, municipal and barangay” <i>DPWH Standard to be defined (Note: Can we just cite the pages referred to in this? The standards might be too long)</i>	LRMPA Indicator 8: Road projects for Rehabilitation identified have DED (TS 2.4.1)/ Review sample of DED and compare to DPWH Standards
2.5 Result-based Monitoring & Evaluation (RBME) System	2.5.1 Institutionalized results-based and SDG Linked monitoring and evaluation mechanism in place and functional to monitor LRNDP implementation	<b>RBME</b> “refers to monitoring and evaluation of outcome and impact of the project”	<b>Indicator 11:</b> Monitoring reports on local road projects LRMPA Review LRNDP if M and E section is in place and implemented (TS 2.5.1)
<b>3. Local Road Construction and Maintenance (16 Targets)</b>			
3.1 All road and bridge projects implemented according to DPWH standards	<p>3.1.1 All road and bridge projects have QC plans and other requirements in compliance with <b>QA Manual</b> for LGUs</p> <p>3.1.2 PEO are capacitated on QA/QC thru continuing capacity development and acquisition or out sourcing of QA/QC equipment/services</p>	<p><b>QA Manual</b> “to be issued by DILG”</p> <p>QA is the responsibility of PEO or PLGU QC is the responsibility of the contractor QC materials quality control</p>	<b>APCPI Indicator 12 (a):</b> Agency has well defined procedures & standards for quality control, acceptance & inspection, supervision of works & evaluation of contractors’ performance (TS 3.1.1) Human Resource/Capacity Development Plan of the Province, if any (TS 3.1.2)
3.2 Constructor Performance	3.2.1 CPES is <b>regularly</b> applied to Provincial road & bridge	<b>Regularly</b> “refer to CPES guidelines” provided by CIAP	<b>APCPI Indicator 12 (a):</b> Agency has well defined procedures & standards

Reform Areas	Target Situation	TECHNICAL NOTES	REFERENCE DOCUMENT AND INDICATOR
Evaluation System (CPES) conducted	projects and constructors' performances are effectively evaluated in accordance with CPES guidelines	CPES results is used in the procurement process	for quality control, acceptance & inspection, supervision of works & evaluation of contractor's performance (TS. 3.2.1)/ RA 9184
3.3 All provincial roads maintained in fair to good condition	<p>3.3.1 All provincial roads maintained in fair to good condition based on applicable DPWH guidelines with due considerations of DRRM-CCA, environmental and gender concerns</p> <p>3.3.2 All maintenance work is implemented in accordance with the Annual maintenance Work Program.</p> <p>3.3.3 All fair – good provincial roads are maintained at rates/km/year computed according to the DPWH EMK formula including road safety measures and furniture</p>	<p><b>EMK: Equivalent Maintenance</b> per Kilometer</p> <p>Maintenance Activities, road safety features and furniture to be included in the Annual Maintenance work program</p>	<p><b>LRMPA Indicator 12:</b> Percentage of total length of local roads maintained and in fair to good condition (TS 3.3.1)</p> <p><b>LRMPA Indicator 13:</b> Change in the total length of local roads in fair to good condition compared to previous year (TS 3.3.1)</p> <p>Implementation Rate based on Annual Maintenance Work Program (TS 3.3.2)</p> <p><b>LRMPA Indicator 4:</b> Annual Budget for Road Maintenance (TS 3.3.3)</p> <p>Review AIP and Budget; Review PEO Cost Estimates; POW, Refer to JMC for details</p>
3.4 Communities are engaged in provincial road maintenance conducted	3.4.1 Communities are engaged and actively participate in provincial road maintenance activities such as maintenance planning, <b>community contracting</b> , monitoring and feed backing and equal opportunities are provided to both men and women, youth, senior citizens and PWDs	<b>Community contracting</b> "refers to mode of contracting that uses the community as accredited contractors for maintenance activities as provided for by the GPPB guidelines"	<p><b>LRMPA Indicator 11:</b> Monitoring reports on local road projects (TS 3.4.1)</p> <p>Government Procurement for community participation</p>
3.5 Road Project Documentation	3.5.1 Road project and contract documentation are <b>complete and efficiently</b> processed with strict observance of standards and deadlines	<p><b>Completeness and Efficiency</b> "refers to Checklist in the Bidding Document"</p> <p><b>Efficient</b> "within the timelines stated in the PPMP"</p> <p>"Once APP is approved then procured"</p>	<p><b>APCPI Indicator 11(a):</b> BAC Secretariat has a system for keeping and maintaining procurement records (TS 3.5.1)</p> <p>Philippine Bidding Document RA 9184</p> <p>M&amp;E framework APCPI assessment (to be validated by IAU)</p>

Reform Areas	Target Situation	TECHNICAL NOTES	REFERENCE DOCUMENT AND INDICATOR
3.6 Personnel complement	<p>3.6.1 LGU has <b>adequate staff</b> with knowledge and skills in the following:</p> <ul style="list-style-type: none"> <li>➤ Road contract management</li> <li>➤ Construction Supervision and management</li> <li>➤ Project Monitoring and Evaluation</li> <li>➤ Environmental and Social management</li> </ul> <p>3.6.2 Policies, measures and strategies are in place to ensure that trained personnel are retained or render the required service before leaving the LGU</p>	<p><b>Road contract management</b> “checks the stipulation of the contract”</p> <p><b>Construction management</b> “encompasses all management contracts”</p> <p>RROW (Road Right of Way) is part of social and environmental management</p> <p><b>Adequate staff</b> “refer to technical capability assessment”</p> <p>Construction methodology as part of the strategy of the construction supervision and management (Cap Dev) PLGU staff should also be knowledgeable on its sustainability</p>	<p><b>LRMPA Indicator 2:</b> Complement of LGU staff with knowledge and skills in road management (TS 3.6.1)</p> <p>General Condition of Contracts sec. 4 of bidding doc.</p> <p>PLGU-HR policies on scholarship awards and trainings (TS 3.6.2)</p>
3.7 Local road project monitoring	<p>3.7.1 Road construction projects and maintenance activities are monitored and reported through a fully <b>functional</b> Provincial Project Monitoring Committee (PPMC) that is composed of both men and women members</p> <p>3.7.2 Establishing a Feedback mechanism participated by community</p>	<p><b>Functionality</b> “refers to Quarterly monitoring and reporting of the Physical and financial progress of projects”</p> <p>Sustain the NGO members of the PPMC</p>	<p><b>LRMPA Indicator 11:</b> Monitoring reports on local road projects (TS 3.7.1)</p> <p>Review PMC and other M and E Mechanism EO 93, series of 1993 Community Feedback mechanism to be developed (TS 3.7.2)</p>
3.8 Road Safety Management	<p>3.8.1 All provincial roads are constructed with road safety features in accordance with DPWH standards</p> <p>3.8.2 PLGU conducts <b>regular</b> road safety audit based on DPWH guidelines</p>	<p><b>Regular</b> “refers to DPWH manual on highway safety design standards 2012 which contains road safety policies”</p>	<p>See “BP 344” accessibility law</p> <p>Road safety manual</p>
3.9 Rehabilitation and improvement of unpaved, poor to bad paved core provincial roads	<p>3.9.1 Unpaved Poor to Bad, paved core provincial roads are rehabilitated and improved/upgraded</p>		<p>LRNDP Road inventory</p>
3.10 Progress Billing for roads and infrastructure projects	<p>3.10.1 Pursuant to Paragraph 5, Annex “E” (Contract Implementation Guidelines for the Procurement of Infrastructure Project,)” awarded contractors are to prepare monthly progress billings and corresponding request for payments for work accomplished, supported by the Statement of Work Accomplished or SWA that is checked and validated by the Project Engineer.</p>	<p>“Implementation of Annex E would be part of contraction and maintenance”</p>	

Reform Areas	Target Situation	TECHNICAL NOTES	REFERENCE DOCUMENT AND INDICATOR
<b>4. Local Road Asset Management (4 Targets)</b>			
4.1 Local Road Condition Assessment	4.1.1 Performance condition assessment of assets conducted and reported <b>regularly</b>	<b>regular</b> “means annual road condition survey”	Review Road Inventory (TS 4.1.1)
4.2 Local Road Asset Booking and Valuation.	4.2.1 All provincial road infrastructure and facilities recorded as assets in the LGU’s book of accounts in accordance with NGAS and relevant COA circulars, and updated <b>regularly</b> ; with complete description and cost segregation of road components to monitor changes over time	<b>Regular</b> “means annual”	Review implementation of <b>COA 2015-008</b> circular if implemented. (TS 4.2.1)
4.3 Provinces Prepare Local Road Asset Management Plan	4.3.1 Province adopts and implement Local Road Asset Management Plan for improved investment decisions, road asset preservation and maintenance		Implementation Rate of Local Road Asset Management Plan on a yearly basis. (TS: 4.3.1)
4.4 Utilization of the local road asset management Manual	4.4.1 LGUs are guided with LRA Management Manual.	LRA Manual to be developed in the first semester of 2019 and Rollout in July 2019	Utilization of the LRA Management Manual (TS 4.4.1)
<b>Public Financial Management (PFM) (23 Targets)</b>			
<b>5. Internal Audit (5 Targets)</b>			
5.1 Established a functional Internal Audit unit/ department	5.1.1 Internal Audit Unit/department is <b>established, functional and resourced</b> consistent with applicable Guidelines issued by the DBM and the CSC 5.1.2 <b>Road related Provincial Offices</b> are regularly subjected to internal audit based on the approved Annual Internal Audit Plan 5.1.3 Recommendations in the Internal Audit Report are <b>promptly</b> resolve and acted by LCE and implemented by concerned provincial offices. 5.1.4 Internal control systems and procedures of road related offices are established, operational and documented.	<b>Established and resourced</b> “refers to created by SP ordinance with plantilla position staffed and budgeted.”  Functional “refers to able to develop and implement annual internal audit plan”  <b>Road related offices</b> “refers to departments of the LRM Team as per JMC”  <b>Promptly</b> “refers to the LCE approve audit report recommendation in the approve timeline. An audit monitoring system shall include agreed timelines for the implementation of audit recommendations.	<b>PFMAR Indicator 6-17.1:</b> Existence of an Operational Internal Audit Office (TS 5.1.1)  <b>LRMPA Indicator 10:</b> Internal Audits performed on Local Road Management Processes (TS 5.1.2)  Other options is to consider <b>PFMAR Indicator 6-17.2:</b> Frequency & Distribution of Internal Audit Reports (TS 5.1.2)  <b>PFMAR Indicator 6-17.3:</b> Extent of Management Action on Internal Audit Findings (TS 5.1.3)  <b>PFMAR Indicator 6-17.1:</b> Existence of an operational Internal Audit Office (also for TS5.1.4)
5.2 Capacity development of internal auditors on the preparation of	5.2.1 Trained internal auditors base on CapDev plan and able to perform their <b>functions</b>	<b>Functions</b> refers to “Preparation of audit plan and program and actual conduct of audit that employs the following steps: I. Audit planning	<b>PFMAR Indicator 6-17.1:</b> Existence of an operational Internal Audit Office (also for TS 5.2.1)



Reform Areas	Target Situation	TECHNICAL NOTES	REFERENCE DOCUMENT AND INDICATOR
audit programs/plans, baseline assessment, BAICS		II. Actual audit fieldwork III. Audit report-writing IV. Audit feedback / exit conference	
<b>6. Procurement (8 Targets)</b>			
6.1 Procurement transactions of PLGU are fully compliant with the provisions of RA 9184	5.1.5 PLGU (BAC) uses an effective Record Management system and regularly updated, and Database of Items and cost related to goods and services in analysing and evaluating proposals.  5.1.6 <b>Reduced Procurement cycle time</b> for public bidding  5.1.7 Adoption of standard documentation based on Phil. Bidding documents	<b>Reduced procurement cycle time</b> “refer to less than 90 days”  How often should the data base be updated “quarterly”	<b>LRMPA Indicator 9:</b> Procurement compliance (6.1.1, 6.1.2 & 6.1.3)  <b>APCPI Indicator 4-13 (a):</b> Creation of Bids & Awards Committee (TS 6.1.1)  <b>APCPI Indicator 4-13 (b):</b> Creation of a BAC Secretariat or Procurement Unit (TS 6.1.1)  Get monthly price index in BSP or PSA and other related issuances or policies  Procurement Manual DBM circ. 2018-8 July 2018
6.2 Provincial Government adopts the Competitive Bidding as default method of procurement of Civil Works, Goods and Consulting Services.	6.2.1 Limit or minimize the use of alternative method of procurement  6.2.2 Promotion and application of Green Procurement	<b>Green procurement</b> “provided for in the Green Public Procurement Roadmap as adopted by GPPB resolution#25-2017”	<b>APCPI Indicator 2-3 (a):</b> Percentage of shopping contracts in terms of amount of procurement (TS 6.2.1)  <b>APCPI Indicator 2-4 (b):</b> Percentage of negotiated procurement in terms of amount of total procurement (TS 6.2.1)  <b>APCPI Indicator 2-5 (c):</b> Percentage of Direct Contracting in terms of amount of total procurement (TS 6.2.1)  <b>APCPI Indicator 2-6 (d):</b> Percentage of Repeat Order contracts in terms of amount of total procurement (TS 6.2.1)  <b>APCPI Indicator 2-7 (f):</b> Percentage of limited source contracts in terms of amount of total procurement (TS 6.2.1)

Reform Areas	Target Situation	TECHNICAL NOTES	REFERENCE DOCUMENT AND INDICATOR
			Green Public Procurement Roadmap as adopted by GPPB resolution #25-2017 (TS 6.2.2)
6.3 Institutionalization of Customized Provincial Procurement Operations Manual	6.3.1 Adoption and implementation of customized <b>provincial procurement operations manual</b> by LGU that is compliant to RA 9184 as amended, including IRR 2016	<b>Provincial procurement manual to be developed by each PLGU</b>	<b>APCPI Indicator 5-15 (a):</b> Annual Procurement Plan (APP) prepared for all types of procurement based on customized Provincial Operations Manual (TS 6.3.1)
6.4 Preparation and documentation of pre-construction requirements	6.4.1 All contract documents are prepared by BAC secretariat and turned over to PEO <b>promptly and punctually</b> 6.4.2 NTP should indicate the start date, regardless on the date of receipt of Contractor	<b>Promptly and Punctually</b> “refers to once the contract document is signed it must be turned over to PEO within 15 calendar days”	Refer to contract documents (TS 6.4.1 & 6.4.2)
<b>7. Budget, Revenue Generation and Expenditure Management (10 Targets)</b>			
7.1 Planning, budget preparation and utilization	7.1.1 <b>Increased percentage of local revenues</b> to augment the budget for road upgrading, rehabilitation and maintenance 7.1.2 Increased allocation and <b>utilization of funds</b> for local road maintenance, rehabilitation & upgrading 7.1.3 Duly accredited <b>Civil Society Organizations (CSOs) participate</b> in the planning and budgeting processes. 7.1.4 Synchronized planning and budgeting calendar, particularly for budget preparation and authorization, is strictly observed. 7.1.5 Approved budget allocation for local road rehab/maintenance is based on LRNDP 7.1.6 The appropriation ordinance authorizing the annual budget(s) is linked with the Annual Investment Program, Local Development Investment Program (LDIP) and Provincial Development and Physical Framework Plan (PDPFP)	<b>Increased % local revenue</b> is based on annual BLGF target  <b>Utilization of funds</b> “is based on continuing disbursement”  <b>CSO participation</b> “all phases of budget process as per budget operations manual.”	<b>PFMAR Indicator 7:</b> Actual Local Revenue Collections compared with estimated revenues in the budget (TS 7.1.1) <b>LRMPA Indicator 4:</b> Annual budget for road maintenance (TS 7.1.2) <b>LRMPA Indicator 5:</b> Annual budget for road rehabilitation (TS 7.1.2) <b>PFMAR Indicator 20:</b> Degree of Citizen’s participation in the budget process (TS 7.1.3) <b>PFMAR Indicator 3 Sub-Indicator 1:</b> Adherence to a fixed calendar for budget preparation & authorization processes (TS 7.1.4) <b>LRMPA Indicator 4:</b> Annual Budget for Road Maintenance (TS 7.1.5) <b>LRMPA Indicator 5:</b> Annual Budget for Road Rehabilitation (TS 7.1.5) <b>LRMPA Indicator 1 Sub-Indicator 2:</b> Linkage between LDIP & AIP (TS 7.1.6)

Reform Areas	Target Situation	TECHNICAL NOTES	REFERENCE DOCUMENT AND INDICATOR
	<p>7.1.7 Provincial Government operates with credible budget such that actual appropriations are expended and disbursed for the Revenue targets and collection improve annually</p> <p>7.1.8 Budget is utilized and disbursed according to plans and schedules</p> <p>7.1.9 Provincial Government has no disallowances from the Commission on Audit</p>		<p><b>PFMAR Indicator 11 Sub-Indicator 1:</b> Cash availability to support budgeted Programs, projects &amp; activities (PPAs) &amp; Liabilities (TS 7.1.7)</p> <p><b>PFMAR Indicator 8 Sub-Indicator 3:</b> Total actual disbursement compared with total obligation (TS 7.1.8)</p> <p><b>PFMAR Indicator 18 Sub-Indicator 2:</b> Extent of COA dis-allowances (TS 7.1.9)</p> <p><b>PFMAR Indicator 18 Sub-Indicator 3:</b> Magnitude of COA dis-allowances (TS 7.1.9)</p>
7.2 Financial Report preparation and submission	7.2.1 Financial reports are prepared on time and published in accordance with DILG's Full Disclosure Policy. Generation of timely and accurate financial reports through appropriate e-system		<b>PFMAR Indicator 16:</b> Quality & timeliness of regular financial reports & annual financial statements (TS 7.2.1)

## 2.2 Sustainable Goals

Roads literally and figuratively pave the way for development. It links isolated communities to basic services (e.g. schools, hospitals, decent work and economic opportunities). It is a foundation and catalyst for development.

At the national level, approximately 78% of the poor in 2013 were located in rural provinces, where the poverty incidence was 35% compared with 12% in urban areas. Also, only 24.5 percent of all provincial roads are of acceptable quality. Lessons from PRMF and other infrastructure projects indicate that when it comes to road planning and design, road rehabilitation and repair is still on project-by-project basis. Provinces are not yet viewing it holistically nor considering the broader impact and benefits of providing consistent connectivity standards. There are also gaps in regard to climate change and disaster risk management in road planning and design.

In terms of capacity, there remains a huge gap in quality assurance on planning, design, procurement, contract management, construction supervision, maintenance. The provincial departments and personnel continue to require skills enhancement, and organizational strengthening to fully address capacity gaps in the sector.

There is also limited citizen participation in the sector. The degree of LGU consultation with communities are generally minimal and nominal, as citizens are not involved in monitoring the implementation of the road projects.



The UN has defined sustainable development as meeting the needs of the current generation without compromising the ability of the next generation to meet their own needs.

Philippines is a signatory to the achievement of the global Sustainable Development Goals (SDG). The 17 SDGs are interconnected, however, only 5 of these are directly relevant to the CMGP. Below are the goals, and the targets and indicators that will be mainstreamed and landed into national, sub-national, and local plans, and by influencing budget allocations, and in this instance, the PGRR:

Table 2 – SDG Goals Relevant to CMGP

No. of Goals (5/17)	No. of Targets (9/169)	No. of Indicators (11/232)
3 – Good Health and well-being	3.6	3.6.1
9 - Industry, innovation and infrastructure	9.1	9.1.1; 9.1.2
11 – Sustainable Cities and communities	11.2; 11.a	11.2.1; 11.a.1
12 – Responsible consumption and production	12.7	12.7.1
16 – Peace, justice and strong institutions	16.1; 16.5; 16.6; 16.10	16.1.4; 16.5.2; 16.6.1; 16.6.2;



Goal	Target	Indicator/s
3	3.6 By 2020, halve the number of global deaths and injuries from road accidents	3.6.1 Death rate due to road traffic injuries



Goal	Target	Indicator/s
9	9.1 Develop quality, reliable, sustainable, and resilient infrastructure, including regional and transborder infrastructure, to support economic development and human well-being, with a focus on affordable and equitable access for all	9.1 Proportion of the rural population who live within 2km of an all- seasoned road  9.1.2 Passenger and freight volumes, by mode of transport



Goal	Target	Indicator/s
11	11.2 By 2030, provide access to safe, affordable, accessible and sustainable transport systems for all, improving road safety, notably by expanding public transport, with special attention to the needs of those in vulnerable situations, women, children, persons with disabilities and older persons	11.2.1 Proportion of population that has convenient access to public transport, by sex, age and person with disabilities
	11.a Support positive economic, social, and environmental links between urban, peri-urban and rural areas by strengthening national and regional development planning	11.a.1 Proportion of population living in cities that implement urban and regional development plans integrating population projections and resource needs, by size of city



Goal	Target	Indicator/s
12	12.7 Promote public procurement practices that are sustainable, in accordance with national policies and priorities	12.7.1 Number of countries implementing sustainable public procurement policies and action plans



Goal	Target	Indicator/s
16	16.1 Significantly reduce all forms of violence and related death rates everywhere	16.1.4 Proportion of population that feel safe walking alone around the area they live
	16.5 Substantially reduce corruption and bribery in all their forms	16.5.1 Proportion of persons who had at least one contact with a public official and who paid a bribe to public official, or were asked for a bribe by those public officials, during the previous 12 months (note: individuals with concerns on roads and road-related transactions, e.g. traffic and parking violations)
		16.5.2 Proportion of businesses that had at least one contact with a public official and that paid a bribe to a public official, or were asked for a bribe by those public officials during the previous 12 months (note: contractors of roads and road-related projects)
	16.6 Develop effective, accountable and transparent institutions at all levels	16.6.1 Primary government expenditures as a proportion of original approved budget, by sector (or by budget codes or similar) (note: budget on roads and other road-related expenditures e.g. traffic management services)
		16.6.2 Proportion of population satisfied with their last experience of public services (note: general public services and road-specific services)
16.10 Ensure public access to information and protect fundamental freedoms, in accordance with national legislation and international agreements	16.10.2 Number of countries that adopt and implement constitutional, statutory and/or policy guarantees for public access to information (note: road-related info)	

## Section 3: Provincial Assessment and Reform Areas Situational Analysis

In accordance with Section 5.6.1 of the DILG-DBM JMC No. 2017-002, dated 26 April 2017, Provinces are required to formulate the PGRR to facilitate planning and implementation.

Before the national roll-out of the PGRR formulation process, DILG selected 21 pilot provinces, including Bohol, to trial the tools, processes, and materials developed for the purpose.

A pre-workshop and provincial assessment was undertaken in Bohol last 11-12 July 2017 to establish the current provincial situation of the 21 PLGUs on LRM and PFM, with the view of using these results in developing the PGRR, including implementation strategies. Members of the local road management teams, and representatives from the Provincial Engineering Office, Provincial Planning and Development Office, Provincial Treasurer, Accounting, Budget, Assessor, Internal Audit, and the Bids and Awards Committee participated in the assessment. The assessment was facilitated by a UNDP Governance and Institutional Development Specialist, with support from the DILG-CGMP Regional Coordinator.

### 3.1 Summary of the Provincial Assessment

The results of the following tools were used, together with the Local Road Network Development Plan (LRNDP) and the DILG Capacity Assessment Guidelines:

- a) **PFMAT** or Public Financial Management Assessment Tool is a self-assessment, evidence-based instrument which describes the characteristics of an open and orderly PFM system. It is a diagnostic tool which will help LGUs identify the strengths and weaknesses of their PFM system as basis for improvement measures
- b) **LRMPAT** or the Local Road Management Performance Assessment Tool is a self-assessment tool to assess LGU performance in local road management
- c) **APCPI** or the Agency Procurement Compliance and Performance Indicators

To ensure the Province is able to capture current situation in more detail, and to clearly articulate the relationship and connectivity between and among the PGRR sections, the following subsequent meetings and workshops were undertaken after the capacity assessment:

- 30 August 2018 – LRMT Orientation (Provincial Capitol)
- 31 August 2018 – Meeting, coaching and mentoring (Provincial Engineers Office)
- 10-11 September – Small Group Team meetings
- 12-13 September 2018 – Writeshop (Provincial Capitol)
- 2-3 October 2018 – Finalization workshop (Bohol Bee Farm)
- 12 October 2018 – Presentation of PGRR Output to the Road Sector Committee
- 24 October 2018 – PGRR Approval by the Provincial Development Council
- 26 October 2018 – Adoption of the PGRR by the Bohol Sangguniang Panlalawigan

Below are the identified strengths, weaknesses, and current status of the Province in each of the seven KRAs and its 56 Target Situations:

### 3.2 KRA 1 – Local Road Information Management

The Province of Bohol has available data on road vulnerability through available Hazard maps, with updating made after the Bohol Earthquake of October 2013. Road network data are also made use when planning road development, upgrading and rehabilitation. However, road safety features and other road conditions can be upgraded through the use of modern technological instruments.

Table 3 – Current Situation: KRA 1 -Local Road Information Management

Target Situation	Current Situation
1.1.1 Established, updated, <b>DRRM and SDG- informed</b> RBIS managed by all PLGUs	<p><b>Strengths :</b></p> <ul style="list-style-type: none"> <li>• There are available Hazard maps of ready for uploading in RBIS.</li> <li>• Available data in the TARAS for SDG (3) Death rate due to road traffic.</li> <li>• Available data for SDG (9) Passenger &amp; freight volumes by mode of transport in the LPTRP.</li> </ul> <p><b>Weaknesses:</b></p> <ul style="list-style-type: none"> <li>• RBIS is to be enhanced and developed by DILG to incorporate DRRM and the SDGs indicators data, particularly SDG(3) and SDG(9).</li> </ul>
1.1.2 RBIS used for <b>local road</b> network planning, programming, evaluation and monitoring	<p><b>Strengths:</b></p> <ul style="list-style-type: none"> <li>• Province is using its available local road network data in GIS format in planning and programming</li> <li>• PEO is currently uploading 25 attributes in the RBIS.</li> </ul> <p><b>Weaknesses:</b></p> <ul style="list-style-type: none"> <li>• Only Provincial Road Network is available in RBIS. DILG is updating/enhancing the system</li> </ul>
1.1.3 Established, updated and utilized GIS based local road network map for planning, programming, evaluation and monitoring with complete attributes and managed by the PLGUs.	<p><b>Strengths:</b></p> <ul style="list-style-type: none"> <li>• Available Provincial Road Network Data in GIS format.</li> <li>• Available CRID data in GIS format by MLGUs</li> <li>• PGBh has initial local road network database consolidated by PPDO.</li> </ul> <p><b>Weaknesses:</b></p> <ul style="list-style-type: none"> <li>• Incomplete attributes of local roads specifically municipal and barangay roads.</li> </ul>
1.2.1 All provincial and component city roads video-tagged and uploaded in a web-based portal	<p><b>Strengths:</b></p> <ul style="list-style-type: none"> <li>• There are two trained PEO staff for Video-tagging</li> <li>• Available 7 video tagged file (KML and video files) from 2016</li> </ul> <p><b>Weaknesses:</b></p> <ul style="list-style-type: none"> <li>• No available service vehicle exclusively for Video-tagging only</li> </ul>

### 3.3 KRA 2 – Local Road Network Development Planning

The PGBh already has an institutionalized and operational Local Road Management (LRM) Team called the Road Sector Committee (RSC). Created by Executive Order during the implementation of the PRMF. The RSC has continued performing its functions to date – reconstituted as necessary – even after the exit of PRMF.

Having achieved this target, the PEO now wants 50% of the municipal LGUs and the city to replicate the creation, institutionalization and operationalization of their respective LRMTs. The PGBh will make

available to LGUs the path it has taken in its road rehabilitation, improvement and maintenance prioritization process to the component city and 23 of 47 municipalities in the province, on top of copies of the Executive Order creating the LRMT.

The CMGP emphasizes the participatory process in prioritization, hence, Bohol ensures that the “voices” or concerns of the sectors for women, persons with disabilities (PWDs), business, transportation and academe, among others, are heard during the updating of the LRNDP.

Being involved in the planning process, these sectors can also serve as feedback mechanism as to the quality of work during the implementation stage.

Table 4 – Current Situation: KRA 2 - Local Road Network Development Planning

Target Situation	Current Situation
2.1 Institutionalized & functional Local Road Governance Team facilitating achievements of governance reforms on Local Road Management & Public Financial Management	<p><b>Strengths</b></p> <ul style="list-style-type: none"> <li>▪ Existing LRM Team and LRMT-TWG, by virtue of an Executive Order</li> </ul> <p><b>Weaknesses</b></p> <ul style="list-style-type: none"> <li>▪ none</li> </ul>
2.2 Multi-stakeholder participation (with equal representation of male and female participants) in road network planning and investment programming as a standard practice	<p><b>Strengths</b></p> <ul style="list-style-type: none"> <li>➤ CSOs are involved in development planning process</li> </ul> <p><b>Weaknesses</b></p> <ul style="list-style-type: none"> <li>➤ none</li> </ul>
2.3 LRNDP adopted by the province as planning document through Sangguniang Panlalawigan Resolution (SP), in support of the PDPFP investment programming as a standard practice	<p><b>Strengths</b></p> <ul style="list-style-type: none"> <li>▪ Updated and upgrading PRND to LRND covering CY 2018 – 2022</li> <li>▪ MLGU road classification identified based on PLGU’s process</li> <li>▪ Multi-sectoral participation, transparent process (LRNDP)</li> </ul> <p><b>Weaknesses</b></p> <ul style="list-style-type: none"> <li>➤ none</li> </ul>
2.4 Adopted and prioritized List of Local Road Projects are climate resilient	<p><b>Strengths</b></p> <ul style="list-style-type: none"> <li>▪ Planners incorporate historical flooding and landslide, etc. data gathered from interviews with locals</li> </ul> <p><b>Weaknesses</b></p> <ul style="list-style-type: none"> <li>▪ Hazard maps generated by Phivolcs not fully utilized by planners</li> </ul>
2.4 DED for road repair, rehab and improvement prepared in accordance with DPWH standards complete	<p><b>Strengths</b></p> <ul style="list-style-type: none"> <li>➤ Planners capable of preparing DEDs using AutoCAD Civil 3D</li> </ul> <p><b>Weaknesses</b></p> <ul style="list-style-type: none"> <li>▪ Surveyors and planners for the Planning Division barely cope with the increasing number of projects from outside funders.</li> </ul>

### 3.4 KRA 3 – Local Road Construction and Maintenance

The PEO is currently implementing road and bridge projects in accordance with DPWH standards. Some PEO employees are already capacitated in quality assurance and quality control but there is still a need to capacitate others. CPES is currently applied to projects under CMGP and PRDP and 20% DF (locally funded) projects. However, the PEO needs to apply CPES to all projects regardless of funding source. Provincial roads are currently maintaining based on applicable DPWH guidelines but all PEO personnel need to be informed on DRRM-CCA and its implication to roads construction and supervision. Currently,



communities are engaged and actively participate in provincial road maintenance activities but the PGBh needs to be engaged in community maintenance contracting. There is a dire need for road project and contract documentation to be complete and efficiently processed with strict observance of standards and deadlines. PEO also needs to have additional staff trained in Construction Supervision and Contract Management, M&E and Social Management. A fully functional Provincial Project Monitoring Committee (PPMC) is needed to monitor and report road construction projects and maintenance activities. Furthermore, the PGBh needs to ensure that all core roads are constructed with road safety features in accordance with DPWH standards and that regular road safety audit is conducted based on DPWH guidelines. Finally, PEO also needs to have a system to prioritize roads for improvement and upgrading under the LRNDP and to implement Progress Billing for roads and infrastructure projects with supporting documents from contractors.

*Table 5 – Current Situation: KRA 3- Local Road Construction and Maintenance*

Target Situation	Current Situation
<p>3.1 All road and bridge projects implemented according to DPWH standards</p> <ul style="list-style-type: none"> <li>• 3.1.1 All road and bridge projects have QC plans and other requirements in compliance with QA manual for LGUs</li> <li>• 3.1.2 PEO employees are capacitated on QA/QC thru continuing capacity development and acquisition or out sourcing of QA/QC equipment/services</li> </ul>	<p><b>Strengths:</b></p> <ul style="list-style-type: none"> <li>• Currently implementing road and bridge projects in accordance with the DPWH standards</li> <li>• QA/QC requirements are complied with in accordance with DILG QA Manual</li> <li>• All road projects with QCP complied - DPWH</li> <li>• PEO employees assigned only in CMGP and PRDP projects were already capacitated in QA/QC training</li> </ul> <p><b>Weakness:</b></p> <ul style="list-style-type: none"> <li>• Only projects costing 5M and above are required to submit QC plans according to DPWH standards</li> <li>• PEO Materials laboratory can only conduct limited tests due to limited acquired equipment. Other QA/QC services were outsourced such as testing of cement, steel bars, cylinder and beam samples</li> <li>• No opportunity/avenue for PLGU engineers to be accredited materials engineer</li> <li>• Lacking QA/QC documents on site</li> </ul>
<p>3.2 Constructor Performance Evaluation System (CPES) conducted</p> <ul style="list-style-type: none"> <li>• 3.2.1 CPES is regularly applied to Provincial road &amp; bridge projects and constructors' performances are effectively evaluated in accordance with CPES guidelines</li> </ul>	<p><b>Strengths:</b></p> <ul style="list-style-type: none"> <li>• CPES is currently applied to projects under CMGP and PRDP and 20% DF (locally funded) projects</li> <li>• CPES extended support/CPES to Negros Or. and Siquijor</li> </ul> <p><b>Weakness:</b></p> <ul style="list-style-type: none"> <li>• There is insufficient PEO CPES evaluators for all provincial roads and bridges projects</li> <li>• Only 10% of roads project subjected to CPES</li> <li>• No CPES conducted on bridge and vertical projects</li> </ul>
<p>3.3 All provincial roads maintained in fair to good condition</p> <ul style="list-style-type: none"> <li>• 3.3.1 All provincial roads maintained in fair to good condition based on applicable DPWH guidelines with due considerations of DRRM-CCA, environmental and gender concerns</li> <li>• 3.3.2 All maintenance work is implemented in accordance</li> </ul>	<p><b>Strengths:</b></p> <ul style="list-style-type: none"> <li>• PEO is currently maintaining provincial roads based on applicable DPWH guidelines</li> <li>• PEO is implementing all local road maintenance activities by administration</li> <li>• DPWH guidelines are currently applied in all 156 provincial road sections maintenance activities</li> <li>• Maintenance Work Program is currently implemented based on budget provided by PLGU</li> <li>• Funds for the maintenance of provincial roads is based on allocation provided to each Project Management Division, not</li> </ul>

<p>with the Annual Maintenance Work Program.</p> <ul style="list-style-type: none"> <li>3.3.3 All fair – good provincial roads are maintained at rates/km/year computed according to the DPWH EMK formula including road safety measures and features</li> </ul>	<p>computed according to DPWH EMK formula of at least P100,000.00 per km. per year for core roads including costs on rental of equipment and operators</p> <ul style="list-style-type: none"> <li><b>Weakness:</b></li> <li>Not all PEO personnel are informed on DRRM-CCA and its implication to roads construction and supervision – PEO take on lens, gender-sensibility</li> <li>60.41% of maintenance fund requirement was funded in the AIP</li> </ul>
<p>3.4 Communities are engaged in provincial road maintenance</p> <ul style="list-style-type: none"> <li>3.4.1 Communities are engaged and actively participate in provincial road maintenance activities such as maintenance planning, community contracting, monitoring and feed backing and equal opportunities are provided to both men and women, youth, senior citizens and PWDs</li> </ul>	<ul style="list-style-type: none"> <li><b>Strengths:</b></li> <li>Communities are engaged in feed backing activities in the maintenance of provincial roads; senior citizens are given opportunities to be employed in road maintenance work</li> <li><b>Weakness:</b></li> <li>Contract management skills need enhancement</li> <li>PGBh has not engaged in community maintenance contracting</li> </ul>
<p>3.5 Road Project Documentation</p> <ul style="list-style-type: none"> <li>3.5.1 Road project and contract documentation are complete and efficiently processed with strict observance of standards and deadlines</li> </ul>	<p><b>Strengths:</b></p> <ul style="list-style-type: none"> <li>Observance of standards and deadlines specifically on contract duration for all road projects</li> </ul> <p><b>Weakness:</b></p> <ul style="list-style-type: none"> <li>Adherence to standards and deadlines are not followed in some road projects</li> </ul>
<p>3.6 Personnel Complement</p> <ul style="list-style-type: none"> <li>3.6.1 LGU has adequate staff with knowledge and skills in the following: <ul style="list-style-type: none"> <li>Road contract management</li> <li>Construction Supervision and management</li> <li>Project Monitoring and Evaluation</li> <li>Environmental and Social Management</li> </ul> </li> <li>3.6.2 Policies, measures and strategies are in place to ensure that trained personnel are retained or render the required service before leaving the LGU</li> </ul>	<p><b>Strengths:</b></p> <ul style="list-style-type: none"> <li>PEO is hiring additional contractual employees to augment the present staff who are trained in Construction Supervision and Contract Management, M&amp;E and Social Management. - PEO has 47 competent employees, 25 no. of regular, 22 no. of contractual</li> <li>Salaries for contractual employees supervising and monitoring road projects are hired based on their qualifications, experience and job description</li> </ul> <p><b>Weakness:</b></p> <ul style="list-style-type: none"> <li>No succession planning at PEO</li> <li>Lacking survey team and skills training</li> <li>The current no. of PEO staff is inadequate</li> <li>Contractual employees resign from PEO without completing signed contract.</li> <li>PLGU has insufficient number of staff. Policy on staff training and retention not reviewed to suit ODA and Grant Funded projects with staffing requirements</li> </ul>
<p>3.7 Local Road Project Monitoring</p> <ul style="list-style-type: none"> <li>3.7.1 Road construction projects and maintenance activities are monitored and reported through a fully functional Provincial Project Monitoring Committee(PPMC) that is</li> </ul>	<p><b>Strengths:</b></p> <ul style="list-style-type: none"> <li>Trained Construction Supervision Team manages and monitors the implementation of infrastructure projects and furnishes the accomplishment reports to PPMC</li> <li>Functional PMET based in PPDO</li> <li>Provincial Monitoring and Evaluation Committee (PRoMEC) composed of both men and women.</li> </ul>

<p>composed of both men and women members</p>	<p><b>Weakness:</b></p> <ul style="list-style-type: none"> <li>• Currently implementing and monitoring road and bridge projects but the reports are not yet fed to PROMEIS due to functionality issues</li> </ul>
<p>3.8 Road Safety Management</p> <ul style="list-style-type: none"> <li>• 3.8.1 All core roads are constructed with road safety features in accordance with DPWH standards</li> <li>• 3.8.2 PLGU conducts regular road safety audit based on DPWH guidelines</li> </ul>	<p><b>Strengths:</b></p> <ul style="list-style-type: none"> <li>• Some core roads are constructed with road safety features in accordance with DPWH standards</li> <li>• Some PEO employees undergone training on Road Safety Audit</li> </ul> <p><b>Weakness:</b></p> <ul style="list-style-type: none"> <li>• Insufficient safety furniture and road sign</li> <li>• Maintenance workers not equipped with PPEs</li> <li>• Safety furniture limited to guard rails, wheel guard. Etc.</li> <li>• Conduct of safety audit not regularly conducted though selected technical personnel have undergone trainings for this purpose</li> </ul>
<p>3.9 Rehabilitation and improvement of unpaved, poor to bad paved core provincial roads</p> <ul style="list-style-type: none"> <li>• 3.9.1 Unpaved Poor to Bad, paved core provincial roads are rehabilitated and improved/upgraded</li> </ul>	<p><b>Strengths:</b></p> <ul style="list-style-type: none"> <li>• DED complete for road repair, rehab and improvement in accordance to DPWH standards</li> <li>• Provincial roads with bad to poor conditions are maintained using regular maintenance funds; 20% Development Fund is used in road improvement and upgrading</li> </ul> <p><b>Weakness:</b></p> <ul style="list-style-type: none"> <li>• Prioritization of roads for improvement and upgrading under the LRNDP can change due to present road conditions during the actual budget year</li> </ul>
<p>3.10 Progress Billing for roads and infrastructure projects</p> <ul style="list-style-type: none"> <li>• Pursuant to Paragraph 5, Annex "E" (Contract Implementation Guidelines for the Procurement of Infrastructure Project,)" awarded contractors are to prepare monthly progress billings and corresponding request for payments for work accomplished, supported by the Statement of Work Accomplished or SWA that is checked and validated by the Project Engineer</li> </ul>	<p><b>Strengths:</b></p> <ul style="list-style-type: none"> <li>• Request for payments supported by the Statement of Work Accomplished (SWA) that is checked and validated by the Project Engineer, monthly certificate of payment, time elapsed are prepared by the contractor</li> </ul> <p><b>Weakness:</b></p> <ul style="list-style-type: none"> <li>• Delayed submission by the contractor of required documents for progress billings causes delay of payment</li> </ul>

### 3.5 KRA 4 –Local Road Asset Management

PLGU should conduct annual local road condition assessment by conducting local road and bridge inventory by components on the third quarter of the year in order to assess its road condition and improvements installed and furnish data to the Provincial Accountants Office as their basis for road asset booking.

PLGU aims to acquire the road right of-way of the provincial roads with available identified road lot owners and lot numbers along provincial roads with the aid of the GIS maps available at Provincial Assessor’s Office and Municipal Assessor’s Office. With this, consultation and negotiations with the lot owners to execute Deed of Donations (DOD) is desired. Parcellary Survey will follow to declare the area

of lot deducted from a certain owner. As soon as the road lot will be acquired, interventions for upgrading, rehabilitation and maintenance will have no more road right-of-way issues for smooth implementation.

Table 6 – Current Situation: KRA 4: Local Road Asset Management

Target Situation	Current Situation
Local Road Condition Assessment	<p>Strengths:</p> <ul style="list-style-type: none"> <li>• Road Inventory Team created at PEO PMDs</li> <li>• 100% Local Road Network Inventory by components available as of Dec. 31, 2017</li> </ul> <p>Weaknesses:</p> <p>Lack of budget allocation for the conduct of Local Road Inventory and Condition Survey</p>
All provincial road infrastructure and facilities recorded as assets in the LGU's book of accounts in accordance with NGAS and relevant COA circulars, and updated regularly; with complete description and cost segregation of road components to monitor changes over time	<p>Strengths:</p> <ul style="list-style-type: none"> <li>• Road Asset Management Team created through EO; (PAccO, PEO, PGSO, PAssO)</li> <li>• Revised Real Property Tax (RPT) Declaration available at PASSO as of 2016</li> <li>• Available Land Valuation formulated by PGBh Appraisal Committee</li> <li>• Presence of Asset Property Card at PGSO</li> <li>• 75% of total road network were booked as asset with its road component</li> <li>• Availability of Parcellary GIS Based Map at PASSO and approved Cadastral Maps at MASSO</li> <li>• 16 out of 157 Provincial Road Sections have initial Deed of Donations (DOD) notarized</li> <li>• 16 out of 157 Provincial Road Sections have initial Deed of Donations (DOD) notarized</li> </ul> <p>Weakness:</p> <p>Some road lot have no basis for recording (Proof of ownership and other road attributes)</p>
Province adopts and implement Local Road Asset Management Plan for improved investment decisions, road asset preservation and maintenance	<p>Strengths:</p> <ul style="list-style-type: none"> <li>• PGBh has identified Core Road Network as bases for investment planning as to what interventions shall be applied to a certain road section.</li> <li>• Road Investment Plan incorporated in the Local Road Network Development Plan</li> <li>• Road Sector Committee created thru EO to: &gt;oversee the sustainability of providing budget for road upgrading, rehabilitation and maintenance of roads;</li> <li>• Monitoring and Evaluation of Road Works activity</li> <li>• Presence of Annual Provincial Road Repair and Maintenance with Minor Improvement Program (PRRMIP) as bases for road maintenance implementation</li> </ul> <p>Weakness:</p> <p>Local Road Asset Manual not yet rolled out to PLGUs</p>
Utilization of the local road asset management manual	<p>Strengths:</p> <ul style="list-style-type: none"> <li>• Availability of the local road asset manual formulated by DILG</li> </ul> <p>Weakness:</p> <ul style="list-style-type: none"> <li>• Local Road Asset Manual not yet rolled out to PLGUs</li> </ul>

### 3.6 KRA 5 – Internal Audit

The PGBh has already conducted reforms in Local Road Management and Public Financial Management due to its engagement with PRMF. Thru reforms instituted by PRMF, the PGBh thru the PEO and PPDO has already an established, updated and utilized local road network map for planning, programming, evaluation and monitoring in Geographic Information System format. Although not all of the projects are geo-tagged or video-tagged and with the road network map not linked to RBIS, PEO has already conducted an annual road inventory with a 2018 Traffic Count.

A Local Road Management (LRM) Team was also created by virtue of an Executive Order from the Office of the Governor. The Team meets regularly and they spearheaded the preparation and even the updating of the Local Road Network Development Plan (LRNDP) for 2018-2022. The LRNDP has the prioritized list of provincial roads which were carefully selected using a criteria agreed upon by multi-sectoral participants composed of the PGBh, other LGUS and government agencies; and Civil Society Organizations.

The Local Road Construction and Maintenance works of the PGBh is also currently implementing road and bridge projects in accordance with the Department of Public Works and Highways (DPWH) standards and QA/QC requirements are complied with in accordance with DILG QA manual. CPES is currently employed only on CMGP and PRDP Projects. Trained construction supervision team of the PEO manages and monitors the implementation of infrastructure projects. In spite the acquired skill from years of service with training from PRMF, there is still the need to capacitate staff on construction supervision. There is a lack of awareness of DRRM-CCA and its implication to road construction and supervision. The installation of road signs and safety road furniture is limited to guard rails and wheel guards.

The presence of Road Asset Management Team is observed and it is composed of the Provincial Accounting Office, the Provincial Engineering Office, the Provincial General Services Office and the Provincial Assessor's Office. Thru the Team, the Provincial Government was able to book 50% of the provincial roads as asset by the end of 2017 although the road as an asset has no property card and there is no proof of ownership from the Provincial Government. It is also worth mentioning that the PGBh has an Asset Inventory Manual in process.

The Provincial Internal Audit Office (PIAO) as a department has been in existence since 2010 and it has a department head with eight others regular plantilla positions, two contractual auditors and two casual employees. PIAO has been auditing the offices of the PGBh as to core mandates with all of the audits being indorsed by the Governor for implementation as he signed all of the Notices of Compliance. The only problem is that implementation takes time as it is in the hands of the auditees. There is the perceived tendency that the audit recommendations are taken for granted especially that the follow up audit is delayed due to PIAO's limited manpower.

On the procurement activities of the PGBh, it is undertaken by the Provincial Procurement and Management Unit (PPMU). This office was created as a permanent BAC secretariat. It is currently implementing an Annual Procurement Plan-based procurement which is the consolidation of the respective offices' Project Procurement Management Plan. A digitization of procurement documents is seen as way of filing voluminous documents which could facilitate its retrieval. Although there is the foreseen threat of possible mass replacement of Bids and Awards Committee members due to the coming change of administration, the office is pushing for the implementation of its e-procurement system which is part of the PGBh Unified System.

Lastly, looking at the Budgeting, Revenue Generation and Expenditure Management aspect of governance, the PGBh embraced a multi-year perspective in fiscal planning and budgeting which has a strong Civil Society Organization participation. The Province is still 86% IRA dependent with road

upgrading or rehabilitation projects being provided significant appropriation from the 20% Development Fund. A strong linkage between PDPFP, PDIP, AIP and the budget is observed with appropriations being supported with actual collection of revenues. To solve the problem of limited funding, new revenue sources are being identified and explored. The financial transactions of the PGBh are all subjected to the use of the Audit Guidebook and Audit Steps in the pre-audit of disbursements.

## **Areas of Strength to Sustain and Enhance**

### ***Audit***

During the assessment, the PLGU representatives recognized that the Provincial Internal Audit Office (PIAO) is a benchmark among LGUs and is probably the most advanced among local government audit services. The PIAO was established in December 2010 with the support of PRMF-AusAID-DFAT program and is among the pioneers in pursuing the delivery of internal audit services in the Local Government Units.

The Bohol PIAO has been serving as a learning center for Internal Audit and plays host to other local governments for learning visits and benchmarking. The PIAO head is regularly invited as a resource person in seminars and trainings and shares the Bohol experience in establishing the office. It is currently documenting and reviewing its internal audit engagements thru its in-house coaching so that its process and systems will be fully improved and institutionalized. Instructional materials will be prepared for possible replication to other LGUs.

Of the nine (9) plantilla personnel, seven (7) of the plantilla personnel is already filled-up with two (2) vacant Internal Auditor I Positions. Its current manpower composition is augmented by the hiring of one (1) auditor under contract of service and two (2) job-order casuals. PIAO has already audited the core mandates of 47% of the road-related provincial offices of the PGBh. With its annual budget, it aims to finish auditing 100% of the road-related offices of the PGBh by 2021. In 2022, the office also plans to finish the compliance audit of all road-related provincial offices. Aside from the audit of the PGBh offices, PIAO is also strengthening the other systems and processes of the provincial government through the conduct of special and mini-audit engagements such as the audit on the petty cash fund management, cash management and inventory management among others.

## **Priority Areas of Improvement**

### ***Audit***

While PIAO is a highly-performing office, there are still areas for improvement that it continues to address such as the faster conduct of follow-up on the status of compliance to PIAO's audit findings and recommendations. As an indicator of this initiative, the office aimed to strictly implement the drafting and approval of Management Action Plans by respective auditee offices. This can facilitate the implementation and monitoring of the auditees' compliance to PIAO's recommendations as the key personnel of offices will craft their action steps or procedures of compliance. To further improve the current systems and processes of PIAO in the field of internal audit, the office is in the process of auditing their own audit engagements. This will help the office in refining its practices and processes so that the conduct of audit will be more efficient and effective.

The table below details Bohol's current situation, strengths and weaknesses in this key reform area:

Table 7 – Current Situation: KRA 5 - Internal Audit

Target Situation	Current Situation (Include a narrative write-up base on the provincial assessment reports)
<p>5.1.1 Internal Audit Unit/Department is established, functional and resourced consistent with applicable Guidelines issued by DBM &amp; CSC</p>	<p>Strengths:</p> <ul style="list-style-type: none"> <li>• The Provincial Internal Audit Office is already a department created by the Provincial Government in December 2010</li> <li>• PIAO has nine (9) plantilla positions composing of one Department Head, two (2) Internal Auditor III, two (2) Internal Auditor II, two (2) Internal Auditor I, one (1) Administrative Officer and one (1) Administrative Aide III</li> <li>• There is one contractual employee and two casual employees as complementary manpower</li> <li>• There are current vacancies as a result of the creation of two (2) Internal Auditor II positions</li> </ul> <p>Weaknesses:</p> <ul style="list-style-type: none"> <li>• One key position is detailed in another office since the time it was filled up</li> <li>• There is the high risk of trained auditors being pirated by other LGUs</li> <li>• Delayed filling up of auditor positions</li> <li>• Only one (1) division is handling both the operation and management audit</li> </ul>
<p>5.1.2 Road related Provincial Offices are regularly subjected to internal audit based on the approved Annual Internal Audit Plan 5.1.4 Internal Control systems and procedures of road related offices are established, operational and documented.</p>	<p>Strengths:</p> <ul style="list-style-type: none"> <li>• Audit plan was prepared and used to be legislated; currently incorporated in the annual budget</li> <li>• The PGBh road related offices is already 47% audited by the end of 2018 and by 2021, the entire PGBh road related offices will already be audited by PIAO as to core mandates.</li> <li>• Audit on certain process will follow i.e. Petty Cash Fund Management and other specific government processes</li> <li>• Friendly audit</li> </ul> <p>Weaknesses:</p> <ul style="list-style-type: none"> <li>• The internal audit reports were prepared and submitted to the LCE. No actual presentation to the LCE is done but an exit meeting was always conducted with the department head and staff for presentation of findings and recommendations.</li> <li>• No actual crafting of the Management Action Plan.</li> </ul>
<p>5.1.3 Recommendations in the Internal Audit Report are promptly resolved and acted by LCE and implemented by concerned provincial offices.</p>	<p>Strengths:</p> <ul style="list-style-type: none"> <li>• Notice of compliance addressed to the auditee is signed by the LCE within 3 to 5 days from submission to the LCE</li> <li>• The auditee office can formulate their own measures of compliance to the findings as compliance is the responsibility of the management. Management is aware of this responsibility</li> </ul> <p>Weaknesses:</p> <ul style="list-style-type: none"> <li>• Compliance of audit recommendations by auditee takes time so auditee should have given time for implementation</li> <li>• Due to limited manpower, follow up audits of offices are delayed</li> <li>• Crafting of Management Action Plan is left to the management. No guidance as to preparation is provided</li> <li>• There is a difficulty in rating the status of compliance of each finding and recommendation in the audit report</li> </ul>
<p>5.1.4 Internal Control systems and procedures of road related offices are established, operational and documented.</p>	<p>Strengths:</p> <ul style="list-style-type: none"> <li>• It was administered as a Re-Entry Action Plan of an AusAid Scholar</li> </ul> <p>Weaknesses:</p> <ul style="list-style-type: none"> <li>• Risk assessment and management not regularly conducted in all offices/departments of the PGBh</li> </ul>

<p>5.2.1 Trained internal auditors base on CapDev plan and able to perform their functions.</p>	<p>Strengths:</p> <ul style="list-style-type: none"> <li>• Each auditor is required to attend one training/seminar per year</li> <li>• Re-echo of the training learning is done during monthly office meetings and year-end assessment</li> </ul> <hr/> <p>Weaknesses:</p> <ul style="list-style-type: none"> <li>• Presence of contractual auditors performing audit but cannot be sent to training</li> </ul>
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### 3.6 KRA 6 – Procurement

#### Areas of Strength to Sustain and Enhance

Procurement has always been complex and lengthy process, with several steps to accomplish along the way. During the assessment, this has been acknowledged by representatives of the PLGU. Several innovations have been implemented by the PPMU throughout the years. One major innovation is the separation of the procuring unit from the General Services Office into a separate office, and eventually under the Provincial Administrator’s Office. It is the office’s aim in the following years to be institutionalized as a separate department. Aligned to this cause is the regular conduct of meetings in order to discuss and assess office and procurement-related issues and concerns.

On other innovations, the practice of keeping digital copies of all procurement documents kept in the Records Section is being implemented with the aim to keep several digital and hard copies of all files in the future. Compliant to the 2016 IRR of RA 9184, the PPMU has also started the implementation of APP-based/bulk procurement of catering services, common-use goods, fuel and medical supplies. With constant innovations on PPMP preparation and APP consolidation, the office aims to fully implement bulk procurement on all procurable goods/items by 2019 and in the years to come.

Along with the aforementioned innovations implemented and to be sustained and enhanced, the PPMU aims to be able to finalize the Customized Provincial Procurement Operations Manual in order to finalize and institutionalize procurement policies and guidelines that need to be strictly implemented and followed by not just the procuring entity but also by accredited and interested contractors. Along with this initiative is the aim to fully activate and implement the use of the e-procurement system, which will not only hasten the procurement cycle but also provide real-time and easy tracking of all procurement documents. These will further aid in the realization of a compliant, fast and transparent procurement process.

#### Priority Areas of Improvement

The Provincial Procurement Management Unit has always strived to be competent and compliant with the standards as mandated in the Procurement Act, or RA 9184; however, several areas of the process still need to be looked over and amended in order to fully be efficient in providing service and to be compliant with local and national standards.

One area that still needs improvement is the safekeeping of all procurement files. A larger storage space is still needed to house all the records the PPMU has been keeping for the past several years, and will be keeping for years to come. This area is hoped to be resolved as soon the PPMU will transfer to its new office location at the New Capitol Building.

The PPMU personnel staff, BAC and TWG members also need to be exposed to more capacity building strategies over time, in order to be fully aware of the mandates and procedures detailed in RA 9184 and



its IRR. Mentoring/coaching of personnel, as well as re-shuffling of tasks/duties, may also be needed in order to enhance their own capacity development, as well as improve intra-office strategies.

Another area that still needs improvement is the laxity and deficiency in following the timeline for each procurement process, coupled with some delayed compliance on the part of suppliers/contractors, which aids to delays in the procurement process and delayed project implementation. Proper and constant rapport with suppliers/contractors, as well as with end-user representatives, needs to be established. All of these are hoped to improve once the Customized Provincial Procurement Operations Manual will be approved and institutionalized. Currently, the draft of the manual is still undergoing revision.

The table below details Bohol’s current situation, strengths and weaknesses in this key reform area:

*Table 8 – Current Situation: KRA 6 – Procurement*

Target Situation	Current Situation
<p>6.1.1 PLGU-BAC uses an effective Records Management System and regularly updated &amp; Database of Items &amp; Costs related to goods &amp; services in analyzing&amp; evaluating proposals</p>	<p>Strengths:</p> <ul style="list-style-type: none"> <li>• Currently implementing digitization of documents for easier retrieval of documents, with record books maintained for tracking of files.</li> <li>• Consolidation of PPMP into APP resulted to the averaging of prices (unit cost per item) which is being compared to the PS DBM Price Index. Canvassing of local market prices to establish the ceiling price per item, which is then used as basis for the APP.</li> </ul> <p>Weaknesses:</p> <ul style="list-style-type: none"> <li>• Not enough storage space for filing of hard copies of all procurement documents.</li> <li>• APP consolidation is done using MSExcel, which may cause probable misstatements.</li> <li>• Offices/Departments prepare its PPMP using different format/presentation, item description and prices.</li> <li>• Lack of permanent, competent and dedicated staff who will manage and regularly update the database of items and its prices.</li> <li>• E-procurement system not fully developed.</li> </ul>
<p>6.1.2 Reduced procurement cycle for Public Bidding</p>	<p>Strengths:</p> <ul style="list-style-type: none"> <li>• Well-represented BAC and TWG Membership</li> <li>• Streamlined processes and procedures</li> <li>• Average procurement cycle for infra projects range from 97-147 days, while it is 42-138 days for goods/services.</li> </ul> <p>Weaknesses:</p> <ul style="list-style-type: none"> <li>• Laxity in observance of the prescribed timeline of each procurement stage</li> <li>• Deficient Monitoring system</li> <li>• Delayed compliance by winning bidders/ suppliers of some documentary requirements</li> <li>• Possible mass replacement of BAC and TWG Membership and BAC Secretariat personnel due to change in administration.</li> <li>• Resistance from contractors/suppliers and PPMU personnel on changes.</li> <li>• Litigation arising from complaints from suppliers and contractors being disqualified.</li> </ul>
<p>6.1.3 Adoption of standard documentation based on Philippine Bidding</p>	<p>Strengths:</p> <ul style="list-style-type: none"> <li>• PPMU-BAC is compliant and meets national standard</li> <li>• Streamlined processes and procedures</li> </ul> <p>Weaknesses:</p> <ul style="list-style-type: none"> <li>• Not fully compliant with local/internal standards/safeguards.</li> <li>• Also not fully compliant with regards to some document output</li> </ul>

Target Situation	Current Situation
6.2.1 Limit or minimize the use of alternative methods of procurement	<p>Strengths:</p> <ul style="list-style-type: none"> <li>Started the implementation of APP-based (bulk) procurement for common-use goods, catering services, medicines/drugs and fuel.</li> <li>Consolidation of similar horizontal infra projects with minimal ABC to be procured as one Infra Project.</li> </ul> <p>Weaknesses:</p> <ul style="list-style-type: none"> <li>Individual PRs for vehicle spare parts and unforeseen activities/events falling into alternative mode.</li> <li>Complexity in nature of item to be procured would lead to failure in bidding, and eventually alternative mode of procurement.</li> <li>Non-compliance of some service providers/contractors of the PhilGEPS Platinum Certificate would lead to failure in bidding.</li> </ul>
6.2.2 Promotion and implementation of green procurement	<p>Strengths:</p> <ul style="list-style-type: none"> <li>Started to require catering service providers to use eco-friendly materials for packed meal.</li> <li>Started the implementation of APP-based (bulk) procurement for common-use goods, catering services, medicines/drugs and fuel.</li> </ul> <p>Weaknesses:</p> <ul style="list-style-type: none"> <li>No common-use goods has been purchased from PS-DBM.</li> <li>Non-compliance by the suppliers/service providers of the EMS-related requirements.</li> </ul>
6.3.1 Adoption and Implementation of customized Procurement Operations Manual by LGU that is compliant to RA 9184 as amended, including IRR 2016	<p>Strength:</p> <ul style="list-style-type: none"> <li>PPMU/BAC Secretariat has already drafted the Customized Provincial Procurement Operations Manual.</li> </ul> <p>Weakness:</p> <ul style="list-style-type: none"> <li>The said manual still needs review, editing and inclusion of additions/revisions according to the 2016 IRR of RA 9184 and customized local/internal safeguards.</li> </ul>
6.4.1 All contract documents are prepared by BAC Secretariat and turned over to PEO promptly and punctually (within 15 calendar days).	<p>Strength:</p> <ul style="list-style-type: none"> <li>BAC secretariat staff prepares all the pertinent contract documents and are turned-over it to PEO within a period of 1-70 days after approval.</li> </ul> <p>Weakness:</p> <ul style="list-style-type: none"> <li>Some Contractors intentionally delay the receipt and acknowledgment of the contract and NTP even after several and persistent attempts of BAC Secretariat Staff to reach out to them.</li> </ul>
6.4.2 All NTPs should indicate the start date regardless of receipt of contractor	<p>Strength:</p> <ul style="list-style-type: none"> <li>Template for NTPs contain area for implementation date of project to be indicated.</li> </ul> <p>Weakness:</p> <ul style="list-style-type: none"> <li>NTPs currently do not indicate a pre-dated start date, but puts the start date within ten (10) days after the receipt of the contractor</li> </ul>

### 3.8 KRA 7 – Budget, Revenue Generation, and Expenditure Management

#### Areas of Strength to Sustain and Enhance

##### *Planning*

The Provincial Government has sustained the formulation of development and investment plans through participatory planning processes. Correspondingly, the multi-year perspective in fiscal planning has also been pursued to maintain a clear linkage between the Provincial Development and Physical Framework Plan (PDPFP) and the Local Development Investment Program (LDIP), and the strong linkage between the

Annual Investment Program (AIP) and the Annual Appropriation Ordinance. The priorities of the road sector, particularly on the governance reform areas as identified in the Local Road Network Development Plan are considered and integrated in the updated PDPFP.

### ***Revenue-Generation***

Revenue collection has been improving over the years, with the implementation of various strategies and revenue measures. Records shows that both tax and non-tax revenue increased for the last three years.

Directly supporting the Provincial Government's thrust of increasing revenue sources, the Provincial Economic Enterprise Management Unit (PEEMU) has been institutionalized and established to spearhead the development and management of economic enterprises. New revenue sources have been collected from the operation of the Café Caloy, which is the developed into an economic enterprise. Other ventures, which are foreseen to have high potential to earn revenues, are also on the works.

Computerized systems are available and utilized to facilitate accurate recording, databanking and collection, such as the Real Property Tax Information System, and the Electronic Tax, Revenue and Collection System (E-TRACS).

### ***Budgeting***

Existing annual budget calendar is generally observed to ensure that Annual Budgets are prepared, authorized, approved, and reviewed on time to facilitate its proper execution. To support the proper Public Financial Management (PFM) efforts, the Appropriation Ordinance of the Province of Bohol has included budgets for the implementation of PFM improvement policies.

Significant appropriations have been provided for road upgrading, rehabilitation, improvement and maintenance. These budgets have been given through the regular funds of the Provincial Engineer's Office and the Provincial Motor Pool Office, particularly under the 20% Development Fund and Maintenance and Other Operating Expenses under the General Fund.

The implementation of the LRDNP has been supported with the funding of prioritized road projects. While local internal sources have been provided, some of the priority road projects have been implemented through external funding such as the convergence program of the national government and Official Development Assistance (ODA).

Participation of the Civil Society Organizations (CSOs) in the planning, budgeting, and policy-making activities of the Provincial Government has been sustained. The active participation of accredited CSOs in the planning and discussion sessions of various local special bodies has allowed them to directly provide inputs and recommendations to the planning and budgeting processes of the Provincial Government. CSOs also participate during the conduct of budget fora and other budget processes. The strong partnership with CSOs been sustained through the PGBh-CSO Partnership Covenant.

### ***Expenditure management***

Considering the multi-faceted development priorities being pursued by the Province, budgets have been provided for priority programs, projects and activities aligned with the strategies and objectives of its overarching development framework. Measures have been undertaken to ensure that budgets are utilized and disbursed properly and according to plans.

Efforts have been sustained to ensure that disallowances from the Commission on Audit (COA) are prevented and that financial transactions follow COA rules and regulations and other applicable guidelines from various oversight agencies. Among the initiatives being sustained is the conduct of consultative forum and updates on financial matters, which is an annual activity spearheaded by the Provincial Accountant's Office. The use and regular updating of the Audit Guidebook & Audit Steps as guide for pre-audit of disbursements are also maintained.

### ***Financial Reporting***

The Provincial Accountant's Office has already a functional Enhanced-New Government Accounting System (E-NGAS), which is compliant to Philippine Public Sector Accounting Standards (PPSAS). With such system in place, the generation of accurate financial reports will be facilitated. Meanwhile, compliance to the Full Disclosure Policy of the Department of the Interior and Local Government (DILG) has been adhered, with the posting of relevant financial reports to DILG-FDP Portal/ LGU website and in conspicuous places where public access to this information can be provided.

### **Priority Areas of Improvement**

#### ***Revenue-Generation***

The Province of Bohol is still dependent on Internal Revenue Allotment (IRA) with an average dependency ratio of 86% for the last three years. There is a necessity to increase further the collection of locally-sourced revenues, which, in some cases, actual collection has not met revenue targets. The implementation of tax collection strategies for delinquent real property taxes also has to be revisited to improve effectiveness.

The limited taxing powers of a Provincial Government has led the Province of Bohol to venture into the development of economic enterprises. Such, however, should take into consideration the limited capacities and manpower to manage local enterprises. There is need therefore to build human resource capacities to effectively operate identified economic enterprises.

#### ***Budgeting***

While the existing annual calendar for budget preparation and authorization phases is generally observed, the consistency of adhering to such schedules should be sustained across budget years. Based on the PFM Assessment Report (PFMAR) covering the period 2015-2017, there are some delays in not more than 2 steps in the processes (enactment of appropriation ordinance, approval and submission to the reviewing authority).

As to budget execution, there has been an observed delay in the planning and procurement of some programs, projects and activities resulting to delayed implementation. In some cases, the implementation of projects only come in the later part of the year, which often results to non-completion and payment/ disbursement of project within the budget year. This therefore will lead to non-full utilization of budget within the budget year. Considering this concern, offices have been constantly reminded on the importance of proper procurement planning, timely procurement and implementation of prioritized projects and activities.

#### ***Accounting and Financial Reporting***

There is a significant trend of increase of transactions being processed at the Provincial Accountant's Office (PAccO), which is not commensurate to the present number of auditors handling such transactions.

As a strategy to this concern, new employees are tapped and utilized to augment the manpower requirement for the auditing functions. However, new auditors still lack the expertise in pre-audit transactions, which can be addressed through continuing training and coaching. The filling-up of unfilled positions at the PAccO will also provide the needed additional work force.

It has been observed that there are some delays in the preparation of financial reports, annual financial statements/bank reconciliation, and migration from E-NGAS to PPSAS which affected report generation. There are also some unresolved system glitches of the eNGAS PPSAS version. Strategies have been identified to be implemented to ensure that timely and accurate financial reports are prepared and generated. Furthermore, it is also being reported that the bulk of financial transactions and claims are being processed/ reported towards the year-end, which may overwhelm the human resources to process such claims. Preventive actions have been identified to spread these claims in appropriate periods.

The table below details Bohol’s current situation, strengths and weaknesses in this key reform area:

*Table 9 – Current Situation: KRA 7 - Budgeting, Revenue Generation and Expenditure Management*

Target Situation	Current Situation
7.1.1 Increased percentage of local revenues to adequately finance road upgrading, rehabilitation & maintenance	<b>Strengths:</b> <ul style="list-style-type: none"> <li>▪ New revenue sources collected from developed economic enterprises</li> <li>▪ Tax revenue increased by 27% for the last 3 years; non-tax revenue increased by 9% for the last 3 years</li> <li>▪ Computerized RPT database system</li> </ul>
	<b>Weaknesses:</b> <ul style="list-style-type: none"> <li>▪ IRA dependency averaged 86% (2015-2017)</li> <li>▪ Some local revenue estimates not met</li> <li>▪ Less effective implementation of tax collection strategies for delinquent RPT</li> <li>▪ Limited local revenue sources</li> <li>▪ Limited capacities and manpower to manage local economic enterprise</li> </ul>
7.1.2 Increased allocation & utilization of funds for local road maintenance, rehabilitation & upgrading	<b>Strengths:</b> <ul style="list-style-type: none"> <li>▪ Road upgrading/rehab projects provided significant appropriation from the 20% DF</li> <li>▪ Road maintenance fund regularly provided under the PEO and Provincial Motor Pool general fund budget</li> <li>▪ Support provided for the upgrading and enhancement of heavy equipment for road improvement and maintenance</li> </ul>
	<b>Weaknesses:</b> <ul style="list-style-type: none"> <li>▪ Delayed planning and procurement of local road projects resulting to delayed implementation</li> <li>▪ Implementation of some projects only in the later part of the year, which also resulted to non-completion and payment/ disbursement of project within the budget year</li> </ul>
7.1.3 Duly accredited Civil Society Organizations participate in the planning & budgeting processes	<b>Strengths:</b> <ul style="list-style-type: none"> <li>▪ Significant number of CSOs accredited by the SP and actively participating in planning &amp; budgeting, policy making through various local bodies</li> <li>▪ Participation of CSOs in the budget fora and other budget processes</li> <li>▪ Strong partnership with CSOs sustained through the PGBh-CSO Partnership Covenant</li> <li>▪ CSO month celebrated w/ the PGBh every March</li> </ul>
	<b>Weaknesses:</b> <ul style="list-style-type: none"> <li>▪ Challenge – Sustaining PGBh-CSO Partnership and collaboration after the current administration through local legislation</li> </ul>
7.1.4 Synchronized planning & budgeting calendar,	<b>Strengths:</b> <ul style="list-style-type: none"> <li>▪ Multi-year perspective in fiscal planning and budgeting</li> <li>▪ Improving timelines in the enactment / approval of appropriation ordinance including the submission of appropriation ordinance to DBM</li> </ul>
	<b>Weaknesses:</b>

Target Situation	Current Situation
<i>particularly for budget preparation; authorization is strictly observed</i>	<ul style="list-style-type: none"> <li>▪ While the existing annual calendar for budget preparation and authorization phases is generally observed, there are some delays in not more than 2 steps in the processes (enactment of appropriation ordinance, approval and submission to the reviewing authority)</li> </ul>
<i>7.1.5 Approved budget allocation for local road rehab &amp; maintenance is based on LRNDP</i>	<p><b>Strengths:</b></p> <ul style="list-style-type: none"> <li>▪ Local core roads identified and included in the LRNDP</li> <li>▪ Funding provided for prioritized road projects under the LRNDP</li> <li>▪ Priority projects also proposed for external funding such as through convergence programs and ODA programs</li> </ul> <p><b>Weaknesses:</b></p> <ul style="list-style-type: none"> <li>▪ While priority LRNDP-identified road, projects provided with budget allocation, however due to limited resources, some are not funded or deferred the following year</li> </ul>
<i>7.1.6 The Appropriation Ordinance authorizing the Annual Budget is linked with the AIP, LDIP, LRNDP &amp; PDPFP</i>	<p><b>Strengths:</b></p> <ul style="list-style-type: none"> <li>▪ Strong linkage between PDPFP and PDIP and AIP and budget</li> <li>▪ LRNDP considered and integrated in the PDPFP</li> </ul> <p><b>(may also refer to LRMPA Indicator 5: TS 7.1.5)</b></p> <p><b>Weaknesses:</b></p> <ul style="list-style-type: none"> <li>▪ Due to limited resources, not all prioritized roads in the LDIP and AIP gets funded under the appropriation ordinance, thus considered for external funding or to be funded in later years.</li> </ul>
<i>7.1.7 Provincial Government operates with credible budget such that actual appropriations are expended &amp; disbursed; the revenue targets &amp; collection to improve annually</i>	<p><b>Strengths:</b></p> <ul style="list-style-type: none"> <li>▪ Revenue collection is improving in terms of level of collection, with new revenue sources</li> <li>▪ Availability of cash to support budgeted programs, projects and activities including liabilities</li> </ul> <p><b>(may also refer to PFMAR indicator 11 sub-indicator 1)</b></p> <p><b>Weaknesses:</b></p> <ul style="list-style-type: none"> <li>▪ Appropriations is supported with actual collection of revenues, but some revenue targets are not met</li> <li>▪ Appropriations for PPAs are not fully utilized within the budget year, especially infrastructure projects</li> </ul>
<i>7.1.8 Budget is utilized &amp; disbursed according to plans and schedules</i>	<p><b>Strengths:</b></p> <ul style="list-style-type: none"> <li>▪ Budgets are provided for priority programs and projects</li> </ul> <p><b>Weaknesses:</b></p> <ul style="list-style-type: none"> <li>▪ Actual disbursement / utilization not following schedules – flooding of disbursements at the end of the year</li> <li>▪ Once in the last three years, total disbursements for each allotment class was 90% to 100% of the total obligation</li> <li>▪ Some Programs and projects, especially infrastructure related, are obligated and disbursed not in the current year</li> </ul> <p><b>(may also refer to PFMAR indicator 8 sub-indicator 3)</b></p>
<i>7.1.9 PLGU has no disallowances for the purpose intended within the year from the Commission on Audit</i>	<p><b>Strengths:</b></p> <ul style="list-style-type: none"> <li>▪ The PLGU has minimal number of disallowances in PS claims P31,000 out of P536,000,000 in 2016, MOOE P162,900 of P847,000,000</li> <li>▪ Sustained conduct of Consultative Forum &amp; updates on Financial Matters</li> <li>▪ Presence &amp; use of Audit Guidebook &amp; Audit Steps as guide for pre-audit of disbursements</li> </ul> <p><b>Weaknesses:</b></p> <ul style="list-style-type: none"> <li>▪ New auditors still lack the expertise in pre-audit of transactions.</li> <li>▪ The increasing volume of transactions is not commensurate to the present number of auditors, hence employees are tapped and utilized as auditors despite their lack of training and audit experience.</li> </ul>
<i>7.2.1 Financial reports are</i>	<p><b>Strengths:</b></p> <ul style="list-style-type: none"> <li>▪ Compliant to DILG Full Disclosure Policy</li> </ul> <p><b>Weaknesses:</b></p>

Target Situation	Current Situation
<i>prepared on time &amp; published in accordance with DILG's Full Disclosure Policy</i>	<ul style="list-style-type: none"> <li>• Delayed in the reporting of financial statements per eNGAS.</li> <li>• The back lags in recording of transactions at the beginning of the year are due to the year-end closing processes of the preceding year which were carried over during the current year. This resulted to unavailability of data that supposed to be generated from the eNGAS for the required disclosure reports. Because of this, the preparation of the reports for disclosures were being done manually requiring more time that caused more delays in the operations.</li> </ul>
7.2.2 Generation of timely & accurate financial reports through an appropriate e-system	<b>Strengths:</b> Enhanced eNGAS which is compliant to PPSAS is already in place.
	<b>Weaknesses:</b> <ul style="list-style-type: none"> <li>▪ Delayed preparation &amp; generation of financial reports, annual financial statements/bank reconciliation- Migration from E-NGAS to PPSAS affected report generation</li> <li>▪ Unresolved system glitches of the eNGAS PPSAS version.</li> <li>▪ Bulk of financial transactions/ claims processed/ reported towards the year-end</li> <li>▪ Unfilled position at the Accounting Office</li> </ul>

## Section 4: Five-Year Provincial Governance Reform Roadmap to Improve Local Road Management and Public Financial Management

### 4.1 Local Road Information Management

The Local Roads Information Management (LRIM) key reform area has two target situations, mainly Roads and Bridges Information System and All provincial and component city Roads Video Tagged. The first target situation emphasizes on the Road and Brides Information system in which the main target is to create of a map-based Database for local road network in GIS format accessed by Provincial Local Government of Bohol. This database will eventually incorporate the fifty-six minimum attributes for the province and seven for MLGUs. The database will also include the data from the hazard maps and the inclusion of SDG (3) - Death rate due to road traffic and SDG (9) Passenger & freight volumes by mode of transport data. This database will be a tool for local road network for planning, programming, evaluation and monitoring. The second target stresses on the Video tagging of all provincial and component city roads. This video tagged data will be one of the factors for our local road network planning in which the current situation of the roads with its location will be observed.

The table below details the Provincial Annual Targets in KRA 1 – Local Road Information Management, and the strategies to achieve these.

Table 10 – Five-Year Plan: KRA 1- Local Road Information Management

Target Situation	Current Situation	Annual Targets and Strategies			
		2019	2020	2021	2022
<b>4.2.1 Local Road Information Management</b>					
4.2.1.1 Established, updated, <b>DRRM and SDG informed</b> RBIS managed by all PLGUs	The PPDO has available Hazard maps ready for uploading in RBIS	Targets: Hazard maps (flooding, earthquake induced landslide,	Targets: Updates of Hazard maps	Targets: Updates of Hazard maps	Targets: Updates of Hazard maps

Target Situation	Current Situation	Annual Targets and Strategies			
		2019	2020	2021	2022
	<p>PEO is currently uploading 25 attributes in the RBIS.</p> <p>PGBh has initial local road network database consolidated by PPDO</p> <p>SDG (3) Death rate due to road traffic – available data in the TARAS.</p> <p>SDG (9) Passenger &amp; freight volumes by mode of transport. – LPTRP is on the finalization stage.</p> <p>Under development of RBIS-DILG, with only Provincial Roads data are available.</p>	<p>ground rupture (fault line), and other vulnerability report) from PDRRMO and PPDO ready for uploading</p> <p>Research on the data sources for the selected road-related SDG – SDG (3) and (9) indicators.</p> <p>Strategies: Coordination with PPDO, and PDRRMO and other related agencies.</p>	<p>Incorporating road-related SDG indicators (SDG 3 and 9) into the RBIS</p> <p>Strategies: Coordination with PPDO, and PDRRMO and other related agencies.</p>	<p>Updates</p> <p>Strategies: Coordination with PPDO, and PDRRMO and other related agencies.</p>	<p>Updates</p> <p>Strategies: Coordination with PPDO, and PDRRMO and other related agencies.</p>
4.2.1.2 RBIS used for <b>local road</b> network for planning, programming, evaluation and monitoring	<p>Under development of RBIS-DILG, with only Provincial Road Network is available</p> <p>Available local road network in GIS format</p>	<p>Targets: 2019 Updated LRBICS data and uploaded to RBIS</p> <p>40% of MLGUs LRBICS data with needed minimum attributes ready for uploading</p> <p><b>Strategies:</b></p> <ul style="list-style-type: none"> <li>• PEO to conduct (LRBICS)</li> <li>• PEO encoders to incorporate LRBICS data into the RBIS.</li> <li>• Mentoring and coaching of MLGUs for LRBICS</li> </ul>			
4.2.1.3 Established, updated and utilized GIS based local road	Available Provincial Government Data in GIS format.	Targets: Creation of a map-based Database for local road	Targets: 40% of MLGU's with Updates of the minimum	Targets: 75% of MLGU's with Updates of the minimum	Targets: 100% of MLGU's Updated and utilized <b>GIS</b>



Target Situation	Current Situation	Annual Targets and Strategies			
		2019	2020	2021	2022
network map for planning, programming, evaluation and monitoring with complete attributes and managed by the PLGUs.	Available CRID data in GIS format by MLGUs	network in GIS format accessed by PGBh, MLGUs and DPWH.  Strategies: Coordination with PGBh, MLGUs and DPWH in the creation of the database	attributes needed.  Strategies: Provision of needed resources (CAPDEV)	attributes needed.  Strategies: Provision of needed resources (CAPDEV)	<b>based local road network map.</b>  Strategies: Provision of needed resources (CAPDEV)
4.2.1.4 All provincial and component city roads video-tagged and uploaded in a web-based portal	7 video tagged file (KML and video files) from 2016	Targets: 80 % of 157 Provincial roads – Video Tagged  Strategies: Creation of Office memorandum assigning personnel, equipment and service vehicle for Video Tagging of Provincial Roads.	Targets: 100 % Provincial roads – Video Tagged. Updated Video Tagged roads with proposed and on-going developmental projects.	Targets: Updated Video Tagged roads with proposed and on-going development al projects.	Targets: 100 % Provincial roads – Video Tagged. Re-Updated.

## 4.2. Local Road Network Development Planning

The rehabilitation, improvement or upgrading and maintenance of roads can be summed up into the tagline “Bettering Roads, Improving Lives”. Basic for these tasks is the preparation of the whole gamut of a plan that considers not only the physical works but the process of selection as well. This is because even a first-class province like Bohol – the tenth largest island in the country – does not have limitless resources for road improvement hence, prioritization.

Proper local roads management, however, no longer patronizes the *padrino* system or patronage. In Filipino culture and politics, *padrino* is the value system where one gains favor, promotion, or political appointment through family affiliation or friendship, as opposed to one's merit. Corruption should be *passé* using the participatory prioritization process described below.

Bohol does not intend to rest on its laurels after having crafted its LRNDP. It now plans on replicating the process of creating local road management teams to look into road prioritization and generally improving local road management and public financial management.

The identified strategies include the seeking of audience with the local chief executives of the city/municipal LGUs and their respective municipal engineers and/or planning officers in order to advocate for the creation of the LRMTs for information, education and communication campaigns (IECs).

Workshops may come in later, with support from the DILG and the UNDP. The strategies will change in the subsequent versions of the LRNDP as the targets become achieved – determined through compliance monitoring.

Table 11 – Five-Year Plan: KRA 2 – Local Road Network Development Planning

Target Situation	Current Situation 2018	Annual Targets and Strategies			
		2019	2020	2021	2022
<b>4.2.1 Local Road Management Team, Roles &amp; Functions</b>					
4.2.1.1 Institutionalized and functional LR Management Team facilitates achievement of governance reforms in LRM and PFM	<ul style="list-style-type: none"> <li>LRMTeam, called the Road Sector Committee, is already created by EO, regularly meets.</li> <li>The RSC membership is already expanded to national government agencies, CSO, and even non-road-related PGBh offices</li> </ul>	<ul style="list-style-type: none"> <li><u>Targets:</u></li> <li>Roll out: 5% of LGUs have created respective functional LRMTs.</li> <li><u>Strategies:</u></li> <li>Audience with LMP Bohol chapter and the Bohol Association of Municipal Engineers for IEC</li> </ul>	<ul style="list-style-type: none"> <li><u>Targets:</u></li> <li>Additional 20% of LGUs have created functional LRMTs</li> <li><u>Strategies:</u></li> <li>Audience with LMP and Bohol chapter of the Municipal Engineers (MEs) association for IEC</li> <li>Training-workshops</li> </ul>	<ul style="list-style-type: none"> <li><u>Targets:</u></li> <li>Additional 25% of LGUs have created functional LRMTs</li> <li><u>Strategies:</u></li> <li>Audience with LMP and Bohol chapter of the Municipal Engineers association for IEC</li> <li>Training-workshops</li> </ul>	<ul style="list-style-type: none"> <li><u>Targets:</u></li> <li>Remaining 50% of LGUs have created functional LRMTs</li> <li><u>Strategies:</u></li> <li>Audience with LMP and Bohol chapter of the Municipal Engineers association for IEC</li> <li>Training-workshops</li> </ul>
<b>4.2.2 Multi-stakeholder participation in LRNDP process</b>					
4.2.2.1 Multi-stakeholder participation (with women participation/ involvement) in road network planning and investment programming adopted as standard practice	LRNDP crafting process participated in by the women's, youth, senior citizens' and PWD sectors, academe, NGAs, NGOs and CSOs	<ul style="list-style-type: none"> <li>Guide 5% of C/MLGUs so that the LRNDP crafting process is replicated</li> <li><u>Strategies:</u></li> <li>Coaching and M &amp; E compliance</li> </ul>	<ul style="list-style-type: none"> <li>Guide additional 20% of MLGUs so that LRNDP crafting process is replicated</li> <li><u>Strategies:</u></li> <li>Participatory planning: Involve MEs in LRNDP updating.</li> <li>M &amp; E compliance</li> </ul>	<ul style="list-style-type: none"> <li>Guide additional 25% of MLGUs so that LRNDP crafting process is replicated</li> <li><u>Strategies:</u></li> <li>M &amp; E compliance</li> </ul>	<ul style="list-style-type: none"> <li>Guide Final 50% of MLGUs so that LRNDP crafting process is replicated</li> </ul>
4.2.2.2 Achievement of "Very Satisfactory" rating for CMGP in the Citizen Participation Satisfaction Survey under Dev. Live	<ul style="list-style-type: none"> <li><b>Dev. Live</b> still being developed</li> <li>Functions performed in accordance with DPWH,</li> </ul>	<ul style="list-style-type: none"> <li>Test run <b>Dev. Live</b></li> <li>Activate <b>Dev. Live</b></li> <li><u>Strategies:</u></li> <li>Conduct IEC among CSOs</li> </ul>	<ul style="list-style-type: none"> <li>Integrate doable and, after study, applicable suggestions into PEO functions</li> </ul>	<ul style="list-style-type: none"> <li>Integrate doable and, after study, applicable suggestions into PEO functions</li> </ul>	<ul style="list-style-type: none"> <li>Integrate doable and, after study, applicable suggestions into PEO functions</li> </ul>

Target Situation	Current Situation 2018	Annual Targets and Strategies			
		2019	2020	2021	2022
	LRM and EMS standards	in the manipulation of <b>Dev. Live</b> and on the information needed to be uploaded	<ul style="list-style-type: none"> <li>• <u>Strategies:</u></li> <li>• Monitor <b>Dev. Live</b> feedbacks; provide explanation if necessary</li> </ul>	<ul style="list-style-type: none"> <li>• <u>Strategies:</u></li> <li>• Monitor <b>Dev. Live</b> feedbacks; provide explanation if necessary</li> </ul>	<ul style="list-style-type: none"> <li>• <u>Strategies:</u></li> <li>• Monitor <b>Dev. Live</b> feedbacks; provide explanation if necessary</li> <li>• Perform functions in accordance with DPWH, LRM and Environmental Management System (EMS) standards</li> </ul>
<b>4.2.3 Local Road Network Development Plan (LRNDP)</b>					
4.2.3.1 LRNDP adopted by the province as planning document through Sanggunian Panlalawigan Resolution (SP), in support of the PDPFP	<ul style="list-style-type: none"> <li>• LRNDP adopted through SP Resolution No 2017- 881 dated December 14, 2017, and already used as input in preparing the PDPFP</li> </ul>	<ul style="list-style-type: none"> <li>• 2% of LGUs already have SP/SB-adopted LRNDPs that are mainstreamed in their respective CLUPs</li> <li>• <u>Strategies:</u></li> <li>• Monitor progress of compliance</li> </ul>	<ul style="list-style-type: none"> <li>• Update LRNDP (province)</li> <li>• Additional 5% of LGUs already have SB-adopted LRNDPs and mainstreamed in their respective CLUPs</li> <li>• <u>Strategies:</u></li> <li>• Monitor progress of compliance</li> </ul>	<ul style="list-style-type: none"> <li>• Additional 10% of LGUs already have SB-adopted LRNDPs mainstreamed in their respective CLUPs</li> <li>• <u>Strategies:</u></li> <li>• Monitor progress of compliance</li> </ul>	<ul style="list-style-type: none"> <li>• Additional 10% of MLGUs already have SB-adopted LRNDPs mainstreamed in their respective CLUPs</li> <li>• Sustain the updating and mainstreamed of LRNDPs in preparing respective CLUPs.</li> <li>• <u>Strategies</u></li> <li>• Monitor compliance</li> </ul>
4.2.3.2 Adopted & prioritized List of Local Road Projects which are Climate Resilient	<ul style="list-style-type: none"> <li>• 100% of roads designed for the year are climate resilient</li> </ul> <u>Strategies:</u> <ul style="list-style-type: none"> <li>• Local Road and Bridge Inventory and Condition Surveys (LRBICS) are conducted yearly</li> </ul>	<ul style="list-style-type: none"> <li>• Include newly-selected climate resilient local road projects in the priority list of road projects for the year</li> </ul> <u>Strategies:</u> <ul style="list-style-type: none"> <li>• Monitor compliance and sustainability</li> </ul>	<ul style="list-style-type: none"> <li>• Update LRNDP- province</li> <li>• Roll out road prioritization criteria and process to 50% of C/MLGUs</li> <li>• Conduct LRBICS</li> </ul> <u>Strategies:</u> <ul style="list-style-type: none"> <li>• Capdev</li> <li>• compliance monitoring</li> </ul>	<ul style="list-style-type: none"> <li>• Roll out road prioritization criteria and process to remaining 50% of MLGUs</li> </ul> <u>Strategies:</u> <ul style="list-style-type: none"> <li>• Capdev</li> <li>• Compliance and sustainability monitoring</li> </ul>	<ul style="list-style-type: none"> <li>• Sustain the ideal prioritization criteria for future road projects</li> </ul> <u>Strategies</u> <ul style="list-style-type: none"> <li>• Capdev</li> <li>• Compliance and sustainability monitoring</li> </ul>

Target Situation	Current Situation 2018	Annual Targets and Strategies			
		2019	2020	2021	2022
	<ul style="list-style-type: none"> <li>Check with PDPFP and Hazard Maps</li> </ul>	<ul style="list-style-type: none"> <li>Conduct LRBICS</li> <li>List emerging core and non-core roads for prioritization the following year</li> </ul>			
4.2.3.2 Adopted & prioritized List of Local Road Projects which are Climate Resilient	<ul style="list-style-type: none"> <li>100% of roads designed for the year are climate resilient</li> <li><u>Strategies:</u></li> <li>Local Road and Bridge Inventory and Condition Surveys (LRBICS) are conducted yearly</li> <li>Check with PDPFP and Hazard Maps</li> <li></li> </ul>	<ul style="list-style-type: none"> <li>Include newly-selected climate resilient local road projects in the priority list of road projects for the year</li> <li><u>Strategies:</u></li> <li>Monitor compliance and sustainability</li> <li>Conduct LRBICS</li> <li>List emerging core and non-core roads for prioritization the following year</li> </ul>	<ul style="list-style-type: none"> <li>Update LRNDP- province</li> <li>Roll out road prioritization criteria and process to 50% of C/MLGUs</li> <li>Conduct LRBICS</li> <li><u>Strategies:</u></li> <li>Capdev</li> <li>Compliance monitoring</li> </ul>	<ul style="list-style-type: none"> <li>Roll out road prioritization criteria and process to remaining 50% of MLGUs</li> <li><u>Strategies:</u></li> <li>Capdev</li> <li>Compliance and sustainability monitoring</li> </ul>	<ul style="list-style-type: none"> <li>Sustain the ideal prioritization criteria for future road projects</li> <li><u>Strategies:</u></li> <li>Capdev</li> <li>Compliance and sustainability monitoring</li> </ul>
4.2.3.3 Provincial Government updates the LRNDP every three years adopting social and environmental safeguard policies	<ul style="list-style-type: none"> <li>LRNDP updated only last year, with social and environmental safeguard policies already adopted</li> <li><u>Strategies:</u></li> <li>List emerging additional social and</li> </ul>	<ul style="list-style-type: none"> <li>List emerging core and non-core roads needing immediate upgrading or rehabilitation , with social and environmental safeguard policies adopted, for inputting into</li> </ul>	<ul style="list-style-type: none"> <li>List additional social &amp; environmental safeguard policies, if any, for integration into next upgrading of the LRNDP</li> <li><u>Strategies:</u></li> <li>Compliance monitoring</li> </ul>	<ul style="list-style-type: none"> <li>Use the LRNDP core roads as major criterion in prioritizing road upgrading and rehabilitation projects for the following year</li> </ul>	<ul style="list-style-type: none"> <li>Update LRNDP integrating the data gathered in the past two years</li> <li><u>Strategies:</u></li> <li>Participatory planning</li> <li>Workshop (a module in the</li> </ul>

Target Situation	Current Situation 2018	Annual Targets and Strategies			
		2019	2020	2021	2022
	<p>environmental safeguard policies</p> <ul style="list-style-type: none"> <li>Workshop (a module in the yearend assessment and planning)</li> </ul>	<p>the updated LRNDP</p> <p><u>Strategies:</u></p> <ul style="list-style-type: none"> <li>Participatory planning</li> <li>Compliance monitoring</li> <li>Workshop (a module in the yearend assessment and planning)</li> </ul>	<ul style="list-style-type: none"> <li>Workshop (a module in the yearend assessment and planning)</li> </ul>	<p><u>Strategies:</u></p> <p>Compliance monitoring</p> <ul style="list-style-type: none"> <li>Workshop (a module in the yearend assessment and planning)</li> </ul>	<p>yearend assessment and planning)</p> <ul style="list-style-type: none"> <li>Compliance monitoring</li> </ul>
4.2.3.4 Local Road Network Development Plan aligned with SDGs	<ul style="list-style-type: none"> <li>SDGs already integrated into the LRNDP although these are not emphasized: "SDG language" not used</li> <li>Identify SDGs already integrated into the LRNDP for emphasis and language in the updated version</li> </ul> <p><u>Strategies:</u></p> <ul style="list-style-type: none"> <li>Compliance monitoring</li> </ul>	<ul style="list-style-type: none"> <li>Align LRNDP with SDGs and use as major criterion in identifying roads for upgrading and rehabilitation</li> </ul> <p><u>Strategies:</u></p> <ul style="list-style-type: none"> <li>Compliance monitoring</li> </ul>	<ul style="list-style-type: none"> <li>Update LRNDP with, among others, SDGs in SDG language, and climate resiliency qualities in road design incorporated</li> </ul> <p><u>Strategies:</u></p> <ul style="list-style-type: none"> <li>Compliance monitoring</li> </ul>	<ul style="list-style-type: none"> <li>Keep in active file data gathered from monitoring activities for inputting in the subsequent versions of the LRNDP</li> </ul> <p><u>Strategies:</u></p> <ul style="list-style-type: none"> <li>Compliance monitoring</li> <li>Database updating</li> </ul>	<ul style="list-style-type: none"> <li>Keep in active file data gathered from monitoring activities for inputting in the subsequent versions of the LRNDP</li> </ul> <p><u>Strategies:</u></p> <ul style="list-style-type: none"> <li>Compliance monitoring</li> </ul>
<b>4.2.4 Preparation of Detailed Engineering Designs (DEDs)</b>					
4.2.4.1 All DEDs for all local road projects are prepared in accordance with DPWH standards and prepared with minimal revisions	<ul style="list-style-type: none"> <li>DEDs for all outside funder supported local road projects are prepared in accordance with DPWH standards, with several revisions</li> </ul>	<ul style="list-style-type: none"> <li>DEDs for local road projects with outside funds including the 20% DF are prepared in accordance with DPWH standards, with road safety features, with minimal revisions</li> </ul>	<ul style="list-style-type: none"> <li>DEDs for all local road projects are prepared in accordance with DPWH standards, with minimal revisions</li> </ul> <p><u>Strategies:</u></p> <ul style="list-style-type: none"> <li>Conduct refreshers for new onboarding</li> </ul>	<ul style="list-style-type: none"> <li>Sustain the preparation of DEDs for all local road projects in accordance with DPWH standards, with minimal revisions</li> </ul> <p><u>Strategies:</u></p> <ul style="list-style-type: none"> <li>Conduct refreshers for new</li> </ul>	<ul style="list-style-type: none"> <li>Sustain the preparation of DEDs for all local road projects in accordance with DPWH standards, with minimal revisions</li> </ul> <p><u>Strategies:</u></p>

Target Situation	Current Situation 2018	Annual Targets and Strategies			
		2019	2020	2021	2022
		<u>Strategies:</u> <ul style="list-style-type: none"> <li>Conduct refreshers on existing, and orientation on evolving, DPWH standards</li> </ul>	preparers on existing, and orientation on evolving, DPWH standards <ul style="list-style-type: none"> <li>Monitor compliance and sustainability</li> </ul>	onboarding preparers on existing, and orientation on evolving, DPWH standards <ul style="list-style-type: none"> <li>Compliance and sustainability monitoring</li> </ul>	<ul style="list-style-type: none"> <li>Conduct refreshers for new onboarding preparers on existing, and orientation on evolving, DPWH standards</li> <li>Compliance and sustainability monitoring</li> </ul>
<b>4.2.5 Results-based Monitoring &amp; Evaluation (RBME) System</b>					
4.2.5.1 Institutionalized results-based and SDG Linked monitoring and evaluation mechanism in place and functional to monitor LRNDP implementation	<ul style="list-style-type: none"> <li>PEO is a member of the M &amp; E group of the PPDO that manages the Provincial Monitoring and Evaluation Information System (ProMEIS). The institutionalized system is results-based. However, the SDGs are still to be emphasized using “SDG language”, for easier sustainability monitoring.</li> </ul>	<ul style="list-style-type: none"> <li>Emphasize SDG linkage of M &amp; E tool</li> </ul> <u>Strategies:</u> <ul style="list-style-type: none"> <li>Conduct orientation on SDG terminology for ProMEIS managers</li> <li>Update ProMEIS to incorporate SDGs by using SDG language</li> <li>Monitor compliance</li> </ul>	<ul style="list-style-type: none"> <li>Update LRNDP with SDG linkage already emphasized</li> </ul> <u>Strategies:</u> <ul style="list-style-type: none"> <li>Conduct refreshers &amp; orientation for new onboarding M &amp; E officers</li> <li>Sustain compliance monitoring</li> </ul>	<ul style="list-style-type: none"> <li>Sustain RB and SDG-linked ProMEIS</li> </ul> <u>Strategies:</u> <ul style="list-style-type: none"> <li>Conduct refreshers &amp; orientation for new onboarding M &amp; E officers</li> <li>Sustain compliance monitoring</li> </ul>	<ul style="list-style-type: none"> <li>Sustain RB and SDG-linked ProMEIS</li> </ul> <u>Strategies:</u> <ul style="list-style-type: none"> <li>Conduct refreshers &amp; orientation for new onboarding M &amp; E officers</li> <li>Sustain compliance monitoring</li> </ul>

### 4.3 Local Road Construction and Maintenance

The Local Road Construction and Maintenance (LRCM) key reform area has ten target situations, addressing mainly road and bridge projects implementation, assess the performance of contractors through the conduct of Constructor Performance Evaluation System (CPES), maintenance of provincial

roads in fair to good condition, engagement of communities in provincial road maintenance, rehabilitation and improvement of unpaved core provincial roads, road project documentation, personnel complement, local road project monitoring, road safety management, and progress billing for roads and infrastructure projects. These reform areas are envisioned to enhance the PEO’s capabilities to plan, implement and monitor local road construction projects and road maintenance activities.

The table below details the Provincial Annual Targets in KRA 3 – Local Road Construction and Maintenance, and the strategies to achieve these.

Table 12 – Five-Year Plan: KRA 3 - Local Road Construction and Maintenance

Target Situation	Current Situation	Annual Targets and Strategies			
		2018	2019	2020	2021
<b>4.3.1 All road and bridge projects implemented according to DPWH standards</b>					
All road and bridge projects have QC plans and other requirements in compliance with QA manual for LGUs	<ul style="list-style-type: none"> <li>Only projects costing 5M and above are required to submit QC plans according to DPWH standards</li> </ul>	<ul style="list-style-type: none"> <li>100% of all road projects are required to submit QC plans according to DPWH standards</li> </ul> <p><u>Strategies:</u></p> <ul style="list-style-type: none"> <li>QC plans will be required as post-qualification attachment submitted by contractor for all projects</li> </ul>	<ul style="list-style-type: none"> <li>100% of all road projects are required to submit QC plans according to DPWH standards</li> </ul> <p><u>Strategies:</u></p> <ul style="list-style-type: none"> <li>Compliance monitoring</li> </ul>	<ul style="list-style-type: none"> <li>PEO sustains 100% compliance of all local road plans with DPWH standards regardless of cost</li> </ul> <p><u>Strategies:</u></p> <ul style="list-style-type: none"> <li>Compliance monitoring</li> </ul>	<ul style="list-style-type: none"> <li>PEO sustains 100% compliance of all local road plans with DPWH standards regardless of cost</li> </ul> <p><u>Strategies:</u></p> <ul style="list-style-type: none"> <li>Compliance monitoring</li> </ul>
PEO employees are capacitated on QA/QC thru continuing capacity development and acquisition or out sourcing of QA/QC equipment services	<ul style="list-style-type: none"> <li>PEO employees assigned only in CMGP and PRDP projects were already capacitated in QA/QC training</li> <li>Other QA/QC services were outsourced such as testing of cement, steel bars, cylinder and beam samples</li> <li>No opportunity/avenue for PLGU engineers to be accredited materials engineer</li> </ul>	<ul style="list-style-type: none"> <li>All employees handling infrastructure projects of PEO are already capacitated on QA/QC training</li> </ul> <p><u>Strategies:</u></p> <ul style="list-style-type: none"> <li>Trainings on QA/QC for remaining employees handling infrastructure projects</li> <li>Upgrading of MQC Testing Laboratory capacities and facilities</li> <li>Coordination between DILG and DPWH for</li> </ul>	<ul style="list-style-type: none"> <li>All employees handling infrastructure projects of PEO are already capacitated on QA/QC training</li> <li>Materials engineers are already accredited</li> </ul> <p><u>Strategies:</u></p> <ul style="list-style-type: none"> <li>Monitoring and evaluation on the implementation of QA/QC</li> <li>Acquisition of additional minimum testing equipment</li> </ul>	<ul style="list-style-type: none"> <li>All employees handling infrastructure projects of PEO are already capacitated on QA/QC training</li> <li>Fully operational as accredited testing laboratory</li> </ul> <p><u>Strategies:</u></p> <ul style="list-style-type: none"> <li>Conduct refresher course on QA/QC for all technical personnel</li> <li>Calibration of all laboratory apparatus and equipment.</li> </ul>	<ul style="list-style-type: none"> <li>All employees handling infrastructure projects of PEO are already capacitated on QA/QC training</li> <li>All testing services now provided by PEO</li> <li>All MQC personnel capacitated to perform the required QA/QC testing</li> </ul> <p><u>Strategies:</u></p> <ul style="list-style-type: none"> <li>Monitoring and evaluation on the implementation of QA/QC</li> </ul>

Target Situation	Current Situation 2018	Annual Targets and Strategies			
		2019	2020	2021	2022
		conduct capacity development for accreditation of materials engineer at the PLGU level • Enactment of an ordinance for material testing fees	required for accreditation • Budget inclusion in the 2020 AIP		•Upgrading of old laboratory apparatus and equipment
<b>4.3.2 Constructor Performance Evaluation System (CPES) conducted</b>					
CPES is regularly applied to Provincial road & bridge projects and constructors' performances are effectively evaluated in accordance with CPES guidelines	<ul style="list-style-type: none"> <li>• CPES is currently applied to projects under CMGP and PRDP and 20% DF (locally funded) projects</li> <li>• CPEs extended support/CPES to Negros Or. and Siquijor</li> <li>• There is insufficient PEO CPES evaluators for all provincial roads and bridges projects</li> <li>• Only 10% of roads and bridges project subjected to CPES</li> </ul>	<ul style="list-style-type: none"> <li>• Conduct of CPES on 50% of all roads and bridges projects</li> </ul> <p><u>Strategies:</u></p> <ul style="list-style-type: none"> <li>• Information campaign to PEO contractors on conduct of CPES</li> <li>• Training on CPES for new evaluators and updating for the accredited evaluators</li> <li>• Reconstitution of the CPES-Implementing Unit</li> </ul>	<ul style="list-style-type: none"> <li>• Conduct of CPES on 75% of all roads and bridge projects</li> </ul> <p><u>Strategies:</u></p> <ul style="list-style-type: none"> <li>• Monitoring of actual implementation of CPES</li> </ul>	<ul style="list-style-type: none"> <li>• Conduct of CPES on 100% of all roads and bridge projects</li> </ul> <p><u>Strategies:</u></p> <ul style="list-style-type: none"> <li>• Monitoring of actual implementation of CPES</li> <li>• Capacity building on CPES for vertical projects</li> </ul>	<ul style="list-style-type: none"> <li>• Sustain CPES on all roads and bridge projects</li> <li>• Conduct CPES on 25% of all vertical projects</li> </ul> <p><u>Strategies:</u></p> <ul style="list-style-type: none"> <li>• Monitoring of actual implementation of CPES</li> </ul>
<b>4.3.3 All provincial roads maintained in fair to good condition</b>					
All provincial roads maintained in fair to good condition based on applicable DPWH guidelines with due considerations of DRRM-CCA, environmental and gender concerns	<ul style="list-style-type: none"> <li>• DPWH guidelines are currently applied in all 156 provincial road sections maintenance activities except for DRRM-CCA and environmental concerns</li> </ul> <p>1:4 km (ratio of fieldmen to kilometer)</p>	<ul style="list-style-type: none"> <li>• Maintain 50% of fair to good condition road in accordance with DRRM-CA guidelines including gender concerns</li> </ul> <p><u>Strategies:</u></p> <ul style="list-style-type: none"> <li>• Capacity development on updates of road maintenance</li> </ul>	<ul style="list-style-type: none"> <li>• Maintain 100% of fair to good condition road in accordance with DRRM-CA guidelines including gender concerns</li> </ul> <p><u>Strategies:</u></p>	<ul style="list-style-type: none"> <li>• Sustain maintenance of 100% of fair to good condition road in accordance with DRRM-CA guidelines including gender concerns</li> </ul> <p><u>Strategies:</u></p>	<ul style="list-style-type: none"> <li>• Sustain maintenance of 100% of fair to good condition road in accordance with DRRM-CA guidelines including gender concerns</li> </ul> <p><u>Strategies:</u></p>



Target Situation	Current Situation 2018	Annual Targets and Strategies			
		2019	2020	2021	2022
		based on DPWH guidelines with due considerations of DRRM-CCA, environmental and gender concerns and orientation to stakeholders	<ul style="list-style-type: none"> <li>• Monitor extent of the implementation</li> </ul>		
All maintenance work is implemented in accordance with the Annual Maintenance Work Program.	<ul style="list-style-type: none"> <li>• Maintenance Work Program is currently implemented based on budget provided by PLGU</li> <li>• 60.41% of maintenance fund requirement was funded in the AIP</li> </ul>	<ul style="list-style-type: none"> <li>• At least 70% of funds allocation of Annual Maintenance Work Program is utilized</li> </ul> <p><u>Strategies:</u></p> <ul style="list-style-type: none"> <li>• 100% utilization of maintenance funds provided by LGU from previous year</li> <li>• Preparation of AMWP for 2020 shall be based on actual allocation required</li> </ul>	<ul style="list-style-type: none"> <li>• 100% of funds allocation of Annual Maintenance Work Program is utilized</li> </ul> <p><u>Strategies:</u></p> <ul style="list-style-type: none"> <li>• Monitoring on actual fund expenditure of maintenance fund</li> <li>• Preparation of AMWP for 2021 shall be based on actual allocation required</li> </ul>	<ul style="list-style-type: none"> <li>• At least 80% of funds allocation of Annual Maintenance Work Program based on need is utilized</li> </ul> <p><u>Strategies:</u></p> <ul style="list-style-type: none"> <li>• Monitoring on actual fund expenditure of maintenance fund</li> <li>• Preparation of AMWP for 2022 shall be based on actual allocation required</li> </ul>	<ul style="list-style-type: none"> <li>• 100% of funds allocation of Annual Maintenance Work Program based on need is utilized</li> </ul> <p><u>Strategies:</u></p> <ul style="list-style-type: none"> <li>• Monitoring on actual fund expenditure of maintenance fund</li> <li>• Preparation of AMWP for 2023 shall be based on actual allocation required</li> </ul>
All fair – good provincial roads are maintained at rates/km/year computed according to the DPWH EMK formula including road safety measures and features	<ul style="list-style-type: none"> <li>• Funds for the maintenance of provincial roads is based on allocation provided to each Project Management Division, not computed according to DPWH EMK formula of at least P100,000.00 per km. per year for core roads including costs on rental of equipment and operators</li> </ul>	<ul style="list-style-type: none"> <li>• All provincial roads are maintained according to DPWH EMK formula to include maintenance of all existing road safety measures and furniture of all core provincial road</li> <li>• Increase maintenance allocation to 105,000.00 per</li> </ul>	<ul style="list-style-type: none"> <li>• All provincial roads are maintained according to DPWH EMK formula to include installation of road safety measures and furniture for 5% of all core provincial roads</li> <li>• Increase maintenance allocation to 110,000.00 per km. per year for core roads</li> </ul>	<ul style="list-style-type: none"> <li>• All provincial roads are maintained according to DPWH EMK formula to include installation of road safety measures and furniture for 10% of all core provincial roads</li> <li>• Increase maintenance allocation to 115,000.00 per km. per year for core roads</li> </ul>	<ul style="list-style-type: none"> <li>• All provincial roads are maintained according to DPWH EMK formula to include installation of road safety measures and furniture for 15% of all core provincial roads</li> <li>• Increase maintenance allocation to 120,000.00 per km. per year for core roads</li> </ul>

Target Situation	Current Situation 2018	Annual Targets and Strategies			
		2019	2020	2021	2022
		km. per year for core roads <u>Strategies:</u> • Conduct of Road Safety Audit for 30% of all core provincial roads	<u>Strategies:</u> • Conduct of Road Safety Audit for 60% of all core provincial roads	<u>Strategies:</u> • Conduct of Road Safety Audit for 100% of all core provincial roads	<u>Strategies:</u> • Conduct of Road Safety Audit for all provincial roads
<b>4.3.4 Communities are engaged in provincial road maintenance</b>					
Communities are engaged and actively participate in provincial road maintenance activities such as maintenance planning, community contracting, monitoring and feed backing and equal opportunities are provided to both men and women, youth, senior citizens and PWDs	<ul style="list-style-type: none"> <li>Communities are engaged in feed backing activities in the maintenance of provincial roads; senior citizens are given opportunities to be employed in road maintenance work</li> <li>PGBh has not engaged in community maintenance contracting</li> </ul>	<ul style="list-style-type: none"> <li>Formulated community contracting operation system/process for provincial roads (localized procurement plan)</li> </ul> <u>Strategies:</u> <ul style="list-style-type: none"> <li>Capacity development and establishment of operation system on community contracting</li> <li>Legislative support on community contracting</li> <li>Benchmarking on best practices on community contracting for the formulation of contract terms and conditions</li> </ul>	<ul style="list-style-type: none"> <li>6 pilot provincial road sections with fair to good condition shall be maintained through community contracting</li> </ul> <u>Strategies:</u> <ul style="list-style-type: none"> <li>Information, education and communication drive on community contracting for stakeholders</li> </ul>	<ul style="list-style-type: none"> <li>10% of provincial roads with fair to good condition shall be maintained through community contracting</li> </ul> <u>Strategies:</u> <ul style="list-style-type: none"> <li>Refinements on operation system on community contracts</li> </ul>	<ul style="list-style-type: none"> <li>20% of provincial roads with fair to good condition shall be maintained through community contracting</li> </ul> <u>Strategies:</u> <ul style="list-style-type: none"> <li>Monitoring on effectiveness of community contracting</li> </ul>
<b>4.3.5 Road Project Documentation</b>					
Road project and contract documentation are complete and efficiently processed with strict observance of standards and deadlines	<ul style="list-style-type: none"> <li>Strict observance of standards and deadlines specifically on contract duration are followed in all road projects</li> </ul>	<ul style="list-style-type: none"> <li>Full implementation of contract documentation with strict observance of standards and deadlines specifically on contract duration for</li> </ul>	<ul style="list-style-type: none"> <li>Full implementation of contract documentation with strict observance of standards and deadlines for all road projects</li> </ul> <u>Strategies:</u>	<ul style="list-style-type: none"> <li>Monitoring on the implementation of contract documentation with strict observance of standards and deadlines for all road projects</li> </ul>	<ul style="list-style-type: none"> <li>Assessment and review on the implementation of contract documentation with strict observance of standards and deadlines for all road projects</li> </ul>

Target Situation	Current Situation 2018	Annual Targets and Strategies			
		2019	2020	2021	2022
		road projects 5Million and above <u>Strategies:</u> • Records Management Training • Information, education and communication drive on contract documentation for stakeholders	• Monitoring in the implementation of contract documentation for all road projects	<u>Strategies:</u> • Refinements on operation system on contract documentation	<u>Strategies:</u> • Monitoring in the implementation of contract documentation for all road projects
<b>4.3.6 Personnel Complement</b>					
LGU has adequate staff with knowledge and skills in the following: • Road contract management • Construction Supervision and management • Project Monitoring and Evaluation • Environmental and Social Management	• PEO is hiring additional contractual employees to augment the present staff who are trained in Construction Supervision and Contract Management, M&E and Social Management. - PEO has 47 of employees competent 25 no. of regular, 22 no. of contractual • the current no. of PEO staff is inadequate	• PEO thru PHRMDO hire competent Civil Engineers to any position that they are (over) qualified and must possessed computer knowledge about Microsoft office, sketchup, STAAD and ACAD and train them in Construction Supervision and Contract Management, M&E and Social Management <u>Strategies:</u> • PEO thru PHRMDO should recruit competent Civil Engineers thru the approved Merit Selection Plan and System Ranking Position and they must have an actual knowledge of	• PEO should encourage competent Civil Engineers to upgrade their computer knowledge about Microsoft office, sketchup, STAAD and ACAD to the latest version of these software that can be used in planning and monitoring of roan construction and maintenance projects. <u>Strategies:</u> • PEO thru PHRMDO should encourage competent Civil Engineers upgrade their basic knowledge on computer operations to	• Old and NPA Civil Engineers are offered to retire from public service to give way to young and competent Civil Engineers to manage the Construction Supervision and Contract Management, M&E and Social Management of all road construction and maintenance projects. <u>Strategies:</u> • PEO thru PHRMDO should devise the system that will conduct performance audit that require non-performing civil engineers to avail their retirement program.	• Young and competent Civil Engineers are managing the Construction Supervision and Contract Management, M&E and Social Management of all road construction and maintenance projects of PEO Bohol.  <u>Strategies:</u> • PEO thru PHRMDO should devise the system that will regularly conduct performance audit to all civil engineers.

Target Situation	Current Situation 2018	Annual Targets and Strategies			
		2019	2020	2021	2022
		computer operation. Review the job description	compete the present trend in Project Management		
Policies, measures and strategies are in place to ensure that trained personnel are retained or render the required service before leaving the LGU	<ul style="list-style-type: none"> <li>Contractual employees resign from PEO without completing signed contract. -PLGU has insufficient number of staff. Policy on staff training and retention not reviewed to suit ODA and Grant Funded projects with staffing requirements</li> <li>Salaries for contractual employees supervising and monitoring road projects are hired based on their qualifications, experience and job description</li> </ul>	<ul style="list-style-type: none"> <li>PEO thru PHRMDO should formulate policies that attract competent Civil Engineers who possessed computer knowledge about Microsoft Office, sketchup, STAAD and ACAD that can be used in planning and monitoring of road construction and maintenance projects by giving them standard remuneration.</li> </ul> <p><u>Strategies:</u></p> <ul style="list-style-type: none"> <li>PEO thru PHRMDO should formulate a policy thru CNA that will encourage not only civil engineers but to all young and potential employees a security of tenure and promotions that is shield from political accommodation that disregard merit and fitness.</li> </ul>	<ul style="list-style-type: none"> <li>PEO thru PHRMDO should hire/promote thru merit and fitness process that competent Civil Engineers who possessed computer knowledge about Microsoft office, sketchup, STAAD and ACAD that can be used in planning and monitoring of road construction and maintenance projects by giving them regular position or give them promotion.</li> </ul> <p><u>Strategies:</u></p> <ul style="list-style-type: none"> <li>PEO thru PHRMDO should include in the selection process the knowledge of computer by undergoing the applicants passed the examination about computer literacy and manipulation</li> </ul>	<ul style="list-style-type: none"> <li>PEO thru PHRMDO should hire/promote thru merit and fitness process that competent Civil Engineers who possessed computer knowledge about Microsoft office, sketchup, STAAD and ACAD that can be used in planning and monitoring of road construction and maintenance projects by giving them regular position or give them promotion.</li> </ul> <p><u>Strategies:</u></p> <ul style="list-style-type: none"> <li>PEO thru PHRMDO should devise an audit system that will encourage young and potential Civil Engineers be recognized thru regular systematic Performance Audit that they are qualified for promotion.</li> </ul>	<ul style="list-style-type: none"> <li>PEO thru PHRMDO should hire/promote thru merit and fitness process that competent Civil Engineers who possessed computer knowledge about Microsoft office, sketchup, STAAD and ACAD that can be used in planning and monitoring of road construction and maintenance projects by giving them regular position or give them promotion.</li> </ul> <p><u>Strategies:</u></p> <ul style="list-style-type: none"> <li>PEO thru PHRMDO should devise the system that will regularly conduct performance audit to all regular employees who are holding key positions (Section Head and Division Heads)</li> </ul>
<b>4.3.7 Local Road Project Monitoring</b>					

Target Situation	Current Situation 2018	Annual Targets and Strategies			
		2019	2020	2021	2022
Road construction projects and maintenance activities are monitored and reported through a fully functional Provincial Project Monitoring Committee (PPMC) that is composed of both men and women members	<ul style="list-style-type: none"> <li>Provincial Monitoring and Evaluation Committee (PRoMEC) composed of both men and women.</li> <li>Currently implementing and monitoring road and bridge projects but the reports are not yet fed to PROMEIS due to functionality issues</li> </ul>	<ul style="list-style-type: none"> <li>Enhance the composition of the Provincial Monitoring and Evaluation Information System (PRoMEIS) composed of competent, able and cooperative men and women and regularly monitor all road construction and maintenance spearheaded by the personnel under Provincial Planning and Development Office. (PPDO)</li> </ul> <p><u>Strategies:</u></p> <ul style="list-style-type: none"> <li>PPDO should formulate a policy that will enhance the composition of the Provincial Monitoring and Evaluation Information System (PRoMEIS) composed of competent, able and cooperative men and women that will regularly monitor all road construction and maintenance</li> </ul>	<ul style="list-style-type: none"> <li>Enhance the composition of the Provincial Monitoring and Evaluation Information System (PRoMEIS) composed of competent, able and cooperative men and women and regularly monitor all road construction and maintenance spearheaded by the personnel under Provincial Planning and Development Office. (PPDO)</li> </ul> <p><u>Strategies:</u></p> <ul style="list-style-type: none"> <li>Competent personnel manning the Provincial Monitoring and Evaluation Information System (PRoMEIS) shall regularly monitor all road construction and maintenance activities of PEO.</li> </ul>	<ul style="list-style-type: none"> <li>Review the composition of the Provincial Monitoring and Evaluation Information System (PRoMEIS) composed of competent, able and cooperative men, women and LGBT that regularly monitor all road construction and maintenance spearheaded by the personnel under Provincial Planning and Development Office. (PPDO)</li> </ul> <p><u>Strategies:</u></p> <ul style="list-style-type: none"> <li>PPDO should regularly review the composition of the Provincial Monitoring and Evaluation Information System (PRoMEIS) that will regularly monitor all road construction and maintenance of PEO.</li> </ul>	<ul style="list-style-type: none"> <li>The Provincial Monitoring and Evaluation Information System (PRoMEIS) composed of competent, able and cooperative men, women and LGBT is fully functional that regularly monitor all road construction and maintenance spearheaded by the personnel under Provincial Planning and Development Office. (PPDO)</li> </ul> <p><u>Strategies:</u></p> <ul style="list-style-type: none"> <li>PPDO should regularly review and assess the composition of the Provincial Monitoring and Evaluation Information System (PRoMEIS) that will regularly monitor all road construction and maintenance activities whether it is already full functional and capacitated.</li> </ul>
<b>4.3.8 Road Safety Management</b>					
All core roads are constructed with road safety features in accordance with DPWH standards	<ul style="list-style-type: none"> <li>Some core roads are constructed with road safety features in accordance with DPWH standards</li> </ul>	<ul style="list-style-type: none"> <li>100% maintenance of all standard road safety features installed in all provincial roads.</li> </ul> <p><u>Strategies:</u></p> <ul style="list-style-type: none"> <li>The PEO should request</li> </ul>	<ul style="list-style-type: none"> <li>At least 5% of Core Roads are constructed with standard road safety features in accordance with DPWH Standards</li> </ul> <p><u>Strategies:</u></p> <ul style="list-style-type: none"> <li>The PEO should request</li> </ul>	<ul style="list-style-type: none"> <li>At least 10% of Core Roads are constructed with standard road safety features in accordance with DPWH Standards</li> </ul> <p><u>Strategies:</u></p> <ul style="list-style-type: none"> <li>The PEO should</li> </ul>	<ul style="list-style-type: none"> <li>At least 15% of Core Roads are constructed with standard road safety features in accordance with DPWH Standards</li> </ul> <p><u>Strategies:</u></p> <ul style="list-style-type: none"> <li>The PEO should regularly</li> </ul>

Target Situation	Current Situation 2018	Annual Targets and Strategies			
		2019	2020	2021	2022
		enough funds that will upgrade at least 5% of Core Roads are constructed with standard road safety features in accordance with DPWH Standards	enough funds that will upgrade at least 10% of Core Roads are constructed with standard road safety features in accordance with DPWH Standards	formulate proper documentation and request enough funds that will upgrade at least 15% of Core Roads are constructed with standard road safety features in accordance with DPWH Standards	monitor that all Core Roads are constructed with standard road safety features in accordance with DPWH Standards
PLGU conducts regular road safety audit based on DPWH guidelines	<ul style="list-style-type: none"> <li>No Road Safety Audit conducted</li> <li>Some PEO employees undergone training on Road Safety Audit</li> </ul>	<ul style="list-style-type: none"> <li>The PEO should send for a training competent civil engineers to be designated as Accredited Road Safety Auditors</li> </ul> <p><u>Strategies:</u> The PEO should designate at least 1 Safety Road Auditors for each PMD and send it for training and subsequently for accreditation.</p>	<ul style="list-style-type: none"> <li>At least 40% of Provincial Roads are conducted with Road Safety Audit by competent PEO engineers as accredited Road Safety Auditors</li> </ul> <p><u>Strategies:</u> Designated Road Safety Auditors shall at least conduct 40% of Provincial Roads with Road Safety Audit according to DPWH Standard.</p>	<ul style="list-style-type: none"> <li>At least 75% of Provincial Roads are conducted with Road Safety Audit by competent PEO engineers as accredited Road Safety Auditors</li> </ul> <p><u>Strategies:</u> Designated Road Safety Auditors shall at least conduct 75% of Provincial Roads with Road Safety Audit according to DPWH Standard.</p>	<ul style="list-style-type: none"> <li>All Provincial Roads are regularly conducted with Road Safety Audit by competent PEO engineers as accredited Road Safety Auditors</li> </ul> <p><u>Strategies:</u> Designated Road Safety Auditors shall conduct regularly a Road Safety Audit to all Provincial Roads according to DPWH Standard.</p>
<b>4.3.9 Rehabilitation and improvement of unpaved, poor to bad paved core provincial roads</b>					
Unpaved Poor to Bad, paved core provincial roads are rehabilitated and improved/upgraded	<ul style="list-style-type: none"> <li>Provincial roads with bad to poor conditions are maintained using regular maintenance funds; 20% Development Fund is used in road improvement and upgrading</li> </ul>	<ul style="list-style-type: none"> <li>At least 20% of Provincial Roads classified as poor to bad condition are rehabilitated and upgraded using the 20% Development Fund and other</li> </ul>	<ul style="list-style-type: none"> <li>At least 30% of Provincial Roads classified as poor to bad condition are rehabilitated and upgraded using the 20% Development Fund and other</li> </ul>	<ul style="list-style-type: none"> <li>At least 40% of Provincial Roads classified as poor to bad condition are rehabilitated and upgraded using the 20% Development Fund and other</li> </ul>	<ul style="list-style-type: none"> <li>At least 50% of provincial Roads classified as poor to bad condition are rehabilitated and upgraded using the 20% Development Fund and other</li> </ul>

Target Situation	Current Situation 2018	Annual Targets and Strategies			
		2019	2020	2021	2022
		national funds (DPWH and DOTr)  <u>Strategies:</u> • The PEO should request enough funds from the 20% Development Fund and other national funds that will upgrade at least 30% of Provincial Roads classified as poor to bad condition.	national funds (DPWH and DOTr)  <u>Strategies:</u> • The PEO should request enough funds from the 20% Development Fund and other national funds that will upgrade at least 50% of Provincial Roads classified as poor to bad condition.	national funds (DPWH and DOTr)  <u>Strategies:</u> • The PEO should request enough funds from the 20% Development Fund and other national funds that will upgrade at least 75% of Provincial Roads classified as poor to bad condition.	national funds (DPWH and DOTr)  <u>Strategies:</u> • The PEO should request enough funds from the 20% Development Fund and other national funds that will upgrade at least 100% of Provincial Roads classified as poor to bad condition.
<b>4.3.10 Progress Billing for roads and infrastructure projects</b>					
Pursuant to Paragraph 5, Annex "E" (Contract Implementation Guidelines for the Procurement of Infrastructure Project,) awarded contractors are to prepare monthly progress billings and corresponding request for payments for work accomplished, supported by the Statement of Work Accomplished or SWA that is checked and validated by the Project Engineer	Request for payments supported by the Statement of Work Accomplished (SWA) that is checked and validated by the Project Engineer, monthly certificate of payment, time elapsed are prepared by the contractor	The PEO should formulate policies that will require the contractors to submit statement of work accomplished (SWA) or progress billing and corresponding request for progress payment for work accomplished that will be verified by the PEO Project Engineer in accordance to Par. 5, Annex "E" of RA 9184.  <u>Strategies:</u> The PEO should formulate a comprehensive form of statement of	All contractors will submit statement of work accomplished (SWA) or progress billing and corresponding request for progress payment for work accomplished that will be verified by the PEO Project Engineer in accordance to Par. 5, Annex "E" of RA 9184.  <u>Strategies:</u> All contractors should submit a comprehensive form of statement of work accomplished (SWA) or progress billing	Enhance and upgrade the statement of work accomplished (SWA) or progress billing format that will capture all requirements and amendments as required by Par. 5, Annex "E" of RA 9184.  <u>Strategies:</u> The PEO should enhance the comprehensive form of statement of work accomplished (SWA) that require the contractor for submission as monthly monitoring report for the work they	All contractors will submit an updated statement of work accomplished (SWA) or progress billing and corresponding request for progress payment for work accomplished that will be verified by the PEO Project Engineer in accordance to Par. 5, Annex "E" of RA 9184.  <u>Strategies:</u> All contractors are required to regularly submit the enhance the comprehensive form of statement of work

Target Situation	Current Situation 2018	Annual Targets and Strategies			
		2019	2020	2021	2022
		work accomplished (SWA) or progress billing that require the contractor for submission as monthly monitoring and as progress payment for their work accomplished that will be verified by the PEO Project Engineer.	as their monthly progress report for the work they had accomplished and this will be verified by the PEO Project Engineer.	accomplished that will be verified by the PEO Project Engineer.	accomplished (SWA) duly verified by the PEO Project Engineer.

#### 4.4 Local Road Asset Management

PLGU should conduct annual local road condition assessment by conducting local road and bridge inventory by components on the third quarter of the year in order to assess its road condition and improvements installed and furnish data to the Provincial Accountants Office as their basis for road asset booking.

PLGU aims to acquire the road right of-way of the provincial roads with available identified road lot owners and lot numbers along provincial roads with the aid of the GIS maps available at Provincial Assessor's Office and Municipal Assessor's Office. With this, consultation and negotiations with the lot owners to execute Deed of Donations (DOD) is desired. Parcellary Survey will follow to declare the area of lot deducted from a certain owner. As soon as the road lot will be acquired, interventions for upgrading, rehabilitation and maintenance will have no more road right-of-way issues for smooth implementation.

The table below details the Provincial Annual Targets in KRA 4 – Local Road Asset Management

Table 13 – Five-Year Plan: KRA 4 - Local Road Asset Management

Target Situation	Current Situation 2018	ANNUAL TARGETS AND STRATEGIES			
		2019	2020	2021	2022
<b>4.4.1 Local Road Condition Assessment</b>	<ul style="list-style-type: none"> <li>Road Inventory Team created at PEO PMDs</li> <li>100% Local Road Network Inventory by components available as of Dec. 31, 2017</li> </ul>	<b>Targets</b> Submittal of Updated Local Road Network Inventory by components as of Dec. 31, 2018 for PAccO reference  <b>Strategies:</b> Conduct regular road inventory and	<b>Targets</b> Submittal of Updated Local Road Network Inventory by components as Dec. 31, 2019 for PAccO reference	<b>Targets</b> Submittal of Updated Local Road Network Inventory by components as of Dec. 31, 2020 for PAccO reference	<b>Targets</b> Submittal of Updated Local Road Network Inventory by components as of Dec. 31, 2021 for PAccO reference



Target Situation	Current Situation	ANNUAL TARGETS AND STRATEGIES			
		2018	2019	2020	2021
		conditions survey by components by 3rd quarter of 2018	<b>Strategies:</b> Conduct regular road inventory and conditions survey by components by 3rd quarter of 2019	<b>Strategies:</b> Conduct regular road inventory and conditions survey by components by 3rd quarter of 2020	<b>Strategies:</b> Conduct regular road inventory and conditions survey by components by 3rd quarter of 2021
<b>4.4.2 Local Road Asset Booking and Valuation</b>					
All provincial road infrastructure and facilities recorded as assets in the LGU's book of accounts in accordance with NGAS and relevant COA circulars, and updated regularly; with complete description and cost segregation of road components to monitor changes over time	Road Asset Management Team created through EO; (PAccO, PEO, PGSO, PAssO)	Renewal of EO	Road Asset Management Team created through EO; (PAccO, PEO, PGSO, PAssO)		Renewal of EO
	Revised Real Property Tax (RPT) Declaration available at PASSO as of 2016	Revision of RPT every 3 years to tailor to the present land valuation			Revision of RPT every 3 years to tailor to the present land valuation
	Available Land Valuation formulated by PGBh Appraisal Committee	Updated Land Valuation: >Current market value >Bank Appraisal >Current selling transaction			Updated Land Valuation: >Current market value >Bank Appraisal >Current selling transaction
	Presence of Asset Property Card at PGSO	To include roads in the Asset Property Registry	Update Road Registry with updated attributes	Update Road Registry with updated attributes	Update Road Registry with updated attributes
	75% of total road network were booked as asset with its road component	100% of total provincial road network with all attributes booked/recorded as asset by the PAccO Transfer from public infrastructure registry Per inventory of PEO	100% of all road network recorded in the books by PAccO	Provincial Road Network with updated attributes booked/recorded in the books by PAccO	Provincial Road Network with updated attributes booked/recorded in the books by PAccO
	Some road lot have no basis for recording (Proof of ownership and other road attributes)				
	Availability of Parcellary GIS Based Map at	Identify lot owner along the 15 out of	Identify lot owner along the 15 out of 126	Identify lot owner along the 15 out of	Identify lot owner along the 15 out of 96

Target Situation	Current Situation	ANNUAL TARGETS AND STRATEGIES			
	2018	2019	2020	2021	2022
	PASSO and approved Cadastral Maps at MASSO	141 identified provincial roads	identified provincial roads	111 identified provincial roads	identified provincial roads
	16 out of 157 Provincial Road Sections have initial Deed of Donations (DOD) notarized	To acquire Deed of Donations (DOD) for at least 15 out of 141 remaining Provincial Road Sections duly notarized	To acquire Deed of Donations (DOD) for at least 15 out of 126 remaining Provincial Road Sections duly notarized	To acquire Deed of Donations (DOD) for at least 15 out of 111 remaining Provincial Road Sections duly notarized	To acquire Deed of Donations (DOD) for at least 15 out of 96 (61%) Provincial Road Sections duly notarized
		<b>Strategies:</b> Revised RPT and Land Valuation for SP legislation Reconciliation and updating of records with PEO and PGSO Consultation and negotiation of lot owners along provincial roads for execution of DOD Processing of DEED of DONATIONS	<b>Strategies:</b> Periodic reconciliation and updating of records with PEO and PGSO Consultation and negotiation of lot owners along provincial roads for execution of DOD Processing of DEED of DONATIONS Outsource the conduct of Parcellary Survey on the 16 Provincial Roads with initial DOD	<b>Strategies:</b> Consultation and negotiation of lot owners along provincial roads for execution of DOD Processing of DEED of DONATIONS Outsource the conduct of Parcellary Survey on the 15 Provincial Roads acquired DOD on 2019 Transmit notarized DOD to SP for legislation of Provincial Roads with acquired RROW.	<b>Strategies:</b> Revised RPT and Land Valuation for SP legislation Consultation and negotiation of lot owners along provincial roads for execution of DOD Processing of DEED of DONATIONS Outsource the conduct of Parcellary Survey on the 15 Provincial Roads acquired DOD on 2010 Transmit notarized DOD to SP for legislation of Provincial Roads with acquired RROW.
<b>4.4.3 Provinces Prepare Local Roads Asset Management Plan</b>					
Province adopts and implement Local Road Asset Management Plan for improved investment decisions, road asset preservation and maintenance	PGBh has identified Core Road Network as bases for investment planning as to what interventions shall be applied to a certain road section.	Formulation of Local Road Asset Management Plan	Implementation of the newly formulated LRAMP	Full implementation	Full implementation
	Road Investment Plan incorporated in the Local Road Network Development Plan	>Upgrading of Roads > Rehabilitation >Maintenance	>Upgrading of Roads >Rehabilitation > Maintenance	>Upgrading of Roads >Rehabilitation >Maintenance	>Upgrading of Roads >Rehabilitation >Maintenance

Target Situation	Current Situation	ANNUAL TARGETS AND STRATEGIES			
		2018	2019	2020	2021
	Road Sector Committee created thru EO to: >oversee the sustainability of providing budget for road upgrading, rehabilitation and maintenance of roads; >Monitoring and Evaluation of Road Works activity	Budget Appropriation for Upgrading, rehabilitation and Maintenance of roads and bridges  RBME	Budget Appropriation for Upgrading, rehabilitation and Maintenance of roads and bridges  RBME	Budget Appropriation for Upgrading, rehabilitation and Maintenance of roads and bridges  RBME	Budget Appropriation for Upgrading, rehabilitation and Maintenance of roads and bridges  RBME
	Presence of Annual Provincial Road Repair and Maintenance with Minor Improvement Program (PRRMIP) as bases for road maintenance implementation	Annual preparation	Annual Preparation	Annual Preparation	Annual Preparation
		<b>Strategies</b> Capacity Development on the Formulation of LRAMP Presentation of the Draft LRAMP for approval Adaption and Application of the approved LRAMP	<b>Strategies</b> Continue the use of LRAMP	<b>Strategies</b> Continue the use of LRAMP	<b>Strategies</b> Continue the use of LRAMP+
<b>4.4.4 Utilization of the local road asset management manual</b>					
	Availability of the local road asset manual formulated by DILG	DILG to roll out the Local Road Asset Manual to PLGUs  <b>Strategies</b> Information dissemination of the Local Road Asset Manual	Full utilization of Local Road Asset Manual  <b>Strategies</b> Adoption and application of the Local Road Asset Manual	Continue utilization of Local Road Asset Manual  <b>Strategies</b> Sustain the use	Continue utilization of Local Road Asset Manual  <b>Strategies</b> Sustain the use

## 4.5 Internal Audit

PIAO has been an established and functional department under the Provincial Government of Bohol. The office has been conducting internal audit engagements to the different offices both road-related and non-road related for more than five (5) years already. Assessing the actual operation of PIAO, it is realized

that there is still room for improvement on the systems and processes relating to the performance of internal audit engagements of the office. The process of risk assessment, which is one of the five components of internal control was overlooked, thus, its institutionalization was considered as one of the goals of PIAO for the next four years.

There is also the need to improve compliance of the auditees with regards to the findings and recommendations given by PIAO in every internal audit engagement. Continuous capacity development among the auditors was also considered as one of its reform areas as the manpower component is a major aspect in the achievement of office functions. This can be done through sending the auditors to seminar and trainings. Another effective way for capacity development is the conduct of in-house coaching and mentoring with corresponding documentations. Private sector participation in a soon to be created audit committee is also one of the reforms needed to promote strict compliance to audit recommendation

Table 14 – Five Year Plan: KRA 5 -Internal Audit

Target Situation	Current Situation	Annual Targets and Strategies			
		2019	2020	2021	2019
<b>4.5. INTERNAL AUDIT</b>					
<b>4.5.1 Established a functional and resourced Internal Audit unit/department</b>					
4.5.1.1 Internal Audit Unit/Department is established, functional and resourced consistent with applicable Guidelines issued by DBM & CSC	<ul style="list-style-type: none"> <li>The Provincial Internal Audit Office is already a department created by the Provincial Government in December 2010</li> <li>PIAO has nine (9) plantilla positions composing of one Department Head, two Internal Auditor III, two Internal Auditor II, two Internal Auditor I, one Administrative Officer and one Administrative Aide III</li> <li>There is one contractual employee and two casual employees as complementary manpower</li> <li>There are current vacancies as a result of the creation of two Internal Auditor II positions</li> <li>Operating as one (1) division</li> </ul>	<ul style="list-style-type: none"> <li>Summary Report of the accomplishments of PIAO concerning the audit of the PGBh offices submitted to the new Governor</li> <li>Additional plantilla items- Internal Auditor IV requested</li> <li>Operationalization of the three divisions</li> </ul> <p>Strategy: Segregation of audit work</p>	5.1.1 Internal Audit Unit/ Department is established, functional and resourced consistent with applicable Guidelines issued by DBM & CSC	<ul style="list-style-type: none"> <li>The Provincial Internal Audit Office is already a department created by the Provincial Government in December 2010</li> <li>PIAO has nine (9) plantilla positions composing of one Department Head, two Internal Auditor III, two Internal Auditor II, two Internal Auditor I, one Administrative Officer and one Administrative Aide III</li> <li>There is one contractual employee and two casual employees as complementary manpower</li> <li>There are current vacancies as a result of the creation of two Internal Auditor II positions</li> <li>Operating as one (1) division</li> </ul>	<ul style="list-style-type: none"> <li>Summary Report of the accomplishments of PIAO concerning the audit of the PGBh offices submitted to the new Governor</li> <li>Additional plantilla items- Internal Auditor IV requested</li> <li>Operationalization of the three divisions</li> </ul> <p>Strategy: Segregation of audit work</p>

Target Situation	Current Situation	Annual Targets and Strategies			
		2019	2020	2021	2019
4.5.1.2 Road related Provincial Offices are regularly subjected to internal audit based on the approved Annual Internal Audit Plan	<ul style="list-style-type: none"> <li>Audit plan prepared and used to be legislated; currently incorporated in the annual budget</li> <li>2 The PGBh road related offices is already 47% audited and by 2021, the entire PGBh will already be audited by PIAO as to core mandates.</li> <li>3 Audit on certain process will follow i.e. Petty Cash Fund Management and other specific government processes</li> <li>4 Friendly audit</li> <li>The internal audit reports were prepared and submitted to the LCE. No actual presentation to the LCE is done but an exit meeting was always conducted with the department head and staff for presentation of findings and recommendations. No actual crafting of the Management Action Plan.</li> </ul>	<p><b>65%</b> (11 out of 17) of the Road-Related Provincial Offices are audited, conducted exit conference and the report submitted to the LCE</p> <p><b>65%</b> (11 out of 17) of the Road-Related Provincial Offices crafted their Management Action Plan</p> <p>Strategies:</p> <ul style="list-style-type: none"> <li>Orientation, crafting, approval and submission of Management Action Plan</li> <li>Implementation of the plan</li> </ul>	<ul style="list-style-type: none"> <li>5.1.2 Road related Provincial Offices are regularly subjected to internal audit based on the approved Annual Internal Audit Plan</li> </ul>	<ul style="list-style-type: none"> <li>Audit plan prepared and used to be legislated; currently incorporated in the annual budget</li> <li>The PGBh road related offices is already 47% audited and by 2021, the entire PGBh will already be audited by PIAO as to core mandates.</li> <li>Audit on certain process will follow i.e. Petty Cash Fund Management and other specific government processes</li> <li>Friendly audit</li> <li>The internal audit reports were prepared and submitted to the LCE. No actual presentation to the LCE is done but an exit meeting was always conducted with the department head and staff for presentation of findings and recommendations. No actual crafting of the Management Action Plan.</li> </ul>	<p><b>65%</b> (11 out of 17) of the Road-Related Provincial Offices are audited, conducted exit conference and the report submitted to the LCE</p> <p><b>65%</b> (11 out of 17) of the Road-Related Provincial Offices crafted their Management Action Plan</p> <p>Strategies:</p> <ul style="list-style-type: none"> <li>Orientation, crafting, approval and submission of Management Action Plan Implementation of the plan</li> </ul>
4.5.1.3 Recommendations in the Internal Audit Report are promptly resolved and acted by LCE and implemented by concerned	<ul style="list-style-type: none"> <li>1 Notice of compliance addressed to the auditee is signed by the LCE within 3 to 5 days from submission to the LCE</li> </ul>	<ul style="list-style-type: none"> <li><b>35%</b> of the audit conducted are subjected to compliance audit</li> </ul> <p>Strategies:</p> <ul style="list-style-type: none"> <li>Incorporation of Coaching in the</li> </ul>	<ul style="list-style-type: none"> <li>5.1.3 Recommendations in the Internal Audit Report are promptly resolved and acted by LCE and</li> </ul>	<ul style="list-style-type: none"> <li>Notice of compliance addressed to the auditee is signed by the LCE within 3 to 5 days from submission to the LCE</li> </ul>	<ul style="list-style-type: none"> <li><b>35%</b> of the audit conducted are subjected to compliance audit</li> </ul> <p>Strategies:</p>

Target Situation	Current Situation	Annual Targets and Strategies			
		2019	2020	2021	2019
provincial offices.	<p>2 The auditee office can formulate their own measures of compliance to the findings as compliance is the responsibility of the management. Management is aware of this responsibility</p> <p>3 Compliance of audit recommendations by auditee takes time so auditee should have given time for implementation</p> <p>4 Due to limited manpower, follow up audits of offices are delayed</p> <p>5 Crafting of Management Action Plan is left to the management. No guidance as to preparation is provided</p> <ul style="list-style-type: none"> <li>• There is a difficulty in rating the status of compliance of each finding and recommendation in the audit report</li> </ul>	<p>Conduct of exit meetings</p> <ul style="list-style-type: none"> <li>• Crafting and approval of an internal policy regarding the issuance of Notice of Compliance</li> <li>• Crafting and approval of Management Action Plan</li> <li>• Creation of an Audit Committee</li> </ul>	implemented by concerned provincial offices.	<ul style="list-style-type: none"> <li>• The auditee office can formulate their own measures of compliance to the findings as compliance is the responsibility of the management. Management is aware of this responsibility</li> <li>• Compliance of audit recommendations by auditee takes time so auditee should have given time for implementation</li> <li>• Due to limited manpower, follow up audits of offices are delayed</li> <li>• Crafting of Management Action Plan is left to the management. No guidance as to preparation is provided</li> <li>• There is a difficulty in rating the status of compliance of each finding and recommendation in the audit report</li> </ul>	<ul style="list-style-type: none"> <li>• Incorporation of Coaching in the Conduct of exit meetings</li> <li>• Crafting and approval of an internal policy regarding the issuance of Notice of Compliance</li> <li>• Crafting and approval of Management Action Plan</li> <li>• Creation of an Audit Committee</li> </ul>
5.1.4 Internal Control systems and procedures of road related offices are established,	6 Risk assessment and management not regularly conducted in all offices/departments of the PGBh		<ul style="list-style-type: none"> <li>• 5.1.4 Internal Control systems and procedures of road related offices are established, operational</li> </ul>	<ul style="list-style-type: none"> <li>• Risk assessment and management not regularly conducted in all offices/departments of the PGBh</li> <li>• It was administered as a Re-Entry Action</li> </ul>	

Target Situation	Current Situation	Annual Targets and Strategies			
		2019	2020	2021	2019
operational and documented.	<ul style="list-style-type: none"> <li>It was administered as a Re-Entry Action Plan of an AusAid Scholar</li> </ul>		and documented	Plan of an AusAid Scholar	
<b>4.5.2 Capacity development if internal auditors on the preparation of audit programs/plans, baseline assessments, BAICS</b>					
5.2.1 Trained internal auditors base on CapDev plan and able to perform their functions.	<p>7 Each auditor is required to attend one training/seminar per year</p> <p>8 Re-echo of the training learning is done during monthly office meetings and year-end assessment</p>	<p>3. 100% of the regular plantilla internal auditors provided with at least one (1) capacity development training</p> <p>4. Conduct of In-house training to all internal auditors, both regular and contractual</p> <p>Strategies:</p> <p>5. Re-echo of trainings and seminars attended</p> <ul style="list-style-type: none"> <li>Conduct of semi-annual meeting with documented mentoring /coaching</li> </ul>	5.2.1 Trained internal auditors base on CapDev plan and able to perform their functions.	<ul style="list-style-type: none"> <li>Each auditor is required to attend one training/seminar per year</li> <li>Re-echo of the training learning is done during monthly office meetings and year-end assessment</li> </ul>	<ul style="list-style-type: none"> <li>100% of the regular plantilla internal auditors provided with at least one (1) capacity development training</li> <li>Conduct of In-house training to all internal auditors, both regular and contractual</li> </ul> <p>Strategies:</p> <ul style="list-style-type: none"> <li>Re-echo of trainings and seminars attended</li> <li>Conduct of semi-annual meeting with documented mentoring /coaching</li> </ul>

## 4.6 Procurement

The Provincial Government of Bohol aims to enhance its procurement process in order to achieve governance reform, thus contributing to Sustainable Development Goals (SDGs). There has been a consistent low rating of the province's APCPI Rating on the reform area of procurement, which needs immediate remedying.

There are eight (8) target situations identified, with each target situation matched up to the current situation of the province. Assumptions and risks are also given, mainly pointing out the limited storage space for records-keeping purposes, the need to institutionalize an e-procurement system, replacement of personnel and BAC membership due to change of administration, promotion (or lack thereof) of green procurement guidelines, establishing guidelines for bulk procurement, and delays of implementation of project.

After identifying the assumptions and risks for each target situation, targets and strategies are then mapped out for the next four years, taking into consideration the current situations and the doable methods for easier and quicker implementation.

The table below details the Provincial Annual Targets and strategies on KRA 6 – Procurement and the strategies to achieve these.

Table 15 – Five-Year Plan: KRA 6 - Procurement

Target Situation	Current Situation	2019	2020	2021	2022
4.6.1.1 PLGU-BAC uses an effective Records Management System and regularly updated & Database of Items & Costs related to goods & services in analyzing & evaluating proposals	<p>1.PPMU/BAC Secretariat-Records Section already started the implementation of maintaining an e-copy of all approved procurement documents.</p> <p>2. E-file and manual record books are maintained for tracking of all procurement documents</p> <p>3.Not enough storage space for filing of hard copies of all procurement documents</p> <p>4.APP consolidation is done using MSExcel.</p> <p>5.Offices/Departments prepare its PPMP using different format/presentation, item description and prices.</p> <p>6.Consolidation of PPMP into APP resulted to the averaging of prices (unit cost per item).</p> <p>7. Lack of permanent, competent and dedicated staff who will manage and regularly update the database of items and its prices. There are currently 11 regular employees (3</p>	<p>Targets:</p> <p>1.100% of all approved procurement documents have e-copies with back-up files, indexed and filed systematically.</p> <p>2. Re-activated the functionality of the developed e-procurement system in terms of PPMP preparation and automated APP consolidation.</p> <p>3. Database of items and costs of goods and services are updated quarterly.</p> <hr/> <p>Strategies:</p> <p>1.1 Maintain and secure back-up files of all e-files(to be integrated in SPMS).</p> <p>2.1 Conduct SCRUM meetings with BICTU for the</p>	<p>Targets:</p> <p>1.Sustained the 100% compliance on records management requirements.</p> <p>2. Enhanced the e-procurement system with features for PPMP preparation, APP Consolidation, PR and related procurement documents preparation and procurement tracking.</p> <p>3. Database of items and costs of goods and services are updated quarterly.</p> <hr/> <p>Strategies:</p> <p>1.1 Maintain and secure back-up files of all e-files (to be integrated in SPMS).</p> <p>2.1 Create one (1) permanent position responsible for the facilitation</p>	<p>Targets:</p> <p>1.Sustained the 100% compliance on records management requirements.</p> <p>2. Full implementation of e-procurement system with features for PPMP preparation, APP Consolidation, PR and related procurement documents preparation, procurement tracking, linkage to the Provincial Government of Bohol-Unified System (inspection, obligation and disbursement) and report generation.</p> <p>3. Database of items and costs of goods and services are updated quarterly.</p> <hr/> <p>Strategies:</p> <p>1.1 Maintain and secure back-up files of all e-files (to be integrated in SPMS).</p> <p>2.1 BAC Secretariat/PPMU lists all current issues and concerns on procurement which are necessary to be integrated in the e-procurement system.</p>	<p>Targets:</p> <p>1.Sustained the 100% compliance on records management requirements.</p> <p>2. Full implementation of a functional e-procurement system with linkage to the Provincial Government of Bohol-Unified System(PGBH-US).</p> <p>3. Database of items and costs of goods and services are updated quarterly.</p> <hr/> <p>Strategies:</p> <p>1.1 Maintain and secure back-up files of all e-files (to be integrated in SPMS).</p> <p>2.1 BAC Secretariat/PPMU lists all current issues and concerns on procurement which are necessary to be integrated in the e-procurement system.</p>



Target Situation	Current Situation	2019	2020	2021	2022
	<p>are detailed to PPMU), 11 casual plantilla, 12 job order and 2 contractual employees. Of the 11 regular employees, one (1) will be retiring by the end of the year, while four (4) are aged above 50 years.</p> <p>8. E-procurement system not fully developed.</p>	<p>activation of e-procurement system.</p> <p>3.1 PPMU/BAC Secretariat will establish and issue a standard format, item description with its corresponding latest prices.</p> <p>3.2 Conduct workshop on PPMP preparation for common-used goods/services for department/office heads and/or admin/supply officers.</p> <p>3.3 Enhance staff competency through trainings/workshops or other capacity development activities</p> <p>4.1 Conduct quarterly canvassing of prices from local suppliers with reference to the price index per BSP/PS-DBM</p>	<p>and management of the e-procurement system.</p> <p>2.2 Departments/ Offices prepare its PPMP through the e-procurement with automated consolidation.</p> <p>2.3 For PR-based procurements, the departments/offices prepare its PR through the e-procurement.</p> <p>2.4 PPMU prepares the Abstract of Bid, Bill of Quantities, Purchase Orders and other applicable documents through the e-procurement system</p> <p>2.5 Enhance staff competency through trainings/workshops or other capacity development activities</p> <p>3.1 Conduct quarterly canvassing of prices from local suppliers with reference to the price index per BSP or PS-DBM</p>	<p>integrated in SPMS).</p> <p>2.1 BAC Secretariat/PPMU lists all current issues and concerns on procurement which are necessary to be integrated in the e-procurement system.</p> <p>2.2 Communicate with BICTU those noted issues and concerns for integration in the e-procurement system.</p> <p>2.3 Departments/Offices prepare its PPMP through the e-procurement with automated consolidation.</p> <p>2.4 For PR-based procurements, the departments/offices prepare its PR through the e-procurement.</p> <p>2.5 PPMU prepares the Abstract of Bid, Bill of Quantities, Purchase Orders and other applicable documents through the e-procurement system.</p> <p>2.4 For PR-based procurements, the departments/offices prepare its PR through the e-procurement.</p> <p>2.5 PPMU prepares the Abstract of Bid, Bill of Quantities, Purchase Orders and other applicable documents through the e-procurement system.</p> <p>2.6 Enhance staff competency through</p>	<p>2.2 Communicate with BICTU those noted issues and concerns for integration in the e-procurement system.</p> <p>2.3 Departments/Offices prepare its PPMP through the e-procurement with automated consolidation.</p> <p>2.4 For PR-based procurements, the departments/offices prepare its PR through the e-procurement.</p> <p>2.5 PPMU prepares the Abstract of Bid, Bill of Quantities, Purchase Orders and other applicable documents through the e-procurement system.</p> <p>2.6 Enhance staff competency through trainings/workshops or other capacity development activities.</p> <p>3.1 Conduct quarterly canvassing of prices from local suppliers with reference to the price index per BSP or PS-DBM</p>

Target Situation	Current Situation	2019	2020	2021	2022
				<p>trainings/worksh ops or other capacity development activities.</p> <p>3.1 Conduct quarterly canvassing of prices from local suppliers with reference to the price index per BSP or PS-DBM.</p>	
4.6.1.2 Reduced procurement cycle for Public Bidding	<p>1. Procurement cycle for Public Bidding as of August 2018 data:</p> <p><b>Infra:</b> None or 0% of the 12 PRs processed has met the 90 days cycle. Procurement cycle for Infra projects ranges from 97 – 147 days.</p> <p><b>Goods/Services:</b> 96 of 170 or 56% were processed in less than 90 days. Procurement cycle for Other goods/services ranges from 42 – 138 days.</p> <p>2. Laxity in observance of the prescribed timeline of each procurement stage</p> <p>3. Deficient Monitoring system</p> <p>4. Delayed compliance by winning bidders/suppliers of some documentary requirements</p>	<p>Target:</p> <p>Procurement cycle for Public Bidding reduced to less than 90 days as follows:</p> <p>Infra Projects – 50% of Infra project procurements completed in less than 90 days.</p> <p>Goods/Services – 65% of procurements completed in less than 90 days.</p> <p>Strategies:</p> <p>1. Craft procurement policies and guidelines in accordance with RA 9184 and current IRR.</p> <p>2. Implement and strictly observe procurement policies and guidelines and pertinent</p>	<p>Target:</p> <p>Procurement cycle for Public Bidding reduced to less than 90 days as follows:</p> <p>Infra Projects – 65% of Infra project procurements completed in less than 90 days.</p> <p>Goods/Services – 75% of procurements completed in less than 90 days.</p> <p>Strategies:</p> <p>1. Lobby for the creation of BAC Secretariat as separate department.</p> <p>2. Craft procurement policies and guidelines in accordance with RA 9184 and current IRR.</p> <p>3. Implement and strictly observe procurement</p>	<p>Target:</p> <p>Procurement cycle for Public Bidding reduced to less than 90 days as follows:</p> <p>Infra Projects – 85% of Infra project procurements completed in less than 90 days.</p> <p>Goods/Services – 85% of procurements completed in less than 90 days.</p> <p>Strategies:</p> <p>1. Lobby for the issuance of SangguniangPanalalawigan Ordinance institutionalizing the BAC Secretariat as a Department.</p> <p>2. Craft procurement policies and guidelines in</p>	<p>Target:</p> <p>Procurement cycle for Public Bidding reduced to less than 90 days as follows:</p> <p>Infra Projects – 95% of Infra project procurements completed in less than 90 days.</p> <p>Goods/Services – 95% of procurements completed in less than 90 days.</p> <p>Strategies:</p> <p>1. Craft procurement policies and guidelines in accordance with RA 9184 and current IRR.</p> <p>2. Implement and strictly observe procurement policies and guidelines and</p>

Target Situation	Current Situation	2019	2020	2021	2022
		<p>provisions of RA 9184</p> <p>3. Establish centralized monitoring system manned by permanent, competent and committed personnel.</p> <p>4. Lobby for the LCE issuance of an Executive Order Creating a Transition Team who will facilitate turnover of duties and functions to the new BAC and TWG Members and BAC Secretariat personnel, in case of mass replacement.</p> <p>5. Provide trainings/orientation to the BAC &amp; TWG Members and PPMU personnel on the updates on provisions of RA 9184.</p> <p>6. Create 2 Plantilla positions for the BAC Secretariat.</p> <p>7. Institutionalize an annual fora for end-users and suppliers /contractors/ service providers.</p>	<p>policies and guidelines and pertinent provisions of RA 9184</p> <p>4. Maintain a centralized monitoring system manned by permanent, competent and committed personnel.</p> <p>4. Provide trainings/orientation to the BAC &amp; TWG Members and PPMU personnel on the updates on provisions of RA 9184</p> <p>5. Create 4 Plantilla position for the BAC Secretariat.</p> <p>6. Conduct an annual fora for end-users and suppliers /contractors/ service providers</p>	<p>accordance with RA 9184 and current IRR.</p> <p>3. Implement and strictly observe procurement policies and guidelines and pertinent provisions of RA 9184</p> <p>4. Maintain a centralized monitoring system manned by permanent, competent and committed personnel.</p> <p>5. Provide trainings /orientation to the BAC &amp; TWG Members and PPMU personnel on the updates on provisions of RA 9184</p> <p>6. Create 2 Plantilla position for the BAC Secretariat.</p> <p>7. Conduct an annual fora for end-users and suppliers /contractors/ service providers.</p>	<p>pertinent provisions of RA 9184</p> <p>3. Maintain a centralized monitoring system manned by permanent, competent and committed personnel.</p> <p>4. Provide trainings/orientation to the BAC &amp; TWG Members and PPMU personnel on the updates on provisions of RA 9184</p> <p>5. Create 2 Plantilla position for the BAC Secretariat.</p> <p>6. Conduct an annual fora for end-users and suppliers /contractors/ service providers.</p>

Target Situation	Current Situation	2019	2020	2021	2022
4.6.1.3 Adoption of standard documentation based on Philippine Bidding	<p>1. PPMU-BAC is compliant and meets national standard, but not yet fully compliant in terms of local/internal standards/requirements/safeguards.</p> <p>Also not fully compliant with regards to some document output (i.e. ITB posting on PhilGEPS/PGBh website, minutes of bid conference)</p>	<p>Target:</p> <p>100% Adoption of standard documentation based on Philippine Bidding Documents</p> <p>Completed Provincial Procurement Operations Manual</p> <p>Strategies:</p> <ol style="list-style-type: none"> <li>1. BAC Secretariat-PPMU conduct review/revisit of all procurement forms and documentary requirements and present the output to the BAC &amp; TWG members, PACCO and PIAO for critiquing.</li> <li>2. BAC-PPMU develops policies in consonance with the prescribed forms and documentary requirements and applicable COA rules and regulations.</li> <li>3. The Governor (HoPE) through PPMU issues a memorandum to the contractors/suppliers relative to the implementation of newly-developed procurement policies.</li> <li>4. Conduct forum with contractors and supplies relative to the full implementation of all prescribed procurement documents.</li> </ol>	<p>Target:</p> <p>Sustained 100% compliance/ adoption of standard documentation based on Philippine Bidding Documents</p> <p>Strictly implemented the Provincial Procurement Operations Manual</p> <p>Strategies:</p> <ol style="list-style-type: none"> <li>1. Continually develop policies concurrent to the recent amendments of RA 9184 IRRs and newly-issued COA procurement related circulars.</li> <li>2. Conduct annual fora with contractors and suppliers, PGBh offices key personnel, BAC and TWG members, BAC Secretariat personnel and PACCO Auditors</li> <li>3. Strictly implement the prescribed procurement documents and related policies.</li> </ol>	<p>Target:</p> <p>Sustained 100% compliance/ adoption of standard documentation based on Philippine Bidding Documents</p> <p>Strictly implemented the Provincial Procurement Operations Manual</p> <p>Strategies:</p> <ol style="list-style-type: none"> <li>1. Continually develop policies concurrent to the recent amendments of RA 9184 IRRs and newly-issued COA procurement related circulars.</li> <li>2. Conduct annual fora with contractors and suppliers, PGBh offices key personnel, BAC and TWG members, BAC Secretariat personnel and PACCO Auditors</li> <li>3. Strictly Implement the prescribed</li> </ol>	<p>Target:</p> <p>Sustained 100% compliance/ adoption of standard documentation based on Philippine Bidding Documents</p> <p>Strictly implemented the Provincial Procurement Operations Manual</p> <p>Strategies:</p> <ol style="list-style-type: none"> <li>1. Continually develop policies concurrent to the recent amendments of RA 9184 IRRs and newly-issued COA procurement related circulars.</li> <li>2. Conduct annual fora with contractors and suppliers, PGBh offices key personnel, BAC and TWG members, BAC Secretariat personnel and PACCO Auditors</li> <li>3. Strictly Implement the prescribed procurement documents and related policies.</li> </ol>

Target Situation	Current Situation	2019	2020	2021	2022
		<p>5. Conduct re-orientation to the BAC and TWG members, BAC Secretariat personnel, PACCO Auditors and PGBh offices key personnel of the prescribed procurement documents and related policies.</p> <p>6. Strictly implement the prescribed procurement documents and related policies.</p>		procurement documents and related policies.	
4.6.2.1 Limit or minimize the use of alternative methods of procurement	<p>1.) As of August 2018, the actual outcome of procurement using alternative methods are as follows:</p> <p><b>Infra Projects:</b> Negotiated = <b>4.9%</b> (P21.6/P436.4M) Direct Contracting = <b>0.8%</b>(P3.5M/436.4 M)</p> <p><b>Goods/Services:</b> Negotiated = <b>8.8%</b> (P40.2/P456.5M) Direct Contracting = <b>0.8%</b>(P4.021M/456.5M) Repeat Order = <b>0.5%</b>(P2.4M/456.5M )</p> <p><b>Note:</b> As of August 2018, no procurement has been undertaken under the Shopping and Limited Source Bidding mode of procurement.</p> <p>2. Started the implementation of APP-based(bulk)</p>	<p>Target:</p> <p>1. Limited/ minimized the use of alternative modes of procurement as follows:</p> <p><b>Infra Projects:</b> Negotiated = 4.5 % Direct Contracting= 0.7%</p> <p><b>Goods/Services:</b> Negotiated = 7% Direct Contracting= 0.7% Repeat Order=0.5% Shopping=0.5% Limited Source Bidding=0.5%</p> <p>2. 10% (as to amount) early procurement of infra projects and goods/services. <b>Note: Early procurement means that projects/program s/activities of the current year is procured during the last quarter</b></p>	<p>Target:</p> <p>1. Limited/ minimized the use of alternative modes of procurement as follows:</p> <p><b>Infra Projects:</b> Negotiated = 4 % Direct Contracting= 0.6%</p> <p><b>Goods/Services:</b> Negotiated = 5% Direct Contracting= 0.7% Repeat Order=0.5% Shopping=0.5% Limited Source Bidding=0.5%</p> <p>2. 30% (as to amount) early procurement of infra projects and goods/services.</p> <p>Strategies:</p>	<p>Target:</p> <p>1. Limited/ minimized the use of alternative modes of procurement as follows:</p> <p><b>Infra Projects:</b> Negotiated = 3.5% Direct Contracting= 0.5%</p> <p><b>Goods/Service s:</b> Negotiated = 4% Direct Contracting= 0.7% Repeat Order=0.5% Shopping=0.5 % Limited Source Bidding=0.5%</p> <p>2. 40% (as to amount) early procurement of infra</p>	<p>Target:</p> <p>1. Limited/ minimized the use of alternative modes of procurement as follows:</p> <p><b>Infra Projects:</b> Negotiated = 3 % Direct Contracting= 0.4%</p> <p><b>Goods/Services</b> : Negotiated = 3% Direct Contracting= 0.7% Repeat Order=0.5% Shopping=0.5% Limited Source Bidding=0.5%</p> <p>2. 50% (as to amount) early procurement of infra projects and goods/services.</p>

Target Situation	Current Situation	2019	2020	2021	2022
	<p>procurement for common-use goods, catering services, medicines/drugs and fuel.</p> <p>3. Individual PRs for vehicle spare parts and unforeseen activities/events falling into alternative mode</p>	<p><i>of the preceding year, short of award.</i></p> <p>Strategies:</p> <ol style="list-style-type: none"> <li>1.Prepare realistic Consolidated APP</li> <li>2.Full implementation of bulk procurement for common-use goods/services</li> <li>3. Crafting and approval of a policy that would limit each office as to the quantity and amount of procurement under alternative mode.</li> <li>4. Include in the topics to be discussed during the annual forum for PGBh offices the policy on the limit to use alternative methods of procurement.</li> </ol>	<ol style="list-style-type: none"> <li>1.Prepare realistic Consolidated APP</li> <li>2.Full implementation of bulk procurement for common-use goods/services</li> <li>3. Include in the topics to be discussed during the annual forum for PGBh offices the policy on the limit to use alternative methods of procurement.</li> </ol>	<p>projects and goods/services</p> <p>Strategies:</p> <ol style="list-style-type: none"> <li>1.Prepare realistic Consolidated APP</li> <li>2.Full implementation of bulk procurement for common-use goods/ services</li> <li>3. Include in the topics to be discussed during the annual forum for PGBh offices the policy on the limit to use alternative methods of procurement.</li> </ol>	<p>Strategies:</p> <ol style="list-style-type: none"> <li>1.Prepare realistic Consolidated APP</li> <li>2.Full implementation of bulk procurement for common-use goods/services</li> <li>3. Include in the topics to be discussed during the annual forum for PGBh offices the policy on the limit to use alternative methods of procurement.</li> </ol>
4.6.2.2 Promotion and implementation of green procurement	<ol style="list-style-type: none"> <li>1. Started to require catering service providers to use eco-friendly materials for packed meal.</li> <li>2. Started the implementation of APP-based (bulk) procurement for common-use goods, catering services, medicines/drugs and fuel.</li> <li>3. As of August 2018, no common-use goods has been purchased from PS-DBM.</li> </ol>	<p>Target:</p> <p>Full implementation of green procurement.</p> <p>Strategies:</p> <ol style="list-style-type: none"> <li>1. Crafting and approval of a policy requiring the suppliers/service providers to comply with the following EMS requirements: <ol style="list-style-type: none"> <li>a. use of eco-friendly materials for packed meals</li> <li>b. “take back” mechanism - to collect its waste materials of the</li> </ol> </li> </ol>	<p>Target:</p> <p>Full implementation of green procurement.</p> <p>Strategies:</p> <ol style="list-style-type: none"> <li>1. Continuous monitoring of suppliers/contractors’ EMS adherence/compliance.</li> <li>2. Full implementation of bulk procurement of common-use goods and services.</li> </ol>	<p>Target:</p> <p>Full implementation of green procurement.</p> <p>Strategies:</p> <ol style="list-style-type: none"> <li>1. Continuous monitoring of suppliers/contractors’ EMS adherence/compliance.</li> <li>2. Full implementation of bulk procurement of common-use goods and services.</li> </ol>	<p>Target:</p> <p>Full implementation of green procurement.</p> <p>Strategies:</p> <ol style="list-style-type: none"> <li>1. Continuous monitoring of suppliers/contractors’ EMS adherence/compliance.</li> <li>2. Full implementation of bulk procurement of common-use goods and services.</li> </ol>

Target Situation	Current Situation	2019	2020	2021	2022
		<p>products/services delivered, (ex. empty packaging materials, empty ink cartridges, etc.)</p> <p>2. EMS requirements to be stipulated in the contracts and purchase orders.</p> <p>3. Designate competent and dedicated personnel from the PGSO and end-user representative to monitor the compliance of EMS requirements.</p> <p>4. Full implementation of bulk procurement of common-use goods and services</p> <p>5. Conduct orientation to suppliers, PPMU personnel, PGSO and end-user representatives on the implementation of EMS related requirements.</p> <p>6. Procurement of common-used goods through PS-DBM.</p>	<p>3. Procurement of common-use goods available at PS-DBM.</p> <p>4. To include in the topics to be discussed during annual fora the updates on EMS requirements.</p>	<p>3. Procurement of common-use goods available at PS-DBM.</p> <p>4. To include in the topics to be discussed during annual fora the updates on EMS requirements.</p>	<p>3. Procurement of common-use goods available at PS-DBM.</p> <p>4. To include in the topics to be discussed during annual fora the updates on EMS requirements.</p>
4.6.3.1 Adoption and Implementation of customized Procurement Operations Manual by LGU that is compliant to RA 9184 as amended, including IRR 2016	PPMU/BAC Secretariat has already drafted the Customized Provincial Procurement Operations Manual. The said manual still needs review, editing and inclusion of additions/revisions according to the 2016 IRR of RA 9184 and customized	<p>Target:</p> <p>Adopted and Implemented the PGBh Provincial Procurement Operations Manual</p> <p>Strategies:</p> <p>1. Finalize the draft Operations Manual for review by the</p>	<p>Target:</p> <p>Customized and Operational Provincial Procurement Manual harmonized with the current RIRR of RA 9184.</p> <p>Strategies:</p> <p>1. PPMU/BAC Secretariat issues</p>	<p>Target:</p> <p>Customized and Operational Provincial Procurement Manual harmonized with the current RIRR of RA 9184</p> <p>Strategies:</p> <p>1. PPMU/BAC Secretariat</p>	<p>Target:</p> <p>Customized and Operational Provincial Procurement Manual harmonized with the current RIRR of RA 9184</p> <p>Strategies:</p> <p>1. PPMU/BAC Secretariat issues</p>

Target Situation	Current Situation	2019	2020	2021	2022
	local/internal safeguards.	<p>Legal Office and Management Executive Board (MEB).</p> <p>2. SP issues a resolution institutionalizing the Provincial Procurement Operations Manual</p> <p>3. Provide Orientation to the new BAC &amp; TWG Members and PPMU personnel/BAC Secretariat Staff</p> <p>4. Provide Orientation to the different Heads of Offices/Chief of Hospitals including their respective Adm. Officers/Supply Officers</p> <p>5. Include QC plans as part of required supporting documents for infrastructure projects in the Provincial Procurement Operations Manual</p>	<p>supplemental copies on the updates on provisions of RA 1984 if there's any to complement the operations manual</p> <p>2. Conduct Quarterly Meetings/Assessment to the admin/supply officer of the different offices to discuss updates on procurement issues and concerns and keep posted with the updated concerned section of RA 9184</p>	<p>issues supplemental copies on the updates on provisions of RA 1984 if there's any to complement the operations manual</p> <p>2. Conduct Quarterly Meetings/Assessment to the admin/supply officer of the different offices to discuss updates on procurement issues and concerns and keep posted with the updated concerned section of RA 9184</p>	<p>supplemental copies on the updates on provisions of RA 1984 if there's any to complement the operations manual</p> <p>2. Conduct Quarterly Meetings/Assessment to the admin/supply officer of the different offices to discuss updates on procurement issues and concerns and keep posted with the updated concerned section of RA 9184</p>
4.6.4.1 All contract documents are prepared by BAC Secretariat and turned over to PEO promptly and punctually (within 15 calendar days).	<p>1. BAC secretariat staff prepares all the pertinent contract documents are turned-over to the PEO within a period of 1-70 days after approval. Contract documents include the following:</p> <ul style="list-style-type: none"> <li>• <i>Notice of Award(NOA)</i></li> <li>• <i>Contract Agreement</i></li> <li>• <i>Notice to Proceed(NTP)</i></li> </ul>	<p>Targets:</p> <p>All contract documents are prepared by BAC Secretariat and turned over to PEO within 7 calendar days.</p> <p>Strategies:</p> <p>1. Strengthen the monitoring system by designating a regular and dedicated PPMU personnel to oversee the fast tracking in all</p>	<p>Target:</p> <p>All contract documents are prepared by BAC Secretariat and turned over to PEO within 5 calendar days.</p> <p>Strategies:</p> <p>1. Continuous evaluation and enhancement of the monitoring system as well as the performance of the personnel handling the preparation and</p>	<p>Target:</p> <p>All contract documents are prepared by BAC Secretariat and turned over to PEO within 3 calendar days.</p> <p>Strategies:</p> <p>1. Continuous evaluation and enhancement of the monitoring system as well as the performance of the personnel handling the preparation and</p>	<p>Target:</p> <p>All contract documents are prepared by BAC Secretariat and turned over to PEO within 2 calendar days.</p> <p>Strategies:</p> <p>1. Continuous evaluation and enhancement of the monitoring system as well as the performance of the personnel handling the preparation and</p>



Target Situation	Current Situation	2019	2020	2021	2022
	<ul style="list-style-type: none"> <li>• <i>Curve and Bar Chart</i></li> <li>• <i>Quality Control(QC)</i></li> <li>• <i>PERT-CPM</i></li> </ul> <p>1. 2. Some Contractors intentionally delay the receipt and acknowledgment of the contract and NTP even after several and persistent attempts of BAC Secretariat Staff to reach out to them.</p>	<p>procurement stage of all procurement documents.</p> <p>2. Conduct forum with contractors regarding the receipt of contract documents so as to prevent frequent delays.</p> <p>5. 3. Establish rapport with PEO regarding the transmittal of contract documents to and from PPMU and PEO</p>	<p>release of contract documents.</p> <p>2. Include in the topics to be discussed during annual fora the issue on delayed receipt of contract documents by the contractors</p> <p>3. Strengthen rapport with PEO regarding the transmittal of contract documents from one office to another</p>	<p>release of contract documents.</p> <p>2. Include in the topics to be discussed during annual fora the issue on delayed receipt of contract documents by the contractors.</p> <p>3. Strengthen rapport with PEO regarding the transmittal of contract documents from one office to another</p>	<p>release of contract documents.</p> <p>2. Include in the topics to be discussed during annual fora the issue on delayed receipt of contract documents by the contractors.</p> <p>3. Strengthen rapport with PEO regarding the transmittal of contract documents from one office to another</p>
4.6.4.2 All NTPs should indicate the start date regardless of receipt of contractor	NTPs currently do not indicate a start date, but puts the start date within ten (10) days after the receipt of the contractor	<p>Target: All NTPs indicate the start date of project implementation , reckoned within 10 calendar days from the date of approval of the NTP and contract</p> <p><b>Strategies:</b> 1. Issue and implement a policy on the observance of start date of projects as reflected in the NTPs 2. Establish an open forum with accredited contractors regarding the aforementioned policy and any issues/concerns about it.</p>	<p>Target: All NTPs indicate the start date of project implementation, reckoned within 10 calendar days from the date of approval of the NTP and contract</p> <p><b>Strategies:</b> 1. Strict implementation of the established policy. 2. Include in the topics to be discussed during annual fora any issue relating project/contract implementation.</p>	<p>Target: All NTPs indicate the start date of project implementation, reckoned within 10 calendar days from the date of approval of the NTP and contract</p> <p><b>Strategies:</b> 1. Strict implementation of the established policy. 2. Include in the topics to be discussed during annual fora any issue relating project/contract implementation.</p>	<p>Target: All NTPs indicate the start date of project implementation , reckoned within 10 calendar days from the date of approval of the NTP and contract</p> <p><b>Strategies:</b> 1. Strict implementation of the established policy. 2. Include in the topics to be discussed during annual fora any issue relating project/contract implementation.</p>

## 4.7 Budgeting, Revenue Generation and Expenditure Management

The 5-year Governance Reform Road Map (PGRR) that sets the desired target situations and the strategies that need to be undertaken to achieve such targets has been formulated for budgeting, revenue generation and expenditure management taking into consideration the current situation and doable actions within the key reform area.

For planning, budget preparation and utilization, priorities and strategies have been identified to increase local revenue sources that can be allocated and utilized for the upgrading, rehabilitation and maintenance of local roads, consistent with the LRNDP. With this, targets have been set to increase local revenue collection that will be allocated for road maintenance to 15% in 2019, with an incremental 1% per year to reach 18% in 2022. Among the short-term strategies include the updating of the Revenue Code, establishment of new economic enterprises, while long-term strategies would include development of business park and business ventures through public-private partnerships and implementation of the general revision of real property taxes.

Meanwhile, target has also been set that required allocation for prioritized road upgrading, rehabilitation and maintenance has to be provided with significant allocation during the budget year. The updating and utilization of the LRNDP in investment programming and budgeting will be an important process to ensure that road projects to support socio-economic development in Bohol gets funded and implemented. For the period, it is underscored that the timely and proper preparation of program of works and detailed engineering design are essential for the procurement, implementation and use of appropriation of these road projects.

Meanwhile, the participation of CSOs in planning and budgeting processes is given importance with the continued accreditation process by the Sangguniang Panlalawigan. Sustaining PGBh-CSO Partnership and collaboration will be a priority through the enactment of legislation institutionalizing such PGBh-CSO partnership.

The significance of synchronizing planning and budgeting calendar is given attention through timely investment programming and budgeting processes. The conduct of consultative fora on budget preparation and participatory budget hearings are among the strategies to ensure observance of the budget calendar. The strong linkage of development and investment plans to budgets shall be sustained through the periodic updating of strategic directions and development framework as well as the preparation of AIP by every Department/ Office based on their local development investment plans and strategic plans.

In the area of ensuring the credibility of the budget, strategies have been identified to enhance the timely utilization of appropriations. Current efforts will be continued for proper procurement planning, timely preparation of program of works, early procurement, bulk procurement and employment of progress billing. Further, the Provincial Government is steadfast in promoting proper fiscal management by ensuring pertinent auditing and accounting rules and regulations are adhered to, thereby preventing any disallowances of financial transactions. Current undertakings that need to be sustained include the conduct of consultative forum and updates on financial matters, capacity-building training for auditors and updating and dissemination of audit guidebook.

Under the PGRR, strategies have also been set to improve the timely financial report preparation and submission. Identified approaches include the full-scale implementation on the eNGAS PPSAS compliant version and personnel augmentation at the Provincial Accountant's Office.

Table 16 – Five-Year Plan: KRA 7 - Budgeting, Revenue Generation and Expenditure Management

Target Situation	Current Situation	Annual Targets and Strategies			
		2019	2020	2021	2022
<b>4.7. Budgeting, Revenue Generation and Expenditure Management</b>					
<p><b>4.7.1 Planning, budget preparation and utilization</b></p> <p><i>4.7.1.1 Increased percentage of local revenues to adequately finance road upgrading, rehabilitation &amp; maintenance</i></p> <p>(increasing government expenditure for the road sector)</p>	<ul style="list-style-type: none"> <li>▪ IRA dependency averaged 86% (2015-2017)</li> <li>▪ New revenue sources collected from developed economic enterprises</li> <li>▪ Tax revenue increased by 27% for the last 3 years; non-tax revenue increased by 9% for the last 3 years</li> <li>▪ Presence of computerized RPT database system</li> <li>▪ Some local revenue estimates not met</li> <li>▪ Only once in the last three years, total actual local revenue collections was 90%-100% of the estimated local revenues</li> <li>▪ Less effective implementation of tax collection strategies for delinquent RPT</li> <li>▪ Limited local revenue sources</li> <li>▪ Limited capacities and manpower to manage local economic enterprise</li> <li>▪ ETRACS version 2.2 implemented in 47 municipalities</li> </ul>	<p>Target: 15% of road improvement, upgrading, rehabilitation and maintenance comes from local revenue sources</p> <p>Strategies:</p> <ul style="list-style-type: none"> <li>• Establishment of economic enterprises</li> <li>• Preparation/ revision of schedule of market values for real properties</li> <li>• Full computerization of the RPT information system</li> <li>• Capacity development</li> <li>• Monitoring and collection of extraction taxes for road construction</li> <li>• Enhancement of ETRACS to version 2.5 in 26 municipalities</li> </ul>	<p>Target: 16% of road improvement, upgrading, rehabilitation and maintenance comes from local revenue sources</p> <p>Strategies:</p> <ul style="list-style-type: none"> <li>• Updating of the Local Revenue Code</li> <li>• Adoption by the SP of the revised Schedule of Market Values</li> <li>• Expansion of economic enterprises</li> <li>• Capacity Development</li> <li>• Enhancement of ETRACS to version 2.5 in 21 municipalities</li> </ul>	<p>Target: 17% of road improvement, upgrading, rehabilitation and maintenance comes from local revenue sources</p> <p>Strategies:</p> <ul style="list-style-type: none"> <li>• Public – Private Partnership for business park development of the old Tagbilaran City Airport site</li> <li>• Implementation of General Revision of RPT</li> <li>• Capacity Development</li> </ul>	<p>Target: 18% of road improvement, upgrading, rehabilitation and maintenance comes from local revenue sources</p> <p>Strategies:</p> <ul style="list-style-type: none"> <li>• Establish of new economic enterprises</li> <li>• Partnership with farmers for the development of rural lands owned by the provincial government</li> <li>• Capacity Development</li> </ul>
<p><i>4.7.1.2 Increased allocation &amp; utilization of funds for local road maintenance, rehabilitation &amp; upgrading</i></p>	<ul style="list-style-type: none"> <li>▪ Road upgrading/rehab projects provided significant appropriation from the 20% DF</li> <li>▪ Road maintenance fund regularly provided under</li> </ul>	<ul style="list-style-type: none"> <li>• 100% of required allocation (based on standards) for prioritized road maintenance/ rehabilitation provided with</li> </ul>	<ul style="list-style-type: none"> <li>• 100% of required allocation (based on standards) for prioritized road maintenance/ rehabilitation</li> </ul>	<ul style="list-style-type: none"> <li>• 100% of required allocation (based on standards) for prioritized road maintenance/ rehabilitation</li> </ul>	<ul style="list-style-type: none"> <li>• 100% of required allocation (based on standards) for prioritized road maintenance/ rehabilitation</li> </ul>

Target Situation	Current Situation	Annual Targets and Strategies			
		2019	2020	2021	2022
(increasing government expenditure for the road sector)	<p>the PEO and Provincial Motor Pool</p> <ul style="list-style-type: none"> <li>Delayed planning and procurement of local road projects</li> </ul>	<p>funds during the year</p> <ul style="list-style-type: none"> <li>At least 40% and 90% of appropriation for road upgrading and road maintenance, respectively, utilized during the year</li> </ul> <p>Strategies:</p> <ul style="list-style-type: none"> <li>LRNDP-based investment planning and budgeting</li> <li>Early preparation of DED and POW</li> <li>Early procurement</li> <li>Capacity development</li> <li>DRRM and community-needs responsive road rehabilitation and maintenance</li> </ul>	<p>provided with funds during the year</p> <ul style="list-style-type: none"> <li>At least 50% and 90% of appropriation for road upgrading and road maintenance, respectively, utilized during the year</li> </ul> <p>Strategies:</p> <ul style="list-style-type: none"> <li>LRNDP-based investment planning and budgeting</li> <li>Early preparation of DED and POW</li> <li>Early procurement</li> <li>Capacity development</li> </ul>	<p>provided with funds during the year</p> <ul style="list-style-type: none"> <li>At least 60% and 95% of appropriation for road upgrading and road maintenance, respectively, utilized during the year</li> </ul> <p>Strategies:</p> <ul style="list-style-type: none"> <li>LRNDP-based investment planning and budgeting</li> <li>Early preparation of DED and POW</li> <li>Early procurement</li> <li>Capacity development</li> </ul>	<p>provided with funds during the year</p> <ul style="list-style-type: none"> <li>At least 70% and 95% of appropriation for road upgrading and road maintenance, respectively, utilized during the year</li> </ul> <p>Strategies:</p> <ul style="list-style-type: none"> <li>LRNDP-based investment planning and budgeting</li> <li>Early preparation of DED and POW</li> <li>Early procurement</li> <li>Capacity development</li> </ul>
4.7.1.3 Duly accredited Civil Society Organizations participate in the planning & budgeting processes	<ul style="list-style-type: none"> <li>Significant number of CSOs accredited by the SP and actively participating in planning &amp; budgeting, policy making through various local bodies</li> <li>Strong partnership with CSOs sustained through the PGBh-CSO Partnership Covenant</li> <li>CSO month celebrated w/ the PGBh every March</li> <li>Challenge – Sustaining PGBh-</li> </ul>	<ul style="list-style-type: none"> <li>100% of CSOs included as members in the reconstituted local special bodies are accredited by the SP and participated in the planning and budgeting processes of the Provincial Government</li> <li>Enactment of local legislation institutionalizing the PGBh-CSO partnership</li> </ul> <p>Strategies:</p> <ul style="list-style-type: none"> <li>PGBh – CSOs Partnership</li> </ul>	<ul style="list-style-type: none"> <li>CSOs participate in the planning and budgeting processes of the Provincial Government through local special bodies</li> </ul> <p>Strategies:</p> <ul style="list-style-type: none"> <li>PGBh – CSOs Partnership</li> </ul>	<p>CSOs participate in the planning and budgeting processes of the Provincial Government through local special bodies</p> <p>Strategies:</p> <ul style="list-style-type: none"> <li>PGBh – CSOs Partnership</li> <li>Review on guidelines on SP accreditation</li> <li>IEC on SP requirements for CSO accreditation</li> </ul>	<ul style="list-style-type: none"> <li>Increased number of CSOs accredited</li> <li>100% of CSOs included as members in the reconstituted local special bodies are accredited by the SP and participated in the planning and budgeting processes of the Provincial Government</li> </ul> <p>Strategies:</p> <ul style="list-style-type: none"> <li>PGBh – CSOs Partnership</li> </ul>

Target Situation	Current Situation	Annual Targets and Strategies			
		2019	2020	2021	2022
	CSO Partnership and collaboration after the current administration through local legislation	<ul style="list-style-type: none"> <li>• IEC on SP requirements for CSO accreditation</li> </ul>			<ul style="list-style-type: none"> <li>• IEC on SP requirements for CSO accreditation</li> </ul>
4.7.1.4 <i>Synchronized planning &amp; budgeting calendar, particularly for budget preparation; authorization is strictly observed</i>	<ul style="list-style-type: none"> <li>▪ Multi-year perspective in fiscal planning and budgeting</li> <li>▪ While the existing annual calendar for budget preparation and authorization phases is generally observed, there are some delays in not more than 2 steps in the processes (enactment of appropriation ordinance, approval and submission to the reviewing authority)</li> </ul>	<p>Improving compliance with the planning and budgeting calendar (PFMAR 3.1 sub-indicator rating of 3)</p> <p>Strategies:</p> <ul style="list-style-type: none"> <li>• Timely Annual Investment Planning and budgeting processes (preparation &amp; authorization)</li> <li>• Consultative Fora on budget preparation/ Budget preparation coaching</li> <li>• Participatory executive budget hearing</li> </ul>	<p>Full compliance with the planning and budgeting calendar (PFMAR 3.1 sub-indicator rating of 4)</p> <p>Strategies:</p> <ul style="list-style-type: none"> <li>• Timely Annual Investment Planning and budgeting processes (preparation &amp; authorization)</li> <li>• Consultative Fora on budget preparation</li> <li>• Participatory executive budget hearing</li> </ul>	<p>Sustained compliance with the planning and budgeting calendar (PFMAR 3.1 sub-indicator rating of 4)</p> <p>Strategies:</p> <ul style="list-style-type: none"> <li>• Timely Annual Investment Planning and budgeting processes (preparation &amp; authorization)</li> <li>• Consultative Fora on budget preparation</li> <li>• Participatory executive budget hearing</li> </ul>	<p>Sustained compliance with the planning and budgeting calendar (PFMAR 3.1 sub-indicator rating of 4)</p> <p>Strategies:</p> <ul style="list-style-type: none"> <li>• Timely Annual Investment Planning and budgeting processes (preparation &amp; authorization)</li> <li>• Consultative Fora on budget preparation/ Budget preparation coaching</li> <li>• Participatory executive budget hearing</li> </ul>
4.7.1.5 <i>Approved budget allocation for local road rehab &amp; maintenance is based on LRNDP</i>	<ul style="list-style-type: none"> <li>▪ Local core roads identified and included in the LRNDP</li> <li>▪ Priority LRNDP-identified road projects provided with budget allocation, however due to limited resources, some are not funded or deferred the following year</li> <li>▪ Priority projects also proposed for external funding such as through convergence programs and ODA programs</li> </ul>	<p>At least 60% of local road rehab and maintenance projects identified in the LRNDP are provided with budget allocation</p> <p>Strategies:</p> <p>Review of LRNDP as basis for the AIP and Budget Preparation and Prioritization</p>	<p>At least 65% of local road rehab and maintenance projects identified in the LRNDP are provided with budget allocation</p> <p>Strategies:</p> <p>Review of LRNDP as basis for the AIP and Budget Preparation and Prioritization</p>	<p>At least 70% of local road rehab and maintenance projects identified in the LRNDP are provided with budget allocation</p> <p>Strategies:</p> <p>Review of LRNDP as basis for the AIP and Budget Preparation and Prioritization</p>	<p>At least 75% of local road rehab and maintenance projects identified in the LRNDP are provided with budget allocation</p> <p>Strategies:</p> <p>Review of LRNDP as basis for the AIP and Budget Preparation and Prioritization</p>

Target Situation	Current Situation	Annual Targets and Strategies			
		2019	2020	2021	2022
<p>4.7.1.6 <i>The Appropriation Ordinance authorizing the Annual Budget is linked with the AIP, LDIP, LRNDP &amp; PDPFP</i></p>	<ul style="list-style-type: none"> <li>▪ Strong linkage between PDPFP and PDIP and AIP and budget</li> <li>▪ LRNDP considered and integrated in the PDPFP</li> </ul>	<p>100% of PPAs reflected in the Annual Budget are based on the AIP</p> <p>LDIP updated based on updated priorities of the new provincial administration</p> <p>Strategies:</p> <ul style="list-style-type: none"> <li>• Updating of strategic directions and development framework</li> <li>• Preparation of proposed AIP by every Department/ Office based on their LDIP and strategic plans</li> </ul>	<p>100% of PPAs reflected in the Annual Budget are based on the AIP</p> <p>100% of AIP PPAs are based on the updated priorities</p> <p>Strategies:</p> <ul style="list-style-type: none"> <li>• Preparation of proposed AIP by every Department / Office based on their LDIP and strategic plans</li> </ul>	<p>100% of PPAs reflected in the Annual Budget are based on the AIP</p> <p>100% of AIP PPAs are based on the updated priorities</p> <p>Strategies:</p> <ul style="list-style-type: none"> <li>• Preparation of proposed AIP by every Department / Office based on their LDIP and strategic plans</li> </ul>	<p>LRNDP including its investment program is updated and integrated in the LDIP of the PDPFP</p> <p>Strategies:</p> <ul style="list-style-type: none"> <li>• Updating of strategic directions and development framework</li> <li>• Preparation of proposed AIP by every Department/ Office based on their LDIP and strategic plans</li> </ul>
<p>4.7.1.7 <i>Provincial Government operates with credible budget such that actual appropriations are expended &amp; disbursed; the revenue targets &amp; collection to improve annually</i></p>	<ul style="list-style-type: none"> <li>▪ Appropriations is supported with actual collection of revenues, but some revenue targets are not met</li> <li>▪ Appropriations for PPAs are not fully utilized within the budget year</li> <li>▪ Revenue collection is improving in terms of level of collection, with new revenue sources</li> </ul>	<p>At least 60% of the appropriations are expended/ disbursed in the current year</p> <p>At least 88% of revenue targets met during the current year</p> <p>Strategies:</p> <ul style="list-style-type: none"> <li>• Proper procurement planning</li> <li>• Early DED/ POW preparation</li> <li>• Early procurement and bulk procurement</li> <li>• Progress billing</li> <li>• Revenue generation</li> </ul>	<p>At least 65% of the appropriations are expended/ disbursed in the current year</p> <p>At least 89% of revenue targets met during the current year</p> <p>Strategies:</p> <ul style="list-style-type: none"> <li>• Proper procurement planning</li> <li>• Early DED/ POW preparation</li> <li>• Early procurement and bulk procurement</li> <li>• Progress billing</li> <li>• Revenue generation</li> </ul>	<p>At least 70% of the appropriations are expended/ disbursed in the current year</p> <p>At least 90% of revenue targets met during the current year</p> <p>Strategies:</p> <ul style="list-style-type: none"> <li>• Proper procurement planning</li> <li>• Early DED/ POW preparation</li> <li>• Early procurement and bulk procurement</li> <li>• Progress billing</li> <li>• Revenue generation</li> </ul>	<p>At least 75% of the appropriations are expended/ disbursed in the current year</p> <p>At least 91% of revenue targets met during the current year</p> <p>Strategies:</p> <ul style="list-style-type: none"> <li>• Proper procurement planning</li> <li>• Early DED/ POW preparation</li> <li>• Early procurement and bulk procurement</li> <li>• Progress billing</li> <li>• Revenue generation</li> </ul>

Target Situation	Current Situation	Annual Targets and Strategies			
		2019	2020	2021	2022
4.7.1.8 <i>Budget is utilized &amp; disbursed according to plans and schedules</i>	<ul style="list-style-type: none"> <li>Actual disbursement / utilization not following schedules – flooding of disbursements at the end of the year</li> </ul>	<p>At least 55% of the approved budgets are utilized based on schedules</p> <p>Strategies:</p> <ul style="list-style-type: none"> <li>Proper procurement planning</li> <li>Early DED/ POW preparation</li> <li>Early procurement and bulk procurement</li> <li>Progress billing</li> </ul>	<p>At least 60% of the approved budgets are utilized based on schedules</p> <p>Strategies:</p> <ul style="list-style-type: none"> <li>Proper procurement planning</li> <li>Early DED/ POW preparation</li> <li>Early procurement and bulk procurement</li> <li>Progress billing</li> </ul>	<p>At least 65% of the approved budgets are utilized based on schedules</p> <p>Strategies:</p> <ul style="list-style-type: none"> <li>Proper procurement planning</li> <li>Early DED/ POW preparation</li> <li>Early procurement and bulk procurement</li> <li>progress billing</li> </ul>	<p>At least 70% of the approved budgets are utilized based on schedules</p> <p>Strategies:</p> <ul style="list-style-type: none"> <li>Proper procurement planning</li> <li>Early DED/ POW preparation</li> <li>Early procurement and bulk procurement</li> <li>Progress billing</li> </ul>
4.7.1.9 <i>PLGU has no disallowances for the purpose intended within the year from the Commission on Audit</i>	<ul style="list-style-type: none"> <li>The PLGU has minimal amount of disallowances in PS claims P31,000 out of P536,000,000 in 2016, MOOE P162,900 of P847,000,000</li> <li>Presence &amp; use of Audit Guidebook &amp; Audit Steps as guide for pre-audit of disbursements</li> <li>Conduct of Consultative Forum on Financial Matters for all Administrative Officers, Liaison Officers, Finance Officers and Supply Officers to update offices with recent auditing issuances and addressing common pre-audit findings at the department level.</li> </ul>	<p>Target:</p> <ul style="list-style-type: none"> <li>100% of pre-auditors must be capacitated to reduce number of COA disallowances.</li> </ul> <p>Strategies:</p> <ul style="list-style-type: none"> <li>Periodic (semi-annually) refresher seminars are to be conducted to capacitate auditors with the recent issuances.</li> <li>Finalization and printing of the updated Audit Guidebook &amp; Audit Steps based on recent COA and other regulating agencies issuances</li> <li>Conduct of annual Consultative Forum &amp; Updates on Financial Matters in July 2019</li> </ul>	<p>Target:</p> <ul style="list-style-type: none"> <li>100% of pre-auditors must be capacitated to reduce number of COA disallowances.</li> </ul> <p>Strategies:</p> <ul style="list-style-type: none"> <li>Periodic (semi-annually) refresher seminars are to be conducted to capacitate auditors with the recent issuances.</li> <li>Dissemination and furnishing copies of the audit guidebook.</li> <li>Continue in the conduct of annual Consultative Forum &amp; Updates on Financial Matters in April 2020</li> </ul>	<p>Target:</p> <ul style="list-style-type: none"> <li>100% of pre-auditors must be capacitated to reduce number of COA disallowances.</li> </ul> <p>Strategies:</p> <ul style="list-style-type: none"> <li>Periodic (semi-annually) refresher seminars are to be conducted to capacitate auditors with the recent issuances.</li> <li>Updating of the Audit Guidebook &amp; Audit Steps, when necessary based on recent COA and other regulating agencies issuances</li> <li>Continue in the conduct of annual Consultative Forum &amp; Updates on Financial Matters in April 2021</li> </ul>	<p>Target:</p> <ul style="list-style-type: none"> <li>100% of pre-auditors must be capacitated to reduce number of COA disallowances.</li> </ul> <p>Strategies:</p> <ul style="list-style-type: none"> <li>Periodic (semi-annually) refresher seminars are to be conducted to capacitate auditors with the recent issuances.</li> <li>Updating of the Audit Guidebook &amp; Audit Steps, when necessary based on recent COA and other regulating agencies issuances</li> <li>Continue in the conduct of annual Consultative Forum &amp; Updates on Financial Matters in July 2022</li> </ul>
<b>4.7.2 Financial Report Preparation and Submission</b>					

Target Situation	Current Situation	Annual Targets and Strategies			
		2019	2020	2021	2022
4.7.2.1 <i>Financial reports are prepared on time &amp; published in accordance with DILG's Full Disclosure Policy</i>	<ul style="list-style-type: none"> <li>▪ Compliant to DILG Full Disclosure Policy 85 days after the applicable period</li> <li>▪ Manual report generation</li> </ul>	<ul style="list-style-type: none"> <li>• Improved timeliness in report preparation; reports are already prepared based on e-NGAS or generated from the system within two months after the applicable period</li> </ul>	<ul style="list-style-type: none"> <li>• Improved timeliness preparation, submission and disclosure of financial reports that will be within one month after the applicable period</li> </ul>	<ul style="list-style-type: none"> <li>• On time preparation, submission and disclosure of financial reports that will be 20 days after the applicable period</li> </ul>	<ul style="list-style-type: none"> <li>• Sustained promptness in the preparation, submission and disclosure of financial reports</li> </ul>
4.7.2.2 <i>Generation of timely &amp; accurate financial reports through an appropriate e-system</i>	<ul style="list-style-type: none"> <li>▪ Delayed preparation &amp; generation of financial reports - annual financial statements/bank reconciliation-Migration from E-NGAS to PPSAS affected report generation by 3 months</li> <li>▪ Bulk of financial transactions/ claims processed/ reported towards the year-end</li> </ul>	<p>Target: Submission of accurate financial reports to COA with reduced delay to 2 months.</p> <p>Strategies:</p> <ul style="list-style-type: none"> <li>• Strict compliance on PPSAS for the recording and reporting of financial transactions</li> <li>• Full-scale implementation on the eNGAS PPSAS compliant version and prompt reporting of issues and concerns to COA Central Office for immediate resolutions</li> <li>• Establishment and implementation of a policy that vacation leaves on busy season especially on</li> </ul>	<p>Target: Submission of accurate financial reports to COA with reduced delay to 1 month</p> <p>Strategies:</p> <ul style="list-style-type: none"> <li>• Strict compliance on PPSAS for the recording and reporting of financial transactions</li> <li>• Full-scale implementation on the eNGAS PPSAS compliant version and prompt reporting of issues and concerns to COA Central Office for immediate resolutions</li> <li>• Continue implementation of a policy that vacation leaves</li> </ul>	<p>Target: On-time submission of accurate financial reports to COA</p> <p>Strategies:</p> <ul style="list-style-type: none"> <li>• Strict compliance on PPSAS for the recording and reporting of financial transactions</li> <li>• Full-scale implementation on the eNGAS PPSAS compliant version and prompt reporting of issues and concerns to COA Central Office for immediate resolutions</li> <li>• Sustain implementation of a policy that vacation leaves on busy</li> </ul>	<p>Target: On-time submission of accurate financial reports to COA</p> <p>Strategies:</p> <ul style="list-style-type: none"> <li>• Strict compliance on PPSAS for the recording and reporting of financial transactions</li> <li>• Full-scale implementation on the eNGAS PPSAS compliant version and prompt reporting of issues and concerns to COA Central Office for immediate resolutions</li> <li>• Sustain implementation of a policy that vacation leaves on busy season</li> </ul>



Target Situation	Current Situation	Annual Targets and Strategies			
		2019	2020	2021	2022
	<ul style="list-style-type: none"> <li>Ten (10) Unfilled positions at the Accounting Office</li> </ul>	<p>the year-end/closing period shall not be allowed</p> <p><b>Target:</b> To minimize the influx/ volume of claims processed at the year-end by 10%.</p> <p><b>Strategies:</b></p> <ul style="list-style-type: none"> <li>Strict implementations of the policy on forfeiture of claims submitted beyond the deadline</li> <li>To effect salary differential of Job Orders and Casual Plantilla as early as October instead of December so that releasing of the said claims will go along with the year-end bonus of the regular employees and also to minimize transactions during year-end.</li> </ul> <p><b>Target:</b> Creation of ideal structure for the PACCO that can fully address/cater the operation</p> <p><b>Strategies:</b></p> <ul style="list-style-type: none"> <li>Filling up of all (10) plantilla positions vacancies in 2018 to address the backlogs in JEV preparation, review and reports preparation</li> </ul>	<p>on busy season especially on the year-end/closing period shall not be allowed</p> <p><b>Target:</b> To continue efforts of minimizing the influx/ volume of claims processed at the year-end by another 10%</p> <p><b>Strategies:</b></p> <ul style="list-style-type: none"> <li>Enforce strict implementations of the policy on forfeiture of claims submitted beyond the deadline</li> </ul> <p><b>Target:</b> To attain the ideal structure of the office that can fully address/cater the operation</p> <p><b>Strategies:</b></p> <ul style="list-style-type: none"> <li>Filling up of the newly created</li> <li>Continue filling up of plantilla position vacancies in 2019 due to retirement and promotions to other offices in order to address</li> </ul>	<p>season especially on the year-end/closing period shall not be allowed</p> <p><b>Target:</b> To sustain efforts of minimizing the influx/ volume of claims processed at the year-end with 20% of the total number of claims.</p> <p><b>Strategies:</b></p> <ul style="list-style-type: none"> <li>Sustain strict implementations of the policy on forfeiture of claims submitted beyond the deadline</li> </ul> <p><b>Target:</b> To attain the ideal structure of the office that can fully address/cater the operation</p> <p><b>Strategies:</b></p> <ul style="list-style-type: none"> <li>Continue filling up of plantilla position vacancies to address the backlogs in JEV preparation, review and reports</li> </ul>	<p>especially on the year-end/closing period shall not be allowed</p> <p><b>Target:</b> Bulk of transactions/ claims processed at the year minimized/ reduced at the normal and tolerable level (within the 20% level)</p> <p><b>Strategies:</b></p> <ul style="list-style-type: none"> <li>Sustain strict implementations of the policy on forfeiture of claims submitted beyond the deadline</li> </ul> <p><b>Target:</b> To attain the ideal structure of the office that can fully address/cater the operation</p> <p><b>Strategies:</b></p> <ul style="list-style-type: none"> <li>Continue filling up of plantilla position vacancies to address the backlogs in JEV preparation, review and reports preparation and maintain</li> </ul>

Target Situation	Current Situation	Annual Targets and Strategies			
		2019	2020	2021	2022
		<ul style="list-style-type: none"> <li>Creation of Accountant III through scrap &amp; build who will supervise the RAO, Remittances and Reconciliation Services (RRR) Section</li> <li>Hiring of seasonal Job Orders as JEver or pooling of personnel from other departments to be utilized during year-end closing period (ready back-up depending on the current workforce of PAccO)</li> </ul>	<p>the back lags in JEV preparation, review and reports preparation</p> <ul style="list-style-type: none"> <li>Hiring of seasonal Job Orders as JEver or pooling of personnel from other departments to be utilized during year-end closing period (ready back-up depending on the current workforce of PAccO)</li> </ul>	<p>preparation and maintain sufficiency of manpower</p> <ul style="list-style-type: none"> <li>Hiring of seasonal Job Orders as JEver or pooling of personnel from other departments to be utilized during year-end closing period (ready back-up depending on the current workforce of PAccO)</li> </ul>	<p>sufficiency of manpower</p> <ul style="list-style-type: none"> <li>Hiring of seasonal Job Orders as JEver or pooling of personnel from other departments to be utilized during year-end closing period (ready back-up depending on the current workforce of PAccO)</li> </ul>

## Section 5: Assumptions and Risk Management Plan

### 5.1 Local Road Information Management

The Assumptions and Risk Management plan for the Local Road Information Management concentrates on the assumption that DILG will enhance the Road and Bridges Information System (RBIS) that will include the fifty-six attributes and the DRRM and SDG (3) and SDG (9) data. The plan also mentioned on the assumption of the PGBh to manage and maintain the local road network database. These assumptions have their own risks and can be managed if the strategies mentioned will be followed.

Table 17 – Assumptions and Risk Management Plan: KRA 1 - Local Road Information Management

Key Reform Areas	Assumptions	Risks	Risk Treatment/Management Strategies
<b>5.1. Roads and bridges information system</b>			
Established, updated, DRRM and SDG(Sustainable Development Group) informed RBIS managed by all PLGUs	DILG has enhanced the RBIS with attributes related to DRRM and SDGs. DILG is ready to roll out by end of December 2018	DILG is not able to roll out RBIS by end of December 2018	The PGBh will develop a database that will include the required attributes including DRRM and SDGs.  To regularly follow up status of RBIS with DILG in the incorporation of DRRM and SDG data into the RBIS.

			Research on the data sources for the 11 selected road-related SDG indicators.
RBIS used for local road network planning, programming, evaluation and monitoring	DILG has enhanced the RBIS with the needed minimum attributes for local roads by December 2018	RBIS not yet fully developed  Lack of trained personnel and needed equipment for MLGUs to do LRBICS	PEO to manage and provide Internet connection. Full development of RBIS by DILG. PEO with the support of PGBh and DILG to provide needed training and equipment to do LRBICS.
5.1.1.3 Established, updated and utilized GIS based local road network map for planning, programming, evaluation and monitoring with complete attributes and managed by the PLGUs.	PGBh manages and maintains local road network database.	Inconsistency of Road Classification as to Provincial and Municipal road inventory data.  Data gathering for GIS based local road network from Municipalities with minimum complete attributes is not attained	Reconcile road inventory with PEO and MLGUs.  PGBh and DILG will support the PLGUs in data gathering with needed training and equipment for the minimum complete attributes.
<b>5.2. All provincial and component city Roads Video Tagged</b>			
2.1 All provincial and component city roads video-tagged and uploaded in a web-based portal.	All provincial and component city roads- Video-Tagged data uploaded to the DILG web-based portal.	Unavailability of resources – People ware, Video Tagging Equipment and Service vehicle.	Office memorandum to be issued to the personnel concerned with equipment and service vehicle support.

## 5.2 Local Road Network Development Planning

Following the identification of the current situation as Year 1, and the targets and strategies for the next four years until 2022, the following risks surfaced. The proposed risk treatment/management strategies are in the next column.

*Table 18 – Assumptions and Risk Management: KRA 2 - Local Road Network Development Planning*

ASSUMPTIONS	RISKS	RISK TREATMENT/ MANAGEMENT STRATEGIES
All 48 LGUs have created their respective Local Road Management Teams (LRMTs).	Some LGUs fail to create/muster the desired membership of their LRMTs	Audience with the League of Municipalities of the Philippines (LMP) and the Bohol Association of Municipal Engineers, Bohol Chapters, for IEC in the importance of and benefits from LRNDP
	Some LRMTs are dissolved due to the preferences of the new set of elected local officials	
Multi-stakeholder participation is achieved in the LRNDP process	LRNDP crafting process with multi-sectoral participation not replicated in the LGUs	Invite mayors, MPDCs and MEs, through their respective leagues/associations to participate in the updating of the provincial LRNDP
"Very Satisfactory" rating for CMGP attained	VS rating not achieved No levelling off on the role of CSOs	Perform PEO functions in accordance with DPWH, LRM, funder and EMS standards

in the Citizen Participation Satisfaction Survey under Dev. Live		PLGUs consulted on the role of CSOs. Feedback system of PLGUs to validate the ratings Briefing with PLGUs and oriented on the use of the system Conduct IEC/training seminar-workshops among CSOs in the manipulation of Dev. Live and on the information needed to be uploaded
LRNDP is adopted as a planning document by the province through a Sanggunian Panlalawigan Resolution (SP), in support of the PDPFP - and replicated in the C/MLGUs	LRNDP not replicated or adopted through SP/SB resolution in support of their respective Comprehensive Land Use Plans (CLUP)	PLGUs to ensure the national mandate and directives on the management of local roads Request DILG to ensure that C/MLGOOs remind the LGUs on this mandate
List of Local Road Projects which are Climate Resilient is adopted & prioritized	List of local Road Projects not adopted or prioritized, and those adopted are not climate resilient	Request DILG to ensure that C/MLGOOs remind the LGUs on this mandate
LRNDP adopting social and environmental safeguard policies is updated by the Provincial Government every three years	C/MLGUs do not comply with their part in the LRNDP updating process	Request DILG to ensure that C/MLGOOs remind the LGUs on this mandate
Local Road Network Development Plan is aligned with SDGs	LRNDP not aligned with SDGs	Use SDG language in updating the LRNDP
		Request DILG to ensure that C/MLGOOs remind the LGUs on this mandate
Detailed Engineering Designs (DEDs) are prepared according to DPWH standards, with minimal revisions	DEDs for some local road projects are prepared not in accordance with DPWH standards and prepared with several revisions/variations	Conduct refreshers for personnel preparing DEDs to ensure that updated DPWH standards are strictly followed
SDG-linked Results-based Monitoring & Evaluation (RBME) System is institutionalized	RBME System linked with SDGs missing from LRNDP, or if in place, not institutionalized or not functional	Ensure that SDG-linked M & E is in place in the LRNDP

### 5.3 Local Road Construction and Maintenance

The Assumptions and Risk Management Plan for the Local Road Construction and Maintenance concentrates on the assumption that reforms on road construction projects and maintenance works are implemented by PEO according to DPWH standards in terms of planning, implementation, monitoring and evaluation. The plan also assumes that all project contractors have quality control plans and other requirements and that the PEO engineers are properly capacitated and there is acquisition or outsourcing of proper equipment and services. It is also assumed that all provincial roads are maintained in fair to good condition based on applicable DPWH guidelines with due considerations of DRRM-CCA, environmental and gender concerns. Communities are also engaged in provincial road maintenance while road project and contract documentation are complete and efficiently processed as scheduled. Road project and contract documentation are complete and efficiently processed. Road construction projects and maintenance activities are regularly monitored with regular road safety audit based on DPWH

guidelines and all core roads are constructed with road safety features in accordance with DPWH standards. These assumptions have their own risks and can be managed if the strategies mentioned will be followed.

*Table 19 – Assumptions and Risk Management: KRA 3 - Local Road Construction and Maintenance*

Key Reform Area	Assumptions	Risks	Risk Treatment/Management Strategies
5.3.1 All road and bridge projects implemented according to DPWH standards	3.1.1 All road and bridge projects have QC plans and other requirements in compliance with QA manual for LGUs	Non-compliance of QCP by the contractors	QC plans will be required as an attachment of bid forms submitted by contractor for all projects  Strict monitoring and compliance of QCP
	3.1.2 PEO are capacitated on QA/QC thru continuing capacity development and acquisition or out sourcing of QA/QC equipment/services	Resignation of some contractual/casual employees after being trained  Hiring of new employees that are not yet capacitated on CSCM and QA/QC  PEO testing laboratory is not yet accredited by DPWH  No accredited materials engineer employed in PEO	Stipulate in the contract the provisions to render services within the contract time  Trainings on CSCM and QA/QC for newly hired and remaining employees handling infrastructure projects  Coordination between DILG and DPWH for the accreditation of PEO testing laboratory  Coordination between DILG and DPWH for conduct capacity development and examination for accreditation of materials engineer at the PLGU level
5.3.2 Constructor Performance Evaluation System (CPES) conducted	3.2.1 CPES is regularly applied to Provincial road & bridge projects and constructors' performances are effectively evaluated in accordance with CPES guidelines	Non-renewal of CPES accreditation  Sustainability and lapses of scheduling on the conduct of CPES	Institutionalizing the CPES-Implementing Unit thru an Executive Order from Local Chief Executive  Training on CPES for new evaluators and updating for the accredited evaluators  Information campaign to PEO contractors on conduct of CPES  Monitoring of actual implementation of CPES
5.3.3 All provincial roads maintained in fair to good condition	3.3.1 All provincial roads maintained in fair to good condition based on applicable DPWH guidelines with due considerations of DRRM-CCA, environmental and gender concerns	Lack of knowledge on DRRM-CCA, environmental and gender concerns in the maintenance of provincial roads in fair to good conditions	Capacity development on updates of road maintenance based on DPWH guidelines with due considerations of DRRM-CCA, environmental and gender concerns

Key Reform Area	Assumptions	Risks	Risk Treatment/Management Strategies
	3.3.2 All maintenance work is implemented in accordance with the Annual Maintenance Work Program	Budget provided by PLGU is not enough on all maintainable provincial roads	Computed amount based on EMK formula must be strictly followed and be allocated
	3.3.3 All fair – good provincial roads are maintained at rates/km/year computed according to the DPWH EMK formula including road safety measures and furniture	Unforeseen calamities that may occur causes more damage as projected that hamper the budget allocation	Request for augmentation of Calamity Funds
5.3.4 Communities are engaged in provincial road maintenance	3.4.1 Communities are engaged and actively participate in provincial road maintenance activities such as maintenance planning, community contracting, monitoring and feed backing and equal opportunities are provided to both men and women, youth, senior citizens and PWDs	Willingness of these sectors to be engaged in provincial road maintenance activities	Information, education and communication drive on community contracting for stakeholders  Formulation of guidelines and identification of level of engagement of these sectors in road maintenance activities
5.3.5 Road Project Documentation	3.5.1 Road project and contract documentation are complete and efficiently processed with strict observance of standards and deadlines	No standard procedure and documentary requirement on processing progress billings	Formulation of a revised process flow and uniform set of requirement in processing progress billing
5.3.6 Personnel Complement	3.6.1 LGU has adequate staff with knowledge and skills in the following: <ul style="list-style-type: none"> <li>• Road contract management</li> <li>• Construction Supervision and management</li> <li>• Quality Assurance/Quality Control</li> <li>• Project Monitoring and Evaluation</li> <li>• Environmental and Social Management</li> </ul>	LGU lacks adequate personnel with knowledge and skills in Road contract management, Construction Supervision and management, Quality Assurance/Quality Control, Project Monitoring and Evaluation	Creation of more items/positions/plantilla for competent engineers and conduct more trainings
5.3.7 Local Road Project Monitoring	3.7.1 Road construction projects and maintenance activities are monitored and reported through a fully functional Provincial Project Monitoring	Sustainability of Provincial Monitoring and Evaluation Information System (PRoMEIS) that is composed of both men and women members	Enhance and review the composition of the Provincial Monitoring and Evaluation Information System (PRoMEIS) composed of competent, able and cooperative men and women and regularly monitor

Key Reform Area	Assumptions	Risks	Risk Treatment/Management Strategies
	Committee (PPMC) that is composed of both men and women members		all road construction and maintenance spearheaded by the personnel under Provincial Planning and Development Office. (PPDO)
5.3.8 Road Safety Management	3.8.1 All core roads are constructed with road safety features in accordance with DPWH standards	Not enough budget allocation for road safety features	Allocation of budget for road safety features
	3.8.2 PLGU conducts regular road safety audit based on DPWH guidelines	Road Safety Audit Team not yet created	Conduct training for competent civil engineers to be designated as Accredited Road Safety Auditors
5.3.9 Rehabilitation and improvement of unpaved, poor to bad paved core provincial roads	3.9.1 Unpaved Poor to Bad, paved core provincial roads are rehabilitated and improved/upgraded	Insufficient funds for rehabilitation, upgrading and improvement for all Provincial Roads classified as poor to bad condition	Allocation of budget using 20% Development Fund and other national funds (DPWH and DOTr) for all provincial roads classified as poor to bad condition for rehabilitation, improvement and upgrading
5.3.10 Progress Billing for roads and infrastructure projects	3.10.1 Pursuant to Paragraph 5, Annex "E" (Contract Implementation Guidelines for the Procurement of Infrastructure Project,)" awarded contractors are to prepare monthly progress billings and corresponding request for payments for work accomplished, supported by the Statement of Work Accomplished or SWA that is checked and validated by the Project Engineer	Failure of the contractors to submit monthly progress billing and other supplementary documents on time	The PEO should formulate policies that will require the contractors to submit statement of work accomplished (SWA) or progress billing and corresponding request for progress payment for work accomplished that will be verified by the PEO Project Engineer in accordance to Par. 5, Annex "E" of RA 9184.

## 5.4 Local Road Asset Management

The importance of the road network in the province can not be emphasized enough. Roads are important access to the community. They link communities and brought about communal, social, economic, safety and peace, industrial and emergency linkages among the communities within and outside the identified localities. Maintaining the road network in the province is a primordial government responsibility because they are important aspect of governance and public service.

Table 20 – Assumptions and Risk Management: KR 4 - Local Road Asset Management

Key Reform Area	Assumptions	Risks	Risk Treatment/Management Strategies
Local Road Asset Management	Performance condition assessment of assets conducted and reported regularly	No budget appropriations. Lack of personnel for the conduct of road inventory	Incorporate in the budget the financial needs for the conduct of road inventory annually
	All provincial road infrastructure and facilities recorded as assets in the LGU's book of accounts in accordance with NGAS and relevant COA circulars, and updated regularly; with complete description and cost segregation of road components to monitor and changes overtime	No background on road asset management for the newly hired personnel (during change administration)	<ul style="list-style-type: none"> <li>▪More trainings on road asset management for newly hired personnel and refresher course to existing personnel</li> <li>▪Allocate Budget for the trainings</li> </ul>
	Province adopts and implement Local Road Asset Management Plan for improved investment decisions, road asset preservation and maintenance	Change administration	Presentation of the Local Road Asset Manual to the newly elected officials
	Utilization of the Local Road Asset Management Manual	Non-Sustainability of the utilization of the manual	Continue educate PGBh Officials, Dept. Heads and concerned offices on LRAM
		When the manual becomes outmoded	Road asset manual shall be revisited every 5 years

## 5.5 Internal Audit

PIAO considered that the priority risks of the Provincial Government in its failure to uphold the efficiency, effectiveness and economy of its systems, processes and procedures includes the loss of assets, unaccomplished targets and goals, loss of reputation, ombudsman case, as well as litigations. It is therefore necessary that the PGBh should strengthen the internal control systems and procedures of all offices. One way of strengthening the internal control system is to properly plan yearly which is the responsibility of the management. It is observed that the PGBh needs to conduct Risk Assessment and Management as part of its assessment and planning activities.

PIAO is expected to accomplish its annual targets and strategies as identified in its five-year Provincial Governance Reform Roadmap (PGRR). To ensure that the PGRR targets will be implemented, the office Annual Audit Plan should be prepared in accordance with the PGRR. It is therefore the goal of PIAO that the new LCE will understand and appreciate the role and function of the office as the support of the LCE is very important in the conduct of various audit engagements.



On the other hand, there is a risk that the audit plan will not be followed due to the change of audit priorities or audit focus as a result of the change of leadership in the provincial government as well as the management of PIAO. To manage the risk, PIAO plan to audience with the LCE with orientation regarding the office and its functions and responsibilities. PIAO will therefore provide the new LCE with summary report of the audited offices to give the management adequate information on the baseline situations of the provincial offices.

Table 21 – Assumptions and Risk Management: KRA 5 - Internal Audit

Key Reform Area	Assumptions	Risks	Risk Treatment/ Management Strategies
<b>5.5.1 Established a functional and resourced Internal Audit unit/department</b>			
5.5.1.1 Internal Audit Unit/Department is established, functional and resourced consistent with applicable Guidelines issued by DBM & CSC	<ul style="list-style-type: none"> <li>PIAO is already established, functional and with 9 plantilla positions funded.</li> <li>It is already functional as it is already conducting audit</li> </ul>	<ul style="list-style-type: none"> <li>The LCE not understanding the importance of the function of PIAO</li> <li>Change of leadership of PIAO</li> <li>Change of the function and responsibilities of the office</li> <li>Risk of having trained auditors re-assigned in other offices</li> </ul>	<ul style="list-style-type: none"> <li>Audience with the LCE with orientation regarding PIAO and its function</li> <li>Provide the new LCE with summary report of the audited offices</li> </ul>
5.5.1.2 Road related Provincial Offices are regularly subjected to internal audit based on the approved Annual Internal Audit Plan	<ul style="list-style-type: none"> <li>Annual Audit Plan is fully implemented</li> <li>Annual Audit Plan is in accordance with the Provincial Governance Reform Roadmap</li> <li>Conduct of the ICS Baseline of offices to be audited on the year prior to the audit engagement</li> </ul>	<ul style="list-style-type: none"> <li>Audit Plan is not followed due to change of audit priorities/focus as directed by the LCE</li> <li>Non-compliance of the audit recommendations by the auditee</li> </ul>	<ul style="list-style-type: none"> <li>Allowing of two special audits as per instruction by the LCE</li> <li>Preparation of the Management Action Plan of the auditee office</li> </ul>
5.5.1.3 Recommendations in the Internal Audit Report are promptly resolved and acted by LCE and implemented by concerned provincial offices.	<ul style="list-style-type: none"> <li>Notice of Compliance is usually signed by the LCE within three to five days after receipt of the audit report</li> <li>Notice of Compliance is served to the auditee together with the audit report</li> <li>Implementation of audit recommendations takes time</li> </ul>	<ul style="list-style-type: none"> <li>Notice of Compliance not issued by the LCE to the Auditee</li> <li>Non-compliance of the recommendation by the auditee</li> </ul>	<ul style="list-style-type: none"> <li>Issuance of an internal policy on the Notice of Compliance</li> <li>Preparation of Management Action Plan</li> </ul>
5.5.1.4 Internal Control systems and procedures of road related offices are established, operational and documented.	<ul style="list-style-type: none"> <li>Risk Assessment is a component of Internal Control System</li> <li>It was conducted on the PGBh offices</li> </ul>	<ul style="list-style-type: none"> <li>Loss of assets</li> <li>Unaccomplished targets and goals</li> <li>Loss of good reputation</li> <li>Ombudsman case</li> <li>Litigation</li> </ul>	<ul style="list-style-type: none"> <li>Conduct of Risk Assessment and Management</li> </ul>

Key Reform Area	Assumptions	Risks	Risk Treatment/Management Strategies
	<ul style="list-style-type: none"> <li>• Risk Assessment and Management is not implemented in the PGBh</li> <li>• Internal Control System is the responsibility of the management (auditee)</li> </ul>		
<b>5.5.2 Capacity development of internal auditors on the preparation of audit programs/plans, baseline assessments, BAICS</b>			
5.2.1 Trained internal auditors base on CapDev plan and able to perform their functions.	<ul style="list-style-type: none"> <li>• Budgetary appropriation is provided for the training</li> <li>• Availability of training by reputable institutions</li> <li>• Nomination of the employee for training to be approved by HR</li> <li>• Travel Order is issued by the Governor or the Administrator</li> </ul>	<ul style="list-style-type: none"> <li>• Internal Auditors trained will be detailed in another office</li> <li>• Available training is not relevant to government auditors</li> </ul>	<ul style="list-style-type: none"> <li>• Auditors sent to appropriate training</li> </ul>

## 5.6 Procurement

Risk management strategies are then identified for the risks identified for each target situation. Most risk management strategies for the procurement reform area tackles the institutionalization of policies and inter-office memorandums for the implementation of new procedures and methods. These policies will be implemented for the compliance of the PGBh Procurement Operations Manual, aligned with RA 9184 and its IRR. Another common risk management strategy for procurement will be the constant communication/rapport between the BAC Secretariat and the suppliers/contractors and Office Heads on the implementation of the aforementioned policies. Compliance to documents and their standardized formats is another strategy the procurement reform area has to look into.

Table 22 – Assumptions and Risk Management Plan: KRA 6 - Procurement

Target Situation	Assumptions	Risks	Risk Treatment/Management Strategies
5.6.1.1 PLGU (BAC) uses an effective Record Management system and regularly updated (quarterly), and Database of Items and cost related to goods and services in analysing and evaluating proposals	Bigger storage space available in the new Provincial Capitol building.	File/data loss due to the absence of back-up files.	Digitize files, with extra copies on external hard drives.  Properly index and file hard copy of office files in a bigger storage space.
	Available references for updated price monitoring such as recently approved procurement documents, price index which can be accessed through the PS-DBM/BSP and from accessible local suppliers/service provider.	Probable misstatements in the consolidated APP using MS Excel.	Creation and dissemination of standard format of PPMP with standard item description, including the latest price index to offices. PPMPs which do not follow the prescribed format will not be accepted. This is a temporary strategy while e-procurement is not yet institutionalized.  Institutionalization of e-procurement system. Departments/Offices prepare

Target Situation	Assumptions	Risks	Risk Treatment/Management Strategies
	Availability of BICTU services for the institutionalization of e-procurement system.  Availability of new plantilla position.		its PPMP through the e-procurement with automated consolidation.
		Personnel risk – unavailability of competent and regular personnel to manage and oversee the e-procurement system.	Include in office budget proposal the creation of one (1) new plantilla position.
5.6.1.2 Reduced Procurement cycle time (less than 90 days) for public bidding	Well-represented BAC and TWG Membership	Possible mass replacement of BAC and TWG Membership and BAC Secretariat personnel due to change in administration.	Creation of a Transition Team who will facilitate turn-over of duties and functions to the new BAC and TWG Members and BAC Secretariat personnel.  Reconstituted BAC and TWG members and BAC Secretariat staff to undergo training/workshop on RA 9184 and other relevant topics.
5.6.1.3 Adoption of standard documentation based on Phil. Bidding documents	Streamlined processes and procedures  Creation of Transition Team  Creation of BAC Secretariat as a separate department.  Availability of new plantilla positions.	Resistance from contractors/suppliers and PPMU personnel on the changes.	The Governor (HoPE) through PPMU issues a memorandum to the contractors/suppliers relative to the implementation of newly-developed procurement policies.  Strict implementation of procurement policies where bid proposals from non-compliant contractors/suppliers will be disqualified.  Conduct orientation to PPMU personnel on the adoption of standard documentation. Compliance of the personnel will be monitored through SPMS (IPCRs/SPCRs).
		Litigation arising from complaints from suppliers and contractors being disqualified.	Ensure complete documentation and strict observance of RA 9184 and its IRR in the conduct of post qualification.
5.6.2.1 Limit or minimize the use of alternative method of procurement	Availability of consolidated APP  Established templates, procedures and guidelines for bulk procurement	Complexity in nature of item to be procured would lead to failure in bidding.  Non-compliance of some service providers/contractors of the PhilGEPS Platinum	Conduct a comprehensive pre-procurement conference in order to determine the readiness of the BAC to undertake such procurement and if are there available eligible service providers locally.  Assist the affected service providers/contractors in the renewal of PhilGEPS Platinum Certificate.

Target Situation	Assumptions	Risks	Risk Treatment/Management Strategies
	Consolidation of similar horizontal infra projects with minimal ABC to be procured as one Infra Project.	Certificate would lead to failure in bidding.	
		Intervening unforeseen activities/programs/circumstances falls under alternative methods.	Continuous IEC to PGBh offices on the importance of proper planning as the best way to start a good procurement being able to identify the procurable items needed in all its programs/projects/activities for the year.
5.6.2.2 Promotion and application of Green Procurement	Local LGUs (city and municipalities) have existing ordinances promoting the use of eco-friendly materials by the public and private establishments in their respective undertakings.	Non-compliance by the suppliers/service providers of the EMS-related requirements.	Strict implementation of procurement policies where bid proposals from non-compliant contractors/suppliers will be disqualified.
	Availability of personnel to monitor suppliers /contractors' compliance to EMS standard while the contract is still implemented.	Poor monitoring mechanisms may not be able to properly document any violation.	Designate competent and dedicated personnel from the PGSO and end-user representative to monitor the compliance of EMS requirements.  Incorporate in the Procurement Operations Manual that part of the areas to be considered by the TWGs upon conducting a post-qualification is the compliance of the supplier/service provider to the EMS requirements.
5.6.3.1 Adoption and implementation of customized provincial procurement operations manual by LGU that is compliant to RA 9184 as amended, including IRR 2016	Availability of CapDev initiatives from DILG-CMGP on the formulation of the customized Procurement Operations Manual.  Availability of competent BAC and TWG members and PPMU personnel who will be engaged in the finalization of the customized Procurement Operations Manual.  Availability of existing localized procurement guidelines, policies, COA circulars and non-policy opinions which can be incorporated in the customized Procurement Operations Manual.	Resistance from PGBh offices, PPMU Personnel and suppliers/contractors to adopt changes.	Conduct orientation to suppliers/contractors, PPMU personnel, Department Heads and Admin Officers on the adoption and implementation of customized provincial procurement operations manual by LGU that is compliant to RA 9184 as amended, including IRR 2016. Compliance of the department and personnel will be monitored through SPMS (IPCRs/SPCRs,DPCR and OPCR).  Strict implementation of procurement policies where bid proposals from non-compliant contractors/suppliers will be disqualified.
5.6.4.1 All contract documents are prepared	Delay of transmittal of contract documents to PEO may be lessened upon transfer of office to	Delayed implementation of the projects due to delaying tactics employed by the contractors.	Contractors be reminded during the annual fora any issue relating project/contract implementation.

Target Situation	Assumptions	Risks	Risk Treatment/Management Strategies
by BAC secretariat and turned over to PEO promptly and punctually (within 15 calendar days after approval of documents)	the New Capitol Site, as there will be less travel time.		Strict implementation of procurement policies where awards to non-compliant contractors will be cancelled. Moreover, erring contractors will be subjected to Blacklisting procedures.
5.6.4.2 NTP should indicate the start date, regardless of the date of receipt of Contractor	Adoption and implementation of the customized Provincial Procurement Operations Manual which includes prescribed form of the NTP.	Delay of start/implementation of project because of delay of receipt from contractor/s.	

## 5.7 Budgeting, Revenue Generation and Expenditure Management

The attainment of set targets under the budgeting, revenue generation and expenditure management reform area require the necessary parameters and situation to ensure the implementation of identified strategies, programs, projects and activities. Such parameters and situation are detailed in the assumptions, including the risks that departments/ offices and persons concerned may face in such implementation. To manage and minimize these risks, strategies are also identified. For allocation for local road projects, an assumption that resources, competent manpower and heavy equipment are available to support project implementation. Synchronized planning and budgeting calendar can be achieved and facilitated if such budget supports the executive-legislative agenda mutually approved the local chief executive and the Sangguniang Panlalawigan. The achievement of targets under this reform area also anticipates that the LRDNP is regularly updated to set priorities for road upgrading and maintenance, and that budgetary requirements are based on proper program of works. As to the improving the credibility of the budget, required parameters that must be present include the generation of appropriate revenue levels to fund priorities and obligations of the year, proper execution of office budgets, and the timely procurement, implementation of projects.

On the other hand, several management strategies have been identified for each of the risks foreseen to pursue the PGRR. To cite a few, the proper representation at the SP on the importance of enactment new revenue measures, proposing for external funding some road projects identified in the LRNDP, updating of the LRNDP and its criteria that are acceptable by all stakeholders, and constant coordination with COA as to the proper implementation of fiscal circulars and guidelines.

Table 23 – Assumptions and Risk Management Plan: KRA 7 - Budgeting, Revenue Generation and Expenditure Management

Key Reform Area	Assumptions	Risks	Risk Treatment/ Management Strategies
<b>5.7.1 Planning, budget preparation and utilization</b>			
<i>5.7.1.1 Increased percentage of local revenues to adequately finance road upgrading, rehabilitation &amp; maintenance</i>	Non-implementation of the Supreme Court decision on IRA sharing	SP not favorable to enact new revenue measures for political reason.	Proper coordination and representation at the SP on the importance of enactment new revenue measures to finance the priority development program.
<i>5.7.1.2 Increased allocation &amp; utilization of funds for local road maintenance, rehabilitation &amp; upgrading</i>	Funding for local road maintenance and rehab/ upgrading prioritized for fund allocation  Available competent manpower for DED preparation  Available PGBh heavy equipment and fuel  Required manpower available for road maintenance, rehabilitation and upgrading	Other programs of the provincial government may be affected considering its limited resources and the huge amount of funds needed for roads development  Projected revenues may not be enough to fund all priority projects, actual collection may not meet targets	Road projects may be implemented by phases to spread funding requirements  Capacity development  Propose road projects which require significant resources for external funding
<i>7.1.3 Duly accredited Civil Society Organizations participate in the planning &amp; budgeting processes</i>	Active operation of local special bodies where CSOs can participate in the planning and budgeting processes  Compliance to the SP requirements for accreditation by the CSO	Non-Availability of CSOs to participate due to conflict in schedules	Proper coordination of scheduled activities with CSOs  Capacity development  Legislation for institutionalization of PGBh-CSO partnership
<i>7.1.4 Synchronized planning &amp; budgeting calendar, particularly for budget preparation; authorization is strictly observed</i>	Preparation of budget and approval of Appropriation Ordinance within required period  Proposed budget supports executive-legislative agenda and mutually approved by the governor and SP	Change in priorities of the administration affecting existing multi-year perspective planning and budgeting directions	Update development framework and priorities of the Provincial Government through participatory planning process and building on the achievements of current administration  Capacity development
<i>7.1.5 Approved budget allocation for local road rehab &amp; maintenance is based on LRNDP</i>	LRNDP is regularly updated with prioritized roads identified  Budgetary requirements of roads are on proper program of works based on standards. Road projects are included in the annual investment program	Natural calamities that may damage roads and change priorities and cost requirements  Political consideration on the priorities for road improvement and rehabilitation	Fund-sourcing from other funds such as the local DRRM fund  Selection of road projects in the LRNDP must be based on proper criteria acceptable by all

Key Reform Area	Assumptions	Risks	Risk Treatment/ Management Strategies
5.7.1.6 <i>The Appropriation Ordinance authorizing the Annual Budget is linked with the AIP, LDIP, LRNDP &amp; PDPFP</i>	Updated LRNDP, PDPFP, LDIP and AIP made basis for the Appropriation Ordinance  Road projects specifically identified in the AIP and Annual Budget		Regular updating of the LRNDP and LDIP
5.7.1.7 <i>Provincial Government operates with credible budget such that actual appropriations are expended &amp; disbursed; the revenue targets &amp; collection to improve annually</i>	Offices properly execute their respective budgets and supported by PPMP  APP prepared on time and procurement process is undertaken early Timely implementation of programs, projects and activities  Available resources to fund the payment of obligation within the budget year  Revenue-generation measures implemented to meet targets		Offices to monitor procurement, implementation and payment of obligation of programs, projects and activities
5.7.1.8 <i>Budget is utilized &amp; disbursed according to plans and schedules</i>	Procurement process is undertaken early Offices properly execute their respective budgets and supported by PPMP APP prepared on time and procurement process is undertaken early Timely implementation of programs, projects and activities	Delayed payment of obligations due to delayed processing / lack of supporting documents	Employment of bulk procurement Progress billing  Proper management of payment by end user and ensure complete supporting documents
5.7.1.9 <i>PLGU has no disallowances for the purpose intended within the year from the Commission on Audit</i>	Present number of Auditors is not commensurate to the increasing volume of claims received and processed daily.  With the issue on lack of manpower, other employees are tapped and utilized as Auditors despite their lack of training and audit experience	The quality of pre-audit work performance might be compromised to catch up timeliness  Lapses and inconsistencies may occur that causes disallowance.  COA has yearly focus transactions for audit guided by various circulars and rules, which may be subjected to different interpretation and implementation	Fill-up vacant positions with competent Auditors  Regular schedule of teach-ins Attend trainings/ seminars on Audit of Disbursements and other relevant Capacity Development activities Constant coordination with COA as to the guidelines and proper implementation
<b>5.7.2 Financial Report Preparation and Submission</b>			
5.7.2.1 <i>Financial reports are prepared on time</i>	There are several plantilla positions vacant in the Bookkeeping Division	Required timeliness for disclosures could not be met	Fill-up the vacancies and hire contractual

Key Reform Area	Assumptions	Risks	Risk Treatment/ Management Strategies
& published in accordance with DILG's Full Disclosure Policy			Accountants to focus on reconciliation of accounts
5.7.2.2 Generation of timely & accurate financial reports through an appropriate e-system	<p>Unsettled reconciling items in several accounts</p> <p>Deluge of transaction at the yearend/closing period causing delay in recording, preparation &amp; submission of reports</p> <p>Unavailability of data from the e-NGAS due to the delays would cause the Office to prepare the required reports manually particularly for DILG's FDP. This process is more tedious and time consuming, thus attribute to more backlogs aside from the issue of accuracy.</p>	Lost opportunities for grants, programs, incentives, etc. For the province including Productivity Based Bonus (PBB) for employees	<p>Creation of Division Head Position (Accountant III) to supervise the RAO, Remittances &amp; Reconciliation</p> <p>Hire seasonal JEVers (short-term contract) or pooling of employees from other departments to reinforce the Office during yearend/closing period</p>

## Section 6: Capacity Development and Technical Assistance Plan to Support the PGRR Implementation

### 6.1 Local Road Information Management

This section relates the importance of the capacity development plan in order to realise the targets of the Local Roads Information Management. This plan includes the skills training on the use of enhanced RBIS, LRBICS and Video Tagging. This also consist of the proposed source of support from other government agencies such as the DILG.

Table 24 – Capacity Development and Technical Assistance Plan: KRA 1 - Local Road Information Management

Key Reform Area	Capacity Gaps	Proposed CD Intervention	Time Frame	Proposed Source of Support
<b>6.1.2. Roads and bridges information system</b>				
Established, updated, DRRM and SDG (Sustainable Development Group) informed RBIS managed by all PLGUs	Lack of Skills in using the enhanced RBIS.	Skills training for PGBh Staff on the use of enhanced RBIS.	C.Y. 2019	DILG (Enhanced RBIS)  PPDO (Hazard maps and LPTRP) and PNP(TARAS).



Key Reform Area	Capacity Gaps	Proposed CD Intervention	Time Frame	Proposed Source of Support
Established, updated, DRRM and SDG (Sustainable Development Group) informed RBIS managed by all PLGUs	Lack of Skills in using the enhanced RBIS.	Skills training for PGBh Staff on the use of enhanced RBIS.	C.Y. 2019	DILG (Enhanced RBIS)  PPDO (Hazard maps and LPTRP) and PNP(TARAS).
RBIS used for local road network planning, programming, evaluation and monitoring	Underdevelopment of RBIS by DILG  Lack of Skills in using the enhanced RBIS.  MLGUs not capacitated to do LRBICS with the minimum attributes	Skills training for PGBh Staff on the updating of PEO website. Skills training for PGBh Staff on the use of enhanced RBIS.  Skills training of concerned personnel to do LRBICS.	C.Y. 2019	BICTU to create a website for PEO Provision of internet connection by PEO DILG (Enhanced RBIS)  PEO with the support of PGBh and DILG to provide needed training and equipment for MLGUs to do LRBICS.
Established, updated and utilized GIS based local road network map for planning, programming, evaluation and monitoring with complete attributes and managed by the PLGUs.	Inconsistency of Road Classification as to Provincial and Municipal road inventory data.  Availability of compatible GIS equipment and GIS trained personnel.	Small Group Discussion on the road inventory of DPWH, PEO and MLGUs.  Skills training on GIS.	C.Y. 2019  C.Y. 2019 - 2020.	Coordinate with DPWH, PEO and MLGUs.  DILG to issue directive/order to PGBh and Municipalities/LGUs in the reconciliation of road inventory data.  DILG to provide support in the purchase of needed GIS equipment and to fund GIS training to PLGUs.  Provincial Government GIS trained/expert personnel to facilitate GIS training to PLGUs.
<b>6.1.2. All provincial and component city Roads Video Tagged</b>				
2.1 All provincial and component city roads video-tagged and uploaded in a web-based portal.	Unavailability of resources – People ware, Video Tagging Equipment and Service vehicle.	Video Tagging and Geo-Tagging Training to PMD I, PMD II, PMD III, MQC, Planning and Programing and ICD.	C.Y. 2019	Provincial Engineer to issue the Office memorandum in Video-Tagging to be issued to the personnel concerned with equipment and service vehicle support.  DILG to support PEO in the Geo-Tagging and Video Tagging Training.

## 6.2 Local Road Network Development Planning

A major problem facing any entity is the resistance of the people, in this case, the employees and road stakeholders, to proposed changes. The only solution to resistance would be Information, Education Communication (IEC) campaigns to let them know of, and understand, the benefits these changes are expected to bring. Implementation of the changes will necessitate orientation, trainings, seminars and workshops, generally known as capacity development activities, or CapDev.

Table 25 - Capacity Development and Technical Assistance Plan: KRA 2 - Local Road Development Planning

	CAPACITY GAPS	PROPOSED CD INTERVENTION	TIME FRAME	PROPOSED SOURCE OF SUPPORT
1 & 2	Some local officials, Municipal Planning and Development Coordinators (MPDCs) and municipal engineers (MEs) not aware of the LRMT, its functions and operationalization; Multi-sectoral participation not tapped in creating the LRNDPs of C/MLGUs	[IEC campaigns for mayors, MPDCs and municipal engineers during their respective regular meetings]	2019	c/o LMP/MPDC/ BAME regular meetings
		[Distribute copies of EO creating LRMT/RSC to city/municipalities]	2019	PPDO
		[Request DILG to monitor the creation and operationalization of LRMTs through their C/MLGOOs]	2019 - 2022	DILG
3	Most PEO & PPDO personnel have not attended any training on the LPTRP which is required for incorporation into the LRNDP	Orientation on and Preparation of the Local Public Transport Route Plan (LPTRP)	2019	DILG-CMGP DoTr LTRFB PLGU
4		Case Study on LPTRP Preparation and Implementation in Other Provinces	2019	
5	Newly-hired site/materials engineers lack awareness in latest DPWH and funder standards	Trainings/Seminars/Workshops for New Hires in DPWH and funder standards; Contract with trainees to stipulate the completion of the contract	2019 - 2022	DILG
6	CSOs not aware of manipulation of the computer, and data needed to be monitored and uploaded for Dev. Live	Computer Manipulation and Dev. Live Orientation Seminar-Workshop for Road Sector offices and CSOs (per project for the latter)	2019 - 2022	DILG
7	Lack of Awareness on the SDGs	Orientation Seminar on the SDGs and their Linkage to the LRNDP for Road Sector offices	2019 - 2022	DILG
8		Orientation Seminar on the SDG Linkage to the LRNDP for C/MLGUs	2019	DILG, UNDP
9		Orientation Training-Workshop on SDG Linkage to RBME in the LRNDP	2019	DILG, UNDP
10	Lack of Awareness on Updated DPWH Standards	Orientation Training-Workshops on Updated DPWH Standards for DED Preparers	2019-2022	DILG, DPWH

## 6.3 Local Road Construction and Maintenance

Construction of roads and bridges within the province needs expert or even enough skills of those that will be involved with its implementation. These would include the knowledge and expertise of the technical planners, engineers, foreman, civil works personnel. Even the knowledge of the local executives and officials should not be discounted. Capacitation of these personnel and others are important in order for these roads and bridges to be properly implemented and its maintenance thoroughly observed.

Table 26 - Capacity Development and Technical Assistance Plan: KRA 3 -Local Road Construction and Maintenance

Key Reform Area:	Capacity Gaps	Proposed CD Intervention	Time=Frame	Proposed Source of Support
6.3.1 All road and bridge projects implemented according to DPWH standards				
3.1.1 All road and bridge projects have QC plans and other requirements in compliance with QA manual for LGUs	Not all engineers that are supervising road projects are capacitated in QA/QC preparation and monitoring	Updating skills on Quality Assurance/Quality Control (QA/QC)	3 <sup>rd</sup> Quarter of 2019	DILG, PLGU
6.3.1.2 PEO are capacitated on QA/QC thru continuing capacity development and acquisition or out sourcing of QA/QC equipment/services	No accredited Materials Engineer to conduct tests at MQC Testing Laboratory	<ul style="list-style-type: none"> <li>Training for Material Engineer Accreditation Examination</li> </ul>	Last Quarter of 2019	DILG, PLGU
6.3.2 Constructor Performance Evaluation System (CPES) conducted				
6.3.2.1 CPES is regularly applied to Provincial road & bridge projects and constructors' performances are effectively evaluated in accordance with CPES guidelines	Foreseen lack of CPES Evaluators due to retirement and deactivation of members to conduct CPES	Training on CPES for new evaluators and updating for the accredited evaluators	1 <sup>st</sup> Quarter of 2020	PLGU, PEO CPES-Implementing Unit
6.3.3 All provincial roads maintained in fair to good condition				
6.3.3.1 All provincial roads maintained in fair to good condition based on applicable DPWH guidelines with due considerations of DRRM-CCA, environmental and gender concerns	Not all PEO personnel are informed on DRRM-CCA and its implication to roads construction and supervision-PEO to take on gender-lens	Capacity development on updates of road maintenance based on DPWH guidelines with due considerations of DRRM-CCA, environmental and gender concerns	1 <sup>st</sup> Quarter of 2019	DILG, PLGU
6.3.3.2 All maintenance work is implemented in	Local road maintenance supervision skills	Refresher Training on Local Road Maintenance Standard	2 <sup>nd</sup> Quarter of 2019	DILG, PLGU

Key Reform Area:	Capacity Gaps	Proposed CD Intervention	Time=Frame	Proposed Source of Support
accordance with the Annual Maintenance Work Program. 3.3.3 All fair – good provincial roads are maintained at rates/km/year computed according to the DPWH EMK formula including road safety measures and furniture	need to be updated			
<b>6.3.4 Communities are engaged in provincial road maintenance</b>				
3.4.1 Communities are engaged and actively participate in provincial road maintenance activities such as maintenance planning, community contracting, monitoring and feedback and equal opportunities are provided to both men and women, youth, senior citizens and PWDs	Target communities need to be informed on their participation in road maintenance activities	Information, Education and Communication Training, Social Preparation/Advance Community Organizing Course	3 <sup>rd</sup> Quarter of 2019	DILG, PLGU
	No guidelines on the proposed community participation in road maintenance activities	Workshop on the formulation of community contracting guidelines	3 <sup>rd</sup> Quarter of 2019	DILG, PLGU
<b>6.3.6 Personnel Complement</b>				
6.3.6.1 LGU has adequate staff with knowledge and skills in the following: • Road contract management • Construction Supervision and management • Project Monitoring and Evaluation • Environmental and Social Management	Need to train engineers on latest trends on Construction Supervision and Contract Management to include Project Monitoring and Evaluation & Environmental and Social Management skills	Training on Construction Supervision and Contract Management to include Project Monitoring and Evaluation & Environmental and Social Management	2 <sup>nd</sup> Quarter of 2019	DILG, PLGU
<b>6.3.8 Road Safety Management</b>				
6.3.8.1 All core roads are constructed with road safety features in accordance with DPWH standards 3.8.2 PLGU conducts regular road safety audit based on DPWH guidelines	No trained road safety auditors to conduct Road Safety Audit	Road Safety Audit Training	Last Quarter of 2019	DILG, PLGU

Key Reform Area:	Capacity Gaps	Proposed CD Intervention	Time=Frame	Proposed Source of Support
6.3.9 Rehabilitation and improvement of unpaved, poor to bad paved core provincial roads				
6.3.9.1 Unpaved Poor to Bad, paved core provincial roads are rehabilitated and improved/upgraded	Engineers need to be updated on latest road rehabilitation, upgrading and maintenance standards	Refresher Course on Local Road Maintenance Standards	2 <sup>nd</sup> Quarter of 2019	DILG, PLGU, DPWH

## 6.4 Local Road Asset Management

Capacity enhancement of personnel engaged in the management of roads and bridges assets in the province shall be a component in all road construction and maintenance activities. This ensures that there is proper guidance in all the aspects of roads and bridges activities of the local government unit.

Table 27 - Capacity Development and Technical Assistance Plan: KRA 4 - Local Road Asset Management

Key Reform Area	Capacity Gaps	Proposed CD Intervention	Time-Frame	Proposed Source of Support
	Local Road Asset Management Manual of DILG not yet rolled out/cascaded/promoted to PGBh offices involved of roads management	DILG to cascade the Asset Management Manual to PGBh employees	January - March 2019	DILG
	Most provincial road has no proof of ownership by the provincial government of Bohol	Basic and Advance Communication Skills Training for RROWs on convincing lot owners to donate portion of their lot as provincial road.	2019 - 2022	DILG funding
		Educational trainings on the principle and concepts of Eminent Domain and Lot Expropriation	2019	DILG funding

## 6.5 Internal Audit

The achievement of the targets of PIAO under the five-year Provincial Governance Reform Roadmap of the PGBh is dependent on the manpower capabilities of the staff as well as the cooperation of the auditees with the support of the LCE. As the success of an audit engagement is dependent on these two parties, PIAO desires to capacitate both parties of the audit engagement. Evaluation of PIAO's process in order to improve is important as well as capacitating the auditee in complying with the audit recommendations through the preparation of Management Action Plan. The auditees will be capacitated in preparing their own Management Action Plans in response to the audit findings and recommendations given by PIAO as a result of every audit engagement. The Management Action Plan is aimed for the improvement of current internal control system of the auditees. It can as well facilitate the monitoring of the status of compliance for each recommendation as it can pinpoint responsibility with the corresponding responsible person and timelines as determined by the auditee.

Risk Assessment and Management seminar-workshop is also one of the major capacity development activities that is important to both the auditors and the auditees. Risk assessment is a systematic process of organizing information to support a risk decision to be made within a risk management process. For PIAO, it can be used as one of the tools and basis in crafting their annual audit plans.

*Table 28 - Capacity Development and Technical Assistance Plan: KRA 5 - Internal Audit*

Key Reform Area	Capacity Gaps	Proposed CD Intervention	Time Frame	Proposed Source of Support
Internal Audit	<ul style="list-style-type: none"> <li>• Difficulty of the auditee in the Implementation of Audit findings and Recommendation</li> <li>• Difficulty in identifying and quantifying compliance</li> </ul>	Orientation and Crafting of Management Action Plan	January to December, 2019 - 2021	PGBh Budget. CMGP Funding
Internal Audit	<ul style="list-style-type: none"> <li>• Risk Assessment is not institutionalized</li> <li>• Not used as basis for the crafting of our audit plan and of office plans</li> </ul>	Seminar – Workshop on Risk Assessment and Management	January to December, 2020 - 2022	PGBh Budget, CMFP Funding
Internal Audit	<ul style="list-style-type: none"> <li>• Lack of formal evaluation of Audit Report against Audit Program and Procedure</li> <li>• Lack of documentation of the improvement undertaken in the conduct of audit</li> </ul>	Evaluation of the Effectivity and Efficiency of the planning and conduct of Audit	January to December, 2021	CMGP Funding

## 6.6 Procurement

Implementation of the PGRR will not be possible without the introduction of capacity development strategies to help address gaps in skills, competency and hardware support.

Most capacity development interventions in the reform area of procurement involve the re-/orientation of the BAC, TWG and BAC Secretariat Staff on RA 9184, its IRR, and the localized policies to be integrated in the PGBh Procurement Operations Manual. With the re-activation of the e-procurement system, IT training will be needed for the staff and admin officers of the Province of Bohol. Fora with contractors/suppliers will also be conducted for the introduction and re-orientation of old and new policies for a quick and compliant procurement process. Overlapping schedules of various fora/trainings/orientations shall be aggregated according to its target audiences.

Table 29 – Capital Development and Technical Assistance Plan: KRA 6 - Procurement

Target Situation	Capacity Gaps	Proposed CD Intervention	Timeframe	Proposed Source of Support
6.6.1.1 PLGU (BAC) uses an effective Record Management system and regularly updated (quarterly), and Database of Items and cost related to goods and services in analysing and evaluating proposals	e-procurement is a new system, all users are not yet knowledgeable on the operation of the system.	Hands-on User's Training on the e-procurement system in terms of PPMP preparation and APP consolidation for BAC & TWG Members, key PPMU personnel and selected key personnel/admin officers of the PGBh offices.	2 <sup>nd</sup> quarter of 2019 and during on-boarding of new BAC & TWG Members, key PPMU personnel and admin officers.	Fund Source: Provincial Government of Bohol, DILG-CMGP  Resource Speaker: BICTU Personnel
		Training of Trainers who will orient the new staff, BAC and TWG member on the e-procurement system	4 <sup>th</sup> quarter of 2019 and during on-boarding of new Trainer.	Fund Source: Provincial Government of Bohol, DILG-CMGP  Resource Speaker: BICTU Personnel
		Hands-on User's Training on the e-procurement system in terms of preparation of PR, Bidding documents, Purchase Orders (PO) and related procurement documents and procurement tracking for BAC & TWG Members key PPMU personnel and selected key personnel/admin officers of the PGBh offices.	1 <sup>st</sup> quarter of 2020 and during on-boarding of new BAC & TWG Members, key PPMU personnel and admin officers.	Fund Source: Provincial Government of Bohol, DILG-CMGP  Resource Speaker: BICTU Personnel
		Hands-on User's Training for the Report Generation for BAC & TWG members and key BAC Secretariat personnel.	3 <sup>rd</sup> quarter of 2020 and during on-boarding of new BAC & TWG Members, key PPMU personnel.	

Target Situation	Capacity Gaps	Proposed CD Intervention	Timeframe	Proposed Source of Support
6.6.1.2 Reduced Procurement cycle time (less than 90 days) for public bidding	Majority of the existing and newly constituted BAC & TWG Members and BAC Secretariat Staff arising from change of administration may have limited knowledge on RA 9184 and its IRRs.	Training on RA 9184 and its IRRs for existing and newly constituted BAC and TWG Members and PPMU Personnel.	3 <sup>rd</sup> quarter of 2019 and during on-boarding of new staff, BAC and TWG members.	Fund Source: Provincial Government of Bohol, DILG-CMGP Resource Speaker: DBM-GPPB Accredited Trainer
		Orientation on the PGBh Procurement Operations Manual to BAC and TWG Members and PPMU Personnel.	3 <sup>rd</sup> quarter of 2019 and during on-boarding of new staff, BAC and TWG members.	Fund Source: Provincial Government of Bohol, DILG-CMGP Resource Speaker: PPMU Head and Assistant Head
		Orientation for the Contractors on the applicable provisions of the PGBh Procurement Operations Manual.	1 <sup>st</sup> quarter of 2019 and during entry of new contractor.	Fund Source: Provincial Government of Bohol, DILG-CMGP Resource Speaker: PPMU Head and Assistant Head
6.6.1.3 Adoption of standard documentation based on Phil. Bidding documents	Majority of the existing BAC & TWG Members and BAC Secretariat Staff have limited knowledge on the prescribed procurements forms and documentations	Orientation on the prescribed procurement forms and documentations for existing and BAC and TWG Members and PPMU Personnel.	1 <sup>st</sup> quarter of 2019 and during on-boarding of new staff, BAC and TWG members.	Fund Source: Provincial Government of Bohol Resource Speaker: DBM-GPPB Accredited Speaker/Trainer, PPMU Head
		Forum with end-users and suppliers/contractor regarding the standard Philippines	1 <sup>st</sup> quarter of 2019 and during entry of new contractor.	



Target Situation	Capacity Gaps	Proposed CD Intervention	Timeframe	Proposed Source of Support
		Bidding Documents		
6.6.2.1 Limit or minimize the use of alternative method of procurement	End-users lack awareness on the conditions and limitations on the use of alternative mode of procurement	Forum with end-users regarding the conditions and limitations on the use of alternative mode of procurement	1 <sup>st</sup> quarter of 2019 and annually thereafter.	Fund Source: Provincial Government of Bohol  Resource Speaker: PPMU Head and Assistant Head
6.6.2.2 Promotion and application of Green Procurement	Lack of awareness of EMS Standards set by the Provincial Government by the BAC Secretariat personnel, end-users, BAC and TWG members and suppliers and service providers	Orientation on the EMS procurement-related requirements for the BAC Secretariat personnel, end-users, BAC and TWG members and suppliers and service providers	1 <sup>st</sup> quarter of 2019 and during on-boarding of new staff, BAC and TWG members and new entry of suppliers/contractors.	Fund Source: Provincial Government of Bohol  Resource Speaker: EMS IC from BEMO, PPMU Head
6.6.3.1 Adoption and implementation of customized provincial procurement operations manual by LGU that is compliant to RA 9184 as amended, including IRR 2016	Provincial Procurement Operations Manual is not fully operational and needs to be disseminated to the entire PGBh once published and approved	Workshop and open forum for end-users, office heads/admin officers, BAC and TWG and entire BAC Secretariat Staff on the adoption and implementation of the approved Provincial Procurement Operations Manual	3 <sup>rd</sup> quarter of 2019 and annually thereafter.	Fund Source: Provincial Government of Bohol  Resource Speaker: PPMU Head/Assistant Head
		Orientation for the Contractors on the applicable provisions of the PGBh Procurement Operations Manual.	3 <sup>rd</sup> quarter of 2019 and during entry of new contractor.	Fund Source: Provincial Government of Bohol  Resource Speaker: PPMU Head/Assistant Head

Target Situation	Capacity Gaps	Proposed CD Intervention	Timeframe	Proposed Source of Support
6.6.4.1 All contract documents are prepared by BAC secretariat and turned over to PEO promptly and punctually (within 15 calendar days after approval of documents)	No proper communication between BAC Secretariat and PEO on the releasing and receiving of contract documents	Conduct open forum between the two offices	1 <sup>st</sup> quarter of 2019 and annually thereafter.	Fund Source: Provincial Government of Bohol Resource Speaker: PPMU Head/Assistant Head
6.6.4.2 NTP should indicate the start date, regardless of the date of receipt of Contractor	No policy on the start date that should be indicated in the NTP.	Orientation for the contractors on the policy on the effectivity of the contract/project implementation.	1 <sup>st</sup> quarter of 2019 and during entry of new contractor.	Fund Source: Provincial Government of Bohol Resource Speaker: PPMU Head/Assistant Head

## 6.7 Budgeting, Revenue Generation and Expenditure Management

Capacity development is one of the strategies identified to be able to meet the set targets under the budgeting, revenue generation and expenditure management reform area. This ensures that the people involved in the respective programs, projects and activities acquire the right competencies, attitudes, skills and knowledge to effectively carry out their functions and responsibilities. In the case for revenue generation, identified capacity development identified include, among others, training for business plan preparation, economic enterprise management, local revenue generation plan preparation and training on judicial and administrative remedies.

To improve fund utilization for local road projects, refresher course on project management and procurement as well as augmentation of technical personnel for road planning and design are some of the capacity development strategies identified. For fund-sourcing, which is needed considering the limited resources of LGUs, a capacity-building training on project development and packaging for external funding. To enhance financial reporting preparation, several capacity-development activities will be undertaken to include training on auditing rules and regulations, closed door teach-ins and updating sessions, training for new JEVERs and accountants on recording and reports preparation using e-NGAs compliant to PPSAS. The capacity development and technical assistance plan provides for the essential guide for each of the offices concern in implementing training programs, with the needed support requirements from within the Provincial Government as well as external support.

Table 30 – Capital Development and Technical Assistance Plan: KRA 7 - Budgeting, Revenue Generation and Expenditure Management

Key Reform Area	Capacity Gaps	Proposed CD Intervention	Time Frame	Proposed Source of Support
<b>6.7.1 Planning, budget preparation and utilization</b>				
6.7.1.1 Increased percentage of local revenues to adequately finance road upgrading, rehabilitation & maintenance	IRA dependency averaged 86% (2015-2017)	Capacity Development and Training for Business Plan Preparation	2019-2020 2019	<ul style="list-style-type: none"> <li>• DILG – CMGP Funding</li> <li>• DOF - BLGF</li> <li>• DILG- BLGD</li> <li>• Private Sector</li> </ul>
	Some local revenue estimates not met	Capacity Development and Training for Economic Enterprise Management	2019	
	Limited local revenue sources	Capacity Development and Training for Local Revenue Generation Plan preparation	2019	
	Limited capacities and manpower to develop and manage local economic enterprise	Capacity Development and Training on the implementation of Judicial and Administrative remedies to collect delinquent real property taxes		
		Case study and analysis of existing effective practices on Local Hospital Operations with possible replication		
6.7.1.2 Increased allocation & utilization of funds for local road maintenance, rehabilitation & upgrading	Delayed planning and procurement of local road projects	Capacity enhancement on road planning and design Augmentation of technical personnel for road planning and design	2019 2019-2021	<ul style="list-style-type: none"> <li>• DILG – CMGP Funding</li> <li>• PGBh</li> <li>• PGBh and DILG-CMGP</li> </ul>
	Delayed implementation of road maintenance, rehab and upgrading projects	Refresher course on project management and procurement	2019	
	Non-completion and payment/ disbursement of project within the budget year			
6.7.1.3 Duly accredited Civil Society Organizations participate in the planning & budgeting processes	Formal institutionalization of the PGBh-CSO partnership	Enactment of Provincial Ordinance on the Institutionalization of the PGBh-CSO partnership and the active participation of CSOs in the planning and budgeting processes	2019 2020	<ul style="list-style-type: none"> <li>• PGBh</li> <li>• DILG-CMGP</li> <li>• PGBh</li> <li>• DILG-CMGP</li> </ul>
		Capacity development for CSOs on local planning and budgeting processes participation		

Key Reform Area	Capacity Gaps	Proposed CD Intervention	Time Frame	Proposed Source of Support
6.7.1.4 Synchronized planning & budgeting calendar, particularly for budget preparation; authorization is strictly observed	Need to strengthen planning-budgeting processes in offices	Refresher training on planning and budgeting processes for offices  Local planning and budgeting processes for Sangguniang Panlalawigan	2019	<ul style="list-style-type: none"> <li>• PGBh</li> <li>• DILG</li> </ul>
6.7.1.5 Approved budget allocation for local road rehab & maintenance is based on LRNDP	Ensuring that road projects in the LRNDP are included in the annual budget through the AIP	Review of LRNDP Projects Workshop/Session before AIP preparation	2019-2020	<ul style="list-style-type: none"> <li>• PGBh</li> <li>• DILG</li> </ul>
6.7.1.6 The Appropriation Ordinance authorizing the Annual Budget is linked with the AIP, LDIP, LRNDP & PDPFP	Not all prioritized roads in the LDIP and AIP gets funded under the appropriation ordinance, thus considered for external funding or to be funded in later years	Refresher course on Plan-budgeting Linkage  Capacity-Building on project development/ packaging for external funding	2020 2020	<ul style="list-style-type: none"> <li>• PGBh</li> <li>• DILG</li> </ul>
6.7.1.7 Provincial Government operates with credible budget such that actual appropriations are expended & disbursed; the revenue targets & collection to improve annually	Appropriations is supported with actual collection of revenues, but some revenue targets are not met Appropriations for PPAs are not fully utilized within the budget year, especially infrastructure projects	Capacity development on revenue generation  Refresher course on project management and procurement System development on Procurement / Payment Tracking  Users' training on Procurement / Payment Tracking System	2019  2020	<ul style="list-style-type: none"> <li>• PGBh</li> <li>• DILG-CMGP</li> </ul>
6.7.1.8 Budget is utilized & disbursed according to plans and schedules	Once in the last three years, total disbursements for each allotment class was 90% to 100% of the total obligation  Some Programs and projects, especially infrastructure related, are obligated and	System development on Procurement / Payment Tracking System  Users' training on Procurement / Payment Tracking System	2019 2020	<ul style="list-style-type: none"> <li>• PGBh</li> <li>• DILG-CMGP</li> </ul>

Key Reform Area	Capacity Gaps	Proposed CD Intervention	Time Frame	Proposed Source of Support
	disbursed not in the current year			
6.7.1.9 PLGU has no disallowances for the purpose intended within the year from the Commission on Audit	Due to lack of manpower, employees are utilized and tapped as Auditors despite their lack of training and audit experience	Capacity Development on Auditing Rules and Regulations for all Auditors and potential Auditors to include recent issuances and relevant information on Auditing ( <b>Laws and Rules on Government Expenditures -LARGE</b> ). Regular schedule of closed-door teach-ins and updating sessions	2019-2020	
<b>6.7.2 Financial Report Preparation and Submission</b>				
	Due to lack of manpower, job order employees are utilized and tapped as JEvers and Bookkeepers despite their lack of technical training and actual Government Accounting experience.	Capacity Development on e-NGAS Functional and Technical Trainings including other trainings under COA-SPTC.  Regular schedule of teach-ins, updating and coaching sessions.	2019-2020	
6.7.2.1 Financial reports are prepared on time & published in accordance with DILG's Full Disclosure Policy	Lack of proper training for new JEvers and Accountants	Capacity Development for new JEvers and Accountants on Recording and Reports Preparation using the e-NGAS compliant to PPSAS for an increased productivity and efficiency ( <b>Electronic New Government Accounting System -e-NGAS Technical and Functional Training</b> )	2019-2020	• PGBh
6.7.2.2 Generation of timely & accurate financial reports through an appropriate e-system	Lack of training, experience and knowledge of several employees under the Accounting Division particularly the Bookkeeping and RRR Sections regarding the entire operations of the office.	Re-Orientation and Updating for all personnel in the Accounting Division relevant to office operations including the Overview of recent programs on governance of the Provincial Government  Continuous updating and teach-ins of recent issuances and information vital to the generation of timely and accurate financial reports	2021 onwards	

## Section 7: Monitoring and Evaluation Framework

### 7.1 Local Road Information Management

Table 31 comprises of the monitoring and evaluation plan of LRIM to regularly and periodically track changes and progress. The plan includes the direct indications in which the targets are being measured. This includes the incorporation of the fifty-six required attributes into the RBIS. This plan also contains the uploading of the hazard maps and other SDG indicators into the RBIS. This also involves the uploading of the KML and Video-Tagged files into the DILG web portal.

### 7.2 Local Road Network Development Planning

Table 32 comprises of the monitoring and evaluation plan of LRIM to regularly and periodically track changes and progress. The plan includes the direct indications in which the targets are being measured. This includes the incorporation of the fifty-six required attributes into the RBIS. This plan also contains the uploading of the hazard maps and other SDG indicators into the RBIS. This also involves the uploading of the KML and Video-Tagged files into the DILG web portal.

### 7.3 Local Road Construction and Maintenance

In Table 33, there is a good need for a proper monitoring and evaluation framework in the construction of roads and bridges. This is because of the idea of strict compliance with the established program of works during the construction phase and extending into the maintenance phase of the project. Transparency and accountability is also being addressed with the monitoring and evaluation framework.

### 7.4 Local Road Asset Management

Table 34 shows that regular monitoring of the province's assets in public utilities and accessibility is part of its overall governance structure. Public management warrants that there should be proper inventories of the worthiness of its utilities especially its road network. Evaluation of the conditions of these public assets ensures the safety and good health of the people in the community

### 7.5 Internal Audit

As indicated in Table 35, monitoring, as a component of internal control, is aimed at assessing the quality of the internal control systems' performance over time. Monitoring considers the collective effectiveness of the five components of internal control. It is aimed at ensuring that the other components of internal control continue to function over time in relation to the achievement of the control objectives, and are modified appropriately to remain attuned to changes in objectives, environment, resources and risks.

Monitoring and evaluation in internal audit service is also an important tool in keeping track of PIAO's programs and activities and ensuring that the office is able to meet target deadlines. It is very important that the office can monitor well the different phases of work representing the audit cycle. Monitoring and evaluation is a tool to help PIAO improve its performance by ensuring that its personnel are working on the same goals and continuously adjusting the direction of the office in order to answer the challenging environment of internal auditing for Local Government Units. The regular and periodic functions of PIAO included the monitoring of the status of compliance of its audit recommendations. Compliance to

auditing laws, rules and regulations is strengthened when offices are monitored by PIAO through follow-up or compliance audit.

## **7.6 Procurement**

In the procurement of goods and services, Table 36 shows that the monitoring and evaluation for the procurement reform area encompasses a wide scope, ranging from the different offices within the provincial government to suppliers/contractors, old and new alike. This is an important part for the implementation of the PGRR because it is an important tool in keeping track of the current and target situations and whether or not they have been implemented or followed through. Different target situations employ different mechanisms for evaluation. Target situations dealing with time, process flow, and process effectivity usually employ evaluation mechanisms involving monitoring and securing documents. Some targets involve evaluation mechanisms that involve the production of memorandums for the ensured implementation of local and national policies.

## **7.7 Budgeting, Revenue Generation and Expenditure Management**

Presented in Table 37 indicates that the conduct of monitoring and evaluation is essential to track the accomplishments and status of implementation of the various programs, projects and activities pursued to support the strategies for the enhancement of budgeting, revenue generation and expenditure management. Guided by baseline information and target situation in the future, each of the implementing office has identified evidenced-based performance indicators, which can be validated by available documents to objectively measure actual accomplishments. The presence of an M&E framework strengthens accountability and transparency in exerting efforts to achieve desired targets and results. For budgeting, revenue generation and expenditure management, the collection and analysis of financial reports and documents are the most common means to establish whether revenues have increased, allocation for road projects are provided, budgets are utilized, and if that required financial reports are prepared and generated on time. It is worthy to note that existing assessment systems are also being utilized under this reform area, for example the results of the Public Financial Management Assessment Report (PFMAR), and the Full Disclosure Policy (FPD) guidelines.

Table 31 – Monitoring and Evaluation Framework: KRA 1 -Local Road Information Management

Target Situation	Indicator	Baseline	Means of Verification	Data Collection		Data Analysis		Frequency	Budget
				How	Who	How	Who		
<b>7.1.1. Roads and bridges information system</b>									
Established, updated, DRRM and SDG (Sustainable Development Group) informed RBIS managed by all PLGUs	Hazard maps uploaded in the RBIS.	Available Hazard maps	Hazard maps uploaded into the RBIS	Data Available	PPDO PDRRMO	Hazard map data overlaid into RBIS	PDRRMO PPDO	Annually	In-house activity
	Death rate data incorporated in the RBIS	SDG (3) Death rate due to road traffic – available data in the TARAS.	Death rate data uploaded in the RBIS	Data Available in the TARAS	PNP	TARAS data used for road safety planning	PEO, gov't Agencies PNP PPDO PEO. other gov't Agencies	Annually	In-house activity
	Passenger & freight volumes data incorporated in the RBIS	SDG (9) Passenger & freight volumes by mode of transport. – LPTRP is on the finalization stage.	Passenger & freight volumes data uploaded in the RBIS	Data Available in the LPTRP	PPDO	Passenger & freight volumes data used for local road network planning.	PPDO PEO, other gov't agencies	Depends upon the approved updates of the plan (LPTRP)	In-house activity
RBIS used for local road network planning, programming, evaluation and monitoring	Minimum attributes uploaded in the RBIS	RBIS under development by DILG  Available local road network in GIS format.	RBIS accessible by PGBh	Minimum Attributes gathered and available	PEO and MLGUs	RBIS Local GIS Data	PEO and PPDO	Annually	P 250,000 for LRBICS cascading to MLGUs (2 pax per 47 municipalities in 2 days)
Established, updated and utilized GIS based local road network map for planning,	GIS map with Minimum attributes of the local road network	Available Provincial Government Data in GIS format.	Available GIS Local Road Network Database showing complete	Collection and incorporating PGBh and MLGUs data into the Local Road Network database and	PGBh c/o PPDO, BICTU and PEO	Local Road Network Database  Local GIS data	PEO, PPDO and LCE's	Yearly updates	In-house activity



Target Situation	Indicator	Baseline	Means of Verification	Data Collection		Data Analysis		Frequency	Budget
				How	Who	How	Who		
programming, evaluation and monitoring with complete attributes and managed by the PLGUs.		Available CRID data in GIS format by MLGUs	minimum attributes	drawn into GIS maps					
<b>7.1.2. All provincial and component city Roads Video Tagged</b>									
All provincial and component city roads video-tagged and uploaded in a web-based portal.	Video tag file (KML and video files)	7 video tag files (KML and video files) from 2016	video tag file (KML and video files) updated on DILG web portal	video tagging	PEO	Evaluation of video tagged file	PEO	Every two years for re-video tagging of 157 provincial roads  Based on demand for roads with on-going projects	In-house activity

Table 32 – Monitoring and Evaluation Framework: KRA 2 -Local Road Network Development Planning

2019 Reform Targets	Specific Actions / Steps	Objectives	Means of Verification	Time Frame	Responsible Offices	Indicative Budget	Source of Funds (Internal)	Supporting and Assisting Agencies	Remarks
5% of LGUs have created respective functional LRMTs.	Audience with LMP and Bohol Association of Municipal Engineers (BAME) for IEC	To institutionalize functional LRMTs to achieve governance reforms in LRM & PFM	Minutes of regular meetings	2019	PPDO, PEO	Charge to office budget	PPDO, PEO funds	PPDO, PEO, LMP-Bohol, BAME	
C/MLGUs guided so that the LRNDP crafting process is replicated	Coaching, M & E of compliance	To ensure multi-stakeholder participation in the crafting of the LRNDP	Attendance sheets	2019	PPDO, PEO	Charge to office budget	PPDO, PEO funds	PPDO, PEO, LMP-Bohol, BAME	
Test run/Activate <b>Dev. Live</b>	Let DILG-CMGP finish the task	To provide venue for CSOs to feedback degree of satisfaction to implementors	Online view/Printout of feedbacks	2019	DILG-CMGP	care of DILG-CMGP	DILG-CMGP	DILG-CMGP	A project being developed by DILG where PEO, PPDO and Road Sector offices are only users
5% of LGUs already have SP/SB-adopted LRNDPs and used in their respective CLUPs	Monitor progress of compliance	To have the LRNDPs of 35% of C/MLGUs adopted by the SP/SB	Approved SP/SB resolutions	2019	City/Municipal Mayor's Office; Sangguniang Panlungsod/ Bayan	care of City/Municipal MOOEs	City/ Municipal MOOEs	DILG-CMGP	
Climate-sensitive features culled from the latest LRBICS used as basis for short-listing of priority roads in the update LRNDP for rehabilitation or upgrading for the following year	Include climate sensitivity as basis in consideration of roads for prioritization in upgrading or rehabilitation	To update the LRBICS, and list emerging core and non-core roads for prioritization the following year	Social and environmental safeguard policies incorporated in the LRNDP	3rd quarter of 2019	PEO	200,000.	PEO, DILG	PEO, DILG	

2019 Reform Targets	Specific Actions / Steps	Objectives	Means of Verification	Time Frame	Responsible Offices	Indicative Budget	Source of Funds (Internal)	Supporting and Assisting Agencies	Remarks
Align LRNDP with SDGs and use as major criterion in identifying roads for upgrading and rehabilitation	Identify specific SDGs for incorporation into planning for prioritized roads for rehabilitation/ improvement	To use SDG indicators as bases for implementation and monitoring	SDG indicator nos. 5, 7, 9, 10 and 11 under Goal Nos. 1 and 11	2nd quarter of 2019	PPDO, PEO				
LRNDP updated incorporating LPTRP and linked to SDGs	Conduct Workshop on updating the LRNDP incorporating LPTRP and linked to SDGs	Road network and transport planning, as well as investment programming, and standard road designs are linked with, include, or take consideration of the Sustainable Development Goals (SDGs)	Updated LRNDP that incorporates LPTRP and linked to SDGs	4th quarter of 2019	PEO, PPDO	200,000.	Road Sector Committee budget	Road Sector Committee members	
DEDs for local road projects with outside funds including the 20% DF are prepared in accordance with DPWH standards, with road safety features, with minimal revisions	Conduct refreshers on existing and orientation on evolving DPWH standards	To prepare the DED for all local road projects in accordance with DPWH standards with road safety features	Attendance sheets of the DED refresher and orientation DED	1st quarter 2019	PEO	100,000.	Charge to office budget/DILG	PEO, DILG	
List emerging core and non-core roads needing immediate upgrading or rehabilitation, with social and environmental safeguard policies	Participatory planning for 3 PMDs in updating the list of core roads	To update the list of core roads in every PMD for updating LRNDP	Updated list of core roads for LRNDP	2nd quarter of 2019	PEO	50,000.00	PEO	PEO	

2019 Reform Targets	Specific Actions / Steps	Objectives	Means of Verification	Time Frame	Responsible Offices	Indicative Budget	Source of Funds (Internal)	Supporting and Assisting Agencies	Remarks
adopted, for inputting into the updated LRNDP									
Institutionalized results-based and SDG Linked monitoring and evaluation mechanism in place and functional to monitor LRNDP implementation	Develop M & E mechanisms for LRNDP implementation with emphasis on SDG alignment	Operationalize M & E framework including tools, methods and frequency	Approved M & E Framework	3rd quarter of 2019	PPDO, PEO	50,000.00	PPDO	PPDO, PEO	

Table 33 - Monitoring and Evaluation Framework: KRA 3 -Local Road Construction and Maintenance

Target Situation	No.	Indicator	Baseline	Target	Means of Verification	Data Collection		Data Analysis		Frequency	Budget
						How	Who	How	Who		
All road and bridge projects have QC plans and other requirements in compliance with QA manual for LGUs	3.1.1	Proportion of local roads projects with QC plans and other requirements in compliance with QA manual for LGUs	2018= 20%	2019=50%, 2020=100%, 2021=100%, 2022=100%	LRMPAT QA Report	Request copies of the Qc plans and other requirements	PPMC LRMT	Examine the QC plans if these are compliant to DPWH standards	LRMT M&E team of the province	After completion of each road project	Since this is only review of documents, no significant cost will be incurred.
PEO are capacitated on QA/QC thru continuing capacity development and acquisition or out sourcing of QA/ QC equipment/ services	3.1.2	No. of PEO employees capacitated	PEO employees assigned in CMGP and PRDP projects only were capacitated	All employees handling infrastructure projects are capacitated	Training Documenta tion Report, Attendance Sheet, Activity Design	Request copies of training documentati on report	PPMC LRMT	Examine the capabilities of technical employees	LRMT M&E team of the province	After completion of training	Since this is only review of documents, no significant cost will be incurred.
CPES is regularly applied to Provincial road & bridge projects and constructors' performances are effectively evaluated in accordance with CPES guidelines	3.2.1	No. of CPES Evaluation Reports	CPES applied only to CMGP, PRDP and 20% DF projects	2019=50%, 2020=75%, 2021=100%, 2022=100% & 25% Vertical Projects	CPES Evaluation Report	Request copies of CPES Evaluation reports	PPMC LRMT	Examine the CPES Reports in compliance with DPWH standards	LRMT M&E team of the province	After CPES Evaluation	Since this is only review of documents, no significant cost will be incurred.
All provincial roads maintained in fair to good condition based on applicable DPWH guidelines with due considerations of DRRM-CCA, environmental and gender concerns	3.3.1	Proportion of provincial roads maintained in fair to good condition based on applicable DPWH guidelines with due	DPWH guidelines are currently applied in all 156 provincial roads maintenance activities with due considerations of DRRM-CCA and	2019=50%, 2020=100%, 2021=100% 2022=100%	Approved plans and program of works, inspection report	Request copies of approved plans and program of works	PPMC LRMT	Examine the approved plans and program of works in compliance with DPWH standards	LRMT M&E team of the province		Since this is only review of documents, no significant cost will be incurred.

Target Situation	No.	Indicator	Baseline	Target	Means of Verification	Data Collection		Data Analysis		Frequency	Budget
						How	Who	How	Who		
		considerations of DRRM-CCA, environmental and gender concerns	environmental concerns by upgrading sizes of cross-drainage.								
All maintenance work is implemented in accordance with the Annual Maintenance Work Program.	3.3.2	Approved AMWP	Annual Maintenance Work Program is currently implemented based on budget provided by PLGU	2019=70%, 2020=100%, 2021=80% based on need, 2022=100% based on need	Monthly Project Status Report		PPMC LRMT				Since this is only review of documents, no significant cost will be incurred.
All fair to good provincial roads are maintained at rates/km/year computed according to the DPWH EMK formula including road safety measures and furniture	3.3.3	Approved AMWP	Annual Maintenance Work Program is currently implemented based on budget provided by PLGU	2019: maintenance of all existing road safety measures and furniture 100% of all provincial roads 2020: installation of road safety measures and furniture for 5% of all core roads 2021: installation of road safety measures and furniture for 10% of all core roads 2022: installation of road safety measures and furniture for 15% of all core roads	Accomplishment Reports	Request copy of Accomplishment Report	PE	Review and examine if these are compliant to DPWH standards	LRMT M&E team of the province	Monthly	Since this is only review of documents, no significant cost will be incurred.
		Budget Allocation	100,000/km	2019: 105,000/km 2020: 110,000/km 2021:115,000/	AMWP	Request copy of AMWP	PE	Review AMWP as to allocation	LRMT M&E team of the province	Annual	Since this is only review of documents, no significant

Target Situation	No.	Indicator	Baseline	Target	Means of Verification	Data Collection		Data Analysis		Frequency	Budget
						How	Who	How	Who		
				km 2022:120,000/ km							cost will be incurred.
Communities are engaged and actively participate in provincial road maintenance activities such as maintenance planning, community contracting, monitoring and feed backing and equal opportunities are provided to both men and women, youth, senior citizens and PWDs	3.4.1	Proportion of road sections being maintained through community contracting	PGBh has not engaged in community maintenance contracting	<b>2019:</b> Formulated community contracting operation system/process for provincial roads <b>2020:</b> 6 pilot provincial road sections with fair to good condition maintained through community contracting <b>2021:</b> 10% of provincial road sections with fair to good condition maintained through community contracting <b>2022:</b> 20% of provincial road sections with fair to good condition maintained through community contracting	Community Maintenance Contract	Request a copy of the Community Maintenance Contract for each road sections	PPMC LRMT	Examine the contract in accordance with the DPWH and PLGU guidelines	LRMT M&E team of the province	After the contract has been approved	Since this is only review of documents, no significant cost will be incurred.
Road project and contract documentation are complete and efficiently processed with strict observance of standards and deadlines	3.5.1	Approved contracts	Strict observance of standards and deadlines specifically on contract duration are followed in all road projects	<b>2019:</b> For 5Million and above projects, contract documentation with strict observance of standards and deadlines is fully implemented <b>2020:</b> For all projects, contract documentation with strict observance of standards and deadlines is fully implemented <b>2021:</b> Monitoring on the implementation of contract documentation <b>2022:</b> Assessment	Contract documents	Request the contract documents from the BAC	PPMC LRMT	Examine the contract documents in compliance with PLGU guidelines and R.A. 9184	LRMT M&E team of the province	Annual	Since this is only review of documents, no significant cost will be incurred.

Target Situation	No.	Indicator	Baseline	Target	Means of Verification	Data Collection		Data Analysis		Frequency	Budget
						How	Who	How	Who		
				and review on the implementation							
<p>LGU has adequate staff with knowledge and skills in the following:</p> <ul style="list-style-type: none"> <li>• Road contract management</li> <li>• Construction Supervision and management</li> <li>• Project Monitoring and Evaluation</li> <li>• Environmental and Social Management</li> </ul>	3.6.1	No. of trained personnel	PEO is hiring additional contractual employees to augment the present staff who are trained in Construction Supervision and Contract Management, M&E and Social Management. - PEO has 47 of employees competent 25 no. of regular, 22 no. of contractual	2019: 10 new contractual personnel	Approved contracts	Request copies of approved contract documents from HRMDO	PPMC LRMT	Examine contract documents	LRMT M&E team of the province	Semi - Annual	Since this is only review of documents, no significant cost will be incurred.
Policies, measures and strategies are in place to ensure that trained personnel are retained or render the required service before leaving the LGU	3.6.2	Standard Contract Document of Newly Hired Contractual Personnel	22 contractual personnel	2019: total 32 contractual personnel	Revised standard contract documents to include safeguards to require employees to finish their contract before leaving the LGU	Request copy of revised standard contract documents	PPMC LRMT	Examine and compare old and new contract conditions	LRMT M&E team of the province	Annual	Since this is only review of documents, no significant cost will be incurred.
Road construction projects and maintenance activities are monitored and reported through a fully functional Provincial Project Monitoring Committee(PPMC) that	3.7.1	Accomplishment Report	Currently implementing and monitoring road and bridge projects but the reports are not yet fed to	Monitoring of maintenance activities by PROMEC	Monitoring Report	Request copy of monitoring report	PPMC LRMT	Examine monitoring Report	Head of PROMEC	Annual	Since this is only review of documents, no significant cost will be incurred.



Target Situation	No.	Indicator	Baseline	Target	Means of Verification	Data Collection		Data Analysis		Frequency	Budget
						How	Who	How	Who		
is composed of both men and women members			PROMEIS due to functionality								
All core roads are constructed with road safety features in accordance with DPWH standards	3.8.1	Proportion of core roads constructed with road safety features in accordance with DPWH standards	Some core roads are constructed with road safety features in accordance with DPWH standards	<b>2019:</b> 100% maintenance of installed road safety features in all provincial roads <b>2020:</b> 5% of core roads <b>2021:</b> 10% <b>2022:</b> 15%	Road Safety Audit Report	Request a copy of Road Safety Audit Report from the Road Safety Audit Team	PPMC LRMT	Examine the core roads in accordance with the DPWH standards	LRMT M&E team of the province	Upon completion of the plans and programs	Since this is only review of documents, no significant cost will be incurred.
PLGU conducts regular road safety audit based on DPWH guidelines	3.8.2	No. of Road Safety Audit Reports	<ul style="list-style-type: none"> <li>No Road Safety Audit was conducted</li> <li>Some PEO employees undergone training on Road Safety Audit</li> </ul>	Designation of Road Safety Auditors for every PMD	Road Safety Auditor Designation signed by LCE	Request a copy of Road Safety Auditor Designation	PPMC LRMT	Examine the credibility of the designation	LRMT M&E team of the province	After issuance of designation	Since this is only review of documents, no significant cost will be incurred.
Unpaved Poor to Bad, paved core provincial roads are rehabilitated and improved/upgraded	3.9.1	No. of Project Completion Reports	Provincial roads with bad to poor conditions are maintained using regular maintenance funds; 20% Development Fund is used in road improvement and upgrading	<b>2019:</b> 20% <b>2020:</b> 30% <b>2021:</b> 40% <b>2022:</b> 50%	Project Completion Report	Request a copy of project completion report	PPMC LRMT	Examine the project completion report in compliance to PLGU guidelines and DPWH standards	LRMT M&E team of the province	After the submission of the report	Since this is only review of documents, no significant cost will be incurred.
Pursuant to Paragraph 5, Annex "E" (Contract Implementation	3.10.1	No. of monthly statement of work	• PEO does not require monthly progress billing	<b>2019:</b> The PEO should formulate policies that will require the	Approved monthly Statement	Request a copy of the approved	PPMC LRMT	Examine the monthly statement of	LRMT M&E team of	monthly	Since this is only review of documents,

Target Situation	No.	Indicator	Baseline	Target	Means of Verification	Data Collection		Data Analysis		Frequency	Budget
						How	Who	How	Who		
Guidelines for the Procurement of Infrastructure Project,)” awarded contractors are to prepare monthly progress billings and corresponding request for payments for work accomplished, supported by the Statement of Work Accomplished or SWA that is checked and validated by the Project Engineer		accomplished (SWA)	for roads and infrastructure projects from the contractor	contractors to submit statement of work accomplished (SWA) or progress billing <b>2020:</b> All contractors will submit statement of work accomplished (SWA) or progress billing <b>2021:</b> Enhance and upgrade the statement of work accomplished (SWA) or progress billing format that will capture all requirements and amendments <b>2022:</b> All contractors will submit an updated statement of work accomplished (SWA) or progress billing	of Work Accomplished (SWA)	Monthly Statement of Work Accomplished		work accomplished (SWA)	the province		no significant cost will be incurred.

Table 34 - Monitoring and Evaluation Framework: KRA 4 - (Local Road Asset Management)

Target Situation	No.	Indicator	Baseline	Target	Mean of Verification	Data Collection		Data Analysis		Frequency	Budget
						How	Who	How	Who		
Performance condition assessment of assets conducted and reported regularly	7.4.1	LRBICS conducted & summary submitted	2018 = 100%	2019 = 100% 2020 = 100% 2021 = 100% 2022 = 100%	LRBICS Summary Report	To Conduct of Road & Bridge Inventory Condition Survey	PEO - PMDs	Evaluate how many kms are in good to fair condition and poor to bad condition	PEO - PMDs	Annually - 3rd quarter of the year	667,000.00
All provincial road infrastructure and facilities recorded as assets in the LGU's book of accounts in accordance with NGAS and relevant COA circulars, and updated regularly; with complete description and cost segregation of road components to monitor changes over time	7.4.2	157 provincial road components recorded as assets in the LGUs book of accounts	2017 = 50%	2018 = 75% 2019 = 100% 2020 = 100% updated 2021 = 100% updated 2022 = 100% updated	Submitted to COA	Refer from PEO Road Inventory by components	PAccO	Depreciation Cost of roads  Lifetime of roads by classification	PAccO PAccO		
Province adopts and implement Local Road Asset Management Plan for improved investment decisions, road asset preservation and maintenance	7.4.3	5 year Investment Plan	2017-2022		M & E Reports annually	Refer from PEO Annual Accomplishment Reports	PEO				
LGU are guided with LRA Management Manual	7.4.4	Copy of LRA Management Manual	2019		LRA Manual						

Table 35 - Monitoring and Evaluation Framework: KRA 5 -Internal Audit

Target Situation	No.	Indicator	Baseline	Target	Means of Verification	Data Collection		Data Analysis		Frequency	Budget
						How	Who	How	Who		
Internal Audit Unit/Department is established, functional and resourced consistent with applicable Guidelines issued by DBM & CSC	7.5.1.1	PFMAT	Existence of an operational Internal Audit Office operating as one (1) division	Functional Management Audit Division, Operations Audit Division and Admin-Support Division	Approved Office Memorandum					Internal Audit Unit/Department is established, functional and resourced consistent with applicable Guidelines issued by DBM & CSC	5.1.1
Road related Provincial Offices are regularly subjected to internal audit based on the approved Annual Internal Audit Plan	7.5.1.2	DPCR / IPCR	8 or (47%) of the Road Related Provincial Offices	Remaining 9 or (53%) of the Road Related Provincial Offices  2019 = 3 2020 = 3 2021 = 3	Number of internal audit reports for the Road Related Provincial Offices submitted to the LCE	Conduct of audit fieldwork	PIAO Internal Auditors	Use of audit tools	PIAO Internal Auditors	Road related Provincial Offices are regularly subjected to internal audit based on the approved Annual Internal Audit Plan	5.1.2

Target Situation	No.	Indicator	Baseline	Target	Means of Verification	Data Collection		Data Analysis		Frequency	Budget
						How	Who	How	Who		
Recommendations in the Internal Audit Report are promptly resolved and acted by LCE and implemented by concerned provincial offices.	7.5.1.3	DPCR / IPCR	No Status Report for the 17 Road Related Provincial Offices were submitted yet	2019 = 6 2020 = 4 2021 = 4 2022 = 3	Number of status reports for the Road Related Provincial Offices submitted to the LCE	Conduct of fieldwork for validation of the status of compliance	PIAO Internal Auditors	Use of audit tools	PIAO Internal Auditors	Recommendations in the Internal Audit Report are promptly resolved and acted by LCE and implemented by concerned provincial offices.	5.1.3
Internal Control systems and procedures of road related offices are established, operational and documented.	7.5.1.4			Risk Assessment and Management for the Road Road Related Offices	Number of Risk Assessment Reports	Conduct of Risk Assessment and Management Workshops	PIAO Internal Auditors	Identification, analysis and prioritization of risks Management of risks	PIAO Internal Auditors  Auditees' Management	Internal Control systems and procedures of road related offices are established, operational and documented.	5.1.4
Trained internal auditors base on CapDev plan and able to perform their functions.	7.5.2.1	CapDev Plans	Auditors were sent to training / seminar at least once a year		Number of CapDevs attended by the auditors  Number of CapDevs undertaken by PIAO	Preparation, submission and approval of Training Reports  In-house training documenta-tion	PIAO Internal Auditors  Audit Head			Trained internal auditors base on CapDev plan and able to perform their functions.	5.2.1

Table 36 – Monitoring and Evaluation Framework: KRA 6 - Procurement

Target Situation	No	Indicator	Baseline	Target	Means of Verification	Data Collection		Data Analysis		Frequency	Budget Description
						How	Who	How	Who		
PLGU (BAC) uses an effective Record Management system and regularly updated (quarterly), and Database of Items and cost related to goods and services in analysing and evaluating proposals	7.6.1.1	No. of approved procurement documents.	2018: 50% of approved procurements have e-copies, but don't have back-up files.	2019:100% 2020:100% 2021:100% 2022:100%	Procurement Monitoring Report(PMR)  e-copy and back up files	Secure copy of PMR from the Provincial Procurement Management Unit(PPMU) Secure e-copies and back-up files.	PPMU Monitoring Committee	Analysis on the compliance as to the yearly targets	PPMU Monitoring Committee	Annual	Personnel Services
		Updated Database of Items and Cost	2018: No updated Price Monitoring established	2019:100% 2020:100% 2021:100% 2022:100%	Price Monitoring Report	Secure copy of the Quarterly Price Monitoring Report					
		Efficient e-procurement system	2018: SCRUM Meeting not yet started	2019:35% 2020:75% 2021:100% 2022:100%	Functional e-procurement system	Walk through with the e-procurement system to determine its functionality.					
					Division Performance Commitment Report (DivPCR)	Secure copy of PPMU DivPCR					
					APCPI Annual Rating	Secure copy of the Annual APCPI Rating					

Target Situation	No	Indicator	Baseline	Target	Means of Verification	Data Collection		Data Analysis		Frequency	Budget Description
						How	Who	How	Who		
Reduced Procurement cycle time (less than 90 days) for public bidding	7.6.1.2	Percentage of contracts awarded within the prescribed procurement time frames	<p><b>2018 Infra:</b> None or 0% of the 12 PRs processed has met the 90 days cycle. Procurement cycle for Infra projects ranges from 97 – 147 days.</p> <p><b>2018 Goods/Services:</b> 96 of 170 or 56% were processed in less than 90 days. Procurement cycle for Other goods/services ranges from 42 – 138 days.</p>	<p><b>2019:</b> Infra – 50% Goods/Services - 65%</p> <p><b>2020:</b> Infra – 65% Goods/Services - 75%</p> <p><b>2021:</b> Infra – 85% Goods/Services - 85%</p> <p><b>2022:</b> Infra – 95% Goods/Services - 95%</p>	<p>Annual PMR</p> <p>APCPI Annual Rating</p> <p>Division Performance Commitment Report (DivPCR Approved Memoranda/Procurement Policies</p>	<p>Secure copy of the Annual PMR from PPMU</p> <p>Secure copy of the Annual APCPI from PPMU</p> <p>Secure copy of DivPCR from PPMU</p> <p>Secure copies of approved Memo and procurement policies.</p>	PPMU Monitoring Committee	Analysis on the compliance as to the yearly targets	PPMU Monitoring Committee	Annual	Personnel Services
Adoption of standard documentation based on Phil. Bidding documents	7.6.1.3	Percentage of contracts awarded compliant with the PBD	2018:90%	<p>2019:100%</p> <p>2020:100%</p> <p>2021:100%</p> <p>2022:100%</p>	<p>Annual Audit Report</p> <p>APCPI Annual Rating</p> <p>DivPCR Approved Memoranda/Procurement Policies</p>	<p>Secure copy of Annual Audit Report (AAR) from PIAO</p> <p>Secure copy of APCPI Annual Rating from PPMU</p> <p>Secure copy of DivPCR</p> <p>Secure copies of approved Memo and procurement policies.</p>	PPMU Monitoring Committee	Analysis on the compliance as to the yearly targets	PPMU Monitoring Committee	Annual	Personnel Services

Limit or minimize the use of alternative method of procurement	7.6.2.1	Percentage of Shopping Contract in terms of amount of total procurement.	2018: Infra – N/A Goods/Services – 0%	Goods/Services: 2019:0.05% 2020:0.05% 2021:0.05% 2022:0.05%	APCPI Annual Rating Annual PMR DivCPR Approved Memoranda/Procurement Polices Approved procurement documents.	Secure copy of APCPI Annual Rating, PMR, and DivPCR from PPMU	PPMU Monitoring Committee	Analysis on the compliance as to the yearly targets	PPMU Monitoring Committee	Annual	Personnel Services
		Percentage of Negotiated Procurement Contract in terms of amount of total procurement .	2018: Infra – 4.9% Goods/Services – 8.8%	Infra: 2019:4.5% 2020:4.0% 2021:3.5% 2022:3%							
		Percentage of Direct Contracting in terms of amount of total procurement	2018: Infra – 0.8% Goods/Services – 0.8%	Goods/Services: 2019:7% 2020:5% 2021:4% 2022:3% Infra: 2019:0.7% 2020:0.6% 2021:0.5% 2022:0.4%							
		Percentage of Repeat Order in terms of amount of total procurement	2018: Infra – N/A Goods/Services – 0.5%	Goods/Services: 2019:0.7% 2020:0.7% 2021:0.7% 2022:0.7%							
		Percentage of Limited Source Contracts in terms of amount of total procurement	2018: Infra – N/A Goods/Services – 0%	Goods/Services: 2019:0.5% 2020:0.5% 2021:0.5% 2022:0.5%							
Percentage of procurement undertaken under early procurement.	2018: Approximately at	Goods/Services: 2019:0.5%									



Target Situation	No	Indicator	Baseline	Target	Means of Verification	Data Collection		Data Analysis		Frequency	Budget Description
						How	Who	How	Who		
			1% only. Implemented only to security and janitorial services and some catering services.	2020:0.5% 2021:0.5% 2022:0.5%  2019: 10% 2020: 30% 2021: 40% 2022:50%							
Promotion and application of Green Procurement	7.6.2.2	Percentage of suppliers/contractors who are compliant with EMS requirements	2018: No Monitoring has been done.	2019:100% 2020:100% 2021:100% 2022:100%	Evaluation Reports by the Assessment Team DivPCR  Supplier's Registry  Approved Memoranda/Procurement Polices	Secure copy of Evaluation Reports  Secure copy of DivPCR Examine status of each supplier's compliance through the Supplier's Registry. Secure copies of approved Memo and procurement policies.	PPMU Monitoring Committee	Analysis on the compliance as to the yearly targets	PPMU Monitoring Committee	Annual	Personnel Services
Adoption and implementation of customized provincial procurement operations manual by LGU that is compliant to RA 9184 as amended, including IRR 2016	7.6.3.1	Percentage of completion, adoption and implementation of the Customized Provincial Procurement Operations Manual(CPPOM)	2018: 80%	2019:100% 2020:100% 2021:100% 2022:100%	Hard copy of approved Procurement Manual  SP Resolution institutionalizing the CPPOM.  DivPCR	Secure hard copy of the CPPOM  Secure copy of pertinent SP Resolution from the SP Secretariat Secure copy of DivPCR from PPMU	PPMU Monitoring Committee	Analysis on the compliance as to the yearly targets	PPMU Monitoring Committee	Annual	Personnel Services

Target Situation	No	Indicator	Baseline	Target	Means of Verification	Data Collection		Data Analysis		Frequency	Budget Description
						How	Who	How	Who		
All contract documents are prepared by BAC secretariat and turned over to PEO promptly and punctually (within 15 calendar days after approval of documents)	7.6.4.1	Percentage of contract documents turned over to PEO promptly and punctually.	2018: 100% or 17 contract agreements were turned over to PEO which ranges from 1 – 70 days after approval.	100% of contract agreements turned-over to PEO promptly and punctually as follows:  2019:7 days 2020:5 days 2021:3 days 2022:2 days	PMR DivPCR Record Book Approved Memo/ Polices	Secure copy of the PMR, DivPCR and Record Books and approved Memo and pertinent policies from PPMJ	PPMU Monitoring Committee	Analysis on the compliance as to the yearly targets	PPMU Monitoring Committee	Annual	Personnel Services
NTP should indicate the start date, regardless of the date of receipt of Contractor	7.6.4.2	Percentage of NTP which indicated the start date reckoned within 10 days from its approval.	2018: 0%	2019:100% 2020:100% 2021:100% 2022:100%	Approved NTPs Approved Memoranda/Procurement Polices DivPCR	Examine approved NTPS if compliant Secure copies of pertinent Memo/policies Secure copy of DivPCR.	PPMU Monitoring Committee	Analysis on the compliance as to the yearly targets	PPMU Monitoring Committee	Annual	Personnel Services

Table 37 – Monitoring and Evaluation Framework: KRA 7 - Budgeting, Revenue Generation and Expenditure Management

Target Situation	Indicator	Baseline	Target	Means of Verification		Data Collection		Data Analysis	Frequency
				How	How	Who	How	Who	
7.7.1 Planning, budget preparation and utilization									
7.7.1.1 <i>Increased percentage of local revenues to adequately finance road upgrading, rehabilitation &amp; maintenance</i>	Percentage of road upgrading, rehabilitation and maintenance sourced from local revenues	2017: 14%	2019: 15% 2020: 16% 2021: 17% 2022: 18%	Annual Budget and Statement of Receipt and Expenditures (SRE), Statement of Appropriation, Allotment and Obligation (SAAOB)	Secure copies of the Annual Budget and SRE	PBMO/ PTO	Analysis of the SRE and Annual Budget / SAAOB	PBMO/ PTO	7.1.1 <i>Increased percentage of local revenues to adequately finance road upgrading, rehabilitation &amp; maintenance</i>
7.7.1.2 <i>Increased allocation &amp; utilization of funds for local road maintenance, rehabilitation &amp; upgrading</i>	Percentage of required allocation (based on standards) for prioritized road maintenance/ rehabilitation provided with funds during the year	2017: P 228.357 Million (100%) of prioritized road maintenance fund	2019: 100% 2020: 100% 2021: 100% 2022: 100%	Annual Budget Annual Investment Program (AIP)	Secure copies of the Annual Budget and AIP	PBMO	Examination and analysis on the budget provided and utilized for local roads maint/ rehab	PBMO	7.1.2 <i>Increased allocation &amp; utilization of funds for local road maintenance, rehabilitation &amp; upgrading</i>
	Rate of utilization of allocation for road maintenance, rehabilitation and upgrading	2017: P92.392 40%	2019: 40% for Upgrading; 90% for maintenance  2020: 50% for Upgrading; 90% for maintenance  2021: 60% for Upgrading; 95% for maintenance  2022: 70% for Upgrading; 95% for maintenance						

Target Situation	Indicator	Baseline	Target	Means of Verification		Data Collection		Data Analysis	Frequency
				How	How	Who	How	Who	
7.7.1.3 Duly accredited Civil Society Organizations participate in the planning & budgeting processes	Number of civil society organizations accredited by the Sangguniang Panlalawigan	June 2016-Sept. 2018: 66		SP Resolution accrediting CSOs	Secure copies of the SP resolutions	PPDO/ PBMO	Analysis on the number of CSOs accredited	PPDO/ PBMO	7.1.3 Duly accredited Civil Society Organizations participate in the planning & budgeting processes
	Percentage of member CSOs in local special bodies that are accredited by the SP	2016: 100%	2019:100% 2020:100% 2021:100% 2022:100%	Executive Order reconstituting local special bodies	Secure EO reconstituting special bodies	PPDO/ PBMO	Comparative analysis on the number of member CSOs accredited	PPDO/ PBMO	
	Number of CSOs actively participating in planning and budgeting processes through various local special bodies	2016: 23		Minutes of Meetings, Attendance Sheets meetings, planning and budgeting workshops of local special bodies	Secure minutes of meetings/ attendance sheets	PPDO/ PBMO	Examination and review of minutes of meeting/ attendance sheets	PPDO/ PBMO	
	SP Ordinance for the institutionalizing the PGBh-CSO partnership	2018: None yet	2019: 1 SP Ordinance	SP Ordinance	Secure copies of the SP Ordinance	PPDO	Examination of the SP Ordinance	PPDO	
7.7.1.4 Synchronized planning & budgeting calendar, particularly for budget preparation; authorization is strictly observed	Rating in the PFMAT sub-indicator 3.1 on adherence to a fixed calendar for budget preparation and authorization phases	2015-2017 Rating: 3.00	2019: 3 2020: 4 2021: 4 2022: 4	PFM Assessment Report (PFMAR)	Secure copy of the PFMAR	PBMO	Examination of the PFMAR rating under sub indicator 3.1	PBMO	7.1.4 Synchronized planning & budgeting calendar, particularly for budget preparation; authorization is strictly observed

Target Situation	Indicator	Baseline	Target	Means of Verification		Data Collection		Data Analysis	Frequency
				How	How	Who	How	Who	
<i>7.7.1.5 Approved budget allocation for local road rehab &amp; maintenance is based on LRNDP</i>	Percentage on the number of road projects reflected in the LRNDP provided with budget allocation		2019: 60% 2020: 65% 2021: 70% 2022: 75%	LRNDP  Annual Investment Program (AIP)  Annual Budget	Secure copy of the LRNDP, AIP and Annual Budget	PBMO, PPDO	Examination and cross-referencing of road projects provided with budget and LRNDP	PBMO	<i>7.1.5 Approved budget allocation for local road rehab &amp; maintenance is based on LRNDP</i>
<i>7.7.1.6 The Appropriation Ordinance authorizing the Annual Budget is linked with the AIP, LDIP, LRNDP &amp; PDPFP</i>	Percentage on the number of road rehabilitation / maintenance projects reflected in the Budget are linked with AIP  Rating on PFMAT sub-indicators 1.1, 1.2 and 1.3 on Multi-year perspective in fiscal planning and budgeting	2015-2017 Rating:  Sub-indicator 1.1: 4.00  Sub-indicator 1.2: 4.00  Sub-indicator 1.3: 4.00	2019-2022:  100% (rating of 4)	AIP, LDIP, LRNDP  PFM Assessment Report (PFMAR)	Secure copies of the AIP, LDIP, LRNDP and PFMAR, updated development priorities	PBMO, PPDO	Examination and analysis on PFMAR ratings  Cross-referencing of projects in the AIP, LDIP, LRNDP	PBMO, PPDO	<i>7.1.6 The Appropriation Ordinance authorizing the Annual Budget is linked with the AIP, LDIP, LRNDP &amp; PDPFP</i>
<i>7.7.1.7 Provincial Government operates with credible budget such that actual appropriations are expended &amp; disbursed; the revenue targets &amp; collection to improve annually</i>	Percentage of disbursement over the appropriations  Percentage of disbursement over allotment released – Rating on PFMAT sub indicator 8.2	2017: 50% (excluding hospital modernization)  2015-2017 Rating:  Sub-indicator 8.2: 1.00	<b>2019: 60%</b> <b>2020: 65%</b> <b>2021: 70%</b> <b>2020: 75%</b>  <b>Depends on the rating corresponding to the percentage</b>	Statement of Appropriation, Allotment, Obligations (SAAOB)  PFM Assessment Report (PFMAR)	Secure copy of the SAAOB  Secure copy of the PFMAR	PBMO  PBMO	Examination and analysis on budget utilization/ disbursements over appropriations  Examination and analysis on the PFMAR ratings	PBMO	<i>7.1.7 Provincial Government operates with credible budget such that actual appropriations are expended &amp; disbursed; the revenue targets &amp;</i>

Target Situation	Indicator	Baseline	Target	Means of Verification		Data Collection		Data Analysis	Frequency
				How	How	Who	How	Who	
	Actual expenditures compared with appropriations by allotment class – Rating on PFMAT sub-indicator 8.  Percentage of actual collection over revenue targets per year	Sub-indicator 8: 2.00  2017: 87%	Depends on the rating corresponding to the percentage  2019: 88% 2020: 89% 2021: 90% 2020: 91%	PFM Assessment Report (PFMAR)  Statement of Revenue and Expenditures (SRE)	Secure copy of the PFMAR  Secure copy of the SRE	PBMO  PTO	Analysis on the actual revenue collection vs revenue targets	PTO	<i>collection to improve annually</i>
<i>7.7.1.8 Budget is utilized &amp; disbursed according to plans and schedules</i>	Percentage of budget utilization and disbursement over appropriations	2017: 50% (excluding hospital modernization)	2019: 55% 2020: 60% 2021: 65% 2020: 70%	Statement of Appropriation, Allotment, Obligations (SAAOB)  PPMP / APP	Secure copy of the SAAOB, PPMP and APP	PBMO	Examination and analysis on budget utilization/ disbursements over appropriations	PBMO	<i>7.1.8 Budget is utilized &amp; disbursed according to plans and schedules</i>
<i>7.7.1.9 PLGU has no disallowances for the purpose intended within the year from the Commission on Audit</i>	Percentage of total disallowed amount by COA against total expenditures  Percentage of auditors who require capacity development provided with training	Total disallowances in 2017: 0.03%	2019: Less than 2017 2020-2022: Lesser than previous years or no disallowances  2019-2022: 100% of auditors provided with training as required	Notice of Disallowance issued by COA  Certificate of Appearance/ Participation of auditors in trainings, Post training reports  Training Needs Assessment	Collation of notice of disallowances  Secure copy of CA and Post Training Report	PAccO and PIAO  AccO	Examine Notices and determine actual amount of disallowances  Examination on the number of auditors provided with training vis-à-vis training needs	PAccO and PIAO  PAccO	<i>7.1.9 PLGU has no disallowances for the purpose intended within the year from the Commission on Audit</i>
<b>7.7.2 Financial Report Preparation and Submission</b>									

Target Situation	Indicator	Baseline	Target	Means of Verification		Data Collection		Data Analysis	Frequency
				How	How	Who	How	Who	
<i>7.7.2.1 Financial reports are prepared on time &amp; published in accordance with DILG's Full Disclosure Policy</i>	<p>No. of reports uploaded in the DILG FDP Portal/ PGBh website and Posted at conspicuous places</p> <p>Number of days reports are completed/ prepared/ published</p>	2018: 1 Annual Financial Report, 7 quarterly reports	<p>Improved timeliness in</p> <p><b>2019: Manual: On time; Systems Generated: two months</b></p> <p><b>2020: Manual: On time; Systems Generated: one month</b></p> <p><b>2021: Manual: On time; Systems Generated: 20 days</b></p> <p><b>2022: Systems Generated: on time</b></p>	DILG FDP Portal/ PGBh website and Postings at conspicuous places	<p>Migration from e-NGAS</p> <p>Collation of posted financial reports</p>	PAccO	Examine the completeness of postings	PAccO and BICTU	<i>7.2.1 Financial reports are prepared on time &amp; published in accordance with DILG's Full Disclosure Policy</i>
<i>7.7.2.2 Generation of timely &amp; accurate financial reports through an appropriate e-system</i>	<p>No. of Reports submitted to COA</p> <p><b>No. of days reduction of delay in the submission of financial reports</b></p>	2018 data:	<p>2019: reduced to 2 months</p> <p>2020: reduced to 1 month</p> <p>2021: on time submission</p> <p>2020: on time submission</p>	Transmittals/ Reports stamped received by COA	<p>Generation of reports (e-NGAS)</p> <p>Collection of transmittals, reports received by COA</p>	PAccO	<p>Review and Approval of reports</p> <p>Examine timeliness in the submission of reports</p>	PAccO	<i>7.2.2 Generation of timely &amp; accurate financial reports through an appropriate e-system</i>

## Section 8: Communication Plan

It is important that the PGRR be communicated to the right people to make them understand the merits of the plan and its contribution to the attainment of SDGs at the local level through the various governance reform targets of each key reform area.

*Table 38 – Communication Plan*

KEY AUDIENCE	COMMUNICATION OBJECTIVES	KEY MESSAGES	CHANNELS/ MEDIUM	EXPECTED RESULTS/ OUTCOMES	TIMEFRAME/ FREQUENCY
Road Sector Committee (Local Roads Management Team)	<p>Make the members of the Road Sector Committee commit to their respective responsibilities and deliverables under the PGRR</p> <p>Make the RSC Member Offices aware of the PGRR, its merits, and contribution to the attainment of SDGs at the local level, supportive to the attainment of the development framework of the Province of Bohol</p>	<p>PGRR as a road map to achieve reforms in governance</p> <p>PGRR implementation will positively impact and contribute to the attainment of SDGs at the local level</p> <p>Successful PGRR implementation would require strong executive and legislative support</p> <p>Make the PGRR as basis for the Road Sector Committee offices in their operational plans, investment program and budgets.</p> <p>Promote awareness of the deliverables and targets as basis for performance and actual accomplishments for monitoring</p>	Road Sector Committee Meetings and Workshop	<p>Solicit inputs to improve draft PGRR</p> <p>Support and commitment for the implementation of the PGRR</p> <p>Inclusion of PGRR deliverables in Offices' plans, investment program, and budget, performance targets</p> <p>Inclusion of funding for PGRR implementation</p>	September to October 2018
Provincial Development Council (PDC)- Full Council	Make the key decision makers aware of the PGRR, its merits, and contribution to the	PGRR as a road map to achieve reforms in governance	PDC Full Council Meeting	<p>Solicit inputs to improve draft PGRR</p> <p>Adoption of the PGRR and favorable</p>	3 <sup>rd</sup> / 4 <sup>th</sup> week of October 2018



KEY AUDIENCE	COMMUNICATION OBJECTIVES	KEY MESSAGES	CHANNELS/ MEDIUM	EXPECTED RESULTS/ OUTCOMES	TIMEFRAME/ FREQUENCY
	<p>attainment of SDGs at the local level, supportive to the attainment of the development framework of the Province of Bohol.</p> <p>Gain support from PDC members the implementation of the PGRR</p>	<p>PGRR implementation will positively impact and contribute to the attainment of SDGs</p> <p>Successful PGRR implementation would require strong executive and legislative support</p> <p>The LGUs can also prepare their own Municipal Governance Reform Roadmap as the basis for their governance reform priorities, and to facilitate access to funding assistance from the PLGU or NGAs</p>		<p>endorsement to the SP for approval</p> <p>LGU support for the updating of their local roads inventory, core roads and Provincial LRNDP</p>	
Sangguniang Panlalawigan (SP)	<p>Make the key decision makers aware of the PGRR, its merits, and contribution to the attainment of SDGs at the local level, supportive to the attainment of the development framework of the Province of Bohol.</p> <p>Gain support from the SP for the implementation of the PGRR</p>	<p>PGRR as a road map to achieve reforms in governance</p> <p>PGRR implementation will positively impact and contribute to the attainment of SDGs</p> <p>Successful PGRR implementation would require strong executive and legislative support</p>	<p>SP pre-session Meeting</p> <p>SP Regular Session</p>	<p>Solicit inputs to improve draft PGRR</p> <p>Approval of the PGRR</p> <p>Appropriation to support PGRR implementation</p>	4th Week of October 2018

KEY AUDIENCE	COMMUNICATION OBJECTIVES	KEY MESSAGES	CHANNELS/ MEDIUM	EXPECTED RESULTS/ OUTCOMES	TIMEFRAME/ FREQUENCY
Management Executive Board	<p>Make the key decision makers aware of the PGRR, its merits, and contribution to the attainment of SDGs at the local level, supportive to the attainment of the development framework of the Province of Bohol</p> <p>Gain support from MEB members the implementation of the PGRR</p>	<p>PGRR as a road map to achieve reforms in governance</p> <p>PGRR implementation will positively impact and contribute to the attainment of SDGs</p> <p>Successful PGRR implementation would require strong executive and legislative support</p> <p>Promote awareness of the deliverables and targets of Road Sector Committee Offices under the PGRR as well as the responsibility of non-road sector offices to support PGRR implementation</p>	Management Executive Board meeting	<p>Solicit inputs to improve draft PGRR</p> <p>Support and commitment for the implementation of the PGRR</p> <p>Inclusion of funding for PGRR implementation</p>	2 <sup>nd</sup> Week of November 2018
Road Sector Committee Offices	<p>Make RSC offices' personnel aware of the PGRR, its merits, and contribution to the attainment of SDGs at the local level.</p> <p>Gain support from office personnel for the implementation of the PGRR</p>	<p>Make the PGRR as basis for the Road Sector Committee offices in their operational plans, investment program and budgets.</p> <p>Promote awareness of the deliverables and targets as basis for performance and actual accomplishments for monitoring thru the SPMS, PFMAR, APCPI, and ProMEIS</p>	Office Meetings/ ManCom Meetings	<p>Support and commitment for the implementation of the PGRR</p> <p>Inclusion of PGRR deliverables in Offices' plans, investment program, and budget, performance targets</p>	3 <sup>rd</sup> Week of November 2018

KEY AUDIENCE	COMMUNICATION OBJECTIVES	KEY MESSAGES	CHANNELS/ MEDIUM	EXPECTED RESULTS/ OUTCOMES	TIMEFRAME/ FREQUENCY
Stakeholders concerned related to respective Key Reform Areas (ex. PGBh Offices, Contractors, private sector, CSOs)	Make stakeholders aware of the PGRR, its merits, and contribution to the attainment of SDGs at the local level.  Advocate for the stakeholder acceptance and support to the PGRR	Promote awareness of concerned stakeholders on the importance of the PGRR in pursuing governance reform as well as their role, directly or indirectly, in the implementation of the PGRR	Meetings with stakeholders (PGBh offices, contractors, private sector, CSOs)  Radio Program – Kita ug ang Gobernador	Support and commitment gained from various stakeholders for the implementation of the PGRR	December 2018 to June 2019

## 8.1 Local Road Information Management

This section encompasses the communication plan in which the main output is the all-inclusive local road network database in which the data for DRRM and the other SDG indicators will be incorporated.

*Table 39 – Communication Plan: KRA 1 - Local Road Information Management*

Key Audience	Communication Objectives	Key Messages	Channels/Medium	Expected Results/Outcomes	Frequency Time Frame
MLGU's DPWH PNP PDRRMO PGBh Tourist and Private Individuals	To create an all-inclusive local road network database for the province of Bohol	The Province is committed to create a local road network database	<ul style="list-style-type: none"> <li>• RBIS</li> <li>• GIS application</li> <li>• Website presence</li> <li>• Meetings – Road Sec Meetings and MPDC Meetings</li> </ul>	Comprehensive Local Road network Database managed by PGBh Local Road Network Database includes DRRM, TARAS, LPTRP, Video Tagged file, and the minimum required attributes.	Yearly update of the Local Road Network Database

## 8.2 Local Road Network Development and Planning

Good communication among all stakeholders – local executives and officials, planners, engineers, contractors, civil works personnel, the public, is an important tool to ensure the complete implementation of all civil works including the construction and development of the provincial road network.

Table 40 – Communication Plan: KRA 2 – Local Road Network Development and Planning

Key Audience	Communication Objectives	Key Messages	Channel/ Medium	Expected Results/ Outcomes	Frequency Time Frame
Contractors and Project Supervisors	<p>Inform and educate contractors and project supervisors on the new policies and guidelines on project implementation as initiated by the Provincial Engineer’s Office under PGRR</p> <p>Make the participants aware of the PGRR and their respective responsibilities to the attainment of the development framework of the Province of Bohol</p>	<p>The province aims that all the road projects and contract documentation are complete and efficiently processed with strict observance of standards and deadlines</p> <p>QA and QC plans are required in all roads and bridge projects starting 2019</p> <p>CPES shall be conducted 50% in 2019; 75% in 2020; 100% in 2021 onwards for all roads and bridge projects</p>	Contractors’ and Project Supervisors Meeting	<p>Secure commitment from contractors and project supervisors to adhere on the policies and guidelines on project implementation</p> <p>Solicit inputs to improve project implementation</p> <p>Inform audience on the PGRR as a road map to achieve reforms in governance</p>	Last Quarter of 2018 or 1 <sup>st</sup> Quarter of 2019
Barangay Officials, Civil Society Organizations  Road Sector Committee, Local Finance Committee	<p>Inform the Barangay Officials and CSOs on the initiatives of the PGBh through the PEO to engage communities and actively participate in provincial road maintenance activities such as maintenance planning, community contracting, monitoring and feedback and equal opportunities are provided to both men and women, youth, senior citizens and PWDs under the PGRR</p>	<p>PGRR as a road map to achieve reforms in governance</p> <p>Engagement of communities in road maintenance activities</p> <p>Formulation of guidelines in community contracting</p>	Barangay Meetings, Road Sector Committee Meetings, Local Finance Committee Meetings and Workshops	<p>Solicit inputs to formulate guidelines in community contracting of road maintenance activities</p> <p>Inclusion of funding for community contracting</p>	April to September 2019

### 8.3 Local Road Construction and Maintenance

Communicating the right information can educate all stakeholders, in the construction and maintenance of roads and bridges in the province, with updated and complete knowledge of implementable policies and guidelines. This ensures that all are aware of the latest and up-to-date information on all civil works programs of the Provincial Local Government.

Table 41 – Communication Plan: KRA 3 - Local Road Construction and Maintenance

Key Audience	Communication Objectives	Key Messages	Channel/ Medium	Expected Results/ Outcomes	Frequency Time Frame
Contractors and Project Supervisors	<p>Inform and educate contractors and project supervisors on the new policies and guidelines on project implementation as initiated by the Provincial Engineer’s Office under PGRR</p> <p>Make the participants aware of the PGRR and their respective responsibilities to the attainment of the development framework of the Province of Bohol</p>	<p>The province aims that all the road projects and contract documentation are complete and efficiently processed with strict observance of standards and deadlines</p> <p>QA and QC plans are required in all roads and bridge projects starting 2019</p> <p>CPES shall be conducted 50% in 2019; 75% in 2020; 100% in 2021 onwards for all roads and bridge projects</p>	Contractors’ and Project Supervisors Meeting	<p>Secure commitment from contractors and project supervisors to adhere on the policies and guidelines on project implementation</p> <p>Solicit inputs to improve project implementation</p> <p>Inform audience on the PGRR as a road map to achieve reforms in governance</p>	Last Quarter of 2018 or 1 <sup>st</sup> Quarter of 2019
<p>Barangay Officials, Civil Society Organizations</p> <p>Road Sector Committee, Local Finance Committee</p>	<p>Inform the Barangay Officials and CSOs on the initiatives of the PGBh through the PEO to engage communities and actively participate in provincial road maintenance activities such as maintenance planning, community contracting, monitoring and feed backing and equal opportunities are provided to both men and women, youth, senior citizens and PWDs under the PGRR</p>	<p>PGRR as a road map to achieve reforms in governance</p> <p>Engagement of communities in road maintenance activities</p> <p>Formulation of guidelines in community contracting</p>	<p>Barangay Meetings, Road Sector Committee Meetings, Local Finance Committee Meetings and Workshops</p>	<p>Solicit inputs to formulate guidelines in community contracting of road maintenance activities</p> <p>Inclusion of funding for community contracting</p>	April to September 2019

## 8.4 Local Road Asset Management

Land ownership is one of the most pressing problem in the implementation of government civil works. This is especially true with roads constructions and development. Road Right of Way (RROW) issues had been a plague in almost all new road development in the country. Proper communication with landowners and the Provincial Government Unit ensures that this problem will be brought to a minimum.

Table 42 – Communication Plan: KRA 4 -Local Road Asset Management

Key Audience	Communication Objectives	Key Messages	Channels /Medium	Expected Results / Outcomes	Frequency Time Frame
Lot Owners	To negotiate lot owners affected by the Road Right -of -Way for the execution of Deed of Donations to the government	The Province is committed to provide quality and safe roads to constituents thru acquired road lot resulting to standard road right- of- way	>PAssO GIS Based Maps >DENR Regional Cadastral Map	>Identity lot owners along provincial roads >Lot owners to execute DOD >RROW acquisition	2019  2020  2021

## 8.5 Internal Audit

The Provincial Governance Reform Roadmap is formulated not just to provide a framework for the implementation of CMGP and Roads2SDGs, but more importantly, to support the Province’s reform agenda on local road management and public financial management.

This communication plan seeks to encourage internal and external stakeholders to work with the Provincial Government in addressing governance issues in the sector through communication campaign and related activities.

The five-year Provincial Governance Reform Roadmap targets and strategies relating to internal audit have three key audiences. These are the LCE, the Internal Control System Focal Persons and the Departments which includes the heads and the key personnel of each office being audited. The Department Heads and the office key personnel also need to be properly informed on the audit findings and recommendations for them to properly craft their Management Action Plans.

The Internal Control System Focal Persons of the different provincial offices is necessary to be adequately capacitated on their roles and responsibilities for them to effectively function as focal persons and coordinate with PIAO being a point of convergence within every department. The Internal Control System Focal Persons are responsible for the promotion of good internal control practices as a means of safeguarding assets and resources in their own offices.

Table 43 – Communication Plan: KRA 5 - Internal Audit

Key Audience	Communication Objectives	Key Messages	Channels/Medium	Expected Results/Outcomes	Frequency Time Frame
LCE	To inform the LCE regarding the result of the audit conducted regarding the assessment of the Internal Control System of offices	Evaluating the strength of the office ICS	Reports	<ul style="list-style-type: none"> <li>Awareness of the status of the office internal control system</li> <li>Strengthened internal control system</li> </ul>	
ICS Focal Persons	To cultivate awareness of good office internal control measures	Capacitating the ICS Focal Person	Seminar/Workshops		
Departments Head of Offices	To inform the head of the audit findings and recommendations of the conducted audit	Conduct of Audit Exit Meeting	MEB Meetings		

## 8.6 Procurement

One way of properly implementing the PGRR is to promote it to the relevant people. A thorough and detailed communication plan would be a great aid in gaining the support and participation of various stakeholders. In the case of the communication plan for the procurement reform area, most target situations involve more or less the same key audiences. The five main audiences for procurement are the PGBh Heads of Offices, Suppliers/Contractors, BAC & TWG Members, BAC Secretariat Staff, and NGOs. Communication objectives interlap between these five audiences, and the channels/mediums usually involving several capacity development activities like workshop, seminars, trainings and open forum.

Table 44 – Communication Plan: KRA 6 - Procurement

Key Audience	Communication Objective/s	Key Messages	Channels/Medium	Expected Results/Outcomes	Frequency or Timing
Heads of Offices, Admin/Supply Officers	To create awareness and ensure strict implementation on the rules and standards set by the Provincial Procurement Operations Manual and RA 9184 and its IRR	The Province aims to provide quick, transparent and reliable procurement services complaint to national and local standards.	<ul style="list-style-type: none"> <li>Provincial Procurement Operations Manual (and/or amendments, if applicable)</li> <li>Issued Bidding Documents</li> <li>Invitations to Bid</li> <li>Notices of Bidding</li> <li>Contract Documents</li> </ul>	<ul style="list-style-type: none"> <li>Fully compliant procurement process</li> </ul>	All Year Round
Suppliers/Contractors	To create awareness and ensure strict implementation on the rules and standards set by the	The Province welcomes the aid of accredited third-party	<ul style="list-style-type: none"> <li>Provincial Procurement Operations Manual (and/or</li> </ul>	<ul style="list-style-type: none"> <li>Fully compliant procurement process</li> <li>Pool of accredited suppliers/contractors</li> </ul>	All Year Round

Key Audience	Communication Objective/s	Key Messages	Channels/Medium	Expected Results/ Outcomes	Frequency or Timing
	<p>Provincial Procurement Operations Manual and RA 9184 and its IRR</p> <p>To ensure their interest in transacting with the provincial government by implementing penalties and such to non-compliant suppliers/contractors</p>	<p>contractors for the provision of goods and services, provided that process and contractor are both legally compliant to national and local standards.</p>	<p>amendments, if applicable)</p> <ul style="list-style-type: none"> <li>• Issued Bidding Documents</li> <li>• Invitations to Bid</li> <li>• Notices of Bidding</li> <li>• Contract Documents</li> </ul>	<p>tors for different procurement needs</p>	
BAC and TWG Members (reconstituted and/or otherwise)	To ensure strict and compliant procurement management in the Provincial Government	The Province of Bohol provides compliant and transparent leadership and management on procurement processes.	<ul style="list-style-type: none"> <li>• Provincial Procurement Operations Manual (and/or amendments, if applicable)</li> <li>• Executive Order from the HoPE</li> <li>• Notices of Bidding</li> <li>• Memos/Invitations on Capacity Development Training/s</li> </ul>	<ul style="list-style-type: none"> <li>• Fully compliant procurement process</li> <li>• Strong leadership and management on the procurement process and system</li> </ul>	All Year Round
BAC Secretariat Staff	To ensure quick and reliable procurement process for efficient governance, compliant with national and local standards.	The Province aims to provide quick, transparent and reliable procurement services compliant to national and local standards.	<ul style="list-style-type: none"> <li>• Provincial Procurement Operations Manual (and/or amendments, if applicable)</li> <li>• Contract/Job Order/Appointment from PHRMDO</li> <li>• Memos/Invitations on Capacity Development Trainings</li> </ul>	<ul style="list-style-type: none"> <li>• Fully compliant procurement process</li> <li>• Efficient and dependable staff for quick delivery of procurement process</li> </ul>	All Year Round
NGOs	To create awareness and ensure transparency of procurement process by allowing representatives from the public sector to be observers during public bidding	The Province provides transparency of procurement process by including participation of the public sector via representatives from NGOs.	<ul style="list-style-type: none"> <li>• Provincial Procurement Operations Manual (and/or amendments, if applicable)</li> <li>• Notices of Bidding</li> </ul>	<ul style="list-style-type: none"> <li>• Fully compliant and transparent procurement process</li> </ul>	All Year Round



## 8.7 Budgeting, Revenue Generation and Expenditure Management

For budgeting, revenue generation and expenditure management reform area, the communication of the plan promotes awareness to relevant stakeholders, who, in one way or another, have the ability to contribute in the attainment of targets and outcomes. Apart from the general plan to communicate the PGRR to the members of the Local Roads Management Team (Road Sector Committee), the Provincial Development Council, the Sangguniang Panlalawigan, and the Management Executive Board (MEB), the plan shall be communicated also to concerned stakeholders operating within the function of revenue generation and financial reporting. To improve awareness on plan-budgeting calendar and the necessity for the formulation of required plans as bases for the budget, the PGRR needs to be communicated to various local special bodies and offices that are responsible in preparing/ approving these plans. In the same level of importance that municipal treasurers need to be informed on the PGRR, to emphasize on the importance of increasing collection for revenues that the Provincial Government shares. As to expenditure management, Provincial Government offices and hospitals need to be provided with guidance on the recent auditing issuances and to address common pre-audit findings, which will affect budget utilization and level of disallowances. The customized communication plan must be implemented taking into consideration its applicability to target key audiences within the key reform area.

*Table 45 – Communication Plan: KRA 7 - Budgeting, Revenue Generation and Expenditure Management*

Key Audience	Communication Objective/s	Key Messages	Channels/Medium	Expected Results/ Outcomes	Frequency or Timing
All Provincial Government Departments, Offices, Hospitals	Make offices aware and support the need to: <ul style="list-style-type: none"> <li>strengthen further plan-budgeting linkage</li> <li>improve procurement planning</li> <li>promote early and proper procurement of PPAs</li> <li>improve timeliness in the implementation of PPAs</li> <li>increase the utilization and disbursement of appropriation</li> </ul>	Promote awareness of concerned offices on the importance of planning and budgeting calendar, proper procurement planning, timely procurement, implementation and payment of obligations for programs, projects and activities	Budget Forum	Support and commitment gained from PGBh Departments, Offices, Hospitals on proper planning, budgeting, procurement and utilization of budgets	June 2019
Governor and Members of the Sangguniang Panlalawigan	Reiterate the Plan-Budget calendar, especially the fixed calendar on budget authorization, approval and review	Promote further awareness on local chief executives on the importance of adhering to the plan-budget calendar	Executive-Legislative Meeting	Improved awareness and support from Provincial Government leaders	November 2018 July 2019
LDRRMC, PPOC, and concerned offices in-charge for the preparation of supporting	Improve awareness on the plan-budgeting calendar and the necessity for the formulation of required plans as bases for investment	Importance of various plans to be formulated timely to support investment programming and budgeting	PPOC, LDRRMC, PDC Meetings, OPSWD Meetings	Support and commitment of concerned councils, offices for the formulation of plans to support the Annual Budget	June to July 2019

plans of the budget (GAD Plan, LDRRM Plan, CCA Plan, POP, PPAs for Children, Senior Citizens & PWDs, AIDS)	programming and budget preparation				
Municipal Treasurers and Municipal Assessors	To stress the importance of the collection of local taxes, particularly real property tax, tax on sand and gravel, professional tax, transfer of real property ownership, fees and other charges	Promote cooperation among municipal treasurers and assessors in imposing local taxes fees and charges	Monthly Municipal Treasurers League Meeting  Monthly Municipal Assessors League	Gained support and commitment from local treasurers and assessors in the imposition of local taxes, fees and charges	January 2019
All Provincial Government Departments, Offices, Hospitals	To update offices with recent auditing issuances and addressing common pre-audit findings at the department level	Recent issuances and circulars on auditing from COA and other regulating agencies  Status of compliance in the Pre-screening of transactions at the department/office level.	Consultative Fora on Fiscal Matters	Speedy processing of claims	Annual (within April to July 2019)

## Section 9: 2019 Annual Reform Action Plan

### 9.1 Local Road Information Management

Table 46 states the specific action steps for the Local Road Information Management for CY 2019. This includes the activity with their desired objectives. It also contains the indicative budget, responsible office and also the timeframe in which the activity will be implemented upon and also with the support of other government agencies.

### 9.2 Local Road Network Development and Planning

Provincial Road Network development plan is presented in Table 47. It indicates the targeted plan for this sector and how agencies responsible for it will be able to verify the stages of its implementation.

### **9.3 Local Road Construction and Maintenance**

Table 48 shows that plans of this key reform area with regard to provincial road construction and their maintenance. It should be noted that the proper compliance to these plans will be benefit, not just the Provincial Government of Bohol (PGBh), but also the contractors/supplier and the riding public, in general.

### **9.4 Local Road Asset Management**

Presented in Table 49 are the plans of this reform area and how the responsible agencies/bodies will be able to verify their implementations. The proper inventory of all the road network in the province, including national, provincial, municipal/city, and barangay roads, should be a priority activity because this is necessary baseline for future developments in accessibility in the province.

### **9.5 Internal Audit**

The 2019 Annual Reform Action Plan of PIAO has identified five major activities as shown in Table 50. These activities include the preparation of a Summary Report to be presented to the newly elected LCE in 2019; the continued conduct of internal audit engagements to additional road-related provincial offices; the crafting of Management Action Plans; conduct of compliance audit through the monitoring of the Management Action Plan of each auditee; and the creation of an Audit Committee as a means of private sector representation in the audit services of PIAO. Each of these major activities has specific action or steps to be implemented in order to achieve the desired targets for 2019. The capacity development of the internal auditors on the preparation of audit plans, programs and baseline assessments is also identified in 2019. This activity included the conduct of documented in-house trainings, coaching and mentoring by the Provincial Auditor to the PIAO staff.

### **9.6 Procurement**

In Table 51, for 2019, the procurement reform area aims to enhance the procurement process by re-/introducing local and national policies in order to provide a compliant and fast procurement process. Strict compliance and monitoring of these policies will be implemented. The PGBh Procurement Operations Manual will also be introduced, as well as the re-activation of the e-procurement system, to further enhance the procurement of the province. The plans outlined in the attached table will also help raising the APCPI score of the province's procurement reform area.

### **9.7 Budgeting, Revenue Generation and Expenditure Management**

Table 52 consistent with the strategies and targets identified in the PGRR, offices directly involved in budgeting, revenue-generation and expenditure management have identified specific activities for 2019 to jump start the implementation of the said Roadmap. Aligned with the mandates of each office, actions and steps are prioritized to contribute to the attainment of set targets of the year. Salient priorities of the action plan include activities to increase collection of local revenues that will have to be pursued by the Provincial Treasurer's Office as well as the Provincial Economic Enterprise Management Unit (PEEMU). Improving plan-budget linkages, as well as the provision of allocation and utilization for local road maintenance and upgrading will be undertaken through the activities of the Provincial Budget and Management Office, the Provincial Planning and Development Office and the Provincial Engineer's Office. Important strategies to improve financial reporting, preparation and submission will be pursued by the Provincial Accounting Office. Adherence to COA rules and regulations will be a responsibility of all concerned Provincial Government departments, offices, and hospitals.

Table 46 – 2019 Annual Reform Action Plan: KRA 1 - Local Road Information Management

2019 Reform Targets	Specific Actions / Steps	Objectives	Means of Verification	Time Frame	Responsible Office	Indicative Budget	Source of Funds Internal	Supporting and Assisting Agencies	Remarks
<b>A. Local Road Management (LRM)</b>									
<b>9.1. Roads and bridges information system</b>									
Established, updated, DRRM and SDG (Sustainable Development Goals) informed RBIS managed by all PLGUs	Skills training for PGBh Staff on the use of enhanced RBIS.	To capacitate PGBh staff in the use of enhanced RBIS	Certificate of training issued to PGBh staff.	2nd quarter of 2019	DILG		DILG Funds	PDRRMO, PPDO and other concerned PGBh offices	
	Uploading of Hazard maps to RBIS	To update RBIS with the incorporation of Hazard maps	Hazard maps uploaded into the RBIS	4th quarter of 2019	PGBh and DILG	In-house		PDRRMO, PPDO and other concerned PGBh offices	
	Gather data on SDG (3) and SDG (9)	To update RBIS with the incorporation of SDG (3) and (9) data.	SDG (3) and SDG (9) data uploaded into the RBIS	1st quarter of 2020	PPDO	In-house		PNP and other concerned agencies	
RBIS used for local road network planning, programming, evaluation and monitoring	Data Gathering	To use the data gathered for local road network planning, programming, monitoring and evaluation	Road network database already available	3 <sup>rd</sup> quarter of 2019	PEO and MLGUs	In-house		PPDO and DPWH	
	Creating PEO website with back up data on needed attributes.	To have an alternate data repository for local road networks	Accessible PEO website with local road network database incorporated Updated LRBICS data uploaded to RBIS	3rd quarter of 2019	BICTU	In-house			
				4th quarter of 2019					

2019 Reform Targets	Specific Actions / Steps	Objectives	Means of Verification	Time Frame	Responsible Office	Indicative Budget	Source of Funds Internal	Supporting and Assisting Agencies	Remarks
	Conduct of LRBICS by PMDs for updates	To update existing LRBICS data	Issuance of memorandum to MLGUs regarding the LRBICS	2nd quarter 2019		In-house			
	Cascading LRBICS to MLGUs for their own survey on the minimum needed attributes	To transfer knowledge in the conduct of LRBICS	Issuance of Certificate of Training to concerned participants	2nd quarter of 2019	PEO and MLGUs	P250,000.00	PGBh/ DILG	PGBh and DILG	
	Orientation and training of the enhanced RBIS to PGBh	To capacitate concerned PGBh employees	Updated RBIS with the incorporation of local road network data.	4th quarter of 2019	DILG			PGBh	
	Uploading of gathered data into the RBIS.	To update RBIS with the incorporation of local road network data.			PEO and MLGUs	In-house	DILG	DILG	
Established updated and utilized <b>GIS based local road</b> network map for planning, programming, evaluation and monitoring with complete attributes and	Data Gathering	To use the data gathered for local road network map for planning, programming, monitoring and evaluation and to be managed by PGBh	GIS maps with complete minimum attributes.	4 <sup>th</sup> quarter of 2019 for PGBh	PGBh and MLGUs		PGBh and DILG	DILG and DPWH	
	Coordination with PEO and MLGUs on the	To Reconcile road inventory		2 <sup>nd</sup> quarter of 2019 for PGBh	PEO, PPDO and MLGUs	Part of the cascading of		DILG and DPWH	

2019 Reform Targets	Specific Actions / Steps	Objectives	Means of Verification	Time Frame	Responsible Office	Indicative Budget	Source of Funds Internal	Supporting and Assisting Agencies	Remarks
managed by the PLGUs.	creation of a Database for local road network	with PEO and MLGUs	Complete local road network database			LRBICS activity			
<b>2. All provincial and component city Roads Video Tagged</b>									
All provincial and component city roads video-tagged and uploaded in a web-based portal.	Issuance of Office memorandum for video tagging activity to the personnel concerned with equipment and service vehicle support.	To assign personnel, equipment and service vehicle exclusive for the purpose of video tagging of provincial roads	Office memorandum approved by the PE and received by the concerned personnel	January 2019  80 % of provincial roads by last quarter of 2019  Remaining 20 % of provincial roads by 3 <sup>rd</sup> quarter of 2020	PEO	In-house	PEO	PGBh and DILG	
	Video Tagging of all provincial and component city roads.	To conduct video tagging of provincial roads	Video file of provincial roads and corresponding kml file uploaded to DILG web portal	100 % annual updates of the previous by 1st quarter of 2020, 2021 & 2022	PEO	In-house	PEO	PLGUs concern	

Table 47 – Annual Reform Action Plan: KRA 2 – Local Road Network Development and Planning

	2019 Reform Targets	Specific Actions / Steps	Objectives	Means of Verification	Time Frame	Responsible Offices	Indicative Budget	Source of Funds (Internal)	Supporting and Assisting Agencies	Remarks
1	5% of LGUs have created respective functional LRMTs.	Audience with LMP and Bohol Association of Municipal Engineers (BAME) for IEC	To institutionalize functional LRMTs to achieve governance reforms in LRM & PFM	Minutes of regular meetings	2019	PPDO, PEO	Charge to office budget	PPDO, PEO funds	PPDO, PEO, LMP-Bohol, BAME	
2	C/MLGUs guided so that the LRNDP crafting process is replicated	Coaching, M & E of compliance	To ensure multi-stakeholder participation in the crafting of the LRNDP	Attendance sheets	2019	PPDO, PEO	Charge to office budget	PPDO, PEO funds	PPDO, PEO, LMP-Bohol, BAME	
3	Test run/Activate <b>Dev. Live</b>	Let DILG-CMGP finish the task	To provide venue for CSOs to feedback degree of satisfaction to implementors	Online view/Printout of feedbacks	2019?	DILG-CMGP	care of DILG-CMGP	DILG-CMGP	DILG-CMGP	A project being developed by DILG where PEO, PPDO and Road Sector offices are only users
4	5% of LGUs already have SP/SB-adopted LRNDPs and used in their respective CLUPs	Monitor progress of compliance	To have the LRNDPs of 35% of C/MLGUs adopted by the SP/SB	Approved SP/SB resolutions	2019	City/Municipal Mayor's Office; Sangguniang Panlungsod/ Bayan	care of City/Municipal MOOEs	City/ Municipal MOOEs	DILG-CMGP	

	2019 Reform Targets	Specific Actions / Steps	Objectives	Means of Verification	Time Frame	Responsible Offices	Indicative Budget	Source of Funds (Internal)	Supporting and Assisting Agencies	Remarks
5	Climate-sensitive features culled from the latest LRBICS used as basis for short-listing of priority roads in the update LRNDP for rehabilitation or upgrading for the following year	Include climate sensitivity as basis in consideration of roads for prioritization in upgrading or rehabilitation	To update the LRBICS, and list emerging core and non-core roads for prioritization the following year	Social and environmental safeguard policies incorporated in the LRNDP	3rd quarter of 2019	PEO	200,000.00	PEO, DILG	PEO, DILG	
6	Align LRNDP with SDGs and use as major criterion in identifying roads for upgrading and rehabilitation	Identify specific SDGs for incorporation into planning for prioritized roads for rehabilitation/ improvement	To use SDG indicators as bases for implementation and monitoring	SDG indicator nos. 5, 7, 9, 10 and 11 under Goal Nos. 1 and 11	2nd quarter of 2019	PPDO, PEO				
7	LRNDP updated incorporating LPTRP and linked to SDGs	Conduct Workshop on updating the LRNDP incorporating LPTRP and linked to SDGs	Road network and transport planning, as well as investment programming, and standard road designs are linked with, include, or take consideration of the Sustainable Development Goals (SDGs)	Updated LRNDP that incorporates LPTRP and linked to SDGs	4th quarter of 2019	PEO, PPDO	200,000.00	Road Sector Committee budget	Road Sector Committee members	



	2019 Reform Targets	Specific Actions / Steps	Objectives	Means of Verification	Time Frame	Responsible Offices	Indicative Budget	Source of Funds (Internal)	Supporting and Assisting Agencies	Remarks
8	DEDs for local road projects with outside funds including the 20% DF are prepared in accordance with DPWH standards, with road safety features, with minimal revisions	Conduct refreshers on existing and orientation on evolving DPWH standards	To prepare the DED for all local road projects in accordance with DPWH standards with road safety features	Attendance sheets of the DED refresher and orientation DED	1st quarter 2019	PEO	100,000.00	Charge to office budget/DILG	PEO, DILG	
9	List emerging core and non-core roads needing immediate upgrading or rehabilitation, with social and environmental safeguard policies adopted, for inputting into the updated LRNDP	Participatory planning for 3 PMDs in updating the list of core roads	To update the list of core roads in every PMD for updating LRNDP	Updated list of core roads for LRNDP	2nd quarter of 2019	PEO	50,000.00	PEO	PEO	
10	Institutionalized results-based and SDG Linked monitoring and evaluation mechanism in place and functional to monitor LRNDP implementation	Develop M & E mechanisms for LRNDP implementation with emphasis on SDG alignment	Operationalize M & E framework including tools, methods and frequency	Approved M & E Framework	3rd quarter of 2019	PPDO, PEO	50,000.00	PPDO	PPDO, PEO	

Table 48 – Annual Reform Action Plan: KRA 3 -Local Road Construction and Maintenance

Reform Targets 2019	Specific Actions / Steps	Objectives	Means of Verification	Time Frame	Responsible Office	Indicative Budget	Source of Funds (internal)	Supporting and Assisting Agencies	Remarks
50% of all projects are required to submit QC plans according to DPWH standards	Requiring submission of QC plans 50% of all projects	To require QC plans in 50% of all projects according to DPWH standards	Quality Control Plans submitted	1st Quarter of 2019	PEO	-	-	-	
All employees handling infrastructure projects of PEO are already capacitated on QA/QC training	Training on QA/QC	To capacitate all employees handling infrastructure projects of PEO on QA/QC training	Training Documentation Report, Attendance Sheet, Activity Design	2nd Quarter of 2019	PEO	100,000	DILG/CMGP, PLGU	LGUs, DILG	
Conduct of CPES on 50% of all roads and bridge projects	Conduct of CPES, Training on CPES for new evaluators and updating for the accredited evaluators	To conduct CPES on 50% of all roads and bridge projects	CPES Evaluation Report, Training Documentation Report, Attendance Sheet, Activity Design	1st Quarter of 2019	PEO	100,000	DILG/CMGP, PLGU	LGUs, DILG	
Maintain 50% of Fair to Good condition of roads in accordance with DRRM-CCA guidelines including gender concerns	Capacity development on updates of road maintenance based on DPWH guidelines with due considerations of DRRM-CCA, environmental and gender concerns	To maintain 50% of Fair to Good condition of roads in accordance with DRRM-CCA guidelines including gender concerns	Training Documentation Report, Attendance Sheet, Activity Design	1st Quarter of 2019	PEO	100,000	DILG/CMGP, PLGU	LGUs, DILG	
At least 70% of funds allocation of Annual Maintenance Work Program is utilized	Allow partial billing for suppliers	To utilize at least 70% of funds allocation of Annual Maintenance Work Program	Vouchers disbursed	4th Quarter of 2019	PEO	-	-	-	

Reform Targets 2019	Specific Actions / Steps	Objectives	Means of Verification	Time Frame	Responsible Office	Indicative Budget	Source of Funds (internal)	Supporting and Assisting Agencies	Remarks
All provincial roads are maintained according to DPWH EMK formula to include maintenance of all existing road safety measures and furniture of all provincial roads Increase allocation for maintenance to 105,000 per km. per year	Prepare Annual Maintenance Work Program according to DPWH EMK formula	To maintain all provincial roads according to DPWH EMK formula to include maintenance of all existing road safety measures and furniture of all provincial roads	Annual Maintenance Work Program, Road Safety Audit Report	1st Quarter of 2019	PEO	200,000	PEO Maintenance Fund	LGUs, DILG	
Formulated community contracting operation system for provincial roads	Capacity development and establishment of operation system on community contracting, Formulation on Benchmarking on best practices on community contracting for the formulation of contract terms and conditions, Legislative support on community contracting	To formulate community contracting operation system for provincial roads	Benchmarking Documentation Report, Attendance Sheet, Activity Design, Legislation on community contracting	April to September 2019	PEO, SP	200,000	DILG/CMGP, PLGU	LGUs, DILG	
Full implementation of contract documentation with strict observance of standards and deadlines for 5Million road projects and above	Training on Records Management; Information, education and communication drive on contract documentation for stakeholders	To fully implement contract documentation with strict observance of standards and deadlines for 5Million road projects and above	Training Documentation Report, Attendance Sheet, Activity Design	1st Quarter of 2019	PEO	100,000	DILG/CMGP, PLGU	LGUs, DILG	

Reform Targets 2019	Specific Actions / Steps	Objectives	Means of Verification	Time Frame	Responsible Office	Indicative Budget	Source of Funds (internal)	Supporting and Assisting Agencies	Remarks
PEO thru PHRMDO hire competent Civil Engineers to any position that they are (over) qualified and must possessed computer knowledge about Microsoft office, sketchup, STAAD and ACAD and train them in Construction Supervision and Contract Management, M&E and Social Management.	PEO thru PHRMDO recruit competent Civil Engineers thru the approved Merit Selection Plan and System Ranking Position and they must have an actual knowledge of computer operation.	To hire competent Civil Engineers in any position that they are (over) qualified who possessed computer knowledge about Microsoft Office, sketchUp, STAAD and ACAD and to train them in Construction Supervision and Contract Management, M & E and Social Management	Contract, Appointment	3 <sup>rd</sup> Quarter of 2019	PEO, PHRMDO	-	-	-	
PEO thru PHRMDO should formulate policies that attract competent Civil Engineers who possessed computer knowledge about Microsoft Office, sketchup, STAAD and ACAD that can be used in planning and monitoring of road construction and maintenance projects by giving them standard remuneration.	PEO thru PHRMDO formulate a policy thru CNA that will encourage not only civil engineers but to all young and potential employees a security of tenure and promotions to include merit and fitness.	To formulate policies that attract competent Civil Engineers who possessed computer knowledge about Microsoft Office, sketchup, STAAD and ACAD that can be used in planning and monitoring of road construction and maintenance projects by giving them standard remuneration.	Office Memorandum signed by the Provincial Engineer	1st Quarter of 2019	PEO, PHRMDO	-	-	-	
Enhance the composition of the Provincial Monitoring and Evaluation Information System (PRoMEIS) composed of competent, able and cooperative men and women and regularly monitor all road construction and maintenance	PPDO formulates a policy that will enhance the composition of the Provincial Monitoring and Evaluation Information System	To enhance the composition of the Provincial Monitoring and Evaluation Information System (PRoMEIS) composed of competent, able and cooperative men and	Executive Order	1st Quarter of 2019	PPDO, GO	-	-	-	

Reform Targets 2019	Specific Actions / Steps	Objectives	Means of Verification	Time Frame	Responsible Office	Indicative Budget	Source of Funds (internal)	Supporting and Assisting Agencies	Remarks
spearheaded by the personnel under Provincial Planning and Development Office. (PPDO)	(PRoMEIS) composed of competent, able and cooperative men and women that will regularly monitor all road construction and maintenance	women and regularly monitor all road construction and maintenance spearheaded by the personnel under Provincial Planning and Development Office. (PPDO)							
Upgrade at least 10% of Core Roads are constructed with standard road safety features in accordance with DPWH Standards	The PEO will request enough funds that will upgrade at least 10% of Core Roads are constructed with standard road safety features in accordance with DPWH Standards	To upgrade at least 10% of Core Roads are constructed with standard road safety features in accordance with DPWH Standards	Budget Allocation	4th Quarter of 2019	PEO	-	20% Development Fund, Funds from NGA's	-	
The PEO should send for a training competent civil engineers to be designated as Accredited Road Safety Auditors	Operationalization of Road Safety Audit Team; The PEO designate at least 1 Safety Road Auditors for each PMD and send it for training and subsequently for accreditation.	To capacitate competent civil engineers of the PEO to be designated as Road Safety Auditors	Training Documentation Report, Attendance Sheet, Activity Design	2nd Quarter of 2019	PEO	100,000	DILG/CMGP, PLGU	DPWH, LGUs, DILG	
At least 20% of Provincial Roads classified as poor to bad condition are rehabilitated and upgraded using the 20% Development Fund	The PEO request enough funds from the 20% Development Fund and other national	To rehabilitate and upgrade at least 20% of Provincial Roads classified as poor to bad condition	Annual Budget, LRNDP	4th Quarter of 2019	PEO	-	20% Development Fund, Funds from NGA's	-	

Reform Targets 2019	Specific Actions / Steps	Objectives	Means of Verification	Time Frame	Responsible Office	Indicative Budget	Source of Funds (internal)	Supporting and Assisting Agencies	Remarks
and other national funds (DPWH and DOTr)	funds that will upgrade at least 30% of Provincial Roads classified as poor to bad condition.								
	Training on Local Road Maintenance Standard/Road Maintenance Refresher Course	To rehabilitate and upgrade at least 20% of Provincial Roads classified as poor to bad condition	Training Documentation Report, Attendance Sheet, Activity Design	2nd Quarter of 2019	PEO	100,000	DILG/CMGP, PLGU	DPWH, LGUs, DILG	
The PEO should formulate policies that will require the contractors to submit statement of work accomplished (SWA) or progress billing and corresponding request for progress payment for work accomplished that will be verified by the PEO Project Engineer in accordance to Par. 5, Annex "E" of RA 9184.	The PEO formulates a comprehensive form of statement of work accomplished (SWA) or progress billing that require the contractor for submission as monthly monitoring and as progress payment for their work accomplished that will be verified by the PEO Project Engineer. Training on Government Procurement Act (RA 9184) Refresher Course	To formulate policies that will require the contractors to submit statement of work accomplished (SWA) or progress billing and corresponding request for progress payment for work accomplished that will be verified by the PEO Project Engineer in accordance to Par. 5, Annex "E" of RA 9184.	Office Memorandum signed by the Provincial Engineer, Training Documentation Report, Attendance Sheet, Activity Design	2nd Quarter of 2019	PEO	100,000	DILG/CMGP, PLGU	DPWH, LGUs, DILG	

Table 49 – Annual Reform Action Plan: KRA 4 - Local Road Asset Management

Reform Targets 2019	Specific Actions / Steps	Objectives	Means of Verification	Time Frame	Responsible Office	Indicative Budget	Source of Funds (internal)	Supporting and Assisting Agencies	Remarks
	Submittal of Updated Local Road Network Inventory by components as of Dec. 31, 2018	To support PAccO on its target of booking road as asset	Local Road & Bridge Inventory Data per PMD	Jan. 30, 2019	PEO	100,000.00	PEO Budget		
	To acquire Deed of Donations (DOD) for at least 15 Provincial Road Sections duly notarized	To obtain DOD from lot owners along provincial roads	Notarized DOD	Jan. - Dec. 2019	PEO Survey/RRO W Section	100,000.00	PEO Budget	PAsso/GO	
	Secure cadastral map reflecting provincial roads from DENR region 7	To obtain documents as basis for the reconciliation of road inventory	Bohol Cadastral Maps	1 <sup>st</sup> quarter	Local Road Inventory Team - PEO	20,000.00	PEO Budget	DENR	
	Manual tracing of provincial roads in the cadastral map if there's no available digitized map	To determine provincial roads that underwent cadastral survey	List of traced roads	1 <sup>st</sup> quarter	PEO Focal of Local Road Inventory Team	50,000.00	PEO Budget	DENR/GO	
	Classify and prioritize traced roads as to road classification, condition and adequacy of documents with the roads meeting most of the requirements as top priority	To determine which among the provincial cadastral roads is ready for the issuance of a tax declaration which can be a basis for recording in the books	List of classified and prioritized roads	1 <sup>st</sup> quarter	PEO Focal of Local Road Inventory Team	25,000.00	PEO Budget	PGSO/PAsso/GO	
		To evaluate the adequacy of documents for each road section			PAssO				
	Generation of documents required as proof of ownership for prioritized roads	To comply with the required proof of ownership	Ownership documents i.e. tax declaration	2 <sup>nd</sup> quarter	PAssO	50,000.00	PAssO Budget	PAsso/GO	
	Actual recording in the books of accounts with the proof of ownership	To record the road in the books of accounts	Journal Entry Voucher	3 <sup>rd</sup> quarter	PAccO		PAccO Budget	PAccO	

Table 50 – Annual Reform Action Plan: KRA 5 - Internal Audit

2019 Reform Targets	Specific Actions / Steps	Objectives	Means of Verification	Time Frame	Responsible Office	Indicative Budget	Source of Funds (internal)	Supporting and Assisting Agencies	Remarks
<b>5.1 Established a functional and resourced Internal Audit unit/department</b>									
5.1.1 Internal Audit Unit/ Department is established, functional and resourced consistent with applicable Guidelines issued by DBM & CSC	<ul style="list-style-type: none"> <li>Gathering of all executive summaries of audited offices of the PGBh</li> <li>Drafting, editing and reviewing of the Summary Report of the accomplishments of PIAO</li> </ul> Submission to the Governor's Office	<ul style="list-style-type: none"> <li>To introduce to the LCE the office in charge of internal auditing services</li> <li>To provide the new LCE the summary report of the audited offices</li> <li>To provide the LCE with baseline data regarding offices' condition</li> </ul>	Summary Report	July 2019	PIAO	PIAO Budget	PGBh	Governor's Office	
	<ul style="list-style-type: none"> <li>Drafting, editing, approving and submission of the letter request</li> </ul>	<ul style="list-style-type: none"> <li>To prepare and submit a letter requesting for the creation of an Internal Auditor IV</li> </ul>	Letter Request	July 2019	PIAO	PIAO Budget	PGBh	Governor's Office PHRMDO PBMO	
	<ul style="list-style-type: none"> <li>Operationalization of the three divisions through issuance of a memo</li> </ul>	To prepare for the functionalization of the three divisions of PIAO	Approved office memorandum	July - December 2019	PIAO	PIAO Budget	PGBh	PIAO	



2019 Reform Targets	Specific Actions / Steps	Objectives	Means of Verification	Time Frame	Responsible Office	Indicative Budget	Source of Funds (internal)	Supporting and Assisting Agencies	Remarks
5.1.2 Road related Provincial Offices are regularly subjected to internal audit based on the approved Annual Internal Audit Plan	<p>Conduct of audit engagements:</p> <ul style="list-style-type: none"> <li>• Receipt of the Audit Memorandum from the LCE</li> <li>• Drafting, editing and approval of Audit Work Programs</li> <li>• Tasking of audit areas among the auditors</li> <li>• Conduct of entrance meeting with the auditees</li> <li>• Conduct of Audit Fieldwork</li> <li>• Drafting and editing of audit findings and recommendations</li> <li>• Conduct of exit meetings with the auditees</li> </ul> <p>Finalization, approval and submission of the Audit Report to the LCE and the Auditee</p>	<ul style="list-style-type: none"> <li>• To provide a regular audit of the Road Related Offices</li> <li>• To assess the effectiveness and efficiency of internal control system of the Road Related Offices</li> </ul>	<p>Audit Memorandum from the LCE</p> <p>Audit Work Programs</p> <p>Internal Audit Reports stamped received by the Department and LCE</p> <p>Notice of Compliance issued by the LCE</p> <p>Department Performance Commitment and Review (DPCR)</p>	January to December 2019	PIAO	PIAO Budget	PGBh	Governor's Office	
	<p>Preparation of the Management Action Plan for PIAO audit recommendations:</p> <ul style="list-style-type: none"> <li>• Orientation and crafting of the Management Action Plan by the auditee</li> </ul> <p>Approval and submission of the Management Action Plan of the auditee</p>	<ul style="list-style-type: none"> <li>• To strengthen compliance to audit findings and recommendations</li> </ul> <p>To promote accountability and responsibility of the auditee regarding to implementation of audit recommendations</p>	Management Action Plan	January to December 2019	PIAO	PIAO Budget	PGBh	Auditee	

2019 Reform Targets	Specific Actions / Steps	Objectives	Means of Verification	Time Frame	Responsible Office	Indicative Budget	Source of Funds (internal)	Supporting and Assisting Agencies	Remarks
5.1.3 Recommendations in the Internal Audit Report are promptly resolved and acted by LCE and implemented by concerned provincial offices.	<p>Conduct of compliance audit:</p> <ul style="list-style-type: none"> <li>Drafting, approval and submission of letter to the auditee informing the schedule of compliance audit</li> <li>Conduct of validation on the auditees' compliance to the past audit recommendations</li> <li>Drafting, editing and finalization of the Status Report</li> <li>Submission of the Status Report to the LCE and the auditee</li> </ul> <p>Conduct of exit meetings and incorporate coaching</p>	<ul style="list-style-type: none"> <li>To promote and strengthen accountability and responsibility of the auditee regarding compliance of PIAO and COA audit recommendations</li> <li>To measure the status of compliance of the audited Road Related Offices</li> </ul>	<p>Approved Internal Policy on the Issuance of Notice of Compliance and Agency Action Plan/Management Action Plan</p> <p>Reports of the Status of Compliance</p>	January to December 2019	PIAO	PIAO Budget	PGBh	Governor's Office	
	<p>Issuance of an internal policy on the Notice of Compliance:</p> <ul style="list-style-type: none"> <li>Crafting and approval of an internal policy regarding the issuance of Notice of Compliance and crafting of Management Action Plan</li> </ul> <p>Dissemination of the policy to all concerned offices</p>	To strengthen compliance of offices to PIAO findings and recommendations	<p>Memo-Advisory from the LCE</p> <p>Transmittal to concerned offices</p>	January to December 2019	PIAO	PIAO Budget	PGBh	Governor's Office	
	<p>Creation of an Audit Committee:</p> <ul style="list-style-type: none"> <li>Preparation of a letter requesting the LCE for the creation of an Audit Committee</li> </ul>	To encourage private sector representation in the audit services.	Executive Order Creating an Audit Committee	January to December 2019	PIAO	PIAO Budget	PGBh	Governor's Office	

2019 Reform Targets	Specific Actions / Steps	Objectives	Means of Verification	Time Frame	Responsible Office	Indicative Budget	Source of Funds (internal)	Supporting and Assisting Agencies	Remarks
	Issuance of an Executive Order for the creation of an Audit Committee								
<b>5.2 Capacity development if internal auditors on the preparation of audit programs/plans, baseline assessments, BAICS</b>									
5.2.1 Trained internal auditors base on CapDev plan and able to perform their functions.	One attended training per auditor <ul style="list-style-type: none"> <li>Re-echo of trainings and seminars attended</li> </ul> Conduct of monthly meeting with documented mentoring /coaching	<ul style="list-style-type: none"> <li>To develop competence of internal auditors</li> </ul> To be updated with the necessary knowledge regarding internal auditing	Training Reports In-house Training Documentations	January to December 2019	PIAO	PIAO Budget	PGBh	Governor's Office  PHRMDO	

Table 51 - 2019 Annual Reform Action Plan: KRA 6 - Procurement

2019 Reform Targets	Specific Actions/ Steps	Objectives	Means of Verification	Timeframe	Responsible Office	Indicative Budget (Php)	Source of Funds Internal	Supporting and Assisting Agencies	Remarks
100% of all approved procurement documents have e-copies with back-up files, indexed and filed systematically.	Maintain and secure back-up files of all e-files (to be integrated in SPMS).	To maintain and secure file/data systematically in one data bank	E-files in at least three separate back-up hard drive storages Indexed hard copies of all files Records/logs in record books	January – December 2019	PPMU/BAC Secretariat	250,000	PAdmO General Fund		The budget covers for the salary of the personnel in charge
Re-activate the functionality of the developed e-procurement system in terms of PPMP preparation and automated APP consolidation.	Conduct SCRUM meetings with BICTU for the activation of e-procurement system.  Conduct workshop on PPMP preparation for common-used goods/services for department/office heads and/or admin/supply officers.	To institutionalize and enhance activated e-procurement system	Functional and activated e-procurement system in terms of PPMP preparation and automated APP consolidation  Fully prepared and completed PPMPs from different offices  Consolidated APP	January – June 2019	PPMU/BAC Secretariat, BICTU	50,000	PAdmO General Fund		The budget covers food during scrum meeting and workshop on the use of the e-procurement system on PPMP preparation.
	Creation of one (1) permanent position responsible for the facilitation and management of the e-procurement system.	To provide PPMU an in-house permanent IT Staff	Appointment of at least one (1) permanent IT staff	July-September 2019	PADMO, PHRMDO				Creation for 2020 opening.

2019 Reform Targets	Specific Actions/ Steps	Objectives	Means of Verification	Timeframe	Responsible Office	Indicative Budget (Php)	Source of Funds Internal	Supporting and Assisting Agencies	Remarks
Quarterly updating of database of items and costs of goods and services.	Conduct quarterly canvassing of prices from local suppliers with reference to the price index per BSP/PS-DBM.	To provide updated items and price database for easy PPMP preparation, APP consolidation and canvassing for RFQs	Updated Items Database  Updated Cost per Item Database	January – December 2019	PPMU/BAC Secretariat	100,000	PAdmO General Fund		The budget covers the salary of personnel in charge in the canvassing and updating of database
<p>Procurement cycle for Public Bidding be reduced to less than 90 days as follows:</p> <p>Infra Projects – 50% of Infra project procurements be completed in less than 90 days.</p> <p>Goods/Services – 65% of procurements be completed in less than 90 days.</p>	<p>Crafting of procurement policies and guidelines in accordance with RA 9184 and current IRR.</p> <p>Implementation and strict observance of procurement policies and guidelines and pertinent provisions of RA 9184</p> <p>Establishment of centralized monitoring system manned by a permanent, competent and committed personnel.</p> <p>Provide trainings/orientation to the BAC &amp; TWG Members and PPMU personnel on the updates on provisions of RA 9184.</p> <p>Institutionalize an annual forum for end-users and suppliers /contractors/ service providers</p>	To provide quick and compliant public bidding procurement process for early implementation of projects.	<p>Procurement Monitoring Report</p> <p>APCPI Annual Rating</p> <p>Approved Procurement Documents (NTPs and related documents)</p> <p>Minutes and Attendance to For a with Suppliers/Contractors and End-Users</p> <p>Memo/Invitation and Attendance to Capacity Development Trainings for BAC Secretariat Staff and/or TWG</p>	January – December 2019	PPMU/BAC Secretariat	200,000	PAdmO General Fund	DILG	Budget will cover food during trainings/orientations

2019 Reform Targets	Specific Actions/ Steps	Objectives	Means of Verification	Timeframe	Responsible Office	Indicative Budget (Php)	Source of Funds Internal	Supporting and Assisting Agencies	Remarks
	The Governor issues an Executive Order Creating a Transition Team who will facilitate turn-over of duties and functions to the new BAC and TWG Members and BAC Secretariat personnel, in case of mass replacement.	To provide ease of transition for newly appointed members of the BAC, TWG and/or BAC Secretariat	Executive Order on the creation of a Transition Team	June – December 2019	PPMU/BAC Secretariat, GO, PAdmO				No budgetary requirement
	Creation of 2 Plantilla position for the BAC Secretariat.	To provide competent staff for a strong and better office overseeing of the procurement process.	Appointment for at least two (2) plantilla positions assigned at the PPMU/BAC Secretariat	January-February 2019	PAdmO, PHRMDO	1,000,000	PAdmO General Fund		For opening in 2019

<p>100% Adoption of standard documentation based on Philippine Bidding Documents and with Provincial Procurement Operations Manual</p>	<p>BAC Secretariat-PPMU conduct review/revisit of all procurement forms and documentary requirements and present the output to the BAC &amp; TWG members, PACCO and PIAO for critiquing.</p> <p>BAC-PPMU develops policies in consonance with the prescribed forms and documentary requirements and applicable COA rules and regulations.</p> <p>The Governor (HoPE) through PPMU issues a memorandum to the contractors/suppliers relative to the implementation of newly-developed procurement policies.</p> <p>Conduct forum with contractors and supplies relative to the full implementation of all prescribed procurement documents.</p> <p>Conduct re-orientation to the BAC and TWG members, BAC Secretariat personnel, PACCO Auditors and PGBh offices key personnel of the prescribed procurement documents and related policies.</p> <p>Strict Implementation of the prescribed procurement documents and related policies.</p>	<p>To standardize documentation format/s for compliant and easy procurement process</p>	<p>Bidding Documents (standardized based on the Phil. Bidding Documents and the CPPOM)</p> <p>Released and Approved Inter-Office Policy/Memorandum on the standardization of documents</p> <p>Memorandum for Suppliers/Contractors on Provincial Policy of Standardized Documents</p> <p>Minutes and Attendance of Forum with Suppliers/Contractors on abovementioned policy</p>	<p>January – December 2019</p>	<p>PPMU/BAC Secretariat</p>	<p>100,000</p>	<p>PAdmo General Fund</p>	<p>DILG</p>	<p>Budget will cover food during trainings/orientations.</p>
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2019 Reform Targets	Specific Actions/ Steps	Objectives	Means of Verification	Timeframe	Responsible Office	Indicative Budget (Php)	Source of Funds Internal	Supporting and Assisting Agencies	Remarks
<p>Limit or minimize the use of alternative modes of procurement as follows:</p> <p>Infra Projects: Negotiated = 4.5 % Direct Contracting= 0.7%</p> <p>Goods/Services: Negotiated = 7% Direct Contracting= 0.7% Repeat Order=0.5% Shopping=0.5% Limited Source Bidding=0.5%</p>	<p>Preparation of a realistic Consolidated APP</p> <p>Crafting and approval of a policy that would limit each office as to the quantity and amount of procurement under alternative mode.</p> <p>Include in the topics to be discussed during the annual forum for PGBh offices the policy on the limit to use alternative methods of procurement.</p>	<p>To ensure higher APCPI rating with the minimization of the use of alternative modes of procurement</p> <p>To ensure a more competitive procurement process by strictly implementing the use of public bidding</p>	<p>Procurement Monitoring Report</p> <p>APCPI Annual Rating</p> <p>Inter-Office Policy detailing the prioritization of using public bidding as the preferred mode for procurement</p> <p>Memo, Minutes and Attendance on Forum with PGBh Offices on the Policy of Limiting the Use of Alternative Mode of Procurement</p>	January – December 2019	PPMU/BAC Secretariat	100,000	PAdmO General Fund		Budget will cover food during trainings/orientations.
<p>10% (as to amount) early procurement of infra projects and goods/services</p> <p>Note: Early procurement means that projects/programs/activities of the current year are procured during the last quarter of the preceding year, short of award.</p>	<p>Preparation of a realistic Consolidated APP.</p> <p>Full implementation of bulk procurement for common-use goods/services</p>	To ensure early project implementation thru early procurement	<p>Procurement Monitoring Report</p> <p>Record of Released Approved Notices of Award and Notices to Proceed</p>	October – December 2018	PPMU/BAC Secretariat, PEO, PGBh Offices	100,000	PAdmO General Fund		The budget covers the salary of personnel in charge in APP Consolidation and bulk processing.



<p>Full implementation of green procurement.</p>	<p>Crafting and approval of a policy requiring the suppliers/service providers to comply with the following EMS requirements:</p> <p>a.use of eco-friendly materials for packed meals</p> <p>b.“take back” mechanism - to collect its waste materials of the products/services delivered,(ex. empty packaging materials, empty ink cartridges, etc.)</p> <p>EMS requirements to be stipulated in the contracts and purchase orders.</p> <p>Full implementation of bulk procurement of common-use goods and services.</p> <p>Conduct orientation to suppliers, PPMU personnel, PGSO and end-user representatives on the implementation of EMS related requirements.</p> <p>Procurement of common-used goods through PS-DBM.</p>	<p>To be compliant with PGBh EMS standards and with other environmental laws.</p>	<p>Inter-Office Policy on the Compliance of EMS Requirement for Procurement</p> <p>Contracts and Purchase Orders with EMS Requirement Stipulations</p> <p>Memo and Attendance on For a with End-Users and Suppliers/Contractors on the Implementation of Green Procurement</p>	<p>January – December 2019</p>	<p>PPMU/BAC Secretariat, PGSO, PGBh Offices</p>	<p>50,000</p>	<p>PAdmO General Fund</p>		<p>Budget will cover food during trainings/orientations.</p>
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2019 Reform Targets	Specific Actions/ Steps	Objectives	Means of Verification	Timeframe	Responsible Office	Indicative Budget (Php)	Source of Funds Internal	Supporting and Assisting Agencies	Remarks
	Designate competent and dedicated personnel from the PGSO and end-user representative to monitor the compliance of EMS requirements.	To ensure proper implementation and compliance of EMS requirements	Memo assigning personnel to monitor EMS requirement compliance	January – December 2019	PGSO, GO, PPMU/BAC Secretariat	-----			No additional budgetary requirement.
Adoption and Implementation of the PGBh Provincial Procurement Operations Manual	<p>Finalization of the draft by PPMU and review of such by the Legal Office and Management Executive Board (MEB).</p> <p>SP issues a resolution institutionalizing the Provincial Procurement Operations Manual.</p> <p>Provide Orientation to the new BAC &amp; TWG Members and PPMU personnel/BAC Secretariat Staff.</p> <p>Provide Orientation to the different Heads of Offices/Chief of Hospitals including their respective Adm. Officers/Supply Officers.</p>	To provide guidance to the LGU practitioners through the different steps involved in the whole procurement process under RA 9184 and its IRR taking into consideration the different distinct structure and systems of local government units in order to facilitate a timely, transparent and compliant procurement.	<p>Completed, Approved and Published PGBh Procurement Operations Manual</p> <p>SP Resolution institutionalizing the manual</p> <p>Memo on Orientation/Seminar regarding the PGBh Procurement Operations Manual</p>	March – December 2019	PPMU/BAC Secretariat, SP, PADMO	200,000	PADMO General Fund	DILG	The budget covers food during series of workshops and meetings on the finalization of the CPPOM. It also include budget for the printing of CPPOM.

2019 Reform Targets	Specific Actions/ Steps	Objectives	Means of Verification	Timeframe	Responsible Office	Indicative Budget (Php)	Source of Funds Internal	Supporting and Assisting Agencies	Remarks
	Include QC plans as part of required supporting documents for infrastructure projects in the Provincial Procurement Operations Manual.	To ensure complete and compliant documentation for faster project implementation	Checklist of requirements for infrastructures projects	January - December 2019	PPMU/BAC Secretariat, PEO				No additional budgetary requirement
All contract documents prepared by BAC Secretariat and turned over to PEO within 7 calendar days.  Contract documents include the following:  <i>1. Notice of Award (NOA)</i>  <i>2. Contract Agreement</i>  <i>3. Notice to Proceed (NTP)</i>  <i>4. S-Curve and Bar Chart</i>  <i>5. Quality Control (QC) Plan</i>  <i>6. PERT-CPM</i>	Strengthen the monitoring system by designating a regular and dedicated PPMU personnel to oversee the fast tracking in all procurement stage of all procurement documents.  Conduct forum with contractors regarding the receipt of contract documents so as to prevent frequent delays.  Establish rapport with PEO regarding the transmittal of contract documents to and from PPMU and PEO.	To ensure quick project implementation thru easy and fast rapport between the BAC Secretariat and PEO	Procurement Monitoring Report  Memo and Attendance on Forum with Contractors  Memo regarding transmittal of contract documents between PEO and BAC Secretariat  Checklist of contract documents for transmittal to PEO	January – March 2019	PPMU/BAC Secretariat, PEO	25,000	PADMO General Fund		The budget covers food during meetings/orientation with supplier/contractors

2019 Reform Targets	Specific Actions/ Steps	Objectives	Means of Verification	Timeframe	Responsible Office	Indicative Budget (Php)	Source of Funds Internal	Supporting and Assisting Agencies	Remarks
All NTPs should indicate the start date of project implementation, reckoned within 10 calendar days from the date of approval of the NTP and contract.	<p>Creation and implementation of a policy on the observance of start date of projects as reflected in the NTPs.</p> <p>Establish an open forum with accredited contractors regarding the aforementioned policy and any issues/concerns about it.</p>	To establish a fixed effectivity date of the contract in order to facilitate timely project implementation.	<p>Approved NTPs with indicative dates</p> <p>Monitoring Report from Releasing of the Records Section</p> <p>Inter-Office Policy on the Observance of Start Date of Projects as Reflected in the NTP</p> <p>Memo and Attendance on Forum with Contractors regarding the aforementioned policy</p>	January – March 2019	PPMU/BAC Secretariat, PEO	25,000	PADMO General Fund		The budget covers food during meetings/orientation with supplier/contractors

Table 52 - 2019 Annual Reform Action Plan: KRA 7 - Budgeting, Revenue Generation and Expenditure Management

2019 Reform Targets	Specific Actions / Steps	Objectives	Means of Verification	Time Frame	Responsible Office	Indicative Budget	Source of Funds (internal)	Supporting and Assisting Agencies	Remarks
<b>7.1 Planning, budget preparation and utilization</b>									
<p><i>7.1.1 Increased percentage of local revenues to adequately finance road upgrading, rehabilitation &amp; maintenance</i></p> <ul style="list-style-type: none"> <li>• 15% of road improvement, upgrading, rehabilitation and maintenance comes from local revenue sources</li> </ul>	<ul style="list-style-type: none"> <li>• Establishment of economic enterprise (Bohol Biodiversity Center)</li> </ul>	<p>To increase collection of local revenues to fund road upgrading, rehabilitation and maintenance</p>	Statement of Receipts and Expenditures	2019	PEEMU	3,000,000.00	General Fund	LFC	
	<ul style="list-style-type: none"> <li>• Enhancement of operation of Café Caloy</li> </ul>		New services and facilities		PEEMU	5,000,000.00	General Fund	LFC	
	<ul style="list-style-type: none"> <li>• Preparation/ revision of schedule of market values for real properties</li> </ul>		Schedule of market values		PASSO	300,000.00	General Fund	LFC	
	<ul style="list-style-type: none"> <li>• Full computerization of the RPT information system</li> </ul>		RPTIS		BICTU, PASSO, PTO	200,000.00	General Fund		
	<ul style="list-style-type: none"> <li>• Updating of the Revenue Code to incorporate new products and services/ facilities of the economic enterprises</li> </ul>		SP Ordinance/ Updated Revenue Code		PTO, LFC, SP	0	n/a		
	<ul style="list-style-type: none"> <li>• Updating of list of delivery trucks and vans in coordination with LTO</li> </ul>		Updated list of Delivery Trucks and Vans		PTO		n/a	LTO and MTO	

2019 Reform Targets	Specific Actions / Steps	Objectives	Means of Verification	Time Frame	Responsible Office	Indicative Budget	Source of Funds (internal)	Supporting and Assisting Agencies	Remarks
	<ul style="list-style-type: none"> <li>Monitoring and collection of extraction taxes for road construction</li> <li>Placement of cash to high-yielding interest rate deposit account</li> </ul>		<p>Statement of Receipts and Expenditures (SRE)</p> <p>SRE Bank Statements</p>		<p>PTO, BEMO</p> <p>PTO</p>	<p>1,000,000.00</p> <p>n/a</p>	<p>General Fund</p> <p>n/a</p>		
<p>7.1.2 Increased allocation &amp; utilization of funds for local road maintenance, rehabilitation &amp; upgrading</p> <ul style="list-style-type: none"> <li>100% of required allocation for prioritized road maintenance/upgrading provided with funds</li> <li>At least 40% and 90% of appropriation for road upgrading and road maintenance, respectively, utilized during the year</li> </ul>	<ul style="list-style-type: none"> <li>Investment programming/planning based on LRNDP</li> <li>Budgeting and Prioritization based on LRNDP and AIP</li> <li>Early preparation of DED and POW for road rehab, upgrading</li> <li>Early procurement of road projects</li> <li>On time implementation of road projects</li> </ul>	To increase allocation and utilization of funds for road maintenance, rehab and upgrading	<p>Annual Investment Program (AIP)</p> <p>Annual Budget</p> <p>Approved POW/DED</p> <p>Procurement documents (ex. PR, NOA, NTP) PPMP, SWA, M&amp;E Report, Monthly &amp; Semi-Annual Monitoring Report</p>	<p>June 2019 (for 2020 AIP)</p> <p>July to Nov 2019 (for 2020 Budget) May-Sept. 2019</p> <p>Dec. 2019</p> <p>Jan to Dec 2019</p> <p>March to Dec 2019</p>	<p>PEO, PPDO, PBMO</p> <p>PEO, LFC</p> <p>PEO</p> <p>PEO, BAC, PPMU</p> <p>PEO</p> <p>PEO</p>	<p>5,000.00</p> <p>10,000.00</p> <p>2,500,000.00</p> <p>-</p>	<p>Gen. Fund</p> <p>Gen. Fund</p> <p>Gen. Fund</p> <p>Gen. Fund</p>	<p>PDC, SP, GO</p> <p>SP, GO</p> <p>GO</p> <p>PROME/PPDO</p> <p>Finance Offices</p>	<p>Within PEO regular budget</p> <p>Budget based on approved POWs</p>

2019 Reform Targets	Specific Actions / Steps	Objectives	Means of Verification	Time Frame	Responsible Office	Indicative Budget	Source of Funds (internal)	Supporting and Assisting Agencies	Remarks
	<ul style="list-style-type: none"> <li>Progress billing and on time payment for road projects</li> </ul>		Balances of Appropriation, Allotment SAAOB						
<p>7.1.3 Duly accredited Civil Society Organizations participate in the planning &amp; budgeting processes</p> <ul style="list-style-type: none"> <li><b>100% of accredited CSOs included as members in the reconstituted local special bodies and participated in the planning and budgeting processes of the Provincial Government</b></li> </ul>	<ul style="list-style-type: none"> <li>Conduct of IEC on SP requirements for CSO accreditation</li> <li>Accreditation of qualified CSOs</li> <li>Election of CSOs for representation in various local special bodies</li> <li>Promote, facilitate and encourage CSO participation in planning and budgeting</li> <li>Conduct of Budget Forum with participation of CSOs</li> <li>Enactment of Legislation institutionalizing the PGBh-CSO partnership (including consultation)</li> </ul>	To promote CSO participation in the planning and budgeting processes	<p>Minutes of meetings/ attendance sheets</p> <p>SP Resolution accrediting CSOs</p> <p>Approved list of CSO membership in local special bodies, EO reconstituting local special bodies</p> <p>Attendance sheets and minutes of meetings of local special bodies</p> <p>Attendance sheets and minutes of the budget forum</p> <p>SP Ordinance</p>	<p>March to June 2019</p> <p>July to Dec 2019</p> <p>Aug to Sept 2019</p> <p>July to Oct 2019</p> <p>July 2019</p> <p>Jan to June 2019</p>	<p>SP</p> <p>SP</p> <p>DILG, GO</p> <p>GO, secretariat of various local special bodies</p> <p>PBMO, LFC</p> <p>SP, GO</p>	<p>10,000.00</p> <p>15,000.00</p> <p>-</p> <p>72,000.00</p> <p>50,000.00</p>	<p>Gen. Fund</p> <p>Gen. Fund</p> <p>Gen. Fund</p> <p>Gen. Fund</p>		<p>Budget within SP allocation</p> <p>Budget within respective local special bodies</p>

2019 Reform Targets	Specific Actions / Steps	Objectives	Means of Verification	Time Frame	Responsible Office	Indicative Budget	Source of Funds (internal)	Supporting and Assisting Agencies	Remarks	
<p>7.1.4 Synchronized planning &amp; budgeting calendar, particularly for budget preparation; authorization is strictly observed</p> <ul style="list-style-type: none"> <li>Full compliance with the planning and budgeting calendar</li> </ul>	<ul style="list-style-type: none"> <li>Timely formulation and approval of the Annual Investment Plan (AIP)</li> <li>Timely preparation and submission of proposed budgets by offices</li> <li>Conduct of executive budget hearing</li> <li>Conduct of Legislative Budget Hearing</li> <li>Preparation of complete documents to support the Annual Budget/ Appropriation Ordinance</li> <li>Enactment and timely approval of the Appropriation Ordinance</li> </ul>	To improve adherence to synchronized planning and budgeting calendar	Approved AIP	May to July 2019	All offices, PPDO, PBMO		Gen. Fund	LFC, PDC, SP, GO	Budget through each of the offices, PDC, SP	
			PDC and SP Resolutions approving the AIP	July to August 2019	All PGBh offices, concerned NGAs					PBMO
			Proposed budgets of office received by the PBMO	August to Sept 2019	PBMO, LFC, GO	200,000.00	Gen. Fund	HRMDO, PSB		
			Minutes of Executive Budget Hearings	Oct to Nov 2019	SP, LFC	100,000.00	Gen. Fund			
			Minutes of the Legislative Budget Hearings	May to Oct 2019	PBMO, HRMDO, PDRRMO, OPSWD, BEMO, DILG		Gen. Fund	GO, PDC, SP, PDRRMC		
Local Expenditure Program, AIP, GAD Plan, LDRRM Plan, CCA Plan, POP, PPAs for Children, Senior Citizens & PWDs, AIDS	Nov to Dec 2019	SP, GO				PBMO, LFC, HRMDO	Budget through respective offices, councils			
Approved Appropriation Ordinance										
7.1.5 Approved budget allocation for local road rehab & maintenance is based on LRNDP	<ul style="list-style-type: none"> <li>Conduct review of LRNDP investment program as basis for the formulation of the AIP for road projects</li> </ul>	To ensure that approved budget allocation for road rehabilitation and maintenance is	Approved AIP	May to July 2019	PEO	5,000.00	Gen. Fund	Road Sector Committee		
			Proposed PEO Budget		PEO, PBMO			LFC		



2019 Reform Targets	Specific Actions / Steps	Objectives	Means of Verification	Time Frame	Responsible Office	Indicative Budget	Source of Funds (internal)	Supporting and Assisting Agencies	Remarks
<ul style="list-style-type: none"> <li>At least 60% of local road rehab and maintenance projects identified in the LRNDP are provided with budget allocation</li> </ul>	<ul style="list-style-type: none"> <li>Inclusion of prioritized road projects in the AIP in the proposed budget</li> <li>Approval of the Annual Budget with allocation for local roads rehab and maintenance</li> </ul>	based on LRNDP	Approved Annual Budget/ Appropriation Ordinance	July to August 2019  Nov to Dec 2019	SP, SO			LFC	
<p><i>7.1.6 The Appropriation Ordinance authorizing the Annual Budget is linked with the AIP, LDIP, LRNDP &amp; PDPFP</i></p> <ul style="list-style-type: none"> <li>LDIP updated based on updated priorities of the new provincial administration</li> <li>100% of PPAs reflected in the Annual Budget are based on the AIP</li> </ul>	<ul style="list-style-type: none"> <li>Updating of strategic directions and development framework</li> <li>Preparation of proposed AIP by every Department/ Office based on the updated development priorities, their LDIP, LRNDP and strategic plans</li> <li>Preparation of Proposed Budget</li> </ul>	To strengthen further the link between development plans and budgets	Updated development framework and priorities  Approved AIP  Proposed budgets	July 2019  July 2019  July to August 2019	GO, SP, MEB  All PGBh offices, concerned NGAs  All PGBh offices, concerned NGAs	150,000.00  -  	Gen. Fund  Gen. Fund  Gen. Fund	LGUs, CSOs, PS	Participatory Planning processes

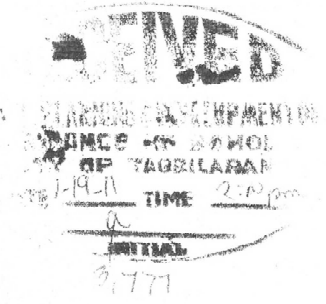
2019 Reform Targets	Specific Actions / Steps	Objectives	Means of Verification	Time Frame	Responsible Office	Indicative Budget	Source of Funds (internal)	Supporting and Assisting Agencies	Remarks
	<ul style="list-style-type: none"> <li>Approval of the Annual Budget</li> </ul>		Approved Annual Budget/ Appropriation Ordinance	Nov. to Dec 2019	SP, GO		Gen. Fund		
<p><i>7.1.7 Provincial Government operates with credible budget such that actual appropriations are expended &amp; disbursed; the revenue targets &amp; collection to improve annually</i></p> <ul style="list-style-type: none"> <li>At least 60% of the appropriations are expended/ disbursed in the current year</li> <li>At least 87% of revenue targets met during the current year</li> </ul>	<ul style="list-style-type: none"> <li>Budgeting and prioritization based on approved AIP</li> <li>Early preparation of DED, POW, cost estimates</li> <li>Conduct of proper procurement planning by all PGBh Departments/ offices/ hospitals</li> <li>Timely procurement of procurable PPAs</li> <li>On time implementation of PPAs</li> <li>Progress billing and on time payment of Obligations</li> </ul> <p>Same as 7.1.1</p>	To improve utilization/ disbursement of appropriations within the budget year	<p>Approved AIP Approved Budget</p> <p>Approved DED and POW, Cost estimates with date stamped</p> <p>Approved PPMP and APP with date of approval stamped</p> <p>Bid Results, NOA, NTP</p> <p>M&amp;E Reports, Accomplishment Reports</p> <p>SAAOB, Balances of Appropriation, Allotment</p> <p>Same as 7.1.1</p>	<p>July to Aug. 2019 (for 2020)</p> <p>May to Dec. 2019 (for 2020)</p> <p>Oct to Nov. 2019 (for 2020)</p> <p>Jan to Sept 2019</p> <p>Jan to Dec 2019</p> <p>March to Dec 2019</p> <p>Same as 7.1.1</p>	<p>All PGBh offices</p> <p>All PGBh offices</p> <p>All PGBh offices PPMU</p> <p>All PGBh offices (end-users) PPMU, BAC</p> <p>All PGBh offices (end users)</p> <p>All PGBh Offices</p> <p>Same as 7.1.1</p>	Same as 7.1.1	<p>Gen. Fund</p> <p>Gen. Fund</p> <p>Gen. Fund</p> <p>Gen. Fund</p> <p>Gen. Fund</p> <p>Gen. Fund</p> <p>Same as 7.1.1</p>	<p>PPDO, PBMO, PDC, SP, GO</p> <p>PEO, PGSO, GO</p> <p>GO</p> <p>GO</p> <p>ProMEC – PPDO</p> <p>Finance Offices, contractors/ suppliers, GO</p> <p>Same as 7.1.1</p>	
<p><i>7.1.8 Budget is utilized &amp; disbursed according to plans and schedules</i></p> <ul style="list-style-type: none"> <li>At least 75% of the approved budgets</li> </ul>	Same as for target 1 of 7.1.7	Same as for target 1 of 7.1.7	Same as for target 1 of 7.1.7		Same as for target 1 of 7.1.7				

2019 Reform Targets	Specific Actions / Steps	Objectives	Means of Verification	Time Frame	Responsible Office	Indicative Budget	Source of Funds (internal)	Supporting and Assisting Agencies	Remarks
are utilized based on schedules				Same as for target 1 of 7.1.7		Same as for target 1 of 7.1.7	Same as for target 1 of 7.1.7	Same as for target 1 of 7.1.7	
<i>7.1.9 PLGU has no disallowances for the purpose intended within the year from the Commission on Audit</i>									
<b>7.2 Financial Report Preparation and Submission</b>									
<p><i>7.2.1 Financial reports are prepared on time &amp; published in accordance with DILG's Full Disclosure Policy</i></p> <p><i>7.2.2 Generation of timely &amp; accurate financial reports through an appropriate e-system</i></p>	<ul style="list-style-type: none"> <li>Enforce strict compliance on PPSAS for the recording and reporting of financial transactions</li> <li>Full-scale implementation on the eNGAS PPSAS compliant version and prompt reporting of issues and concerns to COA Central Office for immediate resolutions</li> <li>Filling up of all vacant plantilla positions to address the backlogs in JEV preparation, review and reports preparation</li> <li>Propose for the Creation of Accountant III through scrap &amp; build who will supervise the RAO, Remittances and Reconciliation Services (RRR) Section</li> <li>Strict implementation of policies on the forfeiture of claims submitted beyond deadlines.</li> </ul>	Improved timeliness in report preparation; reports are already prepared based on e_NGAS or generated from the system within two months after the applicable period	Duly acknowledged Transmittals and Reports by COA	Monthly/ Quarterly/ Annual	PACcO			COA DILG	

PPDO



Republic of the Philippines  
PROVINCE OF BOHOL  
City of Tagbilaran



EXECUTIVE ORDER NO. 31  
Series of 2010

REESTABLISHING THE TECHNICAL WORKING GROUP (TWG) CREATED UNDER EXECUTIVE ORDER NO. 27, SERIES OF 2009 FOR THE UPDATING OF THE PROVINCIAL ROAD NETWORK DEVELOPMENT PLAN (PRNDP) AS ONE OF THE PRIMARY DELIVERABLES IN THE IMPLEMENTATION OF THE PROVINCIAL ROADS MANAGEMENT FACILITY (PRMF) PROJECT IN THE PROVINCE OF BOHOL

WHEREAS, the successful implementation and management of PRMF will improve capacity at the provincial level to plan for and sustainably manage the provincial road network;

WHEREAS, Executive Order No. 27, series of 2009 institutionalized the implementation of the PRMF project in the Province of Bohol and created among others the TWG for PRNDP including its composition;

WHEREAS, part of the PRMF Year 2 Roads preliminaries is the updating of the Bohol-PRNDP;

WHEREAS, the updating of the PRNDP will take advantage of the lessons learned during the formulation and implementation of the first version of the plan. The updated PRNDP is expected to reflect new information and results of analysis undertaken as a result of the institutional capacity development interventions from the first year PRNDP implementation;

WHEREAS, aside from its original composition, there is a need to include in the herein TWG those who participated in the following PRMF sponsored trainings: Integrated Transport Planning Training held on November 9-12, 2010; PRNDP Review and Technical Training held on November 15-17, 2010; and Road Maintenance and Design Forum held on November 18-19, 2010;

NOW, THEREFORE, I, EDGARDO M. CHATTO, by the powers vested in me by law as Governor of Bohol, do hereby order and direct, as follows:

**Section 1.** Reestablishing the Technical Working Group for the PRNDP. The

TWG shall be composed of the following:

- |              |                                |  |
|--------------|--------------------------------|--|
| Team Leader: | Engr. Rosalinda B. Yu          | - Provincial Engineer                      |
| Members:     | Engr. Angelita J. Fuderanan    | - Provincial Engineer's Office             |
|              | Engr. Einstein S. Gonzales     | - Provincial Engineer's Office             |
|              | Engr. Maximino M. Aton         | - Provincial Engineer's Office             |
|              | Engr. Emmanuel C. Caberte      | - Provincial Engineer's Office             |
|              | Engr. Melecio P. Villamor, Jr. | - Provincial Engineer's Office             |
|              | Engr. Camilo L. Gasatan        | - Provincial Engineer's Office             |
|              | Engr. Protacio U. Jumamoy, Jr. | - Provincial Engineer's Office             |
|              | Engr. Evelyn C. Ayuban         | - Provincial Engineer's Office             |
|              | Engr. Fidelito D. Lungay       | - Provincial Engineer's Office             |
|              | Mr. Peter Retulal              | - Provincial Planning & Development Office |

Ms. Ma. Trinidad Caseñas	- Provincial Planning & Development Office
Engr. Rodrigo Arocha	- Provincial Planning & Development Office
Engr. Hermilo Arcaya	- Provincial Planning & Development Office
Engr. Angelus S. Sales	- Provincial Planning & Development Office
Mr. Larry Pamugas	- Provincial Agriculture Office
Ms. Ma. Lourdes Requeron	- Human Resource Mgt. & Dev't Office
Ms. Maria Fe Dominise	- Bohol Investment Promotion Center
Ms. Carmelita Ticson	- Prov'l Social Welfare & Dev't Officer
Dr. Fruserma Mary Aparico-Uy	- Provincial Health Office
Dr. Stella Marie Lapiz	- Provincial Veterinarian
Ms. Jovencia Ganub	- Bohol Environment Mgt. Office
Mr. Ildefonso Maslog	- Provincial Assessor's Office
Ms. Liza Jayoma	- Dept. of Interior & Local Government

The TWG Technical Writers' functions shall be essentially performed by the Administrative Division of the PEO with composition as follows:

- a) Ms. June Socorro V. Blanco - Team Leader
- b) Ms. Fara P. Jacinto - Member
- c) Ms. Girlie L. Bangoy - Member
- d) Ms. Juvie Baliola - Member

During the updating, it is assumed that many of the documents and data used in the formulation of the first version of the PRNDP have been refined, updated and expanded. The packaging and finalization of the PRNDP shall also be provided with technical assistance from the PRMF.

**Section 2. Functions of the TWGs.** The functions of the TWGs shall be as follows.

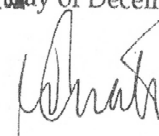
- a) Provide technical assistance to the Provincial Management Team (PMT) in updating the Provincial Development Framework Plan (PDPFP) that describes key development strategies and transport priorities.
  - a.1. Update socio-economic situation of the Province of Bohol
  - a.2. Update road inventory and prepare detailed map and analysis that covers road classification, condition, extent, traffic, use and connectivity of road network. Also include preparation of forecast maps on road network development.
  - a.3. Update maps and information that shows, at a minimum, economic activity, population centers, land use types, landscapes features, terrain, hydrology and environmentally sensitive areas, spatial development strategies.
  - a.4. Update Skills Inventory of the Provincial Government Personnel and identify capacity development gaps. Formulate and prioritize multi-year capacity development initiatives.
  - a.5. Assist in the identification and prioritization of Core Road Network including the formulation of prioritization criteria for road network development.
  - a.6. Assist in investment programming for priority road maintenance/rehabilitation and capacity development.

- b) Provide technical assistance in updating the Provincial Road sector Planning Management Review (PRSPMR) that identifies inadequacies in current systems, skills and processes to service road infrastructure effectively;
- c) Recommend local road design guidelines that provide clear instruction on minimal acceptable road design standards for estimating cost of road development options;
- d) Recommend process guide, survey tools and templates to guide information gathering and the development of the plan;
- e) Prepare reports as required by the PRSC.

**Section 3.** Frequency of Meetings. The Provincial Road Sector Committee (PRSC) shall decide on the frequency of meeting of the TWG; however, TWG Team Leader may call for SPECIAL meetings when the need arises.

**Section 4.** Effectivity. This Executive Order shall take effect immediately.

DONE in the City of Tagbilaran, Bohol this ~~30th~~ 31st day of December 2010.

  
**EDGARDO M. CHATTO**  
Governor



Republic of the Philippines  
PROVINCE OF BOHOL  
City of Tagbilaran

Behold...  
**BOHOL**

## **OFFICE OF THE GOVERNOR**

TEL. NO. (038) 51-9072; 411-4792; 411-3560; 411-3300; TeleFax: 412—3063; 51-9872

### **EXECUTIVE ORDER NO. 21 SERIES OF 2017**

#### **RECONSTITUTING AND STRENGTHENING THE ROAD SECTOR COMMITTEE OF THE PROVINCE OF BOHOL**

**WHEREAS**, the Province of Bohol has sustained its economic growth brought about by the expansion of its tourism development, progression of agri-industrialization and establishment of new potential industries and economic opportunities;

**WHEREAS**, one of the major contributing factor to this growth is the continued improvement of interconnectivity between the province's socio-economic sites, from dwelling places to work sites, farms to markets, and ports to tourism and major trading hubs, through coordinated improvement, upgrading, rehabilitation and maintenance of roads and bridges, thereby expanding the benefits of economic growth to rural communities;

**WHEREAS**, the Provincial Government of Bohol has been pursuing its road reform agenda and such direction has been reinforced further with the implementation of the Provincial Roads Management Facility (PRMF) of the AusAID, which guided local government efforts towards sustainable road maintenance, transparent and accountable budgeting, revenue generation, internal control, transparent procurement processes, effective human resource development and management, and efficient institutional support, all for the enhancement of local governance ;

**WHEREAS**, among the notable institutional reforms achieved in this program is the establishment of the Road Sector Committee, which served as an advisory body to the local chief executive on matters relating to local roads development and the efforts towards the attainment of the road reform agenda. The Committee also acted as the coordinating and facilitating body for various road programs and projects implemented by the Provincial Government of Bohol;

**WHEREAS**, with due consideration to the appropriate foundation established by the Road Sector Committee in local roads management, the various ongoing and soon to be implemented and proposed road projects in the province as supported by various convergence programs of National Government Agencies (NGAs), as well as the vital use of local roads in building resiliency to disasters and climate change, there is a need to strengthen the operation and expand the membership of such Committee;

**WHEREAS**, the reorganization and continued operation of the Road Sector Committee is important for the collective and participatory formulation of the local road

network development plan, policies and investment programs, implementation, monitoring and evaluation of various road programs and projects in Bohol;

**NOW, THEREFORE, I, EDGARDO M. CHATTO**, by virtue of the power and authority vested in me as Governor of the Province of Bohol, do hereby order:

**Section 1. Reorganization.** The Road Sector Committee, which shall also act as the Local Roads Management Team of the Province of Bohol, shall be re-constituted and be composed of the following members:

- Provincial Planning and Development Coordinator, Chairperson
- Provincial Engineer, Co-Chairperson
- Provincial Treasurer
- Provincial Budget Officer
- Provincial Assessor
- Provincial Accountant
- Provincial Internal Auditor
- Human Resource Management and Development Officer
- Representative of the Office of the Governor / SEEM Cluster
- Provincial Disaster Risk Reduction and Management Officer
- Provincial General Services Officer
- Head of the Provincial Motor Pool
- Provincial Agriculturist
- Provincial Veterinarian
- Chairperson, Bids and Awards Committee (BAC)
- Head, Bohol Information, Communication and Technology Unit (BICTU)
- Head, Bohol Environment Management Office (BEMO)
- Head, Bohol Investment Promotion Center (BIPC)
- Head, Bohol Tourism Office (BTO)
- Head, Provincial Procurement Management Unit (PPMU)
- Representative of the Provincial Monitoring and Evaluation Committee
- Representative of the Department of the Interior and Local Government (DILG)-Bohol
- Representatives of the Department of Public Works and Highways (DPWH)
- President, League of Municipal Engineers – Bohol Chapter
- Representative of the Bohol Civil Engineers' Foundation (BOCEF)
- Representative of the Philippine Institute of Civil Engineers (PICE)
- Representative of the Civil Society Organization (Member of the PDC ExeCom)
- Representatives of the Academe (HNU, UB, BISU, BIT)

**Section 2. Functions.** The Road Sector Committee shall perform the following functions and responsibilities:

- a) Discuss matters related to local roads management and initiatives supporting the roads governance reform agenda and formulate/ recommend necessary policies to the Governor and Sangguniang Panlalawigan for approval and implementation;



- b) Spearhead the formulation, updating and implementation of the Local Road Network Development Plan (LRNDP) of the Province of Bohol through participatory mechanisms consistent with and supportive to the Provincial Development and Physical Framework Plan and other development plans of the Provincial Government;
- c) Coordinate among member offices and stakeholders to facilitate the effective, efficient and timely implementation of road development programs (locally-funded and supported through NGA convergence programs) and other initiatives to support improvement of local roads management;
- d) Act on matters related to road management and perform other appropriate tasks as may be directed by the Governor in connection with the objectives and purposes of this Order.

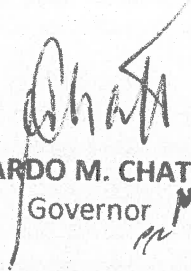
**Section 3. Secretariat – Composition and Duties.** The Road Sector Committee shall be supported a Secretariat Team, composed of staff from various member offices - Provincial Planning and Development Office (PPDO), Provincial Engineer's Office (PEO), Provincial Accountant's Office (PAccO) and the Provincial Internal Audit Office (PIAO).

The Secretariat shall perform a range of secretarial, technical and administrative duties to support and coordinate the activities of the Road Sector Committee.

**Section 4. Funding Support.** Funds needed to support the operation and activities of the Road Sector Committee shall be provided with appropriation through the regular budget of the PPDO.

**Section 5. Effectivity.** This order shall take effect immediately.

Done this 14<sup>th</sup> day of August, 2017 in Tagbilaran City, Bohol

  
EDGARDO M. CHATTO  
Governor

## Processes in Crafting the PGRR

- **Workshop for the Formulation of the Provincial Governance Reform Roadmap (PGRR) August 7-10, 2018**
  - *10 members maximum per province – members of the Provincial Local Road Management Team (Road Sector Committee) + Provincial DILG Director*



- **PGRR Formulation on LRM by PEO August 30-31, 2018**
  - *Attended by PEO, PPDO, PGSO and other stakeholders*



- **Group meetings and workshops per Reform Area September 10-11, 2018**
  - *Per key Reform Areas: Local Road Information Management, Local Road Network Development Plan, Local Road Construction and Maintenance Local Road Asset Management, Internal Audit, Budgeting, Revenue, Generation and Expenditure Management, and Procurement*



- **PGRR Writeshops September 12-13, 2018 ; October 2-3, 2018**
  - *Attended by key personnel of offices involved in the 7 key Reform Areas*



- **Presentation of the Draft PGRR to the Road Sector Committee October 12, 2018**
  - *Attended by members of the Rod Sector Committee from the PGBH, National Government Agencies, and Civil Society Organizations*



## **Technical Working Group Provincial Governance Reform Roadmap (PGRR)**

**Engr. Ronilita M. Bunado** - OIC, PPDO

**Engr. Angelita Fuderanan** - Acting Provincial Engineer

**Mr. Peter Ross Retutal** - Provincial Budget Officer

**Dr. Glicerio Doloritos** - Head, PGSO

**Mr. Eustaquio Socorin** - Provincial Treasurer

**Ms. Joseth Celocia** - Provincial Accountant

**Ms. May Limbaga** - Provincial Internal Auditor

**Ms. Josefina Relampagos** - Head, HRMDO

**Mr. Paulito Rabuya** - Head, PPMU

**Mr. Senen Bojos** - Head, BICTU

**Ms. June Socorro Blanco** – PEO

**Engr. Camilo Gasatan** – PEO

**Engr. Maximino Aton** – PEO

**Engr. Emmanuel Caberte** – PEO

**Engr. Vilma Baguhin** – PEO

**Engr. Einstein Gonzales** – PEO

**Engr. Richard Bompat, Jr.** – PEO

**Engr. Dionisio Bama, Jr.** - PEO

**Engr. Deanne Nabuya** – PEO

**Engr. Euniterio Ceniza** – PEO

**Ms. Ma. Fe Loma** – PIAO

**Mr. Danilo Arango** – PPMU

**Ms. Karen Libot** - PPMU

**Ms. Teodomera Elorde** – PHRMDO

**Mr. Julius Valenzona** – BICTU

**Engr. Rodrigo L. Arocha** – PPDO

**Ms. Judith Sumatra** – PPDO

**Mr. Roebert Varquez** – PPDO

**Mr. Leo Montejo** – PPDO

**Mr. Bernardino Galanida** - PPDO

# Vision

Bohol is a prime eco-cultural tourism destination and a strong, balanced agri-industrial province, with a well-educated, God-loving and law-abiding citizenry, proud of their cultural heritage, enjoying a state of well-being and committed to sound environmental management.

# Mission

To enrich Bohol's social, economic, cultural, political and environmental resources through good governance and effective partnerships with stakeholders for increased global competitiveness.

## OVERARCHING DEVELOPMENT FRAMEWORK

## PROVINCE OF BOHOL

**InSPIRED**

**HEAT-IT Bohol**

**BIG LEAP**

## GREEN BOHOL!

### InSPIRED

Infrastructure  
Social Well-being & Shelter  
Peace & Order  
Interconnectivity  
Reforms in Governance  
Equitable Economic Growth with Environmental Sustainability  
Disaster Risk Reduction & Management-Climate Change Adaptation

### HEAT-IT

Health & Sanitation  
Education & Skills Development  
Agriculture & Food Security  
Tourism & Livelihood Information  
Technology

### BOHOLano Culture & Heritage Preservation



**Bohol's Inclusive Growth**

**Leads to Equitable and Accelerated Prosperity**