



**EXECUTIVE ORDER NO. 15**  
Series of 2022

**ADOPTING THE ENHANCED PUBLIC FINANCIAL MANAGEMENT ASSESSMENT TOOL (ePFMAT) IN THE LOCAL GOVERNMENT OF ITOGON AND REORGANIZING THE PFMAT TEAM TO BE RENAMED AS ePFMAT TEAM.**

**WHEREAS**, Public Financial Management is an integral part of the organizational structure and operating mechanism of the LGU which covers three critical areas such as (1) revenue generation, (2) resource allocation, and (3) expenditure management;

**WHEREAS**, the Department of Budget and Management, with the assistance of the European Union developed and published the first Public Financial Management Assessment Tool for LGUs in the year 2012 based on the 2005 Public Expenditure and Financial Accountability (PEFA);

**WHEREAS**, considering the PEFA 2016 update and other changes in local finance, the need to update the PFMAT to catch up with the developments has become imperative hence, the enhancement of the PFMAT into an electronic version which is not only timely but will make assessment easy;

**WHEREAS**, along with the adoption of the Enhanced Public Financial Assessment Tool is the need to organize an ePFMAT Team as an initial step in the conduct of PFM assessment;

**NOW THEREFORE**, by virtue of the powers vested in me by law, I, **BERNARD S. WACLIN**, Municipal Mayor of the Municipality of Itogon, Benguet Province, hereby **ORDER** and decree as follows:

**Section 1. Adoption of the ePFMAT.** The Enhanced Public Financial Management Assessment Tool and its electronic version is hereby adopted as self-assessment tool for the municipality to check on its state of PFM system and as an instrument to correct systemic issues identified in the PFM assessment. Provided further that the Enhanced PFMAT shall be used in lieu of the 2012 PFMAT version.

**Section 2. Creation and Composition of the ePFMAT Team.** The PFMAT Team is hereby reorganized to be known as ePFMAT Team, the composition of which shall be as follows:

Team Leader and Focal Person:	ATTY. FARIDA D. ROMILLO-MATEO Municipal Accountant
Members:	MR. ARNEL F. BAHINGAWAN Municipal Administrator and BAC Chairman MS. IRENE. F. FERNANDO OIC- Municipal Treasurer ENGR. IMELDA F. NUGUID MPDC MS. VERONICA K. COMISING Municipal Budget Officer ENGR. AVELINO S. MEDINA JR. Municipal Assessor DR. OLIVER P. GUADAÑA Municipal Health Officer



MS. THELMA B. BENTRES  
Municipal Local Civil Registrar  
MS. JENNIFER B. WAYAN  
Supply Officer

**Section 3. Functions and Duties.** The ePFMAT Team shall:

1. Prior to the assessment, shall convene to discuss the contents of the tool to establish a common understanding of the context and the specific contents of the PFMAT;
2. Prepare the Public Financial Management Plan which contains the team's recommendations for specific actions and policies to improve the weaknesses identified in the assessment;
3. Shall take the lead in advocating the rationale for, and the benefit of conducting regular assessment;
4. Review and understand the assessment process using the ePFMAT where each responsible unit should focus on the particular area it will handle;
5. Orient the Local Chief Executive and the Sanguniang Bayan on the ePFMAT;
6. Ensure that all data and/or information needed in the assessment are available;
7. Based on the result of the PFMAT, prepare the Public Performance Management Assessment Report (PFMAR) which contain the assessment result including the methodology process, conclusions and recommendations to improve the PFM system of the LGU;
8. Prepare the Public Financial Management Improvement Plan (PFMIP) which outlines the PPAs to be undertaken to improve PFM systems of the LGU;
9. Attend forums and orientations on the application of the enhanced PFMAT for LGUs; and
10. Perform other tasks as may be required by the LCE in order to produce the desired outputs.

**Section 3. Secretariat.** To assist the PFM Team in the discharge of their functions, a secretariat is hereby organized to be composed of the following:

MS. LEONILA K. AMPAGUEY, Municipal Accounting Office  
MS. ROWENA C. CARIÑO, Municipal Budget Office;  
MS. GLENDA ANNE B. GOLINGAB, Municipal Treasury Office  
MR. DENNIS TAMPOA, Mayor's Office

**Section 4. Repealing Clause.** All Orders and executive issuances inconsistent herewith are hereby deemed repealed accordingly.

**Section 5. Separability Clause.** If for any reason, this order or parts hereof are declared invalid or unconstitutional by court or other agencies of competent authorities, parts hereof not affected by such declaration shall continue to be in force and effect.

**Section 6. Effectivity.** This Order shall take effect immediately.

**DONE** this 24<sup>th</sup> day of August, 2022 at Itogon, Benguet.

  
**BERNARD S. WACLIN**  
Municipal Mayor

Copy furnished:

-All concerned  
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