



LGU ACCOUNTANTS AS PARTNERS IN GOOD FINANCIAL GOVERNANCE

**EnP. Zotico Gerson A. Villanueva Jr, CESE
Local Government Operations Officer VIII
D I L G**



OUTLINE OF PRESENTATION

- I. Fundamental Concepts
- II. The DILG Mandate
- III. Engaging LGU Accountants Through DILG Programs
- IV. Sustaining Good Financial Governance:
The Way Forward



GOVERNANCE



PUBLIC ADMINISTRATION

the exercise of power or authority by political leaders for the well-being of their country's citizens or subjects

a subset of governance that is concerned with the delivery and implementation of public policies and services.



ELEMENTS OF GOOD GOVERNANCE

- Transparency
- Responsiveness
- Accountability
- Participation
- Consensus-Oriented
- Effectiveness and Efficiency
- Equity and Inclusiveness
- Rule of Law



GOOD GOVERNANCE

sets the normative standards of development...It is a hallmark of political maturity but also a requisite for growth and poverty reduction.



FINANCIAL GOVERNANCE

is the backbone of any organization, ensuring financial stability, compliance with laws, and ethical management of funds.



FINANCIAL GOVERNANCE

refers to the systems, policies and processes that govern how finances are managed within an organization.



FINANCIAL ADMINISTRATION

refers to the condition where an LGU demonstrates positive and *stable economic performance*, and maintains, preserves and mandatorily upholds the *practice of fiscal discipline, accountability and transparency* by adhering to budgetary rules, public financial management, generally accepted and recognized accounting and auditing standards and full disclosure policy.



DILG MANDATE

- Assist the President in the exercise of general supervision over local governments
- Strengthen the capabilities of local government units
- Perform oversight functions over LGUs
- Provide awards and incentives



DILG Awards

- **The Seal of Good Local Governance**
- **The Child Friendly Local Governance Audit**
- **The Peace and Order Council Audit**
- **Anti-Drug Abuse Council Audit**
- **Local Council for the Protection of Children Functionality**
- **LCAT-VAWC Audit**
- **Strengthening the Functionality of PDAO**
- **Good Financial Housekeeping**



Seal of Good Local Governance



Seal of Good Local Governance

2 December 2023 · 🌐

Congratulations to the 493 LGU awardees of the 2023 Seal of Good Local Governance!

The full list of passers is now available at the DILG official website, under the Reports and Resources section (<https://bit.ly/2023-SGLG-Awardees>).

See you in the awarding ceremony on December 13 and 14, 2023, to celebrate this defining moment of tapat at mahusay na pamamahala!

#SGLG2023



2023 AWARDEES PAGKILALA SA KATAPATAN AT KAHUSAYAN NG PAMAHALAANG LOKAL			
ILOCOSSUR <ul style="list-style-type: none"> Bantay Cabugao Caoyayan Galimuyod Lidlidda 	ILOCOS NORTE <ul style="list-style-type: none"> Bacarra Marcos Pasuguin Pinili Solsóna 	LA UNION <ul style="list-style-type: none"> Agoo Aringay Bacnotan Bagulin Balaoan Bangar Bauang Burgos Caba Luna Naguilian Rosario 	PANGASINAN <ul style="list-style-type: none"> Malasiqui Mangatarem Mapandan Rosales San Fabian San Manuel San Nicolas Sta. Barbara Sta. Maria Sto. Tomas Tayug Urbiztondo Villavicencio
AGAO <ul style="list-style-type: none"> Bataan Bulacan Nueva Ecija Tarlac Laguna Occidental Mindoro 	AGAO <ul style="list-style-type: none"> Camarines Norte Aklan Guimaras Iloilo Negros Occidental Biliran 	AGAO <ul style="list-style-type: none"> Leyte Samar Northern Samar Camiguin Lanao del Norte Davao del Norte 	AGAO <ul style="list-style-type: none"> San Carlos City Urdaneta City City of Iligan Santiago City Angeles City Balanga City Meycauayan City San Jose City City of San Jose Del Monte Mabalacat City City of San Fernando Tarlac City City of Bacoor
AGAO <ul style="list-style-type: none"> San Carlos City Urdaneta City City of Iligan Santiago City Angeles City Balanga City Meycauayan City San Jose City City of San Jose Del Monte Mabalacat City City of San Fernando Tarlac City City of Bacoor 	AGAO <ul style="list-style-type: none"> City of Dasmarias City of General Trias City of Imus Tagaytay City Binan City San Pablo City City of San Pedro Antipolo City Legazpi City Ligao City Iriga City City of Masbate Sorsogon City 	AGAO <ul style="list-style-type: none"> Bacolod City Cadiz City Passi City Escalante City Himamaylan City Sagay City San Carlos City Talisay City Victorias City Bogo City Maasin City Ormoc City Isabela City 	AGAO <ul style="list-style-type: none"> San Carlos City Urdaneta City City of Iligan Santiago City Angeles City Balanga City Meycauayan City San Jose City City of San Jose Del Monte Mabalacat City City of San Fernando Tarlac City City of Bacoor



S. No. 1343
H. No. 8719

Republic of the Philippines
Congress of the Philippines

Metro Manila

Seventieth Congress

Third Regular Session

Began and held in Metro Manila, on Monday, the twenty-third
day of July, two thousand eighteen.

[REPUBLIC ACT No. 11292]

AN ACT ESTABLISHING AND INSTITUTIONALIZING
THE SEAL OF GOOD LOCAL GOVERNANCE FOR
LOCAL GOVERNMENT UNITS, AND ALLOCATING FOR
THIS PURPOSE THE SEAL OF GOOD LOCAL
GOVERNANCE FUND

RA 11292 THE SEAL OF GOOD LOCAL GOVERNANCE ACT OF 2019

The SGLG Act took
effect on August 2,
2019, while its IRR was
approved on
December 28, 2020



ISANG DEKADA NG PAGKILALA SA
TAPAT AT MAHUSAY NA PAMAMAHALA





10 Governance Areas



Financial Administration



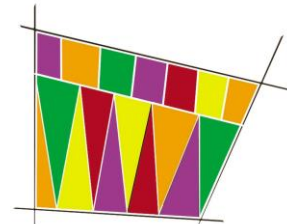
Disaster Preparedness



Social Protection and Sensitivity Programs



Environmental Management



Tourism, Heritage Development, Culture and Arts



Business-Friendliness and Competitiveness



Safety, Peace and Order



Health Compliance and Responsiveness



Programs for Sustainable Education



Youth Development





SGLG areas



1



FINANCIAL

ADMINISTRATION AND SUSTAINABILITY

Uphold the practice of fiscal discipline and sustainability, and transparency and accountability in the use of public funds





FINANCIAL ADMINISTRATION

1. Most recent COA Opinion is unqualified or qualified and 30% of recommendations fully complied with
2. Full Disclosure Policy Compliance



FINANCIAL ADMINISTRATION

3. At least 5% increase in local revenue growth
4. Appropriated and utilized no less than 20% component of NTA FY 2023 for development projects



FINANCIAL ADMINISTRATION

5. SGLG-IF disbursement rate

6. Completion of LGSF funded projects

7. 2024 budget

SEAL OF GOOD FINANCIAL HOUSEKEEPING





The GFH is awarded to LGUs that have demonstrated exemplary financial management practices, characterized by high levels of transparency and accountability.



The Seal of Good Financial Housekeeping (SGFH) recognizes compliance of Local Government Units (LGUs) to accounting and auditing standards, rules and regulations, as certified by DILG. SGFH affirms that an LGU had spent and audited its public funds completely and with full transparency.



LGU Accountants as Partners in Strengthening the Capacities of LGUs

(e.g., M&E of locally funded projects, training on basic accounting and bookkeeping, turnover of barangay documents, properties and accountabilities)



Good Financial Governance and SDGs



“Matino, Mahusay at Maaasahan.”



Good Financial Governance and AmBisyon 2040

The Life We Want

Matatag

- Family is together
- Time with friends
- Work-life balance
- Strong sense of community (volunteer opportunities)

Maginhawa

- Free from hunger and poverty
- Secure home ownership
- Good transport
- Travel and vacation

Panatag

- Enough resources for day-to-day needs and unexpected expenses
- Peace and security
- Long and healthy life
- Comfortable retirement



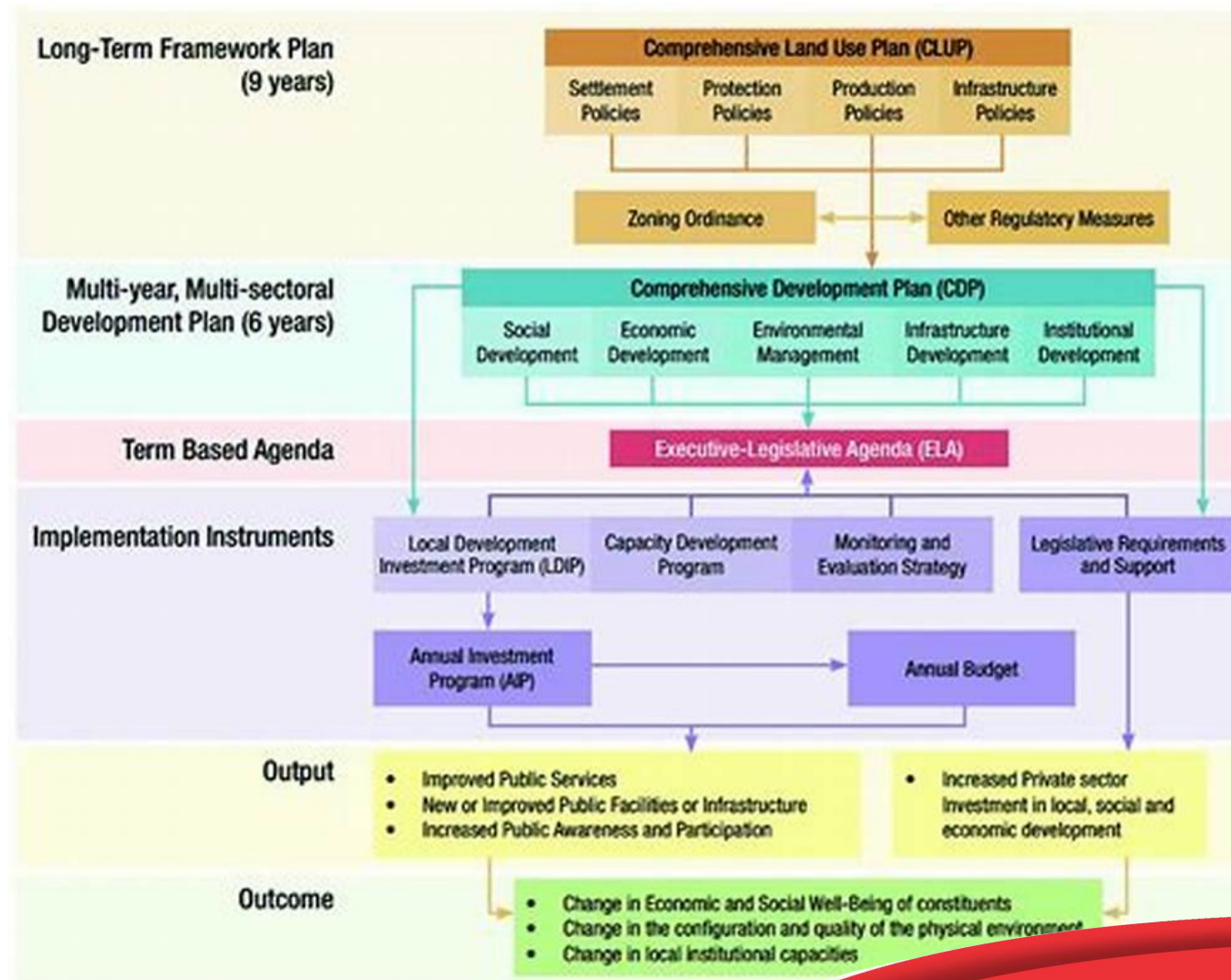


Good Financial Governance and the PDP





Good Financial Governance and Local Development Plans





Good Financial Governance: The Way Forward

1. Advisory Services
2. Strengthening Structure
3. Enhancing Financial Governance Policies
4. Fostering Knowledge Management



Good Financial Governance: The Way Forward

5. Sustaining a Culture of Transparency
6. Driving Innovation and Improvement
7. Regulatory Compliance
8. Supporting Other Stakeholders



In closing,

Local accountants are indispensable partners in upholding transparency, accountability and efficiency in the management of LGU funds.

Local accountants form part of the backbone of financial governance.



In closing,

Good Financial Governance comes with numerous benefits. It is necessary to attain local growth and development.

Let us use our role as local accountants to build a stable, progressive and equitable future for all our constituents.



“Public servants should be focused on serving the public- not any special interest group, and good governance should be an expectation- not an exception.”



“Good governance depends on ability to take responsibility by both administration as well as people.”