MultiplY-ED National Budget Tracking Tool

Part I: General Standards

Instruction: Attend/ observe the different stages of the budget process and conduct data-gathering activities using the listed Tracking Methods in Column 7. Answer the guide questions and note answer and other observations in Column 4. Note the amount allocated for learning continuity per stage on Column 5. If budget for Learning Continuity cannot be disaggregated from the total DepEd budget, just note the total DepEd budget. Note the time of the budget process: Target (6.a) would be the standard/ planned time according to Budget Call and/or other guidelines and policies, while Actual (6.b) would be the actual date/ period of the time the process was undertaken.

Year: 2023 Budget

Stages (1)	PROCESS			AMOUNT	TIME		TRACKING METHOD (7)
	Normative Process (2)	Guide Question on Actual Process (3)	Answer and Other Observations (4)	Amount of Budget for Learning Continuity (5)	Target (6.a)	Actual (6.b)	
A. Budget Preparation and planning	1. Budget Call	• Did the budget call provide policy direction towards education learning continuity?					Documents Review of the budget call and Budget Priorities Framework
	2. Citizen Engagement	• Were consultation with civil society conducted at the national, regional and local levels?					Interview with the BudComm or relevant units
	3. Program Convergence and Budgeting	• How did the department identify the budget outcome for the incoming fiscal year? Is learning continuity a priority this year?					Documents Review of DepEd Budget Documents Interview with the BudComm or relevant units
	4. Agency	• What are the budget					Documents Review of

Stages (1)	PROCESS			AMOUNT	TIME		TRACKING METHOD (7)
	Normative Process (2)	Guide Question on Actual Process (3)	Answer and Other Observations (4)	Amount of Budget for Learning Continuity (5)	Target (6.a)	Actual (6.b)	
	Proposal	items for learning continuity from the local to the national levels? Do they match the needs as identified by relevant units?					DepEd Budget Documents Interview with the BudComm or relevant units
	5. Finalization of Executive Budget Documents for submission to congress	• Did the DBM and the President review and approve the budget? Were there cuts or insertions?					Review of the National Expenditure Program
B. Budget Legislation	6. House Committee on Appropriations reviews the budget	• Were there budget revisions (cuts / insertions) especially for the budget on learning continuity? • Were the changes made based on relevant and reliable data?					Actual Observation of House Committee Hearings
	7. Senate Finance Committee reviews the budget	• Were there budget revisions (cuts / insertions) especially for the budget on learning continuity? • Were the changes made based on relevant and reliable data?					Actual Observation of Senate Committee Hearings
	8. Bicameral conference committee	• Were there budget revisions (cuts / insertions) especially					Actual Observation of Bicameral Committee Hearings

Stages (1)	PROCESS			AMOUNT	TIME		TRACKING METHOD (7)
	Normative Process (2)	Guide Question on Actual Process (3)	Answer and Other Observations (4)	Amount of Budget for Learning Continuity (5)	Target (6.a)	Actual (6.b)	
		for the budget on learning continuity? • Were the changes made based on relevant and reliable data?					
	9. President Signing of the appropriations bill	• Were there budget revisions (veto)? • Were the changes made based on relevant and reliable data?					Monitoring of News Articles
C. Budget Execution	10. Financial and Accounting System (Central and Local Offices)	• Are manual of operations for budget execution followed?					Documents Review of manual of operations Interview of Finance Management Unit
	11. Procurement Processes	• Were procurement processes of big-ticket projects conducted according to standards					Actual Observation of Competitive Bidding (see separate tool for this)
D. Accountability	12. Internal Audit	• Are financial reports available to the public? • Were budget outcomes accomplished especially those in relation to learning continuity? • How was the budget utilization rate of the agency?					Documents review of financial report
	13. COA Audits	• Were there notable					Documents review of

Stages (1)	PROCESS			AMOUNT	TIME		TRACKING METHOD (7)
	Normative Process (2)	Guide Question on Actual Process (3)	Answer and Other Observations (4)	Amount of Budget for Learning Continuity (5)	Target (6.a)	Actual (6.b)	
	DepEd	findings from COA on DepEd's delivery of services and outcomes?					COA Report

Part II: Learning Continuity budget over time

Instructions: Get a copy of the General Appropriations Act (GAA) for each of the year below. Identify the total amount of the budget received by DepEd, and note the breakdown of budget/key spending for learning continuity. Use the last column to input notes and other information.

Year	Total Amount	Breakdown of the budget/ Key Spending	Other information/ notes
2019			
2020			
2021			
2022			
2023			
2024			

Key observations/ comments/ issues on the budget:

Annex: Note any observed improvements or changes for the better in the attitude of the personnel, actions, processes, standards, etc. in the course of your monitoring.

Our monitoring is constructive accountability, which means it is proactive and preventive. We encourage government offices to improve their performance as we conduct the monitoring and prevent any inefficiencies or non-compliance to standards. In the course of the monitoring and after the monitoring, note/ discuss if there are/ have been improvements or changes for the better in the attitude of the personnel, actions, processes, standards, etc. relevant to learning continuity, learning recovery and/or face-to-face standards monitored. Note the other information about your observation.

Improvement/ changes for the better observed	How and/or when did you notice	What standards monitored are these changes relevant/ related to	Other details/ information