

**FINANCIAL ACCOUNTABILITY PERFORMANCE OF MAJOR
STATISTICAL AGENCIES IN THE PHILIPPINES:
EFFICIENCY AND EFFECTIVENESS PERSPECTIVES
(PART 2)**

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ABSTRACT

Efficiency and Effectiveness are essential indicators for financial accountability performance of the four major statistical agencies merged in Philippine Statistics Authority created through the Philippine Statistical Act of 2013 during the Aquino administration. These four agencies are National Statistical Coordination Board, National Statistics Office, Bureau of Agricultural Statistics and Bureau of Labor and Employment Statistics.

This paper zeroes in on the financial accountability performance of the above stated agencies in terms of efficiency (doing things right) and effectiveness (doing the right things). Based on the result of the study, there is a significant difference between the analysis of financial accountability performance and the respondents' assessment of capability in financial accountability performance difference.

Keywords: Good governance, financial accountability performance, public financial management

INTRODUCTION

In the first article entitled *Financial Accountability Performance of Major Statistical Agencies in the Philippines: Economic and Ethical Perspectives* the researcher discussed the advocacy of the Aquino administration of extending public service through the straight path as stated in the Philippine Development Plan 2011-2016 with the aim of promoting good governance and anti-corruption practices. Since the government is dependent on the people's taxes, it should be answerable to the people's question of 1) Where does our money go?; 2) How did the government spend it?; and 3) Do government actions affect us positively? These three questions can be translated into one word accountability.

Recently, the Aquino administration passed the Republic Act 10625 (RA 10625) or the Philippine Statistical Act of 2013 which created the Philippine Statistics Authority by

merging National Statistical Coordination Board, National Statistics Office, Bureau of Agricultural Statistics and Bureau of Labor and Employment Statistics and also created the Philippine Statistical Research Training Institute intended to strengthen and improve the current Philippine Statistical System, considered government-wide system of providing statistical information and services to the public. Merging of the four agencies can be viewed as a way to increase not only economy and ethicality of the government but also efficiency and effectiveness.

In the first article the focus was on economy and ethicality of financial accountability performance of the four major statistical agencies in the Philippines. This article zeroes in on the two other concepts, which are efficiency and effectiveness. These were clearly defined in the National Government Internal Control System (NGICS) provided by Department of Budget and Management (DBM) and in PGIAM. Efficiency means “doing things right” given the available resources within a specified timeframe (Department of Budget and Management, 2012). Effectiveness means “doing the right things”, that the outputs of the agencies will lead to organizational outcome, sectoral goals and societal goals (Department of Budget and Management, 2012).

OBJECTIVES OF THE STUDY

1. General Objective

The main objective of the study was to know how efficient and effective is public financial management in terms of accountability performance in the four major statistical agencies in the Philippines.

2. Specific Objectives

The specific objectives of this study were:

- a. To determine how budget and financial accountability report preparers assess the capability in financial accountability performance in terms of efficiency and effectiveness.
- b. To determine how do the financial accountability performances of the agencies effectuate when compared during the last three years in terms of the following:
 - Physical targets and outputs accomplished;
 - Budget plan and budget utilization;
 - Reporting and timeline of submission;
 - Budget allocation decisions and expenditure management.

LITERATURE REVIEW

The study is based on the theory of Public Accountability as seen in the concept of Accountability as a Social Relation which involves a connection between the giver of accounts, accountee or actor and between the receiver of the accounts, accountant or forum. The accountee is called for to provide accounts and is required to give details and good reasons for his performance to the accountant. The accountant or forum can ask queries and make decisions and the accountant or actor has to handle effects or outcomes, a practice wherein persons or groups are obliged to be answerable for their actions (Mutiganda, 2013) (Iyoha & Oyerinde, 2009) (Munro, 1996) (Bovens, 2006).

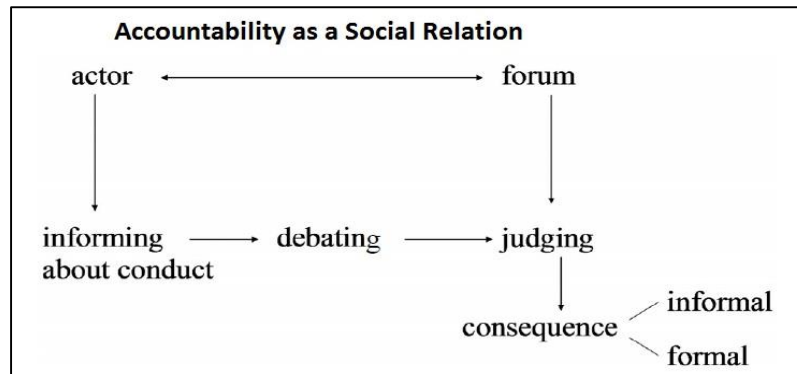


Figure 1 – “Accountability as a Social Relation” Source: (Bovens, 2006)

In the government setting, the National Government Agencies are considered the accountees while the DBM and COA are considered the accountors. Public funds or the people’s taxes are given to the National Government Agencies primarily to be utilized to do their mandated tasks. These agencies are then required to justify their expenses as reflected in their budget and financial accountability reports submitted both to DBM responsible for review and to COA who is in-charge of the over-all audit and confirmation of the reports, whether they performed according to their expected targets and results. They are then rewarded with incentives, otherwise, may face consequential adversities.

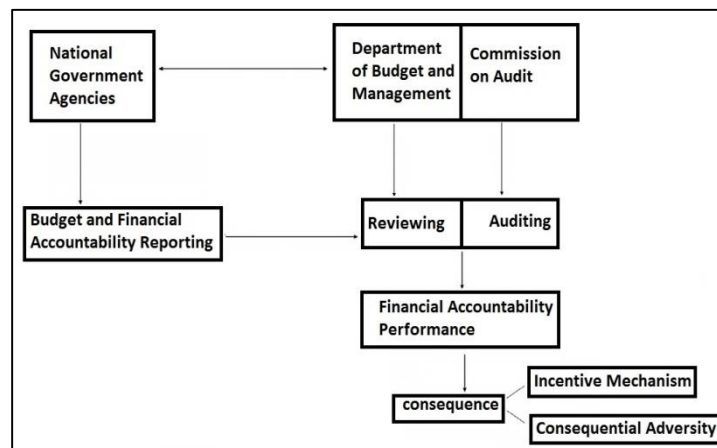


Figure 2 – Accountability in the Government Setting

Financial accountability performance of an agency can be observed through operations audit, which evaluates whether “performance targets and expected results were achieved”. It is necessary to gauge the efficiency and effectiveness of government operations to know their contribution to improved “public service, accountability and governance”. The materiality of the outcomes, outputs, processes, and inputs, together with their correlation with the goals of efficiency and effectiveness of operations are the main concern of the evaluation (Department of Budget and Management, 2012).

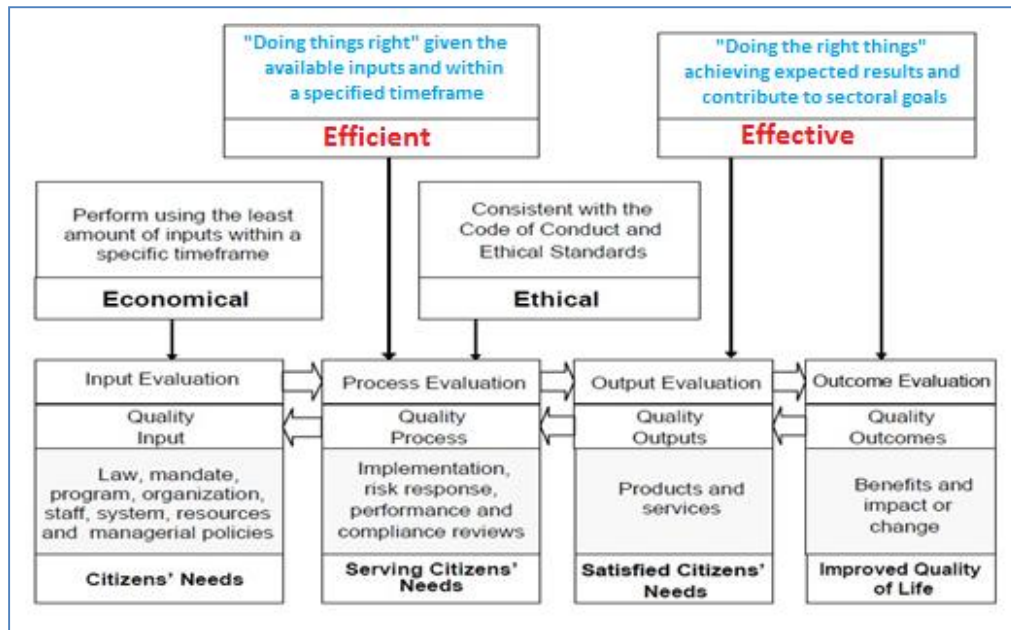


Figure 3 – “Operations Audit Flow Diagram” Source: (Department of Budget and Management, 2012)

As earlier stated, National Government Internal Control System (NGICS) defined the two concepts clearly. Efficiency means “doing things right” given the available resources within a specified timeframe (Department of Budget and Management, 2012). Indicators of efficiency then are: 1) actual quantity or outputs versus target quantity or outputs; 2) budgeted cost versus actual cost; and 3) actual dates of accomplishment versus target deadline. Effectiveness means “doing the right things”, that the outputs of the agencies will lead to organizational outcome, sectoral goals and societal goals (Department of Budget and Management, 2012). Indicators of effectiveness are delivery of outputs leading to organizational outcomes.

CONCEPTUAL FRAMEWORK

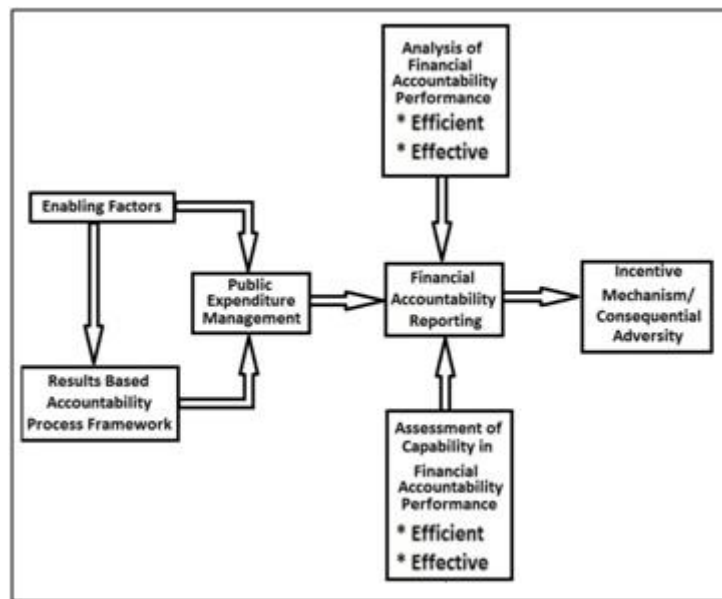


Figure 4 – Conceptual Framework

RESEARCH METHODOLOGY

The researcher used three different research designs in the collection of data and in analysing the data-mix capture, descriptive, co-relational and evaluation research design.

Budget and financial accountability report preparers (administrative officers, budget officers, accountants and planning officers) of the four merged agencies in PSA, and the three other attached agencies of NEDA were asked to provide budget and financial accountability reports. They were also the respondents for the survey conducted.

Budget in the fiscal year is usually composed of regular appropriations for the current year, continuing appropriations of the previous year and may further be a part of the next fiscal year's budget. For example, budget for FY 2012 has continuing appropriations from 2011 and if operations, activities or projects for the year are not yet finished, some of FY 2012's current appropriation will become part of 2013 as continuing appropriation. Hence, the performance review covered the reporting periods 2011 to 2013.

Electronic reports such as Report on Physical Plan (RPP), Report on Financial Plan (RFP) and Statement of Allotments, Obligations and Balances (SAOB) for the years 2011-2013 posted in the Transparency Seal webpage of each agencies was also retrieved to validate the reports obtained from the budget and financial accountability report preparers.

Performance review and survey questionnaire in a five-point Likert-scale were utilized as instruments of the study. Performance review is usually done comparing results of current year with prior year to assess and evaluate the functions of an operational unit. The review that the researcher has undertaken followed the same procedures done in

operational audits. Likert-scale is “a type of psychometric scale used in questionnaires”. The respondents answered the survey using five Likert-items: 1. Strongly Disagree, 2. Disagree, 3. Neutral, 4. Agree and 5. Strongly Agree (Cherry, 2014).

Having the responses of the budget and financial accountability report preparers, it is further compared with the results of the Performance review in the form of Horizontal Analyses of Budget and Financial Accountability Report to determine whether there is a difference between the preparers’ capability assessment and the documentary analyses. The documentary analysis variable is in a binomial form with either “Yes” or “No” category. However, the respondent’s assessment is in a multinomial form with five categories: “strongly disagree”; “disagree”; “neutral”; “agree”; and “strongly agree”. Thus, direct comparison to test statistical difference is not possible. In order to proceed with the statistical test for the difference, the respondent’s assessment is recoded into two categories, with “agree” and “disagree” responses recoded into a “Yes” category while other responses into a “No” category. Both the documentary analysis and the recoded respondent’s assessment were compared using the binomial test.

A binomial test is used to compare if there is a significant difference between the recoded respondent’s assessments against the documentary analysis proportions of “Yes” answers. The binomial test is a nonparametric exact test of the statistical significance of deviations from a theoretically expected distribution of observations into two categories. Here, the results of the assessment are being compared with the expected distribution derived from the documentary analysis.

RESULTS/FINDINGS

Majority of the respondents are college graduates, female personnel, married and are in the public service for more than 21 years, however their years in their current position varies.

Demographic Profile of Respondents					
Education Attainment	College Degree	Masteral Units	Masteral Degree	Ph.D Units	Doctoral Degree
	63%	13%	20%	3%	0%
Sex	Male	Female			
	10%	90%			
Age	21-30	31-40	41 and above		
	7%	7%	87%		
Status	Single	Married	Others		
	33%	67%	0%		
Length of Service	5 years and below	6-10 years	11-15 years	16-20 years	21 years and above
	7%	7%	10%	10%	67%
No. of years in position	5 years and below	6-10 years	11-15 years	16-20 years	21 years and above
	23%	30%	13%	20%	13%

Table 1. Demographic Profile of Respondents

In terms of efficiency, as a whole, the respondents perceived their agencies as efficient, except for BLES who did not give an answer because final BARS and FARS are consolidated, produced, maintained and disseminated DOLE wide.

a) Efficient															
• Target outputs are produced within the prescribed deadline						• Budget Accountability Reports (BARs) and Financial Accountability Reports (FARs) are produced on a prescribed time table					• BARS and FARs are disseminated, controlled, managed for easy reference, documentation and transparency purposes				
Agency	SD	D	N	A	SA	SD	D	N	A	SA	SD	D	N	A	SA
NSO	0%	0%	29%	43%	29%	0%	0%	0%	57%	43%	0%	0%	0%	71%	29%
NSCB	0%	0%	20%	40%	40%	0%	0%	60%	0%	40%	0%	0%	20%	40%	40%
BAS	0%	17%	0%	83%	0%	0%	0%	0%	83%	17%	0%	17%	0%	67%	17%
BLES	0%	0%	50%	50%	0%	0%	0%	100%	0%	0%	0%	0%	100%	0%	0%
SRTC	0%	0%	0%	100%	0%	0%	0%	0%	75%	25%	0%	0%	0%	75%	25%
TC	0%	0%	0%	0%	100%	0%	0%	0%	0%	100%	0%	0%	0%	0%	100%
PNVSCA	0%	0%	33%	33%	33%	0%	0%	0%	0%	100%	0%	0%	0%	33%	67%

Table 2. Respondents' assessment of their agency in terms of efficiency

In terms of effectiveness, all the agencies agrees that their actual outputs are delivered to the end clients, however their answers are different with regards to the differences in approved and actual budgeted expense and target and actual outputs.

b) Effective															
• Actual outputs are delivered to the end-clients						• Actual budgeted expenses is different from approved budgeted expense					• Actual output is different from target outputs				
Agency	SD	D	N	A	SA	SD	D	N	A	SA	SD	D	N	A	SA
NSO	0%	0%	0%	57%	43%	0%	29%	14%	57%	0%	0%	29%	29%	43%	0%
NSCB	0%	0%	20%	40%	40%	40%	0%	60%	0%	0%	40%	20%	40%	0%	0%
BAS	0%	0%	0%	83%	17%	0%	33%	17%	50%	0%	0%	83%	17%	0%	0%
BLES	0%	0%	0%	0%	100%	0%	0%	100%	0%	0%	0%	100%	0%	0%	0%
SRTC	0%	0%	0%	100%	0%	0%	25%	25%	50%	0%	0%	75%	0%	25%	0%
TC	0%	0%	33%	0%	67%	0%	0%	33%	67%	0%	0%	33%	33%	33%	0%
PNVSCA	0%	0%	0%	0%	100%	33%	33%	0%	33%	0%	67%	33%	0%	0%	0%

Table 3. Respondents' assessment of their agency in terms of effectiveness

Budget in the fiscal year (FY) is usually composed of regular appropriations for the current year and continuing appropriations of the previous year and as such, the current year's budget may further be a part of the next fiscal year's budget. For example, budget for FY 2012 has continuing appropriations from 2011 and if PAPs for the year are not yet finished, some of FY 2012's current appropriation will become part of budget for FY 2013 as continuing appropriation.

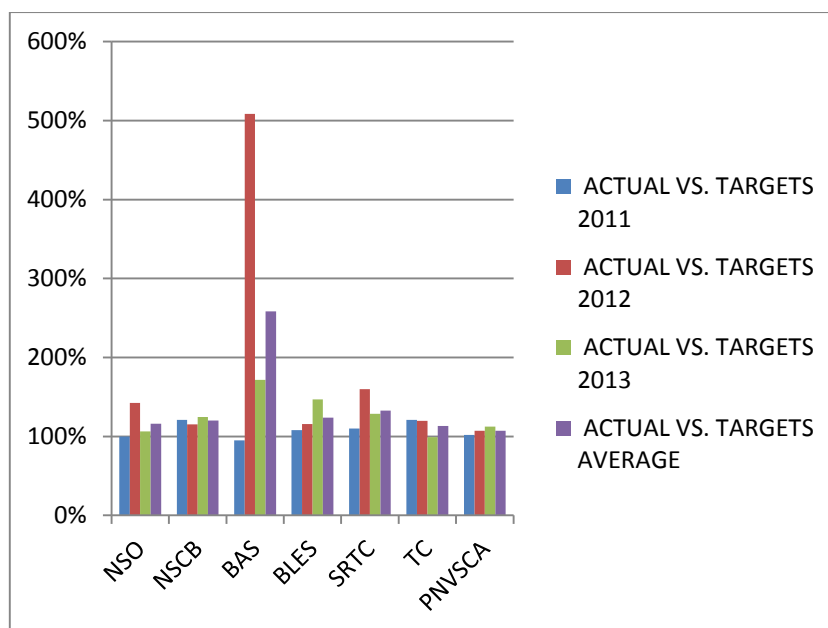
Since the existence of the government agency is its task to serve the public, the researcher used the following budget and financial accountability reports: a) RPP, b) RFP and c) SAOB and not the usual Financial Statements like Statement of Financial Position or Balance Sheet, Statement of Financial Performance or Income Statement, Statement of Changes in Equity and Cash Flow Statement in the documentary horizontal analysis or performance review. In these budget and financial accountability reports, one can see whether an agency is economic, efficient, effective and ethical in handling government funds. These reports are submitted to DBM, COA, NEDA for the

NEDA-attached agencies, DA for BAS and DOLE for BLES and at the same time are posted in each of the agencies websites in the Transparency Seal.

In almost all years and on the average, all the agencies actual outputs exceeded their target outputs. The increase in BAS is due to the restoration efforts done in their websites and web pages due to hacking incidents which happened in prior years.

REPORT ON PHYSICAL PLAN				
	ACTUAL VS TARGETS			
AGENCIES	2011	2012	2013	AVERAGE
NSO	100%	142%	106%	116%
NSCB	121%	115%	125%	120%
BAS	95%	509%	172%	258%
BLES	108%	116%	147%	124%
SRTC	110%	160%	128%	133%
TC	121%	120%	99%	113%
PNVSCA	102%	107%	113%	107%

Table 4. Report on Physical Plan, Actual vs. Targets for the FY 2011-2013

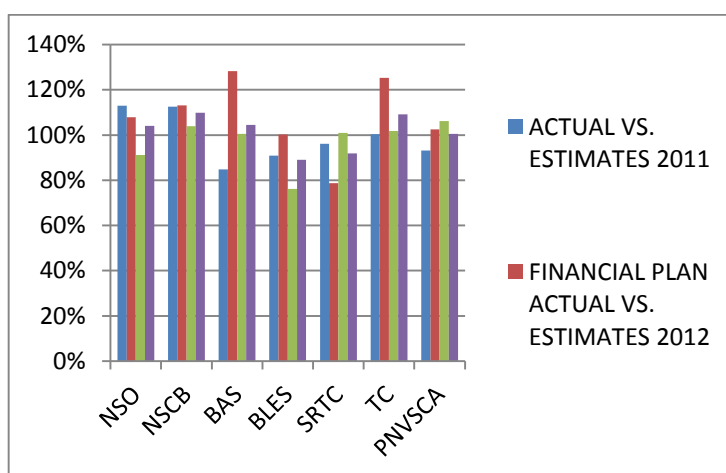


Graph 1. Report on Physical Plan, Actual vs. Targets for the FY 2011-2013

On the average, actual obligation exceeded the estimated obligations in the financial plan, except for BLES and SRTC which are small agencies.

REPORT ON FINANCIAL PLAN				
	ACTUAL VS TARGETS			
AGENCIES	2011	2012	2013	AVERAGE
NSO	113%	108%	91%	104%
NSCB	113%	113%	104%	110%
BAS	85%	128%	100%	105%
BLES	91%	100%	76%	89%
SRTC	96%	79%	101%	92%
TC	100%	125%	102%	109%
PNVSCA	93%	102%	106%	101%

Table 5. Report on Financial Plan, Actual vs. Targets for the FY 2011-2013

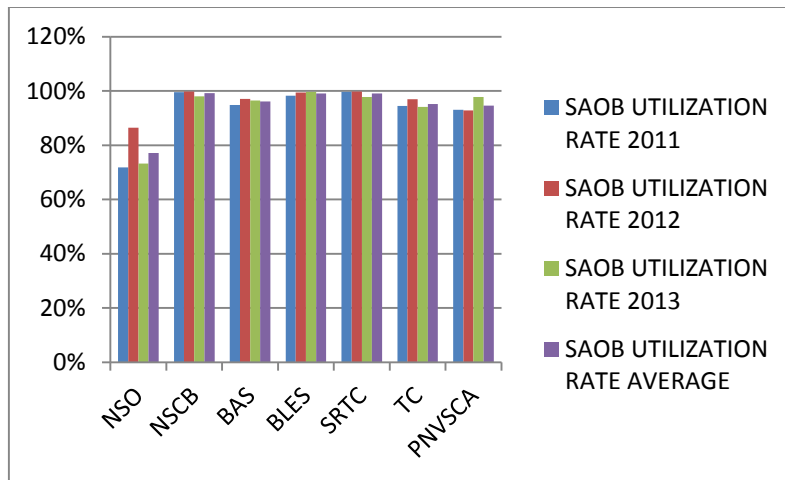


Graph 2. Report on Financial Plan, Actual vs. Targets for the FY 2011-2013

Utilization rate is fairly the same within the agencies except for NSO. NSO being a large agency has more locally funded projects and therefore has a bigger allotment. Aside from that, some of the funds of the locally funded projects of NSO from previous years were carried over to the current years hence becoming a part of the continuing appropriations.

STATEMENT OF ALLOTMENTS, OBLIGATIONS AND BALANCES				
AGENCIES	2011	2012	2013	AVERAGE
NSO	72%	86%	73%	77%
NSCB	100%	100%	98%	99%
BAS	95%	97%	96%	96%
BLES	98%	99%	100%	99%
SRTC	100%	100%	98%	99%
TC	94%	97%	94%	95%
PNVSCA	93%	93%	98%	95%

Table 6. Statement of Allotments, Obligations and Balances for the FY 2011-2013



Graph 3. Statement of Allotments, Obligations and Balances for the FY 2011-2013

The answers from the survey questions were further compared with the documentary analyses done by the researcher and is presented in the following separate tables based on efficiency and effectiveness:

		a) Efficient																
		• Target outputs are produced within the prescribed deadline					• Budget Accountability Reports (BARs) and Financial Accountability Reports (FARs) are produced on a prescribed time table					• BARS and FARs are disseminated, controlled, managed for easy reference, documentation and transparency purposes						
Agency		Documentary Analysis (as reflected on PP outputs are produced on prescribed deadline)					Documentary Analysis (all reports are produced on time based on DBM and COA set deadlines)					Documentary Analysis (all reports are posted in the Transparency Seal in the web page of each agency)						
		SD	D	N	A	SA	SD	D	N	A	SA	SD	D	N	A	SA		
NSO	Yes	0%	0%	29%	43%	29%	Yes	0%	0%	0%	57%	43%	Yes	0%	0%	0%	71%	29%
NSCB	Yes	0%	0%	20%	40%	40%	Yes	0%	0%	60%	0%	40%	Yes	0%	0%	20%	40%	40%
BAS	Yes	0%	17%	0%	83%	0%	Yes	0%	0%	0%	83%	17%	Yes	0%	17%	0%	67%	17%
BLES	Yes	0%	0%	50%	50%	0%	Yes	0%	0%	100%	0%	0%	Yes	0%	0%	100%	0%	0%
SRTC	Yes	0%	0%	0%	100%	0%	Yes	0%	0%	0%	75%	25%	Yes	0%	0%	0%	75%	25%
TC	Yes	0%	0%	0%	0%	100%	Yes	0%	0%	0%	0%	100%	Yes	0%	0%	0%	0%	100%
PNVSCA	Yes	0%	0%	33%	33%	33%	Yes	0%	0%	0%	0%	100%	Yes	0%	0%	0%	33%	67%

Table 7. Documentary Analysis vs. Respondents' Assessment of Capability of Agency in Financial Accountability Performance based on Efficiency

		b) Effective																
		• Actual outputs are delivered to the end-clients					• Actual budgeted expenses is different from					• Actual output is different from target outputs						
Agency	Documentary Analysis (As reflected on actual accomplishments PP)	Survey					Documentary Analysis (Based on SAOB Average Utilization for 3 years)	Survey					Documentary Analysis (Based on PP Average actual output vs target output for 3 years)	Survey				
		SD	D	N	A	SA		SD	D	N	A	SA		SD	D	N	A	SA
NSO	Yes	0%	0%	0%	57%	43%	Yes, utilization rate is 77%	0%	29%	14%	57%	0%	Yes, it is higher = 116%	0%	29%	29%	43%	0%
NSCB	Yes	0%	0%	20%	40%	40%	Yes, utilization rate is 99%	40%	0%	60%	0%	0%	Yes, it is higher = 120%	40%	20%	40%	0%	0%
BAS	Yes	0%	0%	0%	83%	17%	Yes, utilization rate is 96%	0%	33%	17%	50%	0%	Yes, it is higher = 258% (higher due to restoration efforts due to hacking incident in website)	0%	83%	17%	0%	0%
BLES	Yes	0%	0%	0%	100%	100%	Yes, utilization rate is 99%	0%	0%	100%	0%	0%	Yes, it is higher = 124%	0%	100%	0%	0%	0%
SRTC	Yes	0%	0%	0%	100%	0%	Yes, utilization rate is 99%	0%	25%	25%	50%	0%	Yes, it is higher = 133%	0%	75%	0%	25%	0%
TC	Yes	0%	0%	33%	0%	67%	Yes, utilization rate is 95%	0%	0%	33%	67%	0%	Yes, it is higher = 113%	0%	33%	33%	33%	0%
PNVSCA	Yes	0%	0%	0%	0%	100%	Yes, utilization rate is 95%	33%	33%	0%	33%	0%	Yes, it is higher = 107%	67%	33%	0%	0%	0%

Table 8. Documentary Analysis vs. Respondents' Assessment of Capability of Agency in Financial Accountability Performance based on Effectiveness

The documentary analysis variable is in a binomial form with either "Yes" or "No" category. However, the respondent's assessment is in a multinomial form with five categories: "strongly disagree"; "disagree"; "neutral"; "agree"; and "strongly agree". Thus, direct comparison to test statistical difference is not possible. In order to proceed with the statistical test for the difference, the respondent's assessment is recoded into two categories, with "agree" and "disagree" responses recoded into a "Yes" category while other responses into a "No" category.

A binomial test is used to compare if there is a significant difference between the recoded respondent's assessments against the documentary analysis proportions of "Yes" answers. The binomial test is a nonparametric exact test of the statistical significance of deviations from a theoretically expected distribution of observations into two categories. Here, the results of the assessment are being compared with the expected distribution derived from the documentary analysis.

A. Efficient

Binomial Test

	Category	N	Observed Prop.	Test Prop.	Asymp. Sig. (1-tailed)	
EN1_binomial - Efficient1: Target outputs are produced within the prescribed deadlines	Group 1	Yes	24	.800	.999	.000 ^{a,b}
	Group 2	No	6	.200		
	Total		30	1.000		
EN2_binomial - Efficient2: Budget Accountability Reports (BARs) and Financial Accountability Reports (FARs) are produced on a prescribed time table	Group 1	Yes	25	.833	.999	.000 ^{a,b}
	Group 2	No	5	.167		
	Total		30	1.000		
EN3_binomial - Efficient3: BARS and FARs are disseminated, controlled, managed for easy reference, documentation and transparency purposes	Group 1	Yes	26	.867	.999	.000 ^{a,b}
	Group 2	No	4	.133		
	Total		30	1.000		

a. Alternative hypothesis states that the proportion of cases in the first group < .999.

b. Based on Z Approximation.

Asymp Sig (1-tailed) p-value of less than 0.05 is considered significant

For the three efficiency indicators (EN1, EN2, and EN3) in the table, the observed p-values are all less than 0.05. Thus, the null hypothesis is rejected. There is a significant difference in the documentary analysis and the respondent's assessment in terms of efficiency indicators.

B. Effective

Binomial Test

	Category	N	Observed Prop.	Test Prop.	Asymp. Sig. (1-tailed)	
EV1_binomial - Effective1: Actual outputs are delivered to the end-clients	Group 1	Yes	28	.933	.999	.000 ^{a,b}
	Group 2	No	2	.067		
	Total		30	1.000		
EV2_binomial - Effective2: Actual budgeted expenses is different from approved budgeted expense	Group 1	Yes	12	.400	.999	.000 ^{a,b}
	Group 2	No	18	.600		
	Total		30	1.000		
EV3_binomial - Effective3: Actual output is different from target outputs	Group 1	Yes	5	.167	.999	.000 ^{a,b}
	Group 2	No	25	.833		
	Total		30	1.000		

a. Alternative hypothesis states that the proportion of cases in the first group < .999.

b. Based on Z Approximation.

Asymp Sig (1-tailed) p-value of less than 0.05 is considered significant

For the three indicators (EV1, EV2, and EV3) in the table, the observed p-values are all less than 0.05. Thus, the null hypothesis is being rejected for these indicators. There is

a significant difference in the documentary analysis and the respondent's assessment in terms of the indicators EV1, EV2 and EV3.

CONCLUSION AND RECOMMENDATION

Comparing the documentary analysis and the respondents' assessment of agency financial accountability performance, based on the two concepts which are efficiency and effectiveness, the researcher can conclude that there is still a significant difference between the two. Compliance to budget and financial accountability report requirements does not necessarily mean that the agencies are efficient and effective.

The national government agencies are expected at all times to be efficient (doing things right) and effective (doing the right things) in managing public funds. This means that target outputs should be met if not exceeded by the actual outputs within the target deadlines and budget. All these target outputs should eventually lead to organizational outcome, sectoral and societal goals highlighted in the Philippine Development Plan 2011-2016.

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