

## Republic of the Philippines Province of Bohol Municipality of Jagna

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## Endorsement No. 09

February 7, 2014

Respectfully endorsing to the 8<sup>th</sup> Sangguniang Bayan headed by Vice Mayor Bonifacio J. Virtudes, Jr. the herein LGU Jagna, Bohol Public Financial Management Assessment Report (PFM-AR) covering FYs 2010-2012 for adoption and crafting of a resolution as pre-requisite in the implementation of Bottom-Up-Budgeting (BUB) 2014.

Contained in this document is the executive summary to give an overview of the document, introduction, background information, assessment of the LGU's PFM Systems and recommendations for improvement.

For appropriate action the soonest time possible.

(SGD.)HON. FORTUNATO R. ABRENILLA Municipal Mayor