"PUBLIC OFFICE IS A PUBLIC TRUST"

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"Public Office is a public trust. Public officers and employees must at all times be accountable to the people, serve them with utmost responsibility, integrity, loyalty, and efficiency, act with patriotism and justice and lead modest lives."

Government funds and resources are entrusted to the public officers and employees in any government agency. Each of them should exercise the "diligence of a good father of a family" at all times. It is a responsibility to have an ordinary care and to protect funds and properties against unlawful acts by anyone. Each officer and employee are entrusted by the public so that he shall accept the overall responsibilities tied to it and take good care and treat it as he owns it. He should be honest in every act that he do and should discharge his responsibilities to the best he could.

Receipts of government funds should be safeguarded by establishing internal controls. Government agencies should protect funds as well as protecting the general welfare of the people. There are also rules and regulations governed for the receipt of collections such as accountable forms are issued for the collection of income accruing to the agency, report of collections and deposits are maintained by the officer in charge and collections are to be deposited intact daily to an authorized government depository bank to avoid possible misuse of funds. However, rules and regulations and additional internal controls should be strictly followed and implemented by the agencies. Income collections should be presented fairly in the statement of financial performance. This report is being used by the management to determine the efficiency of the operation of the entity in a given period of time. A government agency should not only be efficient
but should also be effective in the administration of its public affairs. Funds should only be used to provide public services such as implementation of government programs and activities, infrastructure projects etc. that will benefit most of the constituents. These expenditures are controlled through the preparation of Annual Budget which serves as a tool to monitor the appropriations, obligations and balances on a timely manner. It is also a guiding map for future economic decisions of the management. In addition, government expenditures are governed by the fundamental principles of Government Code of the Philippines.

Receipts and disbursements should be properly accounted for in a timely manner and should be disclosed to the general public. Just like shareholders in a private entity, the people are entitled for all information pertaining to the government funds and properties. The people are the life of the government. The government are the people. We should always remember that government comes from “govern”, although meant to be controlled, should not lead to rule over the people but to lead the people and be a father to be relied on.

References: