



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF BUDGET AND MANAGEMENT
MALACAÑANG, MANILA

NATIONAL BUDGET CIRCULAR

No. 550

October 29, 2013

TO : HEADS OF DEPARTMENTS/AGENCIES/STATE UNIVERSITIES AND COLLEGES (SUCs) AND OTHER OFFICES OF THE NATIONAL GOVERNMENT; GOVERNMENT-OWNED OR CONTROLLED CORPORATIONS (GOCCs) RECEIVING BUDGETARY SUPPORT; HEADS OF BUDGET AND ACCOUNTING UNITS; AND ALL OTHERS CONCERNED

SUBJECT: Submission of Budget Execution Plans and Targets for 2014 and Subsequent Years

1.0 Rationale

In consideration of having the **General Appropriations Act (GAA) as release document starting 2014 and the one year validity of appropriations and allotments**, all departments/agencies/operating units (OUs) shall **start the early preparation of BEDs** indicating plans and targets based on the budget year's National Expenditure Program (NEP) submitted to Congress.

Aside from these innovations, there is also a need to refine the existing BEDs to **integrate the 2014 NEP - Performance-Informed Budget (PIB) structure and coding system under Unified Accounts Code Structure (UACS)** per COA-DBM-DOF Joint Circular No. 2013-1 dated August 6, 2013. The PIB presents, in more detail, the agencies' deliverables or major final outputs (MFOs), performance indicators, and targets alongside the budget allocated to them while the UACS harmonizes the accounts and codes needed in reporting the financial transactions of the National Government.

The **early submission of the plans, targets and schedules** per BEDs, specifically the **Monthly Disbursement Program (MDP) will facilitate the prompt release of Notices of Cash Allocation (NCAs) covering the cash requirements of departments/agencies/OUs**. This policy/procedure will be institutionalized to expedite the implementation of priority programs and projects, thus, ensuring the timely delivery of the necessary and crucial services to the public, as well as measure the performance of the departments/agencies/OUs.

2.0 Purposes

- 2.1 To **ensure availability of funds for critical programs/projects**, consistent with the physical and financial plans/targets/schedules submitted by the department/agency/OU;

- 2.2 To **set the benchmarks in agency performance** that shall be used in determining the achievement of objectives and targets in the delivery of services; and
- 2.3 To update, simplify and fine-tune policies and procedures as well as modify the formats of the BEDs to **improve formulation of plans/targets/schedules, budget monitoring and disbursements tracking.**

3.0 Coverage

All departments, bureaus, offices, agencies and OUs of the National Government, including commissions/offices under the Constitutional Fiscal Autonomy Group (CFAG), SUCs and GOCCs receiving budgetary support.

4.0 General Guidelines

- 4.1 All departments/agencies/OUs are required to accomplish and submit the following BEDs for the subsequent year to the DBM **not later than November 30 of each year.**

BEDs	Data Elements	Purpose
BED No. 1 Financial Plan (FP)	Estimated obligation program of the budget year broken down by quarter, and current year's obligations including estimates for the last quarter	Serves as the overall plan of the department/agency/OU.
BED No. 2 Physical Plan (PP)	Physical targets of the budget year broken down by quarter, and current year's accomplishments including estimates for the last quarter	
BED No. 3 Monthly Disbursement Program (MDP)	Projected monthly disbursement requirements by type of disbursement authority (e.g., NCA, CDC, NCAA, and TRA)	Basis of the issuance of disbursement authorities.

- 4.2 The departments/agencies/OUs shall prepare and submit to DBM the schedules containing the following information (consistent with those reflected in the BEDs to be submitted) when they request for release of funds:
 - 4.2.1 Funding requirements;
 - 4.2.2 Corresponding targeted level of the agency's measurable outputs; and
 - 4.2.3 Implementation period of the agency's program/activity/project (P/A/P).

4.3 The following policies and procedures shall be observed relative to the preparation and submission of BEDs for the budget year:

4.3.1 The FP and PP shall serve as the yardstick for DBM to measure the financial and physical performances in the implementation of the department/agency/OU programs and projects.

4.3.2 The targeted commitments/obligations of the department/agency/OU as reflected in the FP shall be considered in the **MDP**.

4.3.2.1 The MDP of the departments/agencies/OUs shall:

- Guide the Development Budget Coordination Committee (DBCC) quarterly disbursement program, in sync with the growth targets set;
- Serve as a measure for evaluating the actual disbursement performance of agencies vis-à-vis program; and
- Assist the Bureau of the Treasury (BTr) in determining the magnitude and timing of the resource requirements to be provided through revenues and borrowings.

4.3.2.2 The MDP shall be submitted to DBM **on or before November 30**. Upon receipt of the MDP from agencies/OUs, the following activities/timelines in the approval of MDP shall be observed by DBM:

- December 1 to 15 – DBM consultation, consolidation and evaluation
- December 16 to 30 – DBM finalization and agency confirmation
- January 1 to 15 – Formulation/approval of DBCC Disbursement Program
- January of the budget year – Notification to agency of approved MDP and posting of the same in the DBM and agency websites

4.3.2.3 **Modification of MDPs**. Departments/agencies/OUs may modify their cash requirement estimates (e.g., as a result of delay in procurement process and frontloading of critical programs/projects, among others) by submitting a revised MDP. Please note that **revision of MDPs may be made only once a year** and shall be **submitted with justification not later than May 31** (as guide in the comprehensive NCA release covering the second semester requirements).

4.3.2.4 **Incomplete/Non-Submission of MDPs.** In case of incomplete/non-submission of MDP by **November 30**, the DBM shall formulate/determine the level and schedule of agency cash program based on the budget year's NEP level, including Retirement and Life Insurance Premiums (RLIP), considering average disbursements for the last three preceding years and seasonality of activities, among others.

- The formulated MDPs as communicated by DBM with the departments/agencies/OUs **shall be considered as agency disbursement targets in the DBCC program.**
- Effectively, the release of disbursement authorities including NCAs shall be based on the DBM-formulated MDP approved by the DBCC.

4.4 In line with the transparency and accountability thrust of the government, the DBM shall post in its website the status of the departments/agencies' compliance with the required BEDs within the prescribed deadlines, highlighting those without/incomplete submissions. Also, the confirmed MDPs shall be posted in the websites of DBM and the departments/agencies concerned.

5.0 Specific Guidelines

5.1 In the preparation and submission of BEDs, the following procedures shall be observed:

5.1.1 For centralized departments/agencies/OUs, the Central Office (CO) of the department/agency/OU shall prepare and submit the BEDs to DBM CO on or before **November 30**.

5.1.2 For departments/agencies with a decentralized set-up, the following procedures and timelines shall be observed:

5.1.2.1 COs of departments/agencies shall conduct consultation/planning activities with the Regional Offices (ROs)/OUs relative to the preparation of the plans and targets for the budget year to be completed on or before **October 15**. Said deadline may be adjusted to October 31, if the 2014 BEDs are not yet completed upon effectivity of this Circular.

5.1.2.2 COs, ROs and OUs shall prepare their respective BEDs consistent with the budget levels and agreements made during the consultation/planning activities and **directly submit the same to the DBM offices concerned on or before November 30**.

5.1.2.3 RO and OUs shall also submit the BEDs for consolidation not later than **October 31** to their CO (for 2014 BEDs, this may be adjusted to November 15). In the case of DepEd, DOH, SUCs, DPWH, TESDA and CHED, the ROs and OUs shall furnish DBM ROs copies of the BEDs submitted to their respective COs.

5.1.2.4 COs shall submit the consolidated BEDs of the department on or before **November 30** to DBM CO.

5.1.3 Upon effectivity of the budget year's GAA, departments/agencies shall determine if there are changes made by Congress from the NEP, i.e., decrease, increase or other modifications, in which case, the following shall be done:

5.1.3.1 Identify affected PAPs, MFOs, and targets to be adjusted. Said changes if any, may pertain to the following:

- Increase/decrease or other modifications for existing programs or projects;
- Introduction of new items; and
- Provision/s for Conditional Implementation, subject to specific guidelines to be issued by the appropriate agencies.

5.1.3.2 Submit the **revised plans** (financial and physical) including the **adjustments** in PAPs/MFOs/targets/plans consistent with the GAA, using the same BED forms to DBM **on or before January 7**.

5.2 **BED No. 1 Financial Plan (FP)**

5.2.1 The FP shall reflect the comparative obligation levels for the budget year and current year.

5.2.1.1 For the budget year (e.g., 2014) - targeted commitments/obligations per the NEP, on a quarterly basis.

5.2.1.2 For the current year (e.g., 2013) - actual obligations as of September 30 and the emerging level of obligations for the remaining quarter (October 1 to December 31).

5.2.2 The FP shall reflect the:

5.2.2.1 Fund Sources, i.e., Budget Year Appropriation per NEP, Automatic Appropriation (RLIP, Special Account in the General Fund [SAGF] and Special Purpose Fund), UACS accounts and codes, among others;

- 5.2.2.2 Obligation Program as to "Comprehensive Release" and "For Later Release" (Negative List);
- 5.2.2.3 P/A/Ps and MFOs consistent with the PIB structure per NEP, including major programs and projects as classified by Key Result Area (KRA) and identified under the Program Budgeting Approach; and
- 5.2.2.4 Allotment class, i.e., PS, MOOE, FinEx (if applicable) and CO.
- 5.2.3 The budget year's total targeted commitments/obligations under the Current Year's Budget should equal the amount indicated in the NEP, segregated into "Comprehensive Release" and "For Later Release" (Negative List).
- 5.2.3.1 **"Comprehensive Release"** refers to all items deemed released as soon as the GAA becomes effective. This shall include but not limited to the following:
- Lump-sums under PS, i.e., for Equivalent Record Forms (ERFs), Conversion to Master Teacher Positions, Reclassification of Positions and Hardship Pay, as well as Lump sum under MOOE for Chalk Allowance and Repair and Maintenance of School Buildings under the budget of the Department of Education.
 - Centrally Managed Items (CMIs) including Bottom-Up Budgeting (BUB) Projects, of agencies concerned which have been disaggregated, i.e., the list of specific OUs to implement the project and corresponding allocation for each OU is already available as basis of direct release of funds. The regionalized allocation for CMIs of DepEd, DPWH, DOH, TESDA, and CHED shall be released by DBM ROs to the ROs of said departments/agencies.
 - Provisions for Supplies and Materials as well as Office Equipment per 2014 Annual Procurement Plan for Common-Use Supplies and Equipment (APP-CSE) per DBM Circular Letter Nos. 2011-6 and 2011-6A dated August 25, 2011 and September 28, 2011, respectively;
 - Communication and information technology equipment, as well as firearms;
 - Confidential Fund;
 - Procurement of certain motor vehicles and motorized equipment;

- Provision for Quick Response Fund under the budgets of departments/agencies;
- Research and development in the natural, agricultural, technological and engineering sciences;
- Books to be procured by agencies other than schools and The National Library;
- Ongoing FAPs; and,
- Grants-in-aid supported with details indicating among others, the purpose, amount intended for each beneficiary, and the list of recipients.

5.2.3.2 Items categorized as **"For Later Release"** consist of budgetary items under the "Negative List" that shall be released only upon compliance of certain documentary requirements. This shall include but not limited to the following:

- Lump-sum appropriations within the Agency Specific Budgets;
- Intelligence Fund which is subject to prior approval of the President of the Philippines;
- In the case of Autonomous Region in Muslim Mindanao (ARMM), Special Purpose Funds of the Regional Governor and Vice Regional Governor, as well as the share in internal revenue collections;
- Special Purpose Funds (e.g., BSGC, Calamity Fund, and E-Government Fund.);
- Others, i.e., budgetary allocations by the legislature which provide additional amounts for programs or projects or new items in the budgets of departments/agencies, as well as, budgetary items/provisions for conditional implementation under the President's Veto Message, which are subject to issuance of specific guidelines; and

5.2.4 The FP shall also include automatically appropriated items which are subject to issuance of a specific authority, i.e., SAGFs, IRA and RLIP.

5.2.5 The department/agency/OU shall specify/present a recapitulation of the obligations/commitments by MFO.

5.2.6 Departments/agencies/OUs shall likewise prepare the financial plan/target/schedule of the identified priority or major programs and projects.

5.2.6.1 The identified major programs and projects shall be attributed through the Program Budgeting Approach per National Budget Memorandum No. 118, duly aligned to one or several KRAs pursuant to EO No. 43 dated May 13, 2011, as follows:

- Transparent, Accountable and Participatory Governance;
- Poverty Reduction and Empowerment of the Poor and the Vulnerable;
- Rapid, Inclusive and Sustained Economic Growth;
- Just and Lasting Peace and Rule of Law; and
- Integrity of the Environment and Climate Change Mitigation and Adaptation.

5.2.6.2 The estimated funding requirements for priority programs and projects per FP shall correspond to the work targets identified in the Physical Plan.

5.3 **BED No. 2 Physical Plan (PP)**

5.3.1 The PP shall contain the performance indicators (PIs) and targets of department/agency as follows:

5.3.1.1 For Operations, PIs by MFOs, consistent with those embodied in Section 4 of the NEP-PIB. The agencies shall align their 2013 MFO/PI as reflected in the 2014 NEP-PIB structure, if feasible. Otherwise, the current year accomplishments shall be submitted separately.

5.3.1.2 For Major Programs and Projects committed to the President and closely monitored by the Presidential Management Staff for 2014, especially those related to the five (5) KRAs under EO No. 43.

5.3.1.3 For other projects, consider those milestones indicated in the approved project profile.

5.3.2 The coding of PAPs/MFOs shall be consistent with UACS;

5.3.3 For the Budget Year, it is emphasized that MFOs and major programs and projects shall be the same as those appearing in the FP.

5.4 **BED No. 3 Monthly Disbursement Program (MDP)**

5.4.1 The MDP shall be used by DBM as **basis for determining the monthly level of NCAs/other disbursement authorities to be issued** to departments/agencies/OUs.

5.4.2 It shall reflect the total cash and non-cash program for the budget year by type of fund category, by allotment class and by type of disbursement authority, as follows:

5.4.2.1 Notice of Cash Allocation for cash requirements of departments/agencies' central, regional/provincial offices and OUs, through the authorized government servicing banks of the MDS.

5.4.2.2 Cash Disbursement Ceiling (CDC) for authorized disbursements charged against income collected and retained by the Foreign Service posts of DFA and DOLE.

5.4.2.3 Non-Cash Availment Authority (NCAA) for the cost of goods and services paid directly by lending institutions to creditors of the NGAs/GOCCs implementing a foreign assisted project.

5.4.2.4 Tax Remittance Advice (TRA) for the remittance of withheld taxes computed or estimated as follows:

- For PS - 8%; and
- For MOOE and CO - 5%

5.4.2.5 Others for tax expenditures, such as Customs Duties and Taxes, BTr Documentary Stamps, etc.

5.4.3 The total cash program to be covered by NCA for the budget year shall approximate the following requirements:

5.4.3.1 Budget Year targeted commitments/obligations per FP

- Disaggregated into Comprehensive Release and FLR; and
- Automatic Appropriation (i.e., RLIP, SAGFs and other items classified as such).

5.4.3.2 Current Year Obligations

- Accounts Payable as of December 31 (delivered goods/ services but remained unpaid); and
- Not Yet Due and Demandable Obligations as of December 31 (undelivered goods/services but covered by valid contracts)

5.4.4 The non-cash program for the budget year shall comprise the monthly requirements for all disbursements **other** than those covered by NCAs.

5.4.5 In preparing the MDP, the following assumptions and other factors shall be considered and disclosed by footnote:

5.4.5.1 Seasonality (peak and slack times) of activities and other factors that will tend to influence programming, to wit:

- PS shall consider the timing on the grant of PS benefits e.g., March program shall include Performance Incentive Bonus (PIB), April program shall include Uniform Allowance and May/November programs shall include one-half of the year-end benefits (YEB).
- MOOE shall consider activities/work program that would require adjustments e.g. payment of rentals and procurement of supplies and materials.
- CO shall consider the schedule of work targets, e.g., initial construction activities will only entail 15% mobilization cost and the balance shall be in accordance with the work program; purchase of equipment will require NCA only on the expected delivery date, not during procurement stage; construction of farm-to-market roads, irrigation projects, and other infrastructure projects shall be scheduled during the first quarter of the year in consideration of our country's good weather condition.

5.4.5.2 For foreign-assisted projects (FAPs), the timing of the peso counterpart and loan proceeds (LP) components shall be synchronized, i.e., cash portion of LP component shall depend on the expected receipt of the BTr certification on the availability of LP from the lending institution; and

5.4.5.3 Historical trend/data on actual disbursements, at least for the past three (3) years.

6.0 Repealing Clause

All provisions of existing circulars and other issuances inconsistent with this Circular are hereby rescinded/repealed and/or modified accordingly.

7.0 Effectivity

This Circular shall take effect immediately.

~~_____~~
FLORENCIO B. ABAD
Secretary

FY _____ FINANCIAL PLAN
(In Thousand Pesos)

BED No. 1

Department : _____
 Agency : _____
 Operating Unit : _____
 Organization Code (UACS) : _____

Particulars	UACS CODE	Current Year's Obligations			Budget Year Obligation Program											
		Actual Jan. 1 Sept. 30	Estimate Oct. 1-Dec.31	Total	TOTAL	COMPREHENSIVE RELEASE					FOR LATER RELEASE (Negative Lst)					
						Q1	Q2	Q3	Q4	Sub-Total	Q1	Q2	Q3	Q4	Sub-Total	
1	2	3	4	5=3+4	6=11+16	7	8	9	10	11=7+8+9+10	12	13	14	15	16=12+13+14+15	
Part A																
I. Budget Year / Appropriations																
<i>General Administration and Support</i>																
General Administration and Supervision																
PAP																
PS																
MOOE																
Fin Exp.(if applicable)																
CO																
<i>Support to Operations</i>																
PAP																
PS																
MOOE																
Fin Exp.(if applicable)																
CO																
<i>Operations</i>																
MFO 1 - (MFO Description)																
PAP																
PS																
MOOE																
Fin Exp.(if applicable)																
CO																
...continue down to the last PAP																
...continue down to the last MFO																
<i>Locally-Funded Project(s)</i>																
PS																
MOOE																
Fin Exp.(if applicable)																
CO																
...continue down to the last PAP																
<i>Foreign-Assisted Project(s)</i>																
PAP																
PS																
MOOE																
Fin Exp.(if applicable)																
CO																
...continue down to the last PAP																

FY _____ FINANCIAL PLAN
(In Thousand Pesos)

BED No. 1

Department _____
 Agency _____
 Operating Unit _____
 Organization Code (UACS) _____

Particulars	UACS CODE	Current Year's Obligations			Budget Year Obligation Program											
		Actual Jan. 1 Sept. 30	Estimate Oct.1-Dec.31	Total	TOTAL	COMPREHENSIVE RELEASE					FOR LATER RELEASE (Negative List)					
						Q1	Q2	Q3	Q4	Sub-Total	Q1	Q2	Q3	Q4	Sub-Total	
1	2	3	4	5=3+4	6=11+16	7	8	9	10	11=7+8+9+10	12	13	14	15	16=12+13+14+15	
II. Automatic Appropriations																
Retirement and Life Insurance Premiums																
General Administration and Support																
General Administration and Supervision																
PAP																
PS																
MOOE																
Fin Exp.(if applicable)																
CO																
Support to Operations																
PAP																
PS																
MOOE																
Fin Exp.(if applicable)																
CO																
Operations																
MFO 1 - [MFO Description]																
PAP																
PS																
MOOE																
Fin Exp.(if applicable)																
CO																
...continue down to the last PAP																
...continue down to the last MFO																
Special Account in the General Fund (Please specify)																
Motor Vehicle Users Charge Fund																
General Administration and Support																
General Administration and Supervision																
PAP																
PS																
MOOE																
Fin Exp.(if applicable)																
CO																
Support to Operations																
PAP																
PS																
MOOE																
Fin Exp.(if applicable)																
CO																
Operations																
MFO 1 - [MFO Description]																
PAP																
PS																
MOOE																
Fin Exp.(if applicable)																
CO																
...continue down to the last PAP																
...continue down to the last MFO																

FINANCIAL PLAN (BED No. 1)

Instructions

The **Financial Plan (FP)** shall contain the OU/agency's performance in the current year and plans during the budget year, in terms of obligation program, consistent with its budget level per National Expenditure Program (NEP) inclusive of automatic appropriations for the budget year. *For FY 2014, agencies should align their 2013 PAP/MFO as reflected in the NEP - Performance-Informed Budget (PIB), if feasible. Otherwise, current year's obligations shall be submitted separately.*

Column 1 Part A includes all programs, activities and projects (P/A/P) to be implemented, categorized by cost structure, by allotment class and by fund source, including automatic appropriations and special purpose funds. This shall also disclose the Major Final Outputs (MFOs) where the specific P/A/Ps under Operations shall be attributed. MFOs are goods/ services that a department / agency is mandated to deliver to external clients through the implementation of programs, activities, and projects.

Part B shall highlight the Major Programs and Projects enrolled/attributed to the Program Budgeting Approach per NBM No. 118, and those committed to the President and whose outputs are being closely monitored by the Presidential Management Staff (PMS). These Major Programs and Projects must be duly aligned to one or several priority areas of spending of the government, otherwise known as the Key Results Areas (KRAs) pursuant to EO No. 43, as follows:

- (1) Anti-Corruption, Transparent, Accountable and Participatory Governance;
- (2) Poverty Reduction and Empowerment of the Poor and the Vulnerable;
- (3) Rapid, Inclusive and Sustained Economic Growth;
- (4) Just and Lasting Peace and Rule of Law; and
- (5) Integrity of the Environment and Climate Change Mitigation and Adaption.

These identified key or major programs/projects shall be correspondingly presented in the Physical Plan to ensure that funding and work implementation schedule are synchronized.

Column 2 Adopt the UACS Code per COA-DBM-DOF Joint Circular No. 2013-1 dated 6 August 2013.

Columns 3 to 5 Total current year's obligations, composed of actual obligations for the period Jan. 1 to Sept. 30 and estimated obligations for October 1 to December 31.

Column 6 The total approved budget level of the agency under its specific budget including agency specific allocations under special purpose fund (e.g., School Building Program and pension requirements under Pension and Gratuity Fund). It is understood that funding requirements which shall be covered by the Special Budget Requests (SBRs) for the release of items categorized "For Later Release" (Negative List) are already included in this FP.

Columns 7 to 16 Obligation program for the Budget Year under the Agency Specific Budget i.e., the estimated quarterly commitments/obligations that could be made/incurred, broken down into:

- a) Comprehensive Release, by quarter (Columns 7-11). This shall be the basis of the agencies to enter into commitments / obligations as reflected under DBM National Budget Circular to be issued for the purpose.
- b) For Later Release (Columns 12-16). This pertains to the negative list enumerated under the aforementioned DBM Circular. Release of which shall be made through a SARO subject to compliance of certain documentary requirements or specific authorizations.

The FP shall be submitted to DBM on or before **November 30 of the year.**

This form shall likewise be filled up **separately** and submitted to DBM to support SBRs covering multi-user Special Purpose Funds e.g., Calamity Fund and e-Gov Fund.

Upon effectivity of the GAA, in case there were any changes made by Congress i.e., decrease or increase on the NEP level, the OU/agency concerned shall submit a **revised Financial Plan on or before January 07.**

FY _____ PHYSICAL PLAN

BED No. 2

Department : _____
 Agency : _____
 Operating Unit : _____
 Organization Code (UACS) : _____

Particulars	UACS CODE	Current Year's Accomplishments			Physical Targets (Budget Year)				Variance	Remarks	
		Actual Jan. 1- Sept. 30	Estimate Oct.1- Dec.31	TOTAL	TOTAL	1st Quarter	2nd Quarter	3rd Quarter			4th Quarter
1	2	3	4	5=3+4	6=7+8+9+10	7	8	9	10	11=6-5	12
Part A											
I. OPERATIONS											
MFO 1 - [Description] Performance Indicators Quantity Quality Timeliness ...continue down to the last set of PIs ...continue down to the last MFO											

FY _____ PHYSICAL PLAN

Department : _____
 Agency : _____
 Operating Unit : _____
 Organization Code (UACS) : _____

Particulars	UACS CODE	Current Year's Accomplishments			Physical Targets (Budget Year)				Variance	Remarks	
		Actual Jan. 1- Sept. 30	Estimate Oct.1- Dec.31	TOTAL	TOTAL	1st Quarter	2nd Quarter	3rd Quarter			4th Quarter
1	2	3	4	5=3+4	6=7+8+9+10	7	8	9	10	11=6-5	12
Part B Major Programs/Projects KRA No. 1 - Anti-Corruption, Transparent, Accountable and Participatory Governance Program Budgeting: MPP Target 1 Target 2 Other Major Programs and Projects and monitored by the President through PMS PAP Target 1 Target 2continue down to the last PAP ...continue down to the last Program Budgeting ...continue down to the last KRA											
Prepared by: _____ Planning Services Head / Planning Officer Date: _____	In coordination with: _____ Financial Services Head/ Budget Officer Date: _____				Approved by: _____ Agency Head/ Department Secretary Date: _____						

PHYSICAL PLAN (BED No. 2)

Instructions

The Physical Plan shall contain the performance targets of the department/agency consistent with the targets embodied in the National Expenditure Program (NEP): Section 4 -Performance Informed Budget. For FY 2014, agencies shall align their 2013 MFO/PI as reflected in the NEP- Performance Informed Budget (PIB), if feasible. Otherwise, current years' accomplishments shall be submitted separately.

Column 1 Part A shall reflect the Cost Structure, Major Final Outputs (MFOs) and the corresponding Performance Indicators (PIs).

MFOs are goods/ services that a department / agency is mandated to deliver to external clients through the implementation of programs, activities, and projects.

PI is a characteristic of performance (quantity, quality, and timeliness) which will be measured to illustrate the standard of performance by which a department/agency has delivered its MFOs.

It is understood that the corresponding MFOs and PIs for Automatic Appropriations (i.e., Special Account in the General Fund) are subsumed in MFOs under Operations if applicable.

Part B shall highlight the targets of the Major Programs and Projects that are enrolled/attribution to the Program Budgeting Approach per NBM No. 118, and those committed to the President and whose outputs are being closely monitored by the Presidential Management Staff (PMS). These Major Programs and Projects must be duly aligned to any five (5) priority areas of spending of the government, otherwise known as the Key Result Areas (KRAs) pursuant to EO No. 43, follows:

- (1) Anti-Corruption, Transparent, Accountable and Participatory Governance;
- (2) Poverty Reduction and Empowerment of the Poor and the Vulnerable;
- (3) Rapid, Inclusive and Sustained Economic Growth;
- (4) Just and Lasting Peace and Rule of Law; and
- (5) Integrity of the Environment and Climate Change Mitigation and Adaption.

For Programs/Projects closely monitored by the Office of the President, targets shall be consistent with Section 4 - Performance Information of the NEP and Form B of the Performance-Based Bonus (PBB) forms. For other Projects consider those milestones indicated in the approved project profile.

Column 2 Adopt the UACS Code per COA-DBM-DOF Joint Circular No. 2013-1 dated 6 August 2013.

Columns 3-5 Current year's accomplishments, composed of actual performance for the period Jan. 1 to Sept. 30 and estimated accomplishments for October 1 to December 31.

Columns 6-10 Refers to the Physical Targets of a department/agency for the entire year with quarterly targets.

Column 11 The difference between columns 6 and 5.

Column 12 As a rule, the target for the budget year should indicate an improving trend over the accomplishments in current year. Any variance that may arise from current year's accomplishment versus the budget year's targets shall be disclosed/justified under the remarks column.

Upon effectivity of the GAA, in case there were any changes made by Congress i.e., decrease or increase on the NEP level, the OU/agency concerned shall submit a revised Physical Plan on or before January 07.

This shall be submitted to DBM on or before November 30 of the year.

FY _____ MONTHLY DISBURSEMENT PROGRAM
(In Thousand Pesos)

Department : _____
 Agency : _____
 Operating Unit : _____
 Organization Code (UACS) : _____

PARTICULARS	UACS CODE	TOTAL PROGRAM	TAX REM. ADVICE (TRA)	NET PROGRAM	FULL YEAR REQUIREMENT																		
					QUARTER 1				QUARTER 2				QUARTER 3				QUARTER 4				FULL YEAR		
					JAN	FEB	MAR	TOTAL	APR	MAY	JUN	TOTAL	JUL	AUG	SEPT	TOTAL	OCT	NOV	DEC	TOTAL	TOTAL		
1	2	3	4	5	6	7	8	9=6+7+8	10	11	12	13=10+11+12	14	15	16	17=14+15+16	18	19	20	21=18+19+20	22		
Part A																							
I. NOTICE OF CASH ALLOCATION																							
A. Fiscal Year's (FY) Budget																							
New GAA																							
Comprehensive Release																							
Specific Budget of National Govt. Agencies (Programs and Locally Funded Projects)																							
PS																							
MOOE																							
Fin Exp.(if applicable)																							
CO																							
GOP Counterpart																							
PS																							
MOOE																							
Fin Exp.(if applicable)																							
CO																							
Loan Proceeds																							
PS																							
MOOE																							
Fin Exp.(if applicable)																							
CO																							
For Later Release																							
Specific Budget of National Govt. Agencies (Programs and Locally Funded Projects)																							
PS																							
MOOE																							
Fin Exp.(if applicable)																							
CO																							
GOP Counterpart																							
PS																							
MOOE																							
Fin Exp.(if applicable)																							
CO																							
Loan Proceeds																							
PS																							
MOOE																							
Fin Exp.(if applicable)																							
CO																							
Automatic Appropriation																							
RLIP (PS)																							
Special Account in the General Fund (please specify)																							
PS																							
MOOE																							
Fin Exp.(if applicable)																							
CO																							
Special Purpose Fund (Agency specific only)																							
PS																							
MOOE																							
CO																							
TOTAL PROGRAM, FY BUDGET																							
PS																							
MOOE																							
Fin Exp.(if applicable)																							
CO																							

NOTE: THE AGGREGATE SUM OF THE FOUR (4) QUARTERS PER COLUMN 22 MAY OR MAY NOT BE EQUAL TO THE PROGRAM, NET OF TRA

FY _____ MONTHLY DISBURSEMENT PROGRAM
(In Thousand Pesos)

Department : _____
 Agency : _____
 Operating Unit : _____
 Organization Code (UACS) : _____

PARTICULARS	UACS CODE	TOTAL PROGRAM	TAX REM. ADVICE (TRA)	NET PROGRAM	FULL YEAR REQUIREMENT																		
					QUARTER 1				QUARTER 2				QUARTER 3				QUARTER 4				FULL YEAR		
					JAN	FEB	MAR	TOTAL	APR	MAY	JUN	TOTAL	JUL	AUG	SEPT	TOTAL	OCT	NOV	DEC	TOTAL	TOTAL		
1	2	3	4	5	6	7	8	9=6+7+8	10	11	12	13=10+11+12	14	15	16	17=14+15+16	18	19	20	21=18+19+20	22		
B. Prior Year (PY) Obligation *																							
Prior Year Accounts Payable																							
PS																							
MOOE																							
Fin Exp. (if applicable)																							
CO																							
Not yet Due and Demandable Obligations																							
PS																							
MOOE																							
Fin Exp. (if applicable)																							
CO																							
TOTAL PROGRAM, PY OBLIGATION																							
PS																							
MOOE																							
Fin Exp. (if applicable)																							
CO																							
TOTAL NCA PROGRAM																							
PS																							
MOOE																							
Fin Exp. (if applicable)																							
CO																							
II. CASH DISBURSEMENT CEILING (For DFA and DOLE only)																							
PS																							
MOOE																							
Fin Exp. (if applicable)																							
CO																							
III. NON-CASH AVAILMENT AUTHORITY																							
PS																							
MOOE																							
Fin Exp. (if applicable)																							
CO																							
IV. TAX REMITTANCE ADVICE																							
PS																							
MOOE																							
Fin Exp. (if applicable)																							
CO																							
V. OTHERS																							
PS																							
MOOE																							
Fin Exp. (if applicable)																							
CO																							
VI. TOTAL DISBURSEMENT PROGRAM																							
PS																							
MOOE																							
Fin Exp. (if applicable)																							
CO																							

FY _____ MONTHLY DISBURSEMENT PROGRAM
(In Thousand Pesos)

Department : _____
 Agency : _____
 Operating Unit : _____
 Organization Code (UACS) : _____

PARTICULARS	UACS CODE	TOTAL PROGRAM	TAX REM. ADVICE (TRA)	NET PROGRAM	FULL YEAR REQUIREMENT																	
					QUARTER 1				QUARTER 2				QUARTER 3				QUARTER 4				FULL YEAR	
					JAN	FEB	MAR	TOTAL	APR	MAY	JUN	TOTAL	JUL	AUG	SEPT	TOTAL	OCT	NOV	DEC	TOTAL	TOTAL	
1	2	3	4	5	6	7	8	9=6+7+8	10	11	12	13=10+11+12	14	15	16	17=14+15+16	18	19	20	21=18+19+20	22	
Part B																						
Major Programs/Projects																						
KRA No. 1 - Anti-Corruption, Transparent, Accountable and Participatory Governance																						
Program Budgeting: MPP																						
Other Major Programs and Projects and monitored by the President through PMS PAP																						
...continue down to the last major PAP																						
...continue down to the last Program Budgeting																						
...continue down to the last KRA																						
Footnote: Please cite assumptions/parameters used																						
Prepared By: _____					Prepared By: _____					Approved By: _____												
Budget Officer Date: _____					Accountant * Date: _____					Agency Head/Department Secretary Date: _____												

MONTHLY DISBURSEMENT PROGRAM - BED No. 3

INSTRUCTIONS

1. The Monthly Disbursement Program (MDP) shall reflect the monthly disbursement requirements of agencies/operating units (OUs), by fund category. This shall be used by DBM as basis for determining the monthly level of NCAs/other disbursement authorities to be issued to agencies/OUs. In preparing the MDP, the agency/OU shall consider and disclose by footnote the following assumptions and other factors:
 - Seasonality (peak and slack times) of activities and other factors that will tend to influence programming, to wit:
 - PS** shall consider the timing on the grant of PS benefits e.g., March program shall include PIB, April program shall include Uniform Allowance and May program shall include one-half of the year-end benefits (YEB), as well as the November program.
 - MOOE** shall consider activities/work program that would require adjustments e.g. payment of rentals and procurement of supplies and materials.
 - CO** shall consider the schedule of work targets e.g., initial construction activities will only entail 15% mobilization cost and the balance shall be in accordance with the work program; purchase of equipment will require NCA only on the expected delivery date, not during procurement stage; construction of farm-to-market roads, irrigation projects and other infrastructure projects shall be scheduled during the first quarter of the year in consideration of our country's good weather condition.
 - For foreign-assisted projects (FAPs), the timing of the peso counterpart and loan proceeds (LP) components shall be synchronized i.e., cash portion of LP component shall depend on the expected receipt of the BTr certification on the availability of LP from the lending institution.
2. The total requirement under the MDP may or may not be equal to the department/agency/OU's total obligation program per Financial Plan (BED No. 1). The disbursement requirements of agency/OU shall be presented in the MDP by disbursement authority, by fund category, and by allotment class.
 - * **Notice of Cash Allocation (NCA)** requirements under:
 - Current Year Budget
 - Agency specific budget for the current year per NEP level, further disaggregated into "Comprehensive Release" and "For Later Release - Negative List" portions per Financial Plan;
 - Foreign Assisted Projects GOP Counterpart and Loan Proceeds;
 - Special Purpose Fund - Agency specific only (e.g., School Building Program and Miscellaneous Personnel Benefits Fund for creation/unfilled positions for DepEd);
 - Automatic Appropriations i.e., RLIP and Special Account in the General Fund.
 - Prior Year Obligation (**to be prepared by the Accountant**)
 - Prior Years' Accounts Payable - goods/services already delivered by the creditors to the agency but remained unpaid as of December 31.
 - Not Yet Due and Demandable Obligations - commitment/obligation covered with valid contract not yet delivered by the creditor as of December 31 but are projected to become **A/Ps during the Budget Year (actual as of September plus estimated obligation for the fourth quarter)**.
 - * **Cash Disbursement Ceiling (CDC)** for authorized disbursements charged against income collected and retained by the foreign service posts of DFA and DOLE.
 - * **Non-Cash Availment Authority (NCAA)** for the cost of goods and services paid directly by lending institutions to creditors of the NGAs/GOCCs implementing a foreign assisted project.
 - * **Tax Remittance Advice (TRA)** - The estimated requirements pertaining to remittance of taxes thru TRA shall be presented as a deduction to the total program under a separate column (Column 4). The estimated taxes shall be based on the following: For PS - 8% withholding tax for salaries; and for MOOE/CO - 5% withholding tax
 - * **Others for other tax expenditures such as Custom Duties and Taxes, BTr Documentary Stamp, etc**
3. Part B shall highlight the MDP for the Major Programs and Projects enrolled/attribution to the Program Budgeting Approach per NBM No. 118, and those committed to the President and whose outputs are being closely monitored by the Presidential Management Staff (PMS). These Major Programs and Projects must be duly aligned to any five (5) priority areas of spending of the government, otherwise known as the Key Results Areas (KRAs) pursuant to EO No. 43, as follows:
 - (1) Anti-Corruption, Transparent, Accountable and Participatory Governance;
 - (2) Poverty Reduction and Empowerment of the Poor and the Vulnerable;
 - (3) Rapid, Inclusive and Sustained Economic Growth;
 - (4) Just and Lasting Peace and Rule of Law; and
 - (5) Integrity of the Environment and Climate Change Mitigation and Adaption.
4. UACS Code, per COA-DBM-DOF Joint Circular No. 2013-1 dated 6 August 2013 shall be adopted.
5. The MDP shall be submitted to DBM on or before November 30 of the year. This form shall likewise be filled up separately and submitted to DBM to support SBRs covering Multi-User Special Purpose Funds e.g., Calamity Fund and e-Gov Fund.
6. In case there is necessity to modify the cash requirement estimates, the agency may submit a revised MDP **once** a year (not later than May 31), supported with justification.