TO: All Heads of Departments/Agencies/State Universities and Colleges (SUCs) including Commissions/Offices under the Constitutional Fiscal Autonomy Group (CFAG), and Government Owned or Controlled Corporations (GOCCs) Receiving Budgetary Support; Budgetary Support to Local Government Units; Heads of Finance and Planning Units; and All Others Concerned

SUBJECT: Submission of the Annual Budget Execution Plans

1.0 RATIONALE

To achieve meaningful national development under the Current Administration, government agencies shall execute their programs and projects as authorized in the annual budget and deliver planned results in a timely manner.

Hence, agencies shall regularly prepare the Budget Execution Documents (BEDs) which contain the agency plans, spending schedules and physical targets to be submitted to the Department of Budget and Management (DBM) for evaluation and consolidation. The consolidated BEDs guide the Development Budget Coordination Committee (DBCC) in formulating the national government's quarterly disbursement program, consistent with and in support of the country's growth targets.

The BEDs serve as bases to facilitate the release of funds and enable prompt implementation of programs and projects including the conduct of early procurement activities. In addition, the BEDs shall be used in measuring the agency performance.

2.0 PURPOSES

2.1 To prescribe the procedures in crafting agency budget execution plans, including deadlines and the appropriate forms to be used therefor;

2.2 To reiterate the electronic online submission of the BEDs using the Unified Reporting System (URS) and the Procurement System (PS) IT system, as applicable;

2.3 To institutionalize the early submission of BEDs and expedite the timely release of funds upon effectivity of the General Appropriations Act (GAA);
2.4 To synchronize fund release with the implementation schedule for programs/projects as indicated in the BEDs submitted by the departments/agencies/OUs; and

2.5 To use the BED as a yardstick to measure agency financial and physical performance.

3.0 COVERAGE

All departments, bureaus, offices, agencies and Operating Units (OUs) of the national government including commissions/offices under the Constitutional Fiscal Autonomy Group (CFAG), State Universities and Colleges (SUCs), and other recipients of budgetary support, i.e., GOCCs and LGUs.

4.0 GENERAL GUIDELINES

4.1 All departments/agencies/OUs shall prepare the following BEDs based on the NEP for the budget year, without waiting for the approval of GAA:

<table>
<thead>
<tr>
<th>BEDs</th>
<th>Data Elements</th>
<th>Purpose</th>
</tr>
</thead>
<tbody>
<tr>
<td>BED No. 1 Financial Plan (FP)</td>
<td>Estimated obligation program for the budget year broken down by quarter, and current year obligations (actual obligation as of September 30 and estimated obligation for October to December)</td>
<td>Serves as the overall financial plan of the department/agency/OU</td>
</tr>
<tr>
<td>Details shown in Annex A</td>
<td></td>
<td></td>
</tr>
<tr>
<td>BED No. 2 Physical Plan (PP)</td>
<td>Physical targets for the budget year broken down by quarter, and current year accomplishments (actual accomplishment as of September 30 and projected accomplishment for October to December)</td>
<td>Serves as the overall physical plan of the department/agency/OU</td>
</tr>
<tr>
<td>Details shown in Annex B</td>
<td></td>
<td></td>
</tr>
<tr>
<td>BED No. 3 Monthly Disbursement Program (MDP)</td>
<td>Projected monthly disbursement requirements for the budget year by type of disbursement authority (e.g., NCA, CDC, NCAA and TRA)</td>
<td>Basis of the issuance of disbursement authorities</td>
</tr>
<tr>
<td>Details shown in Annex C</td>
<td></td>
<td></td>
</tr>
<tr>
<td>BED No. 4 Annual Procurement Plan for Common Use Supplies and Equipment (APP-CSE)</td>
<td>Projected Monthly procurements in terms of quantity and cash requirements. This shall be categorized into items available at Procurement Service (PS) stores and those items not available at PS</td>
<td>Basis of the PS in projecting inventory requirements, scheduling of procurement activities, and overall management of the central procurement of common-use goods. Serve as Agency Procurement Request (APR)</td>
</tr>
<tr>
<td>Details shown in Annex D</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
4.2 Agencies shall submit the BEDs to DBM in accordance with the following schedule:

<table>
<thead>
<tr>
<th>Particulars</th>
<th>Non-regionalized Departments/Agencies</th>
<th>Regionalized Departments/Agencies</th>
</tr>
</thead>
<tbody>
<tr>
<td>Submission of BEDs</td>
<td>November 15 of the current year</td>
<td>November 29 of the current year</td>
</tr>
<tr>
<td>DBM Evaluation</td>
<td>Three (3) working days after November 15 of the current year</td>
<td>Five (5) working days after November 29 of the current year</td>
</tr>
<tr>
<td>Agency Confirmation</td>
<td>Three (3) working days after DBM Evaluation</td>
<td>Three (3) working days after DBM Evaluation</td>
</tr>
</tbody>
</table>

4.3 Upon approval of the GAA of the budget year and in case there are changes made by Congress from the National Expenditure Program (NEP), i.e., decrease, increase or other modifications for existing programs and projects or introduction of new items, departments/agencies/OUs shall identify affected Program/Activities/Projects (PAPs) and targets to be adjusted. Departments/agencies/OUs concerned shall submit their revised BEDs highlighting the adjustments made in PAPs/targets/plans consistent with the GAA using the same BED forms to DBM within seven (7) working days after approval of the GAA.

4.4 In line with the transparency and accountability thrust of the government, the DBM shall post in its website the status of BEDs’ submission by department/agencies/OUs within the prescribed deadlines, highlighting those with incomplete or no submissions, copy furnished the Office of the President through the Office of the Cabinet Secretary.

4.4.1 The status of Agency BEDs 1, 2 and 3 submissions will be posted at the DBM website: www.dbm.gov.ph within five (5) working days following the November 29 deadline.

4.4.2 The status of agency compliance on the submission of BED No. 4 shall be posted at the Procurement Service website www.ps-philgaps.gov.ph within five (5) working days following the November 29 deadline.

4.5 The BEDs (BED Nos. 1, 2, and 3) to be accomplished using the forms prescribed in this Circular shall be submitted to DBM through the Unified Reporting System (URS) which is already accessible using the URS http://urs.dbm.gov.ph. Users may refer to the URS Quick Guide for specific instructions or may call/e-mail the System Helpdesk through:

Telephone No.: 791-2000 local 2300 or 2695 (8AM to 5PM), Monday to Friday
Email Address: online-reporting@dbm.gov.ph
4.6 Upon issuance of this Circular, all departments/agencies/OUs shall immediately undertake the following procedures:

4.6.1 Coordinate with their counterpart DBM Budget and Management Bureau (BMB) and Regional Office (RO) technical staff concerned and provide updated list of username of the designated staff who will prepare/encode the BEDs in the URS. Agencies may request and submit names of additional users, if needed through the BMB/RO concerned.

4.6.2 Agencies with limited internet access, i.e., slow internet connections, may coordinate with the concerned BMB/RO for possible use of DBM facility. Agencies availing for this service are requested to bring their own laptops.

4.7 Only the BEDs (for BED Nos. 1, 2, and 3) generated hard copies from the URS, duly signed by the Department/Agency/OU Head or Authorized Representative, shall be recognized as compliant with the submission requirement.

4.8 The BED No. 4, Annual Procurement Plan for Common-Use Supplies and Equipment (APP-CSE), shall be prepared and submitted through e-mail addresses, shown in Annex D, to DBM-PS. The regional offices and operating units of DepEd, DOH, DPWH, CHED, TESDA and SUCs shall submit one (1) printed hardcopy of BED No. 4 to the DBM Regional Office. For queries, agencies may call the Corporate Planning and Business Development Division of the DBM-PS at:

Telephone No.: 561-6116 or 689-7750 local 4021 (8AM to 5PM), Monday to Friday

4.9 In the preparation, consolidation and submission of BEDs, the following process flow shall be observed:

4.9.1 Department/agency/OU with no regional offices shall prepare and submit their BEDs through URS. In addition to the online submission of BEDs, they shall also submit the URS-generated hard copies of BEDs duly signed by the authorized signatories to DBM on or before November 15 of the current year.

4.9.2 Department/agency/OU with decentralized set-up in terms of direct budgetary releases from DBM, i.e., DepEd, DOH, DPWH, CHED, TESDA and SUCs, may establish their internal cut-off dates to allow reasonable time in the consolidation and submission of the BEDs not later than November 29 of the current year.

Planning

4.9.2.1 Agency Central Offices (ACO) of departments/agencies should have started the conduct of consultation/planning activities with the Agency Regional Offices (AROs)/OUs of their detailed plans and targets for the budget year.

4.9.2.2 ACOs/AROs/OUs shall prepare their respective BEDs consistent with the budget levels and agreements made during the consultation/planning activities. It is understood that agency specific lump-sums or centrally-managed items (CMIs) have been disaggregated by the ACO or ARO for downloading to the recipient OUs, as the case maybe. The additional budget allocations from the CMIs shall be included by the recipient OU in their BEDs and correspondingly deducted from the source ACO or ARO.
BED Preparation/Submission

4.9.2.3 The lower OUs, i.e., field offices, district offices, provincial offices, division offices and secondary schools shall prepare and submit their BEDs through URS. They shall also submit duly signed hard copies of the BEDs generated from the URS to DBM RO concerned.

4.9.2.4 The lower OUs shall simultaneously notify their respective ARO and ACO of the submission made to DBM-RO through e-mail or memorandum.

4.9.2.5 The ARO-Proper shall encode its own BEDs in the URS and submit the generated hard copies to DBM RO. The ARO shall also submit, a URS generated and duly signed consolidated regional report of BEDs (CRR-BEDs) to the DBM RO.

4.9.2.6 The ARO shall simultaneously notify their ACO of the submission made to DBM RO through e-mail or memorandum.

4.9.2.7 In the case of SUCs, they shall submit their BEDs directly to DBM ROs which shall be responsible for the complete submission and consolidation of BEDs of SUCs under their coverage.

4.9.2.8 The DBM ROs concerned shall forward to DBM (BMB-B) a copy of the URS generated CRR-BEDs and consolidated report on SUCs' BEDs, copy furnished the CHED.

4.9.2.9 The ACO-Proper shall encode its own BEDs in the URS and submit the signed generated hard copies to DBM (BMB-B). The ACO shall also submit, a URS generated and duly signed consolidated department report of BEDs (CDR-BEDs) to the DBM CO (BMB concerned).

4.9.3 The rest of the departments/agencies/OUs with regionalized offices (other than those cited under Item 4.9.2 of this Circular) shall prepare and submit their BEDs through URS. In addition to the online submission of BEDs, they shall also submit the URS-generated hard copies of BEDs duly signed by the authorized signatories to DBM on or before November 29 of the current year.

4.9.3.1 The lower OUs (field offices and provincial offices) shall prepare and submit their BEDs to ARO through URS. They shall submit signed hard copies of the BEDs generated from the URS to ACO.

4.9.3.2 The AROs shall be responsible for the complete submission of BEDs of OUs under their coverage, copy furnished the Secretary, e.g., PAROs under DAR, PENROs under DENR, RFUs under DA, among others.

4.9.3.3 The ARO-Proper shall encode its own BEDs in the URS and submit the generated hard copies to ACO. The ACO-Proper shall likewise encode its own BEDs in the URS.

4.9.3.4 The ACO shall submit a URS generated and duly signed consolidated department report of BEDs (CDR-BEDs) to the DBM CO.
4.10 The submitted BED No. 3 (MDP) as evaluated by DBM and confirmed by the departments/agencies/OUs shall be the basis for the comprehensive release of the NCA requirements for the first semester of the budget year.

4.11 The consolidated MDPs approved by the Development Budget Coordination Committee (DBCC) shall be posted at the DBM website.

4.11.1 The agency disbursement performance shall only be assessed against the original DBCC-approved MDP level which shall:

4.11.1.1 Guide the DBCC quarterly disbursement program, in sync with the growth targets set;

4.11.1.2 Assist the Bureau of the Treasury (BTr) in determining the magnitude and timing of the resource generation through revenues and borrowings; and

4.11.1.3 Determine the level of the initial comprehensive release of Notice of Cash Allocation (NCA) covering first semester operating requirements of departments/agencies/OUs.

4.12 Departments/agencies/OUs shall prepare and submit through the URS, on or before May 31 of the budget year, an Emerging Monthly Disbursement Program (EMDP) reflecting actual disbursements as of April 30 of the budget year, not exceeding the full year MDP level of the department/agency to consider, among others:

4.12.1 Releases from SPFs/transfers to other departments/agencies;
4.12.2 Frontloading of critical programs/projects;
4.12.3 Delay in procurement process; and
4.12.4 Availment of Working fund, etc.

4.13 The EMDP is subject to the approval of the Head of the Agency or the Department Secretary in case of MDP reallocation among OUs within the same Program/Activity/Project (P/A/P). The EMDP shall be duly supported with justifications, incorporating the emerging requirements for the rest of the year, for the following purposes:

4.13.1 Basis for the second semester comprehensive release of NCAs; and
4.13.2 Determination of the fiscal outlook for the remaining months of the year as input to cash programming and monitoring, specifying the catch-up plans/measures to be undertaken by the unit concerned.

5.0 SPECIFIC GUIDELINES

The specific guidelines in the preparation of the BEDs and its format are shown in Annexes A to D.

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 be effective immediately and remain to be in force unless otherwise repealed/amended.
1.0 **BED No. 1 Financial Plan (FP)**

1.1 The FP shall indicate:

- Comparative obligation levels for the budget year and current year
  - For the budget year (e.g., 2017) - targeted commitments/obligations per the NEP, on a quarterly basis.
  - For the current year (e.g., 2016) - actual obligations as of September 30 and the emerging level of obligations for the remaining quarter (October 1 to December 31).

- 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;

- Obligation Program as to “Comprehensive Release” and “For Later Release” (Negative List);

- P/A/Ps consistent with the performance information (PI) reflected in the NEP; and

- Allotment class, i.e., PS, MOOE, FinEx (if applicable) and CO.

1.2 The budget year’s total targeted commitments/obligations should equal the amount indicated in the NEP, segregated into “For Comprehensive Release” and “For Later Release” (Negative List).

- "**For 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 the budget of the Department of Education:
    - PS, i.e., Equivalent Record Forms (ERFs), Conversion to Master Teacher Positions, Hardship Pay; and
    - MOOE, i.e., Chalk Allowance and Repair and Maintenance of School Buildings.
  - Centrally Managed Items (CMIs), 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 the ACO of departments/agencies to their AROs.
Provisions for Supplies and Materials as well as Office Equipment subject to submission of Annual Procurement Plan for Common-Use Supplies and Equipment (APP-CSE) and conditions in incurring obligations per DBM Circular Letter No. 2013-14, *Reiterating the Submission of Annual Procurement Plan for Common Use Supplies and Equipment* dated November 29, 2013 (BED No. 4 of this Circular);

Communication equipment, subject to prior clearance from the National Telecommunications Commission;

Firearms, subject to prior approval of the Philippine National Police;

Confidential Fund;


Contributions to International Organizations, as already determined in previous years;

Research and development in the natural, agricultural, technological and engineering sciences, subject to consistency with the respective master plans of the Department of Science and Technology and Department of Agriculture on the priority research programs and projects to be implemented;

Books to be procured by agencies other than schools and the National Library of the Philippines (NLP) exceeding the authorized five (5) copies per title, subject to prior approval from DBM;

Ongoing Foreign-Assisted Projects (FAPs), subject to compliance with certain conditions;

Grants-in-aid supported with details indicating among others, the purpose, amount intended for each beneficiary, and the list of recipients; and

Requirements for Retirement and Life Insurance Premium.

- Items categorized as "For Later Release" consisting of budgetary items under the "Negative List" that shall be released only upon submission of Special Budget Request, and compliance with certain budgetary requirements. This shall include, but not limited to, the following:

  Operating requirements of those agencies which are specifically authorized to be sourced against income collection accruing to their Special Account in the General Fund (SAGFs), meaning they have no regular budget allocation, e.g., OTS-DOTC, Insurance Commission-DOF, Land Registration Authority-DOJ.
Lump-sum appropriations within the Agency Specific Budgets, among others, the following:

1. Lump-sum for Unfilled Positions, Creation of New Positions, and Reclassification of Positions;
2. Terminal Leave/Retirement Gratuity of compulsory retirees;
3. Strategic Information and Communication Technology Projects;
4. Commitments and pledges to International Organization and hosting of conferences;
5. Building Fund of DFA;
6. Performance-Based Challenge Fund of DILG;
7. AFP Modernization Program of DND;
8. Payment of Right-of-Way claims of DPWH; and
9. Grants-in-Aid of DOST.

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 (i.e., MPBF, PGF, BSGC, ALGU, NDRRMF, and Contingent Fund); and

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 Budget Action Message, which are subject to issuance of guidelines.

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

1.4 The department/agency/OU shall specify/present a recapitulation of the obligations/commitments by P/A/P.

1.5 Departments/agencies/OUs shall likewise prepare and submit the financial plan/target/schedule of their identified priority or major programs and projects which shall correspond to the work targets identified in the Physical Plan, and consistent with the priorities of the current administration.
2.0  **BED No. 2  Physical Plan (PP)**

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

- For Operations, PIs by P/A/P, consistent with the performance information in the NEP;
- For Major Programs and Projects, aligned with the priorities of the current dispensation; and
- For other projects, consider those milestones indicated in the approved project profile.

2.2 For the Budget Year, it is emphasized that P/A/Ps and major programs and projects shall be the same as those appearing in the FP.
3.0 **BED No. 3  Monthly Disbursement Program (MDP)**

3.1 The MDP shall be used by DBM as **basis for determining the monthly level of Notices of Cash Allocation (NCAs) and other disbursement authorities to be issued** to departments/agencies/OUs.

- 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:
  - NCA for cash requirements of departments/agencies' central, regional/provincial offices and OUs, through the authorized government servicing banks of the MDS.
  - 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) for the remittance of withheld taxes computed or estimated as follows:
    - For PS (salaries only) - 8%; and
    - For MOOE and CO - 5%
  - Others for tax expenditures, such as Customs Duties and Taxes, BTr Documentary Stamps, etc.

3.2 The total cash program to be covered by NCA for the budget year shall approximate the disbursements arising from the following sources:

- **Budget Year**
  - Agency Specific Budget: disaggregated into For Comprehensive Release (FCR) and For Later Release (FLR); and
  - Additional requirements chargeable against Special Purpose Fund to be supported by details.

- **Automatic Appropriations** (RLIP, SAGF and other items classified as such)

- **Prior Year’s Obligations**
  - Prior years’ AP (those due and demandable A/Ps unpaid as of December 31 of the preceding year)
✓ Not yet due and demandable obligations chargeable against previous year's released allotments

• Others
  ✓ Current Obligations chargeable against Continuing Appropriations (Unreleased and Prior Year's Unobligated Allotment)
  ✓ Allocation directly released to Implementing Agencies per Special Provisions

3.3 The non-cash program for the budget year shall comprise the monthly requirements for all disbursements other than those covered by NCAs (such as TRA, NCAA, CDC, Debt Service, and TEF).

3.4 In preparing the MDP, the following assumptions and other factors shall be considered:

• Seasonality (e.g., peak/slack periods) of activities and other factors that will tend to influence programming, to wit:

  ✓ PS shall consider the timing on the grant of PS benefits, among others:

<table>
<thead>
<tr>
<th>Personnel Benefit</th>
<th>Schedule for Payment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Uniform/Clothing Allowance</td>
<td>April</td>
</tr>
<tr>
<td>Mid-Year Bonus (one month salary)</td>
<td>May</td>
</tr>
<tr>
<td>Year-end Benefits</td>
<td>November</td>
</tr>
<tr>
<td>One Month Salary</td>
<td></td>
</tr>
<tr>
<td>P5000 Cash Gift</td>
<td></td>
</tr>
<tr>
<td>Compulsory Retirees' Benefits</td>
<td>Age-Determined (GMIS)</td>
</tr>
<tr>
<td>Pensions</td>
<td></td>
</tr>
<tr>
<td>Terminal Leave/Retirement Gratuity</td>
<td></td>
</tr>
</tbody>
</table>

✓ MOOE shall consider activities/work program related to contractual obligation or schedule of operations, e.g., payment of rentals and procurement of supplies and materials.

✓ CO shall consider the schedule of work targets, e.g., provision of 15% mobilization cost to cover initial construction activities, with the balance in accordance with the work program; provision of cash allocation (NCA) for purchase of equipment only on the expected delivery date, not during procurement stage; scheduling of construction of farm-to-market roads, irrigation projects, and other infrastructure projects during the first quarter of the year to consider Philippine weather condition.

• Inclusion of the requirements for the Annual Procurement Plan (APP), and consistent with the BED No. 4 prescribed herein.

• For FAPs, synchronizing the programming of peso counterpart (GOP counterpart) and loan proceeds (LP), i.e., cash portion of LP component to coincide with the expected date of the BTr certification on the availability of LP.

• Historical trend/data on actual disbursements, at least for the past three (3) years.
It is understood that the departments administering SPFs shall prepare the corresponding MDP for their respective SPFs, e.g., DOF for Interest Payment, Net Lending, and TEF; and DBM for NDRMMF and Contingent Fund, ALGU, etc.
4.0 BED No. 4 Annual Procurement Plan for Common-Use Supplies and Equipment (APP-CSE) – Procurement Service

4.1 The APP-CSE shall serve as both the work and financial plan for the procurement of common use supplies and equipment. Departments/agencies/OUs shall:

- Consider the APP-CSE as the Agency Procurement Request for the purpose of ordering said items;
- Use the APP-CSE as one of the bases in preparing the MDP; and
- Ensure strict compliance with R.A. No. 9184 and its Implementing Rules and Regulations (IRR).

4.2 The APP-CSE shall reflect the **monthly quantity and cash requirements by items categorized into:**

- Available at Procurement Service (PS) Stores; and
- Other items not available at PS but regularly purchased from other sources.

4.3 The quarterly cash requirements as reflected in the APP-CSE, which form part of the APP, shall serve as guide of the agency for payment of purchases made, and shall be reflected both in BED Nos. 1 (FP) and 3 (MDP).

4.4 The accomplished APP-CSE (BED No. 4) shall be submitted in the following manner to the DBM offices concerned through:

- E-mail to DBM-PS at the following addresses:

<table>
<thead>
<tr>
<th>Government Entity</th>
<th>E-Mail Address</th>
</tr>
</thead>
<tbody>
<tr>
<td>National Government Agencies (central and regional offices)</td>
<td><a href="mailto:ps.app.nga@gmail.com">ps.app.nga@gmail.com</a></td>
</tr>
<tr>
<td>State Universities and Colleges (Main and other campuses)</td>
<td><a href="mailto:ps.app.suc@gmail.com">ps.app.suc@gmail.com</a></td>
</tr>
<tr>
<td>Government-Owned/Controlled Corporations (central and regional offices)</td>
<td><a href="mailto:ps.app.gocc@gmail.com">ps.app.gocc@gmail.com</a></td>
</tr>
<tr>
<td>Primary and Secondary Schools</td>
<td><a href="mailto:ps.app.deped@gmail.com">ps.app.deped@gmail.com</a></td>
</tr>
<tr>
<td>Local Government Units</td>
<td><a href="mailto:ps.app.lgu@gmail.com">ps.app.lgu@gmail.com</a></td>
</tr>
</tbody>
</table>
• Submit one (1) printed hardcopy as follows:
  ✓ To the DBM Regional Office (RO) – for ROs and operating units (OUs) of DepEd, DOH, DPWH, CHED, TESDA and SUCs; or
  ✓ To the DBM Central Office – for entities at the Central Office.

4.5 The APP-CSE format shall be:

• Downloaded through the DBM-PS website at www.ps-philgeps.gov.ph – Downloads tab and the PhilGEPs website at www.philgeps.gov.ph - About PhilGEPs tab – Useful Downloads.

• Accomplished/submitted using the prescribed format. Those submitted APP-CSE not using the prescribed format will be considered invalid due to incompatibility with IT system requirements, e.g.:
  ✓ form used other than the prescribed format downloaded at philgeps.gov.ph; and
  ✓ correct format but fields were deleted and/or inserted in Portion A (Available at PS Stores) of the APP-CSE.

--- Nothing Follows ---
<table>
<thead>
<tr>
<th>Particulars</th>
<th>UACS CODE</th>
<th>Current Year's Obligations</th>
<th>Budget Year Obligation Program</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Actual Jan. 1-Sept. 30</td>
<td>Estimate Oct. 1-Dec. 31</td>
</tr>
<tr>
<td>1</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Part A**

I. **Budget Year Appropriations**

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

Locally-Funded Project(s)

PS | MOOE | Fin Exp. (if applicable) | CO

...continue down to the last PAP

Foreign-Assisted Project(s)

PAP | PS | MOOE | Fin Exp. (if applicable) | CO

...continue down to the last PAP
### FY _____ FINANCIAL PLAN
(In Thousand Pesos)

**Department**

**Agency**

**Operating Unit**

**Organization Code (UACS)**

<table>
<thead>
<tr>
<th>Particulars</th>
<th>UACS Code</th>
<th>Current Year's Obligations</th>
<th>Budget Year Obligation Program</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Actual Jan. 1-Sept. 30</td>
<td>Estimate Oct. 1-Dec.31</td>
</tr>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
</tr>
<tr>
<td><strong>II. Automatic Appropriations</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Retirement and Life Insurance Premiums</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General Administration and Support</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>PAP</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>PS</td>
<td>MOOE</td>
<td>Fin Exp (if applicable)</td>
<td>CO</td>
</tr>
<tr>
<td>Support to Operations</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>PAP</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>PS</td>
<td>MOOE</td>
<td>Fin Exp (if applicable)</td>
<td>CO</td>
</tr>
<tr>
<td>Operations</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>MFO 1 - [MFO Description]</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>PAP</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>PS</td>
<td>MOOE</td>
<td>Fin Exp (if applicable)</td>
<td>CO</td>
</tr>
<tr>
<td>... continue down to the last PAP</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>... continue down to the last MFO</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Special Account in the General Fund (Please specify)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Motor Vehicle Users Charge Fund</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General Administration and Support</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>PAP</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>PS</td>
<td>MOOE</td>
<td>Fin Exp (if applicable)</td>
<td>CO</td>
</tr>
<tr>
<td>Support to Operations</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>PAP</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>PS</td>
<td>MOOE</td>
<td>Fin Exp (if applicable)</td>
<td>CO</td>
</tr>
<tr>
<td>Operations</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>MFO 1 - [MFO Description]</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>PAP</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>PS</td>
<td>MOOE</td>
<td>Fin Exp (if applicable)</td>
<td>CO</td>
</tr>
<tr>
<td>... continue down to the last PAP</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>... continue down to the last MFO</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
# FY Financial Plan

(In Thousand Pesos)

<table>
<thead>
<tr>
<th>Particulars</th>
<th>UACS CODE</th>
<th>Current Year's Obligations</th>
<th>Budget Year Obligation Program</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Actual Jan. 1-Sept. 30</td>
<td>Estimate Oct.1-Dec.31</td>
</tr>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
</tr>
</tbody>
</table>

III. Special Purpose Fund (Please specify)
- Pension and Gratuity Fund (Pension Benefits)
- MFO - [MFO Description]
- PAP

TOTAL, Current Year Budget / Appropriations
- PS
- MOOE
- Fin Exp. (if applicable)
- CO

Recapitulation by MFO:
- MFO 1 - [MFO Description]
- MFO 2 - [MFO Description]
- ...continue down to the last MFO

Part B
- Major Programs/Projects
- PAP
- ...continue down to the last major PAP

Prepared By:
Financial Services Head/Budget Officer
Date:

In coordination with:
Planning Head/Planning Officer
Date:

Approved By:
Agency Head/Department Secretary
Date:
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.

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 identified priority or major programs and projects which shall correspond to the work targets identified in the Physical Plan, and consistent with the priorities of the current administration.

Column 2  

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., 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 15 (for non-regionalized departments/agencies) or November 29 (for regionalized departments/agencies) of the current year.

This form shall likewise be filled up separately and submitted to DBM to support SBRs covering multi-user Special Purpose Funds e.g., Miscellaneous Personnel Benefits Fund, Pension and Gratuity Fund and National Disaster Risk Reduction Management 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 within seven (7) working days after approval of the GAA.
## FY ______ PHYSICAL PLAN

<table>
<thead>
<tr>
<th>Particulars</th>
<th>UACS CODE</th>
<th>Current Year's Accomplishments</th>
<th>Physical Targets (Budget Year)</th>
<th>Variance</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Actual Jan. 1- Sept. 30</td>
<td>Estimate Oct. 1- Dec. 31</td>
<td>TOTAL 6=7+8+9+ 10 7 8 9 10 11=6-5 12</td>
<td>1st Quarter</td>
</tr>
<tr>
<td>1</td>
<td>2</td>
<td>3 4 5=3+4</td>
<td>7 8 9 10 11=6-5 12</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Part A

#### OPERATIONS

**MFO 1** - [Description]  
Performance Indicators  
- Quantity  
- Quality  
- Timeliness

*...continue down to the last set of PIs*

*...continue down to the last MFO*

Prepared by:  
Financial Services Head / Budget Officer  
Agency Head / Department Secretary

In coordination with:  
Planning Services Head / Planning Officer  
Date:

Approved by:  
Date:
PHYSICAL PLAN (BED No. 2)

Instructions

The Physical Plan shall contain the performance indicators and targets of the department/agency consistent with the performance information embodied in the National Expenditure Program (NEP).

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.


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 within seven (7) working days after approval of the GAA.

This shall be submitted to DBMon or before November 15 (for non-regionalized departments/agencies) or November 29 (for regionalized departments/agencies) of the current year.
### FY ____ MONTHLY DISBURSEMENT PROGRAM

(In Thousand Pesos)

<table>
<thead>
<tr>
<th>PARTICULARS</th>
<th>UACS CODE</th>
<th>TOTAL PROGRAM</th>
<th>TAX REM. ADVICE (TRA)</th>
<th>NET PROGRAM</th>
<th>FULL YEAR REQUIREMENT</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>QUARTER 1</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>JAN</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>5</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>10</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>14</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>18</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>22</td>
</tr>
</tbody>
</table>

Part A

1. 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
<table>
<thead>
<tr>
<th>PARTICULARS</th>
<th>UACS CODE</th>
<th>TOTAL PROGRAM</th>
<th>TAX REM. ADVICE (TRA)</th>
<th>NET PROGRAM</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>B. Prior Year (PY) Obligation *</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Prior Year Accounts Payable</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>PS</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>MOOE</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fin Exp.(if applicable)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Not yet Due and Demandable Obligations</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>PS</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>MOOE</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fin Exp.(if applicable)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>TOTAL PROGRAM, PY OBLIGATION</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>PS</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>MOOE</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fin Exp.(if applicable)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>TOTAL NCA PROGRAM</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>PS</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>MOOE</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fin Exp.(if applicable)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>II. CASH DISBURSEMENT CEILING (For DFA and DOLE only)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>PS</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>MOOE</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fin Exp.(if applicable)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>III. NON-CASH AVAILMENT AUTHORITY</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>PS</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>MOOE</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fin Exp.(if applicable)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>IV. TAX REMITTANCE ADVICE</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>PS</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>MOOE</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fin Exp.(if applicable)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>V. OTHERS</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>PS</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>MOOE</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fin Exp.(if applicable)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>VI. TOTAL DISBURSEMENT PROGRAM</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>PS</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>MOOE</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fin Exp.(if applicable)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CO</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>PARTICULARS</td>
<td>UACS CODE</td>
<td>TOTAL PROGRAM</td>
<td>TAX REM. ADVICE (TRA)</td>
<td>NET PROGRAM</td>
</tr>
<tr>
<td>------------</td>
<td>-----------</td>
<td>---------------</td>
<td>-----------------------</td>
<td>-------------</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Part B</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Major Programs/Projects</td>
<td>PAP</td>
<td>...continue down to the last major PAP</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Footnote: Please cite assumptions/parameters used

Prepared By: ________________________________ Prepared By: ________________________________ Approved By: ________________________________

Budget Officer ________________________________ Accountant * ________________________________ Agency Head/Department Secretary ________________________________

Date: ____________________ Date: ____________________ Date: ____________________
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 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., April program shall include Uniform Allowance, May program shall include Mid-Year Bonus, and November program shall include Year-End Bonus and Cash Gift, hiring of new employees and filling-up of positions, and payment of pension and TL/RG for compulsory retirees.
  - **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.

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., Miscellaneous Personnel Benefits Fund for creation/unfilled positions for DepEd and pension requirements under Pension and Gratuity Fund);
    - 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 identified priority or major programs and projects which shall correspond to the work targets identified in the Physical Plan, and consistent with the priorities of the current administration.


5. The MDP shall be submitted to DBM on or before November 15 (for non-regionalized departments/agencies) or November 29 (for regionalized departments/agencies) of the current year.

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.

---

**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:

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., Miscellaneous Personnel Benefits Fund for creation/unfilled positions for DepEd and pension requirements under Pension and Gratuity Fund);
    - 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 identified priority or major programs and projects which shall correspond to the work targets identified in the Physical Plan, and consistent with the priorities of the current administration.


5. The MDP shall be submitted to DBM on or before November 15 (for non-regionalized departments/agencies) or November 29 (for regionalized departments/agencies) of the current year.

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.