



Republic of the Philippines
Department of Environment and Natural Resources
Visayas Avenue, Diliman, Quezon City
Tel Nos. 929-6626 to 29; 929-6633 to 35
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Website: <http://www.denr.gov.ph> / E-mail: web@denrgov.ph

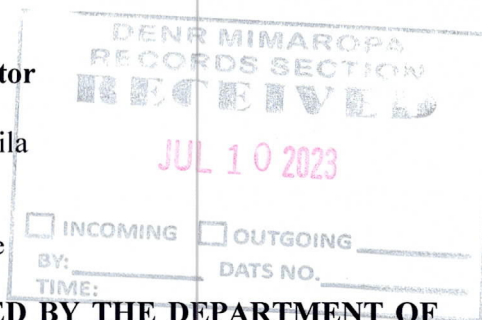
MEMORANDUM

FOR : The Regional Executive Director
DENR - MIMAROPA
Roxas, Boulevard, Ermita, Manila

FROM : The OIC Director
Financial and Management Service

SUBJECT : **REPLY DOCUMENT ISSUED BY THE DEPARTMENT OF BUDGET AND MANAGEMENT (DBM) PER DMS REFERENCE NO. 2023-BE-0077157-E DATED 22 JUNE 2023**

DATE : 6 July 2023



This refers to the **Reply Document** issued by the Department of Budget and Management (DBM) regarding your request for the issuance of **Special Allotment Release Order (SARO)** for the modification of expense class from Maintenance and Other Operating Expenses (MOOE) to Capital Outlay (CO) intended for the repair of comfort rooms in the Regional Office amounting to **Nine Hundred Eighty-Three Thousand Pesos (₱983,000.00)**.

The DBM returned the documents per **DMS Reference No. 2023-BE-0077157-E** dated 22 June 2023 requiring the submission of the following additional documents in order to facilitate the processing of the request:

1. Duly signed Financial Plan (BED No. 1); and
2. Physical Plan (BED No. 2) per prescribed format in compliance with DBM Circular Letter No. 2022-14 (copy attached).

For your information and compliance.


IMELDA R. DELA CRUZ



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF BUDGET AND MANAGEMENT
GENERAL SOLANO STREET, SAN MIGUEL, MANILA
REPLY DOCUMENT



DMS Reference No: 2023-BE-0077157-E

Date: 06/22/2023
Client Agency: DENR-OSEC-RO IVB-Proper
Address: Visayas Avenue, Diliman, Quezon City

Dear **Sir/Madam:**

This pertains to the request submitted to this Office dated 06/01/2023 which was received on 06/06/2023.

☒ **REQUIRE ADDITIONAL SUPPORTING DOCUMENTS**

In order for us to proceed with the processing of the request, may we request for submission of the following additional documents (attach additional list if necessary):

- Duly signed Financial Plan (BED No. 1) and Physical Plan (BED No. 2) per prescribed format, in compliance with DBM Circular Letter No. 2022-14 (copy attached)

Please indicate the DMS Reference Number in the cover page/transmittal sheet and submit the same to our BMB-E not later than _____.

☐ **RETURN THE DOCUMENTS TO CLIENT AGENCY CONCERNED**

☐ **COMPLETE** ☐ **PARTIAL** No of Pages: _____

Based on our review, it is necessary to return the documents you have submitted due to the following reason:

☐ **Deficiency In The Document Submitted**

Specifics (attach additional documents if necessary):

☐ **Withdrawal of Request** Reference: _____

Thank you.

Digitally signed
by Gemma G.
Ilagan

GEMMA G. ILAGAN, Acting Director, BMB-E

Head of Bureau/Service/Office



Republic of the Philippines
Department of Environment and Natural Resources
Visayas Avenue, Diliman, Quezon City
Tel Nos. 929-6626 to 29; 929-6633 to 35
926-7041 to 43; 929-6252; 929-1669
Website: <http://www.denr.gov.ph> / E-mail: web@denrgov.ph

June 01, 2023

SECRETARY AMENAH F. PANGANDAMAN

Department of Budget and Management

General Solano St.

San Miguel, Manila

Attention: **GEMMA G. ILAGAN**

Acting Director, Budget and Management Bureau - E

Dear **Secretary Pangandaman**:

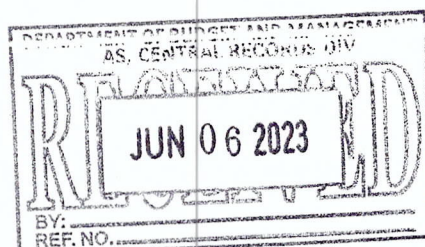
Respectfully endorsing the memorandum of the Regional Executive Director of DENR - Region 4B dated April 14, 2023 requesting for the modification of expense class from Maintenance and Other Operating Expenses (MOOE) to Capital Outlay (CO) intended for the repair of comfort rooms in the Regional Office. The needed funds will be derived from the available MOOE allotment as follows:

Object of Expenditures under MOOE	Amount
Repair and Maintenance–Other Structures	₱ 384,000.00
Security Services (Hiring of Blue Guards)	599,000.00
TOTAL	₱ 983,000.00

In this regard, we are requesting for the issuance of **Special Allotment Release Order (SARO)** in the total amount of **Nine Hundred Eighty-Three Thousand Pesos (₱ 983,000.00)** for the modification of allotment from MOOE to CO chargeable against FY 2023 General Appropriations Act (GAA), R.A. No. 11936 – P/A/P: General Management and Supervision.

Attached herewith are the following pertinent documents to support our request:

1. Memorandum from the Regional Executive Director of DENR Region 4B dated 14 April 2023 justifying the modification of fund;
2. Technical Evaluation by the General Services Division approved by the Administrative Service Director;
3. Certificate of Availability of Funds;
4. Certification of actual Deficiency and Sources of Funds;
5. FAR No. 1A as of March 31, 2023;
6. Financial Plan (BED No. 1) and Physical Plan (BED No. 2);
7. Geo-tagged photos of the current status of Comfort Rooms;
8. Cost Estimates and Scope of Work;

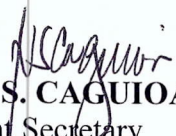


9. Pre-repair inspection report; and
10. Layout plan.

Your favorable action on this matter is highly appreciated.

Thank you.

Very truly yours,


NONITA S. CAGUIWA
Assistant Secretary
Finance, Information Systems
and Mining Concerns

cc: **The Regional Executive Director**
DENR – Region IVB
Roxas Blvd., Manila



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF BUDGET AND MANAGEMENT
BONCODIN HALL, GENERAL SOLANO STREET, SAN MIGUEL, MANILA



CIRCULAR LETTER

No. 2022- 14
October 28, 2022

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

SUBJECT : **PRESCRIBING GUIDELINES FOR THE PREPARATION AND SUBMISSION OF THE ANNUAL BUDGET EXECUTION PLANS COVERING THE FISCAL YEAR (FY) 2023 BUDGET AND THEREAFTER**

1.0 RATIONALE

For the achievement of national development goals, government agencies shall execute the programs and projects authorized in the annual budget and deliver planned results in a timely manner. Hence, the DBM annually requires agencies to prepare Budget Execution Documents (BEDs) reflecting the agency financial and physical plans, including disbursement schedules, consistent with the agency budget levels.

BEDs serve as bases to facilitate release of funds to conduct early procurement activities and to enable timely implementation of programs and projects. In addition, BEDs are used for purposes of assessing 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 provide guidelines on the encoding of the submission of final and complete BEDs (Nos. 1, 2, and 3) through the Unified Reporting System (URS); and
- 2.3 To institutionalize the early submission of BEDs and expedite the timely release of funds upon effectivity of the General Appropriations Act (GAA)

3.0 COVERAGE

All departments, bureaus, offices, agencies and operating units (OUs) of the national government including commissions/offices under the CFAG, SUCs, and other recipients of budgetary support, i.e., GOCCs and LGUs.

4.0 GUIDELINES

- 4.1 All covered entities shall prepare and submit the following BEDs based on the National Expenditure Program (NEP) for the Budget Year, **without waiting for the approval of the corresponding General Appropriations Act (GAA)**:

BEDs	Data Elements	Purpose
BED No. 1 Financial Plan (FP) Details shown in Annex A	Estimated quarterly obligation program for the budget year, and current year obligations (actual obligation as of September 30 and estimated obligation for October to December)	Serves as the overall financial plan of the department/agency/OU, covering the estimated obligations and expenditures consistent with the approved budget level, to guide scheduling release of allotment orders
BED NO. 2 Physical Plan (PP) Details shown in Annex B	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)	Serves as the overall physical plan of the department/agency/OU, identifying the performance indicators and targets for major programs under Operations aligned with the Administration's priorities, and for other projects considering milestones per project profile, consistent with the approved budget level
BED No. 3 Monthly Disbursement Program (MDP) Details shown in Annex C	Projected monthly disbursement requirements for the budget year by type of disbursement authority (e.g., NCA, CDC, NCAA and TRA)	Basis for the initial and subsequent issuance of disbursement authorities, including the release of the comprehensive NCA for agencies' operating requirements at the beginning of the year, provision for payment for unpaid prior year's accounts; Assists Bureau of the Treasury in determining the magnitude and timing of resource generation

4.2 The following, among others, shall be observed:

- 4.2.1 Ensure that the BEDs contain the projected budget requirements of those programs, activities and projects as reflected in the NEP/GAA, which can be obligated and implemented within the current year, through:
- 4.2.1.1 Synchronization of activities among planning, operations, budget and accounting offices in the program/project implementation;
 - 4.2.1.2 Coordination among source and recipient agencies for the implementation of a specific program/project in accordance with the pertinent special provision under the NEP/GAA, e.g., farm to market road (Department of Agriculture [DA] to Department of Public Works and Highways [DPWH]), Basic Education Facilities (Department of Education [DepEd] to DPWH);
 - 4.2.1.3 Accounting for timelines for procurement-related activities and overall management of central procurement of common used goods and services; and
 - 4.2.1.4 Considering historical performance (absorptive capacity), seasonality (e.g., peak/slack periods) of activities and other factors that influence programming
- 4.2.2 Consider the validity of appropriation, allotment, and disbursement consistent with the pertinent general provisions under the NEP/GAA.

As for FY 2023, all appropriations shall be available for release and obligation, disbursement until December 31, 2023, except:

- Local government support fund released and obligated during the fiscal year shall be available for disbursement for the purpose specified until December 31, 2024;
- Appropriations for statutory shares of LGUs shall be available for obligation and disbursement until fully expended;
- The completion of construction, inspection, and payment of infrastructure capital outlays, including those subsidy releases to GOCCs for infrastructure projects shall be made not later than December 31, 2024; and
- The delivery, inspection and payment of MOOE and other capital outlays shall be made not later than June 30, 2024.

4.2.3 Reflect amounts/targets in the BEDs within the following limits:

4.2.3.1 The sum of the amounts/targets reflected by CO, ROs and OUs in BEDs Nos. 1 and 2 shall be equal to the total approved agency budget/targets of the department as initially based on the NEP/GAA, as applicable; and

4.2.3.2 The total disbursement requirements of the proposed budget (NEP) reflected in BED No. 3 to be subsequently adjusted to the respective approved budget consistent with the GAA, if applicable, composed of the following:

- Current year's disbursement which may be equal or lower than the total approved agency budget reflecting in BED No. 1
- Prior years' accounts payable (i.e., unpaid as of end of the immediate preceding year)

4.2.4 Identify items which shall be released only upon submission of Special Budget Request and budgetary requirements, in accordance with applicable laws, and existing rules and regulations. These items include lumpsum for creation/filling of new positions, Centrally-Managed Items (CMIs), Special Account in the General Fund, Intelligence Fund, and Special Purpose Funds, among others.

4.2.5 Observe the process flow relative to the preparation, consolidation and submission of BEDs as shown in **Annex D** for the following:

4.2.5.1 Department/agency/OU with no regional offices, e.g., Department of Energy, Office of the Press Secretary, among others;

4.2.5.2 Department/agency/OU with decentralized set-ups in terms of direct budgetary releases from DBM, i.e., Department of Education, Department of Health, Department of Public Works and Highways, Commission on Higher Education, Technical Education and Skills Development Authority and State Universities and Colleges; and

4.2.5.3 The rest of the department/agencies/OUs with regionalized offices and other lower level OUs (other than those cited under 4.2.5.2 of this Circular), e.g., DA, Department of Agrarian Reform, Department of Environment and Natural Resources, among others.

4.3 To facilitate program/project implementation including the conduct of pre-procurement activities short of award and the prompt completion of procurement timelines, all concerned are reminded to ensure the consistency of the information reflected in the BEDs with the procurement schedules/specifications, being submitted to the GPPB, and the Procurement Service (PS)-DBM. All covered entities are reminded to submit the following documents to GPPB and PS-DBM within the prescribed deadline set by the GPPB:

4.3.1 Annual Procurement Plan for Common Use Supplies and Equipment (APP-CSE) shall be submitted to the PS-DBM via the Virtual Store facility, in accordance with PS-DBM guidelines for the purpose; and

4.3.2 Annual Procurement Plan for non-CSE in the format prescribed under GPPB Circular Nos. 07-2015 and 02-2019, 02-2020 and 02-2022, as required under Section 7 of R.A. No. 9184 and its revised Implementing Rules and Regulations.

4.4 Relative to the conduct of early procurement activities based on the NEP provisions, **pending the enactment of the corresponding GAA**, please be reminded of the following, among others:

4.4.1 The Multi-Year Contractual Authority, except for those covered by Forward Obligational Authority for Foreign-Assisted Projects, Certificate of Budget Inclusion for GOCCs, and Letter of Commitment for multi-year PPP Projects shall continue to be required for purposes of entering into multi-year contracts as prescribed under existing DBM issuances; and

4.4.2 Agency-specific funds for the purchase of motor vehicles reflected in the NEP are classified as For Comprehensive Release to facilitate the speedy and timely vehicle procurement for government operations. This shall be applicable only for agency procurement of vehicles, which remain consistent, i.e., the same number, specifications, maximum allowable costs and intended use/user reflected in the Authority to Purchase Motor Vehicles (APMV), attached in the confirmation letters to the agency.

4.5 In terms of timelines, all concerned are reminded of the following:

4.5.1 BEDs consistent with the NEP can already be encoded in the URS for submission to DBM in accordance with the following deadlines:

Particulars	Deadline of Submission	
	Non-regionalized Departments/Agencies	Regionalized Departments/Agencies
Agency Submission of BEDs	November 15 of the current year	November 30 of the current year
DBM Evaluation	Three (3) working days after November 15 of the current year	Five (5) working days after November 30 of the current year

After clicking the "submit" status, access to the URS shall be **automatically closed for encoding.**

4.5.2 **Upon approval of the GAA**, if no changes were introduced by the legislature on the NEP level of the departments/agencies/OUTs, there is no need to submit GAA-consistent BEDs. In these instances, DBM shall issue a compliant notice to the departments/agencies/OUTs.

4.5.3 **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/OUTs shall:

4.5.3.1 Identify affected Program/Activities/Projects (PAPs) and targets to be adjusted; and

4.5.3.2 Submit their GAA-consistent BEDs, highlighting any adjustment made in PAPs/targets/plans, using the same BED forms to DBM within fifteen (15) working days after approval of the GAA.

4.5.4 Only **hard copies of the following two sets of BEDs** (BED Nos. 1, 2, and 3) **generated from the URS**, duly signed by the Head of the department/agency/OU or his/her authorized representative, shall be recognized as compliant with the submission requirements:

4.5.4.1 BEDs based on the NEP; and

4.5.4.2 BEDs consistent with the GAA, if changes are made in the NEP level.

It must be emphasized that the hard copy submission must be the same as the encoded data under the URS. In the event the submitted hard copies of the required BED Forms duly endorsed by the Department/Agency Heads are inconsistent with the encoded data under the URS, the encoded data shall prevail and will be regarded as the official submission of the Departments/Agencies.

5.0 **REPEALING CLAUSE**

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

6.0 **SEPARABILITY**

If any provision of this Circular as now or later amended or its application to any person or circumstance is held invalid, the invalidity does not affect other provisions that can be given effect without the invalid provision or application.

7.0 **EFFECTIVITY**

This Circular shall be effective immediately and remain to be in force unless otherwise repealed/amended.


AMENAH F. PANGANDAMAN
Secretary



FY _____ FINANCIAL PLAN

(In Thousand Pesos)

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	Q1
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	
I. Budget Year / Appropriations																
Regular Program																
General Administration and Support																
General Management and Supervision																
Activity																
PS																
MOOE																
Fin Exp.(if applicable)																
CO																
Support to Operations																
Activity																
PS																
MOOE																
Fin Exp.(if applicable)																
CO																
Operations																
Program																
Sub-Program																
Activity																
PS																
MOOE																
Fin Exp.(if applicable)																
CO																
...continue down to the last PAP																
Projects																
Locally-Funded Project(s)																
Project																
PS																
MOOE																
Fin Exp.(if applicable)																
CO																
... continue down to the last Project																
Foreign-Assisted Project(s)																
Project																
GOP Counterpart																
PS																
MOOE																
Fin Exp.(if applicable)																
CO																
Loan Proceeds																
PS																
MOOE																
Fin Exp.(if applicable)																
CO																
... continue down to the last Project																

FY _____ FINANCIAL PLAN

(In Thousand Pesos)

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

Particulars	UACS CODE	Current Year's Obligations			Budget Year Obligation Program								FOR LATER RELEASE (Negative List)					
		Actual Jan. 1-Sept. 30	Estimate Oct.1-Dec.31	Total	TOTAL	COMPREHENSIVE RELEASE								Q1	Q2	Q3	Q4	Sub-Total
						Q1	Q2	Q3	Q4	Sub-Total	Q1	Q2	Q3					
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																		
Activity																		
PS																		
MOOE																		
Fin Exp.(if applicable)																		
CO																		
Support to Operations																		
Activity																		
PS																		
MOOE																		
Fin Exp.(if applicable)																		
CO																		
Operations																		
Program																		
Sub-Program																		
Activity																		
PS																		
MOOE																		
Fin Exp.(if applicable)																		
CO																		
...continue down to the last PAP																		
Special Account in the General Fund (Please specify)																		
e.g., Wildlife Management Fund																		
General Administration and Support																		
Activity																		
PS																		
MOOE																		
Fin Exp.(if applicable)																		
CO																		
Support to Operations																		
Activity																		
PS																		
MOOE																		
Fin Exp.(if applicable)																		
CO																		
Operations																		
Program																		
Sub-Program																		
Activity																		
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) : _____

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
III. Special Purpose Fund (Please specify) Pension and Gratuity Fund (Pension Benefits) Program Activity															
TOTAL, Current Year Budget / Appropriations PS MOOE Fin Exp.(if applicable) CO															
IV. Continuing Appropriations General Administration and Support General Management and Supervision Activity PS MOOE Fin Exp.(if applicable) CO Support to Operations Activity PS MOOE Fin Exp.(if applicable) CO Operations Program Sub-Program Activity PS MOOE Fin Exp.(if applicable) CO ...continue down to the last P.A.P.															
TOTAL, Continuing Appropriations PS MOOE Fin Exp.(if applicable) CO															
GRAND TOTAL PS MOOE Fin Exp.(if applicable) CO															
Recapitulation by Program: Program 1 Program 2 ...continue down to the last major Program															
Prepared By:		in coordination with:												Approved By:	
Financial Services Head/Budget Officer Date:														Agency Head/Department Secretary Date:	

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.

- Column 1** This includes all to be implemented, categorized by cost structure, by allotment class and by fund source, including automatic appropriations and special purpose funds. This shall be divided into two parts.
- a. Regular Program (i.e., GAS, STO, Operations) is a homogeneous group of activities necessary for the performance of a major purpose for which a government agency is established, for the basic maintenance of the agency's administrative operations or for the provisions of staff support to the agency's administrative operations or for the provisions of staff support to the agency's line functions.
 - b. Program is a group of activities and projects that contribute to a common particular outcome. A program should have a unique expected results or outcomes, a clear target population or client group external to the agency, a defined method of intervention to achieve the desired result, and a clear management structure that defines accountabilities.
- Column 2** Adopt the UACS Code per COA-DBM-DOF Joint Circular Nos. 2017-1 dated August 11, 2017.

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 comprised of the budget year obligation program, i.e., Comprehensive Release and For Later Release

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 shall consist of budgetary items in the agency specific budgets, which are enumerated under the aforementioned DBM Circular. Release of which shall be made through a SARO subject to submission of agency's Special Budget Requests and 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 30 (for regionalized departments/agencies) of the current year.**

This form shall likewise be filled up **separately** and submitted to DBM to support SBRs, e.g., releases covering multi-user Special Purpose Funds (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, increase or other modifications for existing programs and projects or introduction of new items, the OU/agency concerned shall submit a **revised Financial Plan within fifteen (15) working days after approval of the GAA.**

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
I. OPERATIONS											
Organizational Outcome Program											
Performance Indicators Outcome Indicators											
Indicator 1											
Indicator 2											
Indicator 3											
Output Indicators											
Indicator 1											
Indicator 2											
Indicator 3											
...continue down to the last Program											
Prepared by:		In coordination with:			Approved by:						
Planning Services Head / Planning Officer Date:		Financial Services Head/ Budget Officer Date:			Agency Head/ Department Secretary 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 This shall reflect the Cost Structure, Organizational Outcomes, Programs and the corresponding Performance Indicators (PIs).

A program is a group of activities and projects that contribute to a common particular outcome. A program should have a unique expected results or outcomes, a clear target population or client group external to the agency, a defined method of intervention to achieve the desired result, and a clear management structure that defines accountabilities.

PI is a characteristic or evidence that measures and illustrates the standard of performance by which an agency has delivers its programs or output. It can measure the quantity, quality or timeliness of outputs and outcomes of an agency or a program and provide evidence that describes results such as economy, efficiency, and effectiveness.

Column 2 Adopt the UACS Code per COA-DBM-DOF Joint Circular No. 2017-1 dated 11 August 2017

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 Refer 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, increase or other modifications for existing programs and projects or introduction of new items, the OU/agency concerned shall submit a revised Physical Plan **within fifteen (15) working days after approval of the GAA.**

This shall be submitted to DBM **on or before November 15 (for non-regionalized departments/agencies) or November 30 (for regionalized departments/agencies) of the current 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												FULL YEAR TOTAL				
					QUARTER 1			QUARTER 2			QUARTER 3			QUARTER 4							
					JAN	FEB	MAR	TOTAL	APR	MAY	JUN	TOTAL	JUL	AUG	SEPT	TOTAL		OCT	NOV	DEC	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
NOTE: THE AGGREGATE SUM OF THE FOUR (4) QUARTERS PER COLUMN 22 MAY OR MAY NOT BE EQUAL TO THE PROGRAM, NET OF TRA																					
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																					

FY _____ MONTHLY DISBURSEMENT PROGRAM
(In Thousand Pesos)

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

FULL YEAR REQUIREMENT																						
PARTICULARS	UACS CODE	TOTAL PROGRAM	TAX REM. ADVICE (TRA)	NET PROGRAM	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																						
C. Continuing Appropriations																						
Unreleased Appropriations																						
PS																						
MOOE																						
Fin Exp.(if applicable)																						
CO																						
Unobligated Allotment																						
PS																						
MOOE																						
Fin Exp.(if applicable)																						
CO																						
TOTAL PROGRAM, CONTINUING APPROPRIATIONS																						
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																						

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												FULL YEAR				
					QUARTER 1			QUARTER 2			QUARTER 3			QUARTER 4			TOTAL	TOTAL			
					JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEPT	OCT	NOV	DEC					
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
IV. TAX REMITTANCE ADVICE																					
PS																					
MOOE																					
Fin Exp.(if applicable)																					
CO																					
V. TOTAL DISBURSEMENT PROGRAM																					
PS																					
MOOE																					
Fin Exp.(if applicable)																					
CO																					

Footnote: Please cite assumptions/parameters used

Prepared By: _____ Approved By: _____
Date: _____ Date: _____

Budget Officer _____ Agency Head/Department Secretary _____
Date: _____ 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 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 Clothing/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, etc.

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/GAA 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)**.

Continuing Appropriations

- Unreleased Appropriations
- Unobligated Allotment

*** 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

3. UACS Code, per COA-DBM-DOF Joint Circular Nos. 2013-1 dated 6 August 2013, 2014-1 dated November 7, 2014, and 1, s. 2017 dated August 11, 2017 shall be adopted.

4. The MDP shall be submitted to DBM on or before **November 15 (for non-regionalized departments/agencies) or November 30 (for regionalized departments/agencies) of the current year.** This form shall likewise be filled up separately and submitted to DBM support SBRs, e.g., releases covering multi-user Special Purpose Funds (Pension and Gratuity Fund and National Disaster Risk Reduction Management Fund).

Annex D

Process flow in the preparation, consolidation and submission of BEDs.

- 1.0 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.
- 2.0 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 30 of the current year.
 - 2.1 The lower level 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.
 - 2.2 The lower level OUs shall simultaneously notify their respective Agency RO and Agency CO of the submission made to DBM-RO through e-mail or memorandum.
 - 2.3 The Agency RO-Proper shall encode its own BEDs in the URS and submit the generated hard copies to DBM RO. The Agency RO shall also submit, a URS generated and duly signed consolidated regional report of BEDs (CRR-BEDs) to the DBM RO.
 - 2.4 The Agency RO shall simultaneously notify their Agency CO of the submission made to DBM RO through e-mail or memorandum.
 - 2.5 In the case of SUCs, submission of URS-generated and duly signed BEDs to DBM, copy furnished the CHED, shall be as follows:
 - 2.5.1 BMB-F: University of the Philippines System, Mindanao State University (MSU), MSU - Iligan Institute of Technology (MSU-IIT), and MSU - Tawi-Tawi College of Technology and Oceanography (MSU-TCTO); and
 - 2.5.2 DBM ROs: all other SUCs
 - 2.6 The Agency CO-Proper shall encode its own BEDs in the URS and submit the signed generated hard copies to DBM CO (BMB concerned). The Agency CO shall also submit a URS generated and duly signed consolidated department report of BEDs (CDR-BEDs) to the DBM CO (BMB concerned).

3.0 The rest of the departments/agencies/OUTs with regionalized offices (other than those cited under Item 2.0) 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 of the current year.

3.1 The lower level OUTs (field offices and provincial offices) shall prepare and submit their BEDs to Agency RO through URS. They shall submit signed hard copies of the BEDs generated from the URS to Agency CO.

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

3.3 The Agency RO-Proper shall encode its own BEDs in the URS and submit the generated hard copies to Agency CO. The Agency CO-Proper shall likewise encode its own BEDs in the URS.

3.4 The Agency CO shall submit a URS generated and duly signed consolidated department report of BEDs (CDR-BEDs) to the DBM.