



**Republic of the Philippines**  
**Department of Social Welfare and Development**

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**Memorandum Circular No.** 20

Series of 2009

**TITLE : SYNCHRONIZED PLANNING AND BUDGETING PROCESS**

**I. RATIONALE**

The Organizational Performance Indicator Framework (OPIF) is one of the government reform components under the Public Expenditure Management (PEM), a public sector resource allocation system that accords priority to expenditures that are oriented towards achieving desired outcomes. The OPIF guides government agencies including the Department of Social Welfare and Development (DSWD) in identifying outputs and determining programs/activities/projects and strategies to achieve the desired outcomes.

Anchored on the OPIF, the DSWD shall direct its resources to where it can best produce the desired output/outcome of responsive policy environment for social protection specifically on social welfare, social insurance, social safety nets and assistance to development concerns, strengthened capabilities and increased resources of intermediaries and empowered/protected disadvantaged and vulnerable individuals, families and communities.

In compliance with the annual submission of agency targets/budget proposals to the Department of Budget and Management (DBM), these guidelines will prescribe the process intended to closely link planning and budgeting and in order to ensure that priority thrusts are translated into budgetary terms. This guidelines is also expected to bring efficiency in the preparation of the prescribed agency plans and budget.

**II. OBJECTIVES**

1. To synchronize the planning, programming, budgeting and expenditure management in the Department focusing the efforts on the delivery of outputs directly contributing to the agency's goals consistent with the OPIF;
2. To prescribe the procedure in the preparation of annual agency plan and budget;
3. To set the schedule of planning and budgeting activities

### III. PLANNING AND BUDGETING FRAMEWORK

#### A. Planning Framework

The Medium-Term Philippine Development Plan (MTPDP) defines the overall development framework and program thrust of the government, from which the DSWD's plan and policy are anchored. As contained in the MTPDP 2004-2010, specifically Chapter 12, Part III entitled: "*Responding to Basic Needs of the Poor*", states that the vulnerable members of the society shall be given preferential access to social assistance, social protection and safety nets.

The DSWD Thrusts and Priorities outlines the programs, projects and activities to be undertaken by the Department in a particular year anchored on the MTPDP, including the Agency Reform Agenda.

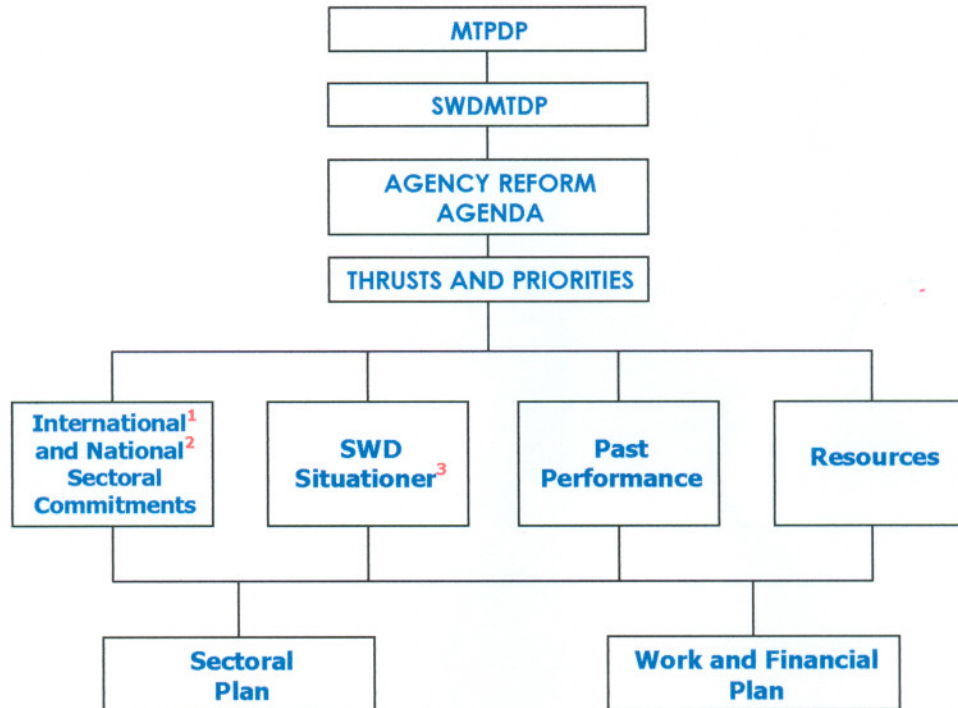
On International Commitments, the Philippine government is a signatory to several international treaties and conventions that calls for the fulfillment of the rights of children, youth, women, persons with disabilities, senior citizens and families. These international commitments include the Convention on the Rights of the Child (CRC) and its Optional Protocols; the Hague Convention on the Protection of Children and Cooperation in respect of Inter-Country Adoption; the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW); Convention on Organized Transnational Crime and its Protocols; and, the Declaration of the Asian and Pacific Decade of Disabled Persons; BIWAKO Millennium Framework for Action Towards an Inclusive Barrier Free and Rights Based Society for Persons with Disabilities; and the Madrid Plan of Action on Ageing, among others.

The Updated Regional Social Welfare and Development (SWD) Situationer (Administrative Order #3, s. of 2005 and DBM-DILG-NEDA-DOF Joint Memorandum Circular No. 1, s. of 2007), which is updated every three (3) years contains data/information on the current social welfare and development issues and problems, as well as economic situation in the respective region/area/community. This is the primary basis for the formulation of the regional operational plans and the sectoral plans, programs, projects, strategies and activities.

Needs and resources (appropriate service for specific clientele groups, budget, external resource, manpower, etc.) are determined as basis in formulating the central and field office operational/work and financial and sectoral plans.

Below is the framework which will aid the Central and Field Offices of the Department in the preparation and execution of their respective plans.

**Figure 1**



<sup>1</sup>Millennium Development Goals, BIWAKO Millennium Framework for Action Towards an Inclusive, Barrier-Free & Rights-Based Society for PWDs in Asia & the Pacific, Convention on the Rights of the Child, Convention on the Elimination of All Forms of Discrimination Against Women, International Year for the Family and Madrid Plan of Action on Ageing

<sup>2</sup>National Decade Plan for the Filipino Family, Philippine Plan of Action for Senior Citizens, Medium Term Youth Development Plan, National Plan of Action for Children, Philippine Plan for Gender-Responsive Development and Philippine Plan of Action for the 2nd Decade of PWDs

<sup>3</sup>Includes those clients whose income are below poverty threshold, individuals/families and poor communities

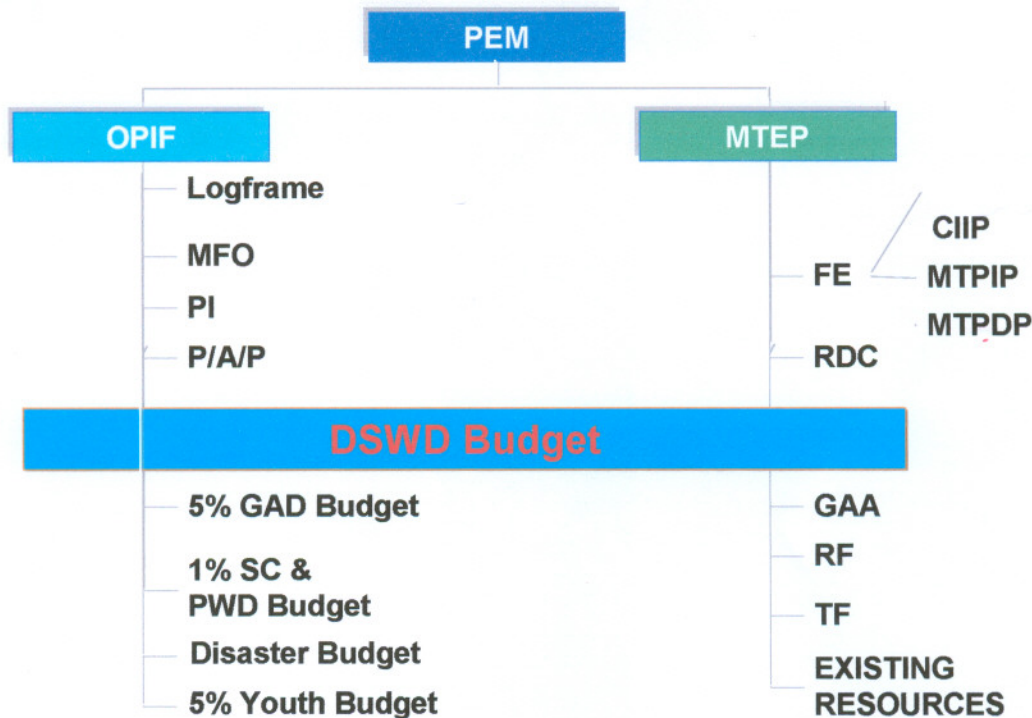
### **B. Budgeting Framework**

The Fiscal Year Budget shall uphold the commitment to fiscal consolidation and a balanced budget for the succeeding year consistent with the medium term macroeconomic and fiscal framework under the Medium Term Philippine Development Plan (MTPDP) and with the Department's Thrusts and Priorities. Hence, the budget as a principal tool for national development shall prioritize key strategic programs and activities of the government.

The Medium Term Expenditure Framework (MTEF) shall be the agency's planning-budgeting framework to underpin a strategic and policy-based approach to budget preparation. It adopts a medium term perspective to decision-making

that considers future costs of existing policies to determine the budget space for new programs/projects. Given the limited fiscal resources, these new programs shall support the key sectoral priorities vital for growth and competitiveness.

Figure 2



#### IV. BRIEF DESCRIPTION OF THE SYNCHRONIZED PLANNING AND BUDGETING PROCESS

Planning and Budgeting are often referred to as inter-linked activities in the budget formulation process. However, the two have distinct functions. Planning provides the prioritized programs, projects and activities for a given period usually for a fiscal year while budgeting determines the financial requirements to be allocated for the said programs, projects and activities of the Department in accordance with the national budget memorandum issued by the DBM.

The synchronized planning and budget process will show how it should be applied in the Department. It explains in detail how planning and budgeting shall be done by concerned Offices, Bureaus, Services and Units (OBSUs). It involves the task-by-task scheduling within the budget cycle to implement strategies and accomplish objectives. In the process, two major activities namely budget preparation and work and financial plan shall be undertaken. These two activities are distinct but closely inter-related as shown in Annex A.

Budget preparation is the first phase of the budget cycle. It begins upon the receipt of the FY Budget Call from the DBM and ends with the drafting and

approval of the President's budget. The Work and Financial Planning is the process intended to closely link planning and budgeting in order to insure that priority tasks for a calendar year is properly and correspondingly translated into budgetary terms.

The essential feature of this process is the creation of planning and budget technical working group (PBTWG) for the review, assessment and deliberation on budget proposals for the following year submitted by various OBSUs. The chairperson shall be the Financial Management Service (FMS) and the co-chairperson shall be the Policy Development and Planning Bureau (PDPB).

The main roles and responsibilities of the committee shall be to:

1. Review and deliberate on budget proposals submitted by OBSUs and determine operational performance to conform with financial targets;
2. Ensure proper fund utilization to support the implementation of priority programs, projects and activities; and
3. Provide technical input on program planning and budget development.

## V. PLAN AND BUDGET PREPARATION

The schedules of plan, budget and report preparation activities are as follows:

### A. SCHEDULE

#### A. 1. Planning

ACTIVITY	TIMEFRAME	OUTPUT	RESPONSIBLE UNIT
1. Development of Agency Thrusts and Priorities for the succeeding year	Every 2nd week of December (current calendar year)	DSWD Thrusts and Priorities	PDPB
2. Issuance of Thrusts and Priorities	Every 3 <sup>rd</sup> week of February (next calendar year)		
3. Review of Regional Work and Financial Plan	Every 3 <sup>rd</sup> week of November to 1 <sup>st</sup> week of December (next calendar year)	DSWD Work and Financial Plan	All Offices and Bureaus
4. Conduct of Plan	Every 1 <sup>st</sup>	Revision of	PDPB and FMS

and Working Group Meeting	week of January (next calendar year)	OBSU's Proposed Budget	
5. Development of Budget message, scripts and cue cards	Every 1st week of June (next calendar year)	DSWD Budget Proposal	All Offices, Bureaus and Services

#### A.2. Budget

ACTIVITY	TIMEFRAME*	OUTPUT	Responsible Unit
1. Development of Agency Plan and Budget Proposal <ul style="list-style-type: none"> <li>Submission to PDPB and Finance Service for evaluation and consolidation</li> </ul>	Every May of each year (next calendar year)	DSWD Plan and Budget Proposal	All Offices and Bureaus
2. Finalization of President's Budget Proposal for DSWD <ul style="list-style-type: none"> <li>Technical Budget Hearing</li> <li>Consultations between DSWD and DBM</li> </ul>	Every July of each year (next calendar year)	DSWD's Budget Presentation/Script  National Expenditure Program (NEP)	PDPB and FMS
3. Budget Hearing/Approval by Congress	July – Nov. (next calendar year)	DSWD Budget Presentation/Cue Cards  General Appropriations Bill	All Offices and Bureaus per concern MFOs
4. Enactment of Budget into Law	Dec. – Jan. (next calendar year)	General Appropriations Act	
5. Preparation of Department's Work and Financial Plan	October-January (next calendar year)	Approved Department's Work and Financial Plan for the year	All CO/FO Offices, and Bureaus per concern MFOs
6. Submission of Budget Execution Documents/Accountability Reports <ul style="list-style-type: none"> <li>1<sup>st</sup> Quarter</li> </ul>	Every 10 <sup>th</sup> day of the 1 <sup>st</sup> month of the succeeding quarter	Regional Quarterly Physical Report of Operation - BAR  National Quarterly	All Field Offices  PDPB

<ul style="list-style-type: none"> <li>▪ 2<sup>nd</sup> Quarter</li> <li>▪ 3<sup>rd</sup> Quarter</li> <li>▪ 4<sup>th</sup> Quarter</li> </ul>	(current calendar year)	Physical Report of Operation-BAR	FMS
7. Submission of Physical and Financial Plan	On or before February 15 (next calendar year)	Physical and Financial Plan - BED	All Field Offices/FMS and PDPB

For the preparation of DSWD Work and Financial Plan, the Financial Management Service (FMS) shall lead in the formulation and consolidation of updated budget parameters, issuance of financial planning guidelines, analysis, review and final approval of the proposed DSWD Work and Financial Plan. Please refer to *Annex B* for the schedule of work program of activities for the preparation of DSWD Work and Financial Plan.

## B. REPORTING

The reporting flow describes how the process of reporting shall be installed in the Department to achieve the Major Final Outputs (MFOs). It defines the clear delineation of roles of different units involved in consolidating and accomplishing the enhanced MFO reporting forms (please refer to *Annex C*). It also takes into consideration the timeframe for the submission of outputs/reports indicated in the performance contract of FOs/OBSUs.

The MFO reporting forms shall continue to be utilized to generate the annual targets and actual quarterly/annual accomplishments of FOs/OBSUs.

A narrative report is required in every quarterly submission of the statistical report to provide detailed explanation between plans and accomplishments and qualitative data and information that support the statistical report. The respective OBS shall submit the integrated plans and accomplishments including the narrative report through the designated e-mails. The suggested format is in *Annex D* (Framework of Narrative Summary of Performance Analysis).

The FOs through the Regional Planning Unit, shall continue to comply with the reportorial requirements.

The physical and financial targets of national/foreign-assisted projects, retained community-based programs and services, centers, institutions and related facilities and strategic support services, shall be the responsibility of the concerned Bureaus, Services, Field Offices and CO-Project Management Offices.

For all devolved programs and services and Non Government Office (NGOs) Social Welfare Development (SWD) Programs and Services, the FOs are responsible in coordinating the preparation of physical and financial target using the Local Government Unit (LGU) SWD reporting forms and NGOs reporting forms to the intermediaries.

Both the concerned Bureaus with the concerned FOs who in turn shall submit to the PDPB the required data using the prescribed MFO reporting forms shall mutually agree the confirmation of physical and financial targets.

The concerned Field Offices/Bureaus/Services/PMOs should be guided by the deadlines for submission of operational plans and accomplishments as stated in the PC Template. The respective CO-Bureaus and Offices shall submit the integrated plans every 3<sup>rd</sup> week of March and accomplishments including the narrative report to the PDPB thru the designated emails shall be every 5<sup>th</sup> of the month.

The Bureaus and Offices including FOs shall also ensure that gender mainstreaming and institutionalization are integrated in all their processes involving planning, programming, budgeting, implementation, and project development, monitoring and evaluation of existing programs, projects and activities.

The Bureaus and Offices play a vital role in the entire process of monitoring reportorial requirements submitted by Field Offices and their involvement is necessary to understand the accomplishments of the Field Offices pertaining to their respective MFOs. This will result in a more timely, reliable and accurate data of the Department's performance and targets. The following are the roles/responsibilities of each office:

1. PDPB

- 1.1 Prepare and submit the prescribed MFO forms (e.g. Agency Performance Measures, Quarterly Report of Operations) of DBM reflecting the Department's targets and accomplishments
- 1.2 Analyze the Department's plans and accomplishments based from the MFO forms submitted by OBSUs
- 1.3 Prepare a quarterly narrative report of the Bureau's accomplishments vis-à-vis its plan using the prescribed format
- 1.4 Review WFP of FOs relative to MFO 1, Situationer and Annual Thrusts and Priorities

2. Other Bureaus

- 2.1 Prepare and submit the prescribed MFO forms reflecting the accomplishments of Field Offices and their respective Bureaus to PDPB
- 2.2 Prepare a quarterly narrative report of the Bureau's accomplishments vis-à-vis its plan using the prescribed format to be submitted to PDPB
- 2.3 Conduct quarterly monitoring in the Field Offices to ensure implementation of the plans and accomplishments
- 2.4 Review WFP of FOs relative to their MFO



### 3. Services

- 3.1 Submit quarterly strategic support services indicating targets/accomplishments to PDPB
- 3.2 Provide narrative reports using the prescribed format to PDPB.
- 3.3 The FMS in addition to the above, shall review and consolidate the submitted WFPs
- 3.4 Also, the MISS in addition to the 1<sup>st</sup> two items, shall be responsible for the following:
  - 3.4.1 Act as repository of data forwarded by the Field Offices
  - 3.4.2 Forward to concerned OBSUs the data received from Field Offices
  - 3.4.3 Maintain the database of all reports submitted by Field Offices

### 4. Project Management Offices (PMO) at the Central Office

- 4.1. Submit quarterly foreign assisted and locally funded forms indicating targets/accomplishments to PDPB.
- 4.2. Provide narrative reports using the prescribed format to PDPB.

### 5. Field Offices

- 5.1 All concerned centers/institutions/units shall prepare the required reports including the quarterly narrative accomplishments indicating the plans and accomplishments using the prescribed format, which will be submitted to their respective Division Chiefs for comments and approval prior to submission to the Planning Unit.
- 5.2 The Planning Unit shall review and submit, upon the approval of the Regional Director, the reports to concerned Bureaus/Services thru e-mail copy furnished the PDPB. Once the database system has been installed, all reports shall be transmitted thru MISS.


The PDPB shall report the key accomplishments in the Department's semestral and annual reports. A summary of reportorial requirements for plans and accomplishments shall serve as a guide for all concerned OBSUs of the timeline of submission of reports (*Annex E*).

In accordance with the budget framework and expenditure reforms, the Bureaus, Offices and Services and Units shall also ensure submission of the budgetary requirements and financial reports to the Financial Management Service as required by the DBM. Please refer to *Annex F and G*.

**VI. EFFECTIVITY**

This circular shall take effect immediately and supersedes previous issuances inconsistent herewith.

Issued in Quezon City, this 22nd day of September 2009.

  
**DR. ESPERANZA I. CABRAL**  
Secretary  
*KMB* *ve* *est*

# Planning and Budget Calendar

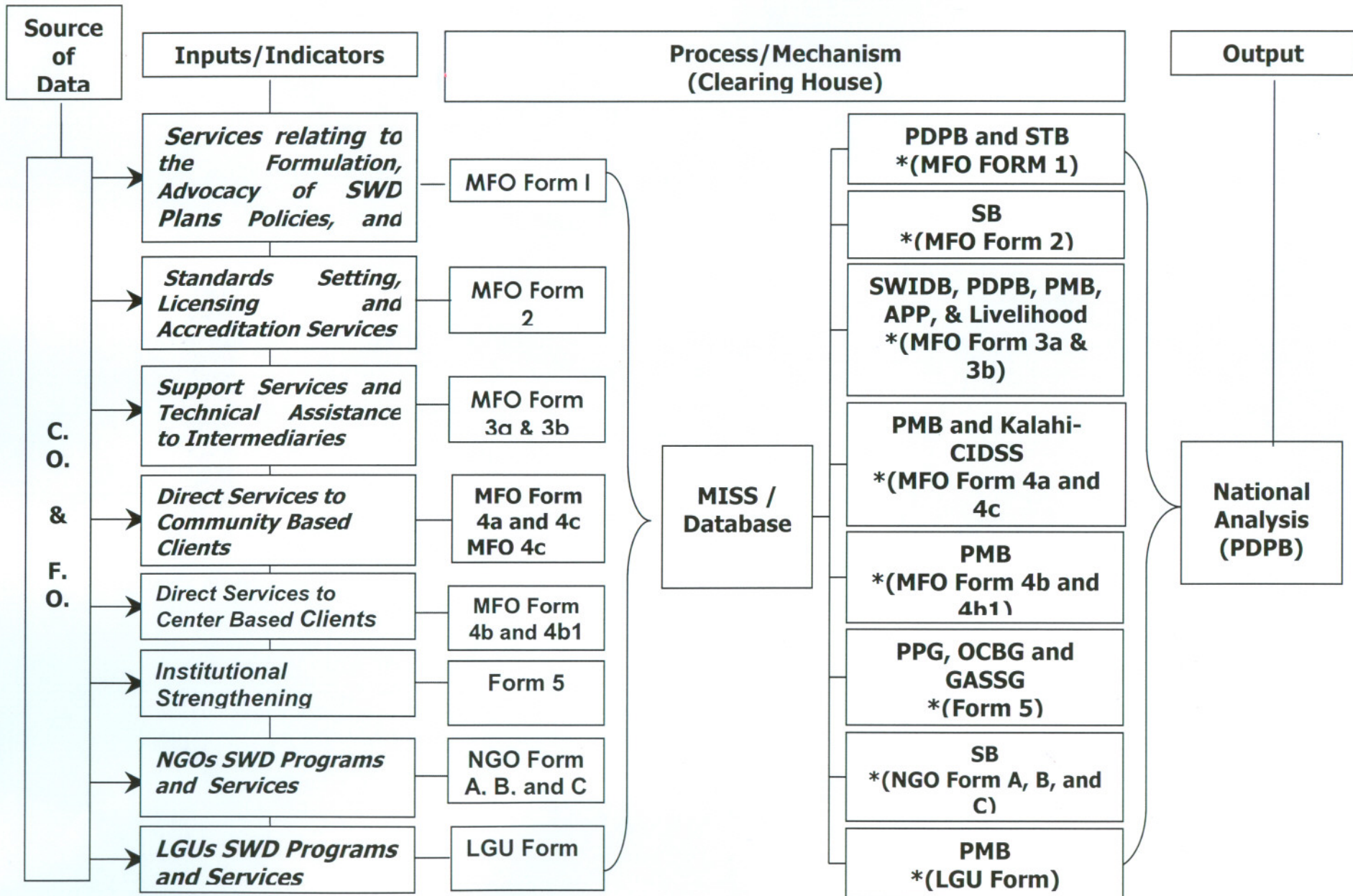
	PDPB	OBSUs/FOs	Plan and Budget Working Group	PDPB/FMS	FMS
DEC	* Formulation of Annual Thrusts and Priorities				
JAN	Joint Review Process (Backward looking orientations for next year)	Preparation of Proposed Budget and submission of budget for the following year			Consolidation/review of OBS Work and Financial Plan based on approved budget
FEB		Presentation and Approval of Annual WFP to the EXECOM	Review of Proposed Budget		
MAR				Planning and Budgeting Workshop	
APR		Budget Revision and Submission of revised budget			Consolidation of all budget proposals
MAY					*Submission of Financial Accomplishments *Preparation for technical hearings with DBM
	Issuance of the Budget Call and Submission of DSWD Budget Proposals				
JUN	Budget Preparation	Preparation of budget message, scripts and cue cards			Presentation of Executive Budget to the House of Representative and House of Senate
JUL					*Submission of Annual Budget Documents to the President *Issuance of National Expenditure Program
AUG					
SEP	Work and Financial Plan Preparation				Consolidation of Updated Budget Parameters Issuance of Financial Planning Guidelines
OCT					
NOV		*Submission of FO Work and Financial Plan *Review of Submitted FO WFP by CO OBSUs			
DEC		Submission of work and financial plan including approved centrally managed fund			Work and Financial Plan Workshop

**Annex "B"**

**SCHEDULE OF ANNUAL WORK AND FINANCIAL PLANNING**

<b>ACTIVITY</b>	<b>RESPONSIBLE OFFICE</b>	<b>DATE</b>
Issuance of National Expenditure Program (NEP)	Financial Management Service ( FMS)	Every last week of August
Updating of budget parameters/issuance of memo to concerned offices	FMS	Every 1 <sup>st</sup> week of October
Deadline of submission of updated budget parameters	CO Bureaus/Offices	Every 1 <sup>st</sup> week of October
Consolidation of updated budget parameters	FMS	Every 2 <sup>nd</sup> week of October
Preparation of Financial Planning Guidelines	FMS	Every 3 <sup>rd</sup> week of October
Issuance of Approved Financial Planning Guidelines to FOs	FMS	Every last week of October
Submission of Field Office Work and Financial Plan (WFP)	All Field Offices	Every 1 <sup>st</sup> week to 2 <sup>nd</sup> week of November
Review of submitted FO WFP	CO Bureaus/Offices	Every 3 <sup>rd</sup> week of November to 1 <sup>st</sup> week of December
Consultation workshop with Field Directors, Planning and Budget Officers and representatives from OBSUs	CO Bureaus/Offices	Every 1 <sup>st</sup> week of December
Submission of O/B/S WFP including Centrally Managed Fund to be released to FOs	Bureaus, Offices and Services	Every 2 <sup>nd</sup> week to 4 <sup>th</sup> week of December
Consolidation/Review of all OBSUs Work and Financial Plan	FMS/ASEC for GASSG	January of every year
Presentation and Approval of Annual WFP to the EXECOM	CO Bureaus/Offices	February of every year

# DSWD Reporting Process



\*(MFO) – clearing house

## Framework of Narrative Summary of Performance Analysis

For the Period:

{ } 1<sup>st</sup> Quarter { } 2<sup>nd</sup> Quarter { } 3<sup>rd</sup> Quarter { } 4<sup>th</sup> Quarter/CY \_\_\_\_\_

### I. Introduction

Brief discussion on the major prevailing SWD issues/concerns in the region, and FOs/Bureau's/Service's/Unit's thrusts and priorities for the year.

### II. Presentation and Analysis of Performance

Make a concise textual presentation of the plans/targets vis-à-vis actual accomplishment during the period and the analysis of the performance. Use of graphs or charts may be used as appropriate.

#### A. *Per Major Final Outputs (MFOs)*

Per MFO, discuss the highlights of accomplishment and strengths and gaps directly affecting the performance.

#### B. *Per Locally Funded Projects/Foreign Assisted Projects*

For each project being analyzed, discuss the highlights of the accomplishments and strengths and gaps directly affecting the performance.

#### C. *Strategic Support Services*

Discuss the accomplishment highlights and gaps and strengths directly affecting the performance along this area.

### III. Conclusion

Identify the area of strengths/gaps across the areas of MFOs and then those that are distinct.

With its current performance, discuss the distinct or major opportunities for improvement/enhancement necessary for the next period and the probable hindrances in enhancing its performance within the Department itself and within the external environment.

### IV. Recommendations

To include recommendations for the next period to include the following:

- ❖ Areas for improvement – specific measures to be undertaken to address gaps
- ❖ Areas that need to be sustained/strengthened

**SUMMARY OF PDPB REPORTORIAL REQUIREMENTS  
(Based on PC Template of Regional Director)**

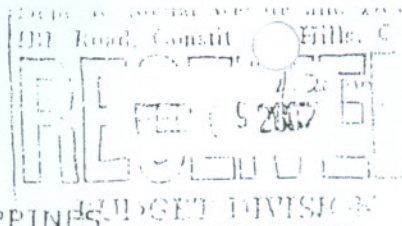
Title and Code of Reports/Forms Required	Source Office	Frequency	Due Date at Central Office (PDPB)
<b><u>A. PHYSICAL OPERATIONAL PLANS/ACCOMPLISHMENTS</u></b>			
<b>1. MFO Planning Forms</b>  > MFO Forms 1 to 5	Central Office Bureaus/FAPs Offices (i.e. KALAHI-CIDSS) All Field Offices	Annual	November 29
<b>2. MFO Monitoring Forms</b>  > MFO Forms 1 to 5  <i>NOTE: The accomplishment forms/report should be submitted together with Narrative Report)</i>	Central Office Bureaus, FAPs Offices (i.e. KALAHI-CIDSS) All Field Offices	Quarterly/ Annual	1st Qtr - April 10 2nd Qtr - July 10 3rd Qtr - October 10 CY - January 10 (every 10th day of the 1st month of the succeeding quarter)
<b><u>B. SECTORAL PLANS/ACCOMPLISHMENTS</u></b>			
<b>1. Sectoral Plans</b>  > Inter-agency and DSWD Plan of Action for the Fil. Family > Inter-agency and DSWD Plan of Action for Sr. Citizen > Inter-agency and DSWD Plan of Action for PWDs > Inter-agency and DSWD Plan of Action for Children  > DSWD Plan of Action for Youth > DSWD Plan of Action for GAD	All Field Offices Bureaus/FAPs Offices (DSWD Plan)  All Field Offices Bureaus/FAPs Offices	Annual  Annual	April 30  April 30
<b>2. Sectoral Accomplishments</b>  > Status of Implementation (Inter-agency/DSWD Plan of Action for the Fil. Family) > Status of Implementation (Inter-agency and DSWD Plan of Action for Sr. Citizens) > Status of Implementation (Inter-agency and DSWD Plan of Action for PWDs) > Status of Implementation (Inter-agency and DSWD Plan of Action for Children)  > DSWD Plan of Action for Youth > DSWD Plan of Action for GAD  <i>NOTE: The sectoral accomplishment forms/report should be submitted together with Narrative Report)</i>	All Field Offices Bureaus/FAPs Offices (DSWD Accomp.)  All Field Offices Bureaus/FAPs Offices	Semestral  Semestral	2nd Sem of the Previous Year (Jan. 10) 1st Sem of the Current Year (July 10) (every 10th day of the 1st month of the succeeding semester)  2nd Sem of the Previous Year (Jan. 10) 1st Sem of the Current Year (July 10) (every 10th day of the 1st month of the succeeding semester)
<b><u>C. REGIONAL SWD LGU PLANS AND ACCOMPLISHMENTS</u></b>			
> Regional SWD LGU Plans > Regional SWD LGU Accomplishments  <i>Note: * Based on the JMC No. 1, s.2007 (Guidelines on the Harmonization of Local Planning, Investment Programming</i>	All Field Offices  All Field Offices	Annual  Semestral	Every last week of July *  2nd Sem of the Previous Year (Jan. 10) 1st Sem of the Current Year (July 10)

Title and Code of Reports/Forms Required	Source Office	Frequency	Due Date at Central Office (PDPB)
<i>Revenue Administration, Budgeting and Expenditure Mgt.</i>			
<b><u>D. REGIONAL NGO SWD PLANS AND ACCOMPLISHMENTS</u></b> > Regional NGO SWD Plans > Regional NGO SWD Accomplishments	All Field Offices  All Field Offices	Annual  Annual	Every 1st week of March  Every 10th day of the 1st month of the succeeding semester)
<b><u>E. REGIONAL SWD SITUATIONER ANALYSIS REPORT</u></b>	All Field Offices	Every 3 years (starting 2008)	April 30
<b>F. WORK AND FINANCIAL PLAN</b> > WFP for CY 2008 > Report of WFP Implementation	Central Office All Field Offices	Annual  Quarterly	November 15  1st Qtr - April 10 2nd Qtr - July 10 3rd Qtr - October 10 CY - January 10 (every 10th day of the 1st month of the succeeding quarter)
<b>G. POLICY AND RESEARCH</b> > Status Report of LGUs compliance to SWD National and Local Laws  > Documentation of SWD Fora > Research Proposal  > Research Design  > Research report  > Documentation of Research Fora	All Field Offices  All Field Offices  All Field Offices  All Field Offices  All Field Offices	Semestral      Semestral	2nd Sem of the Previous Year (Jan. 10) 1st Sem of the Current Year (July 10) (every 10th day of the 1st month of the succeeding semester)  10 working days after forum  10 working days before end of 1st quarter  60 days after receipt of approved research proposal  30 working days after data gathering  30 working days after research forum
<b>H. RESOURCE GENERATION</b> > Updated External Resource Generation Agenda (ERGA) > Operational Plan  > Status of Implementation of ERGA   > Report on External Resources Generated	All Field Offices All Field Offices  All Field Offices   All Field Offices	every 3 years Annual  Semestral   Semestral	January 30 January 30  2nd Sem of the Previous Year (Jan. 10) 1st Sem of the Current Year (July 10) (every 10th day of the 1st month of the succeeding semester)  2nd Sem of the Previous Year (Jan. 21) 1st Sem of the Current Year (July 21)





REPUBLIC OF THE PHILIPPINES  
Department of Budget and Management  
Malacañang, Manila



## NATIONAL BUDGET CIRCULAR

No. 507

January 31, 2007

TO : HEADS OF DEPARTMENTS/AGENCIES/STATE UNIVERSITIES AND COLLEGES (SUCs) AND OTHER OFFICES OF THE NATIONAL GOVERNMENT; HEADS OF BUDGET AND ACCOUNTING UNITS; AND ALL OTHERS CONCERNED

SUBJECT: OMNIBUS CIRCULAR ON THE SUBMISSION OF BUDGET EXECUTION DOCUMENTS/ACCOUNTABILITY REPORTS

### 1.0 RATIONALE

The DBM has, under various circulars, required agencies to submit on a regular basis, budget execution documents and accountability reports. Data from these reports are used for monitoring and providing the necessary information to the President and fiscal agencies for the purpose of crafting sound policy decisions.

Consistent with the recent policy pronouncements of the President emphasizing the submission of timely, accurate and quality reports on fund utilization, the consolidation of the existing circulars on reporting and updating of the prescribed reports is necessary.

### 2.0 PURPOSE

- 2.1 To prescribe guidelines reiterating the timely submission by agencies of the budget execution documents and accountability reports to DBM;
- 2.2 To improve the budget monitoring and information system of the DBM, specifically the aspects of timeliness and completeness; and,
- 2.3 To reiterate existing budget execution documents/accountability reports and prescribe modifications thereto.

### 3.0 COVERAGE

This Circular covers all departments and agencies of the national government.

### 4.0 GENERAL GUIDELINES

- 4.1 The reports/documents required by DBM for submission by the agencies are generally categorized into:

#### 4.1.1 Budget Execution Documents (BEDs)

Annual documents required at the onset of the budget execution phase, which contain the agencies' **targets and plans** for the current year.

#### 4.1.2 Budget Accountability Reports (BARs)

Reports which contain information on the agencies' **actual accomplishments/performance** for a given period.

#### 4.2 These budget execution documents/accountability reports shall be used by DBM as basis to:

4.2.1 Determine the agency's level of performance in terms of physical output as well as actual expenditures incurred in the production/delivery of goods/services to the public, which shall be used as benchmarks in validating the:

4.2.1.1 Reasonable level of funding provided to the agency to accomplish its targets during the remaining quarters of the year; and,

4.2.1.2 Realistic level of agency budget for the ensuing year(s).

4.2.2 Decide on agency requests for release of additional funds and realignment of funds. Likewise, the decisions arrived at maybe used in withdrawing funds from the agency or revising agency programs and targets for the remaining period of the year.

4.3 Operating units (OUs) of national government agencies shall directly submit their BEDs/BARs to the concerned DBM offices. (An operating unit pertains to a "national government agency" receiving NCA directly from the DBM). All heads of OUs shall be responsible for the timely submission of the prescribed documents/reports.

4.4 In the event an OU fails to submit the required BEDs/BARs under item 5.1 of this Circular on the set deadline, the DBM shall send **call up letters** to remind the OU concerned, applying the following procedures:

4.4.1 First call up letter signed by the DBM director concerned shall be addressed to the Head of the OU;

4.4.2 Second call up letter to be signed by the DBM Assistant Secretary/Undersecretary shall be addressed to the official of equivalent rank of the department where the OU is attached/ Head of the OEO, citing the "non-action" to date despite the first call up letter (the date of which shall also be cited);

4.4.3 Third call up letter to be signed by the DBM Secretary shall be sent to the Secretary of the department where the OU concerned is attached/Head of OEC, citing the two previous call up letters sent.

4.5 In case of non-compliance with the reporting requirements despite the three call up letters, the following measures shall be undertaken by DBM:

4.5.1 Strictly enforce the "no-report, no release" policy; and,

4.5.2 Include in the report on the status of fund utilization to be submitted to the President, the list of erring departments/OECs.

## 5.0 SPECIFIC GUIDELINES

5.1 OUs of all national government agencies shall submit (physically or electronically), the following BEDs/BARs to the concerned DBM offices on the hereunder dates prescribed:

Type of Report	Form No.	Period of Submission
<b>A. ANNUAL BUDGET EXECUTION DOCUMENTS (BEDs)</b>		
Physical and Financial Plan	BED 1	) On or before February 15 of each year.
Monthly Cash Program	BED 2	
Estimate of Monthly Income	BED 3	
List of Not Yet Due and Unmet Obligations	BED 4	) On or before January 31 of each year
<b>B. BUDGET ACCOUNTABILITY REPORTS (BARs)</b>		
<b>QUARTERLY</b>		
Quarterly Physical Report of Operation	BAR 1	) On or before the 10th day
Quarterly Financial Report of Operation	BAR 2	) following the quarter.

Quarterly Report of Income	BAR 3 )
MONTHLY	
Statement of Allotments, Obligations and Balances	BAR 4 ) On or before the 10th day
Monthly Report of Disbursements	BAR 5 ) following the month

### 5.1.1 Budget Execution Documents

#### o Physical and Financial Plan (PFP)

The PFP serves as overall plan of the OU, encompassing the physical (targeted outputs) and financial (estimated obligations/expenditures) aspects, consistent with their approved budget level for the year, broken down by quarter.

#### o Monthly Cash Program (MCP)

This shall reflect the monthly disbursement requirements of OUs. This shall be used by DBM as basis for issuance of Notice of Cash Allocation, Cash Disbursement Ceiling, and other disbursement authorities.

#### o Estimate of Monthly Income

This shall reflect the estimated income of OUs for the current year by source, as contained under the Budget of Expenditures and Sources of Financing (BESF) of the given year, broken down by month.

#### o List of Not Yet Due and Demandable Obligations

This shall reflect the level of OUs' obligations/expenditures **charged against prior years' budget**, for which, goods/services/projects are not yet delivered/rendered/completed and accepted, as of end of the preceding year.

This shall be used by DBM as basis for determining the cash requirements of these prior years' obligations/expenditures, which will become due and demandable during the current year.

A.

## 5.1.2 Budget Accountability Reports

### o Quarterly Physical Report of Operations

This shall reflect the OUs' actual physical accomplishments for a given quarter, in terms of the performance measures indicated in their PFP.

### o Quarterly Financial Report of Operations

This shall reflect the OUs' actual obligations/expenditures incurred by P/A/P and allotment class for a given quarter, corresponding to the reported physical accomplishments for the same period.

### o Quarterly Report of Actual Income

This shall reflect the OUs' actual income collections from all sources for a given quarter broken down by month.

### o Statement of Allotment, Obligations and Balances

This shall serve as the OUs' summary report of allotments received and corresponding obligations/expenditures incurred during the month, from all sources by **object of expenditure**.

### o Monthly Report of Disbursements

This (in lieu of the Summary List of Checks Issued and Cancelled) shall reflect all the disbursements of the OUs during the month, arising from the following:

- Notice of Cash Allocations (NCAs);
  - o MDS checks issued (including those charged against Notice of Transfer of Allocations);
  - o Direct Payments to external creditors per validated Advice to Debit Account in the List of Due and Demandable Accounts Payable;
- Non Cash Availment Authority (for agencies availing of foreign loan proceeds through direct payments);
- Cash Disbursement Ceiling (for allocation of foreign service posts (FSP) of DFA and DOLE out of total income collected from these FSPs); and,

- Tax Remittance Advices (for remittance by national government agencies of all taxes withheld).

- 6.0 Provisions of existing circulars, issuances and other reporting requirements not consistent herewith are amended accordingly.
- 7.0 This Circular shall take effect immediately.

  
ROLANDO G. ANDAYA, JR.  
Secretary

PHYSICAL AND FINANCIAL PLAN

BED No.1

FY \_\_\_\_\_

Department: \_\_\_\_\_

Agency/OU: \_\_\_\_\_

Division: \_\_\_\_\_

PIA/P / Performance Measures (1)	PREVIOUS YEAR ACCOMPLISHMENT		CURRENT YEAR PHYSICAL TARGETS					CURRENT YEAR FINANCIAL ESTIMATES				
	Physical	Financial	Q1 (3)	Q2 (4)	Q3 (5)	Q4 (6)	Total (7)=(3)+(4)+(5)+(6)	( In Pesos )				
								Q1 (8)	Q2 (9)	Q3 (10)	Q4 (11)	TOTAL (12)=(8)+(9)+(10)+(11)

Prepared by: \_\_\_\_\_

Approved By: \_\_\_\_\_

\_\_\_\_\_  
Planning Officer  
Date:

\_\_\_\_\_  
Budget Officer  
Date:

\_\_\_\_\_  
Head of Agency or Authorized Representative  
Date:

INSTRUCTIONS

The Physical and Financial Plan (PFP) serves as overall plan of the operating unit/agency, encompassing the physical (targeted outputs) and financial (estimated obligations/expenditures) aspects, consistent with their own budget level for the year, broken down by quarter. This shall be prepared by fund (i.e. General Fund, Special Account in the General Fund, etc.) and submitted to DBM on or before February 15 of each year.

Column 1 shall reflect the agency's P/A/Ps and performance measures used by the agency/OU. In the case of agencies already subjected to the Organizational Performance Indicator Framework (OPIF), their standardized MFOs/Pis shall be used. MFOs refer to goods/services produced/provided by the agency in the performance of its priority P/A/Ps for the attainment of organizational outcome, while P/A/Ps refer to the performance measurements used for the delivery of the MFOs.

Column 2 shall reflect the actual physical accomplishments/financial performance for the immediately preceding year.

Columns 3 to 6 shall reflect the quarterly physical targets (outputs) during the current year, in terms of quantity or % of completion.

Column 7 represents the total annual physical plan of the agency.

Columns 8 to 11 shall reflect the corresponding quarterly financial estimates (obligations/expenditures) during the current year.

Column 12 represents the total annual financial plan of the agency for the current year.

A.

MONTHLY CASH PROGRAM

FY \_\_\_\_\_  
(In Pesos)

Department : \_\_\_\_\_  
Agency / OU : \_\_\_\_\_  
Fund : \_\_\_\_\_

PARTICULARS	TOTAL CASH PROGRAM	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
REGULAR MDS SUB- ACCOUNT													
I. REGULAR PROGRAMS / PROJECTS													
(Including Locally-Funded Projects )													
PS													
MOOE													
CO													
Sub-total													
II. FOREIGN-ASSISTED PROJECTS													
(Details shown as BED- 2A)													
PS													
MOOE													
CO													
Sub-total													
TOTAL													
SPECIAL MDS SUB-ACCOUNT ( ACCOUNTS PAYABLE )													
I. COVERED BY DIRECT PAYMENT SYSTEM (DPS)													
MOOE													
CO													
Sub-total													
II. NOT COVERED BY DPS													
PS													
MOOE													
CO													
Sub-total													
TOTAL													
GRAND TOTAL													

Prepared by:

\_\_\_\_\_

Budget Officer

Date:

Approved by:

\_\_\_\_\_

Head of Agency or Authorized Representative

Date:

1



ESTIMATE OF MONTHLY INCOME

FY \_\_\_\_\_

(In Pesos)

Department : \_\_\_\_\_

Agency /OU : \_\_\_\_\_

and : \_\_\_\_\_

CLASSIFICATION / SOURCES OF INCOME	LEGAL BASIS	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
TOTAL														

Prepared by:

\_\_\_\_\_

Budget Officer

Date:

Approved by:

\_\_\_\_\_

Head of Agency or Authorized Representative

Date:

INSTRUCTIONS

The Estimate of Monthly Income shall reflect the estimated income of agencies/OUs for the current year, as contained under the Budget of Expenditures and Sources of Financing (BESF) of the given year, broken down by month. This shall be prepared by fund (General Fund, Special Account in the General Fund, etc) and submitted to DBM on or before February 15 of each year.

Some classification as to tax or non-tax and the sources i.e., Tax on Domestic Goods and Services, Tax on Net profits, Permits and Licenses, Service Income, Business Income, etc) shall be indicated in the first column. The classification and sources of the estimated income as reflected in this report shall be consistent with BESF.

The legal basis authorizing the income collections shall be reflected in the second column.

The total of the estimated monthly income collections should tally with total income estimates for the current year.

A.

LIST OF NOT YET DUE AND DEMANDABLE OBLIGATIONS

As of December 31, FY \_\_\_\_\_  
In Thousand Pesos

DEPARTMENT : \_\_\_\_\_  
AGENCY /OU : \_\_\_\_\_  
Fund : \_\_\_\_\_

C R E D I T O R						
NAME (1)	COMMITMENTS / OBLIGATIONS (BALANCE/AMOUNT)	91 days & below Jan. 1- March 31	92 - 180 days April 1-June 31	181-270 days July 1-Sept 30	271-360 days Oct. 1-Dec 31	Beyond 361 days
	(2) = (3)+(4)+(5)+(6)+(7)	(3)	(4)	(5)	(6)	(7)
TOTAL		P	P	P	P	P

Certified Correct:

Approved:

\_\_\_\_\_  
Chief Accountant or Head of Accounting Unit  
Date:

\_\_\_\_\_  
Head of Agency or Authorized Representative  
Date:

INSTRUCTIONS

This document shall reflect the level of obligations/expenditures of the agency/OU charged against prior years' budget, for which, goods/services/projects have not yet been delivered/rendered/completed and accepted as of the end of the preceding year. This form shall be used by DBM as basis for determining the cash requirements of these prior years' obligations/expenditures which will become due and demandable during the current year. This report shall be submitted to DBM on or before January 31 of each year.

Separate report shall be prepared by fund (i.e., General Fund, Special Account in the General Fund, etc.) and by allotment class of expenditures (i.e., PS, MOOE and CO).

Column 1 shall reflect the name of specific creditors.

Column 2 shall reflect the amount/balance of obligations/commitments, for which, no corresponding goods/services/projects have been delivered/rendered/completed and accepted as of end of the immediately preceding year. These data shall be sourced from the agency's/OU's Registry(ies) or Allotments and Obligations maintained separately for PS, MOOE and CO.

Columns 3 to 7 shall reflect the estimated period when these prior years' obligations/expenditures will become due and demandable during the current year.

QUARTERLY PHYSICAL REPORT OF OPERATION  
For the Quarter Ending \_\_\_\_\_

BAR No. 1

Department : \_\_\_\_\_

Agency /OU : \_\_\_\_\_

Fund : \_\_\_\_\_

Program / Activity/ Project (1)	Performance Measures (2)	Physical Target (3)	Accomplishment (4)	Variance (5)	Remarks (6)

Prepared by : \_\_\_\_\_

Budget Officer

Date: \_\_\_\_\_

Approved by: \_\_\_\_\_

Head of Agency or Authorized Representative

Date: \_\_\_\_\_

**INSTRUCTIONS**

The Quarterly Physical Report of Operation shall reflect the agency's/OU's actual physical accomplishments for a given quarter, in terms of the performance measures indicated in its Physical and Financial Plan (PFP). This report shall be prepared by fund (i.e., General Fund or Special Account in the General Fund, etc) and submitted to DBM on or before the 10th day following the quarter covered by the report.

Column 1 shall reflect the agency's P/A/Ps.

Column 2 shall reflect the performance measure(s) of the agency/OU, consistent with those reflected in the PFP for the year.

Column 3 shall reflect the physical targets for the quarter covered by the report, consistent with the targets for the same period as reflected in the PFP for the year.

Column 4 shall reflect the actual accomplishments (in terms of quantity or % of completion) for the quarter covered by the report.

Column 5 shall reflect the variance between agency's actual accomplishment vis-à-vis physical targets for the quarter covered by the report.

Column 6 shall indicate the reasons/justifications for any variance.

**FINANCIAL REPORT OF OPERATION**  
 For the Quarter Ending \_\_\_\_\_, FY \_\_\_\_\_  
 In Pesos

Department : \_\_\_\_\_  
 Agency/OU : \_\_\_\_\_  
 Fund : \_\_\_\_\_

Program / Activity/ Project Allotment Class (1)	Available Allotment			Obligations Incurred This Quarter (5)	Unobligated Balance of Allotment (6) = (4)-(5)	Remarks (7)
	Balance Previous Quarter (2)	This Quarter (3)	Total (4) = (2) + (3)			
<b>CURRENT YEAR BUDGET</b>						
PROGRAM(s)						
GASS						
PS, MOOE or CO						
Sub-total						
SUPPORT TO OPERATIONS						
PS, MOOE or CO						
Sub-total						
OPERATIONS						
PS, MOOE or CO						
Total, Programs						
PROJECT(s)						
LOCALLY-FUNDED PROJECT(s)						
(By Project Title)						
PS, MOOE or CO						
Total, Locally-Funded Projects						
FOREIGN-ASSISTED PROJECT(s)						
(By Project Title)						
PS, MOOE or CO						
Sub-total						
Total, Foreign-Assisted Projects						
Total, Projects						
<b>TOTAL, CURRENT YEAR BUDGET</b>						
<b>RIOR YEAR'S BUDGET (Continuing Appro.)</b>						
PROGRAM(s)						
GASS						
PS, MOOE or CO						
Sub-total						
SUPPORT TO OPERATIONS						
PS, MOOE or CO						
Sub-total						
OPERATIONS						
PS, MOOE or CO						
Total, Programs						
PROJECT(s)						
LOCALLY-FUNDED PROJECT(s)						
(By Project Title)						
PS, MOOE or CO						
Sub-total						
FOREIGN-ASSISTED PROJECT(s)						
(By Project Title)						
PS, MOOE or CO						
Sub-total						
Total, Projects						
<b>TOTAL, PRIOR YEAR'S BUDGET</b>						
<b>GRAND TOTAL</b>						

Certified Correct:

Submitted by:

Budget Officer

Head of Agency or Authorized Representative

Date:

Date:

**QUARTERLY REPORT OF INCOME**  
 For the Quarter Ending \_\_\_\_\_, FY \_\_\_\_\_  
 ( In Pesos)

BAR No. 3

Department : \_\_\_\_\_  
 Agency/OU : \_\_\_\_\_  
 Fund : \_\_\_\_\_

CLASSIFICATION/ SOURCES OF INCOME (1)	ACTUAL INCOME COLLECTIONS FOR THE QUARTER				CUMULATIVE INCOME COLLECTIONS TO DATE (6)	CUMULATIVE INCOME DEPOSITED WITH BTR (7)	REMARKS  (8)
	FIRST MONTH (2)	SECOND MONTH (3)	THIRD MONTH (4)	TOTAL (5)=(2)+(3)+(4)			
Tax							
Non-Tax							
TOTAL							

Certified Correct

Submitted by:

\_\_\_\_\_  
 Chief Accountant/Head of Accounting Unit

\_\_\_\_\_  
 Head of Agency or Authorized Representative

Date:

Date:

**Instructions**

- This Quarterly Report of Income shall reflect the agency's/OU's actual income collections from all sources, classified into tax or non-tax, for the given quarter, broken down by month.
- This report shall be prepared by fund (i.e., General Fund, Special Account in the General Fund, etc) and submitted to DBM on or before the 10th day following the quarter reported.
- Column 1 shall reflect the classification as to tax or non-tax income and should identify the specific source (Tax Income: e.g., Tax on Domestic Goods and Services, Tax on Net Profits, etc; Non-tax Income: e.g. Business Income, Service Income, Permits and Licenses, etc.), consistent with the prescribed Chart of Accounts of COA.
- Columns 2 to 5 shall reflect the actual monthly income collections and the total income for the quarter covered by the report.
- Column 6 shall reflect the cumulative income collections as of date (from January 1 of the current year).
- Column 7 shall reflect the cumulative income deposited by the agency with the Bureau of the Treasury as of date (from January 1 of the current year).
- Column 8 shall reflect any additional information i.e., reasons for any variance between target and performance; new fees imposed; increase in fee

STATEMENT OF ALLOTMENTS, OBLIGATIONS AND BALANCES

As of \_\_\_\_\_, FY \_\_\_\_\_

(In Pesos)

Department : \_\_\_\_\_  
 Agency /OU : \_\_\_\_\_  
 Fund : \_\_\_\_\_

PIA/IP / ALLOTMENT CLASS / OBJECT OF EXPENDITURE (1)	Allotment Received (2)	Obligations Incurred		Unobligated Balance of Allotment (5)=(2)-(4)	Remarks (6)
		This Report (3)	To Date (4)		
<b>CURRENT YEAR BUDGET</b>					
Personal Services					
Salaries (Itemized Positions)					
PERA					
RLIP					
....					
Sub-total	_____				
Maintenance and Other Operating Expenses					
Travelling Expenses					
Advertising Expenses					
Printing and Binding					
....					
Sub-total	_____				
Capital Outlays					
Land and Land Improvement Outlay					
Building and Structures Outlay					
Office Equipment Furniture & Fixtures.....					
....					
Sub-total	_____				
<b>TOTAL</b>	_____				
<b>SPECIAL PURPOSE FUNDS</b>					
Miscellaneous Personnel Benefits Fund					
Personal Services					
....					
Sub-total	_____				
Contingent Fund					
Maintenance and Other Operating Expenses					
....					
Sub-total	_____				
Capital Outlay					
....					
Sub-total	_____				
<b>TOTAL</b>	_____				
<b>PRIOR YEAR'S BUDGET (CONTINUING APPROP.)</b>					
Personal Services					
....					
Sub-total	_____				
Maintenance and Other Operating Expenses					
....					
Sub-total	_____				
Capital Outlay					
....					
Sub-total	_____				
<b>TOTAL</b>	_____				
<b>GRAND TOTAL</b>	_____				

Certified Correct:

Submitted by:

Budget Officer

Head of Agency or Authorized Representative

Date:

Date:

**INSTRUCTIONS**

The SAOB shall serve as the agency's/OU's summary report of allotments received and corresponding obligations/expenditures incurred during the month from all sources (as explained below) and by object of expenditures consistent with COA's Chart of Accounts.

Current Year Budget - allotment releases during the year chargeable against the current year GAA i.e., agency regular budget including Special Purpose Funds.

Prior Year's Budget - allotment releases in the previous year still valid for obligation during the current year, as well as allotment releases during the current year chargeable against the prior year's appropriation of the agency/OU.

This shall be submitted to DBM on or before the 10th day of the following month covered by the report.

Column 1 shall reflect the PIA/IP, allotment class and object of expenditures.

Column 2 shall reflect the cumulative allotments received as of the month covered by this report.

Column 3 shall reflect the actual the expenditures/obligations incurred during the month covered by this report.

Column 4 shall reflect the cumulative obligations incurred as of end of the month (starting January 1 of the current year) covered by the report.

Column 5 shall reflect the unobligated balance of allotment as of end of the month covered by the report.

Column 6 shall reflect any information relevant to this report.

1

ANNEX "B"

**MONTHLY REPORT OF DISBURSEMENTS**  
 FOR THE MONTH OF \_\_\_\_\_, FY \_\_\_\_\_  
 In Pesos

BAR NO. 5

Department / Agency : \_\_\_\_\_  
 Office : \_\_\_\_\_  
 : \_\_\_\_\_

PARTICULARS (1)	CURRENT YEAR BUDGET				PRIOR YEAR'S BUDGET				PRIOR YEARS' OBLIGATIONS				TRUST LIABILITIES				Others (6)	TOTAL				Remarks (8)			
	PS	MOOE	CO	TOTAL	PS	MOOE	CO	TOTAL	PS	MOOE	CO	TOTAL	PS	MOOE	CO	TOTAL		PS	MOOE	CO	TOTAL				
	(2)				(3)				(4)				(5)					(7)							
TYPE OF CASH ALLOCATION																									
TYPE OF CHECKS ISSUED																									
NOTICE TO DEBIT ACCOUNT																									
REMITTANCE ADVICES ISSUED																									
CASH DISBURSEMENT CEILING																									
CASH AVAILMENT AUTHORITY																									
TOTAL																									

Certified Correct by:

Approved By:

\_\_\_\_\_  
 Chief Accountant or Head of Accounting Unit  
 Date:

\_\_\_\_\_  
 Head of Agency or Authorized Representative  
 Date:

**INSTRUCTIONS**

The Monthly Report of Disbursements (MRD), to be used in lieu of the Summary List of Checks Issued and Cancelled, shall reflect all the authorized disbursements of the agency/OU for the month. The total monthly disbursements by allotment class, shall be reflected in this report broken down as follows:

- Notice of Cash Allocations / Notice of Transfer of Allocations received
- MDS Checks issued for authorized disbursements charged against the current year and prior year's budget (agency regular requirements, RLIP, Special Purpose Funds) as well as trust liabilities.
- Advices to Debit Account for authorizations by the agencies/OUs to the MDS-Servicing Banks to directly credit payment to the external creditors' accounts (included in the List of Due and Demandable A/Ps) chargeable against the NCAs of departments/agencies covered by the Direct Payment System for A/Ps.
- Tax Remittance Advices for remittance of taxes withheld.
- Cash Disbursement Ceiling for authorized disbursements charged against income collected and retained by the foreign service posts of DFA and DOLE;
- Non-Cash Availment Authority for cost of goods and services paid directly by lending institutions to creditors of the agency implementing a foreign-assisted project.

The report shall be submitted to DBI-I on or before the 10th day following the month covered by the report.

Column 1 shall reflect the type of disbursement authorities and corresponding disbursements made during the month covered by the report.

Column 2 shall reflect the total disbursements for obligations/expenditures incurred and charged against the current year budget (i.e., allotments received during the year chargeable against the current year GAA i.e., agency regular budget, RLIP and Special Purpose Funds e.g. TL/RG).

Column 3 shall reflect the total disbursements for obligations/expenditures incurred during the year but charged against prior year's budget (i.e. allotments received in the previous year which are still valid for obligation during current year as well as, allotment releases during the current year chargeable against prior year's GAA (i.e., agency regular budget and SPFs).

Column 4 shall reflect the total disbursements for prior years' obligations/expenditures included in the List of Not Yet Due and Demandable Obligations as of the immediately preceding year.

Column 5 shall reflect the total disbursements for trust liabilities covered by E.O. 338 / DOF-DBM Joint Circular No. 1-97.

Column 6 shall reflect the total disbursements charged against Non-Cash Availment Authorities received by the agency/OU.

Column 7 shall reflect the total of all types of disbursements by allotment class during the month covered by the report.