

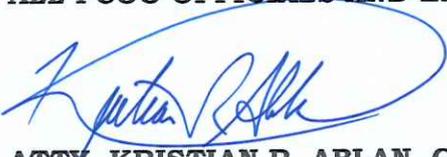


REPUBLIC OF THE PHILIPPINES
PRESIDENTIAL COMMUNICATIONS OPERATIONS OFFICE
Tanggapang Pampanguluhan sa Operasyong Komunikasyon
Ermita, City of Manila

MEMORANDUM

27 June 2022

FOR : ALL PCOO OFFICIALS AND EMPLOYEES


FROM : ATTY. KRISTIAN R. ABLAN, CESO I *K.R.A.*
Undersecretary for Administration, Finance, and
Freedom of Information

**SUBJECT : ADOPTION, ISSUANCE, AND USE OF THE PRESIDENTIAL
COMMUNICATIONS OPERATIONS OFFICE (PCOO) BUDGET
OPERATIONS MANUAL**

This is to respectfully endorse a copy of the attached **PCOO Budget Operations Manual (BOM)**, which has been adopted and issued to serve as a comprehensive and definitive guide on the PCOO's budgeting process. All PCOO officials and employees are hereby enjoined to use this Manual as a reference material since the contents thereof aim to equip the agency's operating offices/units with the necessary information and knowledge to become efficient and effective in handling their budget-related transactions as it details the necessary requirements and the specific process flows concerned.

We hope that this very first edition of the PCOO's BOM will become a valuable instrument for budget efficiency and effectiveness in our agency – a legacy of Secretary Jose Ruperto Martin M. Andanar's leadership and the Duterte Administration's commitment to institutionalize transparency, accountability, and openness in the use of our financial resources for the greater good through the delivery of accurate and valuable information with excellence, responsibility, and integrity to the Filipino people.

The Budget Division, in conjunction with the Office of the Undersecretary and Director for Administration and Finance under the incoming Administration, shall regularly review this Manual to ensure that it remains updated, relevant, and attuned to the developments in the Philippine Government's budgeting process, as prescribed by the Department of Budget and Management, Commission on Audit, and other government oversight agencies concerned.

For your reference and guidance.

Thank you.



BUDGET OPERATIONS MANUAL

PRESIDENTIAL COMMUNICATIONS
OPERATIONS OFFICE
City of Manila

Record Reference Number: BD-BOM-2022-001
Revision Number: 0
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Preface

Budgeting, a component process of Public Financial Management (PFM), is a strategic management function in ensuring prudent allocation of the limited government financial resources for the priorities that matters and will create a greater impact on the attainment of the agency's organizational goals based on its legal mandate.

Over the last six years, the PCOO strived hard to standardize and streamline its processes in line with the goal of successfully obtaining an ISO 9001:2015 Quality Management System (QMS) Certification which focuses on service quality for customer satisfaction, as well as the agency's compliance with the annual guidelines issued by the Inter-Agency Task Force on the Harmonization of National Government Performance Monitoring, Information and Reporting Systems in order to remain consistent with the unified and integrated Results-Based Performance Management System (RBPMS) established across all departments and agencies within the Executive Branch.

Thus, this Budget Operations Manual (BOM) has been crafted to serve as a comprehensive and definitive guide on the PCOO's budgeting process. As a reference material, the BOM aims to equip the agency's operating offices/units with the necessary information and knowledge to become efficient and effective in handling their budget-related transactions as this Manual details the necessary requirements and the specific process flows concerned.

The Management is hoping that this very first edition of the PCOO's BOM will become a valuable instrument for budget efficiency and effectiveness in our agency – a legacy of Secretary Jose Ruperto Martin M. Andanar's leadership and the Duterte Administration's commitment to institutionalize transparency, accountability and openness in the use of our financial resources for the greater good through the delivery of accurate and valuable information with excellence, responsibility and integrity to the Filipino people.

The PCOO Budget Division, in conjunction with the Office of the Undersecretary and Director for Administration and Finance, will regularly review this Manual to ensure that it remains updated, relevant and attuned to the developments in the Philippine Government's budgeting process, as prescribed by the Department of Budget and Management, Commission on Audit and other government oversight agencies concerned.

Acknowledgement

**The PCOO Budget Operations Manual was made into reality
with the proficient guidance, direction and support of:**

ATTY. MICHEL KRISTIAN R. ABLAN, CESO I
*Undersecretary for Administration, Finance and
Freedom of Information*

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Acknowledgement

**This manual was a product of the hard work and selfless commitment
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I. PCOO Legal Basis, Vision, Mission, Mandate and Functions

The following Executive issuances serve as the bases of the PCOO-Proper's strategic objectives and organizational goals, in general, and must always be taken into consideration in developing the overall framework of the agency's budgeting process:

1.1 Legal Basis

- **Executive Order No. 4 dated 30 July 2010** (Reorganizing and Renaming the Office of the Press Secretary as the Presidential Communications Operations Office, Creating the Presidential Communications Development and Strategic Planning Office, and For Other Purposes)
 - As amended by **Executive Order No. 111 dated 27 April 2020** (Reconstituting the Office of the Presidential Spokesperson, Abolishing the Presidential Communications Development and Strategic Planning Office, and For Other Purposes)
- **Executive Order No. 293 dated 15 January 1996** (Streamlining the Organizational and Functional Operations of the Agencies Attached to the Office of the Press Secretary)
- **Executive Order No. 297 dated 25 July 1987** (Reorganization of the Office of the Press Secretary, Prescribing Its Powers and Functions, and For Other Purposes)
- **Executive Order No. 92 dated 17 December 1986** (Expanding the Scope of Responsibility, Authority and Accountability of the Office of the Press Secretary)
- **Memorandum Order No. 32 dated 1 September 1986** (Creating the Office of the Press Secretary in the Office of the President)

1.2 Vision

The PCOO is the lead communications arm of the Government and a vehicle of understanding for a well-informed and enlightened citizenry, proud of its heritage and attuned to global realities.

1.3 Mission

- To serve as the primary vehicle for consciousness-raising, constituency-building, and social mobilization in support of the policies, programs, and projects of the Presidency.
- To serve as a tool for informing, educating, enlightening the citizenry about matters of national importance for inspiring the citizenry to deepen their civic engagement.

1.4 Mandate

To serve as the premier arm of the Executive Branch in engaging and involving the citizenry and the mass media in order to enrich the quality of public discourse on all matters of governance and build a national consensus thereon.

1.5 Functions of PCOO

- Develop and implement necessary guidelines and mechanisms pertaining to the delivery and dissemination of information relating to the policies, programs, official activities and achievements of the President and the Executive Branch;
- Develop, manage and operate viable government-owned or controlled information dissemination structures / facilities to provide the Office of the President in particular, and the Executive Branch in general, access to the people as an alternative to the private mass media entities;
- Set up and maintain local and international field offices, where necessary, to ensure that accurate information from the President and the Executive Branch is promptly and efficiently relayed, delivered and disseminated to intended target audiences;
- Manage, control or supervise, as may be necessary, the various government agencies and offices involved in information gathering and dissemination;
- Coordinate and cultivate relations with private media;

- Manage and administer the President’s official Facebook page as well as other social media sites;
- Perform such other functions as the President may assign from time to time; and
- Oversee, develop, and operationalize programs and mechanisms for the implementation of Executive Order No. 2, s. 2016 or the Freedom of Information (FOI) Program across the Executive branch; and all other FOI initiatives, including the electronic Freedom of Information (eFOI) platform of the Program.

It is important to note that the Department of Budget and Management (DBM) will not recognize or consider any budget proposal for a program/activity/project which are not connected with the above legal mandates and strategic objectives of the PCOO-Proper, unless otherwise modified/amended by the Congress or by virtue of the power of the President to reorganize the Executive Branch.

II. PCOO Quality Policy and Core Values

As established pursuant to Office Order No. 20-031 dated 03 November 2020 and reiterated in the agency's Quality Management System (QMS) Manual issued on 31 August 2021, the Quality Policy and Core Values of the PCOO are as follows:

PCOO Quality Policy

“We provide timely, relevant, and quality information and communication services to promote a well-informed and enlightened citizenry.

We adhere to and continually improve our quality management system to consistently deliver customer satisfaction.”

PCOO Core Values

Proactive - *Maagap*

Reliable - *Maaasahan*

Open – *Pagiging bukas*

All Budget Division personnel are expected to know by heart and adhere to the above Quality Policy and Core Values of the organization, as well as the PCOO's QMS Manual which is an integral and supplementary reference material to this Budget Operations Manual.

III. Glossary of Terms

Accounts Payable (A/P) or Due and Demandable Obligations. Refer to valid and legal obligations of NGAs/GOCCs for which goods/services/projects have been delivered/rendered/completed and accepted regardless of the year when these obligations were incurred.

Prior Year's Accounts Payable are those accounts payable which have been delivered/completed, accepted and remained unpaid as of the end of the preceding year.

Current Year's Accounts Payable are those accounts payable which have been delivered/completed, accepted during the current year and remain unpaid before the end of the current year.

Activity. A work process that contributes to the implementation of a program or a sub-program or a project.

Advice / Authority to Debit Account. Refers to the accountable disbursement document which serves as notice to the Modified Disbursement System – Government Servicing Bank (MDS-GSB) to debit the agency's MDS sub-account for payment of due and demandable A/Ps.

Agency Heads. Refer to the heads of departments, attached agencies and Other Executive Offices under the Executive Branch, State Universities and Colleges (SUCs), Constitutional Commissions, and Government-Owned or -Controlled Corporations (GOCC) and other similar entities and instrumentalities concerned.

Agency Performance Review (APR). The process being undertaken by DBM to determine the level of performance of each agency in terms of physical outcome, outputs, as well as actual expenditures incurred in the production/delivery of goods and services to the public vis-à-vis the targets/budgets for the same period.

Allotment. The share of appropriations which serves as a government entity's limit and basis for committing/incurred obligations, in accordance with the purpose, documentation requirements, and within the period of time as specified in any of the following budget authorization documents:

1. **General Appropriations Act as an Allotment Order (GAAAO)** (starting FY 2017), for specific appropriation items, i.e., "For Comprehensive Release", deemed released upon effectivity of the GAA;
2. **General Allotment Release Order (GARO).** A comprehensive authority issued to all national government agencies for the full year requirement for the automatically appropriated Retirement and Life Insurance Premium (RLIP) contributions, except RLIP for the departments/agencies chargeable against Special Accounts in the General Funds (SAGFs) and those covered by special arrangements.
3. **Special Allotment Release Order (SARO).** Issued to identified agencies to incur obligations not exceeding a given amount during a specified period for the purpose indicated. It shall cover expenditures the release of which is subject to compliance with specific laws and regulations, or is subject to separate approval or clearance by competent authority.

Allocation to Local Government Units (ALGU). The scope of this expenditure category depends on the type of classification:

As Special Purpose Fund, this refers to the following legally mandated allocations-

- a) Metro Manila Development Authority;
- b) Automatic Appropriations for Local Government Units, which include the
 - i. National Tax Allotment (NTA), previously named as Internal Revenue Allotment (IRA); and
 - ii. Bangsamoro Autonomous Region in Muslim Mindanao (BARMM) – Annual Block Grant;

- c) Special Shares in National Taxes, which include the:
 - i. Shares in Tobacco Excise Taxes;
 - ii. Shares in the Utilization and Development of National Wealth;
 - iii. Shares in Gross Income Tax Paid by all Business and Enterprises within the Cagayan Special Economic Zone;
 - iv. Shares in Incremental Collections from Value-Added Tax (VAT);
 - v. Shares in VAT in lieu of Franchise Tax; and
 - vi. Shares in the 2% Special Privilege Tax;
- d) National Government Transfers to LGUs, which included:
 - i. Barangay Officials Death Benefits Fund;
 - ii. Local Government Support Fund; and
 - iii. Share from Fire Code Revenues; and
- e) National Government Transfers to Bangsamoro Autonomous Region in Muslim Mindanao, which included the:
 - i. Shares in Taxes, Fees and Charges Collected in the BARMM, and
 - ii. Special Development Fund.

Annual Cash-based Appropriation. Annual appropriations that limit incurring obligations and disbursing payments for goods delivered and services rendered, Inspected and accepted within the current fiscal year. Payments of these obligations shall be made until the Extended Payment Period or within three (3) months immediately succeeding the end of the preceding fiscal year.

Difference between Obligation-based and Cash-based Appropriations:

1. Obligation-based Appropriations. Give rights to make commitments and to make cash payments according to these commitments, without a predetermined time limit. Such appropriations have their own life cycle and are not limited to one year.

2. Cash-based Appropriations. Give authority to make cash Payments over limited period of time, generally corresponding to the fiscal year.

Appropriation. An authorization pursuant to laws or other legislative enactment, hence, required Congressional action, directing the spending of public funds for a specific purpose, up to a specified amount under specified conditions.

1. Automatic Appropriations. One-time legislative authorization to provide funds for a specified purpose, for which the amount may or may not be fixed by law, and is made automatically available and set aside as needed. Since it is already covered by a separate law, it does not require periodic action by the Congress of the Philippines, and need not be included in the legislation of annual appropriations. Among these items are:

- a) *Debt Service* (per P.D. No. 1967, R.A. 4860, and R.A. 245 as amended) - interest payments for foreign and domestic debt;
- b) *Net Lending* (P.D. 1177 and E.O. 292) — to GOCCs;
- c) *Special Accounts*-per specific laws, e.g., Wildlife Management Fund (DENR R.A.9147) sourced from fines etc. relating to the implementation of the Wildlife Resources Conservation and Protection Act;
- d) **Tax Expenditure Fund;**
- e) **Retirement and Life Insurance Premium.**

2. New General Appropriations (Annual). An authorization for incurring obligations during a specified budget year as listed in the General Appropriations Act (GAA). The GAA is the legislative authorization that contains the new appropriations authorized by Congress in terms of specific amounts for salaries, wages and other personnel benefits; MOOE; and CO authorized to be spent for the implementation of programs, activities and projects (P/A/Ps) of all departments, bureaus and offices of government for a given year.

3.Unprogrammed Appropriations. Appropriations under the annual GAA which provide standby authority to incur additional agency obligations for priority programs or projects when any of the following exist:

- a) Excess revenue collections in any one of the identified non-tax revenue sources from its corresponding revenue collection targets, as reflected in the BESF;

- b) New revenue collections or those arising from new tax or non-tax sources which are not part of, nor included, in the original revenue sources reflected in the BESF; or
- c) Approved loans for foreign-assisted projects.

4. Supplemental Appropriations. Additional appropriation authorized by law to augment the original appropriations which proved to be inadequate or insufficient for the particular purpose intended due to current economic, political or social conditions.

Assumed Liabilities. Domestic or foreign loans originally contracted or liabilities on securities issued by Government Financial Institutions (GFIs) or Government-Owned or -Controlled Corporations (GOCCs) which by law, have been transferred to and form part of the liabilities of the National Government.

Authority to Purchase Motor Vehicle (APMV). A document issued by the appropriate authority provided under Administrative Order No. 2019-2, and other pertinent issuances, indicating the approval of the agency's request to purchase motor vehicle/s.

Authority to Rent Motor Vehicle (ARMV). A document issued by the head of a government agency allowing the rental of motor vehicles, subject to guidelines provided under National Budget Circular No. 446, s. 1995, and other pertinent issuances. In case of rental of motor vehicles for a continuous period of more than fifteen (15) days, the ARMV shall be issued by the DBM.

Authorized Government Depository Banks (AGDBs). Refer to banks where NGAs/ GOCCs/ Government Financial Institutions/ Government Instrumentalities with Corporate Powers/ Government Corporate Entities and LGUs are allowed by law to deposit Government Funds and maintain depository accounts, or by way of exception, a bank allowed by the Department of Finance and the Monetary Board to hold government deposits subject to prescribed rules and regulations.

Balance of Payments (BOP). A summary of the economic transactions of the country with the rest of the world for a specific period. It serves as an accounting statement on economic dealings between residents of the country and non-residents.

Bond Exchange/Swap. The conversion of existing public debt securities into new debt instruments with longer maturity period and favorable conditions.

Borrowings. Funds obtained from repayable sources, including loans secured by the government from financial institutions and other sources internal and external, to finance development projects and/or budget support.

Budget. The budget is the government's plan for a year. It is a table/schedule of expenditures, based on either obligations or cash concepts and the corresponding sources of financing, either from revenues, borrowings, or cash drawdown. Ultimately, it is a tool that enables government to achieve its development agenda.

Budget and Financial Accountability Reports (BFARs). Harmonized reports on the agencies' actual financial and physical accomplishment/performance for a given period prescribed by the oversight agencies, i.e., DBM and Commission on Audit (COA) to effectively report, monitor and/or evaluate agency performance versus plans and targets which shall serve as basis for sound policy decisions.

Budget and Treasury Management System (BTMS). Refers to a common, modern, integrated, accurate, reliable and secure information system for the public financial management (PFM) operations of the Government of the Philippines (GOP). It provides a sustainable government resource planning solution that is extensible, flexible thereby supporting a range of public financial requirements, and adaptable to reform and modernization.

Budget Call. A budget document issued by the DBM which contains the budget priorities, macroeconomics assumptions, and fiscal parameters for the

proposed budget (Budget Priorities Framework) and the guidelines, procedures, and prescribed forms in formulating budget proposals.

- Budget Priorities Framework, which sets budget priorities, macroeconomic assumptions, and fiscal parameters for the Proposed Budget; and
- Guidelines, procedures, and prescribed forms in formulating budget proposals. A separate Corporate Budget Call is issued for government corporations and Local Budget Memorandum for LGUs.

Budget Balance. Derived as the difference between revenues collected and disbursements made (excluding debt repayments and payments on non-budgetary accounts) by the NG during a given year. In the context of government budgeting, when revenues and disbursements are equal, the budget is balance.

- a) **Budget Surplus** exists when revenues exceed disbursements.
- b) **Budget Deficit** is incurred if revenues are less than disbursements.

Budget Execution Documents (BEDs). Annual documents required to be submitted in November of the previous year, which contain the agencies' targets and plans, for financial, physical, disbursements, and procurement for the current year.

- a) BED No. 1 (Financial Plan)
- b) BED No. 2 (Physical Plan)
- c) BED No. 3 (Monthly Disbursement Program)
- d) BED No. 4 (Annual Procurement Plan for Common Use Supplies and Equipment)

Budget of Expenditures and Sources of Financing (BESF). A document which reflects the annual program of estimated expenditures and sources of financing, constitutionally mandated to be submitted by the executive branch to the legislature to support the National Budget proposal.

Budgetary Support Program Loans/Grants. Proceeds from program loans and grants that can be used to finance existing items in the GAA as agreed with and deemed eligible by the donors.

Budgetary Support to Government Corporations (BSGC). The NG assistance to GOCCs in the form of equity, subsidy, relent loan proceeds or net lending advances for the servicing of debts guaranteed by the NG.

Budgeting. Allocation of revenues/ borrowed funds among agency programs and projects to attain socio-economic goals and within the bounds of fiscal sustainability/prudence.

Build-Operate-and-Transfer (BOT). A contractual arrangement between the NG and the private sector whereby the project proponent undertakes the construction or operation, including the financing, of a given government infrastructure or operation for which it is allowed by government to collect toll fees and/or lease payments over a number of years as amortization of its costs. After the time set, the control over the project is transferred to the government. It has several variants such as Build-Operate-and-Own, Build-Lease-and-Transfer, Build-and-Transfer, Build Transfer-and-Operate, etc.

Cash Budgeting System. Annual appropriations that limit incurring obligations and disbursing payments for goods delivered and services rendered, inspected and accepted within the current fiscal year. Payments of these obligations shall be made until Extended Payment Period (EPP) or within three (3) months immediately succeeding the end of the preceding fiscal year. It emphasizes on funding implementation-ready programs, activities, projects which can be completed within the fiscal year, or until the allowable implementation period as provided in the applicable general and special provisions of the GAA, if any.

Difference between Obligation-based and Cash-based Appropriations:

- 1) **Obligation-based Budgeting.** Authorizes implementing agencies to make commitment/s and to make payments according to these commitments, without a predetermined time limit. Such obligations have their own life cycle and are not limited to one year.

- 2) **Cash-Budgeting.** Authorized implementing agencies to make commitment/s and to make payments according to these commitments over a limited period of time generally corresponding to the fiscal year.

Capital Outlays or Capital Expenditures. An expenditure category/expense class for the purchase of goods and services, the benefits of which extend beyond the fiscal year and which add to the assets of the Government, including investments in the capital stock of GOCCs and their subsidiaries.

Capital Inflows. Private and official inward flows of money to the country in the form of investments, grants and loans.

Capital Revenues. Proceeds from the sale of fixed or capital assets such as land, buildings, machinery, stocks and intangibles, including receipts of unrequited transfers for capital purposes from non-government sources.

Cash Advances. Advances granted to officers and employees which may be classified into:

a) Regular Cash Advance — those granted to cashiers, disbursing officers, paymasters and/or property/ supply officers for salaries and wages, commutable allowances, honoraria and other similar payments and petty cash operating expenses; and

b) Special Cash Advances — those granted on the explicit authority of the agency heads to duly designated disbursing officers or employees for other legally authorized purposes.

Cash Operations Report (COR). A report prepared by the Bureau of Treasury (BTr) on the actual government receipts, disbursements, the resulting surplus or deficit as well as the corresponding financing (domestic and foreign sources) to cover the deficit.

Certificate of Budget Inclusion (CBI). Equivalent document of Multi-Year Contracting Authority (MYCA) for Government-Owned or -Controlled Corporations as approved by all of the members of the Board, covering the full contract cost, for the procurement of multi-year projects.

Citizen Participation. A democratic process involving people empowerment, whereby concerned citizens organized as CSOs, pursue their legitimate and collective interests by monitoring effectiveness of specific government P/A/Ps, and in so doing become partners of the Government in the formulation, monitoring, evaluation and improvement of the national budget.

Classification of Functions of Government (COFOG). Per COA-DBM-DOG-JC No. 1, s. 2017, COFOG is the detailed classification of the purpose for which funds are used, that is by function or socio-economic objective that government aims to achieve through various expenditures. Aside from generating aggregates to be used as indicators or measures, COFOG also enables tracking specific functions/policies over time regardless of organizational revisions. Being an international standard, COFOG allows international comparisons. Under COFOG, the budget allocations of specific programs/projects of government entities whose expenditures are categorized into 10 sectors as follows:

1. **General Public Services.** Expenditures for general administration such as lawmaking, fiscal management, foreign affairs, public debt transactions, and other governance or regulatory services, among others.
2. **Defense.** Expenditures for military defense, civil defense, foreign military aid, research and development for defense, and defense against cybercrimes, among others.
3. **Public Order and Safety.** Expenditures for police services, law courts, fire protection services, and maintenance of prisons among others.
4. **Economic Affairs.** Expenditures for general economic, commercial, and labor affairs; agriculture, forestry, fishing, and hunting; fuel and energy; mining, manufacturing, and construction; transport; and communication, among others.
5. **Environmental Protection.** Expenditures for waste management, pollution abatement, biodiversity and landscape protection, waste water

- management, research and development on environment protection, and other environment protection endeavors.
6. **Housing and Community Amenities.** Expenditures to support the housing needs, especially the poor and those in disaster-prone areas, including the other basic human need, i.e., potable water supply.
 7. **Health.** Expenditures for hospital services, public health services and health insurance of indigents, and medical products and equipment, among others.
 8. **Recreation, Culture and Religion.** Expenditures to ensure the preservation of Filipino cultural heritage and respect for religious diversity, as well as the promotion of sports.
 9. **Education.** Expenditures for primary and primary education, secondary and tertiary education, and school buildings, among others.
 10. **Social Protection.** Expenditures for programs and projects that cater to the poor and the marginalized sectors, senior citizens, persons with disabilities, and survivors affected by disasters, and those in conflict-affected areas.

Commitment. An obligation incurred by government agencies for which items have not been delivered and services not yet rendered. This is also called "**Obligations Not Yet Due and Demandable**".

Commitment Fee. Amount to be paid by the borrower if he fails to avail of the loan per contractual schedule.

Commodity Grants. Donations/contributions/gifts in kind received by agencies which are subsequently monetized. The peso proceeds are thereafter deposited with the BTr to be used or expended for projects specified in the grant documents between the donor and the NG.

Commodity Loans. Foreign loans in the form of goods received which are subsequently monetized to finance programs and projects of implementing agencies. Peso proceeds are thereafter deposited with the BTr to be used or expended for projects specified in the loan documents.

Common Fund System. Under this system, agencies are given flexibility in the use of cash balances under the Regular MDS accounts to settle payables, after satisfying those obligations programmed to be paid during the month as reflected/considered in the approved Monthly Disbursement Program (MDP).

Consolidated Public Sector Financial Position (CPSFP). The combined financial positions (in terms of balances) of the NG, the monitored non-financial government corporations, the GFIs, LGUs, Social Security Institutions (SSIs), as well as the cost of restructuring the defunct Central Bank and the financial position of the present Bangko Sentral ng Pilipinas (BSP).

Constructive Cash Receipts. A financing source corresponding to proceeds from foreign loans/grants in the form of goods and services for which no cash is remitted to the National Treasury. Such goods and services have been paid directly by the lender to the supplier.

Conversion of NG Advances to GOCC into Equity/Subsidy. A mechanism by which the government, through the BTr, converts into government equity and/or subsidy those unpaid NG advances for servicing outstanding debts of the GOCCs, in the event that a GOCC is unable to settle its obligations.

Counterpart Fund. The portion of the cost of a foreign-assisted project shouldered by the borrower as contribution to the completion of the project as stipulated in the foreign loan or grant agreement.

Covid-19 National Vaccine Indemnity Fund. A trust fund administered by the Philippine Health Insurance Corporation, pursuant to Section 10 of RA No. 11525, to be used for the compensation of any person inoculated through the COVID-19 Vaccination Program, in case of death, permanent disability or hospital confinement for any serious adverse effects.

Current Account. The current account covers trade in goods, services, primary income and secondary income.

- **Trade in goods** – exports and imports- is the first component of the current account. The country’s exports include manufactures (such as electronics), mineral products, and agricultural products. Meanwhile, imports consist of raw materials and intermediate goods, mineral fuels and lubricants, capital and consumer goods.
- **Trade in services** – is another component of the current account. Technical, trade related and other business services form part of the country’s exports of services. These comprised largely of business process outsourcing (BPO) services. Other trade in services transactions with the rest of the world include exports of services on physical inputs owned by others in manufacturing, transport, travel, maintenance and repair, telecommunications, computer and information, construction, insurance and pension, financial, charges for the use of intellectual property, other business, personal, cultural and recreational, and government services.

Current Account Balance. When total exports/receipts exceed total imports/payments, the current account is in surplus. It is in deficit if the reverse is observed. If the current account balance is surplus, the country is a “net lender” to the rest of the world in the amount of the surplus or the excess in the current account transactions. Net lending occurs when the national saving is more than the country’s investment in real assets. If in deficit, the country is said to be a “user of funds” and thus, is considered as net borrower from abroad in order to fill in the shortage. In this case, the country invested more than what its national saving can finance.

Current Operating Expenses (COE). Amount budgeted for the purchase of goods and services for the conduct of normal government operations within a budget year. Includes goods and services that will be used or consumed during the budget year.

Custodial Funds. Refer to receipts or cash received by any government agency- whether from a private source or another government agency- to fulfill a specific purpose. Custodial receipts include receipts collected as an agent for another entity. These include trust receipts – both from an individual or corporation – that are required to be held by government until the outcome of a court’s case or procurement activity is determined, as well as cases where a department or agency holds receipts as a trustee for the fulfillment of some obligations.

Debt Amortization. The sum of principal repayments for loans payable by regular installments resulting to gradual reduction in outstanding debt.

- a. **Principal Payment.** Total cash outlays from BTr for the redemption of maturing debt securities and obligations.

Debt Service. The sum of principal and interest payments including commitment fees and other charges on foreign and domestic borrowings.

Direct NG Loans/Liabilities. Loans for obligations, either domestic or foreign, directly contracted by the NG.

Disbursement. Refers to the settlement/liquidation/payment of an obligation incurred in the current or prior years, involving cash or non-cash transactions and covered by disbursement authorities.

Disbursement Authority. Document issued to an agency authorizing the liquidation of obligations incurred. These documents include the following:

1. **Cash Disbursement Ceiling (CDC).** An authority issued by the DBM to departments with overseas operations e.g., Department of Foreign Affairs (DFA) and Department of Labor and Employment (DOLE) to utilize their income collected/retained by their foreign service posts (FSPs) to cover its operating requirements but not to exceed the allotment released to the said post.

2. Notice of Cash Allocation (NCA). Cash authority issued by the DBM to the account of agencies/operating units through the authorized MDS-GSBs, to cover the cash requirements of the agencies.

3. Non-Cash Availment Authority (NCAA). Authority granted by DBM to government agencies to account for the cash equivalent of loan proceeds availed of through supplier's credit/constructive cash.

4. Tax Remittance Advice (TRA). Document which agencies issue/file with the Bureau of Internal Revenue (BIR) to report and record remittances (constructive payment) of all taxes withheld from transactions. This serves as basis for BIR and BTr to record as income, the tax collection and deposit in their books of accounts.

Dividends. GOCCs' declaration and remittance of their annual net earnings as cash, stock or property dividends to the NG, at a rate prescribed by law.

Earmarked Revenues. These identified revenues are required by statute to be used for designated activities, benefits, or purposes, and must be accounted for separately from government's general revenues.

Extended Payment Period (EPP). Three-month period in the following fiscal year when payments, chargeable against GAA of the previous fiscal year can be processed and disbursed for goods received and services rendered, inspected and accepted by the end of the previous fiscal year.

Equity. National government invested in the authorized capital stock of government-owned or -controlled corporations.

Excise Tax. Tax, either specific and/or ad valorem, imposed on selected articles manufactured or produced in the country for domestic sale or consumption or for any other disposition, and on selected imports.

Existing Revenue Measures. Collections from the revenue structure/source under the National Internal Revenue Code and Tariff Customs Code and non-tax sources (i.e., fees and charges and other receipts) existing as of the immediately preceding year.

Expenditure Program. The ceiling on the obligations that could be incurred by the government in a given budget year. The said ceiling is supported by estimated financial resources.

Expense. Refers to a decrease in net worth resulting from a transaction, either a decrease in assets or an increase in liabilities. Through expense transactions, classified as either economic or functional, the government fulfills its responsibility to provide for selected goods/services to the people as well as to redistribute income and wealth by means of transfers. Economic classification or classification by nature explain what the money was spent on (e.g., employees' compensation, use of goods/services, interest, depreciation, etc.) as well as through transfers of cash or in kind to redistribute income. Functional classification explains the purpose of an expense by category.

Expense Class. In this document, refers to the general classification of expenditures, specifically based on economic classification or the process/inputs involved in the government's fulfillment of its responsibilities, including but not limited to the delivery of goods/services. These are Personnel Services (PS), Maintenance and Other Operating Expenses (MOOE), Financial Expenses (FinEx), Capital Outlays (CO) and Net Lending (NL).

Exports. Include all goods leaving the country that are properly cleared through the Bureau of Customs (BOC).

Export Taxes. Ad valorem levies on goods that are shipped out of the territorial jurisdiction of the Philippines.

Extraordinary Income. Collections derived from the repayment of loans and advances made by the government as well as from other non-recurring sources.

Extraordinary Receipts. Income which does not regularly accrue to the government, the collection for which is indefinite or does not depend entirely on the authority of the government.

Fees and Charges. Amounts collected by government agencies for administrative and regulatory purposes (such as passport fees, driver's licenses, court fees, building permit fees, assessment fees, etc.) as well as payments exacted in exchange for goods and services.

Fiduciary Fund. A government fund where monies which have come into the possession of the government officer as trustee, agency or administrator, or which have been received as a guarantee for the fulfillment of some obligations are recorded and kept. Only the interest earnings of the fund principal, which is deposited in an authorized government depository bank, are utilized.

Financial Expenses. Expense category, which refer to management supervision/trusteeship fees, interest expenses, guarantee fees, bank charges, commitment fees and other financial charges incurred in owning or borrowing an asset property.

Financial Restructuring. A mechanism to improve the GOCC's financial condition through assumption by NG of the former's non-performance assets.

Financing. The means by which a government provides financial resources to cover a budget deficit or allocates financial resources arising from a budget surplus.

Financing Requirement. The amount necessary to cover the government's budget deficit, debt amortization, and cash buffers not covered by the revenue.

Fiscal Policy. The part of government policy which is concerned with raising of resources through taxation and borrowing and deciding on the level and pattern of expenditures.

Fiscal Space. The available funding that the government could use for its priority programs. Fiscal space is computed as the difference of projected obligations ceilings (after considering projected revenues and deficit targets) and forward estimates of the cost of ongoing programs.

Foreign – Assisted Projects (FAPs). Government projects which are wholly or partly financed by foreign loans and/or foreign grants.

Forward Estimates (FEs). Projections or estimation of the future costs of existing policies. It also serves as the validation instrument of determining the reasonable levels of agency proposals on existing programs/activities/projects.

Forward Obligational Authority (FOA). Certificate of commitment or authority issued by the DBM to NG agency for Foreign-Assisted Projects (FAPs) certifying that funds shall be made available to cover the total project cost. This shall be used for loan negotiation purposes and serves as an assurance that the loan proceeds and the peso counterpart contribution are included in the long-term capital program of the NG.

Franchise Tax. Taxes imposed on the special privilege or right conferred by the state on an individual or corporation, through legislation, to exercise certain powers and privileges such as the operation of public utilities.

Funding Gap/Corporate Financing Analysis. The method used in determining the government subsidy for the operations of a GOCC considering revenue resources and expenditures, prior years' actual/audited figures and the effects of inflation.

General Administration and Support. A cost component of the agency budget which consists of the activities and projects dealing with the provision of overall administrative management and operational support to the entire agency operations.

General Fund. Fund which is available for any purpose to which the Congress may choose to apply, and is composed of all receipts or revenues which are not otherwise accruing to other funds.

Government-Owned or -Controlled Corporation (GOCC). Refers to any entity organized as a stock or non-stock corporation, vested with functions relating to public needs whether governmental or proprietary in nature, and owned by the Government of the Republic of the Philippines directly or through its instrumentalities either wholly or, where applicable as in the case of stock corporations, to the extent of at least a majority of its outstanding capital stock. The term "GOCC" shall include Government Instrumentalities with Corporate Powers/Government Corporate Entities and Government Financial Institutions, and Subsidiaries as defined under Republic Act (R.A.) No. 10149 or the GOCC Governance Act of 2011.

Government Securities. Evidences of indebtedness of the Republic of the Philippines or its instrumentalities, government-owned or -controlled corporations, or the Bangko Sentral ng Pilipinas and must be freely negotiable and regularly serviced.

Government Servicing Banks (GSBs). Financial institutions authorized, upon accreditation by the Monetary Board, to accept government deposits and perform

banking services on behalf of government agencies. These include the Land Bank of the Philippines, Development Bank of the Philippines and Philippine Veterans Bank.

Grace Period. Period commencing from the time a loan agreement becomes effective to the time when the initial principal repayment becomes due.

Grants. All non-repayable transfers received from other levels of government or from private individuals, or institutions, foreign or domestic, including reparations and gifts given for particular projects or programs, or for general budget support.

Gross Domestic Product (GDP). The sum of gross value added of all resident producer units plus that part (possibly the total) of taxes on products, less subsidies on products, that is not included in the valuation of output.

Gross National Income (GNI). Consists of the total value of goods and services produced within a country (i.e., GDP) together with its income received from other countries (notably interests and dividends), less similar payments made to other countries (net income from international assets and gross exports less gross imports and indirect business taxes). GNI is equal to GDP less primary incomes payable to non-resident units plus primary incomes receivable from non-resident units. In other words, Gross National Income (GNI) is equal to GDP less taxes (less subsidies) on production and imports, compensation of employees and property income payable to the rest of the world plus the corresponding items receivable from the rest of the world.

Guaranteed Obligations. Debt obligations for which a juridical entity assumes secondary liability as guarantor. If the primary obligor fails to pay, the guarantor becomes liable for the amount due.

Heavily-subsidized Government-owned or -Controlled Corporations. GOCCs receiving operating subsidy from the national government, the release of which will enable the GOCC to continue/sustain its regular operations.

Imports. Corresponding to import arrivals which essentially include all goods entering any of the seaports or airports of entry of the Philippines properly cleared through customs or remaining under customs control.

Import Duties and Taxes. Taxes and levies, generally in ad valorem form, imposed on goods that enter the country, for the purpose of protecting locally manufactured goods of similar nature, or for the purpose of generating revenues under the Tariff and Customs Code. Includes specific taxes on imported goods, advance sales tax and compensating tax on imported goods.

Income from Public Enterprises and Investments. Receipts paid to the government from all properties and investments income such as dividends, interest, rent and royalties.

Indirect Tax. Tax levied on the sale of, use of or expenditure on goods and services, such as excise tax, sales tax, VAT, import duties, export tax, documentary and stamp taxes, forest charges and others.

Interest. Charges imposed as a consequence in the use of money. It is deemed synonymous with discount when applied to government securities.

Item of Appropriation. Refers to an amount appropriated in the GAA for a program, activity or project. In the case of programs with several activities, the item of appropriation shall refer to each of the activity.

Itemized Positions. Approved positions in the regular personnel plantilla of all agencies of the national government.

Legislative Agenda. A program of proposed legislations to support policies and programs of government.

Letter of Commitment (LOC). A certificate of commitment or authority which will serve as an assurance that the required budgetary support for solicited PPP projects shall be included in the long-term program of the National Government, and limited to the following National Government obligations, based on the PPP contract reviewed by the Department of Finance (DOF) and Public-Private Partnership Center ('PPP Center):

1. **Availability Payments.** Government payments to the private partner for the delivery of projects in accordance with the PPP contract. Such payments are paid periodically (monthly, quarterly, annually or according to milestones met);
2. **Viability Gap Funding.** Government contribution to ensure financial viability of the project or assist the private partner in shouldering a portion of the project cost;
3. **Real Property Tax.** A type of levy imposed by local government units on real properties in accordance with laws which are assumed by the National Government under the PPP contract;
4. **Right-of-Way Acquisition and other related expenses.** Expenses related to the acquisition of real property needed for a PPP project through donation, negotiated sale, expropriation or any other mode of acquisition as provided by law including relocation and resettlement costs;
5. **Funding for the Independent Consultant.** Compensation for a person or entity appointed to render independent technical advice to the government and private sector parties, as well as to perform other services specifically defined in the PPP contract; and
6. **Funding for Project Management Office.** Expenses for a unit in an implementing agency in-charge of the coordination and monitoring of projects.

Loan Availments/Proceeds. Amount drawn, in cash or in kind, against existing or new loan commitments.

Local Development Council (LDC). Assists the Sanggunian in setting the direction of economic and social development and coordinating development efforts within its territorial jurisdiction. It includes the Provincial Development Councils

(PDC), City Development Councils (CDC), Municipal Development Councils (MDC) and the Barangay Development Councils (BDC).

Local Government Units (LGUs). Territorial and political subdivisions consisting of provinces, cities, municipalities and barangays.

Local Government Support Fund (LGSF). Financial subsidy to LGUs for the implementation of priority programs and projects, as provided in the GAA.

Locally-Funded Projects (LFPs). Projects financed out of revenue collections and domestic borrowings.

London Interbank Offered Rate (LIBOR). This is the rate offered to prime borrowers in the internal capital market based in London, which serves as the basis for most foreign interest rate quotations.

Maintenance and Other Operating Expenses (MOOE). An expenditure category/expense class for support to the operations of government agencies such as expenses for supplies and materials; transportation and travel; utilities (water, power, etc.) and the repairs, etc.

Medium-Term Expenditure Framework (MTEF). A planning-budgeting framework of the government which provides a medium-term three-year perspective to decision making process during budget preparation.

Miscellaneous Income. Non-tax revenues not elsewhere classified such as proceeds from the sale of goods or confiscated merchandise, inventory adjustments, and waste materials.

Medium-Term Information and Communication Technology and Harmonization Initiative (MITHI). Jointly undertaken by DBM, DICT and NEDA, a process for the planning, budgeting, implementation, monitoring, and evaluation of government-wide Information and Communications Technology (ICT) programs and projects, ensuring alignment with the broad framework of the Philippine Development Plan, President Duterte's 0+10 Point Socio-Economic Agenda. A centralized, rationalized, and streamlined approval and budgeting process for ICT projects.

Modified Disbursement System (MDS). A disbursement system implemented to facilitate effective cash management of the national government's cash resources whereby national government agencies/BTr for GOCCs and LGUs settle their payables through issuance of checks or direct credit to bank account of the supplier/ contractor/ consultant, chargeable against the account of the Treasurer of the Philippines (TOP) Bureau of the Treasury being maintained with Government Servicing Banks (GSBs).

Modified Disbursement System – Government Servicing Banks (MDS-GSBs). Refers to authorized government servicing banks, such as the Land Bank of the Philippines, Development Bank of the Philippines, and Philippine Veterans Bank, to which DBM issues the NCAs for crediting to the MDS sub-accounts of NGAS.

Monetary Policy. The part of economic policy which regulates the level of money or liquidity in the economy to achieve desired policy objectives, such as inflation control, improvement of the BOP or growth of the economy.

Monthly Disbursement Program (MDP). The estimated monthly disbursement requirements of the operating units (OUs) of departments/agencies, which upon evaluation by the DBM shall serve as the basis for release of disbursement authorities, including the comprehensive Notice of Cash Allocation of the agency for its regular operating requirements.

Multi-Year Contracting Authority (MYCA). The authority issued by the DBM to agencies, covering the full contract cost, for the procurement of multiyear projects. This shall be used as basis in the certification of availability of funds required prior to contract execution.

The MYCA replaced the **Multi-Year Obligational Authority (MYOA)**, to authorize the recipient entity to enter into Multi-Year Contracts for the full project cost of multi-year programs/projects. This contains an annual breakdown of the full project cost, obligate the agencies to include in their budget proposal for the ensuing years, the amount programmed for the said year(s).

National Expenditure Program (NEP). Budget proposal submitted by the President to Congress in accordance with Section 22, Article VII of the 1987 Philippine Constitution, serving as the basis of the General Appropriations Bill (GAB), which upon enactment becomes the General Appropriations Act (GAA).

National Disaster Risk Reduction and Management Fund (formerly Calamity Fund). For disaster risk reduction or mitigation, prevention and preparedness activities such as but not limited to training of personnel, procurement of equipment and capital expenditures. It can also be utilized for relief, recovery, reconstruction and other work or services in connection with natural or human induced calamities which may occur during the budget year or those that occurred in the past two (2) years from the budget year.

National Government Agencies (NGAs). Entities which perform functions not normally undertaken by the private sector, wholly dependent on the government for their budgetary requirements.

National Tax Allotment (NTA). Automatically appropriated and released share of local government units, aggregately corresponding to 40% of all national taxes based on the collection of the third fiscal year preceding the current fiscal year, with the share of each local government unit determined pursuant to the provisions of the Local

Government Code, by share for each LGU level, and in terms of population/land area/equal sharing.

Negotiated Checks. MDS checks already paid/encashed by government servicing banks.

Net Income (Loss). The difference between revenues and expenses, reflecting the results of operations of corporations for a given period. A positive balance indicates a net income while a negative balance, a net loss.

Net Lending (NL). Advances by the national government for the servicing of government guaranteed corporate debt during the year, net of repayments on such advances. Includes loan outlays or proceeds from program loans related to government corporations.

Non-Budgetary Accounts. Trust liabilities, securities unloaded or purchased, sinking fund, and other accounts not included in the NG budget, i.e., the government's estimated income and expenditures for a particular year.

Non-Governmental Organization. Refers to private, non-profit voluntary organization, including schools, that is committed to the task of socio-economic development and established primarily for service which may include giving assistance to citizens or people's organizations in various ways as by educating, training or giving financial assistance to them.

Non-NCA Expenditures. Budgetary accounts which are paid without requiring the issuance of Notices of Cash Allocation (NCAs) during the budget year in consideration. Other disbursement authority documents are Cash Disbursement Ceiling and Notice of Cash Allocation.

Non-Tax Revenues. Revenues collected from sources other than compulsory tax levies. Includes those collected in exchange for direct services rendered by government agencies to the public, e.g., fees and charges, or those arising from the government's regulatory and investment activities.

Object of Expenditures. A classification under an allotment class, based on type of goods or services consistent with COA Government Accounting Manual (GAM) and Unified Accounts Code Structure (UACS) Manual.

Obligation. A commitment by a government agency arising from an act of a duly authorized official which binds the government to the immediate or eventual payment of a sum of money. The agency is authorized to incur obligations only in the performance of activities which are in pursuit of its functions and programs authorized in appropriations acts/laws within the limit of the allotment released by the DBM.

Obligational Authority. Document issued to an agency authorizing the agency to incur obligations or enter into a contract. These documents include the following:

1. **GAA-as-Allotment-Order (GAAAO).** Serves as an authority wherein appropriations in the GAA are considered released, excluding those identified in the pertinent issuance as " For Later Release".

2. **General Allotment Release Order (GARO).** A comprehensive authority issued to all national government agencies, in general, to incur obligations, i.e., Retirement and Life Insurance Premium (RLIP), except RLIP for the departments/agencies chargeable against Special Accounts in the General Funds (SAGFs) and those covered by special arrangements.

3. Special Allotment Release Order (SARO). A specific authority issued by DBM to identified agencies to incur obligations not exceeding a given amount during a specified period for the purpose indicated. It shall cover expenditures the release of which is subject to compliance with specific laws or regulations, or is subject to separate approval or clearance by competent authority.

Off-Budget Item. Any expenditure item which is not part of the National Expenditure Program (NEP) e.g., principal repayments.

Off-Budgetary Funds. Receipts which are authorized to be deposited with government financial institutions for expenditure items which are not part of the National Expenditure Program. These are categorized into:

- a. Retained Income/Receipts;
- b. Revolving Funds; and
- c. Receipts from borrowing by BTr.

Official Development Assistance (ODA). Refers to a loan or a grant administered to promote sustainable social and economic development and welfare of the Philippines. ODA resources must be contracted with governments of foreign countries with whom the Philippines has diplomatic, trade relations or bilateral agreements, or which are members of the United Nations, their agencies, and international or multilateral lending institutions.

A **grant element** is computed as the ratio of:

- (a) the difference between the face value of the loan or loan and grant and the debt service payments to;
- (b) the face value of the loan or loan and grant.

Online Submission of Budget Proposal System (OSBPS). This automated system allows online or electronic submission and encoding of agency budget proposals adopting the Unified Accounts Code Structure (UACS). The OSBPS reduces the number and duplication of reports being submitted by agencies

as well as facilitates the timely and consolidation/processing of consistent information from such reports.

Operating and Services Income. Non-tax revenues generated in the exercise of the administrative and regulatory functions by the national government. Which includes hospital income, tuition fees of government museums and parks. Also includes revenues realized by government agencies from their business undertakings called for by the nature of their functions, and those incomes generated by social security agencies in the form of premiums earned from life and non-life insurance.

Operating Expenditures. Costs incurred by Government in the exercise of its administrative, regulatory, or service functions.

Operating Program. The portion of the expenditure program for a given fiscal year used for the delivery of goods and services. This includes PS, MOOE, FinEx and CO. This is different from operating expenditures defined above.

Operating Revenues. Receipts from the conduct of regular business operations.

Operating Units. Organizational units carrying out specific substantive functions and directly implementing the program/activities/projects of a department or agency.

- 1) **Implementing Units (IUs).** Operating units directly receiving cash allocations, capable of administering its own funds.
- 2) **Non-Implementing Units (Non- IUs).** Operating units not yet capable of administering its own funds, hence, not directly receiving cash allocations from DBM.

Operations. Cost structure which consists of programs and corresponding expenditures that relate to the main purpose for which an agency has been created. Involves direct production of goods or delivery of services or direct engagement in regulations.

Organizational Outcome (OO). A short to medium-term result produced by an agency that contributes to the achievement of its legislated mandate and is achieved through the delivery of its programs.

Outcome. Any change, effect, or result brought about by an agency's programs or strategies upon individuals, social structures, or the physical environment.

Output. Any good or service that an agency delivers to a target population or client group external to the agency.

Outstanding Checks / Check Floats. Checks issued by agencies (in the current or previous year) which are not yet presented by the payee to the bank for payment.

Outstanding Debt. Unpaid Obligations.

Pag-IBIG. An acronym which stands for Pagtutulungan sa Kinabukasan: Ikaw, Bangko, Industriya at Gobyerno, otherwise known as the **Home Development Mutual Funds (HDMF)**, is a government-owned or -controlled corporation responsible for the administration of the national savings program and affordable shelter financing for Filipinos employed by local and foreign-based employers as well as voluntary and self-employed members. It offers its members access to housing programs through an effective savings scheme.

People's Organizations (Pos). Independent community and/or class-based associations established to protect and advance the interests of specific causes or sectors, e.g., labor, farmers, fishermen, peasants, women and students. POs function as vehicles for mobilizing communities in the pursuit of their aspirations and likewise serve as schools for

raising the people's consciousness on key issues that affect their lives and training the people's own leaders and organizers.

Performance Indicator (PI). A characteristic or evidence that measures and illustrates the standard of performance by which an agency delivers its programs or outputs. Performance Indicators 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. Output indicators are mostly within the control of an agency and are strongly linked to the budget. An outcome indicator measures how well a program has achieved its stated objective.

Performance Target. A predetermined level of either quantity, quality, timeliness and cost of outputs.

Performance-Based Bonus (PBB). An incentive given to personnel of bureaus or delivery units in accordance with their contribution to the accomplishment of their department's overall targets and commitments.

Performance-Informed Budgeting (PIB). A form of budgeting that relates fund allocation to measurable results in an indirect non-formulaic manner since the results, together with other information are used, actively and systematically to inform budget decisions.

Personnel Services (PS). An expenditure category/expense class for the payment of salaries, wages and other compensation (e.g., step increment, salary increase, personnel economic relief allowance, honoraria and commutable allowances, etc.) of permanent, temporary, contractual, and casual employees of the government.

Peso-Denominated Transactions. Involves cash obligations and receipts expressed in the local currency.

Philippine Development Plan (PDP). The government's roadmap in the formulation of policies and implementation of development programs for the medium term. The PDP 2017-2022, which takes off from the Duterte Administration's 0+10 Point Socio-Economic Agenda, adopts an inclusive growth framework, anchored on the long-term vision of *Ambisyon Natin 2040*, grounded on development thrusts of *Malasakit, Pagbabago at Patuloy na Pag-unlad*.

Philippine Government Electronic Procurement System (PhilGEPS). The single, centralized electronic portal that serves as the primary and definitive source of information on government procurement. All government agencies, as well as suppliers, contractors, manufacturers, distributors and consultants are mandated to register and use the system in the conduct of procurement of goods, civil works and consulting services. Through the use of the PhilGEPS, transparency in the government procurement is enhanced since opportunities to trade with the government and the ensuing transactions are provided online. The facility can be accessed via *PhilGEPS.gov.ph*

Private Sector. Refers to any person, entity or organization who or that is not part of government. It includes, among others, non-government organizations (NGOs), people's organizations (POs), members of the business community or business groups, cooperatives, schools, professional organizations, civic clubs and plain citizens or individuals who are not members of any organization.

Program. A group of activities and projects that contribute to a common particular outcome. A program should have the following:

- 1) unique expected results or outcomes;
- 2) a clear target population or client group external to the agency;
- 3) a defined method of intervention to achieve the desired result; and
- 4) a clear management structure that defines accountabilities.

Program Convergence Budgeting (PCB). Formerly referred to as Program Budgeting, which is a budgeting approach to facilitate and incentivize coordination between agencies on priority inter-agency programs to focus its fiscal space to support development goals such as the 0+10 Socio-Economic Agenda and the Philippine Development Plan. The PCB is used to plan the budget according to the strategic objectives of the government in a manner that is based on results, through proper coordination of the lead and participating departments/agencies.

Program Loan. A multi-purpose foreign loan not used to finance a specific project but is conditioned on basic changes in economic, monetary or fiscal policies, among others. This usually fund the Budgetary Support Program Loans/Grants.

Program/Project Assessment. A review of accomplishments against target objectives.

Program Expenditure Classification (PREXC). A form of structuring the budget into programs and outcomes. In comparison to the MFO-based budget, classifying expenditures by program has two benefits:

1. Clarifying the objectives of government spending and the programs and strategies used by the agencies to accomplish them; and
2. Allowing the monitoring of operational performance through performance indicators, which may relate to the inputs, outputs, or outcomes of a particular program providing a way to assess the success of the program and make adjustments during implementation, if necessary.

An expenditure classification by program will contribute to improved transparency and accountability, and help better link inputs to objectives or outcomes.

PREXC Structure. A presentation of an agency's budget structured/arranged in a hierarchical manner to depict the logical relationship among programs, activities, and projects; and between programs and the agency's Organizational Outcomes.

Program/Activity/Project (PAP). Any work process or group of work processes undertaken to realize the outputs and outcomes of an agency. This is represented by an item of appropriation in the national budget.

Project. A special undertaking carried out within a definite timeframe and intended to result in some pre-determined measure of goods and services.

Project Cost. The total amount necessary to implement and complete a project over a given period of time.

Project Loan. A foreign loan obtained to finance a specific project.

Projection. Data which approximates future event, derived from statistics/econometric tool.

Property Taxes or Taxes on Property. Taxes on the ownership of wealth or immovable properties levied at a regular interval and on transfer of real or personal properties.

Public Debt. Includes the total indebtedness of the National Government, local government units and government corporations or financial institutions from industries, corporations or financial institutions, whether private or government, foreign or domestic, which are fully supported and guaranteed by the NG.

Public Expenditure Management (PEM). A budgeting approach oriented towards achieving socially desired outcomes. It focuses on outcomes and sees expenditures as a means to produce outputs which are needed to achieve desired outcomes, highlights the importance of having the right processes, i.e., those that lead to desired outcomes; and balances *autonomy/flexibility* that must necessarily be given to line agencies for them to produce the outputs needed to achieve the desired outcomes and the corresponding *accountability* of the agencies for producing those outputs. Its three objectives are: **aggregate fiscal discipline** (spending within sustainable limits), **allocative efficiency** (spending on the right things) and **operational efficiency** (value for money).

Public Financial Management (PFM). Deals with all aspects of resource mobilization and expenditure management in government. It is about the way government raises its income (in the form of taxes, customs duties and other revenues) and manages its expenditures to deliver essential services to its citizens, i.e., education, health care and other social programs, roads and infrastructure, the rule of law, peace and order, and security, and those areas which generally make the lives of citizens better off.

Public-Private Partnership (PPP). A financing strategy, broadly defined as a contractual agreement between government and the private sector (a firm) for the latter to finance, design, implement and operate infrastructure facilities traditionally provided by the public sector. Among the elements of PPPs are:

- a. Shared risks and resources;
- b. Value for money;
- c. Outcome orientation; and
- d. Acceleration of infrastructure provision and faster implementation.

Such agreement aims for mutual benefits for both the public and the private sector, by initially tapping available private sector funds and expertise, for a faster and more efficient achievement of national development objectives, and with the private sector assured of reasonable returns from its investment.

Public Sector. Composed of the national government (NG), the government-owned or -controlled corporations (GOCCs), the local government units (LGUs) and the Bangko Sentral ng Pilipinas (BSP). All the financial transactions of these entities are summed up to generate consolidated public sector resources, for consideration in the preparation of the fiscal program.

Public Sector Borrowing Requirement (PSBR). Refers to the deficit of the national government and the fourteen (14) monitored government corporations less the budgetary assistance to the monitored corporations in the form of equity contributions and the net lending.

Receipts. The sum of revenues and gross borrowings for a given period.

Receipts Automatically Appropriated. Receipts from grants, donations, insurance proceeds, and other sources which by law may be immediately used by the agency without undergoing the usual legislative process.

Regional Development Council (RDC). Refers to the primary institution which coordinates and sets the direction of all development efforts in the region. It also serves as a forum where local efforts can be related and integrated with national development activities.

Regional Development Plans. Refer to the Medium-Term Regional Development Plan covering a six-year period, the formulation of which was coordinated by the NEDA Regional Offices and approved by the Regional Development Councils.

Relent Loans. Loans directly contracted by the NG, the proceeds of which are relent to GOCCs, GFIs, LGUs, or the private sector.

Resources. In budgeting, a term frequently used to refer to revenues, gross borrowings, and free or unencumbered cash balances.

Retained Income/Funds. Collections which are authorized by law to be used directly by agencies concerned for their operation or specific purposes.

Retirement and Life Insurance Premiums (RLIP). The share of the national government in the premium payments to Government Service Insurance System (GSIS), for the life insurance and retirement benefit fund of government employees.

Revenue. Projected cash inflows like collections from taxes by BIR/BOC and other tax agencies and fees and charges imposed by the government agencies as well as proceeds from grants.

Revenue Program. Target collection by tax and non-tax accounts of collecting agencies.

Revolving Funds. Receipts derived from business-type activities of departments/agencies which are authorized by law to be constituted as such and deposited in an authorized government depository bank. These funds shall be self-liquidating and all obligations and expenditures incurred by virtue of said business-type activity shall be charged against said fund.

Selective Taxes on Services. Taxes imposed on persons and entities engage in providing services to the customers such as miller's tax imposed on proprietors or operators of rope factories, coconut oil mills and desiccated coconut factories; the contractor's tax imposed on contractors, proprietors of dockyards, general construction and the like; the percentage tax on hotels, motels, restaurants, caterer's and others; percentage tax on common carriers whether by air, land or water services and keepers of garages; taxes on stock, real state commercial, customs and immigration brokers or

cinematographic film owners, lessors or distributors; and taxes on dealers of securities and lending investors. Also includes taxes imposed on gross receipts by all banks and financial institutions; taxes imposed on premiums received by insurance companies; and amusement taxes.

Sinking Fund. A fund that is established for the purpose of repaying a debt with a lumpy maturity schedule. Payments to a sinking fund are generally invested in safe securities until the debt reaches maturity, when the cumulative payments to the sinking fund and its interest earnings should match the amount of principal to be paid.

Special Accounts in the General Fund (SAGF). A fund whereby proceeds of specific revenue measures and grants earmarked by law for specific priority projects are recorded.

Special Drawing Rights (SDR). Unconditional reserve assets that are created by the International Monetary Fund to supplement existing reserve assets. SDRs represent asset that have no corresponding liability.

Special Purpose Fund (SPF). Programmed appropriations in the GAA provided to cover expenditures for specific purposes for which recipient departments/agencies have not yet been identified during budget preparation. These shall be available for allocation to departments/ agencies in addition to their built-in appropriations, during budget execution, pursuant to special conditions per SPF. Among such SPFs are National Disaster Risk Reduction and Management Fund (formerly Calamity Fund), Contingent Fund, Pension and Gratuity Fund, and Miscellaneous Personnel Benefits Fund.

Unprogrammed SPFs, e.g., BSGC, FAPS, are provided to cover deficiencies, i.e., requirements that cannot be fully accommodated, vis-à-vis provisions in the agency specific budgets, subject to availability of excess/unexpected inflow of revenues/financing sources.

Subsidy. A grant or financial aid, usually by a government body, to some other persons or institutions for general purposes. When applied to GOCCs, it may also refer to amounts used to cover operational expenses not supported by corporate revenues or to cover corporate deficits and losses.

Sub-program. A program with either a more specific method of intervention or more defined target clients that is contained within a bigger program of an agency.

Support to Operations. A cost component of an agency budget which consists of activities and projects which provide staff, technical, and/or substantial support to operations, but do not produce goods or deliver services directed at a target population or client group external to the agency. This also includes expenditures that are indivisible across programs.

Target. Goal or specific objective of a program.

Taxes on Income and Profits. Taxes imposed on all taxable income earned or received by a taxpayer, whether individual, partnership, or corporation, during a particular period of time, usually lasting one year.

Taxes on the Use of Goods or Property or Permission to Perform Activities. Taxes paid for the privilege of engaging in business or pursuing an occupation, calling, or profession. Includes franchise taxes, fixed annual business taxes, fixed taxes payable by manufacturers, producers or importers engaged in business subject to percentage taxes, and miscellaneous fixed taxes payable by brewers, distillers of spirits, manufacturers, importers, and exporters of cigars and cigarettes.

Taxes Expenditure Subsidy. Subsidy given to national government agencies, government corporations and local government units in lieu of payment taxes and custom duties. This is approved by the Fiscal Incentives Review Board (FIRB), including the AFP

Commissary and Exchange Service, the PNP Service Store System, and the Procurement Service Exchange Marts or PX Marts, in accordance with P.D. No. 776, as amended by E.O. No. 93, s. 1986, RA No. 11534, and such other guidelines issued thereon.

Tax Revenues. Compulsory charges or levies imposed by the Government on goods, services, transactions, individuals, entities, and others, arising from the sovereign power of state.

Tax on Domestic Goods and Services. Tax levied on the domestic production, sale or transfer, leasing, use or delivery of goods, and rendering of services.

Tax on Income and Profits. Tax imposed on all taxable income earned/received by a taxpayer whether an individual, partnership, or corporation during a particular period of time, usually one year.

Trade Balance. The difference between the values of export shipments and import arrivals. There is a trade surplus if export shipments exceeded import arrivals and a trade deficit if the latter exceeded the former.

Transfer Taxes. Taxes imposed on property transfers through sale, donation or inheritance.

Transparency Seal. A legal requirement for all government agencies including Constitutional Offices enjoying fiscal autonomy, SUCs, GOCCs and LGUs to disclose relevant budget information, such as approved budgets and targets, accomplishment reports, procurement plans and contracts awarded, programs and projects categories, beneficiaries and implementation, among others, through their respective websites. This is mandated under National Budget Circular No. 542 and as provided under the GPs of the annual GAA.

Treasury Bills. Short-term debt instruments issued by the NG.

Treasury Bonds/Notes. Certificates of indebtedness issued by the National Government, the maturity of which extends beyond one year.

Treasury Single Account (TSA). A single account or a set of linked accounts, thereby centralizing government cash balances, established to improve the financial management of government funds, resulting to minimized borrowing and transaction costs.

Trust Fund. Fund which accounts for the receipts by any agency of government or by a public officer acting as trustee, agent, or administrator for the fulfillment of some obligations. These are classified as:

- a) Inter-Agency Transferred Funds (IATF);
- b) Receipts deposited with the National Treasury other than IATF; or
- c) Receipts deposited with Authorized Government Depository Bank (AGDB).

Trust Liabilities. An account used to record collections, income, or receipts of agencies held in trust or guarantee for another agency and for a specific purpose. e.g., Trust Liabilities – Disaster Risk Reduction and Management Fund, usually used by Local Government Units.

Two-Tier Budgeting Approach (2TBA). An approach to strengthen the strategic decision-making process by separating the evaluation of agency proposals, i.e., the first tier covering review of Forward Estimates for on-going/existing programs/projects and the second tier covering review of new spending proposals and the expansion of on-going/existing programs/projects.

Unified Accounts Code Structure (UACS). A harmonized coding structure jointly developed by the DBM, COA, DOF and BTr which aims to facilitate financial reporting and consolidation of actual revenue collection and

expenditures, enable the assessment of outturns against transparency/ accountability and improve efficiency in terms of utilization of government funds.

Unified Reporting System (URS). This automated system allows online or electronic submission and encoding of the plans/targets, i.e., physical, financial and disbursement program, and actual accomplishments, i.e., budget and financial accountability reports, of departments/agencies/implementing or operating units adopting the UACS. The URS can be accessed thru *urs.dbm.gov.ph*.

Unobligated Allotments. Portions or balances of any programmed appropriation free from any obligation or encumbrances which are still available after the completion or final discontinuance or abandonment of the work, activity or purpose for which the appropriation is authorized.

What-you-see-is-what-you-get (WYSIWYG). Inline with this philosophy of uprightness and straight forwardness, the release and management of funds has been streamlined, with the General Appropriations Act (GAA), serving as an official fund release document, with the budgets of agencies ready for implementation starting January 1 of the budget year.

Working Fund. An advance funding or seed money from loan/grant proceeds established to accelerate disbursements of funds and ensure efficient implementation of projects, subject to replenishment when necessary.

Zero-Based Budgeting (ZBB). A budgeting approach through which major agency programs and projects are evaluated to:

- a) determine the continued relevance of program objectives vis-à-vis current developments/directions;
- b) assess whether program objectives/ outcomes are being achieved;
- c) ascertain alternative or more viable ways of achieving the objectives, and ultimately;

d) guide decision makers on whether the program/project should continue to be funded at its present level, or if funding should be increased, reduced or discontinued.

Sources:

- FY 2022 Budget of Expenditures and Sources of Financing (BESF) and DBM People's Budget
- Administrative Code of 1987 (Executive Order No. 292) – Book VI (National Government Budgeting)

IV. Budget Division Legal Basis, Vision, Mission, Core Values, Functions and Matrix of Relevant Interested Parties

As provided under the Integrated Reorganization Plan of 1972 (Presidential Decree No. 1), Administrative Code of 1987 (Executive Order No. 292) and Rationalization Program's Organization and Staffing Standards and Guidelines (DBM-CSC Resolution No. 1, s. 2006), the Budget Division is **one of the basic internal management and support to operations units** (together with the accounting, planning, administrative and legal offices) that should be present in the organizational structure of a department-level entity like the PCOO.

Foregoing considered, in support of the PCOO's mandate, functions and vision-mission statement, the Budget Division affirms the following:

Vision

A motivated unit that is responsive to the budgetary needs and demands of PCOO's day-to-day operations

Mission

To facilitate the optimal use of financial resources and provide timely, accurate and useful budget information to the PCOO and other government oversight agencies

Core Values

To achieve success through **P-R-O-C-E-S-S**:

Professionalism – We shall perform and discharge our duties with the highest degree of excellence, professionalism, intelligence and skill. We fully understand

that entering the public service shall be with utmost devotion and dedication to duty. We shall endeavor to discourage wrong perceptions of our roles as dispensers or peddlers of undue patronage.

Reliability – We can be trusted and are dependable in terms of performing our intended functions, achieving the desired results, accuracy and honesty in our work, and that the said level of quality is consistently maintained at all times.

Objectivity – We ensure that our work is data-driven and evidence-based, free from any bias and not influenced by personal beliefs or feelings. Our actions show no favoritism towards any party or personal agenda.

Commitment – We shall always uphold the public interest over and above personal interest in the performance of our duties. We shall see to it that all government resources and powers given to our office must be employed and used efficiently, effectively, honestly and economically, particularly to avoid wastage in public funds and revenues.

Efficiency – We strive to reach our peak level of performance and deliver our services while using the least amount of inputs to achieve the highest amount of output. We shall minimize the waste of resources such as physical materials, energy and time while accomplishing the desired output.

Service – We are always prepared to provide help and assistance to all officials and employees of any PCOO operating office/unit as regards their budgetary concerns to the best of our knowledge and ability.

Stewardship – We embrace the ethic that embodies the responsible planning and management of resources. We wholeheartedly accept our assigned responsibility to safeguard and provide guidance as regards the financial resources and budget information of the PCOO.

Functions

The Budget Division facilitates the budget preparation, execution and reporting activities of the PCOO in compliance with government rules and regulations.

Its specific functions are:

- Is involved in the budget preparation and budget legislation activities in accordance with the National Budget Call of the DBM through the consolidation of

the annual, special and supplemental budget in accordance with the programs, activities and projects of the PCOO.

- Assists the management in the presentation of the PCOO proposed budget before the DBM, House of Representatives and the Senate.
- Allocates the approved budget to all units of PCOO and ensures the utilization of funds in accordance with the approved General Appropriations Act (GAA).
- Prepares and submit the monthly, quarterly and annual Budget and Financial Accountability Reports (BFARs) to DBM and COA and prepare the interim reports required by management.
- Gives technical advice to management on budgetary matters.

Relevant Interested Parties

Below is a matrix showing the interested parties and relevant requirements that have significant impact in the operations of the Budget Division:

Interested Party	Requirements		Action Plans to Address
	Needs	Expectations	
Internal			
1. PCOO operating units and employees	<ul style="list-style-type: none"> • Certificate of Availability of Funds (CAF) • Processed Obligation Request and Status (ORS) • Other required internal reports and documents (e.g., CCSS report, BUR for PBB, etc.) • Budget Dashboards 	<ul style="list-style-type: none"> • Timely issuance of CAF upon verification of the requested item and amount in the PPMP/MCP • Timely and accurate processing of ORS upon submission by the end-user of the complete supporting documents 	<ul style="list-style-type: none"> • Streamline the workflow concerning the issuance of CAF and ORS • Ensure that the requesting offices are informed of the documentary requirements checklist • Prepare the required internal reports and documents before the prescribed deadline, as far as practicable • Update the budget dashboards on a real-

Interested Party	Requirements		Action Plans to Address
	Needs	Expectations	
		<ul style="list-style-type: none"> • On-time submission of complete and accurate internal reports/ documents • Accurate information from the budget dashboards provided monthly to the PCOO offices 	time basis as much as possible and reconcile the same with the data reflected in the Obligations Incurred worksheet from time to time
2. Top management	<ul style="list-style-type: none"> • Reports on the Status of Funds and other interim reports • Technical advice and guidance regarding budgetary and other financial matters 	<ul style="list-style-type: none"> • Timely and accurate submission of reports to the management • Data-backed and complete technical advice or guidance provided to the management without delay 	<ul style="list-style-type: none"> • Regularly monitor the obligations incurred and disbursements made • Establish database of pertinent issuances and guidelines from the regulatory agencies (e.g., DBM & COA)
3. Suppliers and contractors	<ul style="list-style-type: none"> • Information/update on the status of the processing of their claims 	<ul style="list-style-type: none"> • Timely and accurate information/ updates are provided to the supplies and contractors 	<ul style="list-style-type: none"> • Ensure open communication lines with the suppliers/ contractors, as necessary • Closely coordinate with the Accounting Division, Cash Section, DBM and other offices/external stakeholders concerned to facilitate the processing of claims

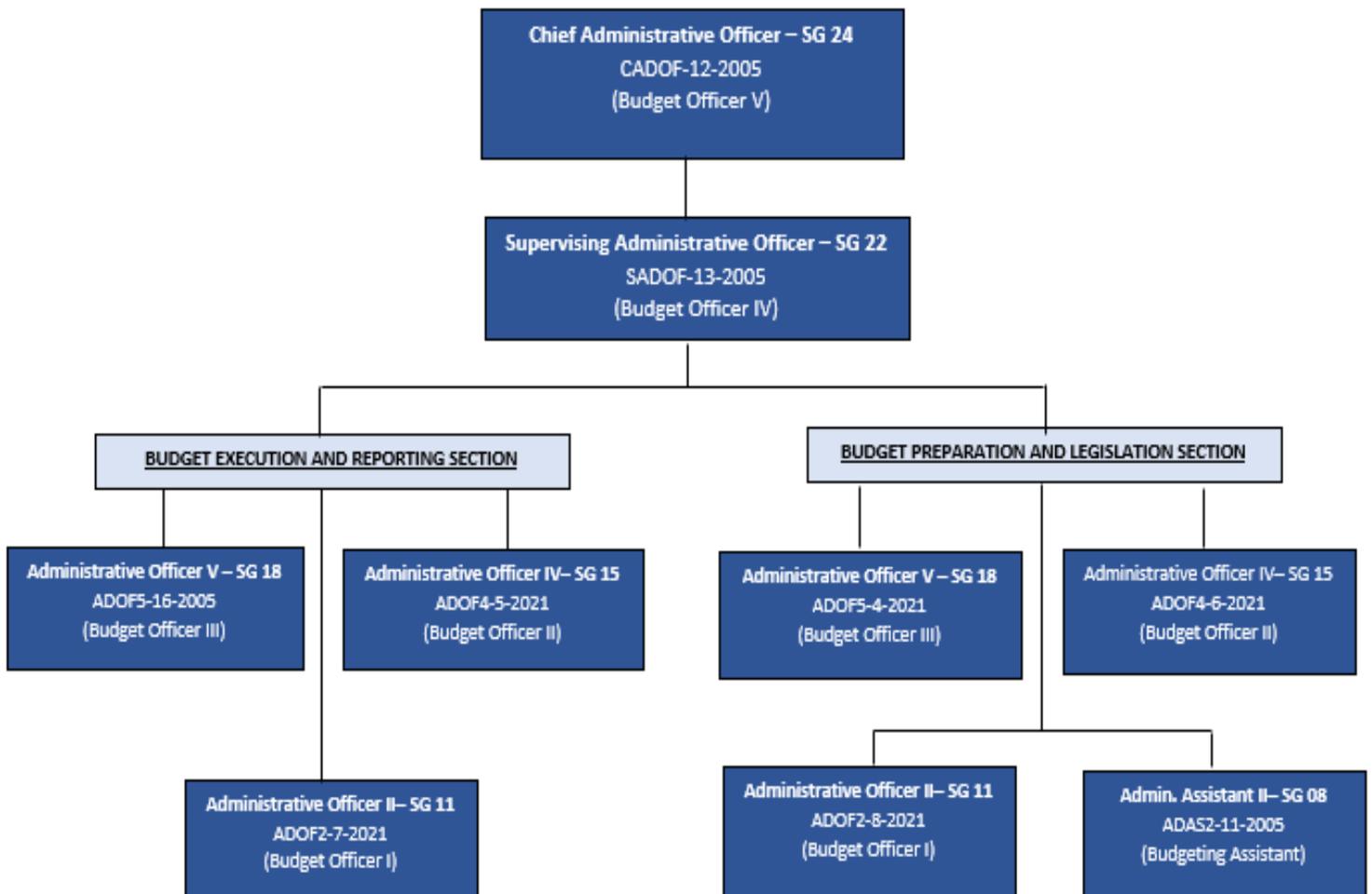
Interested Party	Requirements		Action Plans to Address
	Needs	Expectations	
4. SETAP (employees' union)	<ul style="list-style-type: none"> Proposals for additional benefits and incentives for employees which have budgetary implications 	<ul style="list-style-type: none"> Proposed additional benefits and incentives are supported and endorsed to the management, provided that appropriate funds are available for the purpose 	<ul style="list-style-type: none"> Maintain a harmonious relationship with the union officers Facilitate the identification of appropriate fund source/s, subject to the usual budgeting, accounting and auditing rules
5. Bids and Awards Committee (BAC)	<ul style="list-style-type: none"> Budgetary data related to procurement and as inputs to the Annual Procurement Plan 	<ul style="list-style-type: none"> Relevant budgetary data are sufficiently provided to the BAC, as needed 	<ul style="list-style-type: none"> Closely coordinate with the BAC Secretariat on the matter As necessary, attend BAC meetings if invited as a resource person
External			
1. Public Financial Management-related oversight agencies (e.g., DBM & COA)	<ul style="list-style-type: none"> Annual Budget Proposal Budget and Financial Accountability Reports (BFARs) Budget Execution Documents (BEDs) Budget Registries (RAPAL & RAOD) Special Budget Requests (SBRs) 	<ul style="list-style-type: none"> Timely, accurate and complete submission of budget proposals, accountability reports/ documents Accurate and updated entries in the budget registries Complete and correct supporting documents/ justifications are 	<ul style="list-style-type: none"> Strictly observe the deadlines prescribed by the oversight agencies Closely coordinate with the DBM Analyst-in-charge on matters related to these reports, documents and requests Possible adoption of the e-NGAS and BTMS in the near future

Interested Party	Requirements		Action Plans to Address
	Needs	Expectations	
		attached to the SBRs <ul style="list-style-type: none"> • Close coordination for possible clarificatory queries/ concerns 	
2. Legislators (House of Representatives and the Senate)	<ul style="list-style-type: none"> • Budget Briefing Folio 	<ul style="list-style-type: none"> • Timely, accurate and complete submission of Budget Briefing Folio • Issues and concerns raised by the legislators during Congressional budget deliberations are properly/ sufficiently addressed 	<ul style="list-style-type: none"> • Closely coordinate with the focal persons in the House Committee on Appropriations and Senate Committee on Finance, as well as the offices concerned in the PCOO-Proper and its attached agencies/ corporations • Research all the relevant information to address the issues raised
3. Office of the President (OP) and the rest of Executive Branch	<ul style="list-style-type: none"> • Efficient and effective performance of PCOO’s mandate of communicating the Administration’s policies, programs, activities and achievements locally and internationally, being the lead communications arm of the Executive Branch in general and the OP in particular 	<ul style="list-style-type: none"> • As far as practicable, the timely release of sufficient funds for the operations of the PCOO offices performing core services/ functions for this purpose are properly facilitated 	<ul style="list-style-type: none"> • Give priority to processing budget-related requests from PCOO offices performing core services/functions • Ensure that enough funds are programmed in the budget proposals for core P/A/Ps of the PCOO-Proper
4. Media	<ul style="list-style-type: none"> • Efficient and effective performance of PCOO’s mandate of 		

Interested Party	Requirements		Action Plans to Address
	Needs	Expectations	
	engaging and involving the mass media in order to enrich the quality of public discourse on all matters of governance and build a national consensus thereon		
5. General Public	<ul style="list-style-type: none"> • Efficient and effective performance of PCOO’s mandate of ensuring public access, engagement and understanding of Presidential policies and government programs 		

V. Budget Division Organizational Chart

As illustrated in the diagram below, the DBM-approved organizational structure/staffing complement of the Budget Division is composed of **nine (9) plantilla items**:



For operational efficiency, the Budget Division is internally subdivided into two (2) sections, namely: (a) Budget Execution and Reporting Section; and (b) Budget Preparation and Legislation Section, with the incumbents to the Administrative Officer V (Budget Officer III) positions serving as Team Leaders for each section under the direct supervision of the Chief Administrative Officer (Budget Officer V).

VI. Plantilla Positions: Job Description and Qualification Standards

A. JOB DESCRIPTION

Position Title/SG/ Item Number	Basic Purpose	Duties and Responsibilities	Expected Outputs
Chief Administrative Officer (Budget Officer V) SG-24 Item No. PROPB- CADO-12-2005	To oversee the operations of the Division as its head and to develop strategic plans aligned to achieve the agency targets and to ensure compliance with applicable laws, rules, and regulations	<ol style="list-style-type: none"> 1. Direct the overall management and day-to-day operations of the Budget Division 2. Supervise the budget staff's performance of their assigned tasks, including the preparation of the PCOO's Annual Budget Proposal and Budget Briefing Folio 3. Assist the management in the presentation of the budget proposal before the Department of Budget and Management (DBM) and legislative bodies 4. Review and certify the availability of allotment in the Obligation Request and Status (ORS) 5. Review and sign monthly, quarterly and annual budgetary reports/documents required by the DBM, Commission on Audit (COA), House Committee on Appropriations, Senate Finance Committee, and other relevant government oversight agencies 6. Ascertain the proper application/implementation of budgeting rules and regulations in the PCOO 	<ol style="list-style-type: none"> 1. PCOO's Annual Budget Proposal and other budget preparation-related materials/presentations 2. Budget Briefing Folio and other materials/presentations required by the Congress 3. Signed ORS 4. Signed reports/documents for submission to DBM, COA, Congress, and other oversight agencies 5. Budgetary rules and regulations duly complied with 6. Technical advice on budgetary matters 7. Well-coordinated PCOO operating units and budget units of the attached bureaus/agencies under PCOO

Position Title/SG/ Item Number	Basic Purpose	Duties and Responsibilities	Expected Outputs
		<ol style="list-style-type: none"> 7. Give technical advice to PCOO Management on budgetary matters 8. Maintain close coordination with PCOO operating units, budget units of the attached bureaus/agencies under PCOO, relevant government oversight agencies and other external stakeholders regarding budgetary matters, as well as the implementation of programs/activities/projects (PAPs) 9. Mentor/coach the personnel of the Budget Division in the efficient and effective performance of their respective duties and responsibilities 10. Perform other functions as may be assigned/designated by the supervising official concerned 	
<p>Supervising Administrative Officer (Budget Officer IV)</p> <p>SG-22</p> <p>Item No. PROPB-SADOF-13-2005</p>	<p>To assist the head of the Division in the day-to-day operations and to perform supervisory functions over the Budget staff, as necessary</p>	<ol style="list-style-type: none"> 1. Assist the Chief Administrative Officer (Budget Officer V) in the overall management and day-to-day operations of the Budget Division 2. Assist in the preparation of the PCOO’s Annual Budget Proposal for submission and presentation to DBM 3. Assist in the preparation of the Budget Briefing Folio and other materials/presentations required by the House of Representatives (HOR) and the Senate in connection with their review of the PCOO’s Annual Budget Proposal during Congressional budget hearings 4. Review and verifies the correctness of ORS and the assigned account codes in 	<ol style="list-style-type: none"> 1. PCOO’s Annual Budget Proposal and other budget preparation-related materials/presentations 2. Budget Briefing Folio and other materials/presentations required by the Congress 3. Reviewed ORS and budgetary reports/documents 4. Various communications, documents, materials and reports of the Budget Division

Position Title/SG/ Item Number	Basic Purpose	Duties and Responsibilities	Expected Outputs
		<p>accordance with the Unified Accounts Code Structure (UACS) Manual</p> <ol style="list-style-type: none"> 5. Review the quarterly/annual Budget and Financial Accountability Reports (BFARs), Budget Execution Documents (BEDs), Monthly Reports on the Status of Funds, and other interim budgetary reports upon the instruction of the Head of the Budget Division 6. Participate in the planning, monitoring and evaluation of the Budget Division’s targets and performance according to agreed indicators and measures 7. Prepare and/or review various communications, budgetary documents, materials and reports upon the instruction of the Head of the Budget Division 8. Coordinate with the PCOO operating units concerned, relevant government oversight agencies (counterpart DBM analysts, and focal persons in the HOR and the Senate) and other external stakeholders regarding budgetary matters 9. Perform other functions as may be assigned from time to time 	
<p>Administrative Officer V (Budget Officer III)</p> <p>SG-18</p> <p>Item No. PROPB-ADOF5-16-2005</p>	<p>To act as section head in the Division, being the senior staff</p>	<ol style="list-style-type: none"> 1. Record the appropriations, allotments, cash allocations, obligations, and disbursements/liquidations in the appropriate budget registries 2. Monitor the balances of the cash allocations per issued Notices of Cash Allocation (NCAs), and the budget under each allotment/expense class and object of expenditures 	<ol style="list-style-type: none"> 1. Registry of Appropriations and Allotments (RAPAL) 2. Registry of Allotments, Obligations and Disbursements (RAOD) 3. Obligations Incurred Worksheet 4. Reconciled records of Budget Division and Cash Section

Position Title/SG/ Item Number	Basic Purpose	Duties and Responsibilities	Expected Outputs
		<ol style="list-style-type: none"> 3. Reconcile the records of Budget Division (obligations incurred) with the records of Cash Section [Advice to Debit Account (ADA) and check disbursements] 4. Prepare and submit online the quarterly/annual BFARs required by DBM and COA 5. Prepare the Monthly Report on the Status of Funds and other interim budgetary reports required by PCOO Management, especially those that will be used for Executive Committee (ExeCom) meetings 6. Perform other relevant tasks that may be assigned 	<ol style="list-style-type: none"> 5. Statement of Appropriations, Allotments, Obligations, Disbursements and Balances (FAR No. 1) 6. Summary of Appropriations, Allotments, Obligations, Disbursements and Balances by Object of Expenditures (FAR No. 1-A) 7. List of Allotments and Sub-Allotments (FAR No. 1-B) 8. Aging of Due and Demandable Obligations (FAR No. 3) 9. Monthly Report on Appropriations, Allotments, and Disbursements (Summary Performance Monitoring Report) submitted to DBM, as well as Monthly Report on the Status of Funds and other interim budgetary reports required by PCOO Management
<p>Administrative Officer V (Budget Officer III)</p> <p>SG-18</p> <p>Item No. PROPB-ADOF5-4-2021</p>	<p>To act as section head in the Division, being the senior staff</p>	<ol style="list-style-type: none"> 1. Consolidate the submitted budget proposals and Project Procurement Management Plans (PPMPs)/Monthly Cash Programs (MCPs) of all PCOO operating units to determine the overall breakdown and justifications needed for the proposed levels of PS, MOOE and CO 2. Prepare and submit thru DBM's Online Submission of Budget Proposals System (OSBPS) the 	<ol style="list-style-type: none"> 1. Consolidated budget proposals and PPMPs/MCPs of all PCOO operating units 2. Accomplished BP Forms, as submitted in the OSBPS 3. Breakdown of the PCOO Budget based on NEP and GAA 4. Budgetary Requirements, Budget Briefing Folio and other necessary

Position Title/SG/ Item Number	Basic Purpose	Duties and Responsibilities	Expected Outputs
		<p>Budget Preparation (BP) Forms required by DBM</p> <ol style="list-style-type: none"> 3. Prepare the breakdown of the PCOO Budget based on the National Expenditure Program (NEP) submitted by the President to Congress, and the approved General Appropriations Act (GAA) 4. Prepare the Budgetary Requirements, Budget Briefing Folio and other necessary documents/materials/reports requested by the House of Representatives (HOR) and the Senate, in connection with the Congressional budget hearings 5. Coordinate with the Budget/Finance Officers of the PCOO's attached bureaus/agencies, as necessary, regarding the submission of budget preparation and legislation-related reports to DBM and Congress 6. Perform other related tasks that may be assigned by the Chief Administrative Officer (Budget Officer V) 	<p>documents/materials/reports requested by Congress</p>
<p>Administrative Officer IV (Budget Officer II)</p> <p>SG-15</p> <p>Item No. PROPB-ADOF4-5-2021</p>	<p>To serve as a journeyman Budget Officer position in the Division</p>	<ol style="list-style-type: none"> 1. Process the obligations incurred in financial transactions of various PCOO operating offices/units by preparing the Obligation Request and Status (ORS), and assigning the serial number and the appropriate account codes therein in accordance with the Government Accounting Manual (GAM) and Unified Accounts Code Structure (UACS) Manual, respectively 	<ol style="list-style-type: none"> 1. Processed ORS (including posting in Box C) 2. Summarized Report on Obligations Liquidated/Disbursements 3. Reports on the EME Balances of PCOO officials 4. Monthly and Annual Accomplishment Reports of the Budget Division 5. Draft memoranda, letters, correspondence and other materials, as necessary

Position Title/SG/ Item Number	Basic Purpose	Duties and Responsibilities	Expected Outputs
		<ol style="list-style-type: none"> 2. Record and monitor the Obligations Liquidated/Disbursements and prepare the necessary summary thereof as inputs to the Quarterly Budget and Financial Accountability Reports (BFAR) 3. Record the Advice to Debit Account (ADA) and Report of Checks Issued (RCI) from the Cash Section in the Box C of the Obligation Request and Status (ORS), and properly file/scan the ADA and RCI 4. Monitor and prepare reports on the Extraordinary and Miscellaneous Expenses (EMEs) of PCOO officials 5. Prepare the Monthly and Annual Accomplishment Reports of the Budget Division 6. Assist in the preparation of draft memoranda, letters, correspondence and other materials necessary to the operation of the Budget Division 7. Perform other related tasks that may be assigned by the Chief Administrative Officer (Budget Officer V) 	
<p>Administrative Officer IV (Budget Officer II)</p> <p>SG-15</p> <p>Item No. PROPB-ADOF4-6-2021</p>	<p>To serve as journeyman Budget Officer position in the Division</p>	<ol style="list-style-type: none"> 1. Prepare the Budget Preparation (BP) Forms and consolidate the annual PCOO Budget Proposal 2. Encode the Budget Preparation (BP) Forms in the Online Submission of Budget Proposals System (OSBPS) of the DBM 3. Prepare and consolidate the Budgetary Requirements and materials for the Briefing Folio requested by the House of 	<ol style="list-style-type: none"> 1. Encoded BP Forms in the OSBPS and consolidated annual PCOO Budget Proposal 2. Consolidated Budgetary Requirements and materials for the Briefing Folio requested by Congress 3. Annual BEDs 4. Monthly Summary of PANP and GAD Expenses

Position Title/SG/ Item Number	Basic Purpose	Duties and Responsibilities	Expected Outputs
		<p>Representatives (HOR) and the Senate</p> <ol style="list-style-type: none"> 4. Prepare and submit online the annual Budget Execution Documents (BEDs) required by DBM 5. Monitor the balances of funds and prepare the monthly summary of Philippine Administrative Network Project (PANP) and Gender and Development (GAD) Expenses 6. Prepare and update the Subsidiary Ledger for the payroll/salaries of regular and Contract of Service (COS) employees 7. Perform other related tasks that may be assigned by the Chief Administrative Officer (Budget Officer V) 	<ol style="list-style-type: none"> 5. Subsidiary Ledger for the payroll/salaries of regular and COS employees
<p>Administrative Officer II (Budget Officer I)</p> <p>SG-11</p> <p>Item No. PROPB-ADOF2-7-2021</p>	<p>To serve as the entry-level Budget Officer position in the Division</p>	<ol style="list-style-type: none"> 1. Prepare and update the Maintenance and Other Operating Expenses (MOOE) and Capital Outlay (CO) Dashboard covering the allotment, obligations incurred and disbursement of PCOO operating offices/units 2. Reconcile the MOOE and CO Dashboard with the data reflected in the control worksheets of the Division, records on expenses provided by the offices/units concerned and records from the Accounting Division and GSD-Cash Section, among others 3. Check and verify the Purchase Request (PRs) and Memo-Requests submitted by the End-Users for the certification of availability of funds (CAF) by 	<ol style="list-style-type: none"> 1. Monthly Budget Dashboards (MOOE & CO) 2. Verified and signed CAF for PRs and Memo-Requests 3. Obligations Incurred Worksheet 4. Draft memoranda, letters, correspondence and other materials, as necessary

Position Title/SG/ Item Number	Basic Purpose	Duties and Responsibilities	Expected Outputs
		<p>the Chief Administrative Officer (Budget Officer V)</p> <ol style="list-style-type: none"> 4. Coordinate with the personnel of various operating units of PCOO regarding their PRs and requests for CAF 5. Prepare the obligations incurred worksheet for each PCOO operating office/unit 6. Assist in the preparation of draft memoranda, letters, correspondence and other materials necessary to the operation of the Budget Division 7. Perform other related tasks that may be assigned by the Chief Administrative Officer (Budget Officer V) 	
<p>Administrative Officer II (Budget Officer I)</p> <p>SG-11</p> <p>Item No. PROPB-ADOF2-8-2021</p>	<p>To serve as the entry-level Budget Officer position in the Division</p>	<ol style="list-style-type: none"> 1. Assist in the preparation of the Budget Preparation (BP) Forms and the consolidated PCOO Budget Proposal for submission to DBM 2. Assist in the preparation of the Budgetary Requirements and Briefing Folio materials for the budget hearings in the House of Representatives (HOR) and Senate 3. Prepare and update the Personnel Services (PS) Dashboard of PCOO operating offices/units 4. Assist in the preparation of draft memoranda, letters, correspondence and other materials necessary to the operation of the Budget Division 5. Perform other related tasks that may be assigned by the Chief 	<ol style="list-style-type: none"> 1. BP Forms and consolidated PCOO Budget Proposal 2. Budgetary Requirements and Briefing Folio materials for the budget hearings 3. PS Dashboards 4. Draft memoranda, letters, correspondence and other materials, as necessary

Position Title/SG/ Item Number	Basic Purpose	Duties and Responsibilities	Expected Outputs
		Administrative Officer (Budget Officer V)	
Administrative Assistant II (Budgeting Assistant) SG-08 Item No. PROPB-ADAS2-11-2005	To provide relevant administrative and other support services to the Budget Officers	1. Assist in the preparation of the monthly breakdown of Personnel Services (PS), Maintenance and Other Operating Expenses (MOOE), and Capital Outlay (CO) 2. Serve as an alternate Liaison Officer (LO) of the PCOO to the DBM 3. Provide administrative and clerical services to the Budget Division 4. Be responsible for the filing of memoranda, office/department orders, issuances of government oversight agencies (COA, DBM, HOR, Senate, etc.), Presidential issuances (Executive Orders, Administrative Orders, etc.), and other relevant records/documents 5. Perform other related tasks that may be assigned	1. Inputs to worksheets for the monthly breakdown of PS, MOOE and CO 2. Administrative and other minor routine reports 3. Properly filed references, documents and records of the Budget Division 4. Letter-requests and reports are promptly submitted to DBM, in the absence of the designated LOs

B. QUALIFICATION STANDARDS

POSITION TITLE	ITEM NO.	SALARY GRADE	CSC QUALIFICATION STANDARDS			
			EDUCATION	TRAINING	EXPERIENCE	ELIGIBILITY
1. Chief Administrative Officer (Budget Officer V)	PROP-BADOF-12-2005	24	Masteral Degree or Certificate in Leadership and Management from CSC	40 hours of supervisory/management learning and development intervention undertaken within the last 5 years	4 years of supervisory/management experience	Career Service (Professional)/Second Level Eligibility

POSITION TITLE	ITEM NO.	SALARY GRADE	CSC QUALIFICATION STANDARDS			
			EDUCATION	TRAINING	EXPERIENCE	ELIGIBILITY
2. Supervising Administrative Officer (Budget Officer IV)	PROPB-SADOF-13-2005	22	Bachelor's Degree relevant to the job	16 hours of relevant training	3 years of relevant experience	Career Service (Professional)/ Second Level Eligibility
3. Administrative Officer V (Budget Officer III)	PROPB-ADOF5-16-2005	18	Bachelor's Degree relevant to the job	8 hours of relevant training	2 years of relevant experience	Career Service (Professional)/ Second Level Eligibility
4. Administrative Officer V (Budget Officer III)	PROPB-ADOF5-4-2021	18	Bachelor's Degree relevant to the job	8 hours of relevant training	2 years of relevant experience	Career Service (Professional)/ Second Level Eligibility
5. Administrative Officer IV (Budget Officer II)	PROPB-ADOF4-5-2021	15	Bachelor's Degree relevant to the job	4 hours of relevant training	1 year of relevant experience	Career Service (Professional)/ Second Level Eligibility
6. Administrative Officer IV (Budget Officer II)	PROPB-ADOF4-6-2021	15	Bachelor's Degree relevant to the job	4 hours of relevant training	1 year of relevant experience	Career Service (Professional)/ Second Level Eligibility
7. Administrative Officer II (Budget Officer I)	PROPB-ADOF2-7-2021	11	Bachelor's Degree relevant to the job	None required	None required	Career Service (Professional)/ Second Level Eligibility
8. Administrative Officer II (Budget Officer I)	PROPB-ADOF2-8-2021	11	Bachelor's Degree relevant to the job	None required	None required	Career Service (Professional)/ Second Level Eligibility
9. Administrative Assistant II (Budgeting Assistant)	PROPB-ADAS2-11-2005	8	Completion of two-year studies in college	4 hours of relevant training	1 year of relevant experience	Career Service (Sub-professional)/ First Level Eligibility

VII. The PCOO Budget Structure and Performance Indicators

As part of the overall Expenditure Management Framework of the Philippine government, the PCOO's annual budget shall be consistent with the policies of the current Administration as embodied in its declared socio-economic agenda and the approved Philippine Development Plan.

Moreover, infrastructure spending relative to priority programs and projects (if any) should be included in the updated Public Investment Program (PIP) and the approved Three-Year Rolling Infrastructure Program (TRIP), in coordination with the National Economic and Development Authority (NEDA).

Furthermore, the adoption of the Cash Budgeting System (CBS) beginning FY 2019, by virtue of Executive Order (EO) No. 91, s. 2019, emphasizes the limiting to “within the fiscal year” timeframe, program/activity/project (P/A/P) obligation and implementation. Nonetheless, the payments for the said obligations shall be made until the end of the Extended Payment Period (EPP), as provided under the same EO.

The PCOO's budget reflects continued adoption of the following administrative reforms for greater budget transparency and reliability, among others:

1. Two-Tier Budgeting Approach (2TBA)



Estimated actual cash requirements for **ongoing P/A/Ps and commitments** at the same scope and quality

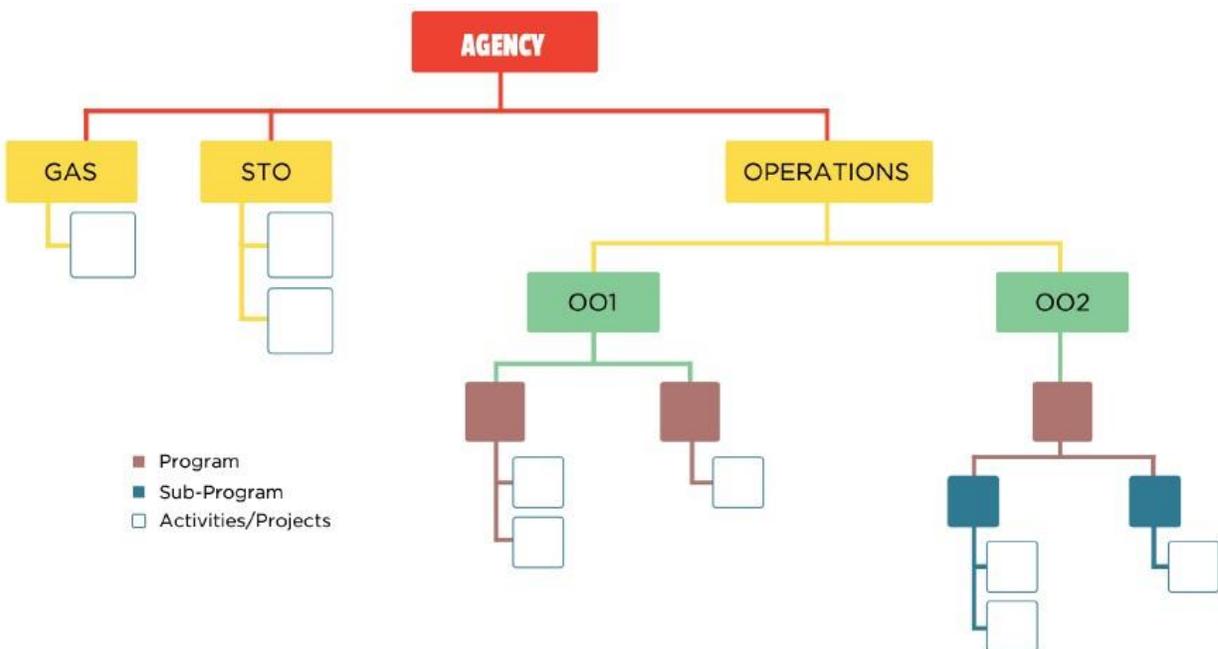
The amount available for Tier 2 proposals corresponds to the fiscal space.

2. Unified Accounts Code Structure (UACS)

FUNDING SOURCE 6 Digits			ORGANIZATION 12 digits			LOCATION 9 digits			MFO/PROGRAM, ACTIVITY and PROJECT (PAP) 9 digits	OBJECT CODE 10 digits		
Financing Source 1 digit	Authorization 2 digits	Fund Category 3 digits	Department 2 digits	Agency 3 digits	Lower Level Operating Unit 7 digits	Region 2 digits	Province 2 digits	City, Municipality 2 digits	Barangay 3 digits	MFO/PAP Code 9 digits	COA CoA* Object 8 digits	Sub-Object 2 digits
Required			Required	Required	Required	Required	Optional	Optional		Unique for each Department/Agency	Uniform across Government	

* Revised Chart of Accounts

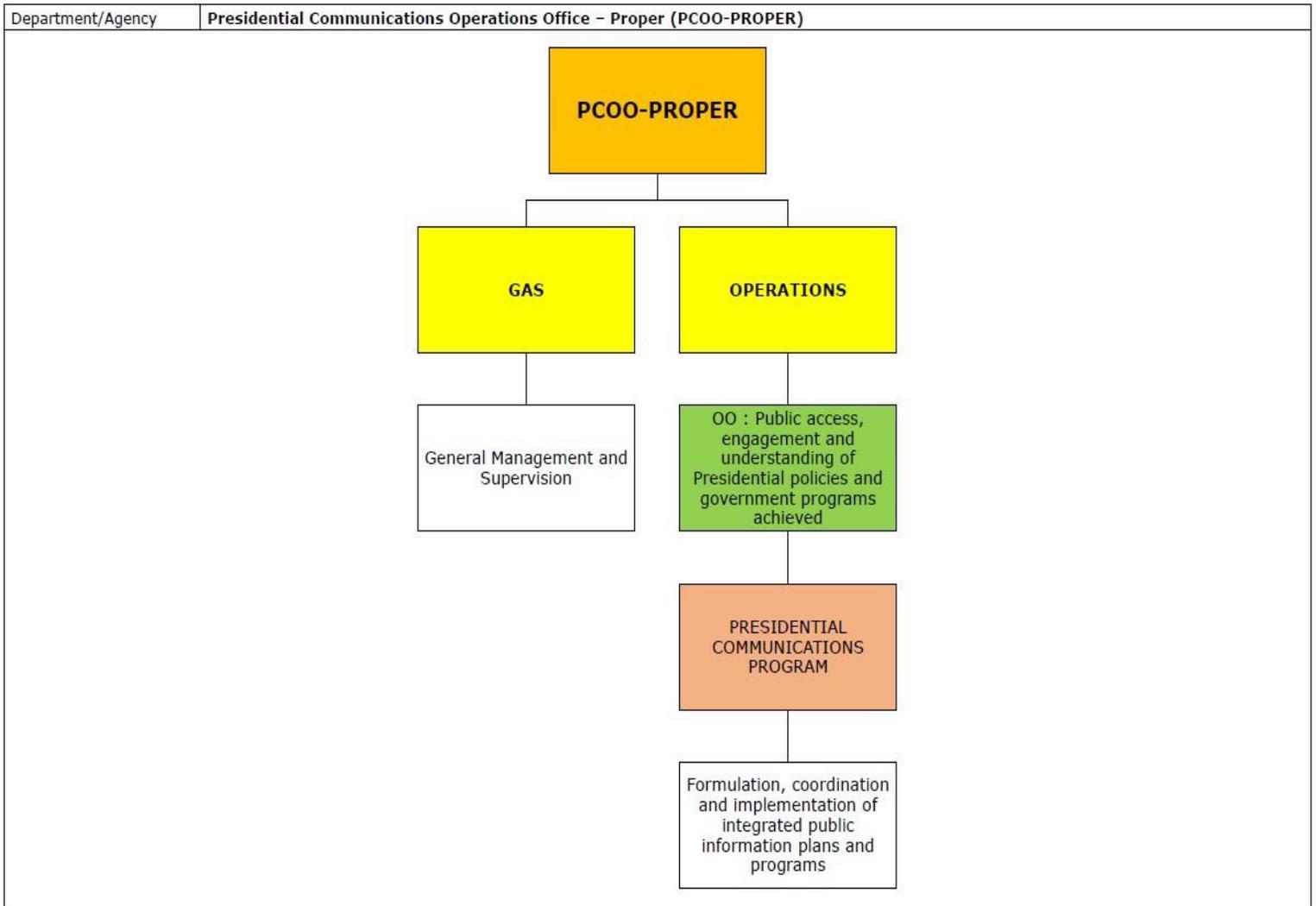
3. Program-Based Budgeting Structure through the Program Expenditure Classification (PREXC) Approach



4. Disaggregation of lump-sum amounts within the agency specific budgets to reflect the P/AP, implementing agencies and/or regional or local levels (if any)
5. A well-functioning, results-based and credible monitoring and evaluation system that will provide evidence-based information

Illustrated below is the **current PREXC budget structure** of the PCOO- Proper, as approved by the DBM in 2017. Starting in FY 2018 National Expenditure Program, this cost structure of the PCOO’s budget is being followed and reflected in the annual General Appropriations Act (GAA):

Budget Structure
Based on the FY 2018 National Expenditure Program (NEP)



Legend: ■ Agency Name ■ Cost Structure ■ Program Title ■ Sub-program Title Activity/Project

The following are the pertinent DBM issuances and reference materials relative to the adoption of PREXC for the preparation of the National Budget, which started in FY 2018:

1. National Budget Circular (NBC) No. 569¹ dated 08 February 2017
2. COA-DBM-DOF Joint Circular No. 1² dated 11 August 2017
3. DBM PREXC Booklet and Briefer³ published in June 2016
4. PCOO's Approved Budget Structure⁴ under PREXC

Please note that in 2015, through DBM Circular Letter No. 2015-11⁵, briefings and handholding sessions were conducted to capacitate agencies in restructuring their budgets under PREXC. Technical assistance was provided by the DBM to enable agencies to prepare their PREXC budget structures and the corresponding program profiles.

DBM, upon receipt of agency submission, provided comments and recommendations for revisions. After subsequent consultations, DBM issued confirmation letters to finalize the approved PREXC budget structure of agencies. These are then uploaded in the DBM budgeting systems [e.g., Unified Reporting System (URS), Online Submission of Budget Proposal System (OSBPS), Government Manpower Information System (GMIS), etc.] for use in budget preparation and execution.

Per coordination with the DBM, for budget preparation purposes, any new project and activity should be aligned to an existing program of an agency and should be reflected in the budget proposal, consistent with Item 7.3 of NBC No. 569. These new proposals shall be subjected to the Two-Tier Budget Approach of the DBM.

As explained further by the DBM, agency requests for the updating of the PREXC budget structure should be submitted and approved prior to the budget preparation phase for it to be implemented/considered in the proposals for the intended budget year.

¹ Adoption of Program Expenditure Classification-Based Performance-Informed Budgeting (PREXC-PIB) for the Preparation of the Proposed National Budget for Fiscal Year 2018

² Modification of the Unified Accounts Code Structure (UACS) Due to the Adoption of the Program Expenditure Classification-Based Performance-Informed Budgeting (PREXC-PIB) for Fiscal Year 2018

³ Entitled, "*PREXC: The Next Phase of the Performance-Informed Budget*"

⁴ <https://www.dbm.gov.ph/index.php/performance-management/agency-profile/14-performance-management/913-presidential-communications-operations-office-proper-pcoo-proper>

⁵ Conduct of Review for the Program Expenditure Classification (PREXC) for FY 2017 Budget

With this PREXC structure, as combined with the UACS and Performance-Informed Budgeting (PIB) structure first implemented in crafting the FY 2014 National Budget, the PCOO-Proper’s annual budget could basically be seen in the NEP and the GAA, as follows:

PRESIDENTIAL COMMUNICATIONS OPERATIONS OFFICE (PROPER)

For general administration and support, and operations, as indicated hereunder.....P xxx,xxx,xxx

New Appropriations, by Programs/Activities/Projects (P/A/Ps)

UACS PREXC Code	P/A/Ps	Allotment Class			Total
		<u>Current Operating Expenditures</u>		Capital Outlays (CO)	
		Personnel Services (PS)	Maintenance and Other Operating Expenses (MOOE)		
1000000000000000	General Administration and Support	xxx,xxx,xxx	xxx,xxx,xxx	-	xxx,xxx,xxx
100000100001000	General management and supervision	xxx,xxx,xxx	xxx,xxx,xxx	-	xxx,xxx,xxx
Sub-total, General Administration and Support		xxx,xxx,xxx	xxx,xxx,xxx	-	xxx,xxx,xxx
3000000000000000	Operations	xxx,xxx,xxx	xxx,xxx,xxx	xxx,xxx,xxx	xxx,xxx,xxx
3100000000000000	OO: Public access, engagement and understanding of Presidential policies and government programs achieved	xxx,xxx,xxx	xxx,xxx,xxx	xxx,xxx,xxx	xxx,xxx,xxx
3101000000000000	PRESIDENTIAL COMMUNICATIONS PROGRAM	xxx,xxx,xxx	xxx,xxx,xxx	xxx,xxx,xxx	xxx,xxx,xxx
310100100001000	Formulation, coordination and implementation of integrated public information plans and programs	xxx,xxx,xxx	xxx,xxx,xxx	xxx,xxx,xxx	xxx,xxx,xxx
Sub-total, Operations		xxx,xxx,xxx	xxx,xxx,xxx	xxx,xxx,xxx	xxx,xxx,xxx
TOTAL NEW APPROPRIATIONS		<u>xxx,xxx,xxx</u>	<u>xxx,xxx,xxx</u>	<u>xxx,xxx,xxx</u>	<u>xxx,xxx,xxx</u>

STRATEGIC OBJECTIVES

SECTOR OUTCOME: People-centered, innovative, clean, efficient, effective and inclusive delivery of public goods and services

ORGANIZATIONAL OUTCOME: Public access, engagement and understanding of Presidential policies and government programs achieved

PERFORMANCE INFORMATION

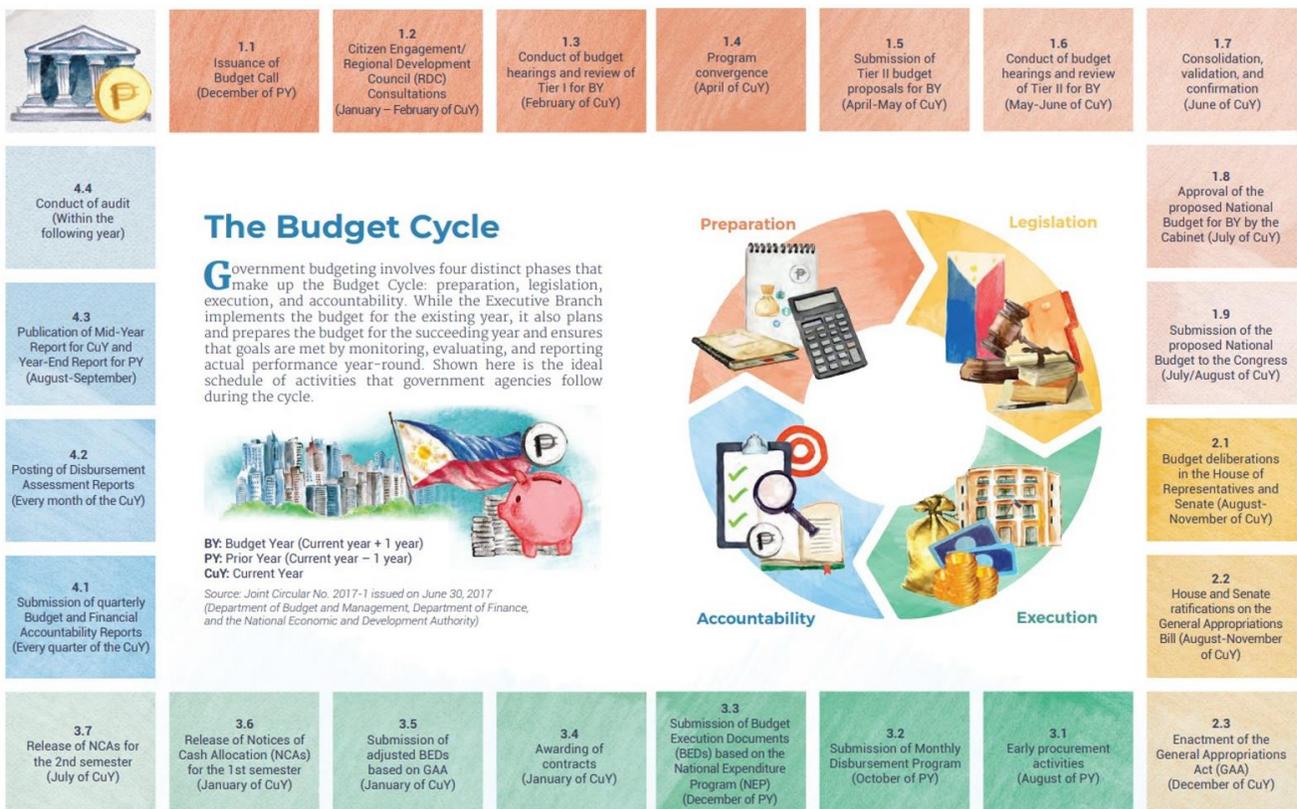
Organization Outcomes (OO) / Performance Indicators (PIs)	Baseline	Previous Year's GAA Targets	Previous Year's Actual Accomplishments	Current Year's GAA Targets	Ensuing Year's NEP Targets
OO: Public access, engagement and understanding of Presidential policies and government programs achieved					
PRESIDENTIAL COMMUNICATIONS PROGRAM					
<u>Outcome Indicator</u> 1. Percentage of news and photo releases used by selected print media	90%	xx%	xx%	xx%	xx%
<u>Output Indicators</u> 1. Number of news and photo releases disseminated 2. Percentage of Presidential events and visits provided with coverage arrangements	2,507 95%	x,xxx xx%	x,xxx xx%	x,xxx xx%	x,xxx xx%

VIII. Summary of Budget Division Activities and Work Processes (including Flow Charts)

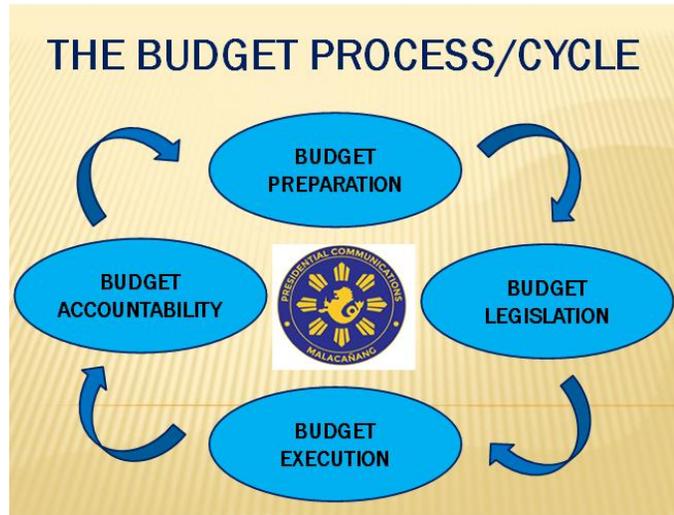
The Budget Division’s activities involve mainly the following four (4) distinct processes or phases of the annual Budget Cycle being observed by the public sector, pursuant to the **DBM-DOF-NEDA Joint Circular No. 2017-1** (*National Government Fiscal Calendar*) dated 30 June 2017:

1. Budget Preparation
2. Budget Legislation/Authorization
3. Budget Implementation/Execution
4. Budget Reporting/Accountability

As taken from the annual People’s Budget published by the DBM, illustrated below is the Philippine Budget Process, to which the PCOO budgeting system and the operations of the Budget Division should be aligned with:

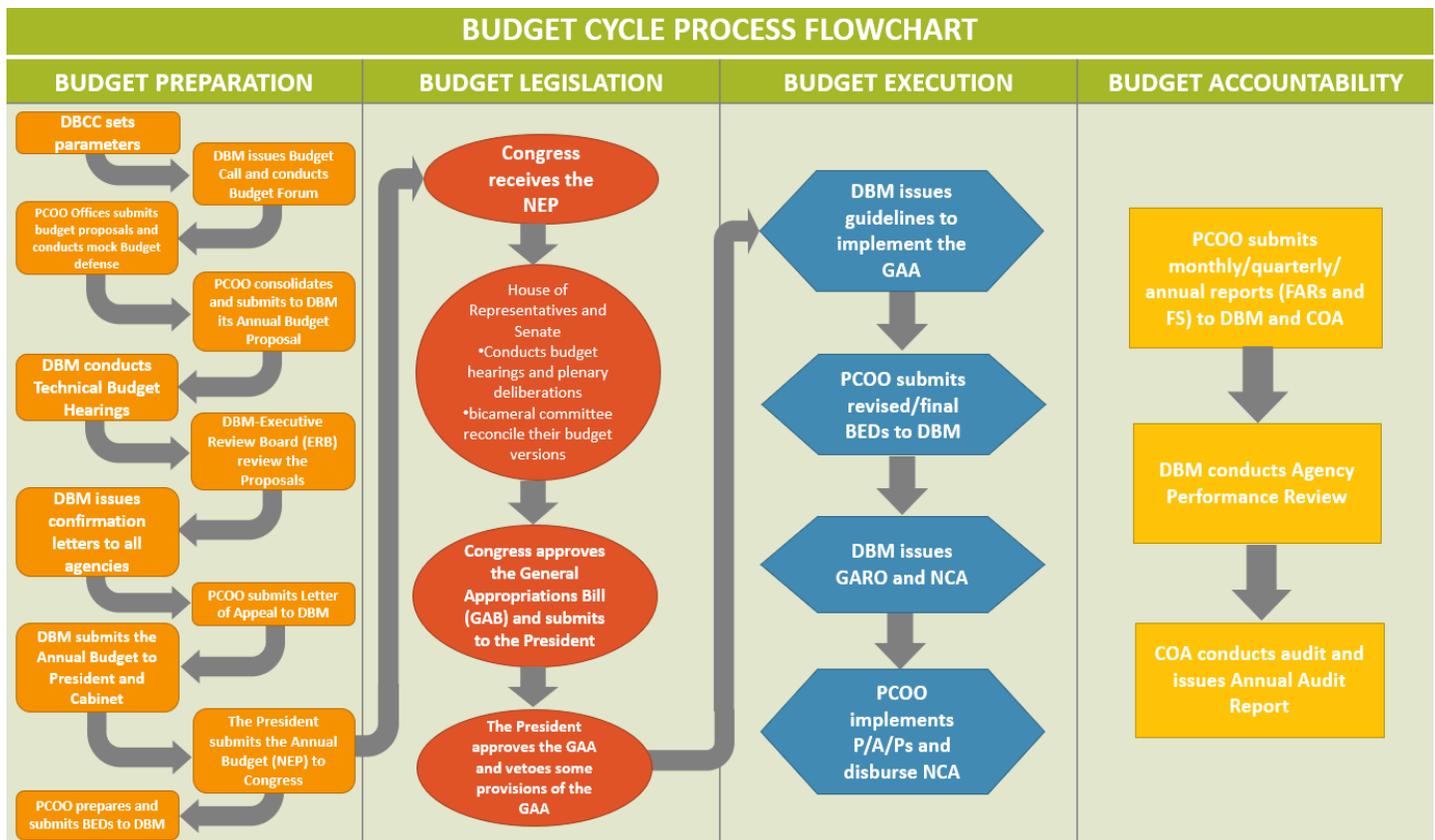


While distinctly separate, these processes overlap in the implementation during a budget year. Our budget preparation for the next budget year proceeds while the PCOO is executing the budget for the current year and, at the same time, engaged in budget accountability and review of the past year's budget.



Normally, the Budget Preparation phase (for the ensuing budget year) happens in the first half of the current budget year (January to June), followed by the Budget Legislation phase that will take place in the second semester of the year (July to December). Meanwhile, the Budget Execution phase covering the current budget year, as well as the accompanying Budget Accountability phase covering both the previous and current year's budget, are both being conducted all year round.

The diagram below presents the general overview of the budget process in the PCOO-Proper and the major activities involved in each phase of the budget cycle.



I. Budget Preparation

The budget is prepared based on the following public financial policies adopted by the Department of Budget and Management:

- a. Two-Tier Budgeting Approach (2TBA) - separates the discussions and deliberations for ongoing/existing programs/projects and entirely new spending measures/proposals, including the expansion of the ongoing/existing ones. Tier 1 represents the cost of on-going programs and projects and Tier 2 pertains to the new and expanded ongoing/existing proposals.
- b. Unified Account Code Structure (UACS) – is a government-wide harmonized classification system for financial transactions which is used by the Commission on Audit (COA), Bureau of the Treasury (BTr), Department of Finance (DOF), and DBM. UACS enables orderly and transparent budgeting, accounting, and auditing of each budget item; allows timely, accurate reporting of actual receipts and expenditures against budgeted, programmed revenues and expenditures; and secures the integrity of the Budget as enacted by Congress.
- c. Program Expenditure Classification (PREXC) approach – is a program-based budgeting structure which builds on the Organizational Performance Indicator Framework (OPIF) and Performance-Informed Budgeting (PIB) reforms and aims to make the PIB more logical and useful for program managers. The PREXC will group and classify all activities and projects and their performance indicators, under the appropriate Program or major strategy being pursued by the agency to deliver a core objective or outcome.

The budget preparation phase starts when the DBM issue the Budget Call through a National Budget Memorandum which spells out, among others, the guidelines and procedures, technical instructions and the timetable for budget preparation.

I.a. PROCEDURES IN PREPARING THE BUDGET PROPOSAL AND THE BUDGET EXECUTION DOCUMENTS

Responsible Official/Employee/Office	Procedure No.	Activity
Department of Budget and Management (DBM)	1	Conduct Budget Forum and Issues the Budget Call to all government agencies.
Chief Administrative Officer (Budget Division)	2	Attend the Budget Forum and received the Budget Call form DBM and transmit the same to the Office of the Undersecretary for Finance.
Office of the Undersecretary for Finance	3	Issue a memorandum directing all offices/divisions/sections to submit to the Budget Division their Budget Proposals and Project Procurement Management Plan (PPMP)
Operating Units/Offices/Divisions/Sections	4	Prepare and submit their Budget Proposals and PPMP to the Budget Division.
Office of the Undersecretary for Finance	5	Conduct a mock budget defense wherein all offices/divisions/sections/shall present and justify their budget proposal and PPMP.
	6	Approve the budget proposals and PPMPs of Operating Units and transmits the same to the Budget Division
Budget Division	7	Consolidate the approved Budget Proposals and PPMPs into the PCOO Annual Budget Proposal.

Responsible Official/Employee/Office	Procedure No.	Activity
	8	Submit online the consolidated PCOO Annual Budget Proposal to the DBM's Online Submission of the Budget Proposal System (OSBPS).
	9	Submit the hard copy of the PCOO Budget Proposal to the Office of the Undersecretary of Finance for signature and submit the same the DBM's Records Section.
DBM	10	Conduct Technical Budget Hearing on the PCOO Annual Budget Proposal
	11	Send a confirmation letter to PCOO regarding recommended budget level (approved proposed budget).
Undersecretary for Finance	12	Submit an appeal letter to the DBM to request for additional budgetary items in the recommended budget level of PCOO.
DBM	13	Send a letter to approve the appeal of the PCOO.
	14	Issue the copy of the National Expenditure Program (NEP) approved and submitted by the President to the House of Representatives and the Senate. (The NEP includes the approved PCOO Budget Proposal).
	15	Issue a Circular Letter for the submission of the following Budget Execution Documents (BEDs): 1.) Financial Plan

Responsible Official/Employee/Office	Procedure No.	Activity
		2.) Physical Plan 3.) Monthly Disbursement Program.
Budget Division	16	Prepare the Budget Execution Documents (Financial Plan and Monthly Disbursement Program).
	17	Submit to the office of Undersecretary for Finance for signature.
	18	Submit online the BEDs in the DBM-URS and the submit hard copy in the DBM-Records Section.

The description of the BEDs that must be prepared upon the submission of the NEP to Congress and the prescribed deadlines of their submission to DBM are as follows:

BEDs	Data Elements	Purpose
BED No. 1 Financial Plan (FP)	Established obligation program for the budget year broken down by quarter, and current year obligations (actual obligation as of September 30 and estimated obligation for October to December)	Serves as the overall financial plan of the department/ agency, and shall be the basis for the DBM in determining its obligation program and classifying the agency budgetary items into a) "For Comprehensive Release"; and b) "For Later Release"
BED No. 2 Physical Plan (PP)	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
BED No. 3 Monthly Disbursement Program (MDP)	Projected monthly disbursement requirements for the budget year by type of disbursement authority (e.g., NCA, CDC, NCAA and TRA)	Serves as basis for the DBM's release of disbursement authorities including the comprehensive Notice of Cash Allocation (NCA)

Prescribed Timelines	Code	BED Title	Responsible Unit
November 15 of the previous year	BED No. 1	Financial Plan (FP)	Budget Division
November 15 of the previous year	BED No. 2	Physical Plan (PP)	MRDS
November 15 of the previous year	BED No. 3	Monthly Disbursement Program (MDP)	Budget Division

II. Budget Legislation/Authorization

In accordance with the requirements of the Constitution, the President submits his proposed annual budget in the form of Budget of Expenditure and Sources of Financing (BESF) supported by details of proposed expenditures in the form of a National Expenditure Program (NEP) and the President's Budget Message which summarizes the budget policy thrusts and priorities for the year.

In Congress, the proposed budget goes first to the House of Representatives, which assigns the task of initial budget review to its Appropriation Committee. The Appropriation Committee together with the other House Sub-Committee conduct hearings on the budgets of departments/agencies and scrutinize their respective programs/projects. Consequently, the amended budget proposal is presented to the House body as the General Appropriations Bill.

While budget hearings are on-going in the House of Representatives, the Senate Finance Committee, through its different subcommittees also starts to conduct its own review and scrutiny of the proposed budget and proposes amendments to the House Budget Bill to the Senate body for approval.

To thresh out differences and arrive at a common version of the General Appropriations Bill, the House and the Senate creates a Bicameral Conference Committee that finalizes the General Appropriations Bill.

The House of Representatives and the Senate sends an invitation letter to the heads of all government agencies to present their budget proposal in a budget hearing. The agencies are requested by the legislative bodies to submit budgetary requirements and other supporting documents to support the review and scrutiny of the budgets.

II.a. PROCEDURES IN COMPLYING WITH THE BUDGETARY REQUIREMENTS OF THE HOUSE OF REPRESENTATIVES AND SENATE (IN CONNECTION WITH THE BUDGET HEARINGS ON THE PCOO PROPOSED BUDGET)

Responsible Official/Employee/Office	Procedure No.	Activity
House of Representatives (Appropriations Committee) and	1	Send the Letter and List of Budgetary Requirements to

Responsible Official/Employee/Office	Procedure No.	Activity
Senate-Legislative Budget Research and Monitoring Office (LBRMO)		the PCOO in connection with the review of its Proposed Budget as provided in the NEP.
Budget Division	2	Receive and transmit to the Office of the Undersecretary of Finance the letter from the House Appropriations Committee and Senate-LBRMO requesting for the budgetary requirements in connection with the budget hearings on the PCOO's proposed budget.
Office of the Undersecretary for Finance	3	Receive the letter-request from Budget Division and will issue a memorandum directing the concerned offices/divisions/sections and PCOO attached agencies to submit the budgetary requirements to the Budget Division.
Concerned Offices	4	Prepare and submit the budgetary requirements to the Budget Division.
Budget Division	5	Receive and consolidates all the budgetary requirements into the PCOO Briefing Folio.
	6	Submit the Briefing Folio to the Office of the Undersecretary for Finance for approval.
Office of the Undersecretary for Finance	7	Review and approve the Briefing Folio and transmit the same to the Budget Division

Responsible Official/Employee/Office	Procedure No.	Activity
Budget Division	8	Consolidate and submit the Briefing Folio to the Appropriations Committee and Senate-LBRMO.
House Appropriations Committee and Senate Finance Committee	9	Conduct budget hearings on the PCOO Proposed Budget.
PCOO Secretary and Other Officials	10	Attend the budget hearings in the House of Representatives and Senate to defend and justify the PCOO Proposed Budget.
House of Representatives and Senate	11	Approve the General Appropriations Bill (GAB) and submit to the President the General Appropriations Act (GAA) for approval.
President of the Philippines	12	Approves the GAA.
DBM	13	Issues the copy of the GAA to PCOO.

III. Budget Implementation/Execution

The budget execution phase begins with DBM's issuance of guidelines through a National Budget Circular on the release and utilization of funds as provided in the General Appropriations Act (GAA). In implementing programs, activities and projects, the PCOO incur liabilities on behalf of the government. Obligations are liabilities legally incurred, which the government will pay for.

There are various ways for the PCOO to "obligate": for example, when it hires staff (an obligation to pay salaries), receives billings for the use of utilities, or enters into a contract with entity for the supply of goods or services.

III.a. PROCEDURES FOR RECEIPT OF ALLOTMENT AND RECORDING OF APPROPRIATIONS IN THE REGISTRIES

Responsible Official/Employee/Office	Procedure No.	Activity
DBM	1	Based on the GAA, issue Guidelines on the Release of Funds to all government agencies.
Administrative Officer V	2	Upon the receipt of the Guidelines on the release of Funds from the DBM, records the receipt of appropriations and allotments in the following Registries: a. Registry of Appropriations and Allotments (RAPAL) b. Registry of Allotments, Obligations and Disbursements (RAOD) for PS, MOOE and Capital Outlay
Chief Administrative Officer	3	Transmit a copy of the GAA and the DBM Guidelines to the Undersecretary of Finance
Undersecretary for Finance	4	Issues a memo to all offices regarding the DBM Guidelines
Chief Administrative Officer	5	Issues a memo to the Bids and Awards Committee (BAC) to transmit the approved budget of the PCOO as per GAA to enable the BAC to prepare the Annual Procurement Plan (APP).

III.b. PROCEDURES FOR PROCESSING AND RECORDING OF OBLIGATIONS IN THE REGISTRIES

Responsible Official/Employee/Office	Procedure No.	Activity
Administrative Officer IV	1	<p>A. For Payroll and other employee's benefits, Communication Expenses, Janitorial Services, Security Services, Utilities and Remittance to GSIS, Pag-Ibig and PhilHealth.</p> <p>Receives the Obligation and Request Status (ORS) and Supporting Documents (SDs) from GSD, Personnel Section and Accounting Division.</p> <p>B. For transaction other than A. above: Receives the SDs from the Requesting Unit and prepare the ORS in two (2) copies.</p>
	2	Verifies completeness of SDs. If not complete, returns the same to the Requesting Office for completion.
	3	If complete, records the ORS and SDs in the logbook maintained for the purpose.
	4	Verifies availability of allotment from the Registry of Allotments, Obligations and Disbursements (RAOD). If allotment is not available, AO returns the ORS to the Requesting Office.

Responsible Official/Employee/Office	Procedure No.	Activity
	5	If allotment is available, assigns number to the ORS based on the control logbook maintained for the purpose and indicate the PAP and UACS Object code in the ORS.
	6	Records the amount obligated in the Box C of the ORS.
	7	Forwards the ORS and SDs to the Chief Administrative Officer (CAO).
Chief Administrative Officer (CAO)	8	Reviews the ORS and SDs. If not in order, returns the ORS and SDs to the AO. If in order, signs the Box B of the ORS and forwards the same to the AO.
Administrative Officer IV	9	Transmits the signed ORS and SDs to the Office of Director for Finance.
	10	Forwards the second copy of the ORS to the Administrative Officer V for recording in the RAOD.
Administrative Officer V	11	Records the ORS in the RAOD

III.c. PROCEDURES FOR RECORDING OF OBLIGATIONS LIQUIDATED/DISBURSEMENTS IN THE REGISTRIES

Responsible Official/Employee/Office	Procedure No.	Activity
Administrative Officer II (AO)	1	Receives the Advice to Debit Account-List of Due and Demandable Accounts

Responsible Official/Employee/Office	Procedure No.	Activity
		Payable (ADA-LDDAP) and Report of Checks Issue (RCI) from the Staff of the Cash Section
Administrative Officer V (AO)	2	Records the ADA-LDDAP and RCI in the RAOD.

III.d. PROCEDURES FOR CERTIFICATION OF AVAILABILITY OF FUNDS (CAF) ON THE PURCHASE REQUESTS (PRs) AND OTHER MEMO-REQUESTS (MRs) FOR UTILIZATION OF FUNDS

Responsible Official/Employee/Office	Procedure No.	Activity
Budget Staff	1	Receives from the End User (EU) the Purchase Request (PR) or Memorandum (Memo) requesting for Certification of Availability of Funds (CAF)
	2	Verifies from the Project Procurement Management Plan (PPMP) and Annual Procurement Plan (APP) if the items requested are provided therein. If not, returns the PR and the Memo to the End User. If yes, the Budget Staff forwards the PR or Memo to the Chief Administrative Officer.
Chief Administrative Officer	3	Signs under the “Certification as to Availability of Funds” in the PR or Memo.
	4	Forwards the PR or the Memo to the Budget Staff.

Responsible Official/Employee/Office	Procedure No.	Activity
Budget Staff	5	Records the PR and the Memo in the logbook and transmits the same to the End User.

Note: The Budget Division shall process the ORS, PRs and MRs received before 4:00 p.m. within the day; provided that the supporting documents attached to the requests are complete. Documents received after 4:00 p.m. shall be processed and transmitted to the Office of the Director for Finance (for ORS) and Accounting Division (for PRs and MRs) on the following working day.

IV. Budget Reporting/Accountability

The budget accountability phase is the final phase of the budget process. This is when PCOO reports its actual physical and financial performance to the DBM and COA. The guidelines and procedures in implementing this phase is issued through a COA-DBM Joint Circular which mainly include the preparation and submission of **Budget and Financial Accountability Reports (BFARs)**.

Also, detailed examinations of PCOO's books of accounts are undertaken by the resident representative of the Commission on Audit (COA) to ensure that all expenses have been disbursed in accordance with accounting regulations and the purpose(s) for which the funds have been authorized.

The following are the BFARs that must be regularly prepared and submitted to DBM and COA (both online thru URS and hard/printed copies), in compliance with the pertinent Sections of the General Provisions (GPs) of the annual General Appropriations Act (GAA):

BFARs/Prescribed Deadlines	Office Responsible
Quarterly Physical Report of Operations (QPRO) submitted within 30 days after the end of each quarter (BAR No.1)	MRDS
Statement of Appropriations, Allotments, Obligations, Disbursements and Balances (SAAODB) submitted within 30 days after the end of each quarter (FAR No. 1)	Budget Division

BFARs/Prescribed Deadlines	Office Responsible
Statement of Appropriations, Allotments, Obligations, Disbursements and Balances by Object of Expenditures (SAAODBOE) submitted within 30 days after the end of each quarter (FAR No. 1-A)	Budget Division
List of Allotments and Sub-Allotments (LASA) submitted within 30 days after the end of each quarter (FAR No. 1-B)	Budget Division
Quarterly Report of Revenue and Other Receipts (QRROR) submitted within 30 days after the end of each quarter (FAR No. 5)	Accounting Division
Statement of Approved Budget, Utilizations, Disbursements and Balances for Trust Receipts (SABUDB-TR) submitted within 30 days after the end of each quarter (FAR No. 6)	Accounting Division
Monthly Report of Disbursements (MRD) submitted on or before the 10 th day of the month following the last month of the covered reporting period (FAR No. 4)	Cash Section
Aging of Due and Demandable Obligations (ADDO) submitted annually within 30 days after the end of the year (FAR No. 3)	Budget Division

Aside from the abovementioned BFARs, the DBM also requires the agencies to submit a **Summary Performance Monitoring Report (SPMR)** or the **Monthly Report on Appropriations, Allotments and Disbursements**. This is a flash performance monitoring report which summarizes the agencies' monthly cumulative absorptive capacity, i.e., obligation and disbursement rates, by appropriations source and allotment class only, without accomplishing at length the information by Major Final Output (MFO), P/A/P and by object of expenditure. This report shall be submitted to the DBM on or before 10th day of the following month.

Based on these reports, the DBM will conduct an evaluation and subsequently release its Report on Agency Performance Review, while COA will conduct audit and subsequently issue the Annual Audit Report (both are submitted to Congress as part of its oversight function).

Internally, the PCOO Management and offices/units may request for interim budgetary reports (status of funds/expense reports). Moreover, the Budget Division also releases monthly budget dashboards showing the balances of each office's budget allocation.

The **Budget Dashboard** is a spreadsheet (released to offices every month) that contains the total budget allocated to each office/unit/division/section, the total budget obligated as of a certain cut-off, and the ratio between the obligated and total budget (based on the General Appropriations Act). It is used for monitoring the current budget, amounts allocated, and remaining budget, as well as the efficiency in utilizing public funds. Below is an illustration of this monitoring tool:

BUDGET DASHBOARD						
Office of the Secretary - Proper (Including CORDS and Office of Director Santos)						
AS OF APRIL 30, 2022						
PARTICULARS	Allocated Budget Per Approved FY 2022 PPMP/MCP (A)	Total Expenses Incurred as of April 30, 2022 (B)	Total Expenses Paid as of April 30, 2022 (C)	Remaining Budget as of April 30, 2022 (A-B)	Obligation Budget Utilization Rate (BUR) (B/A)*100%	Disbursement Budget Utilization Rate (BUR) (C/B)*100%
Maintenance and Other Operating Expenses (MOOE)						
Office Supplies Expenses	1,800,000.00			1,800,000.00	0.00%	#DIV/0!
Transportation and Delivery Expenses		9,611.00	9,611.00	-9,611.00	#DIV/0!	100.00%
Internet Expenses	50,400.00	33,600.00	33,600.00	16,800.00	66.67%	100.00%
Advertising Expenses	5,181,294.00	253,242.00	253,242.00	4,928,052.00	4.89%	100.00%
Rent Expenses	1,320,000.00	582,800.00	508,800.00	737,200.00	44.15%	87.30%
Representation Expenses	2,985,208.75	687,843.93	687,843.93	2,297,364.82	23.04%	100.00%
Water Expenses	45,000.00	2,226.84	2,226.84	42,773.16	4.95%	100.00%
Electricity Expenses	72,000.00	19,652.50	19,652.50	52,347.50	27.30%	100.00%
Consultancy Expenses	1,861,810.50	1,280,511.27	1,280,511.27	581,299.23	68.78%	100.00%
Other MOOE (COS)	6,959,013.00	3,983,228.21	3,941,880.21	2,975,784.79	57.24%	98.96%
Other MOOE		111,157.51	15,100.00	-111,157.51	#DIV/0!	13.58%
Total MOOE	20,274,726.25	6,963,873.26	6,752,467.75	13,310,852.99	34.35%	96.96%
Capital Outlay						
Office Equipment	295,000,000.00			295,000,000.00	0.00%	#DIV/0!
Transportation Equipment	5,000,000.00			5,000,000.00	0.00%	#DIV/0!
Furniture and Fixtures	49,400,000.00			49,400,000.00	0.00%	#DIV/0!
Total Capital Outlay	349,400,000.00	-	-	349,400,000.00	0.00%	#DIV/0!
TOTAL	369,674,726.25	6,963,873.26	6,752,467.75	362,710,852.99	1.88%	96.96%
NOTE: Budget realignment/revision approved by UKRA/DTDG						
		Date of Approval				
1. New Budget Request for Other MOOE (COS) for a total amount of P459,015 which P421,164 transferred to OGMPPA Other MOOE (COS).		18-Jan-22				
2. Additional budget for Representation expenses for P329,608.75 *Removed the budget allocated to Rent expenses P329,608.75		10-Feb-22				
3. Revised Consultancy Expenses (COS) to P1,861,810.5 from P2,112,906 *Revised Other MOOE (COS) to P6,959,013 from P6,379,059 *Revised Office Equipment Outlay to P295,000,000 from P3,000,000 *Realigned P5,000,000 budget of Office Equipment Outlay to Transportation Equipment Outlay		06-Apr-22				

* **Obligation BUR** = Obligation/Allotment → “How much of the approved budget was already spent?”

* **Disbursement BUR** = Disbursement/Obligation → “How much of the spent budget was actually paid?”

The objectives of the dashboard are as follows:

- a) The Dashboard helps ensure that the utilization is within the budget ceiling. Since PCOO’s budget is fixed based on the GAA, it is to the best interest to monitor the availability of funds to cover the costs of Plans / Activities / Projects (P / A / Ps) of every office.
- b) The Dashboard provides an avenue to monitor the remaining budget on a monthly basis.

- c) The Dashboard provides mechanism for controlling line items that are not procured but often utilized, notably COS, training, and mobile phone (post-paid).
- d) The Dashboard serves as an “early-warning system” for detecting budget deficit per line item.
- e) The Dashboard shows the efficiency of the budget utilization based on the latest available budgetary data which includes the Obligation Budget Utilization Rate (BUR), and the unobligated balances as of a certain cut-off date. For the purpose of the Budget Dashboard, BUR is defined as the ratio between the total obligations incurred as of the cut-off date and the total budget allocation per GAA (budget ceiling/cap).
- f) The Dashboard shows the approved budget realignment/revisions as these are indicated and tracked in the report.

The dashboards allow the Budget Division to monitor the utilization of allotments under Maintenance and Other Operating Expenses (MOOE) and Capital Outlay (CO) on a monthly basis. Like the SPMR, the monthly budget dashboards are being released to the operating units/offices of the PCOO-Proper on or before 10th day of the following month.

IV.a. PROCEDURES IN PREPARING AND SUBMITTING THE BUDGET AND FINANCIAL ACCOUNTABILITY REPORTS (BFARs) & SUMMARY PERFORMANCE MONITORING REPORT (SPMR) TO DBM AND/OR COA

Responsible Official/Employee/Office	Procedure No.	Activity
Administrative Officer V	1	After the end of each quarter (or end of each month, in the case of SPMR), prepares the following BFARs/SPMR based on the RAOD and Obligations Control Worksheet: a. Statement of Appropriations, Allotments, Obligations, Disbursements and Balances (SAAODB) – FAR No.1

Responsible Official/Employee/Office	Procedure No.	Activity
		<p>b. Summary of Appropriations, Allotments, Obligations, Disbursements and Balances by Object of Expenditures (SAAODBOE) – FAR No. 1-A</p> <p>c. List of Allotments and Sub-Allotments (LASA) – FAR No. 1-B</p> <p>d. Aging of Due and Demandable Obligations (ADDO) – FAR No. 3</p> <p>Note: FAR No. 3 is prepared at the end of the fourth quarter only (year-end)</p>
	2	Forwards the BFARs/SPMR to the Chief Administrative Officer for review and signature.
Chief Administrative Officer	3	<p>Reviews the BFARs/SPMR. If not in order, returns to the budget staff for adjustment and revision.</p> <p>If found in order, signs the BFARs/SPMR and forwards the BFARs/SPMR to the Administrative Officer V.</p>
Administrative Officer V	4	Records in the logbook the BFARs/SPMR and forwards the same to the following officials for review and signature:

Responsible Official/Employee/Office	Procedure No.	Activity
		a. Chief Accountant b. Director for Finance c. Undersecretary for Finance
Other Signatories: a. Chief Accountant (<i>not a signatory for SPMR</i>) b. Director for Finance c. Undersecretary for Finance	5	Review and sign the BFARs/SPMR.
Administrative Officer V	6	Submits the BFARs/SPMR in the DBM's online Unified Reporting System (URS).
Budget Staff	7	Submits the hard copy of the BFARs/SPMR to DBM and COA
	8	Submits the hard copy to the EDP/IT Chief for posting in the Transparency Seal of the PCOO website.

IV.b. PROCEDURES IN PREPARING AND SUBMITTING INTERIM BUDGETARY REPORTS REQUESTED BY THE PCOO MANAGEMENT AND OTHER OFFICES/UNITS CONCERNED

Responsible Official/Employee/Office	Procedure No.	Activity
Budget Staff	1	Receives the request for interim budgetary reports (e.g., Status of Funds, FOI-PMO Expense Reports, EME Balance of officials) from the office/unit concerned
	2	Prepares the requested interim budgetary report by consolidating and reconciling data from control worksheets, budget registries, disbursement reports

Responsible Official/Employee/Office	Procedure No.	Activity
		(RADAI/RCI), FARs and MAFs
	3	Forwards the draft interim budgetary report to the Budget Division Head for review and approval
Chief Administrative Officer	4	Reviews the draft interim budgetary report and returns the same to the Budget Staff for adjustment and revision, as deemed necessary, or for release (if already found in order)
Budget Staff	5	Submits the approved interim budgetary report to the requesting office/unit, copy furnished the Office of the Undersecretary and Director for Finance

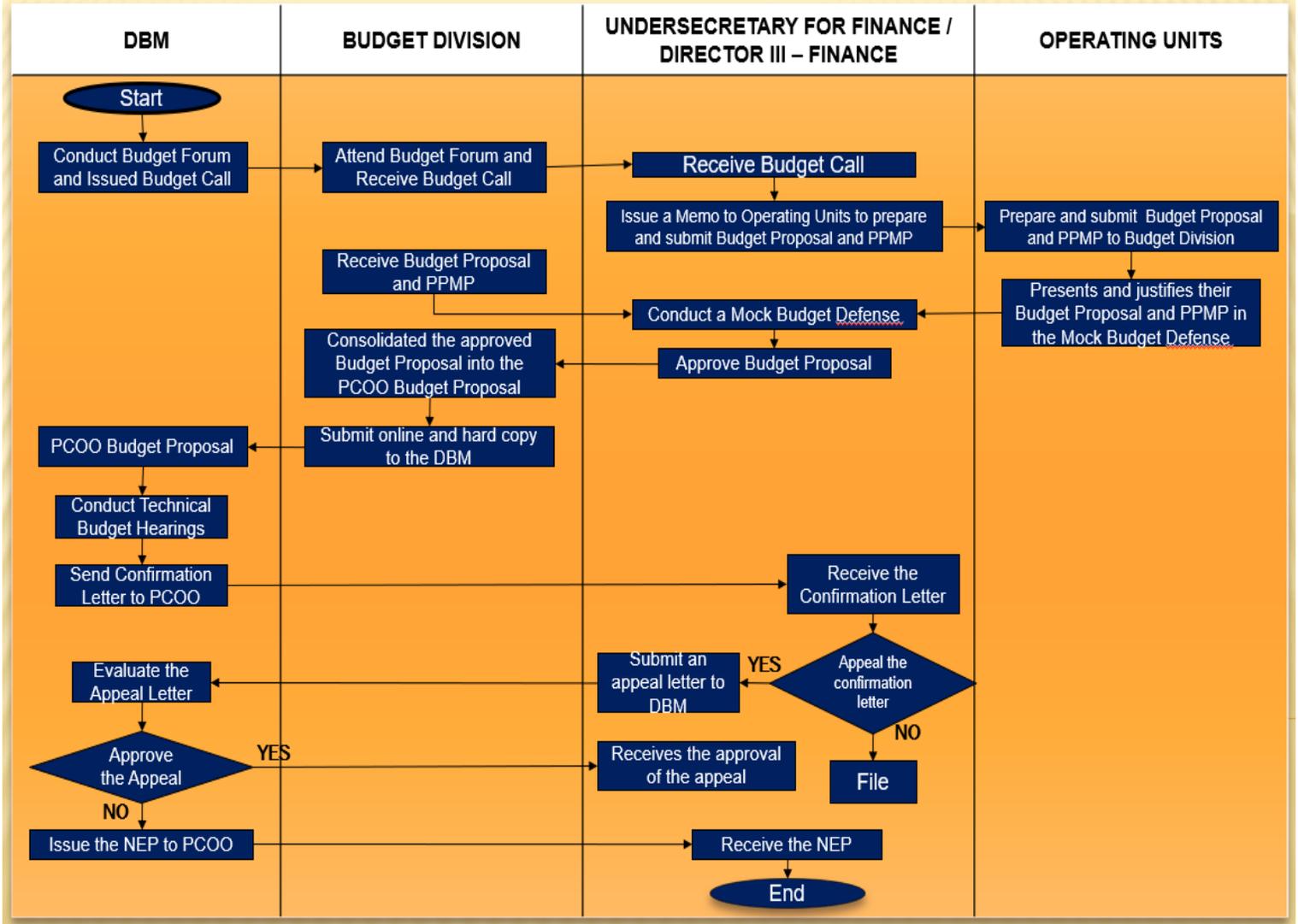
IV.c. PROCEDURES IN PREPARING AND RELEASING THE MONTHLY BUDGET DASHBOARDS

Responsible Official/Employee/Office	Procedure No.	Activity
Budget Staff	1	Inputs the budget allocation per expense item to the spreadsheet template of the dashboard, based on the approved PPMP and MCPs of the offices (as well as the subsequent approved realignments)
	2	Updates, from time to time, the other data columns of the dashboard by consolidating and reconciling data from control worksheets, budget

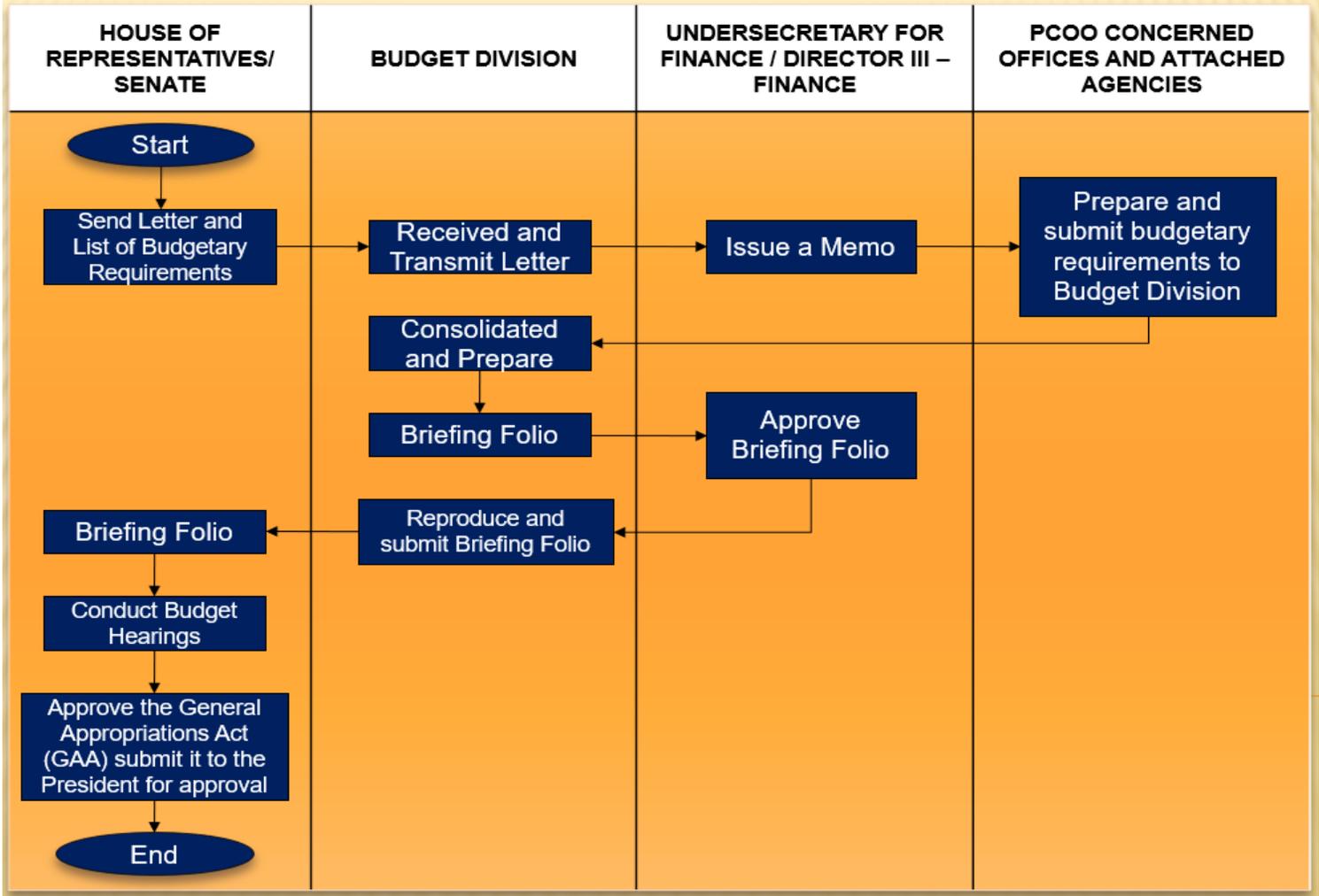
Responsible Official/Employee/Office	Procedure No.	Activity
		registries, disbursement reports (RADAI/RCI), FARs and MAFs
	3	Forwards the updated budget dashboards, at the end of each month, to the Budget Division Head for review and approval
Chief Administrative Officer	4	Reviews the updated budget dashboards and returns the same to the Budget Staff for adjustment and revision, as deemed necessary, or for release (if already found in order)
Budget Staff	5	Release the approved monthly budget dashboards to the requesting office/unit, copy furnished the Office of the Undersecretary and Director for Finance

FLOWCHARTS

BUDGET PREPARATION FLOWCHART

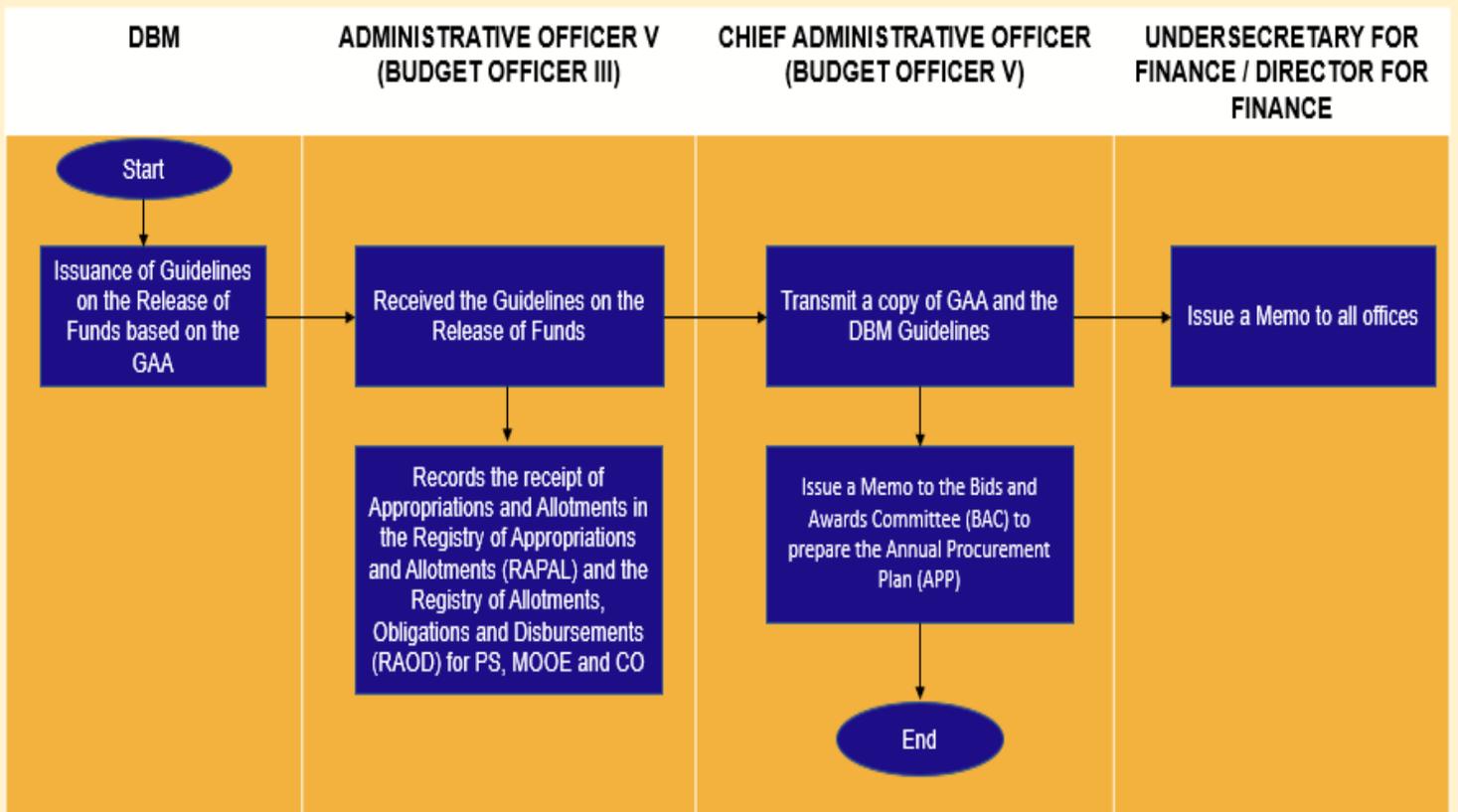


BUDGET LEGISLATION FLOWCHART

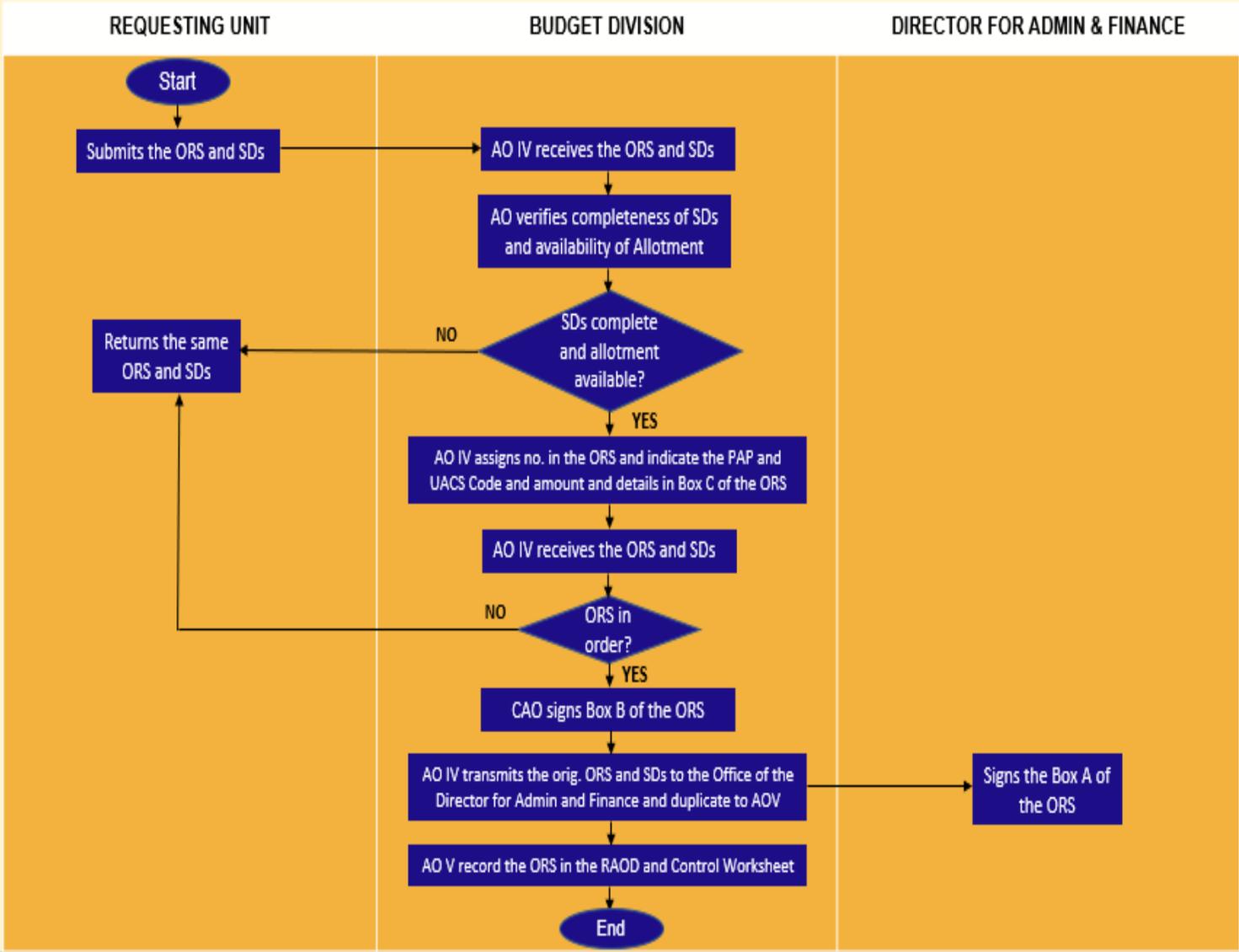


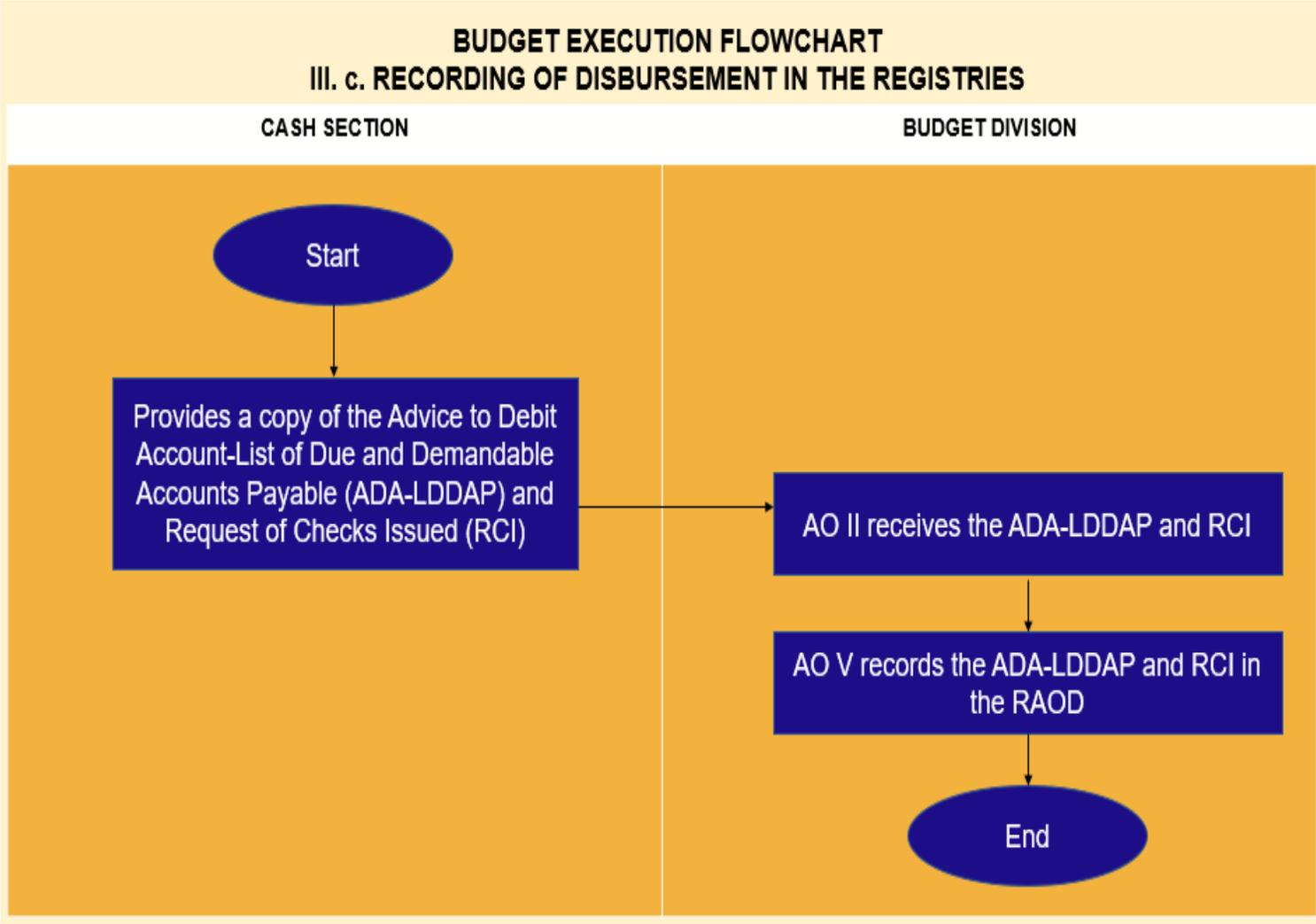
BUDGET EXECUTION FLOWCHART

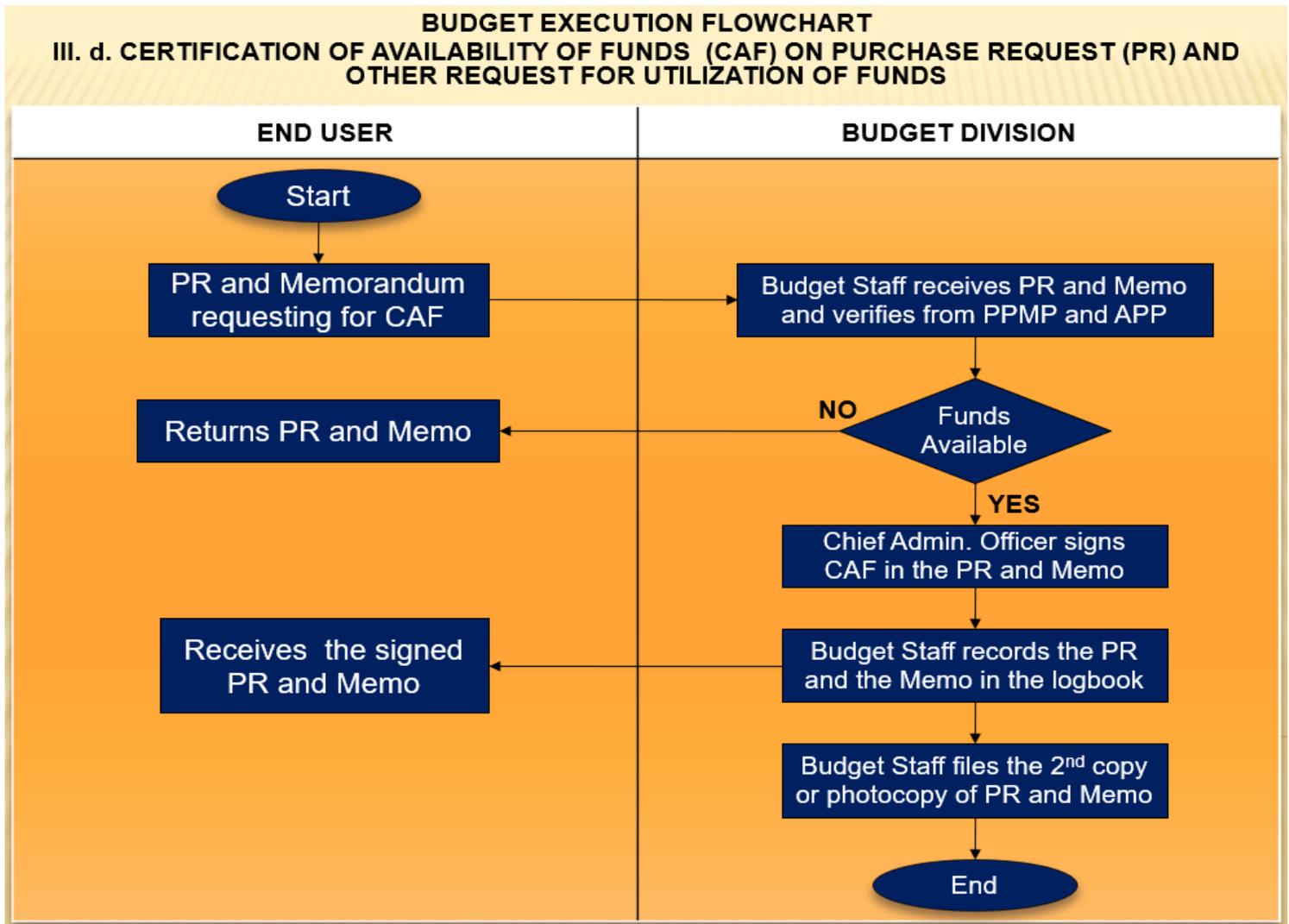
III. a. RECEIPT OF ALLOTMENT AND RECORDING OF APPROPRIATIONS IN THE REGISTRIES



BUDGET EXECUTION FLOWCHART
III. b. PROCESSING AND RECORDING OF OBLIGATIONS IN THE REGISTRIES

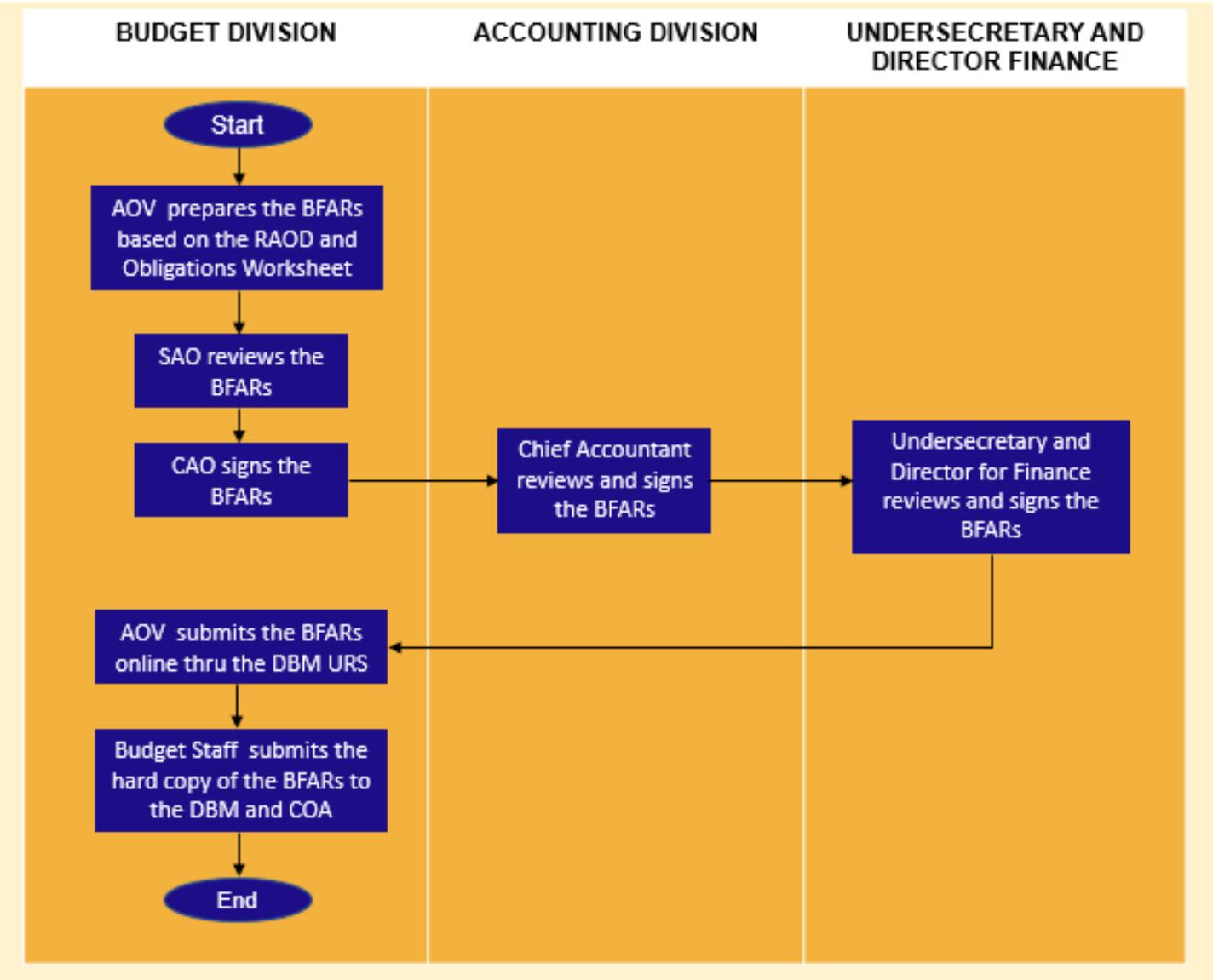






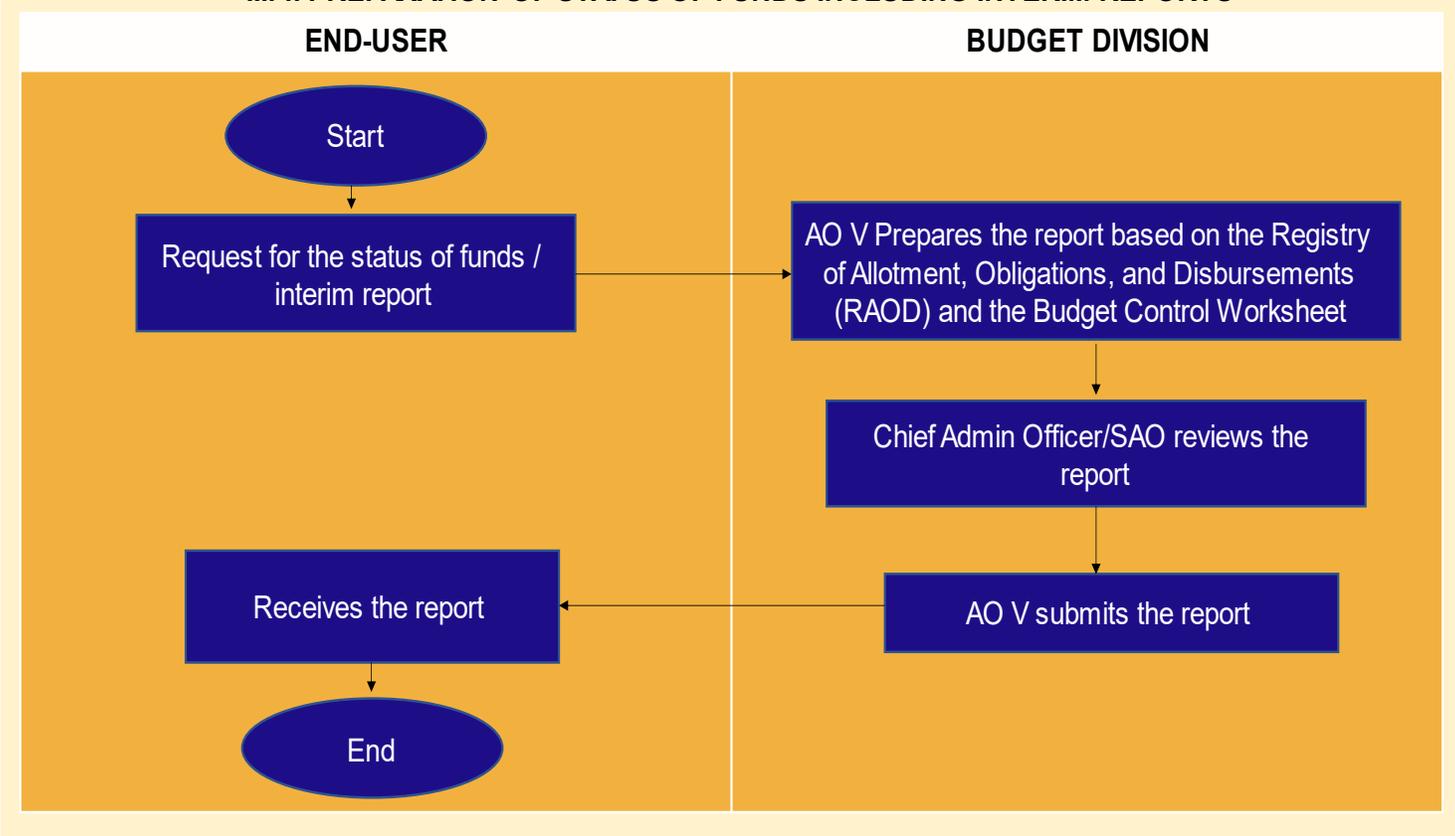
BUDGET ACCOUNTABILITY FLOWCHART

IV.a. Preparation and Submission of Budget and Financial Accountability Reports (BFARs)/Summary Performance Monitoring Report (SPMR) to DBM and/or COA



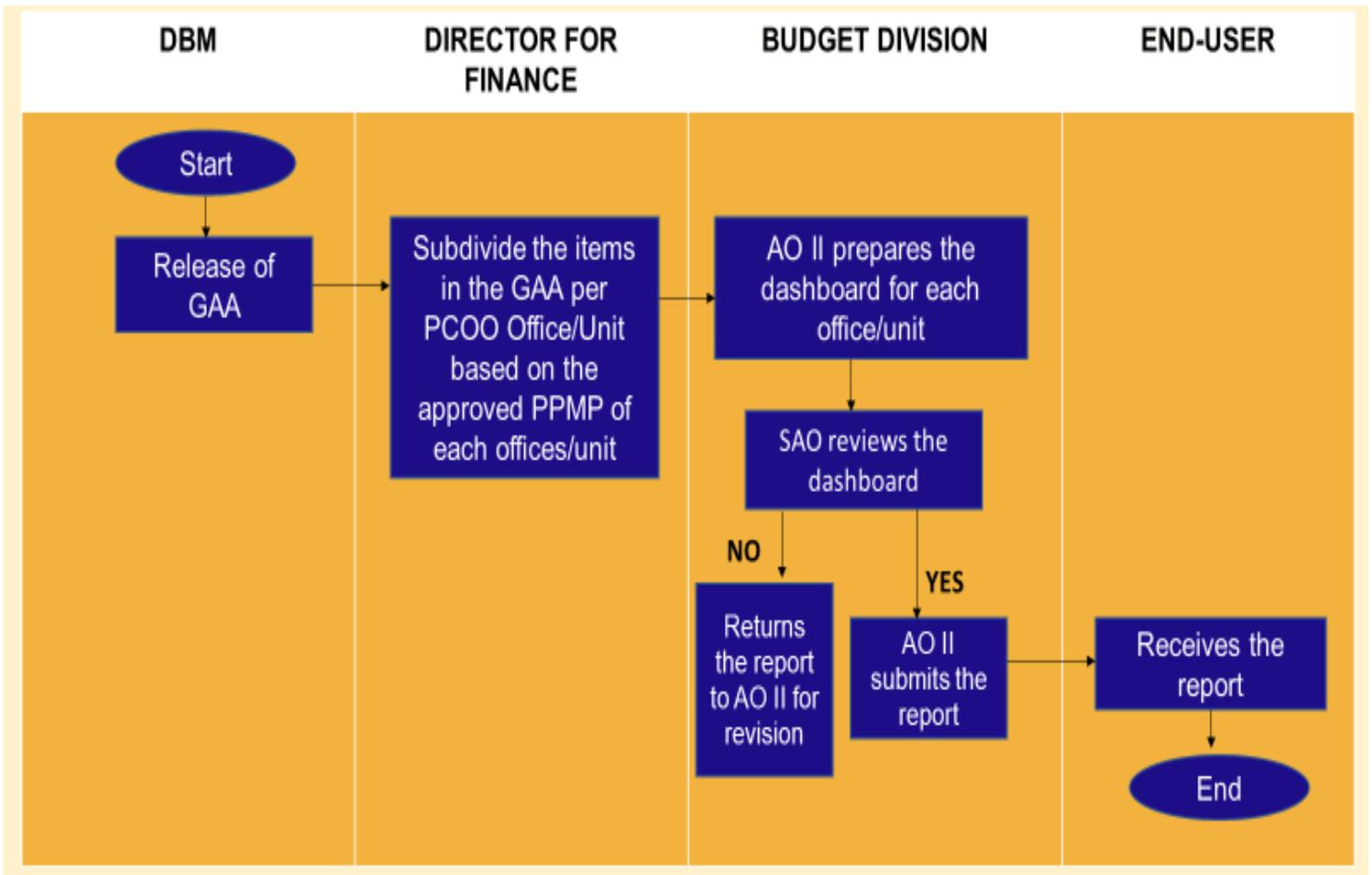
BUDGET ACCOUNTABILITY FLOWCHART

IV.b. Preparation and Submission of Interim Budgetary Reports Requested by the PCOO Management and Other Operating Offices/Units Concerned



BUDGET ACCOUNTABILITY FLOWCHART

IV.c. Preparation and Releasing of Monthly Budget Dashboards



IX. PROCEDURES IN REQUESTING A SPECIAL/SUPPLEMENTARY BUDGET AND RELEASE OF CONGRESS-INTRODUCED INCREASES IN APPROPRIATIONS CLASSIFIED AS “FOR LATER RELEASE (FLR)”

Request for Special/Supplementary Budget

A special budget request refers to a budgetary requirement that were not provided in the approved budget of the PCOO in the GAA such as Terminal Leave Benefits of resigned and separated employees, Personnel Services (PS) deficiencies and emerging critical budgetary requirements. The DBM issuance for special budget request is included in the DBM National Budget Circular for the release of funds.

1. The requesting unit shall prepare the covering letter and supporting documents for the request of a special budget from the DBM.
2. The requesting unit shall submit the cover letter and supporting documents to the Undersecretary for Finance for his signature in the cover letter to the DBM.
3. The requesting unit shall submit the signed cover letter and supporting documents to the Budget Division.
4. The Budget Division shall submit the special budget request to the DBM Records Section.
5. The Budget Division shall follow up the release of the special budget from the DBM.
6. The Budget Division shall claim from the DBM the SARO and NCA covering the release of the special budget.

7. The Budget Division shall inform the requesting unit of the release and distribute the copies of the DBM SARO and NCA to the Accounting Division, Cash Section, Office the Undersecretary for Finance and the COA Resident Auditor.
8. The utilization of the SARO and NCA shall follow the Procedures on the Processing and Recording of Obligations in the Registries under the Budget Execution Phase.
9. For PS Deficiency Additional Budget Request, Budget Division shall prepare the computation of the PS requirement for the remaining period of the fiscal year and supporting documents shall be provided by the HRDD (updated PSIPOP, Documents of newly hired personnel (Appointment Letter, Oath of Office and Assumption of Duty). The Budget Division shall submit the cover letter, computation and supporting documents to the Director and Undersecretary for Finance for approval and signature.

Release of Congress-Introduced Increases in Appropriations Classified as “For Later Release (FLR)”

Increases and new budgetary items introduced by Congress shall be subject to the National Government’s cash programming and prudent observance of responsible fiscal management, applicable rules and procedures during budget execution, and approval by the President based on the programmed priorities of the government.

The DBM shall inform the agencies of the changes in their respective appropriations and require the submission of documents to ensure their implementation-readiness and alignment with the programmed priorities of the government.

For Later Release (FLR) items will be released using the Special Allotment Release Order (SARO) or General Allotment Release Order (GARO). The FLR items are those the release of which shall be subject to compliance with specific conditions, such as documentary requirements and approvals from appropriate authorities.

Congress-introduced increases in appropriations, which are not part of the President’s Proposed Budget (National Expenditure Program), will be subjected to compliance with documentation requirements to serve as basis for the DBM in recommending the release of funds for the President’s approval/directive. This shall ensure that government funds shall be made available only for projects which are implementation-ready for the year and aligned with government priorities.

X. PROCEDURES IN REQUESTING A NOTICE OF CASH ALLOCATION (NCA) FOR INTER-AGENCY TRANSFERRED FUNDS

Transferred funds are downloaded funds/trust funds received by PCOO as an Implementing Agency from a Source Agency through a Memorandum of Agreement (MOA) between the PCOO and the Source Agency wherein the PCOO will implement a special project on behalf and for the benefit of the Source Agency. COA Circular No. 94-013 dated December 13, 1994 prescribe the rules and regulations in the grant, utilization and liquidation of funds transferred to implementing agencies. The DBM guidelines for transferred funds/trust funds is included in the National Budget Circular for the release of funds.

The procedures for the request of Notice of Cash Allocation (NCA) from the DBM for the fund transferred from the Source Agency are as follows:

1. The Focal Person of the Special Project shall inform the Cashier that the check is ready for pick up from the Source Agency.
2. The Cashier shall claim the check by issuing an Official Receipt (OR) to the Source Agency.
3. The Cashier shall deposit the check to the Landbank.
4. The Cashier shall submit to the Budget Division the copy of the OR, deposit slip, MOA, Bureau of Treasury (BTr) Certification of Deposit and other supporting documents.
5. The Budget Division shall request from the Focal Person for the submission of the Project's Work and Financial Plan and the Monthly Cash Program.
6. The Budget Division shall prepare the cover letter to the DBM requesting for the release of NCA for the Project.

7. The Budget Division shall submit the cover letter and supporting documents (OR, deposit slip, MOA, BTr Certification, Work and Financial Plan, Monthly Cash Program, etc.) to the Undersecretary for Finance for his signature.
8. The Budget Division shall submit the signed cover letter and supporting documents to the DBM Records Section.
9. The Budget Division shall follow up the release of the special budget from the DBM.
10. The Budget Division shall claim from the DBM the SARO and NCA covering the release of the special budget.
11. The Budget Division shall inform the Focal Person of the release and distribute the copies of the DBM NCA to the Accounting Division, Cash Section, Office the Undersecretary for Finance and the COA Resident Auditor.
12. The utilization of the NCA and the disbursements of the funds by the Project Team shall be coursed through the Accounting Division. Please refer to the Accounting Operations Manual.

XI. PROCEDURES IN REQUESTING FOR THE RESTORATION OF LAPSED NOTICE OF CASH ALLOCATION (NCA)

Pursuant to DBM issuances (DBM National Budget Circular), monthly Notice of Cash Allocations (NCA) shall be valid until the last working day of the 3rd month of the quarter covered. Hence, any unutilized balance of the NCA shall be considered lapsed. Government agencies are allowed to request from the DBM for the release of the lapsed NCA.

The procedure for the request for the release of lapsed NCAs are as follows:

1. The Cash Section shall request from the Landbank - Malacañang Solano Branch a certification of lapsed/unutilized NCA for the quarter ended.
2. Upon receipt of the certification from Landbank, the Cash Section shall forward it to the Budget Division.
3. The Budget Division shall request from the Accounting Division a List of Due and Demandable Accounts Payable (LDDAP) to support the request for the release. The LDDAP shall be certified correct by the Chief Accountant and approved by the Undersecretary for Admin. and Finance.
4. The Budget Division shall prepare the letter-request to the DBM for the restoration of the lapsed NCA to settle its due and demandable accounts payable.
5. The Budget Division shall forward the letter-request and the LDDAP to the Undersecretary for Admin and Finance for his signature.
6. The signed letter request and LDDAP shall then be submitted to the DBM by the budget staff who is also the authorized liaison officer.
7. Upon receipt of the NCA from the DBM, the Budget Division shall forward a copy of the NCA to the following Offices:
 - a. Accounting Division
 - b. Cash Section

- c. Undersecretary for Admin. and Finance
 - d. Director for Admin. and Finance
 - e. COA Resident Auditor
8. The Cash Section shall then prepare the Advice to Debit Account (ADA) to pay the accounts payable.

ATTACHMENTS

CHECKLIST ON PROCESSING OF ORS BUDGET DIVISION	
Common Type of Government Disbursements	Checklist / Documentary Requirements
1. PAYROLL (Salaries, RATA, Rice and Transportation Allowance, Hazard Pay, Pag-Ibig, GSIS, PhilHealth, etc.)	<ul style="list-style-type: none"> * The payroll together with the ORS must be checked first by the Accounting Division (with green markings) before receiving the same by the Budget Division
2. Individual Salaries for Regular Employees	<ul style="list-style-type: none"> * Computation (Total Salary less Deductions) in ORS must be checked by the Accounting (green mark) * Certification of Appointment (CS Form No. 33-A Revised 2018) signed by the Secretary * With Oath of Office signed by the Secretary * Certification of Assumption to Duty * For Last Salary (Signed Resignation, Approval and Clearance Form of the Employee)
3. Individual Salaries for COS Employees	<ul style="list-style-type: none"> * Computation (Total Salary less Deductions) in ORS must be checked by the Accounting (green mark) * Contract of Service of the Employee * Accomplishment Report * Memorandum of Approval and Certification of Availability of Funds * For Last Salary (Signed Resignation, Approval and Clearance Form of the Employee)
4. Other PS Expenses for Individual Employee (Monetization, Terminal Leave, Hazard Pay, Overtime)	<ul style="list-style-type: none"> * Computation/Amount in ORS be must checked by the Accounting (green mark) * Signed and Approved Memorandum, Certification of Availability of Funds, and other attachments which are related to the request
5. Daily Travel Expenses (DTE) for Reimbursement	<ul style="list-style-type: none"> * Signed Itinerary of Travel and checked by the Accounting (with green mark) * Certificate of Travel Completed/Appearance * Local Travel Order with Approved Memorandum * Accomplishment Report * Airline Tickets

<p>6. Daily Travel Expenses (DTE) for Cash Advance</p>	<ul style="list-style-type: none"> * Signed Itinerary of Travel and checked by the Accounting (with green mark) * Local Travel Order with Approved Memorandum * Airline Tickets
<p>7. Procured Items (Office Supplies, Hotel accommodations, Rental of venue and car, Advertising & Radio Ads, Furniture and Fixtures)</p>	<ul style="list-style-type: none"> * Purchase Order with signatures * Approved BAC RESO * Signed Purchase Request (PR) and Certification of Availability of Funds * PPMP/PAP/MCP attached * Billing Statement/SOA/Inspection and Acceptance Report from Property Section * Other Procurement Documents (PhilGEPs, Permits, RFQs etc)
<p>8. Replenishment or Reimbursement of Expenses</p>	<ul style="list-style-type: none"> * Original Official Receipts (OR)/SOA * Summary of the receipts (if more than one) * Signed Certification of the Head of the Office * Memorandum of Approval and signed Certification of Availability of Funds
<p>9. Training Expenses</p>	<ul style="list-style-type: none"> * Billing Statement/SOA * Special Order of the Attendees * Memorandum of Approval and signed Certification of Availability of Funds * PPMP/PAP/MCP attached
<p>10. Honoraria for the Facilitator/Resource Speaker</p>	<ul style="list-style-type: none"> * Memorandum of Approval and signed Certification of Availability of Funds * PPMP/PAP/MCP attached * Resume, Bank details and Contract of Service
<p>11. Payment of Utilities (water, electricity, communications expenses)</p>	<ul style="list-style-type: none"> * Billing Statement/SOA * Signed Certification of the Head of the Office
<p>12. Rental of office equipment (photocopier)</p>	<ul style="list-style-type: none"> * Billing Statement/SOA * Contract of Service * Signed Certification of the Head of the Office

For the complete list of necessary documents for other types of government transactions before we process the same and prepare the Obligation Request and Status (ORS), please refer to **COA Circular 2012-001** dated June 14, 2012 re: Prescribing the Revised Guidelines and Documentary Requirements for Common Government Transactions.

C. Budget and Financial Accountability Reports (BFARs)

1. Quarterly Physical Report of Operation (BAR No. 1)

BAR No. 1

QUARTERLY PHYSICAL REPORT OF OPERATION
As of _____

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

_____	Current Year Appropriations
_____	Supplemental Appropriations
_____	Continuing Appropriations
_____	Off-Budget Account

Particulars	UACS CODE	Physical Targets					Physical Accomplishments					Variance as of _____	Remarks	
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total			
		3	4	5	6	7=(3+4+5+6)	8	9	10	11	12=(8+9+10+11)			13
I. Operations														
Organizational Outcome														
Program I - [Description]														
Outcome Indicators														
Indicator 1														
Indicator 2														
Indicator 3														
Output Indicators														
Indicator 1														
Indicator 2														
Indicator 3														
...continue down to the last Outcome Indicators														
...continue down to the last Program														
II. Automatic Appropriations														
Special Account in the General Fund (Please specify)														
Program I - [Description]														
Outcome Indicators														
Indicator 1														
Indicator 2														
Indicator 3														
Output Indicators														
Indicator 1														
Indicator 2														
Indicator 3														
... continue down to the last SAGF/Program														

QUARTERLY PHYSICAL REPORT OF OPERATION
As of _____

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

_____	Current Year Appropriations
_____	Supplemental Appropriations
_____	Continuing Appropriations
_____	Off-Budget Account

Particulars	UACS CODE	Physical Targets					Physical Accomplishments					Variance as of _____	Remarks
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total		
1	2	3	4	5	6	7=(3+4+5+6)	8	9	10	11	12=(8+9+10+11)	13	14
Part B													
Major Programs/Projects													
Program/Project													
Target 1													
Target 2													
...continue down to the last Program/Project													

Prepared By: _____
 Planning Services Head / Planning Officer
 Date: _____

In coordination with: _____
 Financial Services Head/ Budget Officer
 Date: _____

Approved by: _____
 Agency/Entity Head or Authorized Representative
 Date: _____

QUARTERLY PHYSICAL REPORT OF OPERATION (BAR No. 1)

Instructions

The **Quarterly Physical Report of Operation** shall reflect the agency's/OU's actual physical accomplishments as of a given quarter, in terms of the performance measures indicated in its **Physical Plan (BED No. 2)**. This report shall be prepared capturing all fund sources. This shall be submitted to DBM and COA not later than the 30th day following the end of the quarter.

- Column 1 This shall reflect the Program and the corresponding Outcome and Output Indicators.
This shall also reflect the corresponding Program Outcome and Output Indicators for Automatic Appropriations (i.e., Special Account in the General Fund) if applicable.
- Column 2 Adopt the UACS Code per COA-DBM-DOF Joint Circular Nos. 2013-1 dated 6 August 2013 and 2017-1 dated August 11, 2017.
- Columns 3-7 This shall reflect the annual physical targets with quarterly breakdown consistent with BED No. 2 (Physical Plan).
- Column 8-12 This shall reflect the quarterly physical accomplishments and the cumulative accomplishment as of a given quarter.
- Column 13 This shall reflect the total variance between the agency's actual accomplishment versus physical targets as of the quarter covered by the report.
- Column 14 This shall indicate the reasons/justifications for variances as of the quarter covered by the report.

NOTE: Off-Budget indicators should be limited to the Indicators identified in the Performance Informed Budget (PIB).

2. Statement of Appropriations, Allotments, Obligations, Disbursements and Balances (FAR No. 1)

STATEMENT OF APPROPRIATIONS, ALLOTMENTS, OBLIGATIONS, DISBURSEMENTS AND BALANCES
As at the Quarter Ending _____

FAR No. 1

Department : _____
 Agency/Entity : _____
 Operating Unit : _____
 Organization Code (UACS) : _____
 Fund Cluster : _____

_____ Current Year Appropriations
 _____ Supplemental Appropriations
 _____ Continuing Appropriations

(e.g. UACS Fund Cluster: 01-Regular Agency Fund, 02-Foreign Assisted Projects Fund, 03-Special Account-Locally Funded/ Domestic Grants Fund, and 04-Special Account-Foreign Assisted/Foreign Grants Fund)

Particulars	UACS CODE	Appropriations			Allotments				Obligations					Disbursements				Balances					
		Authorized Appropriations	Adjustments (Transfer Top/From, Modifications/ Augmentations)	Adjusted Appropriations	Allotments Received	Adjustments (Reductions, Modifications/ Augmentations)	Transfer To	Transfer From	Adjusted Allotments	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total	Unreleased Appropriations	Unobligated Allotments	Unpaid Obligations (15-20) + (23+24)	
										Ending March 31	Ending June 30	Ending Sept. 30	Ending Dec. 31		15=(11+12+13+14)	16	17	18				19	20=(16+17+18+19)
1	2	3	4	5=(3+4)	6	7	8	9	10=[(6+7)-(8+9)]	11	12	13	14	15=(11+12+13+14)	16	17	18	19	20=(16+17+18+19)	21=(5-15)	22=(10-15)	23	24
I. Agency Specific Budget																							
General Administration and Support																							
General Management and Supervision																							
Activity																							
PS																							
MOOE																							
FinEx (if applicable)																							
CO																							
Sub-Total, General Administration and Support																							
PS																							
MOOE																							
FinEx (if applicable)																							
CO																							
Support to Operations																							
Activity																							
PS																							
MOOE																							
FinEx (if applicable)																							
CO																							
...continue down to the last Activity																							
Locally-Funded Project(s)																							
Project																							
PS																							
MOOE																							
FinEx (if applicable)																							
CO																							
...continue down to the last Project																							
Foreign-Assisted Project(s)																							
Project																							
PS																							
MOOE																							
FinEx (if applicable)																							
CO																							
...continue down to the last Project																							
Sub-Total, Support to Operations																							
PS																							
MOOE																							
FinEx (if applicable)																							
CO																							

STATEMENT OF APPROPRIATIONS, ALLOTMENTS, OBLIGATIONS, DISBURSEMENTS AND BALANCES
As at the Quarter Ending _____

Department : _____
 Agency/Entity : _____
 Operating Unit : _____
 Organization Code (UACS) : _____
 Fund Cluster : _____

	Current Year Appropriations
	Supplemental Appropriations
	Continuing Appropriations

(e.g. UACS Fund Cluster: 01-Regular Agency Fund, 02-Foreign Assisted Projects Fund, 03-Special Account-Locally Funded/ Domestic Grants Fund, and 04-Special Account-Foreign Assisted/Foreign Grants Fund)

Particulars	UACS CODE	Appropriations			Allotments					Obligations					Disbursements					Balances				
		Authorized Appropriations	Adjustments (Transfer To/From, Modifications/ Appropriations)	Adjusted Appropriations	Allotments Received	Adjustments (Reductions, Modifications/ Appropriations)	Transfer To	Transfer From	Adjusted Allotments	1st Quarter Ending March 31	2nd Quarter Ending June 30	3rd Quarter Ending Sept. 30	4th Quarter Ending Dec. 31	Total	1st Quarter Ending March 31	2nd Quarter Ending June 30	3rd Quarter Ending Sept. 30	4th Quarter Ending Dec. 31	Total	Unreleased Appropriations	Unobligated Allotments	Unpaid Obligations (15-20) = (23+24)		
																						Due and Demandable	Not Yet Due and Demandable	
1	2	3	4	5=(3+4)	6	7	8	9	10=(8+(-7)-4+8)	11	12	13	14	15=(11+12+13+14)	16	17	18	19	20=(16+17+18+19)	21=(5-10)	22=(16-15)	23	24	
Locally-Funded Project(s)																								
Project																								
PS																								
MOOE																								
FinEx (if applicable)																								
CO																								
...continue down to the last Project																								
Foreign-Assisted Project(s)																								
Project																								
PS																								
MOOE																								
FinEx (if applicable)																								
CO																								
Sub-Total, Program																								
PS																								
MOOE																								
FinEx (if applicable)																								
CO																								
Sub-Total, Sub-Program (if applicable)																								
PS																								
MOOE																								
FinEx (if applicable)																								
CO																								
...continue down to the last Project																								
...continue down to the last Program																								
...continue down to the last Sub-Program (if applicable)																								
Sub-Total, Operations																								
PS																								
MOOE																								
FinEx (if applicable)																								
CO																								
Sub-Total, Agency Specific Budget																								
PS																								
MOOE																								
FinEx (if applicable)																								
CO																								

STATEMENT OF APPROPRIATIONS, ALLOTMENTS, OBLIGATIONS, DISBURSEMENTS AND BALANCES
As at the Quarter Ending _____

	Current Year Appropriations
	Supplemental Appropriations
	Continuing Appropriations

Department : _____
 Agency/Entity : _____
 Operating Unit : _____
 Organization Code (UACS) : _____
 Fund Cluster : _____

(e.g. UACS Fund Cluster: 01-Regular Agency Fund, 02-Foreign Assisted Projects Fund, 03-Special Account-Locally Funded/ Domestic Grants Fund, and 04-Special Account-Foreign Assisted/Foreign Grants Fund)

Particulars	UACS CODE	Appropriations		Allotments			Obligations					Disbursements				Balances									
		Authorized	Adjustments (Transfer (2a) From, Reductions/ Augmentations)	Adjusted	Allotments Received	Adjustments (Reductions, Modifications/ Augmentations)	Transfer To	Transfer From	Adjusted Allotments	1st Quarter Ending March 31	2nd Quarter Ending June 30	3rd Quarter Ending Sept. 30	4th Quarter Ending Dec. 31	Total	1st Quarter Ending March 31	2nd Quarter Ending June 30	3rd Quarter Ending Sept. 30	4th Quarter Ending Dec. 31	Total	Unreleased Appropriations	Unobligated Allotments	Unpaid Obligations (15-20 + 21-24)			
		3	4	5(3+4)	6	7	8	9	10(8+9) 4+9	11	12	13	14	15(11+12+13+14)	16	17	18	19	20(16+17+18+19)	21+(5-18)	22+(10-19)	23	24		
I. Automatic Appropriations																									
RLIP																									
PS																									
Special Account in the General Fund (Please specify)																									
Motor Vehicle User's Charge Fund																									
PS																									
MOOE																									
CO																									
Debt Service																									
FinEx																									
CO																									
Sub-Total, Automatic Appropriations																									
PS																									
MOOE																									
FinEx (if applicable)																									
CO																									
II. Special Purpose Fund (Please specify)																									
MPSP																									
PS																									
MOOE																									
PGF (Pension Benefits)																									
PS																									
MOOE																									
Budgetary Support to GOCCs (for B7r use only)																									
MOOE																									
CO																									
Sub-Total, Special Purpose Fund																									
PS																									
MOOE																									
CO																									
GRAND TOTAL																									
PS																									
MOOE																									
FinEx (if applicable)																									
CO																									
Recapitulation by OO:																									
Program 1																									
Program 2																									
...continue down to the last Program																									
OF WHICH:																									
Major Programs/Projects																									
...continue down to the last R/A/P																									
Certified Correct:		Certified Correct:			Recommending Approval by:					Approved By:															
Budget Officer		Chief Accountant			Director of Financial Management Service (FMS) or Equivalent					Agency/Entity Head or Authorized Representative															
Date:		Date:			Date:					Date:															

*The Agency/Entity Central Office shall disclose the regional offices (ROs)/lower level operating units (OUs) which are not included in the consolidated report, in case not all ROs/lower level OUs submitted their reports for consolidation.

STATEMENT OF APPROPRIATIONS, ALLOTMENTS, OBLIGATIONS, DISBURSEMENTS AND BALANCES
Instructions

1. The Statement of Appropriations, Allotments, Obligations, Disbursements and Balances (SAAODB) shall be:
 - a. prepared by all national government agencies (NGAs) Central Offices (COs)/Regional Offices (ROs)/Operating Units (OUs) and government-owned or -controlled corporations (GOCCs) maintaining Special Account in the General Fund in reporting the appropriations, the allotments received, the obligations, the disbursements made and balances for the reporting period.
 For highly decentralized departments (such as DepEd, DPWH, DENR, etc.) their lowest OUs (e.g., schools/districts/provincial offices) shall submit a copy of their reports to the next higher level units (e.g., Division Offices (DOs), ROs) for consolidation. For DepEd, the consolidated report of DOs shall be submitted to their respective ROs. Subsequently, the Agency/Entity ROs shall prepare a consolidated report (ROs and OUs under its coverage) and submit the same to their CO and to the Commission on Audit (COA)-Government Accountancy Sector (GAS) including copies of the submitted SAAODB of the lowest OU. In turn, the Agency/Entity CO shall prepare an overall consolidated report (CO, ROs, all OUs) for submission to the COA-GAS. The Agency/Entity CO shall disclose the OUs/ROs which are not included in the consolidated report, in case not all OUs/ROs submitted their reports for consolidation.
 All COs/ROs/OUs shall provide a copy of their report to their respective Audit Team Leader.
 - b. presented by Fund Cluster. It shall be prepared by agencies/entities maintaining books of accounts for Fund Cluster Codes 01-Regular Agency Fund, 02-Foreign Assisted Projects Fund, 03-Special Account-Locally Funded/Domestic Grants Fund, and 04-Special Account-Foreign Assisted/Foreign Grants Fund.
 - c. likewise presented by Organizational Outcome (OO), by Cost Structure/Program, Activity, Project Code, by Allotment Class and by Major Programs/Projects
 - d. certified correct by the Budget Officer (data on appropriations, allotments, obligations and obligations-Not Yet Due and Demandable) and Chief Accountant (data on disbursements and obligations-Due and Demandable). This shall be approved by Agency/Entity Head or Authorized Representative as recommended by the Director of Financial Management Service (FMS) or Equivalent.
 - e. submitted to the Department of Budget and Management (DBM) and COA-GAS.
 In submitting their reports to DBM, agencies and OUs under the coverage of DBM Central Office shall submit their signed Unified Reporting System (URS)-generated reports directly to the Budget and Management Bureau (BMB) concerned. In the case however of DepEd, DOH, DPWH, TESDA, SUCs and CHED, their ROs and lowest OUs shall submit their signed URS-generated reports directly to the DBM RO concerned. The CO of these departments/agencies/entities shall also submit a signed URS-generated consolidated report to the DBM-BMB concerned.
 - f. due for submission to COA and DBM within 30 days after the end of the quarter.
2. Column 1 - Particulars shall indicate the sources of funds, OOs, Cost Structure/Program, Activity, Project, Major Programs/Projects, Expense Class, consistent with the UACS. Summary "By Object Code" shall be reflected under FAR No. 1-A.
3. Column 2 - Adopt the UACS Code per COA-DBM-DOF Joint Circular (JC) No. 2013-1 dated 6 August 2013, JC No. 2014-1 dated 7 November 2014, and JC No. 1 dated 11 August 2017.
4. Columns 3 to 5 shall reflect the available appropriations from all sources, as recorded in the Registry of Appropriations and Allotments (RAPAL):
 - Column 3 - authorized agency/entity appropriations.
 - Column 4 - adjustments representing appropriations corresponding to allotment releases from Special Purpose Funds, grants/donations on top of the expenditure program, and transfers to/from other department/agency/entity resulting in increase/reduction of appropriations. This shall include modifications from one P/A/P, allotment class, or OU to another.
 - Column 5 - adjusted appropriations.
5. Columns 6 to 10 shall reflect the available allotments identified by source, as recorded in the RAPAL and Registry of Allotments, Obligations and Disbursements (RAODs):
 - Column 6 - allotments received for the period.
 - Column 7 - adjustments of allotments through withdrawals of previously released allotments and modifications/augmentations within the regular agency budget.
 - Column 8 - allotments transferred to bureaus/ROs/OUs. This should correspond to the data reflected under FAR No. 1-B, Item A, columns 11 to 15.
 - Column 9 - additional allotments received from COs/ROs/OUs. This should correspond to the data reflected under FAR No. 1-B, Item B, columns 6 to 10.
 - Column 10 - adjusted allotments (total of columns 6, 7, 8 and 9).
6. Columns 11 to 15 shall reflect the actual obligations incurred, broken down by quarter, as recorded in the RAODs:
 - Columns 11 to 14 - total obligations for the quarter ending March, June, September and December.
 - Column 15 - total of columns 11, 12, 13 and 14.
7. Columns 16 to 20 shall reflect the actual disbursements pertaining to obligations in columns 11-15, broken down by quarter:
 - Columns 16 to 19 - total disbursements for the quarters ending March, June, September and December, including non-cash disbursements effected through Tax Remittance Advice (TRA), Non-Cash Availment Authority (NCAA), and other disbursements effected through deductions from claims (e.g., salary deduction, deduction from payments to contractors/suppliers, etc.) of any amount due the Government such as overpayment of personnel benefits or expenses, restitution for loss of government property, liquidated damages and similar claims.
 - Column 20 - total of columns 16, 17, 18 and 19.
8. Columns 21 to 24 shall reflect the balances of appropriations, allotments and unpaid obligations at the end of the reporting period:
 - Column 21 - balance of appropriations not released for the period.
 - Column 22 - balance of allotments not obligated for the period.
 - Column 23 to 24 - balance of unpaid obligations for the period equivalent to the difference between columns 15 and 20, broken down into: Due and Demandable Obligations and Not Yet Due and Demandable Obligations.
9. The SAAODB shall be prepared for the Current Year Appropriations, Supplemental Appropriations and for the Continuing Appropriations, Allotted and Unallotted Continuing.

3. Summary of Appropriations, Allotments, Obligations, Disbursement and Balances by Object of Expenditures (FAR No. 1-A)

SUMMARY OF APPROPRIATIONS, ALLOTMENTS, OBLIGATIONS, DISBURSEMENTS AND BALANCES BY OBJECT OF EXPENDITURES
As at the Quarter Ending _____

FAR No. 1-A

Department : _____
Agency/Entity : _____
Operating Unit : _____
Organization Code (UACS) : _____
Fund Cluster : _____

Current Year Appropriations
Supplemental Appropriations
Continuing Appropriations

(e.g. UACS Fund Cluster: 01-Regular Agency Fund, 02-Foreign Assisted Projects Fund, 03-Special Account-Locally Funded/ Domestic Grants Fund, and 04-Special Account-Foreign Assisted/Foreign Grants Fund)

Particulars	UACS CODE	Appropriations			Allotments				Obligations					Disbursements					Balances				
		Authorized Appropriations	Adjustments (Transfer (Pay/Fee, Modification, Reapportionment))	Adjusted Appropriations	Allotments Received	Adjustments (Reductions, Modifications, Reapportionment)	Transfer To	Transfer From	Adjusted Allotments	1st Quarter Ending March 31	2nd Quarter Ending June 30	3rd Quarter Ending Sept. 30	4th Quarter Ending Dec. 31	Total	1st Quarter Ending March 31	2nd Quarter Ending June 30	3rd Quarter Ending Sept. 30	4th Quarter Ending Dec. 31	Total	Unreleased Appropriations	Unobligated Allotments	Unpaid Obligations (15-20) = (23+24)	
1	2	3	4	5=(3+4)	6	7	8	9	10=(8+(-7) -(-6))	11	12	13	14	15=(11+12+13+14)	16	17	18	19	20=(16+17+18+19)	21=(5-18)	22=(16-18)	23	24
SUMMARY																							
A. AGENCY SPECIFIC BUDGET																							
Personnel Services																							
Salaries and Wages																							
Basic Salary - Regular	5010101000																						
Basic Salary - Civilian	5010101001																						
Basic Pay - Military/Uniformed Personnel	5010101002																						
Salaries and Wages - Contractual	5010102000																						
Other Compensation																							
Personal Economic Relief Allowance (PERA)																							
PERA - Civilian																							
PERA - Military/Uniformed Personnel																							
Representation Expenses																							
Transportation Allowance																							
Transportation Allowance																							
RATA of Sectoral/Alternate Sectoral Representative																							
Continue down to the last object of expenditure...																							
Maintenance & Other Operating Expenses																							
Traveling Expenses	5020100000																						
Traveling Expenses-Local	5020101000																						
Traveling Expenses-Foreign	5020102000																						
Training and Scholarship Expenses																							
Training Expenses																							
Scholarship Grants/Expenses																							
Supplies and Materials Expenses																							
Office Supplies Expenses																							
Accountable Forms Expenses																							
Non-Accountable Forms Expenses																							
Animal/Zoological Supplies Expenses																							
Food Supplies Expenses																							
Welfare Goods Expenses																							
Drugs and Medicines Expenses																							
Medical, Dental and Laboratory Supplies Expenses																							
Fuel, Oil and Lubricants Expenses																							
Agricultural and Marine Supplies Expenses																							
Textbooks and Instructional Materials Expenses																							
Textbooks and Instructional Materials Expenses																							
Clerk Allowance																							
Military, Police and Traffic Supplies Expenses																							
Chemical and Filtering Supplies Expenses																							
Other Supplies and Materials Expenses																							
Utility Expenses																							
Water Expenses																							
Electricity Expenses																							
Continue down to the last object of expenditure...																							
Financial Expenses																							
Management Supervision/Trusteeship Fees																							
Interest Expenses																							
Interest Expenses	5030101000																						
Interest Paid to Non-Residents	5030101001																						
Interest Paid to Residents other than General Government	5030101002																						
Interest Paid to other General Government Units	5030101003																						
Continue down to the last object of expenditure...																							

SUMMARY OF APPROPRIATIONS, ALLOTMENTS, OBLIGATIONS, DISBURSEMENTS AND BALANCES BY OBJECT OF EXPENDITURES
As at the Quarter Ending _____

Current Year Appropriations
Supplemental Appropriations
Continuing Appropriations

Department : _____
 Agency/Entity : _____
 Operating Unit : _____
 Organization Code (UACS) : _____
 Fund Cluster : _____

(e.g. UACS Fund Cluster: 01-Regular Agency Fund, 02-Foreign Assisted Projects Fund, 03-Special Account-Locally Funded/ Domestic Grants Fund, and 04-Special Account-Foreign Assisted/Foreign Grants Fund)

Particulars	UACS CODE	Appropriations			Allotments				Obligations					Disbursements				Balances						
		Authorized Appropriations	Adjustments (Transfer To/From, Modifications/ Augmentations)	Adjusted Appropriations	Allotments Received	Adjustments (Reductions, Modifications/ Augmentations)	Transfer To	Transfer From	Adjusted Allotments	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total	Unreleased Appropriations	Unobligated Allotments	Unpaid Obligations (15-20) = (23+24)		
										Ending March 31	Ending June 30	Ending Sept. 30	Ending Dec. 31	15=(11+12+13+14)	16	17	18	19	20=(16+17+18+19)			21=(5-16)	22=(10-15)	23
1	2	3	4	5=(3+4)	6	7	8	9	10=(8+1-7-8+9)	11	12	13	14	15=(11+12+13+14)	16	17	18	19	20=(16+17+18+19)	21=(5-16)	22=(10-15)	23	24	
Capital Outlays																								
Property, Plant and Equipment Outlay																								
Buildings and Other Structures Outlay																								
Buildings	5060404000																							
School Buildings	5060404001																							
Hospitals and Health Centers	5060404002																							
Markets	5060404003																							
Machinery and Equipment Outlay	5060405000																							
Machinery	5060405001																							
Office Equipment	5060405002																							
Information and Communications Technology Equipment	5060405003																							
(sample object of expenditure only)																								
Continue down to the last object of expenditure ...																								
B. AUTOMATIC APPROPRIATIONS																								
Retirement and Life Insurance Premium-PS																								
Retirement and Life Insurance Premiums	50103010																							
Customs Duties and Taxes																								
Specify allotment class/object of expenditures																								
Continue down to the last object of expenditure ...																								
C. SPECIAL PURPOSE FUNDS																								
Miscellaneous Personnel Benefits Fund-PS																								
Specify object of expenditures																								
Pension and Gratuity Fund-PS																								
Specify object of expenditures																								
Continue down to the last object of expenditure ...																								
GRAND TOTAL																								
Certified Correct:	Certified Correct:	Recommending Approval:										Approved By:												
_____	_____	_____										_____												
Budget Officer	Chief Accountant	Director Financial Management Service (FMS) or Equivalent										Agency/Entity Head or Authorized Representative												
Date: _____	Date: _____	Date: _____										Date: _____												

*The Agency/Entity Central Office shall disclose the regional offices (ROs)/lower level operating units (OUs) which are not included in the consolidated report, in case not all ROs/lower level OUs submitted their reports for consolidation.

SUMMARY OF APPROPRIATIONS, ALLOTMENTS, OBLIGATIONS, DISBURSEMENTS AND BALANCES BY OBJECT OF EXPENDITURES

Instructions

1. The Summary of Appropriations, Allotments, Obligations, Disbursements and Balances by Object of Expenditures (SAAODBOE) shall be:
 - a. prepared by all national government agencies (NGAs) Central Offices (COs)/Regional Offices (ROs)/Operating Units (OUs) and government-owned or -controlled corporations (GOCCs) maintaining Special Account in the General Fund in reporting the appropriations, the allotments received, the obligations, the disbursements made and balances by object of expenditures for the reporting period.

For highly decentralized departments (such as DepEd, DPWH, DENR, etc.) their lowest OUs (e.g., schools/districts/provincial offices) shall submit a copy of their reports to the next higher level units (e.g., Division Offices (DOs), ROs) for consolidation. For DepEd, the consolidated report of DOs shall be submitted to their respective ROs. Subsequently, the Agency/Entity ROs shall prepare a consolidated report (ROs and OUs under its coverage) and submit the same to their CO and to the Commission on Audit (COA)-Government Accountancy Sector (GAS) including copies of the submitted SAAODBOE of the lowest operating unit. In turn, the Agency/Entity CO shall prepare an overall consolidated report (CO, ROs, all OUs) for submission to the COA-GAS. The Agency/Entity CO shall disclose the OUs/ROs which are not included in the consolidated report, in case not all OUs/ROs submitted their reports for consolidation.

All COs/ROs/OUs shall provide a copy of their report to their respective Audit Team Leader.
 - b. presented by Fund Cluster. It shall be prepared by agencies/entities maintaining books of accounts for Fund Cluster Codes 01-Regular Agency Fund, 02-Foreign Assisted Projects Fund, 03-Special Account-Locally Funded/Domestic Grants Fund, and 04-Special Account-Foreign Assisted/Foreign Grants Fund.
 - c. certified correct by the Budget Officer (data on appropriations, allotments, obligations and obligations-Not Yet Due and Demandable) and Chief Accountant (data on disbursements and obligations-Due and Demandable). This shall be approved by Agency/Entity Head or Authorized Representative as recommended by the Director of Financial Management Service (FMS) or Equivalent.
 - d. submitted to the Department of Budget and Management (DBM) and COA-GAS.

In submitting their reports to DBM, agencies and OUs under the coverage of DBM Central Office shall submit their signed Unified Reporting System (URS)-generated reports directly to the Budget and Management Bureau (BMB) concerned. In the case however of DepEd, DOH, DPWH, TESDA, SUCs and CHED, their ROs and lowest OUs shall submit their signed URS-generated reports directly to the DBM RO concerned. The CO of these departments/agencies/entities shall also submit a signed URS-generated consolidated report to the DBM concerned.
 - e. due for submission to COA and DBM within 30 days after the end of the quarter.
2. Column 1 - Particulars shall indicate the sources of funds, the Expense Class, and the Object of Expenditures consistent with the UACS.
3. Column 2 - Adopt the UACS Code per COA-DBM-DOF Joint Circular (JC) No. 2013-1 dated 6 August 2013, JC No. 2014-1 dated 7 November 2014, and JC No. 1 dated 11 August 2017.
4. Columns 3 to 5 shall reflect the available appropriations from all sources, as recorded in the Registry on Appropriations and Allotments (RAPAL):
 - Column 3 - authorized agency/entity appropriations.
 - Column 4 - adjustments representing appropriations corresponding to allotment releases from Special Purpose Funds and transfers to/from other department/agency/entity resulting in increase/reduction of appropriations. This shall include modifications from one P/A/P, allotment class, or OU to another.
 - Column 5 - adjusted appropriations.
5. Columns 6 to 10 shall reflect the available allotments identified by source, as recorded in the RAPAL and Registry of Allotments, Obligations and Disbursements(RAODs):
 - Column 6 - allotments received for the period.
 - Column 7 - adjustments of allotments through withdrawals of previously released allotments and modifications/augmentations within the regular agency budget.
 - Column 8 - allotments transferred to bureaus/ROs/OUs. This should correspond to the data reflected under FAR No. 1-B, Item A, columns 11 to 15.
 - Column 9 - additional allotments received from CO/ROs/OUs. This should correspond to the data reflected under FAR No. 1-B, Item B, columns 6 to 10.
 - Column 10 - adjusted allotments (total of columns 6, 7, 8 and 9).
6. Columns 11 to 15 shall reflect the actual obligations incurred, broken down by quarter, as recorded in the RAODs:
 - Columns 11 to 14 - total obligations for the quarter ending March, June, September and December.
 - Column 15 - sum of columns 11, 12, 13 and 14
7. Columns 16 to 20 shall reflect the actual disbursements pertaining to obligations in columns 11-15, broken down by quarter:
 - Columns 16 to 19 - total disbursements for the quarters ending March, June, September and December, including non-cash disbursements effected through Tax Remittance Advice (TRA), Non-Cash Availment Authority (NCAA), and other disbursements effected through deductions from claims (e.g. salary deduction, deduction from payments to contractors/suppliers, etc.) of any amount due the Government such as overpayment of personnel benefits or expenses, restitution for loss of government property, liquidated damages and similar claims.
 - Column 20 - sum of columns 16, 17, 18 and 19
8. Columns 21 to 24 shall reflect the balances of appropriations, allotments and unpaid obligations at the end of the reporting period:
 - Column 21 - balance of appropriations not released for the period.
 - Column 22 - balance of allotments not obligated for the period.
 - Column 23 to 24 - balance of unpaid obligations for the period equivalent to the difference between columns 15 and 20, broken down into: Due and Demandable Obligations and Not Yet Due and Demandable Obligations.

4. List of Allotments and Sub-Allotments (FAR No. 1-B)

FAR No. 1-B

List of Allotments and Sub-Allotments
As at the quarter ending _____, 20__

Department : _____
 Agency/Entity : _____
 Operating Unit : _____
 Organization Code (UACS) : _____
 Fund Cluster : _____

Current Year Appropriations
 Continuing Appropriations
 Supplemental Appropriations

(e.g. UACS Fund Cluster: 01-Regular Agency Fund, 02-Foreign Assisted Projects Fund, 03-Special Account-Locally Funded/ Domestic Grants Fund, and 04-Special Account-Foreign Assisted/Foreign Grants Fund)

No.	Allotments/Sub-Allotments Reference		Funding Source		Allotments/Sub-Allotments received from CO/ROs/OU's					Sub-Allotments to ROs/OU's					Total Allotments/Net of Sub-allotments												
	Number	Date	Description	UACS Code	PS	MOOE	FinEx	CO	Total	PS	MOOE	FinEx	CO	Total	PS	MOOE	FinEx	CO	Total								
1	2	3	4	5	6	7	8	9	10=(6+7+8+9)	11	12	13	14	15=(11+12+13+14)	16=(6+11)	17=(7+12)	18=(8+13)	19=(9+14)	20=(16+17+18+19)								
A. Allotments received from DBM																											
1		3-Jan-18	Agency Specific Budget	1 01 101																							
2		3-Jan-18	RLIP	1 04 102																							
3				1 01 406																							
4			Agency Specific Budget																								
5			Agency Specific Budget																								
6																											
7																											
8																											
9																											
10																											
			Sub-total																								
B. Sub-allotments received from Central Office/Regional Office																											
1																											
2																											
3																											
4																											
5																											
6																											
7																											
8																											
9																											
10																											
			Sub-Total																								
			Total Allotments																								
<table border="1"> <thead> <tr> <th colspan="2">Summary by Funding Source Code:</th> </tr> </thead> <tbody> <tr> <td>Agency Specific Budget</td> <td>1 01 101</td> </tr> <tr> <td>RLIP</td> <td>1 04 102</td> </tr> <tr> <td>MPBF</td> <td>1 01 406</td> </tr> </tbody> </table>																				Summary by Funding Source Code:		Agency Specific Budget	1 01 101	RLIP	1 04 102	MPBF	1 01 406
Summary by Funding Source Code:																											
Agency Specific Budget	1 01 101																										
RLIP	1 04 102																										
MPBF	1 01 406																										

Certified Correct:

 Budget Officer
 Date: _____

Recommending Approval:

 Director of Financial Management Service (FMS) or Equivalent
 Date: _____

Approved By:

 Agency/Entity Head or Authorized Representative
 Date: _____

FAR No. 1-B

LIST OF ALLOTMENTS AND SUB-ALLOTMENTS
Instructions

- The List of Allotments and Sub-Allotments (LASA) shall be prepared to support the quarterly SAAODB per FAR No. 1. This form shall be submitted to COA and DBM within 30 days after the end of the quarter.
- Columns 1 to 20 shall reflect the following information:
 - Column 1 - sequential numbering to determine how many obligational authorities were received/issued.
 - Columns 2 and 3 - Assigned reference numbers of allotments/sub-allotments and date of issuance.
 - Columns 4 and 5 - the source of the allotments/sub-allotments for Agency Specific Budget, Special Purpose Funds, Automatic Appropriations (i.e., RLIP, SAGF, etc.) and the corresponding Funding Source Code.
 - Columns 6 to 9 - the amount of allotments and sub-allotments transferred from Central Office (CO)/Regional Offices (ROs) under each allotment class should tally with the amount reflected in Column 9 of FAR Nos. 1 and 1-A.
 - Column 10 - sum of columns 6, 7, 8 and 9.
 - Columns 11 to 14 - the amount of Sub-Allotments transferred to ROs/Operating Units (OUs).
 - Column 15 - sum of columns 11, 12, 13 and 14. Total transfers to other OUs under each allotment class should tally with the amount reflected in column 8 of FAR Nos. 1 and 1-A.
 - Column 16 - sum of columns 6 and 11.
 - Column 17 - sum of columns 7 and 12.
 - Column 18 - sum of columns 8 and 13.
 - Column 19 - sum of columns 9 and 14.
 - Column 20 - total of columns 16, 17, 18 and 19.
- The column for the Financial Expenses (Columns 8, 13 and 18) shall only be accomplished by the Bureau of the Treasury (BTr).

5. Aging of Unpaid Obligations (FAR No. 3)

FAR No. 3

AGING OF UNPAID OBLIGATIONS*
As at December 31, _____

Department : _____
 Agency/Entity : _____
 Operating Units : _____
 Organization Code (UACS) : _____
 Fund Cluster : _____

(e.g. UACS Fund Cluster: 01-Regular Agency Fund, 02-Foreign Assisted Projects Fund, 03-Special Account-Locally Funded/ Domestic Grants Fund, 04-Special Account-Foreign Assisted/Foreign Grants Fund, 05-Internally Generated Funds, 06-Business Related Funds and 07-Trust Receipts)

Name of Creditors	Obligation Request and Status *			AGING OF UNPAID OBLIGATIONS							Remarks
	Number	Date	Amount	Amount	90 days & below	91 to 180 days	181 to 270 days	271 to 365/366 days	More than 1 year but less than 2 years	More than 2 years	
1	2	3	4	5	6	7	8	9	10	11	12
A. Due and Demandable Obligations (Accounts Payable)*											
A.1 Current Year's Appropriations											
<i>Creditor A (please specify name of creditor's...)</i>											
Sub-total											
A.2 Prior Years' Appropriations											
<i>Creditor A (please specify name of creditor's...)</i>											
Sub-total											
Total											
B. Not Yet Due and Demandable Obligations*											
B.1 Current Year's Appropriations											
<i>Creditor A (please specify name of creditor's...)</i>											
Sub-total											
B.2 Prior Years' Appropriations											
<i>Creditor A (please specify name of creditor's...)</i>											
Sub-total											
Total											
GRAND TOTAL											
Total Current Year Appropriations											
Total Prior Years' Appropriations											

* For Off-Budgetary Funds: use 'Approved Budget' instead of 'Appropriations'; 'Budget Utilizations' instead of 'Obligations'

Certified Correct by:	Certified Correct by:	Recommending Approval by:	Approved by:
_____	_____	_____	_____
Budget Officer	Chief Accountant	Director of Financial Management Service (FMS) or Equivalent	Agency Head or Authorized Representative
Date: _____	Date: _____	Date: _____	Date: _____

FAR No. 3

AGING OF UNPAID OBLIGATIONS

Instructions

- The Aging of Unpaid Obligations shall be:
 - Prepared by national government agencies (NGAs) Central Offices (COs)/Regional Offices (ROs)/Operating Units (OUs) and GOCCs maintaining Special Account in the General Fund. Adopt the UACS Code per COA-DBM-DOF Joint Circular (JC) No. 2013-1 dated 6 August 2013, JC No. 2014-1 dated 7 November 2014, and JC No. 1 dated 11 August 2017.
 - Certified correct by the Budget Officer (data on Obligation Request and Status Number and amount and data on aging of Not Yet Due and Demandable Obligations) and Chief Accountant (data on the aging of Due and Demandable Obligations) and approved by the Agency/Entity Head or Authorized Representative as recommended by the Director of Financial Management Service (FMS) or Equivalent.
 - Due for submission to COA, DBM and BTr within 30 days after the end of the year.
- Columns 1 to 12 shall reflect the following information:
 - Column 1 - Particulars indicating source of funds and the names of creditors broken down into Due and Demandable Obligations and Not Yet Due and Demandable Obligations, Current Year's Appropriations and Prior Years' Appropriations
 - Due and Demandable Obligations (Accounts Payable)** - Obligations of NGAs' CO/ROs/OUs and GOCCs maintaining SAGF for which goods, services, and projects have been delivered, rendered, completed and/or accepted regardless of the year when these obligations were incurred (i.e., current year or previous years).
 - Not Yet Due and Demandable Obligations** - Obligations, of NGA COs/ROs/OUs and GOCCs maintaining SAGF, charged against current year and prior years' budget for which goods, services and projects are not yet delivered, rendered, completed and/or accepted year.
 - Columns 2 to 4 - Obligation Request and Status Number, Date, and Total Amount of Unpaid Obligations
 - Column 5 - Amount of Obligations Due and Demandable or Not Yet Due and Demandable.
 - Columns 6 to 11 - Aging of Unpaid Due and Demandable Obligations (Accounts Payable) and Not Yet Due and Demandable Obligations.
 - Column 12 - Reasons for having Due and Demandable Obligations (Accounts Payable) outstanding above 90 days.

MONTHLY REPORT OF DISBURSEMENTS

Instructions

1. The Monthly Report of Disbursements (MRD) shall be:
 - a. prepared indicating all authorized disbursements of the national government agencies (NGAs) Central Offices (COs)/Regional Offices (ROs)/Operating Units (OUs) and government-owned or -controlled corporations (GOCCs) maintaining Special Account in the General Fund (SAGF), by type and by allotment class, showing the totals by disbursement authority issued.
 - b. certified correct by the Chief Accountant and approved by Agency/Entity Head or Authorized Representative as recommended by the Director of Financial Management Service (FMS) or Equivalent.
 - c. submitted to the Department of Budget and Management (DBM) and COA-Government Accountancy Sector (GAS).

In submitting their reports to DBM, agencies and OUs under the coverage of DBM Central Office shall submit their signed Unified Reporting System (URS)-generated reports directly to the Budget and Management Bureau (BMB) concerned. In the case however of DepEd, DOH, DPWH, TESDA, SUCs and CHED, their ROs and lowest OUs shall submit their signed URS-generated reports directly to the DBM RO concerned. The CO of these departments/agencies/entities shall also submit a signed URS-generated consolidated report to the DBM-BMB concerned.
 - d. due for submission to DBM, COA and BTr within 10 days after the end of the month.
2. Columns 1 to 28 shall reflect the following information:
 - Column 1 - type of disbursement authorities used during the month covered by the report:
 - Disbursements against the Notice of Cash Allocations made through MDS Checks or Advices to Debit Account;
 - Disbursements against the Notice of Transfer of Allocation made through MDS Checks or Advices to Debit Account;
 - Disbursements against the Working Fund;
 - 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;
 - Disbursements effected through outright deductions from claims of any amount due to the Government (e.g., overpayment of expenses, restitution for loss of government property, liquidated damages and similar claims); and
 - Others for Tax Expenditure Fund, BTr Documentary Stamp Tax, etc.;
 - Columns 2 to 6 - total disbursements made for obligations/expenditures incurred and charged against the current year budget (i.e., allotments received during the year chargeable against the current year GAA);
 - Columns 7 to 11 - total disbursements for obligations incurred in prior years chargeable against prior years' budget;
 - Columns 12 to 16 - total disbursements for obligations incurred in the current year chargeable against prior years' budget;
 - Columns 17 - total disbursements made for prior years' budget;
 - Column 18 - sub-total of Columns 6 and 17 (i.e., all disbursements for regular operating requirements);
 - Columns 19 to 22 - total disbursements made for trust liabilities covered by E.O. 338/DOF-DBM Joint Circular No. 1-97;
 - Columns 23-27 - grand total (i.e., Columns 6, 17 & 22 for all types of disbursements by allotment class during the month covered by the report); and
 - Column 28 - any additional information relevant to this report.
3. Summary of Total Disbursement Authority received and actual disbursements shall be indicated. List of disbursement authorities shall be presented on a separate sheet by Disbursement Authority received indicating the number, date and amount.
4. Likewise, the over or under spending shall be determined by deducting the actual disbursements from the disbursements program. The reasons for over or under spending and the catch-up plan shall be stated in the remarks.

7. Quarterly Report of Revenue and Other Receipts (FAR No. 5)

FAR No. 5

QUARTERLY REPORT OF REVENUE AND OTHER RECEIPTS As at the Quarter Ending _____

Department : _____
 Agency/Entity : _____
 Operating Unit : _____
 Organization Code (UACS) : _____
 Fund Cluster : 01 - REGULAR AGENCY FUND

Classification/Sources of Revenue and Other Receipts	UACS Code	REVENUE TARGET (Annual) per BESF	Actual Revenue and Other Receipts Collections					Cumulative Remittance/Deposits to Date			Variance		Remarks	
			1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	TOTAL	Remittance to BTr	Deposited with AGDB	Total	Amount	%		
1	2	3	4	5	6	7	8=(4+5+6+7)	9	10	11=(9+10)	12=(8-3)	13 = (12 / 3)	14	
A. Regular Agency Fund (Fund Cluster Code 01)														
A.1. Revenue Collections														
A.1.1 Cash Revenue														
Tax														
Income Tax-Individual	4010101001													
Value Added Tax	4010303001													
Expanded Value Added Tax	4010303002													
Immigration Tax	4010104000													
Import Duties														
Documentary Stamp Tax														
Non-Tax														
Permit Fees														
Registration Fees														
Franchising Fees														
Passport and Visa Fees														
Miscellaneous Income (e.g., liquidated damages, proceeds from sale of unserviceable PPE, etc.)														
A.1.2 Non-Cash Revenue														
Tax														
Tax Remittance Advance (TRA) (for BIR and BOC use only)														
Income Tax-Individual	4010101001													
Value Added Tax	4010303001													
Expanded Value Added Tax	4010303002													
Customs Duties and Taxes (TEF)														
BTr Documentary Stamp Tax														
Non-Tax														
Collections effected through outright deductions from claims														
Miscellaneous Income (e.g., liquidated damages)														
A.2. Non-Revenue Collections/Other Receipts														
A.2.1 Cash Receipts														
Others														
Refund of Cash Advances														
Refund of Overpayments														
Disallowances														
Restitution of loss														
Others (e.g. AWOP)														
A.2.2 Non-Cash Receipts														
Collections effected through outright deductions from claims														
Overpayment of expenses														
Disallowances														
Restitution of loss														
Others (e.g. AWOP)														
TOTAL														

QUARTERLY REPORT OF REVENUE AND OTHER RECEIPTS
As at the Quarter Ending _____

Department : _____
 Agency/Entity : _____
 Operating Unit : _____
 Organization Code (UACS) : _____
 Fund Cluster : 02 - FOREIGN ASSISTED PROJECTS FUND

Classification/Sources of Revenue and Other Receipts	UACS Code	REVENUE TARGET (Annual) per BESF	Actual Revenue and Other Receipts Collections					Cumulative Remittance/Deposits to Date			Variance		Remarks
			1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	TOTAL	Remittance to BTr	Deposited with AGDB	Total	Amount	%	
1	2	3	4	5	6	7	8=(4+5+6+7)	9	10	11=(9+10)	12=(8-3)	13 = (12 / 3)	14
B. Foreign-Assisted Project Fund (Fund Cluster Code 02)													
B.1. Revenue Collections													
B.1.1 Cash Revenue													
Tax													
Non-Tax													
Interest Income													
Miscellaneous Income (e.g., liquidated damages, proceeds from sale of unserviceable PPE, etc.)													
B.1.2 Non-Cash Revenue													
Tax													
Non-Tax													
Collections effected through outright deductions from claims													
Miscellaneous Income (e.g., liquidated damages)													
B.2. Non-Revenue Collections/Other Receipts													
B.2.1 Cash Receipts													
Others													
Refund of Cash Advances													
Refund of Overpayments													
Disallowances													
Restitution of loss													
Others (e.g. AWOP)													
B.2.2 Non-Cash Receipts													
Collections effected through outright deductions from claims													
Overpayment of expenses													
Disallowances													
Restitution of loss													
Others (e.g. AWOP)													
TOTAL													

QUARTERLY REPORT OF REVENUE AND OTHER RECEIPTS
As at the Quarter Ending _____

Department : _____
 Agency/Entity : _____
 Operating Unit : _____
 Organization Code (UACS) : _____
 Fund Cluster : 03 - SPECIAL ACCOUNTS - LOCALLY FUNDED / DOMESTIC GRANTS FUND

Classification/Sources of Revenue and Other Receipts	UACS Code	REVENUE TARGET (Annual) per BESF	Actual Revenue and Other Receipts Collections					Cumulative Remittance/Deposits to Date			Variance		Remarks
			1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	TOTAL	Remittance to BTr	Deposited with AGDB	Total	Amount	%	
1	2	3	4	5	6	7	8=(4+5+6+7)	9	10	11=(9+10)	12=(8-3)	13 = (12 / 3)	14
C. Special Account-Locally Funded/Domestic Grants Fund (Fund Cluster Code 03)													
C.1. Revenue Collections													
C.1.1 Cash Revenue													
Tax													
Motor Vehicle User's Charge	4010402000												
Fire Code Tax													
Non-Tax													
Share from National Wealth													
Income from Grants and Donations In Cash													
Miscellaneous Income (e.g., liquidated damages, proceeds from sale of unserviceable PPE, etc.)													
C.1.2 Non-Cash Revenue													
Collections effected through outright deductions from claims													
Miscellaneous Income (e.g., liquidated damages)													
C.2. Non-Revenue Collections/Other Receipts													
C.2.1 Cash Receipts													
Others													
Refund of Cash Advances													
Refund of Overpayments													
Disallowances													
Restitution of loss													
Others (e.g. AWOP)													
C.2.2 Non-Cash Receipts													
Collections effected through outright deductions from claims													
Overpayment of expenses													
Disallowances													
Restitution of loss													
Others (e.g. AWOP)													
TOTAL													

QUARTERLY REPORT OF REVENUE AND OTHER RECEIPTS
As at the Quarter Ending _____

Department : _____
 Agency/Entity : _____
 Operating Unit : _____
 Organization Code (UACS) : _____
 Fund Cluster : 04 - SPECIAL ACCOUNTS - FOREIGN ASSISTED / FOREIGN GRANTS FUND

Classification/Sources of Revenue and Other Receipts	UACS Code	REVENUE TARGET (Annual) per BESF	Actual Revenue and Other Receipts Collections					Cumulative Remittance/Deposits to Date			Variance		Remarks
			1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	TOTAL	Remittance to BTr	Deposited with AGDB	Total	Amount	%	
1	2	3	4	5	6	7	8=(4+5+6+7)	9	10	11=(9+10)	12=(8-3)	13 = (12 / 3)	14
D. Special Account-Foreign Assisted/Foreign Grants Fund (Fund Cluster Code 04) D.1. Revenue Collections D.1.1 Cash Revenue Interest Income Income from Grants and Donations In Cash D.1.2 Non-Cash Revenue Collections effected through outright deductions from claims Miscellaneous Income (e.g., liquidated damages) D.2. Non-Revenue Collections/Other Receipts D.2.1 Cash Receipts Others Refund of Cash Advances Refund of Overpayments Disallowances Restitution of loss Others (e.g. AWOP) D.2.2 Non-Cash Receipts Collections effected through outright deductions from claims Overpayment of expenses Disallowances Restitution of loss Others (e.g. AWOP)													
TOTAL													

QUARTERLY REPORT OF REVENUE AND OTHER RECEIPTS
As at the Quarter Ending _____

Department : _____
 Agency/Entity : _____
 Operating Unit : _____
 Organization Code (UACS) : _____
 Fund Cluster : 05 - INTERNALLY GENERATED FUNDS (Retained Income)

Classification/Sources of Revenue and Other Receipts	UACS Code	REVENUE TARGET (Annual) per BESF	Actual Revenue and Other Receipts Collections					Cumulative Remittance/Deposits to Date			Variance		Remarks
			1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	TOTAL	Remittance to BTR	Deposited with AGDB	Total	Amount	%	
1	2	3	4	5	6	7	8=(4+5+6+7)	9	10	11=(9+10)	12=(8-3)	13 = (12 / 3)	14
E. Internally Generated Funds/Retained Income Fund (Fund Cluster Code 05)													
E.1. Revenue Collections													
E.1.1 Cash Revenue													
School Fees													
Hospital Fees													
E.1.2 Non-Cash Revenue													
Collections effected through outright deductions from claims													
Miscellaneous income (e.g., liquidated damages)													
E.2. Non-Revenue Collections/Other Receipts													
E.2.1 Cash Receipts													
Others													
Refund of Cash Advances													
Refund of Overpayments													
Disallowances													
Restitution of loss													
Others (e.g. AWOP)													
E.2.2 Non-Cash Receipts													
Collections effected through outright deductions from claims													
Overpayment of expenses													
Disallowances													
Restitution of loss													
Others (e.g. AWOP)													
TOTAL													

QUARTERLY REPORT OF REVENUE AND OTHER RECEIPTS
As at the Quarter Ending _____

Department : _____
 Agency/Entity : _____
 Operating Unit : _____
 Organization Code (UACS) : _____
 Fund Cluster : 06 - BUSINESS RELATED FUNDS (Revolving Funds)

Classification/Sources of Revenue and Other Receipts	UACS Code	REVENUE TARGET (Annual) per BESF	Actual Revenue and Other Receipts Collections					Cumulative Remittance/Deposits to Date			Variance		Remarks
			1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	TOTAL	Remittance to BTr	Deposited with AGDB	Total	Amount	%	
1	2	3	4	5	6	7	8=(4+5+6+7)	9	10	11=(9*10)	12=(8-3)	13 = (12 / 3)	14
F. Business Related Funds/Revolving Funds (Fund Cluster Code 06) F.1. Revenue Collections F.1.1 Cash Revenue Seminar/Training Fees Income from Hostels/Dormitories and Other Like Facilities Income from Printing and Publication F.1.2 Non-Cash Revenue Collections effected through outright deductions from claims Miscellaneous Income (e.g., liquidated damages) F.2. Non-Revenue Collections/Other Receipts F.2.1 Cash Receipts Others Refund of Cash Advances Refund of Overpayments Disallowances Restitution of loss Others F.2.2 Non-Cash Receipts Collections effected through outright deductions from claims Overpayment of expenses Disallowances Restitution of loss Others													
TOTAL													

QUARTERLY REPORT OF REVENUE AND OTHER RECEIPTS
As at the Quarter Ending _____

Department : _____
 Agency/Entity : _____
 Operating Unit : _____
 Organization Code (UACS) : _____
 Fund Cluster : 07 - TRUST RECEIPTS

Classification/Sources of Revenue and Other Receipts	UACS Code	REVENUE TARGET (Annual) per BESF	Actual Revenue and Other Receipts Collections					Cumulative Remittance/Deposits to Date			Variance		Remarks
			1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	TOTAL	Remittance to BTr	Deposited with AGDB	Total	Amount	%	
1	2	3	4	5	6	7	8=(4+5+6+7)	9	10	11=(9+10)	12=(8-3)	13 = (12 / 3)	14
G. Trust Receipts (Fund Cluster Code 07) G.1. Inter-Agency Transferred Funds (IATF) Deposited with the National Treasury Due to NGAs Due to LGUs Due to GOCCs G.2. Other Trust Receipts Deposited with the National Treasury Retention Fee Performance Bond Bail Bonds Others (Please specify) G.3. Trust Receipts Deposited with Authorized Government Depository Banks (AGDB) Proceeds from sale of bid documents Donations for Disaster Risk Reduction and Mangement Program Other Trust Liabilities (Please specify)													
TOTAL													

Certified Correct: _____ Chief Accountant Date: _____	Recommending Approval By: _____ Director of Financial Management Services (FMS) or Equivalent Date: _____	Approved By: _____ Agency/Entity Head or Authorized Representative Date: _____
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FAR No. 5

QUARTERLY REPORT OF REVENUE AND OTHER RECEIPTS

Instructions

- This Quarterly Report of Revenue and Other Receipts shall reflect the agency/entity/operating units (OUs) actual revenue and other receipts/collections from all sources remitted with the Bureau of the Treasury (BTr) and deposited in Authorized Government Depository Bank (AGDB), for the budget year, broken down by quarter. This shall be submitted to DBM, COA and BTr not later than the 30th day following the end of the quarter. It shall be presented by Fund Cluster Code (UACS Fund Cluster: 01-Regular Agency Fund, 02-Foreign Assisted Projects Fund, 03-Special Account-Locally Funded/Domestic Grants Fund, 04-Special Account-Foreign Assisted/Foreign Grants Fund) ,05 (Internally Generated Funds) 06 (Business Related Funds) and 07 (Trust Receipts).
- Column 1 shall reflect the classification/sources of revenue and other receipts: (1) as to revenue collections or non-revenue collections; (2) as to cash revenue or non-cash revenue; and (3) as to tax or non-tax, if applicable. It 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. Permits and Licenses, Service, Income, Business Income, etc.) consistent with the Revised Chart of Accounts prescribed by COA. These shall include constructive receipts of income employees, government which were deducted from claims of and other receipts representing the amounts due the suppliers, contractors and other creditors, such as overpayment of personnel benefits or expenses, restitution for loss of government property, liquidated damages, fines and penalties.
- Column 2 shall reflect the Unified Accounts Code Structure (UACS) Code per COA-DBM-DOF Joint Circular (JC) No. 2013-1 dated 6 August 2013, JC No. 2014-1 dated 7 November 2014, and JC No. 1 dated 11 August 2017.
- Columns 3 shall reflect the revenue targets (revenue collections) for the year. This should be consistent with the amounts indicated in the Budget of Expenditures and Sources of Financing (BESF) tables for the budget year.
- Columns 4 to 8 shall reflect the actual quarterly revenue and other receipts collections for the year covered by the report.
- Columns 9 to 11 shall reflect the cumulative revenue and other receipts deposited by the agency with the BTr/AGDB as of date (from January 1 of the current year).
- Columns 12 and 13 shall reflect the variance between the annual targeted collection and the actual revenue and other receipts collection as of the period covered by the report.
- Column 14 shall reflect any additional information i.e., reasons for any variance between targeted and actual collections; new fees imposed; increase in fees and charges; implementation of new programs; or adjustments in the revenue target.
- This form shall be certified correct by the Chief Accountant and approved by Agency/Entity Head or Authorized Representative as recommended by the Director of Financial Management Service (FMS) or Equivalent.

8. Statement of Approved Budget, Utilizations, Disbursements and Balances for Trust Receipts (FAR No. 6)

FAR No. 6

STATEMENT OF APPROVED BUDGET, UTILIZATIONS, DISBURSEMENTS AND BALANCES FOR TRUST RECEIPTS
(for Implementing Agency use only)
As at the Quarter Ending _____

Inter Agency Fund Transfer
 Grants and Donations (Less than 12 months)

Department : _____
Agency/Entity : _____
Operating Unit : _____
Organization Code (UACS) : _____
Fund Cluster : 07 - Trust Receipts

Source Agencies and Projects	UACS CODE	Approved Budget			Utilizations					Disbursements					Balances			
		Approved Budgeted Revenue/ Receipts	Adjustments (Additions, Reductions, Modifications/ Augmentations)	Adjusted Budgeted Revenue	1st Quarter Ending March 31	2nd Quarter Ending June 30	3rd Quarter Ending Sept. 30	4th Quarter Ending Dec. 31	Total	1st Quarter Ending March 31	2nd Quarter Ending June 30	3rd Quarter Ending Sept. 30	4th Quarter Ending Dec. 31	Total	Unutilized Budget	Unpaid Utilizations (10-19) = (17+18)		
																Due and Demandable	Not Yet Due and Demandable	
1	2	3	4	5=[3+(-)4]	6	7	8	9	10=(6+7+8+9)	11	12	13	14	15=(11+12+13+14)	16=(5-10)	17	18	
Department of Budget and Management Office of the Secretary																		
Project Title																		
PS																		
MOOE																		
CO																		
GRAND TOTAL																		
PS																		
MOOE																		
CO																		
Certified Correct:	Certified Correct:	Recommending Approval:					Approved By:											
_____	_____	Director of Financial Management Service (FMS) or Equivalent					Agency/Entity Head or Authorized Representative											
Budget Officer	Chief Accountant																	
Date: _____	Date: _____	Date: _____					Date: _____											

STATEMENT OF APPROVED BUDGET, UTILIZATIONS, DISBURSEMENTS AND BALANCES FOR TRUST RECEIPTS
(for Implementing Agency use only)
Instructions

1. The Statement of Budget Utilizations, Disbursements and Balances for Trust Receipts (SABUDB-TR) for the use of implementing agencies/entities shall be:
 - a. prepared by all national government agencies (NGAs) Central Offices (COs)/Regional Offices (ROs)/Operating Units (OUs) in reporting the obligations, the disbursements/funds liquidations and balances for the reporting period of funds received as inter-agency transferred funds (IATF).
For highly decentralized departments (such as DepEd, DPWH, DENR, etc.) their lowest OUs (e.g., schools/districts/provincial offices) shall submit a copy of their reports to the next higher level units (e.g., Division Offices (DOs), ROs) for consolidation. For DepEd, the consolidated report of DOs shall be submitted to their respective ROs. Subsequently, the Agency/Entity ROs shall prepare a consolidated report (ROs and OUs under its coverage) and submit the same to their CO and to the Commission on Audit (COA)-Government Accountancy Sector (GAS) including copies of the submitted SABUDB-TR of the lowest OUs. In turn, the Agency/Entity CO shall prepare an overall consolidated report (CO, ROs, all OUs) for submission to the COA-GAS. The Agency/Entity CO shall disclose the OUs/ROs which are not included in the consolidated report, in case not all OUs/ROs submitted their reports for consolidation.

All COs/ROs/OUs shall provide a copy of their report to their respective Audit Team Leader.
 - b. presented Fund Cluster. It shall be prepared by agencies maintaining books of accounts for Fund Cluster No. 07-Trust Receipts.
 - c. likewise presented by names of the source agencies of the funds transferred, by department/CO/ROs/OUs, by project title and by allotment class.
 - d. certified correct by the Budget Officer (data on utilizations and unpaid utilizations-Not Yet Due and Demandable) and Chief Accountant (data on disbursements and unpaid utilizations-Due and Demandable). This shall be approved by Agency/Entity Head or Authorized Representative as recommended by the Director of Financial Management Service (FMS) or Equivalent.
 - e. submitted to the Department of Budget and Management (DBM) and COA-GAS.
In submitting their reports to DBM, agencies and OUs under the coverage of DBM Central Office shall submit their signed Unified Reporting System (URS)-generated reports directly to the Budget and Management Bureau (BMB) concerned. In the case however of DepEd, DOH, DPWH, TESDA, SUCs and CHED, their ROs and lowest OUs shall submit their signed URS-generated reports directly to the DBM RO concerned. The CO of these departments/agencies/entities shall also submit a signed URS-generated consolidated report to the DBM-BMB concerned.
 - f. due for submission to COA and DBM within 30 days after the end of the quarter.
2. Column 1 shall indicate the names of the source agencies of the funds transferred, by department/COs/ROs/OUs, by project title and by allotment class.
3. Column 2 - Adopt the UACS Code per COA-DBM-DOF Joint Circular (JC) No. 2013-1 dated 6 August 2013, JC No. 2014-1 dated 7 November 2014, and JC No. 1 dated 11 August 2017.
4. Columns 3 to 5 shall reflect the approved budgeted revenue of the agency/entity:
 - Column 3 - Approved budgeted revenue for the period.
 - Column 4 - Adjustments representing additions, reductions or modifications/augmentations within the agency approved budgeted revenue.
 - Column 5 - Adjusted budgeted revenue.
5. Columns 6 to 10 shall reflect the utilizations, broken down by quarter, as recorded in the Registry of Budget, Utilization and Disbursements (RBUD):
 - Columns 6 to 9 - total budget utilized for the quarter ending March, June, September and December.
 - Column 10 - sum of columns 6, 7, 8 and 9.
6. Columns 11 to 15 shall reflect the actual disbursements made pertaining to the utilizations in Columns 6-10, broken down by quarter, as recorded in the RBUD:
 - Columns 11 to 14 - total disbursements for the quarters ending March, June, September and December, including non-cash disbursements effected through Tax Remittance Advice (TRA), Non-Cash Availment Authority disbursements effected through deductions from claims (e.g., salary deduction, deduction from payments to contractors/suppliers, etc.) of any amount due the Government such as overpayment of personnel benefits or expenses, restitution for loss of government property, liquidated damages and similar claims.
 - Column 15 - sum of columns 11, 12, 13, and 14.
7. Columns 16 to 18 shall reflect the balances of the approved budgeted revenue at the end of the reporting period:
 - Column 16 - balance of approved budgeted revenue unutilized for the period.
 - Column 17 to 18 - balance of unpaid utilizations for the period equivalent to the difference between columns 10 and 15, broken down into: Due and Demandable and Not Yet Due and Demandable.

D. Budget Execution Documents (BEDs)

1. Financial Plan (BED No. 1)

FY _____ FINANCIAL PLAN
(In Thousand Pesos)

BED No. 1

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

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

FY _____ FINANCIAL PLAN
(In Thousand Pesos)

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

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+15	7	8	9	10	11=7+8+9+10	12	13	14	15	16=12+13+14+15	
II. Automatic Appropriations																
Retirement and Life Insurance Premiums																
General Administration and Support																
General Administration and Supervision																
PAP																
PS																
MOOE																
Fin Exp. (if applicable)																
CO																
Support to Operations																
PAP																
PS																
MOOE																
Fin Exp. (if applicable)																
CO																
Operations																
MFO 1 - (MFO Description)																
PAP																
PS																
MOOE																
Fin Exp. (if applicable)																
CO																
...continue down to the last PAP																
...continue down to the last MFO																
Special Account in the General Fund (Please specify)																
Motor Vehicle Users Charge Fund																
General Administration and Support																
General Administration and Supervision																
PAP																
PS																
MOOE																
Fin Exp. (if applicable)																
CO																
Support to Operations																
PAP																
PS																
MOOE																
Fin Exp. (if applicable)																
CO																
Operations																
MFO 1 - (MFO Description)																
PAP																
PS																
MOOE																
Fin Exp. (if applicable)																
CO																
...continue down to the last PAP																
...continue down to the last MFO																

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) MFO - [MFO Description] PAP																
TOTAL, Current Year Budget / Appropriations PS MOOE Fin Exp.(if applicable) CO																
Recapitulation by MFO: MFO 1 - [MFO Description] MFO 2 - [MFO Description] ...continue down to the last MFO																
Part B Major Programs/Projects PAP ...continue down to the last major PAP																
Prepared By: _____ Financial Services Head/Budget Officer Date: _____					In coordination with: _____ Planning Head/Planning Officer Date: _____						Approved By: _____ Agency Head/Department Secretary Date: _____					

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

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

Column 2 Adopt the UACS Code per COA-DBM-DOF Joint Circular Nos. 2013-1 dated 6 August 2013 and 2014-1 dated November 7, 2014.

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

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

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

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

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

This form shall likewise be filled up **separately** and submitted to DBM to support SBRs covering multi-user Special Purpose Funds e.g., Miscellaneous Personnel Benefits Fund, Pension and Gratuity Fund and National Disaster Risk Reduction Management Fund.

Upon effectivity of the GAA, in case there were any changes made by Congress i.e., decrease or increase on the NEP level, the OU/agency concerned shall submit a **revised** Financial Plan **within seven (7) working days after approval of the GAA.**

2. Physical Plan (BED No. 2)

BED No. 2

FY _____ PHYSICAL PLAN

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

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

Prepared by: _____ <i>Planning Services Head / Planning Officer</i> Date: _____	In coordination with: _____ <i>Financial Services Head/ Budget Officer</i> Date: _____	Approved by: _____ <i>Agency Head/ Department Secretary</i> Date: _____
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PHYSICAL PLAN (BED No. 2)
Instructions

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

- Column 1 Part A shall reflect the Cost Structure, Major Final Outputs (MFOs) and the corresponding Performance Indicators (PIs).
- MFOs are goods/ services that a department / agency is mandated to deliver to external clients through the implementation of programs, activities, and projects.
- PI is a characteristic of performance (quantity, quality, and timeliness) which will be measured to illustrate the standard of performance by which a department/agency has delivered its MFOs.
- It is understood that the corresponding MFOs and PIs for Automatic Appropriations (i.e., Special Account in the General Fund) are subsumed in MFOs under Operations if applicable.
- Column 2 Adopt the UACS Code per COA-DBM-DOF Joint Circular Nos. 2013-1 dated 6 August 2013 and 2014-1 dated November 7, 2014.
- Columns 3-5 Current year's accomplishments, composed of actual performance for the period Jan. 1 to Sept. 30 and estimated accomplishments for October 1 to December 31.
- Columns 6-10 Refers to the Physical Targets of a department/agency for the entire year with quarterly targets.
- Column 11 The difference between columns 6 and 5.
- Column 12 As a rule, the target for the budget year should indicate an improving trend over the accomplishments in current year. Any variance that may arise from current year's accomplishment versus the budget year's targets shall be disclosed/justified under the remarks column.

Upon effectivity of the GAA, in case there were any changes made by Congress i.e., decrease or increase on the NEP level, the OU/agency concerned shall submit a revised Physical Plan **within seven (7) working days after approval of the GAA**

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

3. Monthly Disbursement Program (BED No. 3)

BED No. 3

FY _____ MONTHLY DISBURSEMENT PROGRAM
(In Thousand Pesos)

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

PARTICULARS	UACS CODE	TOTAL PROGRAM	TAX REM. ADVICE (TRA)	NET PROGRAM	FULL YEAR REQUIREMENT																		
					QUARTER 1				QUARTER 2				QUARTER 3				QUARTER 4				FULL YEAR		
					JAN	FEB	MAR	TOTAL	APR	MAY	JUN	TOTAL	JUL	AUG	SEPT	TOTAL	OCT	NOV	DEC	TOTAL	TOTAL		
1	2	3	4	5	6	7	8	9=6+7+8	10	11	12	13=10+11+12	14	15	16	17=14+15+16	18	19	20	21=18+19+20	22		
Part A																							
L. 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																							
NOTE: THE AGGREGATE SUM OF THE FOUR (4) QUARTERS PER COLUMN 22 MAY OR MAY NOT BE EQUAL TO THE PROGRAM, NET OF TRA																							
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) : _____

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

FY _____ MONTHLY DISBURSEMENT PROGRAM
(In Thousand Pesos)

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

PARTICULARS	UACS CODE	TOTAL PROGRAM	TAX REM. ADVICE (TRA)	NET PROGRAM	FULL YEAR REQUIREMENT																	
					QUARTER 1				QUARTER 2				QUARTER 3				QUARTER 4				FULL YEAR	
					JAN	FEB	MAR	TOTAL	APR	MAY	JUN	TOTAL	JUL	AUG	SEPT	TOTAL	OCT	NOV	DEC	TOTAL	TOTAL	
1	2	3	4	5	6	7	8	9=6+7+8	10	11	12	13=10+11+12	14	15	16	17=14+15+16	18	19	20	21=18+19+20	22	
Part B Major Programs/Projects																						
PAP																						
...continue down to the last major PAP																						

Footnote: Please cite assumptions/parameters used

Prepared By: _____
 Budget Officer
 Date: _____

Prepared By: _____
 Accountant *
 Date: _____

Approved By: _____
 Agency Head/Department Secretary
 Date: _____

**MONTHLY DISBURSEMENT PROGRAM - BED No. 3
INSTRUCTIONS**

1. The Monthly Disbursement Program (MDP) shall reflect the monthly disbursement requirements of agencies/operating units (OUs), by fund category. This shall be used by DBM as basis for determining the monthly level of NCAs/other disbursement authorities to be issued to agencies/OUs. In preparing the MDP, the agency/OU shall consider and disclose by footnote the following assumptions and other factors:
 - Seasonality of activities and other factors that will tend to influence programming, to wit:
 - PS** shall consider the timing on the grant of PS benefits e.g., April program shall include Uniform Allowance, May program shall include Mid-Year Bonus, and November program shall include Year-End Bonus and Cash Gift, hiring of new employees and filling-up of positions, and payment of pension and TL/RG for compulsory retirees.
 - MOOE** shall consider activities/work program that would require adjustments e.g. payment of rentals and procurement of supplies and materials.
 - CO** shall consider the schedule of work targets e.g., initial construction activities will only entail 15% mobilization cost and the balance shall be in accordance with the work program; purchase of equipment will require NCA only on the expected delivery date, not during procurement stage; construction of farm-to-market roads, irrigation projects and other infrastructure projects shall be scheduled during the first quarter of the year in consideration of our country's good weather condition.
 - For foreign-assisted projects (FAPs), the timing of the peso counterpart and loan proceeds (LP) components shall be synchronized i.e., cash portion of LP component shall depend on the expected receipt of the BTr certification on the availability of LP from the lending institution.
2. The total requirement under the MDP may or may not be equal to the department/agency/OU's total obligation program per Financial Plan (BED No. 1). The disbursement requirements of agency/OU shall be presented in the MDP by disbursement authority, by fund category, and by allotment class.
 - * **Notice of Cash Allocation (NCA)** requirements under:
 - Current Year Budget
 - Agency specific budget for the current year per NEP level, further disaggregated into "Comprehensive Release" and "For Later Release - Negative List" portions per Financial Plan;
 - Foreign Assisted Projects GOP Counterpart and Loan Proceeds;
 - Special Purpose Fund - Agency specific only (e.g., Miscellaneous Personnel Benefits Fund for creation/unfilled positions for DepEd and pension requirements under Pension and Gratuity Fund);
 - Automatic Appropriations i.e., RLIP and Special Account in the General Fund.
 - Prior Year Obligation **(to be prepared by the Accountant)**
 - Prior Years' Accounts Payable - goods/services already delivered by the creditors to the agency but remained unpaid as of December 31.
 - Not Yet Due and Demandable Obligations - commitment/obligation covered with valid contract not yet delivered by the creditor as of December 31 but are projected to become **A/Ps during the Budget Year (actual as of September plus estimated obligation for the fourth quarter)**.
 - * **Cash Disbursement Ceiling (CDC)** for authorized disbursements charged against income collected and retained by the foreign service posts of DFA and DOLE.
 - * **Non-Cash Availment Authority (NCAA)** for the cost of goods and services paid directly by lending institutions to creditors of the NGAs/GOCCs implementing a foreign assisted project.
 - * **Tax Remittance Advice (TRA)** - The estimated requirements pertaining to remittance of taxes thru TRA shall be presented as a deduction to the total program under a separate column (Column 4). The estimated taxes shall be based on the following: For PS - 8% withholding tax for salaries; and for MOOE/CO - 5% withholding tax
 - * **Others for other tax expenditures such as Custom Duties and Taxes, BTr Documentary Stamp, etc**
3. Part B shall highlight the identified priority or major programs and projects which shall correspond to the work targets identified in the Physical Plan, and consistent with the priorities of the current administration.
4. UACS Code, per COA-DBM-DOF Joint Circular Nos. 2013-1 dated 6 August 2013 and 2014-1 dated November 7, 2014 shall be adopted.
5. The MDP shall be submitted to DBM **on or before November 15 (for non-regionalized departments/agencies) or November 29 (for regionalized departments/agencies) of the current year.** This form shall likewise be filled up separately and submitted to DBM to support SBRs covering Multi-User Special Purpose Funds e.g., Pension and Gratuity Fund and National Disaster Risk Reduction Management Fund.
6. In case there is necessity to modify the cash requirement estimates, the agency may submit a revised MDP **once** a year (not later than **May 31**), supported with justification.

4. Annual Procurement Plan for Common-Use Supplies and Equipment (APP-CSE) – Procurement Service (BED No. 4)

APP-CSE 2021 FORM

ANNUAL PROCUREMENT PLAN-COMMON SUPPLIES AND EQUIPMENT (APP-CSE) 2021 FORM

Introduction:

Listed in this template are all the common supplies and equipment (CSE) carried in stock by the Procurement Service (PS) that may be purchased by government agencies. Agencies must accomplish this form and submit in order to purchase CSEs from the PS. Consistent with DBM Circular No. 2018-10 dated November 8, 2018, the APP-CSE shall serve as the agency's APR for all its CSE requirements. Items in the template has been arranged in accordance with UNSPSC coding and this is in preparation for integration of the APP-CSE template in the Modernized Government Electronic Procurement System (MGEPS).

Instructions:

- Download the worksheet file APP-CSE 2021 FORM at www.ps-phileps.gov.ph
- Indicate the agency's monthly requirement per item in the APP-CSE 2021 form.
- The agency should indicate zero "0" if an item is not being purchased by the agency or purchased for a particular month.
- Agency must not delete any item in the template; neither should revise the template.
- An APP-CSE is considered incorrect or invalid if
 - form used is other than the prescribed format which can be downloaded only at www.ps-phileps.gov.ph and;
 - correct format is used but fields were deleted and/or inserted in PART I of the template
- Fill out the CSE requirements that are available for purchase in the PS under the PART I. For other Items that are not available from the PS but is regularly purchased by the agency from other sources, agency must indicate the items in the PART II and indicate likewise the unit prices based on its last purchase. To add or insert items are only applicable in PART II.
- Once accomplished and finalized, the APP-CSE 2021 form should be:
 - Saved using this format: APP2021_Name of Agency_Main or Regional Office (e.g. APP2021_DBM_Central Office, APP2021_DBM_Region IVA).
 - Printed and signed by the agency Property/Supply Officer, Budget Officer and Head of the Procuring Entity. An unsigned APP-CSE or that which lacks any of the three (3) signatures will be considered as an invalid submission.
- The SIGNED COPY of the APP-CSE must be scanned and saved as pdf format for reference of the agency. The file in excel format should be submitted online using the Virtual Store (VS) facility at PhilGEPS website. (Only buyer coordinators will be allowed to upload APP-CSEs.)
- An agency may revise its APP-CSE during the year if there will be changes in its requirements. However, it should submit an original APP-CSE within the prescribed deadline. Agency may follow the same procedure as indicated in No. 7 when submitting the revised copy. All requirements in excess of the quantities indicated in the original APP-CSE will not be served if not covered by a revised APP-CSE.
- For further assistance/clarification, agencies may call the Marketing and Sales Division of the Procurement Service at telephone no.8-290-6300; 8290-6400 Local 8006-8010

Note: Consistent with Memorandum Circular No. 2020 -1 dated 02 June 2020, issued by AO 25, the APP-CSE for FY 2021 must be submitted on or before December 15, 2020.

Department/Bureau/Office: _____	Agency Account Code: _____	Contact Person: _____
Region: _____	Organization Type: _____	Position: _____
Address: _____		E-mail: _____
		Telephone/Mobile Nos: _____

Item & Specifications	Unit of Measure	Monthly Quantity Requirement																Total Quantity for the year	Price Catalogue	Total Amount for the year						
		Jan	Feb	Mar	Q1	Q1 AMOUNT	April	May	June	Q2	Q2 AMOUNT	July	Aug	Sept	Q3	Q3 AMOUNT	Oct				Nov	Dec	Q4	Q4 AMOUNT		
PART I. AVAILABLE AT PROCUREMENT SERVICE STORES																										
PESTICIDES OR PEST REPELLENTS																										
1	10191509-IN-A01	INSECTICIDE, aerosol type, net content: 600ml min	can				0	0.00				0	0.00				0	0.00				0	0.00	0.00	139.36	0.00
PERFUMES OR COLOGNES OR FRAGRANCES																										
2	53131626-HS-S01	HAND SANITIZER, 500 ml	bottle				0	0.00				0	0.00				0	0.00				0	0.00	0.00	151.43	0.00
ALCOHOL OR ACETONE BASED ANTISEPTICS																										
3	12191601-AL-E01	ALCOHOL, ethyl, 68%-72%, scented, 500ml (-5ml)	bottle				0	0.00				0	0.00				0	0.00				0	0.00	0.00	43.58	0.00
4	12191601-AL-E02	ALCOHOL, ethyl, 68%-72%, scented, 3.785 liters	gallon				0	0.00				0	0.00				0	0.00				0	0.00	0.00	457.60	0.00
5	51471901-AL-I01	ALCOHOL, isopropyl, 68%-72%, 500ml (-5ml)	bottle				0	0.00				0	0.00				0	0.00				0	0.00	0.00	43.58	0.00
6	51471901-AL-I02	ALCOHOL, isopropyl, 68%-72%, scented, 3.785 liters	gallon				0	0.00				0	0.00				0	0.00				0	0.00	0.00	455.00	0.00
7	51471505-PO-P01	POVIDONE IODINE, 10 % solution, 120 ml	gallon				0	0.00				0	0.00				0	0.00				0	0.00	0.00	207.75	0.00
COLOR COMPOUNDS AND DISPERSIONS																										
8	12171703-SE-P01	STAMP PAD INK, purple or violet, 50ml (min.)	bottle				0	0.00				0	0.00				0	0.00				0	0.00	0.00	31.52	0.00
FILMS																										
9	13111203-AC-F01	ACETATE, thickness: 0.075mm min (gauge #3)	roll				0	0.00				0	0.00				0	0.00				0	0.00	0.00	847.82	0.00
10	13111201-CF-P01	CARBON FILM, PE, black, size 210mm x 297mm	box				0	0.00				0	0.00				0	0.00				0	0.00	0.00	221.00	0.00
11	13111201-CF-P02	CARBON FILM, PE, black, size 216mm x 330mm	box				0	0.00				0	0.00				0	0.00				0	0.00	0.00	208.52	0.00
PAPER MATERIALS AND PRODUCTS																										
12	14111525-CA-A01	CARTOLINA, assorted colors	pack				0	0.00				0	0.00				0	0.00				0	0.00	0.00	83.72	0.00
13	14111506-CF-L11	CONTINUOUS FORM, 1 PLY, 280 x 241mm	box				0	0.00				0	0.00				0	0.00				0	0.00	0.00	882.55	0.00
14	14111506-CF-L12	CONTINUOUS FORM, 1 PLY, 280 x 378mm	box				0	0.00				0	0.00				0	0.00				0	0.00	0.00	1029.60	0.00

15	1411506-CF-L22	CONTINUOUS FORM, 2 ply, 280 x 378mm, carbonless	box	0	0.00					0	0.00				0	0.00	0.00	1528.80	0.00
16	1411506-CF-L21	CONTINUOUS FORM, 2 ply, 280mm x 241mm, carbonless	box	0	0.00					0	0.00				0	0.00	0.00	906.36	0.00
17	1411506-CF-L31	CONTINUOUS FORM, 3 PLY, 280 x 241mm, carbonless	box	0	0.00					0	0.00				0	0.00	0.00	884.00	0.00
18	1411506-CF-L32	CONTINUOUS FORM, 3 PLY, 280 x 378mm, carbonless	box	0	0.00					0	0.00				0	0.00	0.00	1508.00	0.00
19	1411609-LI-C01	LOOSELEAF COVER, made of chipboard, for legal	bundle	0	0.00					0	0.00				0	0.00	0.00	794.96	0.00
20	1411514-NP-S02	NOTE PAD, stick on, 50mm x 76mm (2" x 3") min	pad	0	0.00					0	0.00				0	0.00	0.00	37.06	0.00
21	1411514-NP-S04	NOTE PAD, stick on, 76mm x 100mm (3" x 4") min	pad	0	0.00					0	0.00				0	0.00	0.00	59.28	0.00
22	1411514-NP-S03	NOTE PAD, stick on, 76mm x 76mm (3" x 3") min	pad	0	0.00					0	0.00				0	0.00	0.00	47.73	0.00
23	1411514-NB-S01	NOTEBOOK, STENOGRAPHER, spiral, 40 leaves	piece	0	0.00					0	0.00				0	0.00	0.00	12.04	0.00
24	1411507-PP-M01	PAPER, MULTICOPY, 80gsm, size: 210mm x 297mm	reams	0	0.00					0	0.00				0	0.00	0.00	170.56	0.00
25	1411507-PP-M02	PAPER, MULTICOPY, 80gsm, size: 216mm x 330mm	reams	0	0.00					0	0.00				0	0.00	0.00	181.42	0.00
26	1411507-PP-C01	PAPER, Multi-Purpose (COPY) A4, 70 gsm	reams	0	0.00					0	0.00				0	0.00	0.00	133.12	0.00
27	1411507-PP-C02	PAPER, Multi-Purpose (COPY) Legal, 70 gsm	reams	0	0.00					0	0.00				0	0.00	0.00	138.97	0.00
28	1411531-PP-R01	PAPER, PAD, ruled, size: 216mm x 330mm (? 2mm)	reams	0	0.00					0	0.00				0	0.00	0.00	30.68	0.00
29	1411503-PA-P01	PAPER, PARCHEMENT, size: 210 x 297mm, multi-purpose	box	0	0.00					0	0.00				0	0.00	0.00	98.05	0.00
30	1411818-TH-P02	PAPER, THERMAL, 55gsm, size: 216mm*71mm x 30m-0.3m	roll	0	0.00					0	0.00				0	0.00	0.00	55.64	0.00
31	1411531-RE-B01	RECORD BOOK, 300 PAGES, size: 214mm x 278mm min	book	0	0.00					0	0.00				0	0.00	0.00	70.72	0.00
32	1411531-RE-B02	RECORD BOOK, 500 PAGES, size: 214mm x 278mm min	book	0	0.00					0	0.00				0	0.00	0.00	101.92	0.00
33	1411704-TT-P02	TOILET TISSUE PAPER, 2-ply, 100% recycled	pack	0	0.00					0	0.00				0	0.00	0.00	87.40	0.00
34	1411704-TP-T01	TISSUE, interfolded paper towel	pack	0	0.00					0	0.00				0	0.00	0.00	34.84	0.00
BATTERIES AND CELLS AND ACCESSORIES																			
35	2611702-BT-A02	BATTERY, dry cell, AA, 2 pieces per blister pack	pack	0	0.00					0	0.00				0	0.00	0.00	36.30	0.00
36	2611702-BT-A01	BATTERY, dry cell, AAA, 2 pieces per blister pack	pack	0	0.00					0	0.00				0	0.00	0.00	19.73	0.00
37	2611702-BT-A03	BATTERY, dry cell, D, 1.5 volts, alkaline	pack	0	0.00					0	0.00				0	0.00	0.00	96.20	0.00
MANUFACTURING COMPONENTS AND SUPPLIES																			
38	31201610-GL-J01	GLUE, all purpose, gross weight: 200 grams min	jar	0	0.00					0	0.00				0	0.00	0.00	62.10	0.00
39	31151804-SW-H01	STAPLE WIRE, for heavy duty staplers, (23/13)	box	0	0.00					0	0.00				0	0.00	0.00	19.76	0.00
40	31151804-SW-S01	STAPLE WIRE, STANDARD, (26/6)	box	0	0.00					0	0.00				0	0.00	0.00	21.09	0.00
41	31201502-TA-E01	TAPE, ELECTRICAL, 18mm x 16M min	roll	0	0.00					0	0.00				0	0.00	0.00	18.67	0.00
42	31201503-TA-M01	TAPE, MASKING, width: 24mm (x 1mm)	roll	0	0.00					0	0.00				0	0.00	0.00	54.60	0.00
43	31201503-TA-M02	TAPE, MASKING, width: 48mm (x 1mm)	roll	0	0.00					0	0.00				0	0.00	0.00	106.60	0.00
44	31201517-TA-P01	TAPE, PACKAGING, width: 48mm (x 1mm)	roll	0	0.00					0	0.00				0	0.00	0.00	19.97	0.00
45	31201512-TA-T01	TAPE, TRANSPARENT, width: 24mm (x 1mm)	roll	0	0.00					0	0.00				0	0.00	0.00	10.09	0.00
46	31201512-TA-T02	TAPE, TRANSPARENT, width: 48mm (x 1mm)	roll	0	0.00					0	0.00				0	0.00	0.00	19.97	0.00
47	31151507-TW-P01	TWINE, plastic, one (1) kilo per roll	roll	0	0.00					0	0.00				0	0.00	0.00	58.24	0.00
HEATING AND VENTILATION AND AIR CIRCULATION																			
48	40101604-EF-G01	ELECTRIC FAN, INDUSTRIAL, ground type, metal blade	unit	0	0.00					0	0.00				0	0.00	0.00	1109.68	0.00
49	40101604-EF-C01	ELECTRIC FAN, ORBIT type, ceiling, metal blade	unit	0	0.00					0	0.00				0	0.00	0.00	1369.68	0.00
50	40101604-EF-S01	ELECTRIC FAN, STAND type, plastic blade	unit	0	0.00					0	0.00				0	0.00	0.00	856.86	0.00
51	40101604-EF-W01	ELECTRIC FAN, WALL type, plastic blade	unit	0	0.00					0	0.00				0	0.00	0.00	674.96	0.00
MEDICAL THERMOMETERS AND ACCESSORIES																			
52	4111224-TG-T01	THERMOMETER	piece	0	0.00					0	0.00				0	0.00	0.00	3068.00	0.00
LIGHTING AND FIXTURES AND ACCESSORIES																			
53	39101628-LT-L01	LED LINEAR TUBE, 18 WATTS FRO SERIES	piece	0	0.00					0	0.00				0	0.00	0.00	205.82	0.00
54	39101628-LB-L01	LIGHT BULB, Light Emitting Diode (LED), 6W	piece	0	0.00					0	0.00				0	0.00	0.00	82.16	0.00
MEASURING AND OBSERVING AND TESTING EQUIPMENT																			
55	4111604-RU-P02	RULER, plastic, 450mm (18"), width: 38mm min	piece	0	0.00					0	0.00				0	0.00	0.00	17.68	0.00
CLEANING EQUIPMENT AND SUPPLIES																			
56	47131812-AF-A01	AIR FRESHENER, aerosol, 280ml/150g min	can	0	0.00					0	0.00				0	0.00	0.00	90.22	0.00
57	47131604-BR-S01	BROOM, soft (tambo)	piece	0	0.00					0	0.00				0	0.00	0.00	136.24	0.00
58	47131604-BR-T01	BROOM, STICK (TING-TING), usable length: 750mm min	piece	0	0.00					0	0.00				0	0.00	0.00	18.20	0.00
59	47131829-TB-C01	CLEANER, TOILET BOWL AND URINAL, 900ml-1000ml cap	bottle	0	0.00					0	0.00				0	0.00	0.00	41.60	0.00
60	47131805-CL-P01	CLEANSER, SCOURING POWDER, 350g min./can	can	0	0.00					0	0.00				0	0.00	0.00	23.92	0.00
61	47131811-DE-B02	DETERGENT BAR, 140 grams as packed	piece	0	0.00					0	0.00				0	0.00	0.00	9.03	0.00
62	47131811-DE-P02	DETERGENT POWDER, all purpose, 1kg	pack	0	0.00					0	0.00				0	0.00	0.00	37.43	0.00
63	47131803-DS-A01	DISINFECTANT SPRAY, aerosol type, 400-550 grams	can	0	0.00					0	0.00				0	0.00	0.00	128.96	0.00
64	47131601-DU-P01	DUST PAN, non-rigid plastic, w/ detachable handle	piece	0	0.00					0	0.00				0	0.00	0.00	24.83	0.00
65	51241552-SH-S01	SODIUM HYPOCHLORITE, 3.785 liters	gallon	0	0.00					0	0.00				0	0.00	0.00	131.25	0.00
66	73101612-HS-L01	HAND SOAP, Liquid, 500ml	bottle	0	0.00					0	0.00				0	0.00	0.00	102.96	0.00
67	47131802-FW-P02	FLOOR WAX, PASTE, RED	can	0	0.00					0	0.00				0	0.00	0.00	309.76	0.00
68	47131830-FC-A01	FURNITURE CLEANER, aerosol type, 300ml min per can	can	0	0.00					0	0.00				0	0.00	0.00	115.53	0.00
69	47121804-MP-B01	MOP BUCKET, heavy duty, hard plastic	unit	0	0.00					0	0.00				0	0.00	0.00	2288.00	0.00
70	47131613-MP-H02	MOP HANDLE, heavy duty, aluminum, screw type	piece	0	0.00					0	0.00				0	0.00	0.00	145.60	0.00
71	47131619-MP-R01	MOP HEAD, made of rayon, weight: 400 grams min	piece	0	0.00					0	0.00				0	0.00	0.00	123.76	0.00
72	47131501-RG-C01	RAGS, all cotton, 32 pieces per kilogram min	bundle	0	0.00					0	0.00				0	0.00	0.00	53.82	0.00
73	47131602-SC-N01	SCOURING PAD, 5 pieces per pack	pack	0	0.00					0	0.00				0	0.00	0.00	107.12	0.00
74	47121701-TB-P04	TRASHBAG, GPP specs, black, 940mmx1016mm	pack	0	0.00					0	0.00				0	0.00	0.00	124.68	0.00
75	47121702-WB-P01	WASTEBASKET, non-rigid plastic	piece	0	0.00					0	0.00				0	0.00	0.00	27.96	0.00
PERSONAL PROTECTIVE EQUIPMENT																			
76	46181503-CA-C01	COVERALL, non-sterile, protective, medical grade	piece	0	0.00					0	0.00				0	0.00	0.00	1144.00	0.00
77	46181702-FSH01	FACE SHIELD, direct splash protection	piece	0	0.00					0	0.00				0	0.00	0.00	124.80	0.00
78	46181804-GG-G01	PROTECTIVE SAFETY GOGGLES	piece	0	0.00					0	0.00				0	0.00	0.00	156.00	0.00
79	42131601-PA-A01	Polyethylene Apron (50g)	piece	0	0.00					0	0.00				0	0.00	0.00	15.08	0.00
80	42131702-SG-G1	SURGICAL GOWN	piece	0	0.00					0	0.00				0	0.00	0.00	299.52	0.00
81	42131711-HC-H01	HEAD COVER, disposable	piece	0	0.00					0	0.00				0	0.00	0.00	2.60	0.00

175	44103105-HP-P48	Ink Cartridge, HP C397A (HP72) 69ml Photo Black	cart				0	0.00				0	0.00				0	0.00	0.00	1996.80	0.00
176	44103105-HP-C48	Ink Cartridge, HP C398A (HP72) 69ml Cyan	cart				0	0.00				0	0.00				0	0.00	0.00	1996.80	0.00
177	44103105-HP-M48	Ink Cartridge, HP C399A (HP72) 69ml Magenta	cart				0	0.00				0	0.00				0	0.00	0.00	1996.80	0.00
178	44103105-HP-Y48	Ink Cartridge, HP C940A (HP72) 69ml Yellow	cart				0	0.00				0	0.00				0	0.00	0.00	1996.80	0.00
179	44103105-HP-G48	Ink Cartridge, HP C940A (HP72) 69ml Gray	cart				0	0.00				0	0.00				0	0.00	0.00	1996.80	0.00
180	44103105-HP-B48	Ink Cartridge, HP C940A (HP72) 130ml Matte Black	cart				0	0.00				0	0.00				0	0.00	0.00	3016.00	0.00
181	44103105-HP-B17	INK CART, HP C0540WA, (HP60), Black	cart				0	0.00				0	0.00				0	0.00	0.00	769.60	0.00
182	44103105-HP-T17	INK CART, HP C0543WA, (HP60), Tri-color	cart				0	0.00				0	0.00				0	0.00	0.00	915.20	0.00
183	44103105-HP-B35	INK CART, HP C0887AA, (HP703), Black	cart				0	0.00				0	0.00				0	0.00	0.00	366.08	0.00
184	44103105-HP-T35	INK CART, HP C0888AA, (HP703), Tri-color	cart				0	0.00				0	0.00				0	0.00	0.00	366.08	0.00
185	44103105-HP-C40	INK CART, HP C0972AA, (HP 920XL), Cyan	cart				0	0.00				0	0.00				0	0.00	0.00	641.68	0.00
186	44103105-HP-M40	INK CART, HP C0973AA, (HP 920XL), Magenta	cart				0	0.00				0	0.00				0	0.00	0.00	641.68	0.00
187	44103105-HP-Y40	INK CART, HP C0974AA, (HP 920XL), Yellow	cart				0	0.00				0	0.00				0	0.00	0.00	641.68	0.00
188	44103105-HP-B40	INK CART, HP C0975AA, (HP 920XL), Black	cart				0	0.00				0	0.00				0	0.00	0.00	1269.84	0.00
189	44103105-HP-B20	INK CART, HP C0561WA, (HP61), Black	cart				0	0.00				0	0.00				0	0.00	0.00	656.24	0.00
190	44103105-HP-T20	INK CART, HP C0562WA, (HP61), Tricolor	cart				0	0.00				0	0.00				0	0.00	0.00	821.60	0.00
191	44103105-HP-B49	INK CART, HP C0565A (HP62) Black	cart				0	0.00				0	0.00				0	0.00	0.00	1944.80	0.00
192	44103105-HP-C49	INK CART, HP C0566A (HP62) Cyan	cart				0	0.00				0	0.00				0	0.00	0.00	1539.20	0.00
193	44103105-HP-M49	INK CART, HP C0567A (HP62) Magenta	cart				0	0.00				0	0.00				0	0.00	0.00	1539.20	0.00
194	44103105-HP-Y49	INK CART, HP C0568A (HP62) Yellow	cart				0	0.00				0	0.00				0	0.00	0.00	1539.20	0.00
195	44103105-HP-B43	INK CART, HP C0455AA, (HP950XL), Black	cart				0	0.00				0	0.00				0	0.00	0.00	1570.40	0.00
196	44103105-HP-C43	INK CART, HP C0456AA, (HP951XL), Cyan	cart				0	0.00				0	0.00				0	0.00	0.00	1165.84	0.00
197	44103105-HP-M43	INK CART, HP C0457AA, (HP951XL), Magenta	cart				0	0.00				0	0.00				0	0.00	0.00	1165.84	0.00
198	44103105-HP-Y43	INK CART, HP C0458AA, (HP951XL), Yellow	cart				0	0.00				0	0.00				0	0.00	0.00	1165.84	0.00
199	44103105-HP-B36	INK CART, HP C0692AA, (HP704), Black	cart				0	0.00				0	0.00				0	0.00	0.00	366.08	0.00
200	44103105-HP-T36	INK CART, HP C0693AA, (HP704), Tri-color	cart				0	0.00				0	0.00				0	0.00	0.00	366.08	0.00
201	44103105-HP-B33	INK CART, HP C2107AA, (HP678), Black	cart				0	0.00				0	0.00				0	0.00	0.00	366.08	0.00
202	44103105-HP-T33	INK CART, HP C2108AA, (HP678), Tricolor	cart				0	0.00				0	0.00				0	0.00	0.00	366.08	0.00
203	44103105-HP-B42	INK CART, HP C2121A (HP685A), Black	cart				0	0.00				0	0.00				0	0.00	0.00	366.08	0.00
204	44103105-HP-C33	INK CART, HP C2122A (HP685A), Cyan	cart				0	0.00				0	0.00				0	0.00	0.00	249.60	0.00
205	44103105-HP-M33	INK CART, HP C2123A (HP685A), Magenta	cart				0	0.00				0	0.00				0	0.00	0.00	249.60	0.00
206	44103105-HP-Y33	INK CART, HP C2124A (HP685A), Yellow	cart				0	0.00				0	0.00				0	0.00	0.00	249.60	0.00
207	44103105-HP-T43	Ink Cartridge, HP F6V26AA (HP860) Tri-color	cart				0	0.00				0	0.00				0	0.00	0.00	405.60	0.00
208	44103105-HP-B43	Ink Cartridge, HP F6V27AA (HP860) Black	cart				0	0.00				0	0.00				0	0.00	0.00	405.60	0.00
209	44103105-HP-C50	Ink Cartridge, HP L0551AA (HP955) Cyan Original	cart				0	0.00				0	0.00				0	0.00	0.00	995.75	0.00
210	44103105-HP-M50	Ink Cartridge, HP L0554AA (HP955) Magenta Original	cart				0	0.00				0	0.00				0	0.00	0.00	995.75	0.00
211	44103105-HP-Y50	Ink Cartridge, HP L0557AA (HP955) Yellow Original	cart				0	0.00				0	0.00				0	0.00	0.00	995.75	0.00
212	44103105-HP-B50	Ink Cartridge, HP L0560AA (HP955) Black Original	cart				0	0.00				0	0.00				0	0.00	0.00	4956.60	0.00
213	44103105-HP-C48	Ink Cartridge, HP L0563AA (HP955XL) Cyan Original	cart				0	0.00				0	0.00				0	0.00	0.00	1212.64	0.00
214	44103105-HP-M48	Ink Cartridge, HP L0566AA (HP955XL) Magenta Original	cart				0	0.00				0	0.00				0	0.00	0.00	1212.64	0.00
215	44103105-HP-Y48	Ink Cartridge, HP L0569AA (HP955XL) Yellow Original	cart				0	0.00				0	0.00				0	0.00	0.00	1212.64	0.00
216	44103105-HP-B48	Ink Cartridge, HP L0572AA (HP955XL) Black Original	cart				0	0.00				0	0.00				0	0.00	0.00	1644.24	0.00
217	44103105-HP-C51	Ink Cartridge, HP T6L89AA (HP905) Cyan Original	cart				0	0.00				0	0.00				0	0.00	0.00	453.62	0.00
218	44103105-HP-M51	Ink Cartridge, HP T6L93AA (HP905) Magenta Original	cart				0	0.00				0	0.00				0	0.00	0.00	453.62	0.00
219	44103105-HP-Y51	Ink Cartridge, HP T6L97AA (HP905) Yellow Original	cart				0	0.00				0	0.00				0	0.00	0.00	453.62	0.00
220	44103105-HP-B51	Ink Cartridge, HP T6H01AA (HP905) Black Original	cart				0	0.00				0	0.00				0	0.00	0.00	741.28	0.00
221	44103112-EP-805	RIBBON CART, EPSON C135015516 (#8750), Black	cart				0	0.00				0	0.00				0	0.00	0.00	77.43	0.00
222	44103112-EP-807	RIBBON CART, EPSON C135015531 (#015086), Black	cart				0	0.00				0	0.00				0	0.00	0.00	736.32	0.00
223	44103112-EP-813	RIBBON CART, EPSON C135015632, Black, for LX-310	cart				0	0.00				0	0.00				0	0.00	0.00	77.94	0.00
224	44103103-BR-803	TONER CART, BROTHER TN-2025, Black	cart				0	0.00				0	0.00				0	0.00	0.00	2685.28	0.00
225	44103103-BR-804	TONER CART, BROTHER TN-2130, Black	cart				0	0.00				0	0.00				0	0.00	0.00	1892.80	0.00
226	44103103-BR-805	TONER CART, BROTHER TN-2150, Black	cart				0	0.00				0	0.00				0	0.00	0.00	2685.28	0.00
227	44103103-BR-809	TONER CART, BROTHER TN-3320, Black	cart				0	0.00				0	0.00				0	0.00	0.00	3567.20	0.00
228	44103103-BR-811	TONER CART, BROTHER TN-3350, Black, for HL5450DN	cart				0	0.00				0	0.00				0	0.00	0.00	5002.40	0.00
229	44103103-HP-812	TONER CART, HP C8435A, Black	cart				0	0.00				0	0.00				0	0.00	0.00	3380.00	0.00
230	44103103-HP-814	TONER CART, HP C8540A, Black	cart				0	0.00				0	0.00				0	0.00	0.00	3337.36	0.00
231	44103103-HP-818	TONER CART, HP CE255A, Black	cart				0	0.00				0	0.00				0	0.00	0.00	7332.00	0.00
232	44103103-HP-821	TONER CART, HP CE278A, Black	cart				0	0.00				0	0.00				0	0.00	0.00	3952.00	0.00
233	44103103-HP-822	TONER CART, HP CE285A (HP85A), Black	cart				0	0.00				0	0.00				0	0.00	0.00	3432.00	0.00
234	44103103-HP-823	TONER CART, HP CE310A, Black	cart				0	0.00				0	0.00				0	0.00	0.00	2360.80	0.00
235	44103103-HP-C23	TONER CART, HP CE311A, Cyan	cart				0	0.00				0	0.00				0	0.00	0.00	2542.80	0.00
236	44103103-HP-Y23	TONER CART, HP CE312A, Yellow	cart				0	0.00				0	0.00				0	0.00	0.00	2542.80	0.00
237	44103103-HP-M23	TONER CART, HP CE313A, Magenta	cart				0	0.00				0	0.00				0	0.00	0.00	2542.80	0.00
238	44103103-HP-B24	TONER CART, HP CE320A, Black	cart				0	0.00				0	0.00				0	0.00	0.00	2916.16	0.00
239	44103103-HP-C24	TONER CART, HP CE321A, Cyan	cart				0	0.00				0	0.00				0	0.00	0.00	3072.16	0.00
240	44103103-HP-Y24	TONER CART, HP CE322A, Yellow	cart				0	0.00				0	0.00				0	0.00	0.00	3072.16	0.00
241	44103103-HP-M24	TONER CART, HP CE323A, Magenta	cart				0	0.00				0	0.00				0	0.00	0.00	3072.16	0.00
242	44103103-HP-B25	TONER CART, HP CE390A, Black	cart				0	0.00				0	0.00				0	0.00	0.00	7856.16	0.00
243	44103103-HP-B26	TONER CART, HP CE400A, Black	cart				0	0.00				0	0.00				0	0.00	0.00	6900.40	0.00
244	44103103-HP-C26	TONER CART, HP CE401A, Cyan	cart				0	0.00				0	0.00				0	0.00	0.00	10193.04	0.00
245	44103103-HP-Y26	TONER CART, HP CE402A, Yellow	cart				0	0.00				0	0.00				0	0.00	0.00	10193.04	0.00
246	44103103-HP-M26	TONER CART, HP CE403A, Magenta	cart				0	0.00				0	0.00				0	0.00	0.00	10193.04	0.00
247	44103103-HP-B27	TONER CART, HP CE410A, (HP30																			

261	44103103-HK-852	Toner Cartridge, HP CF325XC (HP250) Black LaserJet	cart				0	0.00									0.00	13156.00		0.00
262	44103103-HP-860	Toner Cartridge, HP CF350A Black LJ	cart				0	0.00									0.00	2901.60		0.00
263	44103103-HP-C60	Toner Cartridge, HP CF351A Cyan LJ	cart				0	0.00									0.00	2953.60		0.00
264	44103103-HP-Y60	Toner Cartridge, HP CF352A Yellow LJ	cart				0	0.00									0.00	2953.60		0.00
265	44103103-HP-M60	Toner Cartridge, HP CF353A Magenta LJ	cart				0	0.00									0.00	2953.60		0.00
266	44103103-HP-B61	Toner Cartridge, HP CF360A (HP508A) Black LaserJet	cart				0	0.00									0.00	7056.40		0.00
267	44103103-HP-C61	Toner Cartridge, HP CF361A (HP508A) Cyan LaserJet	cart				0	0.00									0.00	8846.24		0.00
268	44103103-HP-Y61	Toner Cartridge, HP CF362A (HP508A) Yellow LaserJet	cart				0	0.00									0.00	8846.24		0.00
269	44103103-HP-M61	Toner Cartridge, HP CF363A (HP508A) Magenta LaserJet	cart				0	0.00									0.00	8846.24		0.00
270	44103103-HP-B62	Toner Cartridge, HP CF400A (HP201A) Black LaserJet	cart				0	0.00									0.00	3429.76		0.00
271	44103103-HP-C62	Toner Cartridge, HP CF401A (HP201A) Cyan LaserJet	cart				0	0.00									0.00	4043.83		0.00
272	44103103-HP-Y62	Toner Cartridge, HP CF402A (HP201A) Yellow LaserJet	cart				0	0.00									0.00	4043.83		0.00
273	44103103-HP-M62	Toner Cartridge, HP CF403A (HP201A) Magenta LaserJet	cart				0	0.00									0.00	4043.83		0.00
274	44103103-HP-B63	Toner Cartridge, HP CF410A (HP410A) black	cart				0	0.00									0.00	4440.80		0.00
275	44103103-HX-854	Toner Cartridge, HP CF410XC (HP410XC) black	cart				0	0.00									0.00	7441.20		0.00
276	44103103-HP-C63	Toner Cartridge, HP CF411A (HP410A) cyan	cart				0	0.00									0.00	5616.00		0.00
277	44103103-HX-C54	Toner Cartridge, HP CF411XC (HP410XC) cyan	cart				0	0.00									0.00	7472.40		0.00
278	44103103-HP-Y63	Toner Cartridge, HP CF412A (HP410A) yellow	cart				0	0.00									0.00	5616.00		0.00
279	44103103-HX-Y54	Toner Cartridge, HP CF412XC (HP410XC) yellow	cart				0	0.00									0.00	7472.40		0.00
280	44103103-HP-M63	Toner Cartridge, HP CF413A (HP410A) magenta	cart				0	0.00									0.00	5616.00		0.00
281	44103103-HX-M54	Toner Cartridge, HP CF413XC (HP410XC) magenta	cart				0	0.00									0.00	7472.40		0.00
282	44103103-HP-B34	TONER CART, HP Q2612A, Black	cart				0	0.00									0.00	3900.00		0.00
283	44103103-HP-B48	TONER CART, HP Q7553A, Black	cart				0	0.00									0.00	4399.20		0.00
284	44103103-SA-806	TONER CART, SAMSUNG MLT-D101S, Black	cart				0	0.00									0.00	3406.00		0.00
285	44103103-SA-807	TONER CART, SAMSUNG MLT-D103S, Black	cart				0	0.00									0.00	2350.40		0.00
286	44103103-SA-808	TONER CART, SAMSUNG MLT-D104S, Black	cart				0	0.00									0.00	2454.40		0.00
287	44103103-SA-809	TONER CART, SAMSUNG MLT-D105L, Black	cart				0	0.00									0.00	3380.00		0.00
288	44103103-SA-814	TONER CART, SAMSUNG MLT-D108S, Black	cart				0	0.00									0.00	2875.58		0.00
289	44103103-SA-821	TONER CART, SAMSUNG MLT-D203E, Black	cart				0	0.00									0.00	7259.20		0.00
290	44103103-SA-818	TONER CART, SAMSUNG MLT-D203L, Black	cart				0	0.00									0.00	3458.00		0.00
291	44103103-SA-820	TONER CART, SAMSUNG MLT-D203JL, Black	cart				0	0.00									0.00	6442.80		0.00
292	44103103-SA-812	TONER CART, SAMSUNG MLT-D205E, Black	cart				0	0.00									0.00	7321.14		0.00
293	44103103-SA-805	TONER CART, SAMSUNG MLT-D205L, Black	cart				0	0.00									0.00	3962.24		0.00
294	44103103-SA-810	TONER CART, SAMSUNG SCX-D6555A, Black	cart				0	0.00									0.00	4056.40		0.00
295	44103103-BR-815	TONER CART, BROTHER TN-3478 Black	cart				0	0.00									0.00	6370.00		0.00
296	44103103-CA-800	TONER CART, CANON CRG 324 II	cart				0	0.00									0.00	13399.36		0.00

AUDIO AND VISUAL EQUIPMENT AND SUPPLIES

297	45121517-00-002	DOCUMENT CAMERA	unit				0	0.00									0.00	23623.60		0.00
298	45111609-MM-P01	MULTIMEDIA PROJECTOR, 4000 min ANSI Lumens	unit				0	0.00									0.00	17472.00		0.00

FLAG OR ACCESSORIES

299	55121905-PH-F01	PHILIPPINE NATIONAL FLAG, 100% polyester	piece				0	0.00									0.00	284.84		0.00
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PRINTED PUBLICATIONS

300	55101524-RA-H01	HANDBOOK (RA 9184), 7th Edition	book				0	0.00									0.00	37.21		0.00
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FIRE FIGHTING EQUIPMENT

301	46191601-FE-H01	FIRE EXTINGUISHER, DRY CHEMICAL, 4.5kgs	unit				0	0.00									0.00	1144.00		0.00
302	46191601-FE-H01	FIRE EXTINGUISHER, PURE HCFC 123, 4.5kgs	unit				0	0.00									0.00	5613.25		0.00

CONSUMER ELECTRONICS

303	52161535-DV-R01	DIGITAL VOICE RECORDER, memory: 4GB (expandable)	unit				0	0.00									0.00	6415.64		0.00
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FURNITURE AND FURNISHINGS

304	56101504-CH-801	CHAIR, monobloc, beige, with backrest, w/o armrest	piece				0	0.00									0.00	303.68		0.00
305	56101504-CH-W01	CHAIR, monobloc, white, with backrest, w/o armrest	piece				0	0.00									0.00	301.60		0.00
306	56101519-TM-S01	TABLE, MONOBLOC, WHITE, 889 x 889mm (35" x 35")min	unit				0	0.00									0.00	1336.40		0.00
307	56101519-TM-S02	TABLE, MONOBLOC, BEIGE, 889 x 889mm (35" x 35")min	unit				0	0.00									0.00	1315.60		0.00

ARTS AND CRAFTS EQUIPMENT AND ACCESSORIES AND SUPPLIES

308	60121413-CB-P01	CLEARBOOK, 20 transparent pockets, for A4 size	piece				0	0.00									0.00	39.78		0.00
309	60121413-CB-P02	CLEARBOOK, 20 transparent pockets, for LEGAL size	piece				0	0.00									0.00	42.38		0.00
310	60121534-ER-P01	ERASER, PLASTIC/RUBBER, for pencil draft/writing	piece				0	0.00									0.00	4.42		0.00
311	60121524-SP-G01	SIGN PEN, BLACK, liquid/gel ink, 0.5mm needle tip	piece				0	0.00									0.00	34.61		0.00
312	60121524-SP-G02	SIGN PEN, BLUE, liquid/gel ink, 0.5mm needle tip	piece				0	0.00									0.00	34.61		0.00
313	60121524-SP-G03	SIGN PEN, RED, liquid/gel ink, 0.5mm needle tip	piece				0	0.00									0.00	34.61		0.00
314	60121124-WR-P01	WRAPPING PAPER, kraft, 65gsm (-5%)	pack				0	0.00									0.00	154.84		0.00

SOFTWARE

1	43231513-SFT-001	Business function specific software	license				0	0.00									0.00	0.00		0.00
2	43231602-SFT-002	Finance accounting and enterprise resource planning ERP software	license				0	0.00									0.00	0.00		0.00
3	43232004-SFT-003	Computer game or entertainment software	license				0	0.00									0.00	0.00		0.00
4	43232107-SFT-004	Content authoring and editing software	license				0	0.00									0.00	0.00		0.00
5	43232202-SFT-005	Content management software	license				0	0.00									0.00	0.00		0.00
6	43232304-SFT-006	Data management and query software	license				0	0.00									0.00	0.00		0.00
7	43232402-SFT-007	Development software	license				0	0.00									0.00	0.00		0.00
8	43232505-SFT-008	Educational or reference software	license				0	0.00									0.00	0.00		0.00
9	43232603-SFT-009	Industry specific software	license				0	0.00									0.00	0.00		0.00
10	43232701-SFT-010	Network applications software	license				0	0.00									0.00	0.00		0.00
11	43232802-SFT-011	Network management software	license				0	0.00									0.00	0.00		0.00
12	43232905-SFT-012	Networking software	license				0	0.00									0.00	0.00		0.00
13	43233004-SFT-013	Operating environment software	license				0	0.00									0.00	0.00		0.00
14	43233105-SFT-014	Security and protection software	license				0	0.00									0.00			

9					0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
10					0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
11					0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
12					0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
13					0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
14					0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
15					0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00

Audio and visual presentation and composing equipment

1	52161505-TV-S01	SMART Television			0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
2	52161520-MC-M01	Microphone			0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
3	52161512-SP-K01	Speakers			0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
4	32101514-AM-P01	Amplifier			0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
5	52161517-EQ-E01	Equalizer			0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
6					0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
7					0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
8					0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
9					0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
10					0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
11					0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
12					0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
13					0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
14					0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
15					0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00

Photographic or filming or video equipment

1	46171615-HD-C01	HD Camera			0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
2	45121504-DS-C01	DSLR Camera			0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
3	45121516-VH-C01	HD Video Camera			0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
4	45121506-VC-C01	Video Conference Equipment			0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
5					0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
6					0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
7					0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
8					0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
9					0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
10					0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
11					0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
12					0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
13					0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
14					0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
15					0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00

Cleaning Equipment and Supplies

1					0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
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2					0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
3					0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
4					0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
5					0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
6					0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
7					0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
8					0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
9					0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
10					0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
11					0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
12					0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
13					0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
14					0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
15					0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00

Paper Materials and Products

1					0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
2					0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
3					0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
4					0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
5					0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
6					0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
7					0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
8					0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
9					0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
10					0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
11					0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
12					0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
13					0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
14					0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
15					0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00

Lighting and fixtures and accessories

1	39112102-LB-R01	LED bulb			0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
2					0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
3					0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
4					0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
5					0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
6					0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
7					0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
8					0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
9					0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
10					0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
11					0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00

12						0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
13						0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
Electrical equipment and components and supplies																						
1						0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
2						0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
3						0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
4						0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
5						0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
6						0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
7						0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
8						0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
9						0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
10						0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
11						0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
12						0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
13						0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
14						0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
15						0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
Computer Supplies																						
1						0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
2						0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
3						0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
4						0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
5						0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
6						0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
7						0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
8						0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
9						0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
10						0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
11						0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
12						0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
13						0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
14						0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
15						0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
Common ICT Equipment																						
1	43212104-PI-M01	PRINTER, Inkjet, Monochrome				0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
2	43212104-PI-C01	PRINTER, Inkjet, Color				0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
3	43212105-PP-001	Portable Printer				0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
4	43211509-AT-001	Android Tablet				0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
5	43222610-HS-001	Hub/Switches				0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
6	43222609-NR-001	Network Routers				0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
7	43222640-WA-P01	Wireless Access Point				0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
8	43211711-SF-001	Scanner, Flatbed				0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
9	45111601-WP-P01	Wireless Pointing Device / Laser Pointer				0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
10	81112306-MF-P01	Multi Function PRINTER				0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
11	39121011-LRP-001	UNINTERRUPTIBLE POWER SUPPLY (UPS)				0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
12	43191501-MP-001	Mobile Phone				0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
13	43211711-SC-D01	Scanner, Colored, Double sided, feeder type				0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
14						0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
15						0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
16						0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
17						0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
18						0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
19						0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
20						0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
21						0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
22						0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00
23						0	0.00			0	0.00			0	0.00			0	0.00	0.00	0.00	0.00

04 Special Account-Foreign Assisted/Foreign Grants Fund

4. Sheet No. – sheet number which shall be one series per year
5. Date – date of recording/posting
6. Reference-Date – the date/year of the appropriations law/other authority and the allotment release documents such as: General Appropriations Act as a Release Document (GAARD), Supplemental Appropriation (SA), Special Allotment Release Order (SARO) and General Allotment Release Order (GARO), etc.
7. Reference-GAA/SA/GARO/SARO No. – the serial number of the GAARD, SA, SARO, GARO
8. MFO/PAP – the code for Major Final Output (MFO) and Program/Activity/Project (PAP) of the entity per GAA/SA/SARO/GARO
9. Appropriations-Personnel Services, Maintenance and Other Operating Expenses, Financial Expenses and Capital Outlays – amounts of approved appropriations for Personnel Services (PS), Maintenance and Other Operating Expenses (MOOE), Financial Expense (FE) and Capital Outlays (CO)
10. Total Appropriations – the sum of the ‘Appropriations’ columns
11. Adjustment/s on Appropriations-Personnel Services, Maintenance and Other Operating Expenses, Financial Expenses and Capital Outlays – amount of the adjustment/son the appropriations like realignment, transfers (to and from), withdrawals, and other adjustments based on SARO, and other authorities.
12. Total Adjustment/s on Appropriations – the sum of the ‘Adjustment/s on Appropriation/s’ columns
13. Adjusted Appropriations-Personnel Services, Maintenance and Other Operating Expenses, Financial Expenses and Capital Outlays – amount of appropriations by allotment class after the adjustments
14. Total Adjusted Appropriations – the sum of the ‘Adjusted Appropriations’ columns
15. Allotments-Personnel Services, Maintenance and Other Operating Expenses, Financial Expenses and Capital Outlays – amount of allotment released per GAA/SARO/GARO for each allotment class
16. Total Allotments – the sum of the ‘Allotments’ columns
17. Adjustment/s on Allotments-Personnel Services, Maintenance and Other Operating Expenses, Financial Expenses and Capital Outlays – amount of adjustments on allotments for each allotment class based on SARO, and other authorities.
18. Total Adjustment/s on Allotments – the sum of the ‘Adjustment/s on Allotments’ columns
19. Adjusted-Personnel Services, Maintenance and Other Operating Expenses, Financial Expenses and Capital Outlays – amount of allotments after the adjustments for each allotment class
20. Total Adjusted Allotments – the sum of the ‘Adjusted Allotments’ columns
21. Unreleased Appropriations-Personnel Services, Maintenance and Other Operating Expenses, Financial Expenses and Capital Outlays – running balance of appropriations or the unallotted appropriation balance (Adjusted Appropriation Less Adjusted Allotment)
22. Total Unreleased Appropriations – the sum of the ‘Unreleased Appropriations’ columns

2. Registries of Allotments, Obligations and Disbursements – Personnel Services (PS)

REGISTRY OF ALLOTMENTS, OBLIGATIONS AND DISBURSEMENTS										
PERSONNEL SERVICES										
PRESIDENTIAL COMMUNICATIONS OPERATIONS OFFICE										
						MFO/P/A/P: 1000000000000000				
						Fund Cluster: 01				
						Sheet No.				
Date	Reference		UACS Object Code/ Expenditure	Allotments (GAA/SARO/ISAA Issued)	Obligations	Unobligated Allotments	Disbursements	Unpaid Obligations		Remarks
	Date	ORS Number						Due and Demandable	Not yet Due and Demandable	
Total for the month of January, 2021			-	-	-	-	-	-	-	
Total as of January, 2021			-	-	-	-	-	-	-	
Total for the month of February, 2021			-	-	-	-	-	-	-	
Total as of February, 2021			-	-	-	-	-	-	-	
Total for the month of March, 2021			-	-	-	-	-	-	-	
Total as of March, 2021			-	-	-	-	-	-	-	
Total for the month of April, 2021			-	-	-	-	-	-	-	
Total as of April, 2021			-	-	-	-	-	-	-	
Total for the month of May, 2021			-	-	-	-	-	-	-	
Total as of May, 2021			-	-	-	-	-	-	-	
Total for the month of June, 2021			-	-	-	-	-	-	-	
Total as of June, 2021			-	-	-	-	-	-	-	
Total for the month of July, 2021			-	-	-	-	-	-	-	
Total as of July, 2021			-	-	-	-	-	-	-	
Total for the month of August, 2021			-	-	-	-	-	-	-	
Total as of August, 2021			-	-	-	-	-	-	-	
Total for the month of September, 2021			-	-	-	-	-	-	-	
Total as of September, 2021			-	-	-	-	-	-	-	
Total for the month of October, 2021			-	-	-	-	-	-	-	
Total as of October, 2021			-	-	-	-	-	-	-	
Total for the month of November, 2021			-	-	-	-	-	-	-	
Total as of November, 2021			-	-	-	-	-	-	-	
Total for the month of December, 2021			-	-	-	-	-	-	-	
Total as of December, 2021			-	-	-	-	-	-	-	

Total for the month of June, 2020	-	-	-	-	-	-	-	-
Total as of June, 2020	-	-	-	-	-	-	-	-
Total for the month of July, 2020	-	-	-	-	-	-	-	-
Total as of July, 2020	-	-	-	-	-	-	-	-
Total for the month of August, 2020	-	-	-	-	-	-	-	-
Total as of August, 2020	-	-	-	-	-	-	-	-
Total for the month of September, 2020	-	-	-	-	-	-	-	-
Total as of September, 2020	-	-	-	-	-	-	-	-
Total for the month of October, 2020	-	-	-	-	-	-	-	-
Total as of October, 2020	-	-	-	-	-	-	-	-
Total for the month of November, 2020	-	-	-	-	-	-	-	-
Total as of November, 2020	-	-	-	-	-	-	-	-
Total for the month of December, 2020	-	-	-	-	-	-	-	-
Total as of December, 2020	-	-	-	-	-	-	-	-
Total for the month of May, 2020	-	-	-	-	-	-	-	-
Total as of May, 2020	-	-	-	-	-	-	-	-

INSTRUCTIONS

A. This registry shall be maintained by the Budget Division/Unit by Appropriations Act, fund cluster, by Major Final Output (MFO) or Program/Activity/Project (PAP) for personnel services.

B. This form shall be accomplished as follows:

1. For the year – the year covered by the registry
2. Entity Name – name of the agency/entity
3. MFO/PAP – the code per MFO or PAP as shown in the GAA/SARO/GARO
4. Fund Cluster – the fund cluster name/code in accordance with the UACS:

- 01 Regular Agency Fund
- 02 Foreign Assisted Projects Fund
 - Special Account-Locally Funded/Domestic Grants
- 03 Fund
 - Special Account-Foreign Assisted/Foreign Grants
- 04 Fund

5. Legal Basis – the Appropriations Act
6. Sheet No. – sheet number which shall be one series per year
7. Date – the date of recording/posting
8. Reference-Date – the date of the reference document
9. Reference-Serial Number – the number of the GAARD/GARO/SARO/ORS/Reports of Checks Issued (RCI)/Report of Advice to Debit Account Issued (RADAI)/ Tax Remittance Advice

(TRA)/JEV/Notice of Obligation Request and Status Adjustment (NORSA) with the original ORS number adjusted

10.UACS Object Code/Expenditures – the object code based on the UACS

11.Allotments– amount of allotment received based on the GAA/GARO/SARO/TRA, etc. including adjustments on allotments based on SARO, and other obligational authorities

12.Obligations – amount of obligation incurred based on the approved ORS and adjustments based on NORSA supported by pertinent documents

13.Unobligated Allotments – balance of available allotment that can still be obligated (Allotments less Obligations)

14.Disbursements – actual amounts paid based on RCI/RADAI/TRA/JEV including adjustments thereto supported by pertinent documents

15.Unpaid Obligations-Due and Demandable– balance of obligation for services rendered but not yet paid (Payable less Disbursement)

16.Unpaid Obligations-Not Yet Due and Demandable– the amount of obligations without services rendered (Obligations less Payable)

C. Separate registry shall be maintained for overdraft/obligations incurred in excess of allotment and for prior year's continuing appropriations (unreleased and unobligated allotments).

3. Registry of Allotments, Obligations and Disbursements – Maintenance and Other Operating Expenses (MOOE)

REGISTRY OF ALLOTMENTS, OBLIGATIONS AND DISBURSEMENTS MAINTENANCE AND OTHER OPERATING EXPENSES (MOOE) PRESIDENTIAL COMMUNICATIONS OPERATIONS OFFICE										
							MFO/P/A/P: 10000000000000			
							Fund Cluster: 01			
							Sheet No.			
Date	Reference		UACS Object Code/ Expenditure	Allotments (GAA/SARO/SAA Issued)	Obligations	Unobligated Allotments	Disbursements	Unpaid Obligations		Remarks
	Date	ORS Number						Due and Demandable	Not yet Due and Demandable	
Total for the month of January, 2020				-	-	-	-	-	-	
Total as of January, 2020				-	-	-	-	-	-	
Total for the month of February, 2020				-	-	-	-	-	-	
Total as of February, 2020				-	-	-	-	-	-	
Total for the month of March, 2020				-	-	-	-	-	-	
Total as of March, 2020				-	-	-	-	-	-	
Total for the month of April, 2020				-	-	-	-	-	-	
Total as of April, 2020				-	-	-	-	-	-	
Total for the month of May, 2020				-	-	-	-	-	-	
Total as of May, 2020				-	-	-	-	-	-	
Total for the month of June, 2020				-	-	-	-	-	-	
Total as of June, 2020				-	-	-	-	-	-	
Total for the month of July, 2020				-	-	-	-	-	-	
Total as of July, 2020				-	-	-	-	-	-	
Total for the month of August, 2020				-	-	-	-	-	-	
Total as of August, 2020				-	-	-	-	-	-	
Total for the month of September, 2020				-	-	-	-	-	-	
Total as of September, 2020				-	-	-	-	-	-	
Total for the month of October, 2020				-	-	-	-	-	-	
Total as of October, 2020				-	-	-	-	-	-	
Total for the month of November, 2020				-	-	-	-	-	-	
Total as of November, 2020				-	-	-	-	-	-	
Total for the month of December, 2020				-	-	-	-	-	-	
Total as of December, 2020				-	-	-	-	-	-	

REGISTRY OF ALLOTMENTS, OBLIGATIONS AND DISBURSEMENTS MAINTENANCE AND OTHER OPERATING EXPENSES (MOOE) PRESIDENTIAL COMMUNICATIONS OPERATIONS OFFICE										
							MFO/P/A/P: 30000000000000 Fund Cluster: 01 Sheet No.			
Date	Reference		UACS Object Code/ Expenditure	Allotments (GAA/SARO/SAA Issued)	Obligations	Unobligated Allotments	Disbursements	Unpaid Obligations		Remarks
	Date	ORS Number						Due and Demandable	Not yet Due and Demandable	
Total for the month of January, 2020										
Total as of January, 2020										
Total for the month of February, 2020										
Total as of February, 2020										
Total for the month of March, 2020										
Total as of March, 2020										
Total for the month of April, 2020										
Total as of April, 2020										
Total for the month of May, 2020										
Total as of May, 2020										
Total for the month of June, 2020										
Total as of June, 2020										
Total for the month of July, 2020										
Total as of July, 2020										
Total for the month of August, 2020										
Total as of August, 2020										
Total for the month of September, 2020										
Total as of September, 2020										
Total for the month of October, 2020										
Total as of October, 2020										
Total for the month of November, 2020										
Total as of November, 2020										
Total for the month of December, 2020										
Total as of December, 2020										

INSTRUCTIONS

A.This registry shall be maintained by the Budget Division/Unit by Appropriations Act, fund cluster, by Major Final Output (MFO) or Program/Activity/Project (PAP) for maintenance and other operating expenses.

B.This form shall be accomplished as follows:

- 1.For the year – the year covered by the registry
- 2.Entity Name – name of the agency/entity
- 3.MFO/PAP – the code for MFO or PAP as shown in the GAA/SARO/GARO
- 4.Fund Cluster – the fund cluster name/code in accordance with the UACS:

- 01 Regular Agency Fund
- 02 Foreign Assisted Projects Fund
- 03 Special Account-Locally Funded/Domestic Grants Fund
- 04 Special Account-Foreign Assisted/Foreign Grants Fund

- 4.Legal Basis – the Appropriations Act
- 5.Sheet No. – sheet number which shall be one series per year
- 6.Date – the date of recording/posting
- 7.Reference Date – the date of the reference document
- 8.Reference Serial Number – the number of the GAA/GARO/SARO/ORS/Reports of Checks Issued (RCI)/Report of Advice to Debit Account Issued (RADAI)/Tax Remittance Advice (TRA)/JEV/Notice of Obligation Request and Status Adjustment (NORSA) with the original ORS number adjusted
- 9.UACS Object Code/Expenditures – the object code based on the UACS
- 10.Allotments – amount of allotment received based on the GAA/GARO/SARO/TRA, etc. including adjustments on allotments based on SARO, and other obligational authorities
- 11.Obligations – amount of obligation incurred based on the approved ORS and adjustments based on NORSA supported by pertinent documents
- 12.Unobligated Allotments – balance of available allotment that can still be obligated (Allotments less Obligations)
- 13.Disbursements – actual amounts paid based on RCI/RADAI/TRA/JEV including adjustments thereto supported by pertinent documents
- 14.Unpaid Obligations-Due and Demandable – balance of obligation for goods delivered/services rendered but not yet paid (Payable less Disbursement)
- 15.Unpaid Obligations-Not Yet Due and Demandable – the amount of obligations without goods delivered/services rendered (Obligations less Payable)

C.Separate registry shall be maintained for overdraft/obligations incurred in excess of allotment and for prior year's continuing appropriations (unreleased and unobligated allotments).

4. Registry of Allotments, Obligations and Disbursements – Capital Outlay (CO)

REGISTRY OF ALLOTMENTS, OBLIGATIONS AND DISBURSEMENTS										
CAPITAL OUTLAY (CO)										
PRESIDENTIAL COMMUNICATIONS OPERATIONS OFFICE										
					MFO/P/A/P: 10000000000000					
					Fund Cluster: 01					
					Sheet No.					
Date	Reference		UACS Object Code/ Expenditure	Allotments (GAA/SARO/ISAA Issued)	Obligations	Unobligated Allotments	Disbursements	Unpaid Obligations		Remarks
	Date	ORS Number						Due and Demandable	Not yet Due and Demandable	
Total for the month of January, 2020				-	-	-	-	-	-	
Total as of January, 2020				-	-	-	-	-	-	
Total for the month of February, 2020				-	-	-	-	-	-	
Total as of February, 2020				-	-	-	-	-	-	
Total for the month of March, 2020				-	-	-	-	-	-	
Total as of March, 2020				-	-	-	-	-	-	
Total for the month of April, 2020				-	-	-	-	-	-	
Total as of April, 2020				-	-	-	-	-	-	
Total for the month of May, 2020				-	-	-	-	-	-	
Total as of May, 2020				-	-	-	-	-	-	
Total for the month of June, 2020				-	-	-	-	-	-	
Total as of June, 2020				-	-	-	-	-	-	
Total for the month of July, 2020				-	-	-	-	-	-	
Total as of July, 2020				-	-	-	-	-	-	
Total for the month of August, 2020				-	-	-	-	-	-	
Total as of August, 2020				-	-	-	-	-	-	
Total for the month of September, 2020				-	-	-	-	-	-	
Total as of September, 2020				-	-	-	-	-	-	
Total for the month of October, 2020				-	-	-	-	-	-	
Total as of October, 2020				-	-	-	-	-	-	
Total for the month of November, 2020				-	-	-	-	-	-	
Total as of November, 2020				-	-	-	-	-	-	
Total for the month of December, 2020				-	-	-	-	-	-	
Total as of December, 2020				-	-	-	-	-	-	

INSTRUCTIONS

- A. This registry shall be maintained by the Budget Division/Unit by Appropriations Act, fund cluster, by Major Final Output (MFO) or Program/Activity/Project (PAP) for capital outlays.
- B. This form shall be accomplished as follows:
1. Entity Name – name of the agency/entity
 2. MFO/PAP – the code for MFO or PAP as shown in the GAA/SARO/GARO
 3. Fund Cluster –the fund cluster name/code in accordance with the UACS:
 - 01 Regular Agency Fund
 - 02 Foreign Assisted Projects Fund
Special Account-Locally Funded/Domestic Grants
 - 03 Fund
 - 04 Special Account-Foreign Assisted/Foreign Grants
Fund
 4. Legal Basis – the Appropriation Act
 5. Sheet No. – sheet number which shall be one series per year
 6. Date – the date of recording
 7. Reference Date – the date of the reference document
 8. Reference Serial Number – the number of the GAA/GARO/SARO/ORS/Reports of Checks Issued (RCI)/Report of Advice to Debit Account Issued (RADAI)/ Tax Remittance Advice (TRA)/JEV/Notice of Obligation Request and Status Adjustment (NORSA) with the original ORS number adjusted
 9. UACS Object Code/Expenditures – the object code based on the UACS
 10. Allotments – amount of allotment received based on the GAA/GARO/SARO/TRA, etc. including adjustments on allotments based on SARO, and other obligational authorities
 11. Obligations – amount of obligation incurred based on the approved ORS and adjustments based on NORSA supported by pertinent documents
 12. Unobligated Allotments – balance of available allotment that can still be obligated (Allotments less Obligations)
 13. Disbursements – actual amounts paid based on RCI/RADAI/TRA/JEV including adjustments thereto supported by pertinent documents
 14. Unpaid Obligations-Due and Demandable – balance of obligation for goods delivered/services rendered but not yet paid (Payable less Disbursement)
 15. Unpaid Obligations-Not Yet Due and Demandable – the amount of obligations without goods delivered/services rendered (Obligations less Payable)
- C. Separate Registry shall be maintained for overdraft/obligations incurred in excess of allotment and for prior year's continuing appropriations (unreleased and unobligated allotments)

F. LIST OF BUDGETARY REQUIREMENTS / MATERIALS FOR BRIEFING FOLIO REQUESTED BY CONGRESS

1. Budgetary Requirements (Senate)

I. Budget Documents

1. Overview of the FY 2022 Budget which should include the following:
 - 1.1 Highlights and Salient Features of major items in the proposed FY 2022 budget.
 - 1.2 Profile/Brief Description of the Programs/Activities/Projects. For Locally Funded Projects (LFPs) and Foreign- Assisted Projects (FAPs), include the commencement and estimated completion date, total project cost, annual fund requirement if multi-year, and the percentage of completion/implementation as of December 31, 2020, and as of June 30, 2021, if already available.
2. Comparative Statement with justification for each change/variance in the budget:
 - 2.1 FY 2022 NEP vs FY 2021 Budget as per GAA (*See Form 'A'*).
 - 2.2 FY 2022 NEP vs FY 2021 NEP (*See Form 'A-2'*).
3. The FY 2022 Agency Budget Proposal as originally submitted to the DBM in the format provided (see Form 'B').
4. Duly accomplished Budget Preparation (BP) Forms as prescribed under NBM No. 138 dated 06 January 2021. The FY 2022 figures should conform with the budget reflected in the FY 2022 NEP submitted to Congress.
5. Physical and Financial Accomplishments for FY 2020, and 1st Semester of FY 2021 (see Form 'C').
6. FY 2020 Annual Report, the same report submitted to the Office of the President, which should be submitted on or before 30 June 2021.
7. Financial and Narrative Report on the sources and utilization of income and special accounts, if any, for FY 2020 and as of 30 June 2021.
8. Consolidated budget of the entire agency from all sources for FY 2020 – 2022, including details of budgetary adjustments for FY 2020 and FY 2021 (*see Form 'D'*).
9. Complete set of the FY 2020 COA Audit Report, including the report on compliance with COA Audit Findings and Recommendations, pursuant to Section 99 of the General Provisions of R.A. No. 11260, the FY 2020 GAA, Volume I-B.
10. Summary of actual personnel complement as of 31 December 2020 and as of 30 June 2021, and the expected manpower complement for FY 2022 which should include the salaries charged to Personnel Services (e.g. permanent/regular employees), and

Maintenance and Other Operating Expenses (e.g. consultants, job-order employees, and personnel under memorandum of agreement). (See Form 'E').

11. Updated Directory of Officials and Personnel holding Key Positions including regional offices (please indicate the name, designation/position, contact numbers, viber number, and e-mail addresses).
12. If applicable, submit other important documents, information and statistics that will help the Committee in the evaluation of the FY 2022 budget, which should include, but not limited to the following:
 - 12.1. Details of COVID-19 related programs for FYs 2020, 2021 and 2022, if any. Please include a narrative on how the pandemic affected their delivery of services to target beneficiaries in 2020 and 2021 and how it will affect your targets for 2022.
 - 12.1.1 Inventory of personnel who had been vaccinated as of June 30, 2021 (Please indicate the percentage and actual number).
 - 12.2. Details, if any, of P/A/Ps, and functions that will be devolved because of the implementation of the Supreme Court Ruling on the Mandanas-Garcia Case. Please indicate the function or activity that will continue to be implemented by your agency.
 - 12.3. Program/Project Description and budget for Research and Development for FY 2020-2022.
 - 12.4. Program/Project Description of lump-sum appropriation(s) for FY 2020-2022.
 - 12.5. Program/Project Description, budget and budget utilization of Scholarship Program for FY 2020-2022, including number of scholars and graduates.
 - 12.6. Program/Project Description, budget and budget utilization of the National Task Force to End Local Communist Armed Conflict (NTF-ELCAC) and Enhanced Comprehensive Local Integration Program (E-CLIP) Funds, FY 2020-2022.
 - 12.7. Statement of unutilized appropriations and savings reverted to the General Fund for FY 2020.
 - 12.8. Details and status of unreleased appropriations/For Later Release (FLR) under GAA 2020 and GAA 2021, as of June 30, 2021.
 - 12.9. List and details of unfunded and/or laws that are being implemented with insufficient funds, as of June 30, 2021.
 - 12.10. Program/Project Description, budget and budget utilization of the Social Protection Programs and Social Safety Nets, FY 2020-2022.
 - 12.11. Details, budget and status of implementation of the Medium-Term Information and Communications Technology Harmonization Initiative (MITHI), FY 2010-2022.
 - 12.12. Time series of the actual obligations and disbursements per year from 1987-2020. A separate report of the actual obligations and disbursements as of June 30, 2021 and September 30, 2021 shall be submitted at least one week before the scheduled budget hearing and plenary debate of your agency, respectively (see Form "F").

- 12.13. List/profile of loan programs/financial assistance to target beneficiaries.
- 12.14. List of Radio Stations (operational or non-operational) with the names of the station manager.
- 12.15. Card Rate of Radio Stations (regional).
- 12.16. Details and status or update on the Government Communications Academy.
- 12.17. Proposed list of priority areas that need[s] to upgrade their transmitters with the corresponding costs.
- 12.18. Update on the PCOO modernization plan.

II. Requirements for Budget Hearing and Plenary Debates

- 1. Printed and soft copy of the Budget Presentation at least three (3) days before the scheduled hearing.
- 2. Printed copies of the Budget Presentation for distribution during the hearing (10 copies).
- 3. Cue cards/Q&A to be submitted on or before October 15, 2021 (2 copies).

2. Budgetary Requirements (HOR)

I. BUDGET DOCUMENTS

1. Overview of the FY 2022 Budget, including the following:
 - 1.1. Highlights and Salient Features of Major Items in the proposed FY 2022 budget.
 - 1.2. Justification for any Major Change between the FY 2021 and FY 2022 budget, including modifications made on the budgetary programs, projects, and activities, to conform with the government priorities.
 - 1.3. Project profile/brief description of existing projects – Locally Funded Projects (LFP) and Foreign-Assisted Projects (FAPs), including the commencement date and estimated completion date of the project, total project cost, annual fund requirement, if multi-year, and the percentage of completion/implementation as of December 31, 2020, and as of June 30, 2021, if already available.
 - 1.4. Project profile/brief description of new projects – Locally Funded Projects (LFP) and Foreign-Assisted Projects (FAPs), including the commencement date and estimated completion date of the project, total project cost, annual fund requirement, if multi-year.
2. Duly accomplished Budget Preparation (BP) Forms as prescribed under National Budget Memorandum (NBM) No. 138 dated January 6, 2021 (BP Forms A, B, C, D, 100-300). The FY 2022 figures should conform with the budget ceiling as approved by the President of the Philippines, per FY 2022 NEP.
3. The FY 2020 Status of Appropriations, Allotments, Obligations, Disbursements and Balances (SAAODB) as of the year ending December 31, 2020 and the FY 2021 Status of Appropriations, Allotments, Obligations, Disbursements and Balances (SAAODB) as of the semester ending June 30, 2021, in accordance with the Financial Accountability Report No. 1 (FAR 1).
4. The FY 2020 Status of Appropriations, Allotments, Obligations, Disbursements and Balances by Object of Expenditures (SAAODBOE) as of the year ending December 31, 2020 and the FY 2020 Status of Appropriations, Allotments, Obligations, Disbursements and Balances BY Object of Expenditures (SAAODBOE) as of the semester ending June 30, 2021 in accordance with the Financial Accountability Report No. 1-A (FAR 1-A).
5. Financial Report and Highlights of the accomplishments/performance of the department/agency for FY 2020 and the 1st semester of FY 2021, vis-à-vis targets for the same period.
6. Comparative budget justification document for FYs 2020 (Actual), 2021 (Estimates) and 2022 (Projected). (Please see attached Form A).
7. Comparative detailed breakdown of the following (2020 Actual, 2021 Estimate, 2022 Proposed):

7.1 Maintenance and Other Operating Expenses (MOOE) (Please see attached Form B)

- 7.1.1 Traveling Expenses (Local and Foreign)
- 7.1.2 Supplies and Materials (classified by category: e.g.: accountable forms, agricultural and marine supplies, drugs and medicines, fuel, oil and lubricants, medical, dental and laboratory supplies, military, police and traffic supplies, , non-accountable forms, office supplies, ICT supplies, etc.
- 7.1.3 Utility Expenses (classified by category, e.g: water, electricity, etc.)
- 7.1.4 Professional Expenses (classified by category, e.g.: legal, auditing, consultancy, and other professional services)
- 7.1.5 Confidential and Intelligence Expenses
- 7.1.6 Financial Assistance/Subsidy (indicate beneficiaries)
- 7.1.7 Repairs and Maintenance of Public Infrastructures Assets, if applicable: road networks, flood control systems; sewer systems; water supply systems; power supply systems; communication networks; seaport systems; airport systems; parks, plazas, monuments; and other infrastructure assets.

7.2 Capital Outlays (CO)- (Please see attached Form C)

- 7.2.1 Machinery and Equipment Outlay – breakdown of machinery, office equipment, ICT equipment, airport, equipment, construction and heavy equipment, disaster response and rescue equipment, military and police equipment, and other machinery and equipment, which were procured in 2020 and proposed to be procured in 2021 and 2022.
- 7.2.2 Furniture, Fixtures and Books Outlay – breakdown of furniture and fixtures and books purchased in 2020 and those to be purchased in FY 2021 and 2022.
- 7.2.3 Buildings and Other Structures Outlay – proposed construction and related improvements for FYs 2021 and 2022 (indicate whether new, on-going or for completion) and those constructed in 2020.
- 7.2.4 Land and Land Improvements Outlay – detailed breakdown of construction/land improvements for FYs 2021 and 2022 and those constructed/improved in FY 2020.
- 7.2.5 Other Capital Outlays (please indicate a detailed breakdown)

8. Regional allocation of the agency's budget for FY 2020, FY 2021 and FY 2022.

9. Report on the utilization of Confidential/Intelligence Funds appropriated in 2020 (Actual) and as of 30 June 2021, including any savings used to augment funds for intelligence and counter-intelligence activities of the department and its attached agencies, pursuant to Sections 76 and 77 of the General Provisions of R.A. No. 11518 or the FY 2021 GAA.

10. Copy of MOA/Contract of New FAPs for implementation in FY 2022 and list of FAPs in the pipeline which may be negotiated in FY 2022. (Soft copy only)
11. FY 2020 Annual Report (same copy as that submitted to the Office of the President).
12. Complete set of the FY 2020 COA Audit Report, including report on Compliance with COA Audit Findings and Recommendations, pursuant to Section 91 of R.A. No. 11518 or the FY 2021 GAA.
13. Details of budgetary adjustments (Please see attached Form D).
14. Explanation and detailed breakdown of the “Unused Appropriations” for FYs 2020 and 2021, per “Comparative Summary of Appropriations and Obligations” in the FY 2022 NEP, to wit:
 - Unused Appropriations
 - Unreleased Appropriations
 - Unobligated Allotment
15. Financial and Narrative Report on the sources and utilization of income and special accounts, if any, for FY 2020 (actual) and as of 30 June 2021.
16. Laws (R.A./E.O.) relating to the department/agency’s programs/projects/activities which have not been implemented due to lack of government budgetary support (unfunded laws).
17. Consolidated comparative budget of the entire department/agency from all sources for FY 2020-2022.
18. Comparative Statement with justification for each change/variance in the budget, FY 2022 NEP vs FY 2021 NEP (Please see attached Form E)
19. Time series of the actual obligations and disbursements per year from 1987-2020. A separate report of the actual obligations and disbursements as of June 30, 2021 and September 30, 2021 shall be submitted at least one week before the scheduled budget hearing and plenary debate of your agency, respectively (Please see attached Form F).
20. Summary of Filled and Unfilled Plantilla Positions as of 31 December 2020 and as of 30 June 2021, including contractual, casuals, and job orders and those in the overseas offices.
21. Other important documents, information and statistics that would help the Committee in the evaluation of the FY 2022 budget, which include, but not limited to the following:
 - 21.1 Details of COVID-19 related programs for FYs 2020, 2021, and 2022, if any. Please include a narrative on how the pandemic affected the delivery of services of the department/agency in 2020, 2021 and how it will affect targets for 2022. (Form G) all in separate sheets
 - a. Republic Act No. 11465 (FY 2020 General Appropriations Act)
 - b. Republic Act No. 11469 (Bayanihan Law) if applicable
 - c. Republic Act No. 11494 (Bayanihan Law II), if applicable

- d. National Budget Circular 580 if applicable
 - e. Other Issuances
- 21.2 Details, if any, on P/A/Ps and functions that will be devolved because of the Supreme Court Ruling on the Mandanas-Garcia Case, and the functions/activity that will still be implemented by your department/agency.
 - 21.3 Details and status of unreleased appropriations/For Later Release (FLR) under FY 2020 GAA and FY 2021 GAA, as of June 30,2021
 22. Details/specifics of Republic Act No. 11465 in relation with Republic Act No. 11520 (Extension of the validity of GAA FY 2020 in the fiscal year 2021 related programs for FY 2021, if any. (Form H)
 23. Status of FY 2021 Locally Funded Projects: from appropriations, releases, disbursements and percentage of completion as of June 30, 2021
 24. The FY 2022 Agency Budget Proposal as originally submitted to the DBM pursuant to National Budget Memorandum (NBM) No. 138 dated January 6, 2021
 25. Updated Directory of Officials and Key Positions including regional offices (please indicate the name, designation/position and contact numbers, including mobile phone numbers, viber number, and e-mail address).

II. BUDGET PRESENTATION FOR THE COMMITTEE BRIEFING/HEARING

Printed and soft copy of the budget presentation at least three (3) days before the scheduled Committee briefing/hearing.

Note: Agency budget submission shall not be considered complete unless all specific requirements shall have been submitted.

Soft copy shall either be emailed to jlpsantos2002@yahoo.com or submitted in USB.

In compliance with the Health Protocols of the House of Representatives, please inform the Committee in advance before the physical submission of the budgetary requirements for the appropriate Health Protocols.

3. Briefing Folio (HOR)

1. Overview of the FY 2022 Proposed Budget
 - 1.1 Highlights
 - a. PS
 - b. MOOE
 - c. CO
 - 1.2 Major thrusts
 - a. PCOO-Proper
 - b. BBS
 - c. BCS
 - d. NPO
 - e. NIB
 - f. PIA
 - g. RTVM
 - 1.3 New programs and projects for FY 2022
 - a. PCOO-Proper
 - b. BBS
 - c. BCS
 - d. NPO
 - e. NIB
 - f. PIA
 - g. RTVM

2. Narrative accomplishments in FY 2020 and first half of 2021, including the status of releases of funds
 - 2.1 PCOO-Proper and attached agencies/corporations
 - 2.2 Assessment of the operations of all supervised radio stations in FY 2020 and first half of 2021 in terms of key performance indicators
3. Status of the implementation of various projects to upgrade the facilities nationwide for FYs 2020-2021, including the establishment of the Visayas and Mindanao Media Hub and the Government Communication Academy
4. Plans and programs of the Presidential Task Force on Media Security (PTFoMS) in protecting media practitioners against violence, threats, and intimidation in the coming elections
5. Update on the proposed privatization of IBC-13, including the conduct of financial valuation by the Development Bank of the Philippines which will serve as indicator for the pricing threshold towards IBC privatization
6. Update/Report on the privatization of the remaining shares of the national government in Radio Philippines Network, Inc. (RPN-9)
7. Status of implementation of Republic Act No. 10390, also known as “An Act Revitalizing the People’s Television Network, Inc. (PTV-4), including its reorganization development plan
8. Financial Statements of PTV-4, IBC-13 and RPN-9, APO Production and NPO for FYs 2019, 2020 and early 2021
9. List of government-owned radio and television stations

Note: The documents/information requested by the HOR to be included in the Briefing Folio may vary every year and may depend on the important issues in the previous and current years and other emerging concerns related to the PCOO and its attached agencies/corporations.