



# *Updates on Budgetary Rules and Regulations*

**DBM Asst. Secretary Cristina B. Clasara**  
**November 23, 2022**  
**PAGBA (Bacolod)**



# PRESENTATION OUTLINE:

- Action Document Releasing System
- Budget Execution Documents
- Agency Performance Review
- Corporate Operating Budget





# *Action Document Releasing System (ADRS)*



Republic of the Philippines

DEPARTMENT OF BUDGET AND MANAGEMENT

# **What is: ACTION DOCUMENT RELEASING SYSTEM (ADRS)**

a web-based application that facilitates the release of approved DBM action documents in digital format directly to the authorized users of recipient agencies



# Related DBM Issuances on ADRS

- Circular Letter 2021-6 (SARO for 8 NGAs)
- Circular Letter 2021-8 (ANCAI for 14 NGAs)
- Circular Letter 2022-3 (SARO and ANCAI for additional 7 NGAs, including all SUCs and the use of One-Time Password)
- Circular Letter 2022-8 (Full Implementation of SARO and ANCAI)



# ADRS Security Features:

- Authorized Users only
- Use of One-Time Password (OTP)
- Use of Philippine National Public Key Infrastructure (PNPKI)
- Has audit logs



# ADRS, still cooking....

- Circular Letter 2022-9 (NCA to GSBs)
- Circular Letter 2022-10 (FOA, MYCA, CDC, NCAA)
- Circular Letter 2022-11 (NOSCA)



# EMAIL NOTIFICATION: With NCA Release

## NCA Release

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Greetings!

As part of the ongoing improvement of the Action Document Releasing System (ADRS), an email notification feature was added to the system to inform the DBM Analysts and client agencies containing the NCA releases for the day.

Please be informed that the following NCA was released for user [jgalarpe@dbm.gov.ph](mailto:jgalarpe@dbm.gov.ph) in the past hour:

NCA #	Department	Agency	Operating Unit
<a href="#">NCA-BMB-C-22-0014240</a>	Department of Budget and Management (DBM)	Office of the Secretary	Central Office

Thank you for your cooperation

For more information / inquiries, please contact DBM Helpdesk:

[ictshelpdesk@dbm.gov.ph](mailto:ictshelpdesk@dbm.gov.ph)

DBM - Action Document Releasing System (ADRS)- Automated Mailer

This is an automated message, please do not reply.



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## Log-in Page in the DBM Apps Portal:



Republic of the Philippines  
Department of Budget and Management  
KALAKAS NG PANGULO NG MAMAYAN

Sign In to your account

Enter your username.. \*

jgalarpe@dbm.gov.ph



Enter your password.. \*

.....



Login

[Forgot password?](#)

**PROD ENVIRONMENT**

## DBM Apps Portal

You are attempting to access a private system. Unauthorized access, or access in excess of your authority, may result in civil and criminal penalties. Your activities are being logged and monitored.

[Register Now!](#)



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			 0 ePAYSLIP
Online Submission of Budget Proposal v2.0	Action Document Releasing System	Unified Reporting System v2.0	Electronic Payslip (Viewer/Downloader)
Budget Preparation	Budget Execution	Budget Accountability	Internal Application
OSBP v2.0	ADRS	URS v2.0	ePAYSLIP 



## ADRS - Important Announcement!

**To All Our Clients,**

For those valid recipients of the One-Time-Pin (OTP) and ADRS releases email notification, OTP is now required once upon user login.

Kindly check your inbox within 1-2 minutes upon requesting the OTP.

Generated OTP would be valid for 4 Hours.

OTP Users are required to request new OTP after logging out.

New OTP users are advised to wait 5-10 minutes to generate the initial OTP pin.

Thank you.

ADRS Support Team

Got it



## Email Notification on the OTP-Generated code:

### DBM OTP Generator

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Hi,

The system has generated new OTP for user [jgalarpe@dbm.gov.ph](mailto:jgalarpe@dbm.gov.ph).

OTP code:

**[REDACTED] 5**

The OTP code will be valid for 4 Hours. Please do not share this code with anyone.

For more information / inquiries, please contact DBM Helpdesk:

[ictsshelpdesk@dbm.gov.ph](mailto:ictsshelpdesk@dbm.gov.ph)

DBM - Action Document Releasing System (ADRS)- OTP Generator

This is an automated message, please do not reply.



## OTP Entry Facility:

### OTP Validation

Hello [jgalarpe@dbm.gov.ph](mailto:jgalarpe@dbm.gov.ph), please enter the latest OTP pin sent to your email:

 Submit

 Request for New OTP



# DBM Responsibilities:

- Approval and validation of user registration including the authorized coverage;
- Timely uploading of digital copies of SARO/ANCAI and attachments, if any, to the DBM ADRS;
- Administration of the One-Time Password (OTP) for access controls;
- Establishment of reporting and monitoring controls, if necessary;
- Provision of timely and effective client support and application maintenance; and,
- Issuance of clarificatory/supplemental guidelines and provision of system updates and developments, if necessary.



# NGA's Responsibilities:

- Submission of necessary requirements and authorized agency email addresses for user registration;
- Adoption and implementation of the pertinent internal guidelines and responsive internal controls on the use of the ADRS;
- Responsible downloading, printing, and use of digital documents for the intended or original purpose **within 48 hours upon release of the documents in the ADRS**;
- Compliance with reporting requirements of the DBM, if any;
- Timely reporting of issues through lodging tickets with the DBM ICTSS Helpdesk; and,
- Provision of feedback on system implementation through client evaluation forms and feedback gathering activities to serve as basis for improvement.



# Technical Support:

For technical concerns, authorized users are requested to contact the DBM ICTSS Helpdesk at:

[ictsshelpdesk@dbm.gov.ph](mailto:ictsshelpdesk@dbm.gov.ph)







# *Budget Execution Document (BEDs)*



Republic of the Philippines

DEPARTMENT OF BUDGET AND MANAGEMENT

***Circular Letter (CL) No. 2022-14***  
***Re: Prescribing Guidelines for the***  
***Preparation and Submission of the Annual***  
***Budget Execution Plans Covering the FY***  
***2023 Budget and Thereafter***



# What are Budget Execution Documents (BEDs)

Annual documents regularly prepared by agencies that contain their plans and targets for financial, physical, disbursement/spending schedules, and procurement to be submitted/reviewed by the DBM.



# Importance of BEDs

## Agency

- Guide to manage operations
- Timely implementation of programs/projects

## DBM (as an oversight agency)

- Facilitate release of funds
- Measuring/assessing agency performance



# BEDs prescribed under CL No. 2022-14

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



**BED No. 3**  
**vis-a-vis**  
**Cash Release Program**  
**(Disbursement Program)**



# What is the Difference Between

**Disbursement Program**  
**Obligation Program**



# Prescribing the Applicable Validity Periods: Appropriation, Allotment, Obligation, Disbursement

Particulars	FY 2021					FY 2022					FY 2023 NEP						
	PS	MOOE	CO	BSGC	Financial assistance to LGUs	Statutory shares of LGUs	PS	MOOE	CO	BSGC	Financial assistance to LGUs	Statutory shares of LGUs	PS	MOOE	CO	BSGC	LGSF
Allotment	Dec. 31, 2021	Extended up to Dec. 31, 2022 pursuant to RA No. 11640)	Dec. 31, 2022	Until fully expended	Dec. 31, 2022	Dec. 31, 2022	Dec. 31, 2023	Until fully utilized/ disbursed	Dec. 31, 2023					Dec. 31, 2023	Until fully expended		
Obligation																	
Disbursement									Dec. 31, 2023	June 30, 2024	Capital Outlays other than Infrastructure projects - June 30, 2024	Rules on the nature of MOOE and CO shall apply	Dec. 31, 2024				
		Infrastructure projects - Dec. 31, 2024															





# Prescribing the Applicable Validity Periods: Appropriation, Allotment, Obligation, Disbursement

- Consideration of the validity of appropriation, allotment, obligation and disbursement consistent with the pertinent general provisions under the NEP/GAA

<b>For FY 2023</b>
Local government support fund released and obligated during the fiscal year shall be available for disbursement for the purpose specified until December 31, 2024
Appropriations for statutory shares of LGUs shall be available for obligation and disbursement until fully expended
The completion of construction, inspection, and payment of infrastructure capital outlays, including those subsidy releases to GOCCs for infrastructure projects shall be made not later than December 31, 2024
The delivery, inspection and payment of MOOE and other capital outlays shall be made not later than June 30, 2024



# Disbursement Program

Table 3. Derivation of FY 2023 Cash-Based Budget, in billion pesos

Particulars	2022 <sup>1/</sup>	2023 <sup>1/</sup>	Increase/(Decrease)	
			Amount	Percent
<b>Total Disbursement Program</b>	<b>4,954.6</b>	<b>5,085.8</b>	<b>131.2</b>	<b>2.6%</b>
<i>% of GDP</i>	<i>22.8%</i>	<i>21.3%</i>		
Less: Prior Years' Obligations	464.0	533.0	69.0	14.9%
<i>% of Total Disbursement Program</i>	<i>9.4%</i>	<i>10.5%</i>		
<b>Current Year Disbursement</b>	<b>4,490.6</b>	<b>4,552.9</b>	<b>62.3</b>	<b>1.4%</b>
<i>% of GDP</i>	<i>20.6%</i>	<i>19.1%</i>		
Add: Est. obligations to be paid in the succeeding year	533.0	715.1	182.1	34.2%
<b>Obligation Program</b>	<b>5,023.6</b>	<b>5,268.0</b>	<b>244.4</b>	<b>4.9%</b>
<i>% of GDP</i>	<i>23.1%</i>	<i>22.1%</i>		

Nominal GDP (in billion pesos)

21,775.7    23,822.0

<sup>1/</sup> Projections consistent with the macroeconomic and growth assumptions, and fiscal program approved during the 181st DBCC meeting on May 24, 2021



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# BED No. 3: Monthly Disbursement Program

PARTICULARS	UACS CODE							
1	2							
<b>B. Prior Year (PY) Obligation *</b> <b>Prior Year Accounts Payable</b> PS MOOE Fin Exp.(if applicable) CO <b>Not yet Due and Demandable Obligations</b> PS MOOE Fin Exp.(if applicable) CO <b>TOTAL PROGRAM, PY OBLIGATION</b> PS MOOE Fin Exp.(if applicable) CO <b>TOTAL NCA PROGRAM</b> PS MOOE Fin Exp.(if applicable) CO								
<b>II. CASH DISBURSEMENT CEILING (For DFA and DOLE only)</b> PS MOOE Fin Exp.(if applicable) CO								
<b>III. NON-CASH AVAILMENT AUTHORITY</b>								

## FY 2023 MONTHLY DISBURSEMENT PROGRAM (In Thousand Pesos)

Department : Department of xxxxxxxxxxxxxx  
 Agency : xxxxxxxxxxxxxx  
 Operating Unit : < not applicable >  
 Organization : xxxxxxxxxxxxxx

Particulars	UACS CODE	Total Program s	Tax Rem Advice (TRA)	Net Program	Full Year Requirement
					Full Year Total
1	2	3	4	5	22
<b>I. NOTICE OF CASH ALLOCATION</b>					
A. Fiscal Year's (FY) Budget		100	10	90	80



Particulars	UACS CODE	Total Programs	Tax Rem Advice (TRA)	Net Program		Full Year Total
1	2	3	4	5	7	22
I. NOTICE OF CASH ALLOCATION		832,322	27,694	804,628		804,604
A. Fiscal Year's (FY) Budget		754,958	25,099	729,859		729,835
New GAA		724,309	25,099	699,210	18	699,186
COMPREHENSIVE RELEASE		433,702	25,099	408,603	11	408,579
FOR LATER RELEASE		290,607	0	290,607	5	290,607
Automatic Appropriation		30,649	0	30,649	3	30,649
Retirement and Life Insurance Premiums	104 102	30,649	0	30,649	3	30,649
B. Prior Year (PY) Obligation		1,504	0	1,504	0	1,504
Prior Year Accounts Payable		1,504	0	1,504	0	1,504
CO		1,504	0	1,504	0	1,504
C. OTHERS		75,860	2,595	73,265	3	73,265
Unreleased Appropriations		58,560	2,595	55,965	3	55,965
MODE		6,660	0	6,660	0	6,660
CO		51,900	2,595	49,305	3	49,305
Unobligated Allotment		17,300	0	17,300	0	17,300
MODE		17,300	0	17,300	0	17,300
TOTAL PROGRAM, PY OBLIGATION		77,364	2,595	74,769	3	74,769
MODE		23,960	0	23,960	0	23,960
CO		53,404	2,595	50,809	3	50,809
TOTAL NCA PROGRAM		832,322	27,694	804,628		804,604

A. Fiscal Year's (FY) Budget

B. Prior Year (PY) Obligation

C. OTHERS

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# **BED No. 1 vis-a-vis Allotment Release Program (Obligation Program)**



## FORMULA:

GAA Built-in Appropriation  
+ Automatic Approp. Programmed level (RLIP,SAGF)  
Allotment Release Program of each NGA

Example:

GAA built-in approp.	-	P 123,456
Automatic Appro (RLIP)	-	789
(SAGF)	-	<u>10,000</u>
Total ARP of the agency		P 134,245
		=====

**\* Releases from Continuing Approp. and Unprogrammed Fund, and additional releases of RLIP and SAGF shall be offset against the agency's ARP**





Table H

## RECONCILIATION OF THE OBLIGATION PROGRAM AND THE PROPOSED GENERAL APPROPRIATIONS, FY 2023

(In Thousand Pesos)

Particulars	Total Obligation Program					Automatic Appropriations				
	Personal Services	Maintenance and Other Operating Expenses	Financial Expenses	Capital Outlays and Net Lending	Total	Personal Services	Maintenance and Other Operating Expenses	Financial Expenses	Capital Outlays and Net Lending	Total
DEPARTMENTS	1,269,237,388	850,242,354	841,744	958,172,334	3,078,493,820	64,429,822	8,589,266	2	3,611,141	76,630,231
<b>GRAND TOTAL</b>	<b>1,631,440,173</b>	<b>2,041,960,285</b>	<b>583,161,744</b>	<b>1,011,437,798</b>	<b>5,268,000,000</b>	<b>64,814,692</b>	<b>917,342,722</b>	<b>582,320,002</b>	<b>32,431,141</b>	<b>1,596,908,557</b>



# Updated BED Forms



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# Modification of BED Forms per CL No. 2022-14

Old BED Forms	Modified BED Forms
BED No. 1	
Consistent with the PREXC Structure per COA-DBM-DOF Joint Circular Nos. 2017-1 dated August 11, 2017	Programs categorized into two parts consistent with the "New Face of the NEP":
	a. Regular Programs, i.e., GAS, STO, Operations
	b. Projects, i.e., LFPs and FAPs
Part B - highlighting the identified priority or major programs and projects and consistent with the priorities of the current administration.	Deleted in the modified BED 1



# BED No. 2

**Old BED Forms**

**Modified BED Forms**

BED No. 2

Part B - highlighting the identified priority or major programs and projects and consistent with the priorities of the current administration.

Deleted in the modified BED Forms



*What else should I know  
about BEDs 1 and 2?*



# BED No. 1

The total of Parts I and II of the Budget Year Obligation Program can be .....

the total Budget Year Appropriation:

- greater than
- equal to
- lower than

YES	NO
<input type="checkbox"/>	<input checked="" type="checkbox"/>
<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input checked="" type="checkbox"/>



# BED No. 1

It is logical to divide the total budget year appropriation equally over four (4) quarters.

YES	NO
<input type="checkbox"/>	<input checked="" type="checkbox"/>



# BED No. 2

Quality dimension expressed in percentages to measure performance indicators can be summed up.

YES	NO
<input type="checkbox"/>	<input checked="" type="checkbox"/>





# Top 10 SUCs

## STATE UNIVERSITIES AND COLLEGES (SUCs) FY 2021 PHYSICAL PERFORMANCE FOR SELECTED OUTCOME INDICATORS (OIs) HIGHER EDUCATION PROGRAM

Name of SUCs	OI #1: Percentage of first-time licensure exam takers that pass the licensure exam		
	Target	Actual Accomplishment	RANK for OI # 1
Negros Oriental State University	48.74%	176.19%	1
Camiguin Polytechnic State College	72.86%	154.16%	2
Sultan Kudarat State University	38.00%	138.00%	3
Caraga State University	101.10% of the NPR	135.26%	4
Surigao State College of Technology	101.20% of the NPR	114.87%	5
Cebu Normal University	20.00%	96.00%	6
Agusan del Sur State College of Agri. & Tech.	101.10% of the NPR	94.35%	7
University of the Philippines System	84.98% (2,472/2,909)	94.17%	8
Philippine Normal University	90.00%	90.48%	9
Quirino State University	55.00%	90.00%	10



## Deadline of Submission of BEDs (based on NEP)

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





# *Agency Performance Review*



Republic of the Philippines

DEPARTMENT OF BUDGET AND MANAGEMENT

# What is Agency Performance Review

- the process of determining the level of accomplishment of each agency in terms of physical outputs, income generated and actual expenditures incurred in the production/ delivery of goods and services to the public vis-à-vis the targets/budgets for the same period.



## **The DBM shall conduct the following APRs:**

- Mid-year APR (covering January to June)
- Year-end Review (covering January to December)



# DBM Circular Letter No. 2018-13

## 4.3.3.1 Agency Performance Review Report

- √ Executive Summary (for reports more than 5 pages)
- √ Objective: area/subject of review
- √ Background
  - Program/activity/project (P/A/P)
  - Targets for the review period
  - Valid obligational authority/ies for the period chargeable against all appropriation sources
- √ BFARs as of June 30 of the current year for the mid-year APR and as of December 31 of the current year for the end-year APR

## 4.3.3.2 Summary of Findings

- √ Description of agency performance
- √ Explanation for deviation from targets, if any

## 4.3.3.3 Overall Agency Comments/Recommendations

- √ Corrective measures for deviations, if any
- √ Proposed modifications in organization, staffing, systems and procedures, management, refocusing of functions, reprioritization, monitoring, etc.

## **APR will be used as one of the bases for determining the necessity of any of the following:**

- Release of the balance of the FLR items under the GAA programmed appropriations
- Additional release from SPFs
- Approval of requests for modification in allotment
- Revision of plans/targets as reflected in the DBM- Evaluated BEDs submitted by agencies



# Importance of BEDs

## Agency

- Guide to manage operations
- Timely implementation of programs/projects

## DBM (as an oversight agency)

- Facilitate release of funds
- Measuring/assessing agency performance





# FINANCIAL PERFORMANCE

## BUDGET UTILIZATION RATES

1. Obligation vs Allotment
2. Obligation vs **BED 1**
3. Disbursement vs Obligation
4. Disbursement vs **BED 3**
5. Disbursement vs Total Disbursement  
Authorities Received

### Note:

- Details of Unobligated Allotment
- Details of Unpaid Obligations



# PHYSICAL PERFORMANCE

Budget Accountability Report  
(BAR 1)

vs

Physical Plan (BED No. 2)

# REVENUE PERFORMANCE

Actual Revenue and Other Receipts (FAR No. 5)

vs

Revenue Targets (BESF)



# Schedule of APR:

COVERAGE	DEADLINE
First Semester (January 1 to June 30)	On or before September 15 of the Current Year for all departments/agencies
Full Year (January 1 to December 31)	On or before March 15 of the Succeeding Year for small/centralized departments/agencies
	On or before March 31 of the Succeeding Year for big/regionalized departments/agencies





(Amounts in Thousand Pesos)

PARTICULARS	CURRENT				
		AUTOMATIC APPROPRIATIONS (RLIP&SAGF)	OTHERS (e.g. UNPROGRAMMED APPROPRIATIONS)	SPFs	Total
1	2	4	5	6	7=2+3+4+5+6
Appropriations	190,372				
Allotments	98,953	5,372			202,039
Obligation Program (BED No. 1)	49,274	5,372			110,620
Actual Obligations	47,645	2,687			51,961
Disbursement Program (BED No. 3)	49,274	2,780			52,534
Actual Disbursements	40,814	2,687			51,961
Unobligated Allotment	51,308	1,102			43,544
Unpaid Obligation	6,831	2,592	-	-	58,086
(FAR 1: Obligation less Disbursement)		1,678	-	-	8,990
					-
<i>Budget Utilization Rate:</i>					
<b>Obligation vs. Allotment</b>	48%	52%	0%	0%	47.49%
<b>Obligation vs. BED No. 1</b>	97%	103%	0%	0%	101.10%
<b>Disbursement vs. Obligation</b>	86%	40%	0%	0%	82.89%
<b>Disbursement vs. BED No. 3</b>	83%	41%	0%	0%	83.80%



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## PART A - FINANCIAL PERFORMANCE

(Amounts in Thousand Pesos)

PARTICULARS	CURRENT					
1	2					
Appropriations	6,479,950					
Allotments	6,479,950					
Obligation Program (BED No. 1)	5,468,454	IG	<b>AUTOMATIC APPROPRIATIONS (RLIP&amp;SAGF)</b>	<b>OTHERS (e.g. UNPROGRAMMED APPROPRIATIONS)</b>	SPF <sub>s</sub>	<b>Total</b>
Actual Obligations	1,524,287		4	5	6	7=2+3+4+5+6
Disbursement Program (BED No. 3)	3,948,012	20	2,588,020	6,027		13,600,317
Actual Disbursements	1,144,527	20	2,588,020	6,027		13,100,317
Unobligated Allotment	4,955,663	20	1,292,143	6,027		10,792,944
Unpaid Obligation	379,760	52	587,359	2,558		2,362,556
(FAR 1: Obligation less Disbursement)		48	1,833,879	6,027		6,644,566
		83	581,360	2,558		1,876,828
		68	2,000,661	3,469	-	10,737,761
		69	5,999	-	-	485,728
<i>Budget Utilization Rate:</i>						-
<b>Obligation vs. Allotment</b>	<b>23.52%</b>					
<b>Obligation vs. BED No. 1</b>	<b>27.87%</b>		<b>22.70%</b>	<b>42.44%</b>		<b>18.03%</b>
<b>Disbursement vs. Obligation</b>	<b>75.09%</b>		<b>45.46%</b>	<b>42.44%</b>		<b>21.89%</b>
<b>Disbursement vs. BED No. 3</b>	<b>28.99%</b>		<b>98.98%</b>	<b>100.00%</b>		<b>79.44%</b>
			<b>31.70%</b>	<b>42.44%</b>		<b>28.25%</b>

# **CORPORATE BUDGET CIRCULAR No. 24**



**GUIDELINES FOR THE PREPARATION AND  
REITERATION OF THE SUBMISSION OF THE  
CORPORATE OPERATING BUDGET (COB) FOR  
FISCAL YEAR (FY) 2023 AND THEREAFTER**



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# Streamlined DBM Forms

“From 27 to 10 DBM Forms”

Corporate Budget Circular No. 24	Other documentary requirements, as applicable:
<ol style="list-style-type: none"><li>1. Board Resolution/Secretary's Certificate</li><li>2. DBM Form No. 700 Corporate Strategic Measures</li><li>3. DBM Form No. 702 Statement of Financial Position</li><li>4-7. DBM Form No. 703 Statement of Financial Performance and attached annexes (DBM Forms 703-A to C)</li><li>8. DBM Form No. 704 Statement of Cash Flows</li><li>9. DBM Form No. 705 Comparative Sources of Funds</li><li>10. DBM Form No. 706 Uses of Funds by Expense Class</li></ol>	<ol style="list-style-type: none"><li>1. Certification signed by the GOCC head that the proposed project/s are implementation-ready and will be completed within the fiscal year</li><li>2. Certificate of Budget Inclusion, duly approved by the Governing Board for multi-year projects</li><li>3. Supporting documents for the purchase or rental of motor vehicles pursuant to existing issuances and guidelines</li></ol>
<p><b>Note: DBM Forms shall consist data for four (4) years: three (3) preceding years and current year</b></p>	





## With emphasis on the following:

- Proposed P/A/Ps can be implemented and corresponding expenditures can be **incurred within the fiscal year**
- For GOCCs/GFIs with budgetary support from the NG, **COBs** shall be prepared **based on the GAA level**
- GOCCs/GFIs shall anchor their COBs on more **concrete program plans** that are in line with their mandate, outline key procurement and project implementation milestones, and **improve monitoring of priority outputs and results**



# COB Submission

Corporate Budget Circular No. 22	Corporate Budget Circular No. 24
<b>DEADLINE OF SUBMISSION:</b>	
<b>JUNE 30</b> of each fiscal year	<b>MARCH 31</b> of each fiscal year
<b>COB LEVEL in case of LATE/NON-SUBMISSION</b>	
<ul style="list-style-type: none"><li>Up to the extent of <b>last year's approved budget level</b>, net of non-recurring expenses</li></ul>	<ul style="list-style-type: none"><li>Up to the extent of the <b>immediately preceding year's DBM-approved budget level</b>, net of non-recurring expense items, or <u>the board approved COB level for the current year, whichever is lower</u></li></ul>



## Submission of Supplemental COB

Corporate Budget Circular No. 22	Corporate Budget Circular No. 24
<ul style="list-style-type: none"><li>• <b>No prescribed deadline</b> for supplemental COB submission</li></ul>	<ul style="list-style-type: none"><li>• Only <b>one (1) supplemental COB</b> is allowed for a given fiscal year.</li><li>• To be submitted not later than <b>September 30</b> of the fiscal year.</li><li>• A Supplemental COB <b>does not apply to GOCCs/GFIs operating under the immediately preceding year's DBM-approved COB</b> due to delayed or non-submission of their Principal COB.</li></ul>



## Evaluation of submitted COBs considers the ff Ratios<sup>1</sup>

**For heavily-subsidized GOCCs**

***Revenue to Expense Ratio***  
*to reflect the operational efficiency and funding deficits, if any.*

**For Government Banks**

***Capital Adequacy Ratio (CAR)*** which is based on the prescribed standards set by the *Bangko Sentral ng Pilipinas*

<sup>1</sup> Based on three-year financial performance



*Thank you!*



Republic of the Philippines

DEPARTMENT OF BUDGET AND MANAGEMENT

# *Standby Slides*



Republic of the Philippines

DEPARTMENT OF BUDGET AND MANAGEMENT

# What is 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. This includes the following: Automatic Appropriations, New General Appropriations (Annual), Unprogrammed Appropriations (UA), and Supplemental Appropriations.



# What is Allotment?

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





# What is 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.



# What is Disbursement?

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



# Importance of BEDs

## Agency

- Guide to manage operations
- Timely implementation of programs/projects

## DBM (as an oversight agency)

- Facilitate release of funds
- Measuring/assessing agency performance



# BED No. 1

FY \_\_\_\_\_ FINANCIAL PLAN  
(In Thousand Posos)

Annex A - 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)						
		1	2	3	4	5=3+4	6=1+16	7	8	9	10	11=7+8+9+10	12	13	14	15	16=12+13+14+15
<b>Budget Year / Appropriations</b>																	
<b>Regular Program</b>																	
General Administration and Support																	
General Management and Supervision																	
Activity																	
PS																	
MOOE																	
Fin Exp. (if applicable)																	
CO																	
Support to Operations																	
Activity																	
PS																	
MOOE																	
Fin Exp. (if applicable)																	
CO																	
Operations																	
Program																	
Sub-Program																	
Activity																	
PS																	
MOOE																	
Fin Exp. (if applicable)																	
CO																	
...continue down to the last PAF																	
Projects																	
Locally-Funded Project(s)																	
Project																	
PS																	
MOOE																	
Fin Exp. (if applicable)																	
CO																	
...continue down to the last Project																	
Foreign-Assisted Project(s)																	
Project																	
GOP Counterpart																	
PS																	
MOOE																	
Fin Exp. (if applicable)																	
CO																	
Loan Proceeds																	
PS																	
MOOE																	
Fin Exp. (if applicable)																	
CO																	
...continue down to the last Project																	



Republic of the Philippines

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# BED No. 1 (con't)

Annex A - BED No. 1

FY \_\_\_\_\_ FINANCIAL PLAN  
(In Thousand Pesos)

Department : \_\_\_\_\_  
 Agency : \_\_\_\_\_  
 Operating Unit : \_\_\_\_\_  
 Organization Code (UAACS) : \_\_\_\_\_

Particulars	UAACS 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)							
		1	2	3	4	5=3+4	6=1+16	7	8	9	10	11=7+8+9+10	12	13	14	15	16=12+13+14+15	
<b>2. Automatic Appropriations</b>																		
<b>Retirement and Life Insurance Premiums</b>																		
General Administration and Support																		
General Management and Supervision																		
Activity																		
PS																		
MOOE																		
Fin Exp (if applicable)																		
OO																		
Support to Operations																		
Activity																		
PS																		
MOOE																		
Fin Exp (if applicable)																		
OO																		
Operations																		
Program																		
Sub-Program																		
Activity																		
PS																		
MOOE																		
Fin Exp (if applicable)																		
OO																		
...continue down to the last PAP																		
Special Account in the General Fund (Please specify)																		
e.g. Waste Management Fund																		
General Administration and Support																		
General Management and Supervision																		
Activity																		
PS																		
MOOE																		
Fin Exp (if applicable)																		
OO																		
Support to Operations																		
Activity																		
PS																		
MOOE																		
Fin Exp (if applicable)																		
OO																		
Operations																		
Program																		
Sub-Program																		
Activity																		
PS																		
MOOE																		
Fin Exp (if applicable)																		
OO																		
...continue down to the last PAP																		



Republic of the Philippines

DEPARTMENT OF BUDGET AND MANAGEMENT

# BED No. 1 (con't)

FY \_\_\_\_\_ FINANCIAL PLAN  
(In Thousand Pesos)

Annex A - 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=1+16	7	8	9	10	11=7+8+9+10	12	13	14	15	16=12+13+14+15	
III. Special Purpose Fund (Please specify) Pension and Gratuity Fund (Pension Benefits) Program Activity																
TOTAL Current Year Budget / Appropriations PS MOOE Fin Exp. (if applicable) CO																
GRAND TOTAL PS MOOE Fin Exp. (if applicable) CO																
Recapitulation by Program: Program 1 Program 2 ...continue down to the last major Program																
Prepared By: _____ Financial Services Head/Budget Officer Date: _____		In coordination with: _____ Planning Head/Planning Officer Date: _____								Approved By: _____ Agency Head/Department Secretary Date: _____						



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# BED No. 2

Old (CL No. 2017-12)

Updated (CL No. 2022-\_\_\_)

FY \_\_\_\_\_ PHYSICAL PLAN

BED No. 2

FY \_\_\_\_\_ PHYSICAL PLAN

Annex B-BED No. 2

Department \_\_\_\_\_  
 Agency \_\_\_\_\_  
 Operating Unit \_\_\_\_\_  
 Organization Code (UACS) \_\_\_\_\_

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												
Organizational Outcome Program												
Performance Indicators												
Outcome Indicators												
Indicator 1												
Indicator 2												
Indicator 3												
Output Indicators												
Indicator 1												
Indicator 2												
Indicator 3												
...continue down to the last Program												
Major Program												
PA												
...continue down to the last OUP												
Prepared by:	In coordination with:	Approved by:										
Planning Services Head / Planning Officer	Financial Services Head/ Budget Officer	Agency Head/ Department Secretary										
Date:	Date:	Date:										

2018 - BED 2 - Physical Plan (PSEX).xlsx

Page 1

Particulars	UACS CODE	Current Year's Accomplishments			Physical Targets (Budget Year)						Variance	Remarks
		Actual Jan 1- Sept. 30	Estimate Oct.1- Dec.31	TOTAL	TOTAL	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter			
1	2	3	4	5=3+4	6=7+8+9+10	7	8	9	10	11=6-5	12	
I. OPERATIONS												
Organizational Outcome Program												
Performance Indicators												
Outcome Indicators												
Indicator 1												
Indicator 2												
Indicator 3												
Output Indicators												
Indicator 1												
Indicator 2												
Indicator 3												
...continue down to the last Program												
Prepared by:	In coordination with:	Approved by:										
Planning Services Head / Planning Officer	Financial Services Head/ Budget Officer	Agency Head/ Department Secretary										
Date:	Date:	Date:										



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DEPARTMENT OF BUDGET AND MANAGEMENT

# BED No. 1

OLD	MODIFIED
<p><b>Part A</b></p> <p>I. Budget Year / Appropriations</p> <p>    GAS/STO         Activity         PS...</p> <p>    Operations         Organizational Outcome         Program             Activity             PS...             ...continue down to the last Activity</p> <p>        Projects             LFPs             PS...             ...continue down to the last LFP</p> <p>            FAPs             PS...             ...continue down to the last FAPs</p> <p>...continue down to the last Program</p>	<p>I. Budget Year / Appropriations</p> <p>    <b>Regular Program</b>         GAS/STO         Activity         PS...</p> <p>    Operations         Program             <b>Sub-Program</b>             Activity             PS...             ...continue down to the last Program, Activity</p> <p>    <b>Projects</b>         LFPs         Project         PS...         ...continue down to the last LFP</p> <p>        FAPs         Project         <b>GOP Counterpart</b>         PS...         <b>Loan Proceeds</b>         PS...         ...continue down to the last FAPs</p>





# BED No. 1

OLD	MODIFIED
<p><b>II. Automatic Appropriations</b>            RLIP/SAGF            (consistent with Regular Budget's PREXC Structure)</p>	<p><b>II. Automatic Appropriations</b>            RLIP/SAGF            (consistent with Regular Budget's new presentation in the NEP)</p>
<p><b>III. Special Purpose Fund</b>            Pension and Gratuity Fund            (consistent with Regular Budget's PREXC Structure)</p>	<p><b>III. Special Purpose Fund</b>            Pension and Gratuity Fund            (consistent with Regular Budget's new presentation in the NEP)</p>
<p><b>TOTAL, Current Year Budget / Appropriations</b>            PS...</p>	<p><b>TOTAL, Current Year Budget / Appropriations</b>            PS...</p>
<p><b>GRAND TOTAL</b>            PS...</p>	<p><b>GRAND TOTAL</b>            PS...</p>
<p>Recapitulation by Program:            Program 1            Program 2</p>	<p>Recapitulation by Program:            Program 1            Program 2</p>
<p><b>Part B</b>            Major Programs/Projects            Program/Activity/Project</p>	

