

Unified Account Code Structure (UACS)

New Budget Execution Documents (BEDs)

A Presentation for the PAGBA Convention

By:

Director Cristina B. Clasara

Department of Budget & Management (DBM)

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Waterfront Hotel, Cebu City



PART I

Unified Accounts Code Structure



Outline

PART 1. UACS and the PFM Reform Roadmap

- o What is UACS?
- o Why a UACS?
- o Where will UACS be used?
- o PFM Reform Roadmap and EO 55 Reporting Requirements
- o UACS Coverage

PART 2. UACS Structure or Key Elements

- o Funding Source Code
- o Organization Code
- o Location Code
- o MFO/PAP Code
- o Object Code

PART 3. Code Administration



Part IA

UACS and the PFM Reform Roadmap



What is UACS?

a government-wide harmonized **budgetary**, **treasury** and **accounting** code classification framework to facilitate reporting of all financial transactions of agencies including revenue reporting.



Why UACS?

- To direct the harmonization of budgetary, treasury and accounting classifications, thus simplify and consolidate formats for financial reports
- To enable reporting of actual revenues and actual expenditures in comparison to what were projected to be collected and expended
- To enable comparison of disbursements for programs, projects, activities with their approved appropriations



UACS and PFM Policy Basis

Philippine

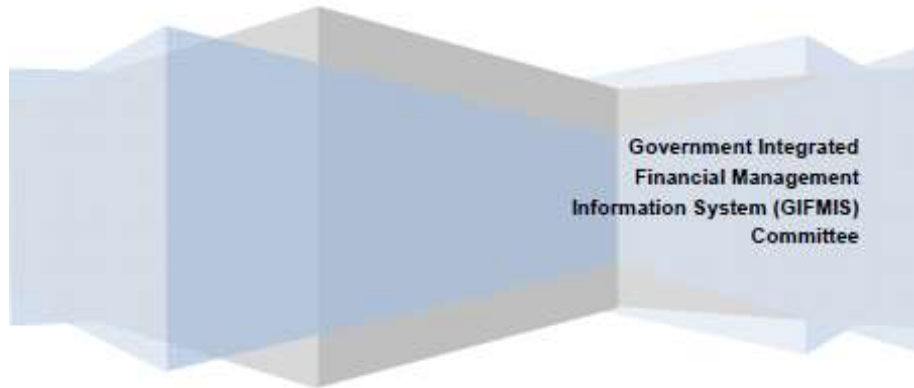
Public Financial Management

REFORM ROADMAP:

Towards Improved

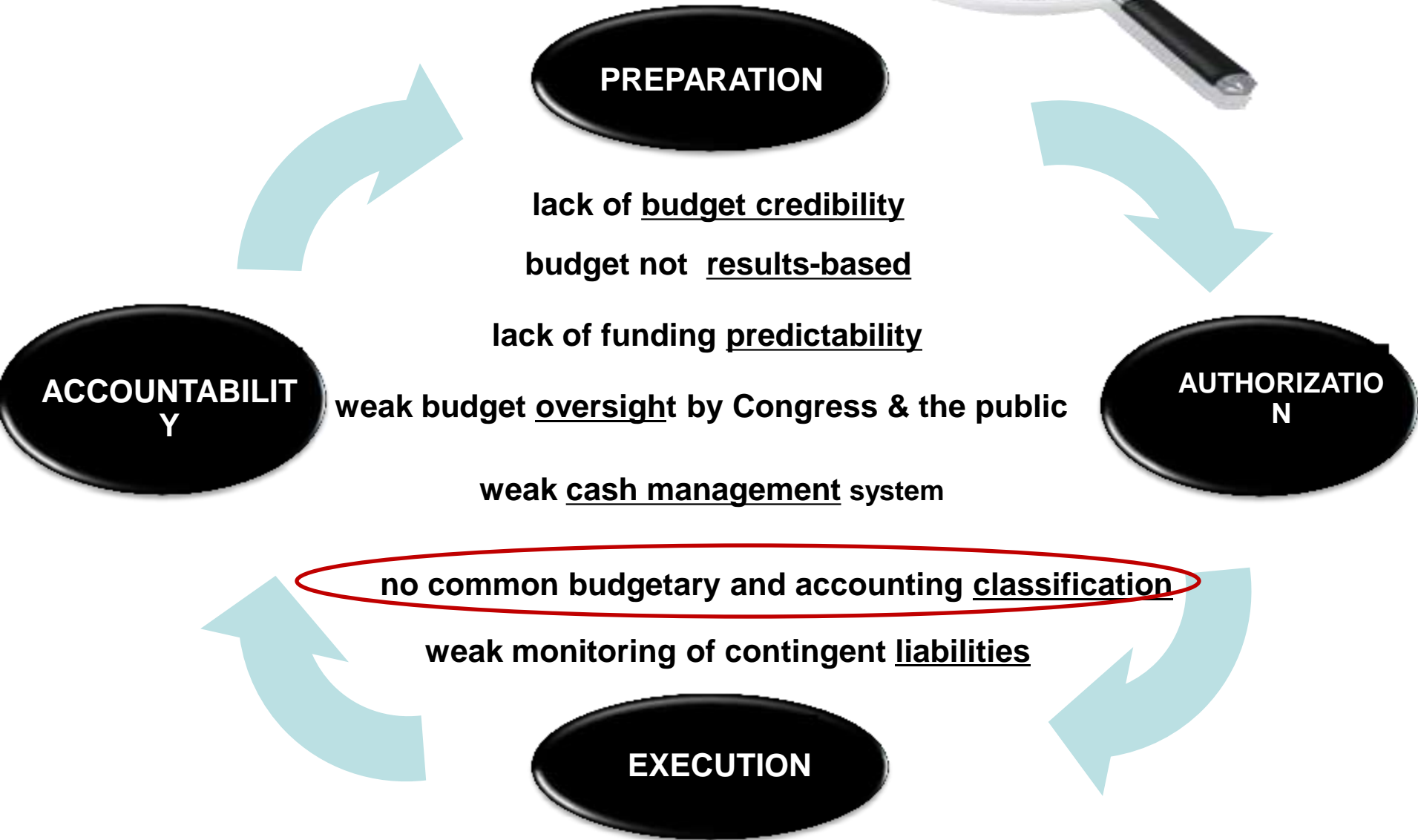
Accountability and Transparency

2011 to 2015



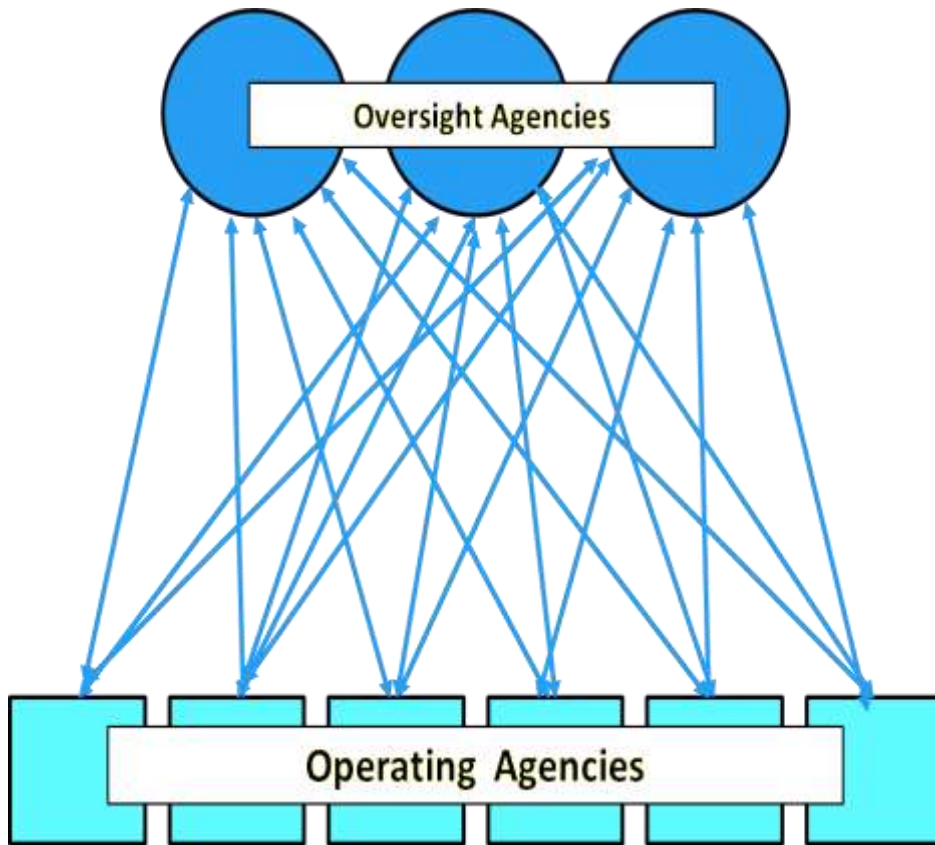
- ☀ Master plan for modernizing the financial management system of the government
- ☀ EO No. 55 (s. 2011) directs the integration and automation of PFM systems
- ☀ Improve efficiency, accountability and transparency of public fund use
- ☀ Contribute to good governance and fiscal discipline as a strategy for inclusive growth and poverty reduction

PFM Cycle and Gaps

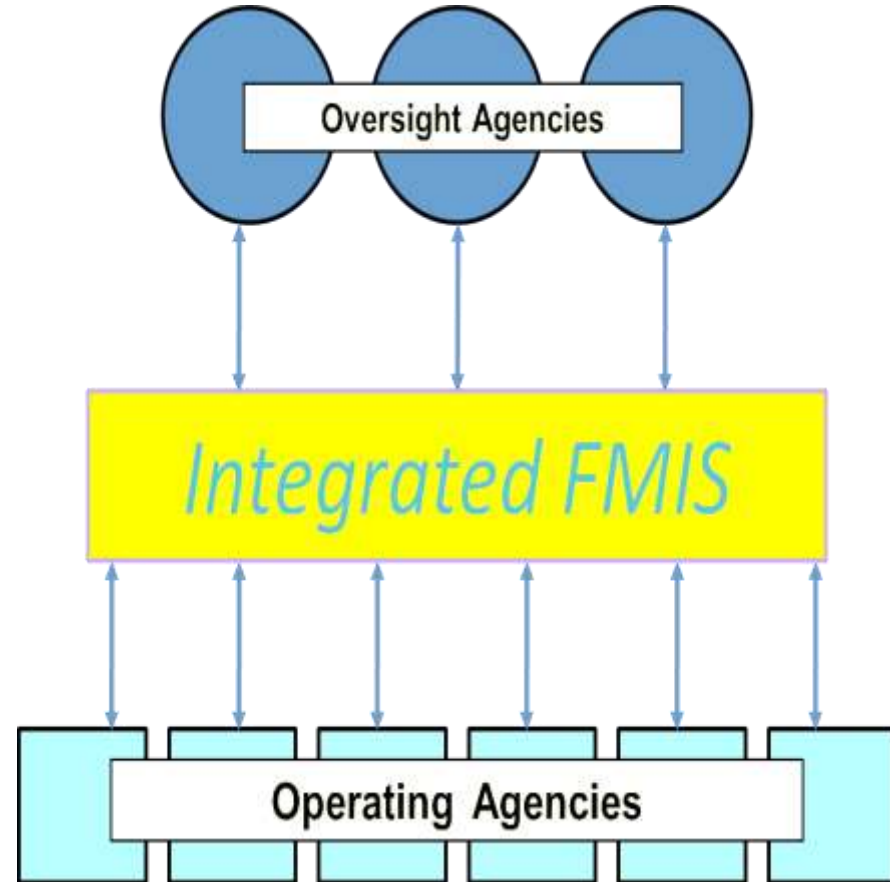


Financial Reporting

NOW



**The Philippine PFM
needs this kind of information system**



Reporting required EO 55 and envisioned in PFM Reform Roadmap

- Simplified formats and real time online accounting
- Monitoring and control of obligations and disbursements
- Ensure compliance to appropriation laws
- Regular in-year reporting of budget execution
- Report on financial and physical operations
- Comprehensive, timely, accurate consolidated



What data are reported now?

COA

- Allotment
- Obligation
- Disbursement
- By allotment class (PS, MOOE and CO)

DBM

- Allotment
- Obligation
- Disbursement
- By allotment class (PS, MOOE and CO)
- By PAP



The GAP we live with.....

**Simplified and
consolidated
formats**



Getting
Results

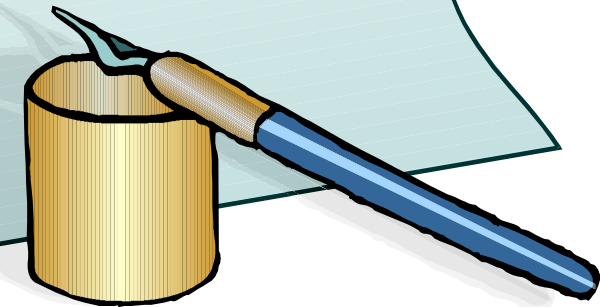
Government
Goal



**COA-DBM-
DOF Joint
Circular No.
2013-1**

(dtd 8-6-13) –

UACS



Where will UACS be used?

Every IT system should adopt the UACS for:

- Budget cycle - Preparation, Legislation, Execution and Accountability
- Reporting Appropriation, Allotment, Obligation, Disbursement
- Enabling reporting of actual expenditure against budget appropriation as envisaged in PFM roadmap
- Payroll, budget, cash management, budget execution and forward planning
- Performance measurement – performance indicators linked to UACS MFOs and outcomes achieved reported against budget targets



UACS Coverage

1

All NGAs

2

CFAG

3

GOCCs

with Budgetary
Support & SAGFs

4

SUCS

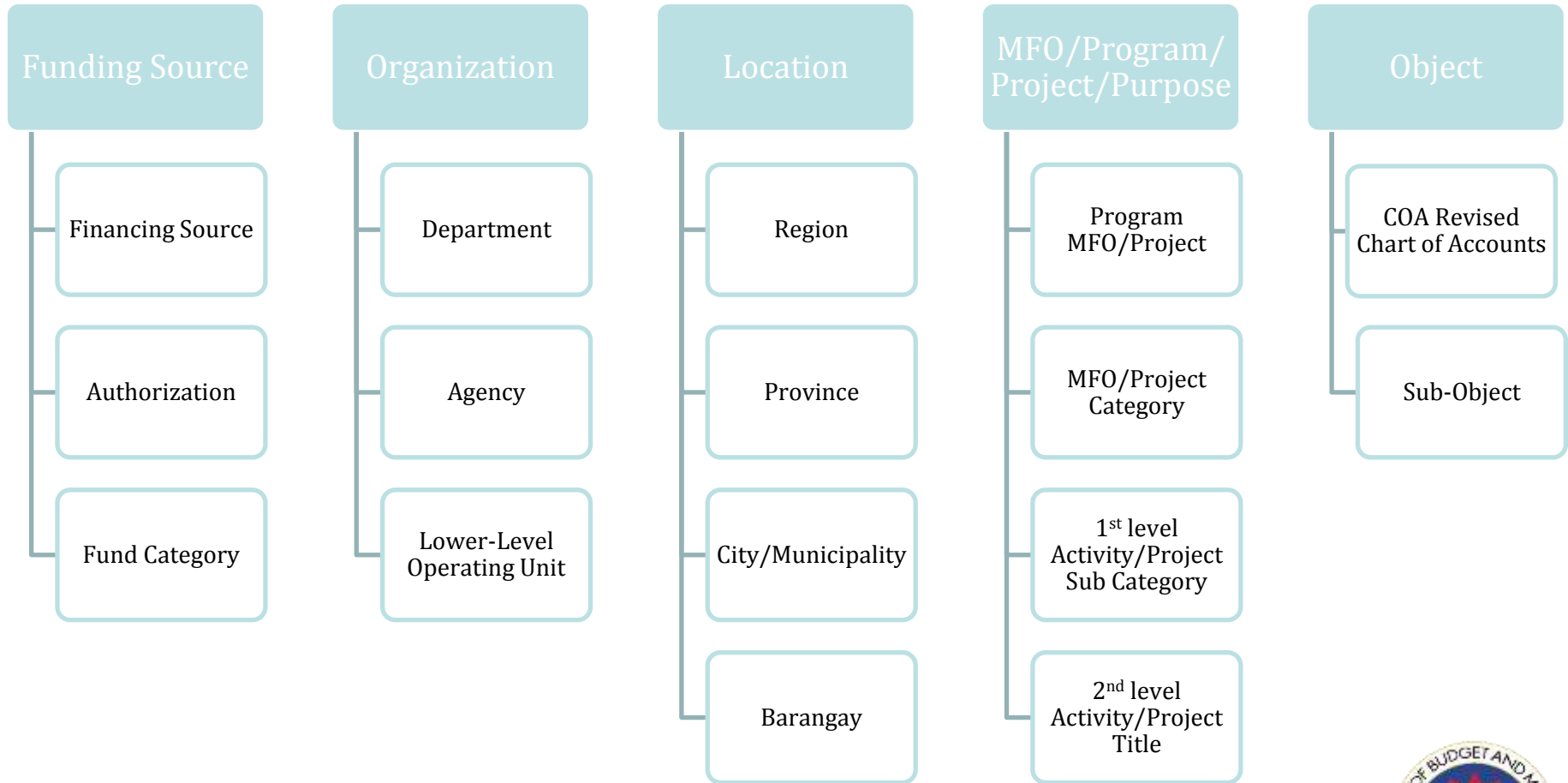


Part IB

UACS Structure



UACS Structure



Funding Source Segments

Funding Source 6 Digits

**Financing
Source**

1 digit

Authorization

2 digits

Fund Category

3 digits



Funding Source: **Financing**

(1st segment)

Particulars	UACS
General Fund	1
Off-Budgetary Funds	2
Custodial Funds	3



Funding Source: Authorization

2nd segment

Particulars	UACS
New General Appropriations	01
Continuing Appropriations	02
Supplemental Appropriations	03
Automatic Appropriation	04
Unprogrammed Funds	05
Retained Income/Funds	06
Revolving Funds	07
Trust Receipts	08



Funding Source: Fund Category

3rd segment

Particulars	Codes	
	Old	UACS
Specific Budgets of National Government Agencies	101	101 to 150
GoP Counterpart Funds and Loans/Grants from Multilateral and Bilateral Institutions	102/171	151 to 250
Allocations to Local Government Units	103	251 to 275
Budgetary Support to Government Corporations	104	276 to 300
Financial Assistance to Metro Manila Development Authority		301-320
Special Accounts in the General Fund	105,183,401, 151 to 159	321 to 400
Special Purpose Funds		401 to 420
Unprogrammed Funds		421 to 440
Retained Income/Funds		441 to 500
Revolving Funds	161 to 164	501 to 600
Trust Receipts	101-184, 187	601 to 610
Others (Specify)		611 to 999

Combined Funding Source Code

Particulars	Financing	Authori- zation	Fund Cat =	Funding Source Code
a. General Fund	1			
New General Appropriation		01		
Agency Specific Budget			101	101101
Misc. Personnel Ben Fund			405	101405
b. Automatic Appropriation	1	04		
RLIP			102	104102
Special Account in the Gen. Fund				
DPWH-Special Road Support Fund			350	104350

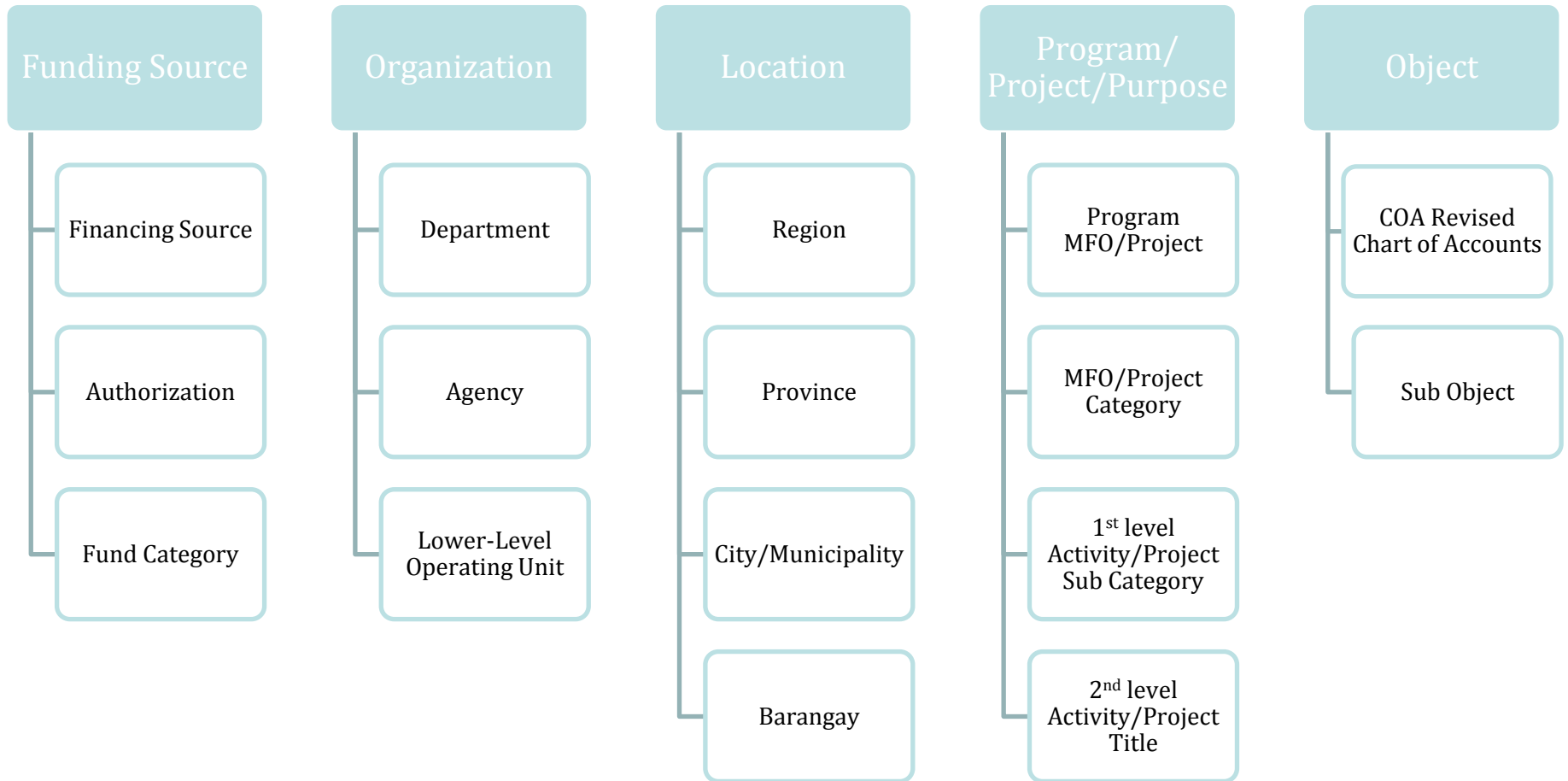
Business Rules to Facilitate Data Integrity: **Fund Source Code**

- Requires users to identify source of funds in the case of foreign assisted projects, i.e., **which country or multilateral agency provided finance?**
- Requires users to identify type of funds being given to GOCCs in the case of budgetary support, i.e., **Is it equity, subsidy or net lending?**





UACS Structure



Organization Code Segments

Organization Code 12 Digits

DEPARTMENT
2 digits

AGENCY
3 digits

**LOWER-LEVEL
OPERATING UNIT**
7 digits



Department Code

DEPARTMENT	UACS
Congress of the Philippines	01
Office of the President	02
Office of the Vice-President	03
Department of Agrarian Reform	04
Department of Agriculture	05
Department of Budget and Management	06
Department of Education	07
State Universities and Colleges	08
Department of Energy	09
Department of Health	13
Department of National Defense	17
Department of Science and Technology	19
Department of Social Welfare and Development	20
Commission on Audit	31

Agency Code

DEPARTMENT/AGENCY	UACS
Department of Budget and Management	06 000 0000000
Office of the Secretary	06 001 0000000
Government Procurement Policy Board- Technical Support Office	06 002 0000000



Examples of Operating Units Classification

LOWER-LEVEL OPERATING UNITS CLASSIFICATION	UACS
Central Office	01
Staff Bureaus	02
Regional Offices/Centers for Health Development/ Regional Field Units	03
State Universities and Colleges - Campuses	04
Provincial Offices	05
National Irrigation Administration Offices	06
Schools Division/District Offices	08
Secondary Schools	09



Lower-Level Operating Unit

DEPARTMENT/AGENCY/OPERATING UNIT	UACS
Department of Budget and Management	06 000 0000000
Office of the Secretary	06 001 0000000
Central Office	06 001 0100000
Regional Office – I	06 001 0300001
Regional Office – NCR	06 001 0300013
Regional Office – CAR	06 001 0300014
Regional Office – II	06 001 0300002
Regional Office – III	06 001 0300003
Government Procurement Policy Board- Technical Support Office	06 002 0000000



Organization Code Segments

- 1. Department** – an executive department created by law; includes any instrumentality having or assigned the rank of a department, regardless of its name or designation. (e.g. DepEd)
- 2. Agency** – refers to various units of the Government, including bureau, office, instrumentality or GOCC. (e.g. DepEd – Office of the Secretary)
- 3. Operating Unit** – refers to entities charged with carrying out specific substantive functions or with directly implementing programs/projects of a department or agency, such as regional offices, line bureaus and field units.



Organization Code Segments

EXAMPLE:

DEPARTMENT	AGENCY	LOWER LEVEL OPERATING UNIT	UACS
From: Department of Education 07	National Book Development Board (NBDB) 002	0000000	07 002 0000000
To: Department of Trade and Industry 22	National Book Development Board (NBDB) 007	0000000	22 007 0000000



Organization Code Segments = 12 Digits

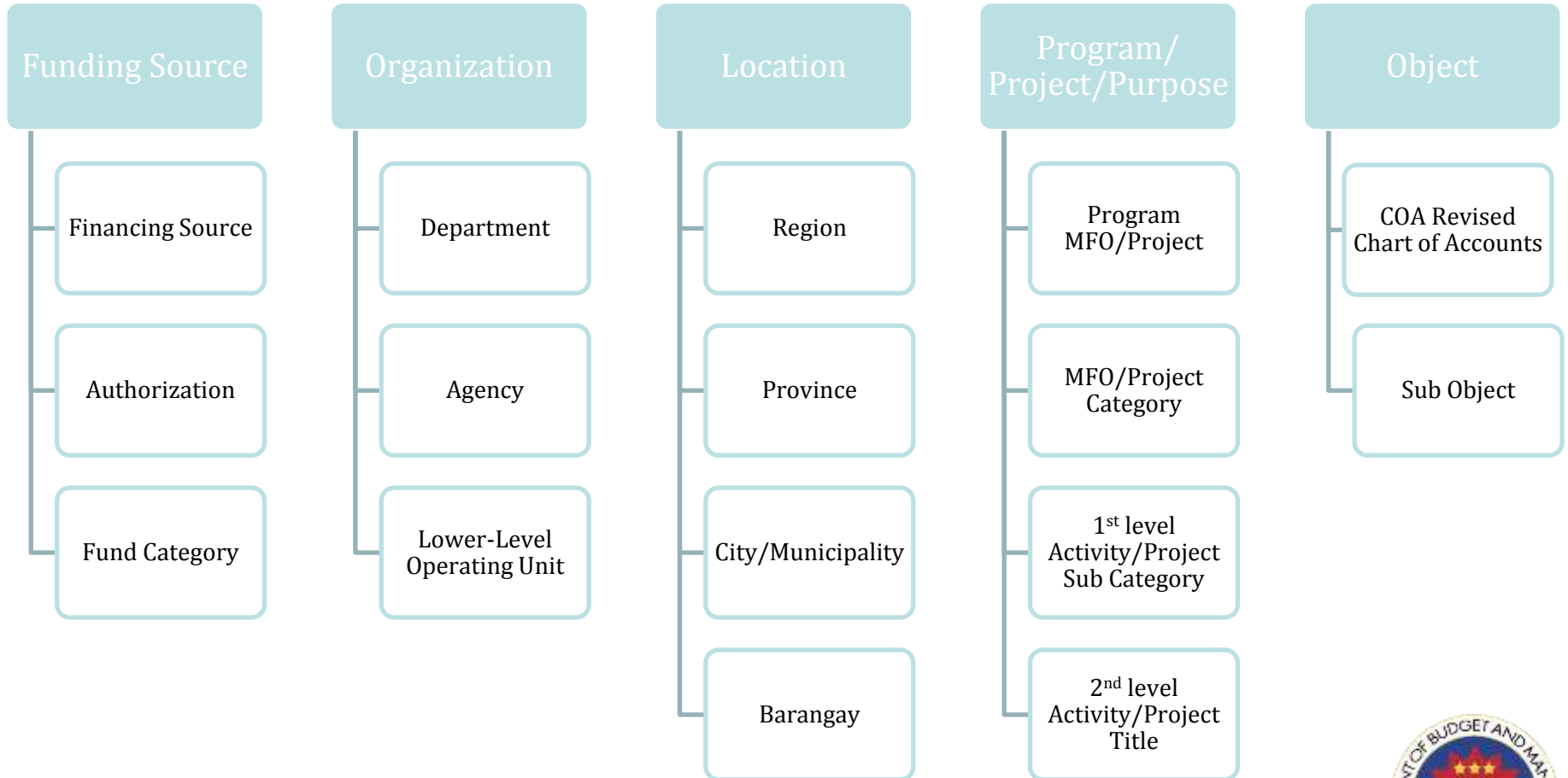
Department 2 digits	Agency 3 digits	Lower level Operating Unit 7 digits
DSWD, OSEC, Central Office = 20 001 01 00000		
<p>DSWD Old - 19 UACS - 20</p>	<p>OSEC Old - B1420 UACS - 001</p>	<p>Central Office Old - none UACS - 01 00000</p>
SUC, University of the Phils., NCR = 08 008 00 00000		
<p>SUC OLD → 57 UACS → 08</p>	<p>Univ. of the Phils. OLD → A0823 UACS → 008</p>	<p>LOWER-LEVEL OPERATING UNIT OLD → none UACS → 00 00000</p>

Business Rule to Facilitate Data Integrity: **Organization**

- If organizations are reassigned, original codes should never be reused, so as to preserve transaction history



UACS Structure



Location Code Segments

Location Code 9 Digits

**Region
2 digits**

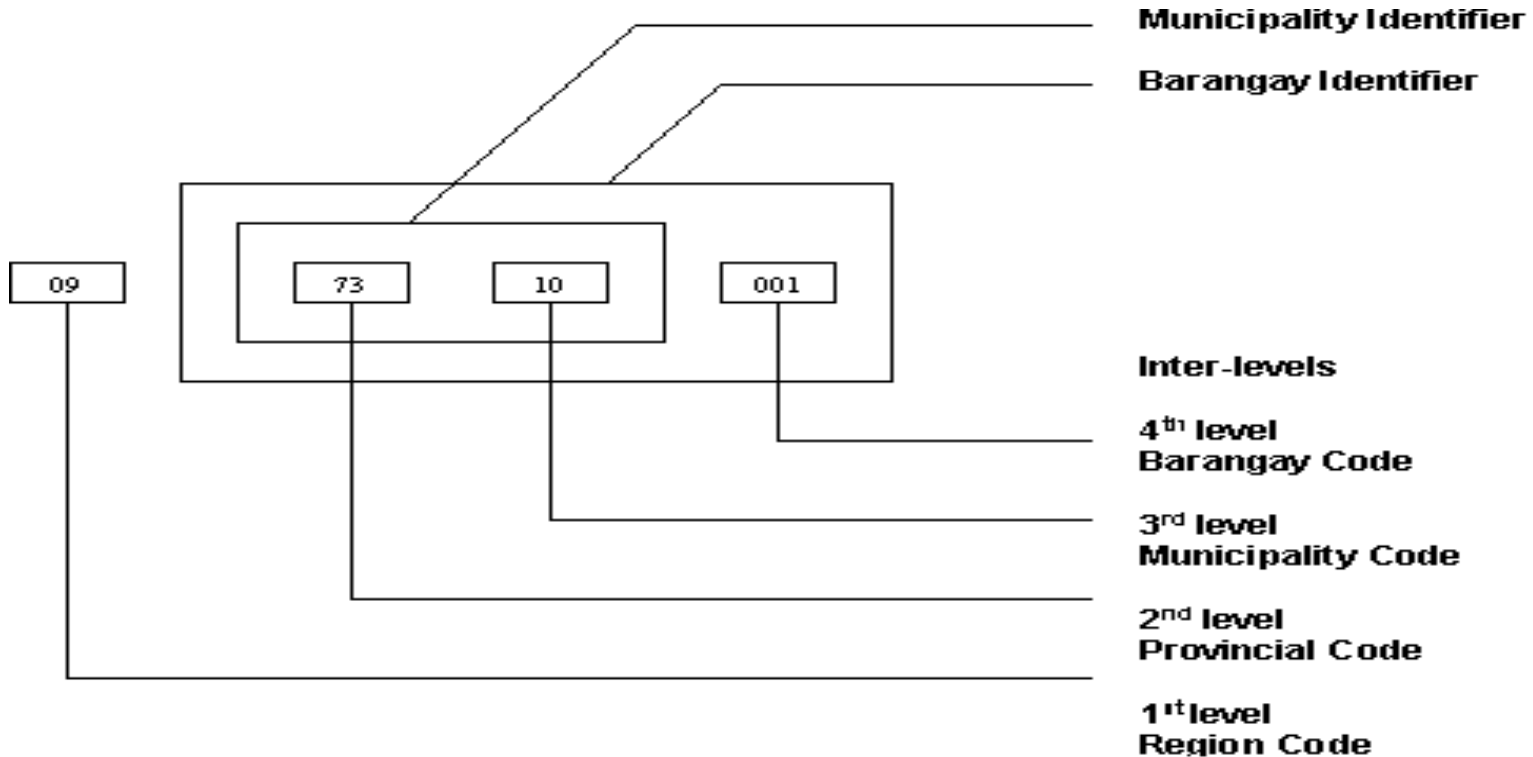
**Province
2 digits**

**City/
Municipality
2 digits**

**Barangay
3 digits**



Location Code



Example:

- | | |
|-----------------------------------|---|
| 1. Province | : Zamboanga del Sur (Region 9) |
| 2. Municipality Identifier (7310) | : Kabasalan, Zamboanga del Sur |
| 3. Barangay Identifier (7310-001) | : Barangay Balongis, Kabasalan, Zamboanga del Sur |



Region Code

Region I – Ilocos	01
Region II – Cagayan Valley	02
Region III – Central Luzon	03
Region IV-A – CALABARZON	04
Region IV-B – MIMAROPA	17
Region V – Bicol	05
Region VI – Western Visayas	06
Region VII – Central Visayas	07
Region VIII – Eastern Visayas	08
Region IX – Zamboanga Peninsula	09
Region X – Northern Mindanao	10
Region XI – Davao	11
Region XII - SOCSKSARGEN	12
Region XIII – CARAGA	16
National Capital Region	13
Cordillera Administrative Region	14
Autonomous Region in Muslim Mindanao	15



Province Code

PROVINCE	UACS
CAR - Cordillera Administrative Region	
Abra	01
Apayao	81
Benguet	11
Ifugao	27
Kalinga	32
Mountain Province	44

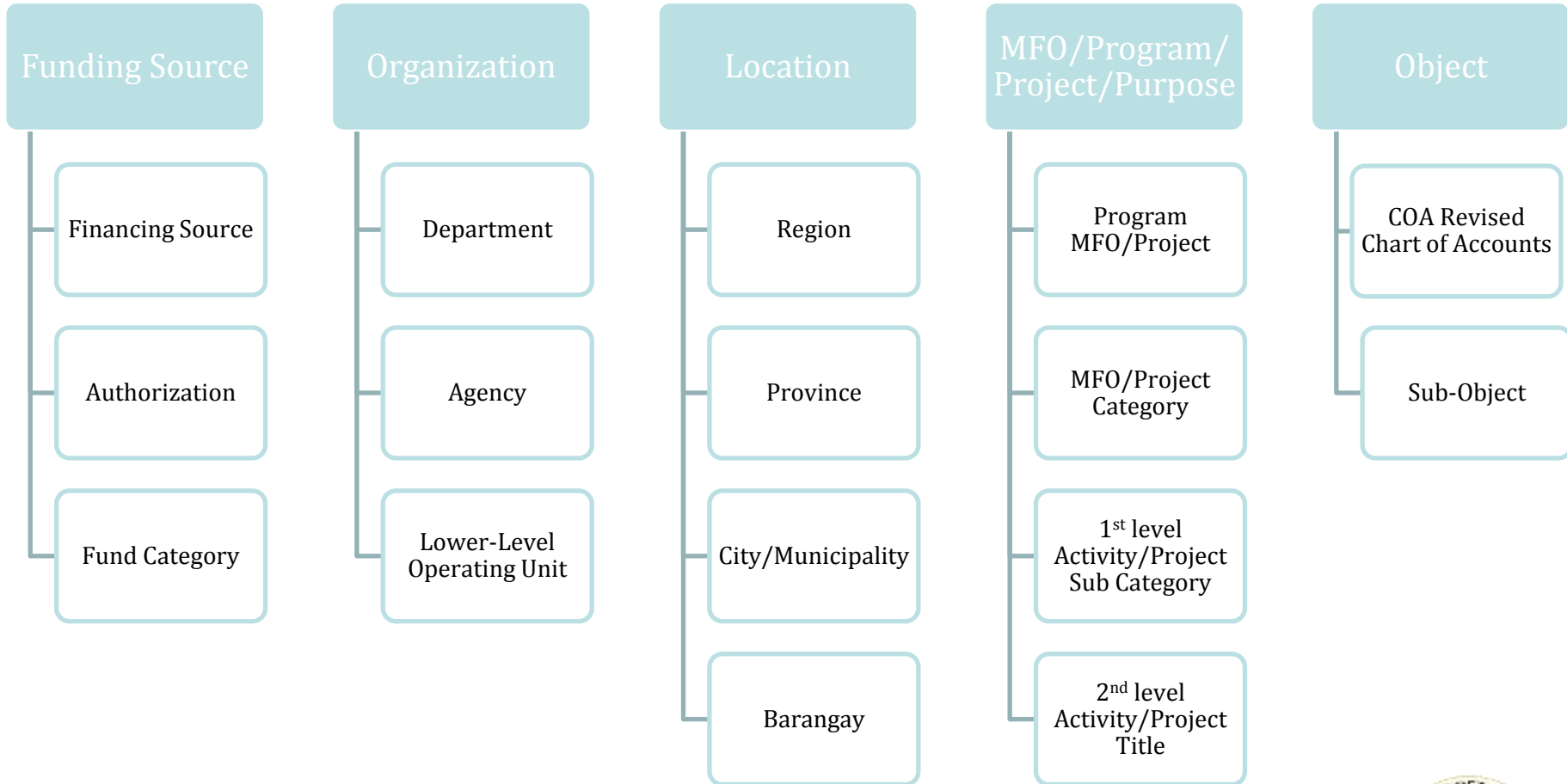


Municipality Code

MUNICIPALITY	UACS
CAR - Cordillera Administrative Region	140000000
Abra	14 01 00000
Bangued	1401 01 000
Bolinay	1401 02 000
Bucay	1401 03 000
Bucloc	1401 04 000



UACS Structure



MFO/PAP Code Segments

MFO/PAP Code 9 Digits

Program 1 digit	MFO 2 digits	Activity Code	
		1st Level 2 digits	2nd Level 4 digits
<u>Project</u> 1 digit	<u>Project Category</u> 2 digits	<u>Project Sub-Category</u> 2 digits	<u>Project Title</u> 4 digits
<u>Purpose (SPF)</u> 1 digit	<u>Activity Code</u>		
	1st Level 2 digits	2nd Level 2 digits	3rd Level 4 digits



PAP Category

Programs, Projects or Purpose	UACS
General Administration and Support (GAS)	1
Support to Operations (STO)	2
Operations	3
Locally-Funded Projects	4
Foreign-Assisted Projects	5
Purpose	6



Project Category and Sub-Category

Physical Infrastructure Projects

Includes Buildings and Other Structures, Flood Control and Drainage, Roads and Bridges, Non-Road Transport Infrastructure, Power and Communications Infrastructure, Roads and Bridges and Water Management

Non Physical Infrastructure Projects

Includes Economic Development, Education, Environmental Protection, Governance, Health, Recreation Sports and Culture, Research and Development and Social Protection



Example of MFO/PAP Coding

DEPARTMENT OF BUDGET AND MANAGEMENT: Office of the Secretary

PARTICULARS	UACS			
General Administration and Support	1	00	00	0000
General Administration and Support Services	1	00	01	0000
General Management and Supervision	1	00	01	0001
Support to Operations	2	00	00	0000
Budget and Management Support Services	2	00	01	0000
Legal Services	2	00	01	0001
Information and Communications				
Technology Systems Services	2	00	01	0002
Training and Information Services	2	00	01	0003



Example of MFO/PAP Coding

DEPARTMENT OF BUDGET AND MANAGEMENT: Office of the Secretary

PARTICULARS	UACS			
Operations	3	00	00	0000
MFO 1: Budget Policy Advisory Services	3	01	00	0000
Fiscal policy research, budget planning and programming, including provision of technical secretariat services to the Development Budget Coordination Committee (DBCC)	3	01	01	0000
MFO 2: Budget Management Services	3	02	00	0000
Planning, management and monitoring of the annual budget program	3	02	01	0000
Evaluation, release and monitoring of funding requirements and organization, staffing and compensation proposals of National Government Agencies, including State Universities and Colleges, GOCCs and LGUs	3	02	02	0000



Example of MFO/PAP Coding

DEPARTMENT OF BUDGET AND MANAGEMENT: Office of the Secretary

CONTINUED

PARTICULARS	UACS			
MFO 3: Organizational Productivity Enhancement Services	3	03	00	0000
Policy formulation and standards-setting, and evaluation of agency proposals	3	03	01	0000
Internal control systems and procedures towards productivity improvement	3	03	01	0001
Major organization and staffing modification, compensation and position classification	3	03	01	0002
MFO 4: Performance Review and Evaluation Services	3	04	00	0000
Financial and physical performance review and evaluation	3	04	01	0000

Example of MFO/PAP Coding

DEPARTMENT OF BUDGET AND MANAGEMENT: Office of the Secretary

CONTINUED

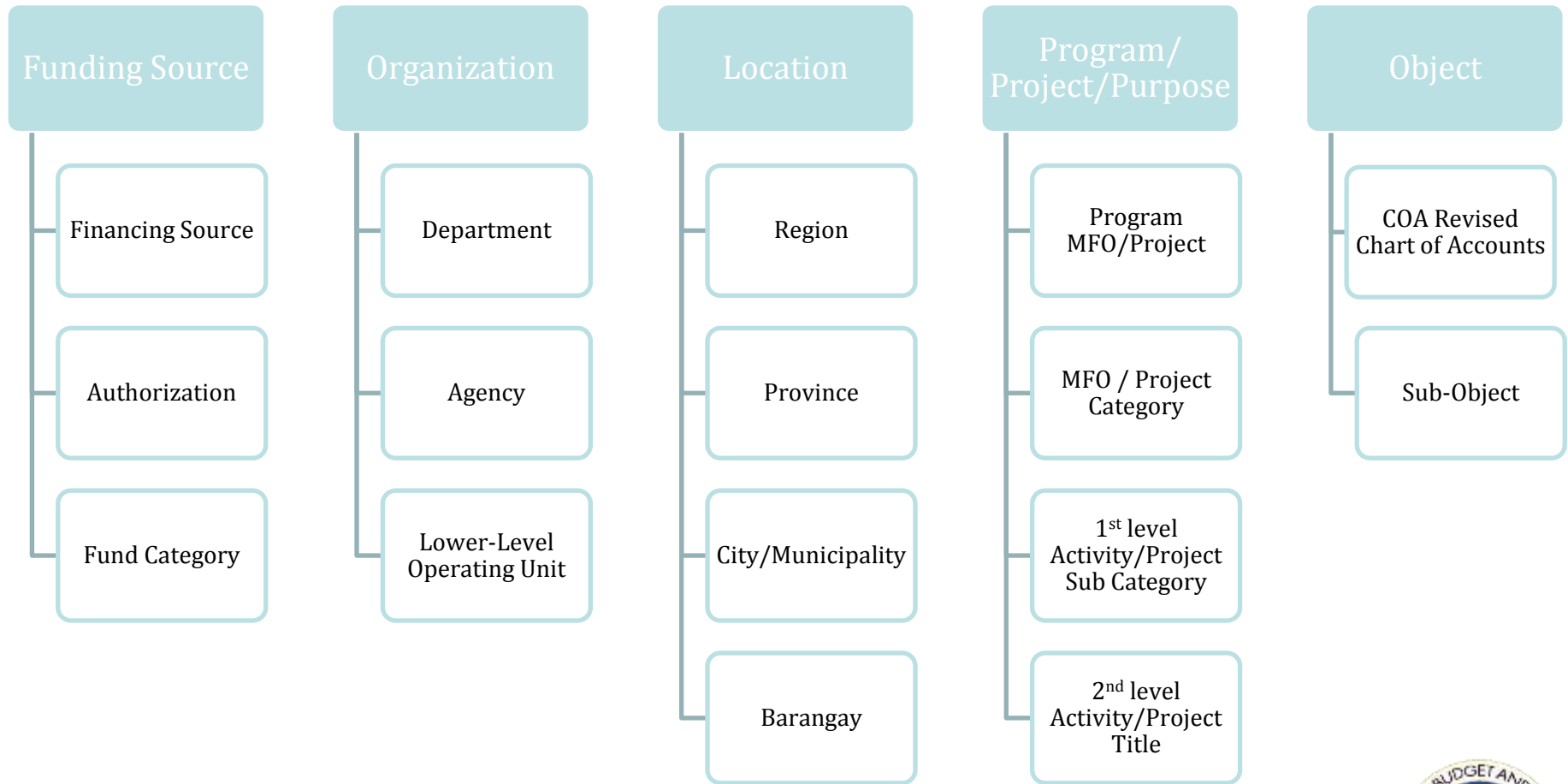
PARTICULARS	UACS			
Locally-Funded Projects	4	00	00	0000
Governance	4	10	00	0000
Governance and Accountability Improvement	4	10	06	0000
Budget Improvement Project	4	10	06	0001
Philippine Government Electronic Procurement Systems - PhilGEPS	4	10	06	0002

**SECTION 1 : EXPENDITURE PROGRAM
(in pesos)**

No. / Code	GASS / STO / OPERATIONS / PROJECTS	2012 Actual	2013 Current	2014 Proposed
100000000	General Administration and Support	48,260,000	50,237,000	46,413,000
	PS	28,910,000	13,089,000	12,636,000
	MOOE	19,105,000	31,073,000	33,777,000
	CO	245,000	6,075,000	
200000000	Support to Operations	810,000	2,910,000	3,570,000
	MOOE	810,000	2,910,000	3,570,000
300000000	Operations	115,489,000	271,456,000	193,949,000
	PS	59,803,000	67,593,000	69,536,000
	MOOE	53,169,000	98,597,000	118,913,000
	CO	2,517,000	105,266,000	5,500,000
	Projects	84,748,000	731,476,000	703,787,000
	CO	84,748,000	731,476,000	703,787,000
TOTAL AGENCY BUDGET		249,307,000	1,056,079,000	947,719,000
	PS	88,713,000	80,682,000	82,172,000
	MOOE	73,084,000	132,580,000	156,260,000
	CO	87,510,000	842,817,000	709,287,000

NOTE : Net of RLIP

UACS Structure



Object Code Segments

UACS Object Code
10 Digits

COA
Revised Chart of Accounts
8 digits

Sub-Object
2 digits



COA Revised Chart of Accounts

- Has been substantially revised to consolidate some line items, add clarity to overall structure and to facilitate compliance with International Public Sector Accounting Standards
- Moved away from the 2003 3-digit coding framework to a 2012 8-digit framework

Description	CoA
Assets	1
Liabilities	2
Equity	3
Income	4
Expenditure	5



Object Code Framework

- Every item on the COA Revised Chart of Accounts included
- Sub codes COA added to meet DBM, BTr, DoF and COA reporting requirements
- Capital Outlay codes added corresponding with relevant COA Revised Chart of Account asset codes



Starting Point – COA's Revised Chart of Accounts

5 Expenses

5 01 Personnel Services

5 01 01 Salaries and Wages

5 01 01 010 Salaries and Wages - Regular
Salaries and Wages -

5 01 01 020 Casual/Contractual

5 01 02 Other Compensation

Personnel Economic Relief

5 01 02 010 Allowance (PERA)

5 01 02 020 Representation Allowance

5 01 02 030 Transportation Allowance

5 01 02 040 Clothing/Uniform Allowance

5 01 02 050 Subsistence Allowance

5 01 02 060 Laundry Allowance

5 01 02 070 Quarters Allowance



Starting Point – COA's Revised Chart of Accounts

5 Expenses

- 5 01 02 080 Productivity Incentive Allowance
- 5 01 02 090 Overseas Allowance
- 5 01 02 100 Honoraria
- 5 01 02 110 Hazard Pay
- 5 01 02 120 Longevity Pay
- 5 01 02 130 Overtime and Night Pay
- 5 01 02 140 Year End Bonus
- 5 01 02 150 Cash Gift
- 5 01 02 990 Other Bonuses and Allowances



Sub-Object Codes

Expenses	50000000	00
Personnel Services	50100000	00
Salaries and Wages	50101000	00
Salaries and Wages - Regular	50101010	00
Basic Salary - Civilian	50101010	01
Base Pay - Military/Uniformed Personnel	50101010	02
Salaries and Wages - Casual/Contractual	50101020	00
Other Compensation	50102000	00
Personnel Economic Relief Allowance (PERA)	50102010	00
PERA - Civilian	50102010	01
PERA - Military/Uniformed Personnel	50102010	02
Representation Allowance	50102020	00
Transportation Allowance	50102030	00
Transportation Allowance	50102030	01
RATA of Sectoral/Alternate Sectoral Representatives	50102030	02



New Codes for Capital Outlays

Capital Outlays	50600000	00
Investment Outlay	50601000	00
Investment in Government-Owned and/or Controlled Corporations	50601010	00
Investment in Associates	50601020	00
Loans Receivable Accounts Outlay	50602000	00
Loans Receivable - Government-Owned and/or Controlled Corporations	50602010	00
Loans Receivable - Others	50602990	00
Investment Property Outlay	50603000	00
Land and Buildings Outlay	50603010	00
Investment Property – Land	50603010	01
Investment Property – Buildings	50603010	02
Property, Plant and Equipment Outlay	50604000	00
Land Outlay	50604010	00
Land	50604010	01



Revenue Account

Fund Source	Organization			Location 9 digits				Object Code	
	6 Digits	Dept. 2 digits	Agency 2 digits	Operating Unit 5 Digits	Region 2 digits	Province 2 digits	City Municipality 2 digits		Barangay 3 digits
General Fund	DoF	BIR	Bacolod City Revenue Regional Office	Western Visayas					Income Tax Individuals
101101	11	003	11 00012	06	00	00	000	40101010 01	

Excludes Program MFO Activity Project Code element



Asset Account

Funding Source 6 Digits	Organization 12 digits			Location 9 digits				Object Code 10 digits
Financing- 1 Authorization- 2 Fund Category-3	Department 2 digits	Agency 3 digits	Operating Unit 7 digits	Region 2 digits	Province 2 digits	City Municipality 2 digits	Barangay 3 digits	Chart of Accounts 8 Sub Object 2
General Fund	DOF	BIR	Cagayan Revenue Regional Office	Cagayan Valley				Cash – Collecting Officers
101101	11	003	11 00003	02	00	00	000	10101010 00



Liability Account

Funding Source 6 Digits	Organization 12 digits			Location 9 digits				Object Code 10 digits
Financing - 1 Authorization - 2 Fund Category - 3	Department 2 digits	Agency 3 digits	Operating Unit 7 Digits	Region 2 digits	Province 2 digits	City or Municipality 2 digits	LGU 3	COA CoA* Object 8 digits Sub-Object 2 digits
General Fund	DPWH	OSEC	Malabon-Navotas DEO	NCR				Accounts Payable
101101	18	001	18 00002	13	00	00	000	20101010 00

Excludes Program MFO Activity Project Code element and Fund Source element



Part IC

Code Administration



Code Administration

1. Assigned codes are never reused for a purpose other than that for which they were originally assigned
2. New codes are always to be assigned to:
 - new organizational entities
 - new fund sources
 - new major final outputs
 - new programs, new activities, new projects
 - new object code descriptors



Code Administrators/Agencies Responsible

FUNDING SOURCE 6 Digits	ORGANIZATION 12 digits	LOCATION 9 digits	MFO/PROGRAM, ACTIVITY and PROJECT (PAP) 9 digits	OBJECT CODE	SUB OBJECT 2 digits
DBM Budget Technical Services	DBM Budget Technical Services	NSCB	DBM Budget Management Bureaus and NGAs	COA Revised Chart of Accounts	DBM Budget Technical Services + COA Subsidiary Accounts

Note: Consistency of account classification and coding standard with the Government Finance Statistics is the responsibility of DOF-Bureau of Treasury



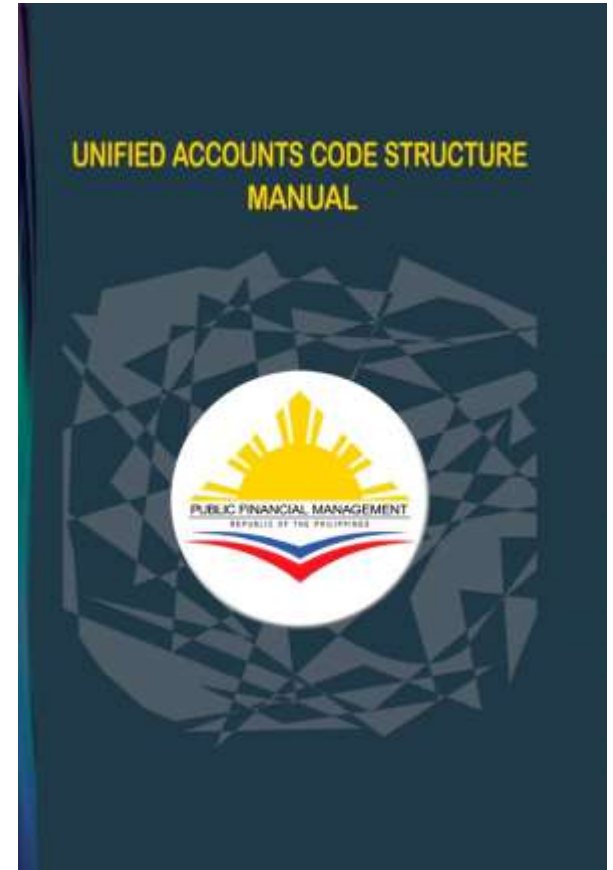
What has been done so far?

- Approval of the COA Revised Chart of Accounts**
- Issuance of the DBM-COA-DOF Joint Circular on the UACS Manual and its Appendices**
- Adoption of UACS in the 2014 Budget Preparation through OSBPS into BPMS**

UACS Manual

The Manual and its Appendices are available at DBM website under Latest Issuances:

<http://www.dbm.gov.ph/>
Joint Circular No. 2013-1
UACS Manual
UACS Appendices



What are the current initiatives affected by the UACS?

- Adoption of the GAA as a Budgetary Release Document**
- Review of existing a) Release Document, b) Budget Execution Documents, and c) Financial Accountability Reports**
- Enhancement of eNGAS to comply with UACS**

PART II

Budget Execution Documents



Guidelines for the Submission of New Budget Execution Documents (BEDs) Containing the CY 2014 Financial and Physical Plans/Targets



BUDGET NG BAYAN



OUTLINE:

- Rationale
- Purpose
- Coverage
- General Guidelines
- Specific Guidelines
- Important Dates

What are BEDs?

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

DBM Issuance:

National Budget Circular No. 550 - Submission of Budget Execution Plans and Targets for 2014 and Subsequent Years



Rationale of the New BED Forms:

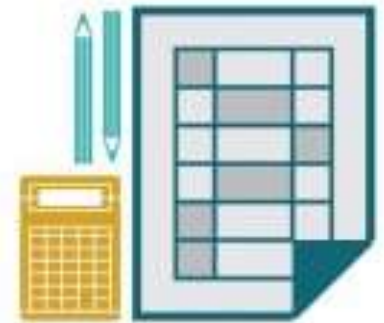
- In consideration of having the General Appropriations Act (GAA) as a release document starting FY 2014 and the one year validity of appropriations and allotments.
- Integrates the 2014 National Expenditure Program (NEP) – Performance-Informed Budget (PIB) structure and the coding system under Unified Accounts Code Structure (UACS) per COA-DBM-DOF Joint Circular No. 2013-1.

Purpose of NBC No. 550

- To **ensure availability of funds** for critical programs/projects, consistent with the physical and financial plans/targets/schedules submitted by the Department/Agency/Operating Unit (OU);
- To **set the benchmarks in agency performance** that shall be used in determining the achievement of objectives and targets in the delivery of services; and
- To update, simplify and fine-tune policies and procedures as well as modify the formats of the BEDs to **improve formulation of plans/targets/schedules, budget monitoring and disbursement tracking.**

Coverage:

All Departments, Bureaus, Offices, Agencies and Operating Units (OUs) of the National Government, including Commissions /Offices Under the Constitutional Fiscal Autonomy Group (CFAG), SUCs and GOCCs receiving budgetary support.



BEDs – Old versus New

Existing BEDs	New BEDs	Highlights of the New BED Forms
<p>BED No. 1 - Financial Plan</p> <p>BED No. 1-A - Financial Plan for Major Programs and Projects</p> <p>BED No. 1-B - Financial Plan of Major Programs and Projects under the Program Budgeting Concept</p>	<p>BED No. 1 - Financial Plan</p>	<ul style="list-style-type: none"> ▶ Adopts the UACS Code per COA-DBM-DOF Joint Circular No. 2013-1 dated 6 August 2013 ▶ Merging of existing BED forms ▶ BEDs Nos. 1, 2 and 3 are broken down into Part A and Part B.
<p>BED No. 2 - Physical Plan</p> <p>BED No. 2-A Physical Plan of Major Programs and Projects</p>	<p>BED No. 2 - Physical Plan</p>	

BEDs – Old versus New

Existing BEDs	New BEDs	Highlights of the New BED Forms
<p>BED No. 3 - Monthly Cash Program</p> <p>BED No. 3-A - Monthly Cash Program, by Major Programs and Projects</p> <p>BED No. 3-B - List of Not Yet Due and Demandable Obligations</p>	<p>BED No. 3 - Monthly Disbursement Program</p>	<ul style="list-style-type: none"> ▶ Signatories are the Financial Services Head/Budget Officer/Chief Accountant in ▶ Deletion of Annex A and B (Gantt Chart)
<p>BED No. 4 - Program of Monthly Income</p>		<p>Subject to DOF-COA-DBM</p> <ul style="list-style-type: none"> ▶ harmonization

FY 2014 BED Forms – Highlights and Purpose

A. BED No. I – Financial Plan (FP)

Data Elements	Purpose	Highlights of the New BED Form
Estimated obligation program of the budget year broken down by quarter and current year's obligation including estimates for the last quarter	Serves as the overall plan of the Department/Agency /Operating Unit	<ul style="list-style-type: none">• Part A shows the obligation program broken down by PAP, cost structure, by allotment class and by fund source including Automatic Appropriations and Special• Part B highlights the Major Programs and Projects; and• Adopts the UACs Code per COA-DBM-DOF Joint Circular No. 2013-1 dated 6 August 2013.

FY _____ FINANCIAL PLAN

(In Thousand Pesos)

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			
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 KRA No. 2 - Poverty Reduction and Empowerment of the Poor & Vulnerable Program Budgeting: Education Program MPP Other Major Programs and Projects PAP ...continue down to the last PAP ...continue down to the last Program Budgeting ...continue down to the last KRA																		

Prepared By:

In coordination with:

Approved By:

Financial Services Head/Budget Officer

Date:

Planning Head/Planning Officer

Date:

Agency Head/Department Secretary

Date:

FY 2014 BED Forms – Highlights and Purpose

B. BED No. 2 – Physical Plan (PP)

Data Elements	Purpose	Highlights of the New BED Form
<p>Physical targets of the budget year broken down by quarter and current year's accomplishments including estimates for the last quarter</p>	<p>Serves as the overall plan of the Department/ Agency/ Operating Unit</p>	<ul style="list-style-type: none"> ● Part A shall reflect the Cost Structure, Major Final Outputs (MFOs) and the corresponding Performance Indicators (PIs); ● Part B shall highlight the targets of the Major Programs and Projects.

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 B											
Major Programs/Projects											
KRA No. 2 - Poverty Reduction and Empowerment of the Poor & Vulnerable											
Program Budgeting: Education Program											
MPP											
Target 1											
Target 2											
...											
Other Major Programs and Projects											
PAP											
Target 1											
Target 2											
...											
...continue down to the last PAP											
...continue down to the last Program Budgeting											
...continue down to the last KRA											

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

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

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

FY 2014 BED Forms – Highlights and Purpose

C. BED No. 3 – Monthly Disbursement Program (MDP)

Data Elements	Purpose	Highlights of the New BED Form
Projected monthly Disbursement requirements by type of disbursement authority (e.g., NCA, CDC, NCAA, and TRA)	Basis of the issuance of disbursement authorities	<ul style="list-style-type: none">● Part A shall reflect the MDP for the Budget Year targeted commitments/ obligations per Financial Plan (BED No. 1) disaggregated into "Comprehensive Release" & "For Later Release" and Automatic Appropriations;● The total MDP may or may not be equal to the Department/Agency/OU's total obligation program per Financial Plan (BED No. 1); and● Part B shall highlight the cash program of the Major Programs and Projects.

FY _____ MONTHLY DISBURSEMENT PROGRAM

(In Thousand Pesos)

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		
Part B																							
Major Programs/Projects																							
KRA No. 2 - Poverty Reduction and Empowerment of the Poor & Vulnerable																							
Program Budgeting: Education Program MPP																							
Other Major Programs and Projects PAP																							
...continue down to the last PAP																							
...continue down to the last Program Budgeting																							
...continue down to the last KRA																							

Footnote: Please cite assumptions/parameters used

Prepared By:

Prepared By:

Approved By:

Budget Officer

Accountant *

Agency Head/Department Secretary

Date:

Date:

Date:

Validity of Notice of Cash Allocation (NCA) for
Regular MDS Sub-Accounts pursuant to
CL No. 2013-12 dated November 21, 2013

- Effective **January 1, 2014**
- NCAs shall be released comprehensively
 - Validity of NCAs to be credited to agencies' Regular MDS Accounts shall be until the last working day of the 3rd month of that quarter.

Use of Online Reporting System for the Submission
of Budget Execution Plans and Targets for 2014 and
Subsequent Years pursuant to
CL No. 2013-13 dated November 25, 2013

- The Online Reporting System was made available last November 18, 2013.
- Accessible in <http://urs.dbm.gov.ph>
- Quick Guide to the Online Reporting System may be downloaded from the system

Important Dates:

- (1) Consultations of COs with RO/OUs by **October 15** of each year;
- (2) Deadline of submission of BEDs on or before **November 30** of each year;
- (3) Submission of revised Financial/Physical Plans on or before **January 7**, in case of adjustments in the budget level upon effectivity of GAA; and
- (4) Submission of revised MDP is allowed once a year and shall be submitted with justification not later than **May 31**.

“Change will not come if we wait for some other person, or if we wait for some other time. We are the ones we've been waiting for. We are the change that we seek.”

— Barack Obama

Thank You!