



بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ



Republic of the Philippines  
BANGSAMORO AUTONOMOUS REGION IN MUSLIM MINDANAO  
**Ministry of Finance, and Budget and Management**  
Bangsamoro Government Center, Rosary Height VII, Cotabato City

**BANGSAMORO BUDGET CIRCULAR**

No. **2023-015**

15 Jumadal-Akhirah 1445

28 December 2023

**TO : BTA Parliament, All Heads of Ministries, Offices, and Agencies of the Bangsamoro Government, Accountants, Budget Officers; and All Others Concerned**

**SUBJECT : GUIDELINES FOR THE PREPARATION AND SUBMISSION OF THE FY 2024 BUDGET EXECUTION DOCUMENTS**

### **1.0 RATIONALE**

The Bangsamoro Government aspires to build trust and create sustainable long-term success in the region. It can be accomplished by meeting the needs and expectations of the Bangsamoro. To ensure this, the Ministries, Offices, and Agencies should efficiently and effectively deliver public services in a timely manner, ensuring that the Bangsamoro receive the support and assistance they require without unnecessary delay.

The Ministry of Finance, and Budget and Management answers to this call by ascertaining that funds released to the Ministries, Offices, and Agencies are properly planned and following an optimum spending schedule.

Hence, MFBM urges the Ministries, Offices, and Agencies to strategize for the preparation and submission of their Budget Execution Documents and Plans for FY 2024 and to anticipate the immediate requirements of government operations for FY 2024 not to hinder the delivery of public services.

The BEDs serve as bases to facilitate the release of funds and enable prompt implementation of programs, activities, and projects, including the conduct of early procurement activities as well as a measure for agency performance.

## 2.0 PURPOSE

This Circular is being issued to prompt the Ministries, Offices, and Agencies of the imminent need to prepare and submit the Budget Execution Documents (BEDs) for the timely release of funds upon the effectivity of the 2024 General Appropriations Act of the Bangsamoro (GAAB).

## 3.0 COVERAGE

All Ministries, Offices, and Agencies (M/O/As) of the Bangsamoro Government.

## 4.0 GENERAL GUIDELINES

4.1 M/O/As shall prepare BEDs to cover the release of funds for the FY 2024.

4.2 FY 2024 BEDs shall be uploaded and made available under the Downloadables tab in the MFBM official website ([mfbm.bangsamoro.gov.ph](http://mfbm.bangsamoro.gov.ph)).

4.2.1 For guidance, FY 2024 BEDs shall constitute the following documents:

BEDs	Data Elements	Purpose
BED No. 1 Financial Plan (FP)	Estimated obligation program for the budget year broken down by quarter	Serves as the overall financial plan of the M/O/A
BED No. 2 Physical Plan (PP)	Physical targets for the budget year broken down by quarter	Serves as the overall physical plan of the M/O/A
BED No. 3 Monthly Disbursement Program (MDP)	Projected monthly disbursement requirements for the budget year by types of disbursement authority (NCA)	Basis of the issuance of disbursement authorities

4.3 M/O/As are advised to prepare and submit the BEDs based on the FY 2024 General Appropriations Act of the Bangsamoro.

4.3.1 Deadline for the submission of BEDs to cover the release of funds for the FY 2024 shall be on **January 15, 2024**.

4.4 In preparing the BEDs, the following, among others, shall be strictly considered for the timely implementation of programs/projects:

- 4.4.1 Coordination and synchronization of activities among planning, operations, budget and accounting offices in the program/project implementation;
- 4.4.2 Taking into consideration scheduling of procurement activities, projecting inventory requirements and overall management of central procurement of common-used goods and services; and
- 4.4.3 Historical performance (absorptive capacity), seasonality (e.g., peak/slack periods) of activities and other factors that influence programming.

4.5 Further, M/O/As are strictly reminded:

- 4.5.1 To ensure that their plans contain the projected budget requirements of programs, activities, and projects that can be obligated and implemented within the period of January to December of the approved Fiscal Year (FY);
- 4.5.2 To classify budgetary items into either: (a) For Comprehensive Release (FCR) or (b) For Later Release (FLR), based on Annex A of this issuance. The M/O/A's complete list of budgetary items classified into FCR and FLR shall be submitted together with the hard copies of the duly signed BEDs.

4.6 Only the BEDs (for **BED Nos. 1, 2, and 3**) **duly signed** by the Minister/Head of Office/Agency or Authorized Representative shall be recognized **compliant** with the submission requirement.

4.7 In line with the transparency and accountability thrust of the Bangsamoro Government, the MFBM shall post in its website the status of BEDs submission by M/O/As, highlighting those with **incomplete or no submissions, copy furnished the Office of the Chief Minister** through the Office of the Cabinet Secretary.

4.8 The submitted BED No. 3 (MDP) as evaluated by MFBM and confirmed by the M/O/As shall be the basis for the comprehensive release of the Notice of Cash Allocation (NCA) requirements for the budget year.

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

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

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

## **5.0 SPECIFIC GUIDELINES**

The specific guidelines in the preparation of the BEDs are shown in **Annexes A to C**.

## **6.0 SANCTIONS**

Failure of the officials and employees concerned to comply with provisions of this Circular shall be subject to penalties imposed under existing laws.

## **7.0 REPEALING CLAUSE**

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

## **8.0 SEPARABILITY**

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

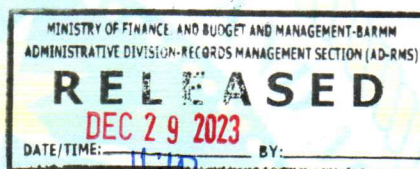
**9.0 SAVING CLAUSE**

Cases not covered in this Circular shall be referred to the MFBM for resolution.

**10.0 EFFECTIVITY**

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

**UBAIDA C. PACASEM**  
Minister



## ANNEX A

**1.0 BED No. 1 Financial Plan (FP)**

## 1.1 The FP shall indicate:

- Targeted commitments/obligations per GAAB, on a quarterly basis.
- *Fund Sources, i.e., Budget Year Appropriation per GAAB, and Special Purpose Fund, UACS accounts and codes (if applicable), among others;*
- Obligation Program as to "For Comprehensive Release" and "For Later Release" (Negative List);
- P/A/Ps consistent with the Performance Indicators (PIs) reflected in the GAAB; and
- Allotment class, i.e., PS, MOOE, FinEx (if applicable) and CO.

## 1.2 The budget year's total targeted commitments/obligations should equal the amount indicated in the GAAB, segregated into "For Comprehensive Release" and "For Later Release" (Negative List).

- **"For Comprehensive Release"** refers to all items deemed released as soon as the GAAB becomes effective. This shall include **but not limited** to the following:
  - ◇ **Personnel Services (PS)**  
Filled positions of Ministries, Offices, and Agencies.
  - ◇ **Maintenance and Other Operating Expenses (MOOE)**  
Amounts not covered by the Negative List.
  - ◇ **Capital Outlays (CO)**  
Furniture and Fixtures, Office Equipment, and Information and Communications Technology Equipment, in accordance with the Government Accounting Manual Volume III Revised Chart of Accounts.
- Items categorized as **"For Later Release"** consisting of budgetary items under the **"Negative List"** that shall be released only upon submission of Special Budget Request, and compliance with certain budgetary requirements. This shall include, but not limited to, the following:

◇ **Appropriations within Ministry, Office, and Agency specific budgets**

1.0 Office of the Chief Minister

1.1. Quick Response Fund

[subject to Special Provision (SP) No. 1 under OCM in GAAB FY 2024]

1.2. Kapayapaan sa Pamayanan

(subject to SP No. 2 & 4 under OCM in GAAB FY 2024)

1.3. Support to Local Moral Governance

(subject to SP No. 2 & 4 under OCM in GAAB FY 2024)

1.4. Marawi Rehabilitation Program

(subject to SP No. 2 & 4 under OCM in GAAB FY 2024)

1.5. Strengthening Access to Living Assistance to Marginalized Bangsamoro

(subject to SP No. 2 & 4 under OCM in GAAB FY 2024)

1.6. Office for Settler Communities

1.6.1. Economic Development and Empowerment-Livelihood Support Assistance

(subject to SP No. 1 under OSC in GAAB FY 2024)

2.0 Ministry of Social Services and Development

2.1. Unlad Pamilyang Bangsamoro

(subject to SP No. 1 under MSSD in GAAB FY 2024)

2.2. Layag Bajau Program

(subject to SP No. 2 under MSSD in GAAB FY 2024)

- 2.3. Angat Bangsamoro Kabataan Tungo sa Karunungan  
(subject to SP No. 3 under MSSD in GAAB FY 2024)
- 2.4. Dakila Bangsamoro  
(subject to SP No. 4 under MSSD in GAAB FY 2024)
- 2.5. Kupkop Program  
(subject to SP No. 6 under MSSD in GAAB FY 2024)
- 2.6. Hadiya Package  
(subject to SP No. 8 under MSSD in GAAB FY 2024)
- 2.7. Assistive Devices  
(subject to SP No. 9 under MSSD in GAAB FY 2024)
- 2.8. Kalinga Para sa may Kapansanan  
(subject to SP No. 10 under MSSD in GAAB FY 2024)
- 2.9. Emergency Shelter Assistance  
(subject to SP No. 12 under MSSD in GAAB FY 2024)
- 2.10. Ligtas Pamilya Program  
(subject to SP No. 13 under MSSD in GAAB FY 2024)
- 2.11. Multi-Purpose Cash Assistance Program  
(subject to SP No. 14 under MSSD in GAAB FY 2024)
- 2.12. Lingkod Pamayanan Para sa Kapayapaan Program  
(subject to SP No. 15 under MSSD in GAAB FY 2024)
- 2.13. Water Sanitation and Hygiene Intervention  
(subject to SP No. 16 under MSSD in GAAB FY 2024)
- 2.14. Bangsamoro CARES  
(subject to SP No. 17 under MSSD in GAAB FY 2024)
- 2.15. Quick Response Fund  
(subject to SP No. 18 under MSSD in GAAB FY 2024)
- 2.16. Bangsamoro Sagip Kabuhayan under Family and  
Community Welfare Program - Provision of seed



capital assistance for non-Unlad grantees (non-case managed)

2.17. Key Actions Towards Lifting Young Bangsamoro Thru Empowerment (KALYE) under Child and Youth Welfare Program

2.18. Family Food packs for women and their families in need under Women's Welfare Program

2.19. Bangsamoro Women's Studies for Institutional and Legislative Reforms and Advocacies (BASIRA) under Women's Welfare Program

2.20. Provision of Livelihood Package to qualified BABAE women's organization under Women's Welfare Program

2.21. Internally Displaced Persons Profiling, Assessment, and Response Tracking System under Disaster Risk Reduction and Emergency Assistance Program

### 3.0 Ministry of Trade, Investments and Tourism

3.1. Growth Enhancement Approach Towards Regional Economic Development (GEARED) - Shared Service Facilities Project  
(subject to SP No. 2 under MTIT in GAAB FY 2024)

### 4.0 Ministry of Labor and Employment

4.1. Employment Facilitation and Promotion Program  
(subject to SP No. 2 under MOLE in GAAB FY 2024)

4.2. Workers' Social Protection and Welfare Program  
(subject to SP No. 3 under MOLE in GAAB FY 2024)

### 5.0 Ministry of Transportation and Communications

5.1. BAA Airport Development and Maintenance  
(subject to SP No. 1 under MOTC in GAAB FY 2024)

5.2. BLTO Design, Development, and Installation of  
Bangsamoro Land Transportation Information  
System  
(subject to SP No. 2 under MOTC in GAAB FY 2024)

5.3. BLTFRB Public Land Transportation Franchising,  
Enforcement, and Regulatory Program  
(subject to SP No. 3 under MOTC in GAAB FY 2024)

5.4. BPMA Port Expansion and Modernization Program  
(subject to SP No. 4 under MOTC in GAAB FY 2024)

5.5. Free Licensing  
(subject to SP No. 5 under MOTC in GAAB FY 2024)

6.0 Ministry of Basic, Higher and Technical Education

6.1. Quick Response Fund  
(subject to SP No. 1 under MBHTE in GAAB FY  
2024)

6.2. Provision of Learning Resources – Basic Education  
(subject to SP No. 2 under MBHTE in GAAB FY  
2024)

6.3. Provision of Learning Resources – Madaris  
Education

6.4. Procurement of BARMM Signature Armchairs  
(subject to SP No. 3 under MBHTE in GAAB FY  
2024)

6.5. Bangsamoro RESPECT Program  
(subject to SP No. 4 under MBHTE in GAAB FY  
2024)

6.6. Survey, Research and Development  
(subject to SP No. 5 under MBHTE in GAAB FY  
2024)

- 6.7. Internet Connectivity  
(subject to SP No. 7 under MBHTE in GAAB FY 2024)
- 6.8. Computer Laboratory  
(subject to SP No. 8 under MBHTE in GAAB FY 2024)
- 6.9. Construction of Multi-Purpose Covered Court
- 6.10. Project IQBAL
- 6.11. Construction of MSU-Maguindanao Learning Resource Center  
(subject to SP No. 9 under MBHTE in GAAB FY 2024)
- 6.12. Bangsamoro Education Program - School-Based Feeding Program  
(subject to SP No. 10 under MBHTE in GAAB FY 2024)
- 6.13. Inclusive Education Program – Alternative Learning System and Abot Kaalaman sa Pamilyang Bangsamoro (AKAP-BM) in the School-less Barangays  
(subject to SP No. 11 under MBHTE in GAAB FY 2024)
- 6.14. School-Based Management and Operations – Cash Allowance for Teachers  
(subject to SP No. 17 under MBHTE in GAAB FY 2024)
- 6.15. School-Based Management and Operations - Education Response
- 6.16. School-Based Management and Operations - School Building Program  
(subject to SP No. 13 under MBHTE in GAAB FY 2024)

- 6.17. School-Based Management and Operations – Infrastructure Integrity of School Buildings  
(subject to SP No. 14 under MBHTE in GAAB FY 2024)
- 6.18. School-Based Management and Operations – Construction of Libraries  
(subject to SP No. 15 under MBHTE in GAAB FY 2024)
- 6.19. School-Based Management and Operations – Teachers' Furniture and Fixtures  
(subject to SP No. 16 under MBHTE in GAAB FY 2024)
- 6.20. Access to Higher and Modern Education Scholarship Program – Scholarship Expense  
(subject to SP No. 20 under MBHTE in GAAB FY 2024)
- 6.21. TVET Provisions – TVET Scholarship  
(subject to SP No. 21 under MBHTE in GAAB FY 2024)
- 6.22. TVET Provisions – Construction of Technical Education Municipal Training Center  
(subject to SP No. 22 under MBHTE in GAAB FY 2024)
- 6.23. Madaris Standards and Provision - Financial Assistance to Private Madrasah  
(subject to SP No. 24 under MBHTE in GAAB FY 2024)
- 6.24. Madaris Asatidz Program – ISAL Program  
(subject to SP No. 24 under MBHTE in GAAB FY 2024)
- 6.25. Construction of Public Madrasah  
(subject to SP No. 25 under MBHTE in GAAB FY 2024)

## 7.0 Ministry of Indigenous Peoples' Affairs

- 7.1. Land Tenure Security and Ancestral Domain  
(subject to SP No. 1 under MIPA in GAAB FY 2024)
- 7.2. Comprehensive Survey on IP Household  
(subject to SP No. 2 under MIPA in GAAB FY 2024)

## 8.0 Ministry of Health

- 8.1. Tiyakap Bangsamoro Kalusugan Program  
(subject to SP No. 1 under MOH in GAAB FY 2024)
- 8.2. Bangsamoro Immunization Program - Purchase and Allocation of Drugs, Medicines, and Vaccines  
(subject to SP No. 2 under MOH in GAAB FY 2024)
- 8.3. Newborn Care Program  
(subject to SP No. 6 under MOH in GAAB FY 2024)
- 8.4. MOH Medical Scholarship Program  
(subject to SP No. 7 under MOH in GAAB FY 2024)
- 8.5. Financial Assistance to Barangay Health Workers  
(subject to SP No. 9 under MOH in GAAB FY 2024)
- 8.6. Bangsamoro Human Resource for Health Placement  
(subject to SP No. 13 under MOH in GAAB FY 2024)
- 8.7. Other Health Services  
(subject to SP No. 13 under MOH in GAAB FY 2024)
- 8.8. Quick Response Fund  
(subject to SP No. 14 under MOH in GAAB FY 2024)
- 8.9. Medical Outreach Program  
(subject to SP No. 16 under MOH in GAAB FY 2024)

## 9.0 Ministry of Public Works

- 9.1. Quick Response Fund  
(subject to SP No. 1 under MPW in GAAB FY 2024)

9.2. Project Development and Engineering Services  
(subject to SP No. 3 under MPW in GAAB FY 2024)

9.3. Road Network and Other Public Infrastructure  
Facilities Program  
(subject to SP No. 4 under MPW in GAAB FY 2024)

#### 10.0 Ministry of Interior and Local Government

10.1. Rapid Emergency Action on Disaster Incidence  
Services  
(subject to SP No. 8 under MILG in GAAB FY 2024)

10.2. Tulong ng Gobyernong Nagmamalasakit  
(subject to SP No. 5 under MILG in GAAB FY 2024)

10.3. Quick Response Fund  
(subject to SP No. 9 under MILG in GAAB FY 2024)

#### 11.0 Ministry of Environment, Natural Resources and Energy

11.1. Environmental Regulation Compliance, Ambient  
Monitoring and Pollution Control Program  
(subject to SP No. 2 under MENRE in GAAB FY  
2024)

11.2. Natural Resources Policy Enforcement,  
Conservation and Development Program  
(subject to SP No. 3 under MENRE in GAAB FY 2024)

11.3. Biodiversity Management, Research and Protected  
Area Development Program  
(subject to SP No. 5 under MENRE in GAAB FY 2024)

#### 12.0 Ministry of Human Settlement and Development

12.1. Housing and Human Settlement Development  
Program  
(subject to SP No. 1 under MHSD in GAAB FY 2024)

### 13.0 Ministry of Science and Technology

- 13.1. Research and Development Fund  
(subject to SP No. 1 under MOST in GAAB FY 2024)
- 13.2. Science Education, Scholarship and Grants Program  
– Bangsamoro Assistance for Science Education  
(subject to SP No. 3 under MOST in GAAB FY 2024)

### 14.0 Ministry of Agriculture, Fisheries and Agrarian Reform

- 14.1. Basic Integration for Harmonized Intervention (BINHI) - Productivity Enhancement Project for Small Landholder Farmers in the Bangsamoro Region  
(subject to SP No. 2 under MAFAR in GAAB FY 2024)
- 14.2. Basic Integration for Harmonized Intervention (BINHI) - Input provision of Livestock and Poultry  
(subject to SP No. 2 under MAFAR in GAAB FY 2024)
- 14.3. Basic Integration for Harmonized Intervention (BINHI) - Support to Agricultural Machineries, Equipment, Facilities and Infra  
(subject to SP No. 2 under MAFAR in GAAB FY 2024)
- 14.4. Food Security and Nutrition Convergence Program - Food Security and Nutrition Convergence Initiative  
(subject to SP No. 3 under MAFAR in GAAB FY 2024)
- 14.5. Food Security and Nutrition Convergence Program - Halal and Organic Production Development Project  
(subject to SP No. 3 under MAFAR in GAAB FY 2024)
- 14.6. Food Security and Nutrition Convergence Program - Livelihood Support to Camps  
(subject to SP No. 3 under MAFAR in GAAB FY 2024)
- 14.7. Integrated and Sustainable Development for Aquaculture/Capture (ISDA) - Fisheries Production Support Project  
(subject to SP No. 5 under MAFAR in GAAB FY 2024)

14.8. Integrated and Sustainable Development for Aquaculture/Capture (ISDA) - Fisheries Post-Harvest and Marketing Support Project  
(subject to SP No. 5 under MAFAR in GAAB FY 2024)

14.9. Integrated and Sustainable Development for Aquaculture/Capture (ISDA) - Fisheries Resource Management Project  
(subject to SP No. 5 under MAFAR in GAAB FY 2024)

14.10. Land Acquisition and Development for the Upliftment of Poor Agrarian Reform Beneficiaries (LUPA) - Land Tenure Security Program  
(subject to SP No. 6 under MAFAR in GAAB FY 2024)

14.11. Land Acquisition and Development for the Upliftment of Poor Agrarian Reform Beneficiaries (LUPA) - Sustainable Development for Agrarian Reform Beneficiaries in the Bangsamoro (SDAReBB) Program  
(subject to SP No. 6 under MAFAR in GAAB FY 2024)

14.12. Bangsamoro Agri-Fishery Evidence (Exploration of Value-adding and Innovative Development based on Evidence, Nature-friendly, Collaborative and Excellence)  
(subject to SP No. 7 under MAFAR in GAAB FY 2024)

14.13. Agribusiness and Marketing Assistance Program  
(subject to SP No. 9 under MAFAR in GAAB FY 2024)

14.14. Quick Response Fund  
(subject to SP No. 1 under MAFAR in GAAB FY 2024)

#### 15.0 Bangsamoro Human Rights Commission

15.1. Human Rights Protection Program - Financial Assistance to Victims of Human Rights Violations  
(subject to SP No. 1 under BHRC in GAAB FY 2024)



15.2. Human Rights Protection Program - Witness Protection Program  
(subject to SP No. 1 under BHRC in GAAB FY 2024)

16.0 Bangsamoro Planning and Development Authority

16.1. Bangsamoro High Impact Projects  
(subject to SP No. 4 under BPDA in GAAB FY 2024)

17.0 Bangsamoro Pilgrimage Authority

17.1. Hajj and Umrah Administration and Supervision  
(subject to SP No. 2 under BPA in GAAB FY 2024)

18.0 Cooperative and Social Enterprise Authority

18.1. Social Enterprises Development – SET Tabang sa Usbong Pagbangon (SET-UP)  
(subject to SP No. 1 under CSEA in GAAB FY 2024)

18.2. Social Enterprises Development – Income Generating  
(subject to SP No. 2 under CSEA in GAAB FY 2024)

19.0 Bangsamoro Sports Commission

19.1. Financial Incentive for Athletes  
(subject to SP No. 1 under BSC in GAAB FY 2024)

- ◇ **Personnel Service.** The unfilled portion of the Personnel Services shall only be released to the M/O/A when positions are filled up and upon submission of Appointment, Certificate of Assumption to Duty, Oath of Office, Service Record and Deployment Order, as may be applicable, in support of the salary provision;
- ◇ **All Capital Outlays, except Furnitures and Fixtures, Office Equipment, and Information and Communications Technology Equipment;**
- ◇ **Eligible expenditures for charging against multi-user SPFs (e.g. Contingent Fund [CF], Miscellaneous Personnel Benefit Fund [MPBF], and Pension and Gratuity Fund [PGF]) consistent with the applicable SPs.**

1.3 The M/O/A shall specify/present a recapitulation of the obligations/commitments by P/A/P.

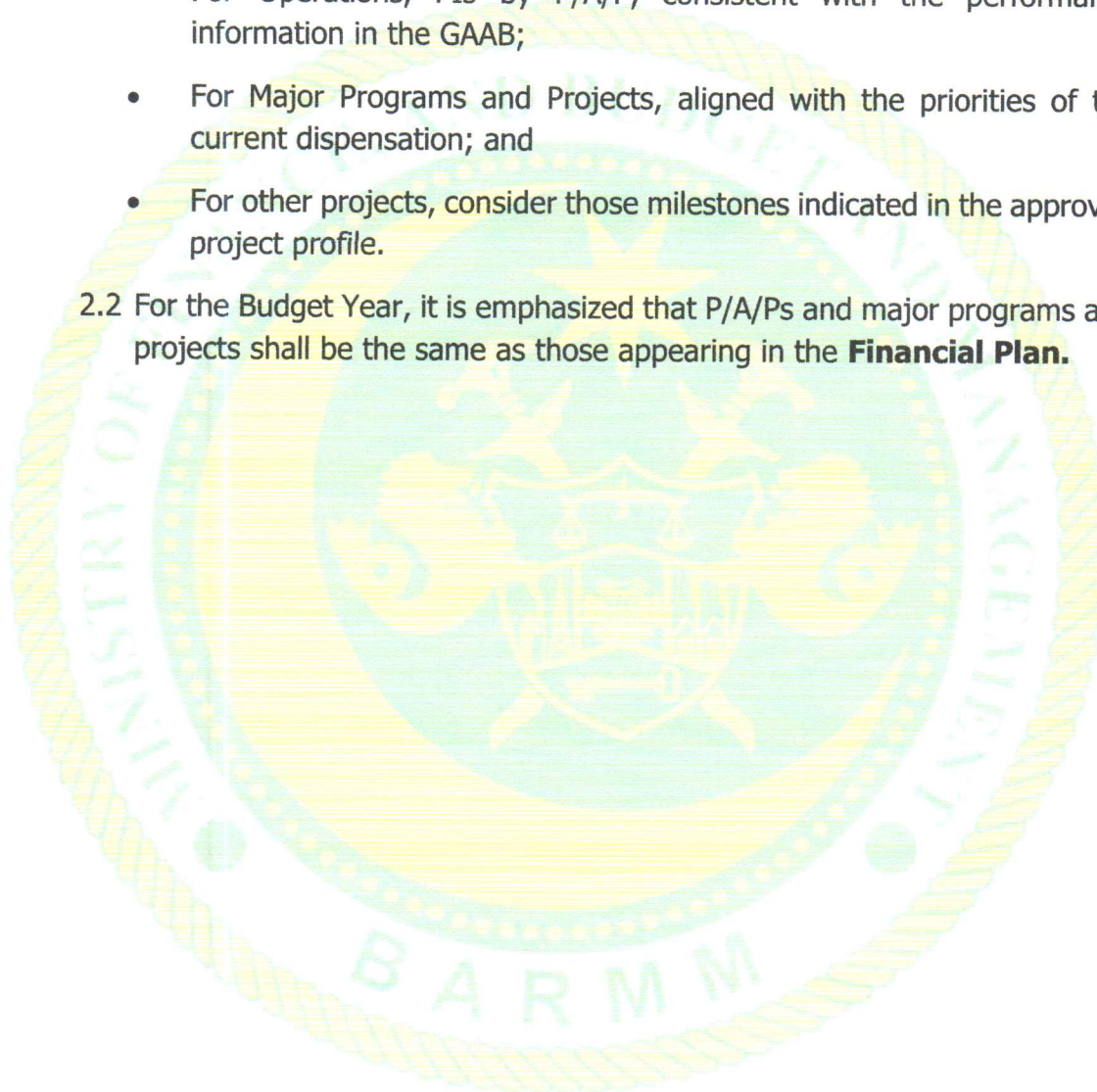
1.4 M/O/As shall likewise prepare and submit the financial plan/target/schedule of their identified priority or major programs and projects which shall correspond to the work targets identified in the Physical Plan, and consistent with the priorities of the current administration/Government of the Day.

**ANNEX B****2.0 BED No. 2 Physical Plan (PP)**

2.1 The PP shall contain the Performance Indicators (PIs) and targets of M/O/As as follows:

- For Operations, PIs by P/A/P, consistent with the performance information in the GAAB;
- For Major Programs and Projects, aligned with the priorities of the current dispensation; and
- For other projects, consider those milestones indicated in the approved project profile.

2.2 For the Budget Year, it is emphasized that P/A/Ps and major programs and projects shall be the same as those appearing in the **Financial Plan**.



## ANNEX C

**3.0 BED No. 3 Monthly Disbursement Program (MDP)**

3.1 The MDP shall be used by MFBM as **basis for determining the monthly level of Notices of Cash Allocation (NCAs) and other disbursement authorities to be issued** to M/O/As.

- It shall reflect the total cash program for the budget year by type of fund category, by allotment class and by type of disbursement authority (NCA).

3.2 The total cash program to be covered by NCA for the budget year shall approximate the disbursements arising from the following sources:

- Budget Year
  - ◇ M/O/A Specific Budget: disaggregated into For Comprehensive Release (FCR) and For Later Release (FLR); and
  - ◇ Additional requirements chargeable against SPF to be supported by details.
- Others
  - ◇ Allocation directly released to Implementing Agencies per Special Provisions

3.3 In preparing the MDP, the following assumptions and other factors shall be considered:

- Seasonality (e.g., peak/slack periods) of activities and other factors that will tend to influence programming, to wit:
  - ◇ PS shall consider the timing on the grant of PS benefits, among others:

<b>Personnel Benefit</b>	<b>Schedule for Payment</b>
Uniform/clothing Allowance	April
Mid-Year Bonus (One-Month salary)	May
Year-End Bonus (One-Month Salary) P 5,000 Cash Gift	November
Compulsory Retirees' Benefits	Age-Determined

Pensions Terminal Leave/Retirement Gratuity	
Productivity Incentive	Enhancement December

- ◇ MOOE shall consider activities/work program related to contractual obligations or schedule of operations, e.g., payment of rentals and procurement of supplies and materials.
- ◇ CO shall consider the schedule of work targets, e.g., provision of 15% mobilization cost to cover initial construction activities, with the balance in accordance with the work program; provision of cash allocation (NCA) for purchase of equipment only on the expected delivery date, not during procurement stage; scheduling of construction of farm-to-market roads, irrigation projects, and other infrastructure projects during the first quarter of the year to consider Philippine weather condition.
  - Inclusion of the requirements for the Annual Procurement Plan (APP).
  - For FAPs, synchronizing the programming of peso counterpart (GOP counterpart) and loan proceeds (LP), i.e., cash portion of LP component to coincide with the expected date of the BTr certification on the availability of LP.
  - Historical trend/data on actual disbursements, at least for the past three (3) years.
  - It is understood that the M/O/As administering SPFs shall prepare the corresponding MDP for their respective SPFs, e.g., Programs with the release subject to Special Provisions, Personnel Gratuity Fund, Miscellaneous Personnel Benefits Fund, Contingent Fund, Special Development Fund, and etc.