

MONTHLY CASH PROGRAM

CY _____
(in Thousand Pesos)

BED No. 3

Department/Agency : _____
Fund : _____

PARTICULARS	TOTAL PROGRAM	TAX REM. ADVICE (TRA) *	PROGRAM, NET OF TRA	QUARTER 1				QUARTER 2				QUARTER 3				QUARTER 4			
				JAN	FEB	MARCH	TOTAL	APRIL	MAY	JUNE	TOTAL	JULY	AUG	SEPT	TOTAL	OCT	NOV	DEC	TOTAL
I. NOTICE OF CASH ALLOCATION (NCA)																			
A. Current Year (CY) Budget																			
Agency Specific Budget																			
Not Needing Clearance																			
PS																			
MOOE																			
CO																			
Needing Clearance																			
PS																			
MOOE																			
CO																			
Automatic Appropriation																			
RLIP (PS)																			
Special Account in the General Fund																			
PS																			
MOOE																			
CO																			
Special Purpose Fund																			
PS																			
TOTAL PROGRAM, CY BUDGET																			
PS																			
MOOE																			
CO																			
B. Prior Year (PY) Budget																			
Prior Year Accounts Payable																			
PS																			
MOOE																			
CO																			
Not Yet Due and Demandable Obligations (per BED No. 3-B)																			
PS																			
MOOE																			
CO																			
Continuing Appropriation - Unreleased Appropriation																			
MOOE																			
CO																			
Continuing Appropriation - Unobligated Allotment																			
MOOE																			
CO																			
TOTAL PROGRAM, PY BUDGET																			
PS																			
MOOE																			
CO																			
C. TOTAL NCA PROGRAM																			
PS																			
MOOE																			
CO																			
II. CASH DISBURSEMENT CEILING (For DFA and DOLE only)																			
PS																			
MOOE																			
CO																			
III. NON-CASH AVAILMENT AUTHORITY																			
PS																			
MOOE																			
CO																			
IV. TOTAL CASH PROGRAM																			
PS																			
MOOE																			
CO																			
* Tax Remittance Advice (TRA)																			
PS																			
MOOE																			
CO																			

Prepared by: _____
Budget Officer
Date: _____

Approved by: _____
Head of Agency
Date: _____

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

1. The Monthly Cash Program (MCP) shall reflect the monthly disbursement requirements of agencies/operating units (OUs), by fund. This shall be used by DBM as basis for determining the monthly level of NCAs/other disbursement authorities to be issued to agencies/OUs. In preparing the MCP, the agency/OU shall consider the following:
 - Seasonality (peak and slack times) of activities and other factors that will tend to influence programming, to wit:
 - PS** shall consider the timing on the grant of PS benefits e.g., March program shall include PIB, April program shall include Uniform Allowance and May program shall include one-half of the year-end benefits (YEB) and adjustments in YEB pertaining to SSL 3.
 - MOOE** shall consider activities/work program that would require adjustments e.g. payment of rentals and procurement of supplies and materials.
 - CO** shall consider the schedule of work targets e.g., initial construction activities will only entail 15% mobilization cost and the balance shall be in accordance with the work program; purchase of equipment will require NCA only on the expected delivery date, not during procurement stage; construction of farm-to-market roads, irrigation projects and other infrastructure projects shall be scheduled during the first quarter of the year in consideration of our country's good weather condition.
 - For foreign-assisted projects (FAPs), the timing of the peso counterpart and loan proceeds (LP) components shall be synchronized i.e., cash portion of LP component shall depend on the expected receipt of the BTr certification on the availability of LP from the lending institution.
2. The MCP shall approximate the department/agency/OU's total obligation program per Financial Plan (BED No. 1). Additional/separate MCPs shall be submitted to DBM to support-request(s) for special budget for the following:
 - Release of additional funds (e.g. items under agency specific budget which need clearance from specific authorities).
 - Claims against Special Purpose Funds (e.g., TL/RG benefits versus RBF, PS deficiencies/requirements versus MPBF);
 - Automatic Appropriations e.g. Special Accounts in the General Fund (SAGFs).
3. The disbursement requirements of agency/OU shall be presented in the MCP by disbursement authority, fund source, and allotment class.
 - * **Notice of Cash Allocation (NCA)** requirements under:
 - Current Year Budget
 - Agency specific budget for the current year per NEP level, further disaggregated into "Not Needing Clearance" and "Needing Clearance" portions per 2013 Financial Plan.
 - Automatic Appropriations i.e., RLIP and Special Account in the General Fund.
 - Prior Year Budget
 - Prior Years' Accounts Payable - goods/services already delivered by the creditors to the agency but remained unpaid as of December 31, 2012
 - Not Yet Due and Demandable Obligations - commitment/obligation covered with valid contract not yet delivered by the creditor as of December 31, 2012 but are forecasted to become A/Ps during 2013 as reflected under BED No. 3-B
 - Continuing Appropriation pertaining to unreleased appropriations as of end of the preceding year, for which allotments are expected to be released and corresponding obligations expected to be incurred during the current year.
 - Continuing Appropriations - Unobligated Allotment as of December 31, 2012 for which corresponding obligations are expected to be incurred in 2013
 - * **Cash Disbursement Ceiling (CDC)** for authorized disbursements charged against income collected and retained by the foreign service posts of DFA and DOLE.
 - * **Non-Cash Availment Authority (NCAA)** for the cost of goods and services paid directly by lending institutions to creditors of the NGAs/GOCCs implementing a foreign assisted project.
 - * **Tax Remittance Advice (TRA)** - The estimated requirements pertaining to remittance of taxes thru TRA shall be presented as a deduction to the total program under a separate column (Column 3).
 - The estimated taxes shall be based on the following: For PS - 8% withholding tax for salaries; and for MOOE/CO - 5% withholding tax
 - The monthly breakdown of TRA, as well as the allotment class, shall further be reflected in the lower portion of the form.
4. The MCP of the department/agency/OU shall be for submission on **November 30, 2012**.