Republic of the Philippines

DEPARTMENT OF BUDGET AND MANAGEMENT

Gen. Solano St. San Miguel, Malacañang, Manila 1005

CITIZEN'S CHARTER

Message

Two and a half years ago, our President, Benigno S. Aquino III, was elected with a resounding mandate from the people longing for change. It was a re-apparition of People Power; not through street protests but through a clear instruction through their ballots to implement honest and effective governance. The President then responded by entering into a Social Contract with the Filipino to smith reforms through good governance.

The notion of good governance has quickly evolved along with the pace of the times. From a model to compare the quality of work of Juan based on his pay to a new framework of decision making and how decisions are implemented, good governance continues to challenge us in making every peso spent to alleviate the country's poverty.

And thus today, we stand that good governance is participatory in nature, consensus oriented, transparent and impartial.

In pursuit of these, the Department has updated its Citizen's Charter to further improve the quality of public service. This is done by letting our key clients know our mandate as a concerned Department, how we maintain control of our activities and that it is accessible to them.

Preparation of this revised Citizen's Charter is not just a white paper in compliance of Memorandum Circular 2012-02, rather, it is our commitment to our stakeholders, the Filipino people. We take pride in leading this country towards meaningful development that empowers the poor and the marginalized by formulating the national budget with the appropriate prioritization and allocation of funds to support the annual development and anti-poverty programs of the Aquino Administration.

The success of our effort will depend largely on our stakeholders' vigilance and cooperation.

FLORENCIO B. ABAD
Secretary

Abbreviations

ABM	Agency Budget Matrix
ACIC	Advice of Checks Issued and Cancelled
ALGU	Allocation to Local Government Unit
ANCAI	Advice of Notice of Cash Allocation Issued
APR	Agency Performance Review
ARP	Allotment Release Program
BARs	Budget Accountability Reports
BEDs	Budget Execution Documents
BESF	Budget of Expenditures and Sources of Financing
BMB	Budget and Management Bureau
BPAR	Budget Performance Assessment Review
BTr	Bureau of Treasury
CBMS	Chief Budget and Management Specialist
CDC	Cash Disbursement Ceiling
CO	Capital Outlay
COA	Commission on Audit
COB	Corporate Operating Budget
CPRU	Central Printing Release Unit
CRP	Cash Release Program
CSC	Civil Service Commission
CSO	Civil Society Organization
DBCC	Development Budget Coordination Committee

DBM	Department of Budget and Management
DILG	Department of Interior and Local Government
DND	Department of National Defense
DV	Debit Voucher
FAPs	Foreign- Assisted Projects
FC	Funding Check
FEs	Forward Estimates
FOA	Forward Obligational Authority
GAA	General Appropriations Act
GAB	General Appropriations Bill
GFI	Government Financial Institution
GMIS	Government Management Information System
GOCC	Government-Owned and/or Controlled Corporation
GSB	Government Servicing Bank
GSIS	Government Service Insurance Commission
ICC	International Commitment Committee
ICT	Information and Communication Technology
LDDAP	List of Due and Demandable Accounts Payable
LGU	Local Government Unit
LWD	Local Water District
MDF	Modified Disbursement Check
MFO	Major Final Output
MOOE	Maintenance and Other Operating Expenses

MTEF	Medium Term Expenditure Framework
NCA	Notice of Cash Allocation
NCAA	Non-Cash Availment Authority
NDCC	National Disaster Coordinating Council
NDRRMC	National Disaster and Risk Reduction Management Council
NEP	National Expenditure Program
NFCI	Notice of Funding Check Issued
NGA	National Government Agency
PBM	President's Budget Message
PEM	Public Expenditure Management
PMO	Privatization Management Office
OP	Office of the President
OPIF	Organizational Performance Indicator Framework
OSSP	Organizational Structure and Staffing Pattern
OU	Operating Unit
RO	Regional Office
SAGF	Special Accounts in General Fund
SAOB	Statement of Allotments and Obligation Balances
SARO	Special Allotment Release Order
SUCs	State Universities and Colleges
SVBMS	Supervising Budget and Management Specialist

Prefatory Considerations

Pursuant to Section 6 of the Anti-Red Tape Act of 2007, and Rule IV of its Implementing Rules and Regulations, the Department of Budget and Management has established its service standards known as the DBM Citizen's Charter in year 2009.

Today, the Department takes pride in laying down its revised Citizen's Charter. Guided by the principles of transparency, accountability and good governance, it aims to streamline and further improve the quality of its services to key clients, for the benefit of the Filipino people.

The revised version presents an enhanced outline of the Department's year in, year out demand-driven key services. It includes, among others, a brief description of the key services, standardized documentary requirements and procedures, and estimated duration of each activity.[1] Some details, still found to be applicable to present laws, rules and procedures were retained. The superseded and revised portions were accordingly deleted, updated and consequently revised accordingly.

Through this revised Citizen's Charter, we pledge to achieve higher performance level and greater accountability

The Department of Budget and Management
29 November 2012

[1] The estimated duration of activities are based on usual circumstances, subject to queuing.
[2] Reference: *2012 Budget ng Bayan (Budget 101)*
[3] For NGA only
[4] For NGA only
[5] Per fund, per type of creditor

Table of Contents

Message ii

Abbreviations iii

Prefatory Considerations vi

General Functions 1

Mandate 2

Mission and Vision 2

Performance Pledge 3

Organizational Chart 4

Functional Statements 5

Budget Cycle 16

Key Clients 26

Matrix of Key Services 30

Key Services 33

i. Release of Funds- Issuance of SARO/NCA 34

ii. Realignment of Funds 66

iii. Other Key Services 68

Feedback Mechanism 78

General Functions

- Formulates the overall resource application strategy to match the government's macro-economic policy;

- Prepares the medium-term expenditure plan, indicating the programming, prioritization, and financing of capital investment and current operating expenditure requirements of medium-term sectoral development plans;

- Undertakes the formulation of the annual national budget in a way that ensures the appropriate prioritization and allocation of funds to support the annual program of government;

- Develops and administers a national accounting system essential to fiscal management and control;

- Conducts a continuing study of the bureaucracy and assesses as well as makes policy recommendation on its role, size, composition, structure and functions to establish a government bureaucracy imbued with a spirit of public service;

- Establishes the rules and procedures for the management of government organization resources i.e., physical, manpower and other resources, formulates standards of organizational program performance; and undertakes or provides services in work simplification or streamlining of systems and procedures to improve efficiency and effectiveness in government operations;

- Conceptualizes and administers the government's compensation and position classification plan; and

- Monitors and assesses the physical as well as the financial operations of local government units and government owned and controlled corporations.

Mandate

The Department of Budget and Management, created under Executive Order No. 25 dated April 25, 1936, is mandated under this Order and by subsequent issuances to promote the sound, efficient and effective management and utilization of government resources (i.e., technological, manpower, physical and financial) as instrument in the achievement of national socioeconomic and political development goals.

Mission

The Department of Budget and Management shall lead public expenditure management to ensure the equitable, prudent, transparent and accountable allocation and use of public funds to improve the quality of life of each and every Filipino.

Vision

By 2016, we envision the Department of Budget and Management to be:

A champion of results-oriented budget and management policies and practices that enable the government to steer the country towards meaningful development that empowers the poor and the marginalized;

An implementer of world-class budget and management systems that enhance transparency, accountability and public participation in governance;

An institution composed of highly competent and motivated public servants who observe the highest standards of professionalism and integrity.

Performance Pledge

We, the officials and employees of the Department of Budget and Management commit to demonstrate and uphold the following organizational values:

PROFESSIONALISM – through dedicated public service, conduct of official functions and duties in prompt and timely manner and with due regard for the needs and expectations of clients, the Government, and the people at large.

RESULTS ORIENTATION – through commitment to performance and delivery of results that impact positively on government and national development.

INTEGRITY – through adherence to the highest ethical standards of honesty, probity and a sense of responsibility, and to established codes of conduct, rules and regulations guiding DBM and the entire civil service.

NATIONALISM – through upholding and promoting Philippine national interests with a modern and global environment.

CREATIVITY – through constant self-improvement, initiative and resourcefulness in developing new policies, rules or methods in budget management to benefit the entire nation.

IMPARTIALITY – through objective, fair and consistent conduct and actions that serve the good of the nation.

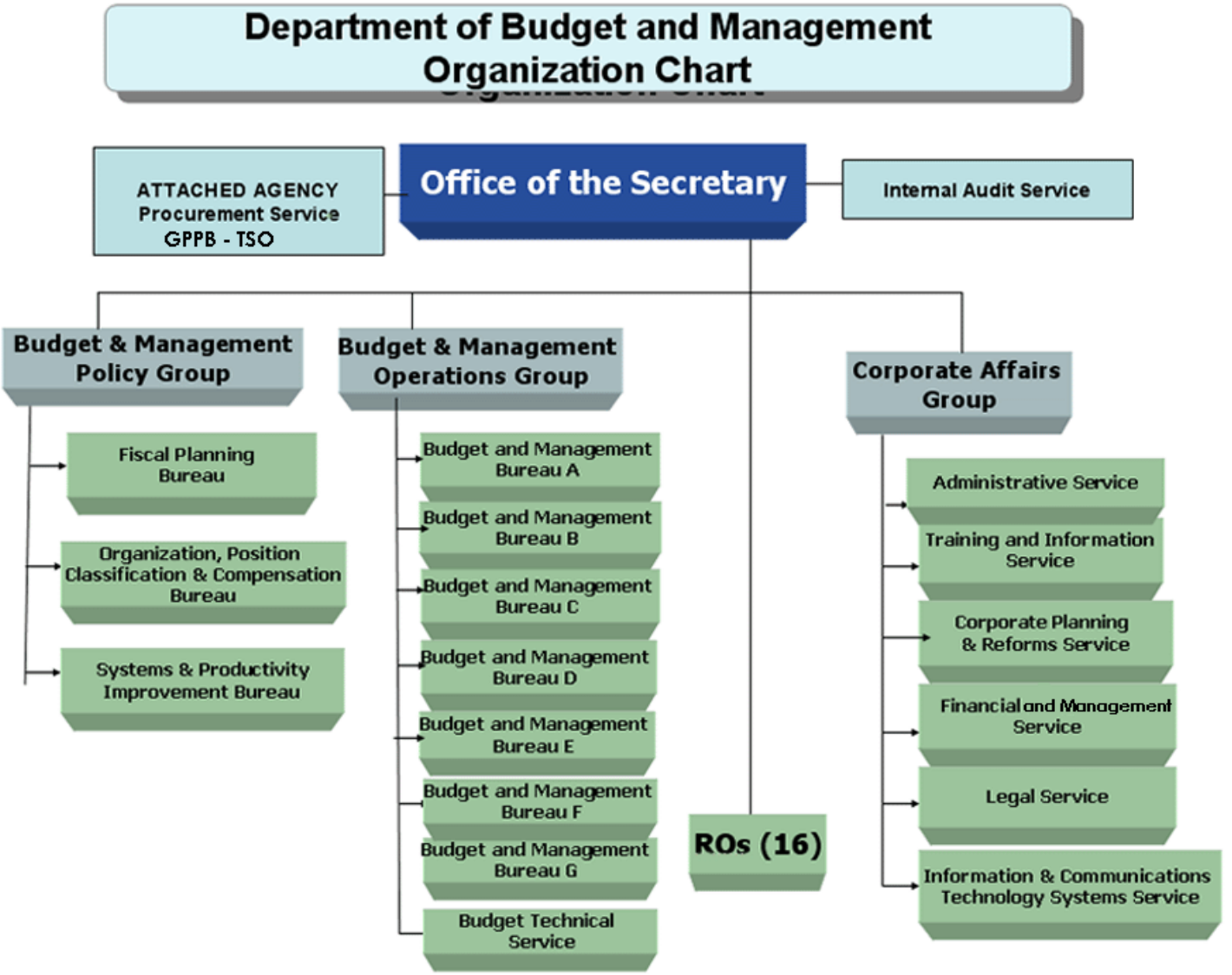
PARTNERSHIP – through cooperation and teamwork, both among units within the Organization and with external stakeholders and clients, toward the attainment of shared goals.

LEADERSHIP – through taking the initiative in instituting reforms and inspiring others to champion them.

EXCELLENCE – through upholding the value of competence, striving for mastery in all areas of responsibilities, and through diligence and pride in the quality of one's work.

DEDICATION – through a selfless devotion to the Department's vision, mission and goals in the day-to-day performance of one's functions.

Organizational Overview



Functional Statements

Fiscal Planning Bureau

1 Conduct fiscal policy research and planning

2 Develop fiscal and budgeting frameworks, indicative annual and multi-year budget ceilings and forward estimates, and sectoral composition of expenditures in coordination with other oversight agencies

3 Formulate, monitor, and evaluate budget programs in the context of macro-economic and fiscal targets including the formulation and monitoring of the annual and quarterly whole-of-government allotment and cash release programs

4 Conduct studies and analyses of expenditure trends and policies in the different government sectors for effective inter-sectoral resource allocation decisions

5 Monitor macro-economic developments and their impact on the budget

6 Develop, administer, and maintain the forward estimate system in coordination with the BMBs and DBM units

7 Prepare position papers/recommendations on legislative proposals/bills and planned executive issuances with fiscal policy implications

8 Provide technical and secretariat services to the DBCC and its Technical Board

Systems and Productivity Improvement Bureau

1 Develop better management practices to enhance productivity such as work simplification, cost reduction and other related measures

2 Develop better management practices to reduce red tape and corruption in partnership with other agencies concerned

3 Formulate measures on internal control to ensure accuracy, integrity, and reliability of financial and management systems in government

4 Study and recommend appropriate systems and structures to improve the management of government assets in coordination/consultation with the Privatization Committee and other relevant agencies and ensure its implementation including the establishment of an interoperable registry of government assets

5 Undertake periodic monitoring and review of the effectiveness of the management systems and structures of agencies and recommend improvements if necessary

6 Prepare recommendations/position papers on legislative proposals/bills and planned executive issuances with impact on systems improvement and productivity in government

Organization, Position Classification and Compensation Bureau

1. Administer and maintain a unified compensation and position classification system including performance-based benefits for NGAs, GOCCs and LGUs in coordination with CSC

2. Develop policies and guidelines on organization and staffing for NGAs and GOCCs

3. Prepare policies and budgetary guidelines on Personal Services and associated expenditures

4. Monitor government manpower levels and maintain a comprehensive data bank on government positions and manpower, through the GMIS, including administering the same to link with the Human Resource Management Information System of CSC and other related data bases and assuring the integrity of the database

5. Evaluate agency requests for major changes in organization, staffing, compensation and position classification

6. Undertake/commission periodic reviews of the effectiveness of the application of organizational policies and guidelines by agencies, and recommend improvements thereon

7. Pursue the deregulation of input controls in organization, staffing and compensation management parallel with the shift towards output/results-based orientation of agencies

8. Work closely with the Civil Service Commission in formulating and implementing a performance based compensation and incentive systems

9. Prepare recommendations/position papers on legislative proposals/bills and planned executive issuances with policy and government-wide implication on organization, staffing, compensation and position classification

Budget and Management Bureau A, B, C, D, and E

1. Undertake operational and sectoral policy reviews in collaboration/consultation with client agencies to ensure quality and appropriate medium-term levels of expenditures and intra-sectoral budget allocation decisions

2. Recommend budget and management policy improvements based on in-depth evaluation of agency programs and projects and overall organizational efficiency and effectiveness

3. Provide inputs to budget operations guidelines applicable to their respective agency/ fund coverage

4. Prepare recommendations/position papers on legislative proposals/bills and planned executive issuances with funding implications and specific agency issues on organization, compensation and position classification

5. Evaluate/validate the appraisal of new projects/policies proposed by agencies and recommend appropriate ERB action in relation to their inclusion in the agency FEs/MTEFs

6. Update/maintain a DBM-managed agency FEs/MTEFs as a budget planning and management decision tool

7. Ensure the mainstreaming of medium-term and results-based budgeting (MTEF and OPIF) and performance management reforms in NGAs consistent with the PEM framework

8. Provide technical assistance and advice to client agencies and authorities/decision makers on all aspects of public resource and expenditure management

9. Plan and undertake agency budget preparation activities in coordination/consultation with other DBM units and oversight and client agencies

10. Evaluate agency requests for minor changes in organization, staffing, compensation and position classification and administer the GMIS of agencies

11. Evaluate funding requirements of agencies and prepare/issue corresponding release documents

12. Administer lump sum funds/special purpose funds

13. Monitor and evaluate financial and physical performance of agencies in the context of the OPIF to provide a basis for sound policy and budgeting decisions

14. Evaluate agency program and project performance and overall organizational efficiency and effectiveness vis-à-vis development goals/targets/priorities in the context of the MTEF and OPIF

Budget and Management Bureau F

1. Conduct studies on budget policies, standards on organization/staffing and compensation systems for the government corporate sector in coordination/ consultation with OPCCB and SPIB and other oversight agencies to ensure a comprehensive financial and operational services which will enhance management and oversight of GOCCs

2. Prepare recommendations/position papers on legislative proposals/bills and planned executive issuances with funding and organizational management implications affecting GOCCs

3. Plan and undertake budget preparation activities for GOCCs in coordination with relevant DBM units, government agencies and inter-agency groups

4. Evaluate organizational and staffing modifications and compensation and position classification requirements of GOCCs

5. Provide advice on the management of assets of GOCCs based on the framework as may be formulated by SPIB

6. Evaluate the annual corporate operating budgets of GOCCs and prepare recommendations thereon

7. Administer lump sum funds/special purpose funds under its coverage and issue fund release documents

8. Facilitate the implementation of medium-term and results-based budgeting and performance management of GOCCs consistent with the PEM framework in coordination with concerned oversight agencies, especially in subsidized GOCCs

9. Conduct comprehensive review and regular/continuing monitoring of GOCCs and their performance and recommend appropriate dispositive actions and funding/organizational measures/interventions in coordination with oversight agencies concerned

Budget and Management Bureau G

1. Review budget and expenditure policies and systems for LGUs and congressional fund management, in coordination/consultation with the ROs, FPB and OPCCB, and in partnership with relevant agencies, oversight agencies and stakeholders, to improve accountability and transparency in LGU financial operations

2. Prepare recommendations/positions papers on legislative proposals/bills and planned executive issuances on issues affecting LGUs and congressional fund management

3. Undertake budget preparation activities for administered lump sum funds/Special Purpose Funds (SPFs)

4. Provide technical assistance and advice to client agencies and LGUs relative to lump sum funds/SPFs being administered

5. Administer lump sum funds/special purpose funds under its coverage including the PDAF, IRA and special shares of LGUs in the proceeds of national taxes, and issue fund release documents therefore the Undersecretary/Assistant Secretary responsible for LGU budget and expenditure policies and RO supervision in managing the provision of technical assistance/advisory services by the ROs to LGUs on matters pertaining to public resource and expenditure management

Regional Offices

1. Provide policy advisory and support services to the DBM Central Office, RDCs and other regional policy-making bodies to promote sound fiscal management and PEM reforms

2. Plan and undertake budget preparation and execution activities for SUCs and decentralized agency coverages, PRRC and MMDA (for DBM- NCR

3. Review the budgets of provinces, highly urbanized cities, independent component cities, and Metro Manila municipalities to ensure compliance with the Local Government Code

4. Administer/manage the GMIS of SUCs and decentralized agency coverages

5. Provide advisory and technical assistance and support services to LGUs, SUCs, and decentralized agency coverages and advocate the implementation of PEM and procurement reform in the regions

6. Evaluate organizational and staffing modifications and compensation and position classification requirements of LWDs

7. Provide funding authorizations to SUCs, LGUs and decentralized agencies

8. Monitor and evaluate the performance of SUCs and decentralized agency coverages in relation to regional development goals and targets set by the RDCs, and the sectoral and OPIF targets set by national departments

9. Monitor the financial and budget performance of LGUs to ensure compliance with the LGC, and with budgeting and procurement laws and policies

10. Provide inputs to the DBM Central Office on the status of major programs and projects of SUCs, decentralized national government agencies and LGUs in the regions

Budget Technical Service

1. Formulate standards and operating guidelines of general application for budget execution and accounting of budget performance, in coordination with the BMBs and the ROs

2. Act as clearing house for operational guidelines and standards formulated by BMBs for NGAs

3. Coordinate the periodic review of budget preparation and execution processes

4. Recommend policies for the effective and efficient management of expenditures

5. Provide technical and other support services during budget preparation including the production of budget documents

6. Review existing computerized budgeting systems and recommend improvements/ enhancements thereto in coordination with the BMBs and the ICTSS

7. Undertake budget programming activities at the agency level

8. Supervise the operation of the CPRU relative to the official release of budget authorization and related documents

9. Undertake consolidated tracking, analysis and audit of budget releases and realignments

10. Consolidate and prepare an overall analysis of expenditures and outputs as evaluated by the BMBs and ROs, in relation to reports on government obligations, disbursements, and performance targets under OPIF

11. Serve as fund administrator of multi-user SPFs/LSFs

Corporate Planning and Reforms Service

1. Support the SOC in embedding a strategic planning and accountability culture by setting up related systems and processes within DBM

2. Formulate strategic and business planning guidelines to aid the formulation, review/assessment, and revision/updating of the DBM Corporate Plan and the annual Business Plan

3. Serve as technical secretariat to the Directorate and SOC

4. Implement and embed OPIF within DBM including the development of annual performance indicators and targets in coordination with the different organizational units

5. Develop and implement a quarterly performance reporting system to the SOC.

6. Monitor and evaluate/assess the performance of the different units under the Corporate/ Business Plan

7. Provide TIS with information on the performance of the different units based on the OPIF as inputs in the preparation of the DBM Annual Report.

8. Assist the lead DBM Bureaus/implementing units in managing the reforms being developed, implemented, and mainstreamed by DBM as well as in providing strategic thinking, mobilizing technical support from donors, and advocating them to agencies

9. Partner with relevant DBM units, funding and donor agencies, external and in-house experts/consultants, and recipient implementing agencies in the conceptualization, formulation and preparation of projects to be financed/supported by loans, grants and TAs with DBM as the Executing Agency

10. Provide technical support needed by relevant DBM units and or recipient implementing agencies in the execution and implementation of said loans, grants and TAs including procurement and pro-active project facilitation assistance to ensure the efficient and successful implementation of said projects

11. Monitor the execution and implementation of said projects and submit required reports to management.

Training and Information Service

1. Develop and implement internal and external communications strategies and programs to support DBM reforms and other strategic objectives

2. Prepare and publish reports, briefs and papers on budget, organization and management matters

3. Provide editorial and quality control services relative to DBM materials for publication

4. Prepare the DBM annual report from inputs provided by the CPRS and other DBM offices

5. Manage day-to-day information provision, including acting as clearing house for the release of information on the DBM website

6. Develop and undertake external training programs including briefings for departments/agencies, visitors and special publics, in coordination with bureaus concerned, and provide assistance to the AS, as may be needed, in the conduct of internal training

7. Monitor and document DBM activities and prepare news articles on the same for press release/publication in the DBM newsletter and other media outlets

Information and Communications Technology Systems Service

1. Develop, update, maintain and implement a DBM Information Systems Strategic Plan (ISSP) in coordination with CPRS and the different bureaus and units

2. Assist the pursuit of efficient, effective, and transparent governance through the proper management of budget-related IT systems

3. Enhance and maintain internal ICT business systems and facilities toward the improvement of public expenditure management

4. Increase DBM employee efficiency and productivity through the proper maintenance of computer hardware, software, and network connectivity

5. Develop and regularly review DBM policies on ICT system use to ensure the efficiency and security of data and communications flow

6. Formulate and implement ICT-related projects for DBM and in conjunction with DBM users and relevant government agencies

7. Enhance DBM internal ICT capability through human resource training and adoption of appropriate technology

8. Maintain DBM online presence through a website and, in coordination with TIS, promote it as the official DBM information portal

Legal Service

1. Provide advice on the legal implications of policies and opinions on laws relative to budgeting, compensation and management matters

2. Handle DBM cases

3. Develop, in partnership with concerned units, DBM-proposed legislative measures, including general and special provisions of the NEP and the President's Veto Message and fiscal and expenditure reforms

4. Provide legal support to the DBM Bids and Awards Committee and DBM Disciplinary Action Committee

5. Review DBM contracts and give legal advice thereon

6. Prepare recommendations/position papers on legislative proposals/bills and planned executive issuances with constitutional or legal implications

Financial and Management Service

1. Prepare the annual DBM Budget consistent with the Budget Call and the DBM Corporate and Business Plans in coordination with the CPRS and in consultation with the various organizational units

2. Participate in business planning activities and, together with the different organizational units, formulate their final budget allocations based on the approved annual DBM Budget

3. Prepare, implement and embed the MTEF including a Multi-Year Capital Expenditure Program and a forward estimates system in DBM operations, in coordination with CPRS and the different units

4. Implement a financial management system to provide internal controls on sources of financing and expenditures including the implementation of improved management systems

5. Initiate the review of internal DBM operations and, in coordination with the different DBM units, formulate plans and programs for organization, management/systems improvement and enhanced internal control

6. Undertake the reconciliation of the DBM's physical inventories of supplies, plant, property and equipment with the book of accounts

7. Formulate and implement an effective financial monitoring system in order to provide DBM management and the different organizational units with periodic financial reports

8. Ensure the timely, responsive and efficient use of authorized funds

9. Undertake financial management functions to administer loans, grants and TAs including fund disbursement management as may be assigned to DBM by pertinent project agreements

Administrative Service

1. Ensure efficient and effective procurement of goods and services for DBM Central Offices including the development of systems in compliance with RA 9184 (Government Procurement Reform Act)

2. Devise, implement and maintain an asset management system including a clear and up-to-date asset registry/ data base/information system for the purpose

3. Manage and ensure the adequate provision of facilities, utilities and vehicles

4. Provide technical and administrative secretariat services to the Promotion and Selection Board, Disciplinary Action Committee, Bids and Awards Committee, Disposal Committee, Grievance Committee, Corruption Prevention Committee and the Training and Development Management Committee

5. Implement HRM policies and procedures within the framework of CSC/OMB/DBM rules and regulations, including the performance appraisal system

6. Formulate HRD policies, plans and programs including the design, implementation and administration of internal training programs

7. Administer the DBM Manpower Management Information System

8. Administer an effective and efficient DBM-wide records management system and internal tracking system

9. Ensure the automation of internal administrative processes in coordination with ICTSS

10. Exercise collection and custodial function on cash, checks and other forms of income including payments for authorized disbursements

Internal Audit Service

1. Advise the DBM Secretary on matters relating to management control and operations audit

2. Conduct management and operations performance audit of DBM activities and organizational units and determine the degree of compliance with their mandate, policies, government regulations, established objectives, systems and procedures/ processes and contractual obligations

3. Review and appraise systems and procedures/processes, organizational structure, asset management practices, financial and management records, reports and performance standards of the agencies/units covered

4. Analyze and evaluate management deficiencies and assist top management by recommending realistic courses of action

5. Perform such other related duties and responsibilities as may be assigned or delegated by the DBM Secretary or as may be required by law

Department Legislative Liaison Office

(Under the Office of the Secretary)

1. Assist in the maintenance of harmonious relations between DBM and Congress

2. Provide DBM presence in Congress and serve as the principal channel of communications between DBM and Congress

3. Assist in the implementation of Congressional advocacy strategies for budget and expenditure reforms and other critical DBM programs and projects and tactical and strategic plans for blocking bills or specific provisions of bills that are grossly against DBM policies

4. Shepherd the enactment of the NEP/President's Budget, supplemental budget proposals and DBM legislative agenda into law

5. Monitor the bills filed in Congress that have budgetary, organizational and compensation implications, and refer these to the appropriate bureaus/offices for preparation of comments or position papers

6. Coordinate the preparation and submission of the DBM position on these bills/legislative measures to Congress

Regional Coordination Unit

(Under the Office of the Undersecretary)

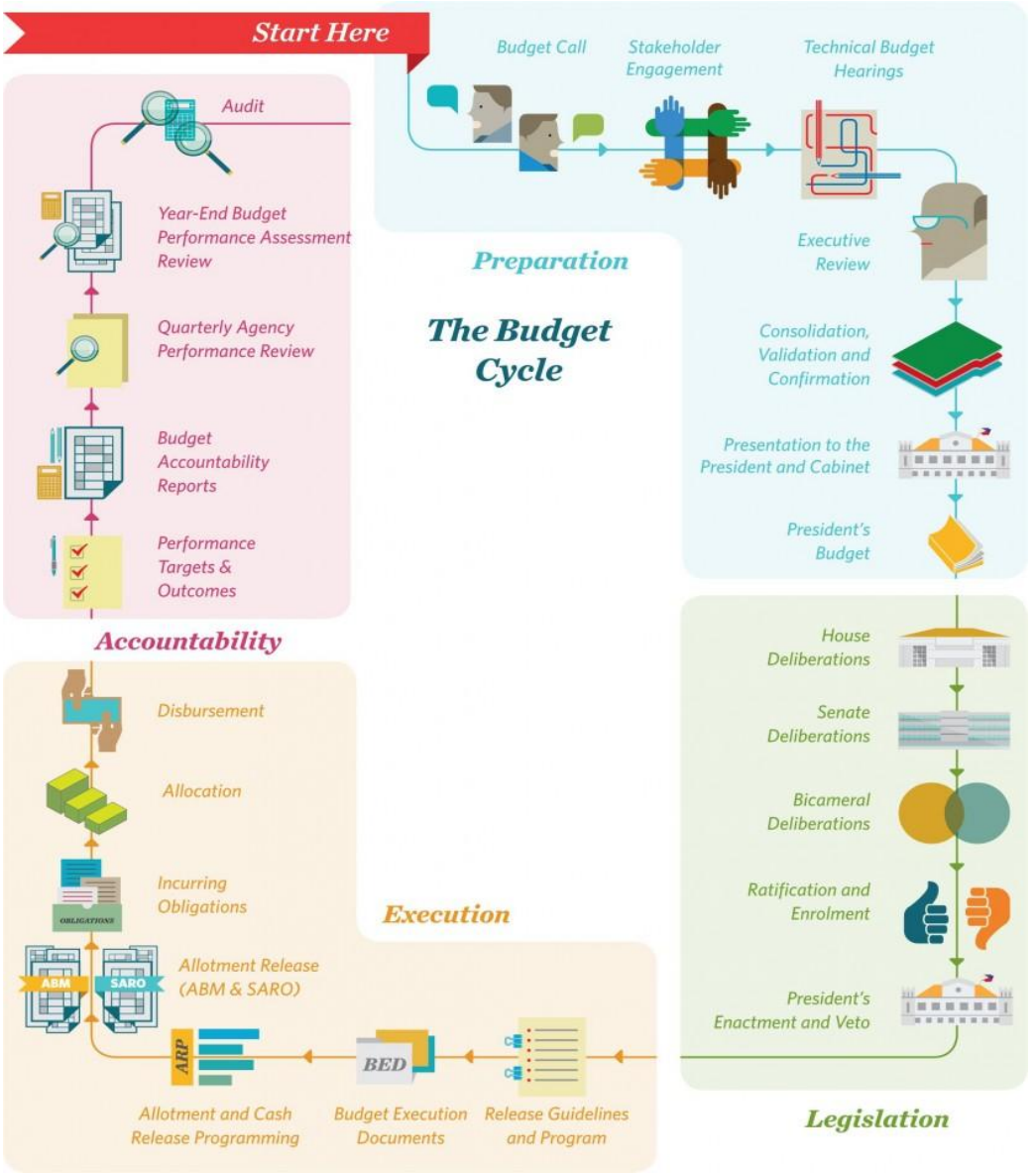
1. Assist in coordinating the activities of the ROs and in ensuring consistency in their implementation of budget and management policies

2. Facilitate the resolution of issues raised by the ROs with pertinent bureaus and services

BUDGET CYCLE

The Budget Cycle[2]

Budgeting for the national government involves four (4) distinct processes or phases: budget preparation, budget authorization, budget execution and accountability. While distinctly separate, these processes overlap in the implementation during a budget year. Budget preparation for the next budget year proceeds while government agencies are executing the budget for the current year and at the same time engaged in budget accountability.



[2] Reference: *2012 Budget ng Bayan (Budget 101)*

BUDGET PREPARATION

This starts with the Budget Call and ends with the President's submission of the proposed budget to Congress.

1. The Budget Call

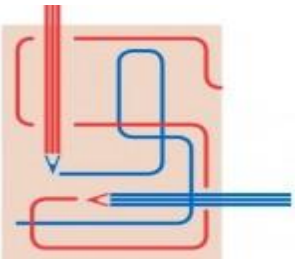
At the beginning of the budget preparation year, the Department of Budget and Management issues the National Budget Call to all agencies (including state universities and colleges) and a separate Corporate Budget Call to all GOCCs and GFIs.

The Budget Call contains budget parameters (including macroeconomic and fiscal targets and agency budget ceilings) as set beforehand by the DBCC; and policy guidelines and procedures in the preparation and submission of agency budget proposals.

2. Stakeholder Engagement

A new feature in budget preparations which seeks to increase citizen participation in the budget process, departments and agencies are tasked to partner with civil society organizations and other citizen-stakeholders as they prepare their agency budget proposals. This new process, which was piloted in the preparation of the 2012 National Budget, is now being expanded towards institutionalization.

3. Technical Budget Hearings



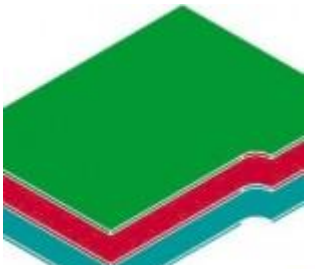
These are conducted after departments and agencies submit their Agency Budget Proposals to the DBM. Here, agencies defend their proposed budgets before a technical panel of DBM, based on performance indicators on output targets and absorptive capacity. DBM bureaus then review the agency proposals and prepare recommendations.

3. Executive Review

The recommendations are presented before an Executive Review Board which is composed of the DBM Secretary and senior officials. Deliberations here entail a careful prioritization of programs and corresponding support, vis-à-vis the priority agenda of the national government. Implementation issues are also discussed and resolved.

5. Consolidation, Validation and Confirmation

DBM then consolidates the recommended agency budgets. As part of the consolidating process, the deliberations by the DBCC will determine the agency and sectoral allocation of the approved total expenditure ceiling, in line with the macroeconomic and fiscal program. Heads of major departments are invited to this meeting.



6. Presentation to President and Cabinet

The proposed budget is presented by DBM, together with the DBCC, to the President and Cabinet for further refinements or reprioritization. After the approval of the President of the budget level of each department, DBM prepares the National Expenditure Plan (NEP) and Budget of Expenditures Sources of Financing (BESF), and other budget documents to be submitted to the Congress.

Section 22 , Article VII of the 1987 Constitution: The President shall submit to the Congress, within thirty days from the opening of every regular session as the basis of the general appropriations bill, a budget of expenditures and sources of financing, including receipts from existing and proposed revenue measures.

7. The President's Budget

The budget preparation phase ends with the submission of the proposed national budget—the "President's Budget"—to Congress. The President's Budget consists of the following documents, which help legislators analyze the contents of the proposed budget:

- ***President's Budget Message***

This is where the President explains the policy framework and priorities in the budget.

- ***Budget of Expenditures and Sources of Financing***

Mandated by the Constitution, this contains the macroeconomic assumptions, public sector context (including overviews of LGU and GOCC financial positions), breakdown of the expenditures and funding sources for the fiscal year and the two previous years.

- ***National Expenditure Program***
  This contains the details of spending for each department and agency by program, activity or project, and is submitted in the form of a proposed General Appropriations Act.
- ***Details of Selected Programs and Projects***
  This contains a more detailed disaggregation of key programs, projects and activities in the NEP, especially those in line with the national government's development plan.
- ***Staffing Summary***
  This contains a summary of the staffing complement of each department and agency, including number of positions and amounts allocated for the same.
- ***Organizational Performance Indicator Framework***
  The OPIF Book of Outputs is an annual publication that provides a detailed listing on the physical targets of each department and agency in terms of MFOs and performance indicators, and their respective allocations to implement or undertake the same. The OPIF Book of Outputs is a public document, which shows a three year comparison on how the departments and agencies utilize their budgets.

BUDGET LEGISLATION

Alternatively called the "budget authorization phase," this starts upon the House Speaker's receipt of the President's Budget and ends with the President's approval of the General Appropriations Act.

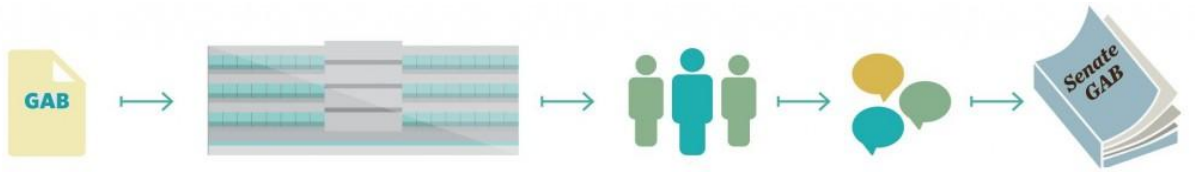
1. House Deliberations

The House of Representatives, in plenary, assigns the President's Budget to the House Appropriations Committee. The Committee and its Sub-Committees then schedule and conduct hearings on the budgets of the departments and agencies and scrutinize their respective programs and projects. It then crafts the GAB.

In plenary session, the GAB is sponsored, presented and defended by the Appropriations Committee and Sub-Committee Chairmen. As in all other laws, the GAB is approved on Second and Third Reading before transmission to the Senate. (Note: In the First Reading, the President's Budget is assigned to the Appropriations Committee.)

2. Senate Deliberations

Budget deliberations in the Senate formally start after the House of Representatives transmits the GAB. For expediency, however, the Senate Finance Committee and Sub-Committees usually start hearings on the GAB even as House deliberations are ongoing.



The Committee submits its proposed amendments to the GAB to plenary only after it has been formally transmitted by the House.

3. Bicameral Deliberations

Once both Houses of Congress have finished their deliberations, they will each constitute a panel to the Bicameral Conference Committee. This committee will then discuss and harmonize the conflicting provisions of the House and Senate Versions of the GAB. A Harmonized Version of the GAB is thus produced.

4. Ratification and Enrollment

The Harmonized or "Bicam" Version is then submitted to both Houses, which will then vote to ratify the final GAB for submission to the President.

5. The Veto Message

The President and DBM then review the GAB and prepare a Veto Message, where budget items subjected to direct veto or conditional implementation are identified, and where general observations are made. Under the Constitution, the GAB is the only legislative measure where the President can impose a line-veto (in all other cases, a law is either approved or vetoed in full).

Section 27, Article VI of the 1987 Constitution: (1) Every bill passed by the Congress shall, before it becomes a law, be presented to the President. If he approves the same he shall sign it; otherwise, he shall veto it and return the same with his objections to the House where it originated, which shall enter the objections at large in its Journal and proceed to reconsider it. If, after such reconsideration, two-thirds of all the Members of such House shall agree to pass the bill, it shall be sent, together with the objections, to the other House by which it shall likewise be reconsidered, and if approved by two-thirds of all the Members of that House, it shall become a law. In all such cases, the votes of each House shall be determined by yeas or nays, and the names of the Members voting for or against shall be entered in its Journal. The President shall communicate his veto of any bill to the House where it originated within thirty days after the date of receipt thereof; otherwise, it shall become a law as if he had signed it. (2) The President shall have the power to veto any particular item or items in an appropriation, revenue, or tariff bill, but the veto shall not affect the item or items to which he does not object.

7. Enactment

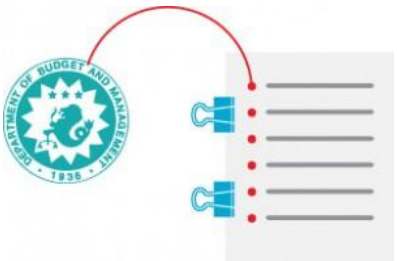
When the GAA is not enacted before the fiscal year starts, the previousyear's GAA is automatically reenacted. This means that agency budgets for programs, activities and projects remain the same. Funding for programs or projects that have already been terminated is realigned for other expenditures.

Section 27 (7), Article VI of the 1987 Constitution: If, by the end of any fiscal year, the Congress shall have failed to pass the general appropriations bill for the ensuing year, the general appropriations law for the preceding fiscal year shall be deemed re-enacted and shall remain in full force and effect until the general appropriations bill is passed by the Congress.

BUDGET EXECUTION

This is where the people's money is actually spent. As soon as the GAA is enacted, the government can implement its priority programs and projects.

1. Release Guidelines



The budget execution phase begins with DBM's issuance of guidelines on the release and utilization of funds.

2. Budget Execution Documents

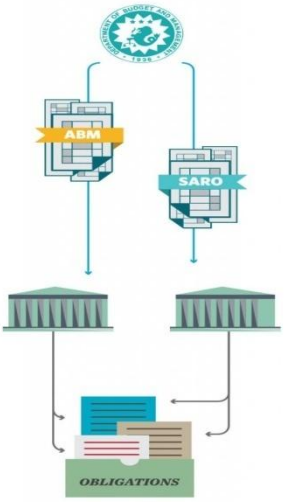
All departments/agencies/OUs shall now start preparing their Budget Execution Documents containing plans and targets, based on the GAA. The spending schedules/targets of the individual departments/agencies/OUs shall be consolidated by DBM and shall serve as guide in the formulation of the DBCC quarterly disbursements program, in sync with the growth targets set.

3. Allotment and Cash Release Programming

To ensure that releases fit the approved Fiscal Program, the DBM prepares an ARP to set a limit for allotments issued to an agency and on the aggregate. The ARP of each agency corresponds to the total amount of the agency-specific budget under the GAA, as well as Automatic Appropriations. A CRP is also formulated alongside that to set a guide for disbursement levels for the year and for every month and quarter.

4. Allotment Release

Allotments, which authorize an agency to enter into an obligation, are either released by DBM to all agencies comprehensively through the ABM and individually via SARO.



- **ABM.** This document disaggregates all programmed appropriations for each agency into two main expenditure categories: "not needing clearance" and "needing clearance." The ABM is the comprehensive allotment release document for appropriations categorized under the "not needing clearance" portion of the ABM or those which have already been itemized and fleshed out in the GAA.

- **SARO.** Programmed appropriations categorized under the "needing clearance" portion of the ABM are those which require the approval of appropriate authority. For such items, an agency needs to submit a Special Budget Request to the DBM with supporting documents. Once approved, a SARO is issued.

5. Incurring Obligations

Upon receipt of allotment, agencies incur obligations/enter into commitments, for and in behalf of the government, for payment of delivered goods and services. Obligations are liabilities legally incurred, which the government will pay for. There are various ways that an agency "obligates:" for example, when it hires staff (an obligation to pay salaries), receives billings for the use of utilities, or enters into a contract with an entity for the supply of goods or services.

6. Disbursement Authorities

To authorize an agency to pay the obligations it incurs, DBM issues a disbursement authority. Most of the time, it takes the form of a NCA and in special cases, the NCAA and CDC.

- **NCA.** This is a cash authority issued periodically by the DBM to the operating units of agencies to cover their cash requirements. The NCA specifies the maximum amount of cash that can be withdrawn from a government servicing bank for the period indicated through the issuance of MDS Check. The release of NCAs by DBM is based on an agency's submission of its Monthly Cash Program and other required documents.

- **Others Disbursement Authorities.** NCAAs are issued to cover loan proceeds availment directly paid by lending institutions to suppliers/contractors, as authorized by implementing agencies concerned. CDCs are meanwhile issued to departments with overseas operations, allowing them to use income collected by their foreign posts for their operating requirements, as authorized.

7. Disbursement

This is the final step of the budget execution phase, where government monies are actually spent. The Modified Disbursement Scheme is mostly used, where disbursements of national government agencies chargeable against the Treasury are made through government servicing banks, such as the Development Bank of the Philippines, Land Bank of the Philippines and Philippine Veterans Bank.

The budget process, of course, does not end when government agencies spend public funds: each and every peso must be accounted for to ensure that is used properly, contributing to the achievement of socio-economic goals.

BUDGET ACCOUNTABILITY

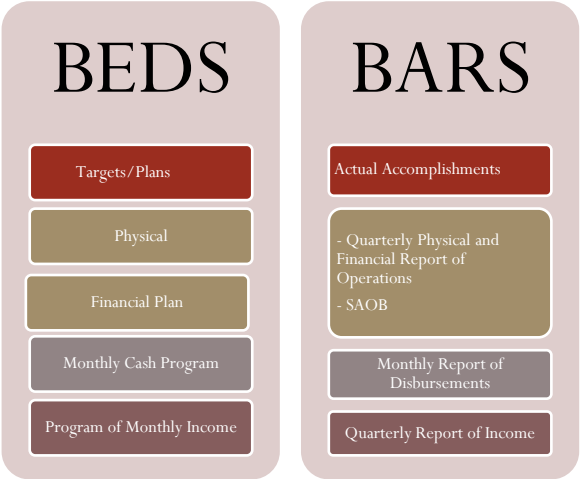
This phase happens alongside the Budget Execution phase. Through Budget Accountability, the DBM monitors the efficiency of fund utilization, assesses agency performance and provides a vital basis for reforms and new policies

1. Performance and Target Outcomes

Agencies are held accountable not only for how these use public funds ethically, but also on how these attain performance targets and outcomes using available resources. These performance measures are set alongside the preparation of the National Budget; and these are indicated in the OPIF Book of Outputs (See previous section on Public Expenditure Management). Prior to the execution of the enacted National Budget, these performance targets are firmed up during the preparation of BEDs.

2. Budget Accountability Reports (BARs)

Submitted by agencies on a monthly and quarterly basis, BARs are required reports that show how agencies used their funds and identify their corresponding physical accomplishments. These include quarterly physical and financial reports of operations; quarterly income reports, a monthly statement of allotments, obligations and balances; and monthly report of disbursements.



3. Review of Agency Performance

The DBM regularly reviews the financial and physical performance of agencies. Actual utilization of funds and physical accomplishments, as indicated in the agencies' BARs, are evaluated against their targets as identified via OPIF and in the agencies' BEDs. APRs are conducted quarterly or every semester, as the case may be. An annual BPAR is conducted to determine each agency's accomplishments and performance by the year-end. The DBM regularly reports results to the President.

4. Audit

Auditing is not within the DBM's jurisdiction, and is instead lodged under the COA. Nonetheless, auditing is critical in ensuring agency accountability in the use of public funds. The DBM uses COA's audit reports in confirming agency performance, determining budgetary levels for agencies and addressing issues in fund usage.

5. Performance-Based Incentive System

The DBM is also in the process of establishing a performance-based incentive system — which will recognize and reward good performance among government employees — to help improve the efficiency of service delivery across all government institutions.

KEY CLIENTS

Key Clients

The seven (7) Budget and Management Bureaus and sixteen (16) Regional Offices are assigned specific agency coverage as follows:

BUDGET AND MANAGEMENT BUREAU-A

- Department of Trade and Industry
- Energy Regulatory Commission
- Department of Energy
- Department of Tourism
- Department of Transportation and Communications
- Department of Public Works and Highways

BUDGET AND MANAGEMENT BUREAU-B

- Department of Education
- Games and Amusements Board
- Philippine Racing Commission
- Philippine Sports Commission
- Commission on Higher Education
- State Universities and Colleges
- Commission on the Filipino Language
- National Commission for Culture and the Arts
- National Historical Institute
- The National Library
- Records Management and Archives Office
- Movie and Television Review and Classification Board
- Optical Media Board
- Film Development Council of the Philippines
- Department of Labor and Employment
- National Youth Commission
- Department of Health
- Department of Social Welfare and Development
- National Commission on the Role of Filipino Women
- Presidential Commission for the Urban Poor
- National Anti-Poverty Commission
- Housing and Urban Development Coordinating Council
- Housing and Land Use Regulatory Board

BUDGET AND MANAGEMENT BUREAU-C

- Office of the President
- Presidential Management Staff
- Office of the Press Secretary
- Department of Finance

- Anti-Money Laundering Council
- Presidential Commission on Good Governance
- Securities and Exchange Commission
- Debt Service Fund
- Department of Foreign Affairs
- Commission on Filipinos Overseas
- International Commitment Funds
- Legislative-Executive Development Advisory Council
- Office of the Vice President
- Presidential Legislative Liaison Office
- Commission On Audit
- Civil Service Commission
- Commission on Elections
- Commission on Human Rights
- Department of Budget and Management
- National Economic and Development Authority

BUDGET AND MANAGEMENT BUREAU-D

- Department of National Defense
- National Intelligence Coordinating Agency
- National Security Council
- Department of Interior and Local Government
- Dangerous Drugs Board
- Autonomous Region in Muslim Mindanao
- Office on Muslim Affairs
- Department of Justice
- Supreme Court
- Presidential Electoral Tribunal
- Sandiganbayan
- Commission on Appointments
- Court of Tax Appeals
- Congress
- Philippine Drug Enforcement Agency
- OMBUDSMAN

BUDGET AND MANAGEMENT BUREAU-E

- Department of Agriculture
- Department of Agrarian Reform
- Department of Environment and Natural Resources
- National Water Resources Board
- Palawan Council for Sustainable Development Staff
- Department of Science and Technology

BUDGET AND MANAGEMENT BUREAU-F

- Government-Owned and Controlled Corporations
- Government Financial Institutions

BUDGET AND MANAGEMENT BUREAU-G

- Priority Development Assistance Fund
- Special Shares
- Calamity Fund
- Internal Revenue Allotment

REGIONAL OFFICES (RO I to XIII, NCR and CAR)

- Regional Offices of:
    - Department of Education
    - Department of Public Works and Highways
    - Department of Health and hospitals

- State Universities and Colleges
- TESDA and Administered Schools
- Commission on Higher Education
- Local Government Units
- Local Water Districts
- PRRC (for DBM-NCR)
- MMDA (for DBM-NCR)

MATRIX OF KEY SERVICES

Matrix of Key Services

	KEY CLIENTS					
	NGA		LGU		GOCC	
RELEASE OF FUNDS- ISSUANCE OF ALLOTMENTS AND DISBURSEMENT AUTHORITIES						
CURRENT YEAR'S BUDGET – PROGRAMMED FUNDS						
Agency Specific Budget						
Needing Clearance	√	**pp. 35**				
Not Needing Clearance	√	**pp. 35**				
Multi-user Special Purpose Fund						
Calamity Fund	√	**pp. 36**	√	**pp. 36**	√	**pp. 36**
International Commitments Fund	√	**pp. 38**				
Miscellaneous Personnel Benefits Fund	√	**pp. 39**				
Priority Development Assistance Fund	√	**pp. 40**	√	**pp. 40**	√	**pp. 40**
Pension and Gratuity Fund	√	**pp. 42**	√	**pp. 42**		
CURRENT YEAR'S BUDGET – UNPROGRAMMED FUNDS						
Use of Income/ Excess Income	√	**pp. 45**				
Foreign Assisted Projects (FAPs)	√	**pp. 46**				
CURRENT YEAR'S BUDGET- AUTOMATIC APPROPRIATIONS						
Issuance of SARO/NCA						
Use of Proceeds from Sale of Unserviceable Equipment	√	**pp. 48**				
Availment of Grant Proceeds	√	**pp. 48**				
Special Account in the General Fund (SAGF)	√	**pp. 49**			√	**pp. 49**
PRIOR YEAR'S BUDGET						
Continuing Appropriation- Unreleased Appropriation	√	**pp. 50**	√	**pp. 50**	√	**pp. 50**
Continuing Appropriation- Unobligated Allotment	√	**pp. 51**	√	**pp. 51**		
Payment of Prior Year's Obligations	√	**pp. 52**	√	**pp. 52**		
TRUST RECEIPTS						
Trust Receipts	√	**pp. 54**				
OTHER BUDGETARY REQUESTS - LGUs						
Release of Internal Revenue Allotment			√	**pp. 55**		
Release of Share in Tobacco Excise Tax			√	**pp. 58**		
Release of Other Allocation to LGUs			√	**pp. 59**		
i. Utilization and Development of National Wealth (Energy Resources, Mineral Reservation, Forest Charges and Mining Taxes under R.A 7160)						
ii. Gross Income Taxes Paid by all Business and Enterprises within the Economic Zones under R.A. 7922						

	KEY CLIENTS					
	NGA		LGU		GOCC	
iii. Value Added Taxes under R. A. 7643 Review of Annual and Supplemental Budgets			√	pp. 61		
OTHER BUDGETARY REQUESTS- GOCCs						
Evaluation of Corporate Operating Budget					√	pp. 63
Regular Subsidy/Equity					√	pp. 64
Unprogrammed Fund- Budget Support for Government Corporations						
Issuance of Non-Cash Availment					√	pp. 64
Conversion of National Government's Advances to Subsidy/Equity					√	pp. 64
REALIGNMENT OF FUNDS/SAVINGS						
Realignment of Funds/Savings	√	pp. 66				
OTHER KEY SERVICES						
ORGANIZATIONAL STRUCTURE AND STAFFING PATTERN REQUIREMENT						
Initial/New Organizational Structure and Staffing Pattern	√	pp. 69			√	pp. 69
Modification/Reorganization	√	pp. 69			√	pp. 69
Conversion/Reclassification/Upgrading of Positions	√	pp. 69			√	pp. 69
Categorization/Re-categorization					√	pp. 71
ACQUISITION OF MOTOR VEHICLES						
Acquisition of Motor Vehicles	√	pp. 72	√	pp.72	√	pp. 72
FUNDING OF MULTI-YEAR PROJECTS						
Confirmation of Funding Strategy	√	pp. 74				
Issuance of Multi-Year Obligational Authority (MYOA)	√	pp. 75				
Issuance of Forward Obligational Authority (FOA)	√	pp. 76				
ISSUANCE OF NON-CASH AVAILMENT AUTHORITY (NCAA) FOR FOREIGN ASSISTED PROJECTS	√	pp. 77				

KEY SERVICES

Release of Funds

Current Year's Budget-Programmed Funds

AGENCY SPECIFIC BUDGET	
About the service	The Agency Specific Budget is prepared based on the submitted financial plan of the agency or its operating unit.
Clients	All NGAs receiving direct release from the DBM.
Documentary Requirements	○ **Not Needing Clearance (NNC) portion of ABM/NCA** 1. Financial Plan 2. Physical Plan 3. Estimated Monthly Income 4. Monthly Cash Program 5. List of Not Yet Due and Demandable Accounts Payable ○ **Needing Clearance (NC) portion of ABM- Release of SARO/**NCA 1. Special Budget Request 2. Monthly Cash Program 3. Financial Plan 4. Physical Plan 5. Justification and other supporting document: (e.g., List of projects and implementing units, project profile, list of equipment to be purchased, if applicable) Other Additional Requirements: ○ For Confidential and Intelligence Fund and New Budgetary Provisions not included in the NEP: ✓ Approval of the President ✓ Endorsement of Proponent Legislator/Chairman Committee on Appropriation/Finance Committee, Senate President and House Speaker/OP approval (if the change is initiated by the Congress)
Fees	None

How to avail the service

Step No.	Agency Action	Responsible/ Officer in Charge	Duration (subject to queuing)
1	Receives the request	Administrative Personnel	15 minutes
2	Checks and evaluates completeness of documentary requirements. If submitted documents are incomplete, returns the request within five (5) days, through a notice to the client agency, citing therein the list of lacking requirements If submitted documents are complete, evaluates and prepares action and release draft ABM/ SARO, NCA,	Budget and Management Analyst/Specialist	8 hours

	ANCAI and annexes, if any		
3	Reviews and evaluates action and draft release documents	SVBMS /CBMS	1 hour
4	Recommends approval	Assistant Director/ Director	30 minutes
5	Prints the final release documents such as: ABM/SARO, NCA and ANCAI	CPRU	30 minutes
6	Approves and signs the final release documents	Secretary / RO Director	30 minutes
7	Releases duly signed ABM/SARO and ANCAI to Client, and NCA to GSB	CPRU	30 minutes
End of transaction			

CALAMITY FUND	
About the service	Release of funds for aid, relief/rehabilitation services to communities/areas affected by man-made and natural calamities, repair/reconstruction of structures, including other capital expenditures for disaster operation, and rehabilitation activities.
Clients	NGAs, LGUs and GOCCs
Documentary Requirements	Relief/ rehabilitation, reconstruction and other works or services due to calamities /epidemics, crisis resulting from armed conflicts /insurgency, etc. 1. Special Budget Request 2. Physical Plan /Financial Plan 3. Monthly Cash Program 4. Copy of endorsement of the NDRRMC for recommendation to OP 5. OP approval/directive
Fees	None

How to avail the service:

Step No.	Agency Action	Responsible/ Officer in Charge	Duration (subject to queuing)
1	Receives OP's approval	Administrative Personnel (BMB G)	30 minutes
2	Prepares DV and referral memorandum to BMB/RO concerned for the release of SARO, NCA, ANCAI and annexes, if any.	Budget and Management Analyst/ Specialist (BMB G)	2 hours
3	Reviews the DV and referral memorandum	SVBMS/CBMS (BMB G)	1 hour
4	Approves and signs the DV and referral memorandum, and forwards the documents to Bureau/RO concerned	Assistant Director/Director (BMB G)	1 hour
5	Receives the DV and referral memorandum	BMB/ RO Administrative Personnel	30 minutes
6	Evaluates the copy of the DV and supporting documents, and prepares the draft SARO, NCA and ANCAI	BMB/ RO Budget and Management Analyst/Specialist	2 hours
7	Reviews the action and draft release documents	SVBMS/CBMS	30 minutes

8	Recommends approval of the draft SARO, NCA and ANCAI	RO Asst. Director/BMB Asst. Director/Director	
9	Prints the final release documents such as: SARO, NCA and ANCAI	CPRU	30 minutes
10	Approves and signs the final release documents	Secretary/RO Director	30 minutes
11	Releases the duly signed SARO and ANCAI to Client and NCA to GSB	CPRU	15 minutes
Additional steps if recipient is LGU			
12	Records the receipt of SARO and ANCAI	FAD Administrative Personnel	30 minutes
13	Prepares Obligation Request and posts in the appropriate registry	FAD Administrative Personnel	30 minutes
14	Approves Obligation Request	RO Accountant	30 minutes
15	Prepares Disbursement Voucher, FC for credit to the account of the LGU, and ACIC for submission to GSB	FAD Administrative Personnel	2 hours
16	Reviews and recommends approval of the Disbursement Voucher, FC and ACIC	FAD Chief Administrative Officer	1 hour
17	Approves Disbursement Voucher, FC and ACIC	RO Assistant Director/Director	1 hour
18	Prepares NFCI addressed to the Local Chief Executive	RO Budget and Management Analyst/ Specialist	30 minutes
19	Reviews and recommends approval of the NFCI	RO SVBMS/CBMS	1 hour
20	Approves NFCI	RO Assistant Director/Director	1 hour
21	Sends NFCI to LGU	RO Administrative Personnel	30 minutes
22	Forwards DV and copy of SARO, NCA and NFCI to BMB-G for monitoring purposes	RO Administrative Personnel	30 minutes
End of transaction			

INTERNATIONAL COMMITMENTS FUND	
About the service	Refers to release of funds for contributions to international organizations and commitments to international conferences held in the Philippines
Clients	NGAs, GOCCs and GFIs
Documentary Requirements	1. Special Budget Request 2. Details and justification of funding requirements 3. Monthly Cash Program 4. Physical Plan 5. Financial Plan 6. OP approval (requests for new commitments or pledges, in the form of membership contributions to international organizations or hosting of international or regional conferences)
Fees	None

How to avail the service

Step No.	Agency Action	Responsible/ Officer in Charge	Duration (subject to queuing)
1	Receives the request	Administrative Personnel	15 minutes
2	Checks and evaluates completeness of documentary requirements. If submitted documents are incomplete, returns the request within five (5) days, through a notice to the client agency, citing therein the list of lacking requirements If submitted documents are complete, evaluates and prepares action and draft release documents such as SARO, NCA, ANCAI and annexes, if any	Budget and Management Analyst/Specialist	8 hours
3	Reviews and evaluates action and draft release documents	SVBMS/CBMS	1 hour
4	Recommends approval	Assistant Director/ Director	30 minutes
5	Prints the final release documents such as: SARO, NCAs and ANCAIs	CPRU	30 minutes
6	Approves and signs the final release documents	Secretary /RO Director	30 minutes
7	Releases duly signed SARO and ANCAIs to Client, and NCA to Government Servicing Banks	CPRU	30 minutes
End of transaction			

MISCELLANEOUS PERSONNEL BENEFITS FUND	
About the service	Payment of deficiencies in personnel benefits and other expenditure items, specified under the special provision of the fund.
Clients	NGAs which have deficiencies for payment of authorized salaries, bonuses, allowance, associated premiums and other similar personnel benefits.
Documentary Requirements	1. Special Budget Request 2. Latest SAOB 3. Certification of non-availability of savings issued by the Chief Accountant 4. Monthly Cash Program 5. Financial Plan ❖ For newly filled positions/ promotions/ newly created positions 1. Authority to fill/hire for those agencies with pending approval of the Rationalization Plan 2. Copy of appointment papers of newly hired/promoted personnel and detailed computation of PS requirement ❖ Payment of Back Salaries and Other PS Benefits 1. List of Personnel concerned and corresponding computation of back salaries and other benefits 2. Copy of decision on the case by competent/proper authority, if applicable 3. Service Record
Fees	None

How to avail the service

Step No.	Agency Action	Responsible/ Officer in Charge	Duration (subject to queuing)
1	Receives the request	Administrative Personnel	15 minutes
2	Checks and evaluates completeness of documentary requirements. If submitted documents are incomplete, returns the request within five (5) days, through a notice to the client agency, citing therein the list of lacking requirements If submitted documents are complete, evaluates and prepares action documents and draft release documents such as SARO, NCA, ANCAI ,DV and annexes, if any	Budget and Management Analyst/Specialist	8 hours
3	Reviews and evaluates action and draft release documents	SVBMS/CBMS	1 hour
4	Recommends approval of the action and draft release documents	Assistant Director/Director	30 minutes
5	For BMBs: Forwards to BTS the action documents and draft release documents such as SARO, NCA, ANCAI and DV	Administrative Personnel	30 minutes

	For ROs: Transmits copy of the DV to BTS by facsimile		
6	Receives the draft release document (s) from the BMB/RO concerned	Administrative Personnel (BTS)	30 minutes
7	Reviews the DV to confirm the eligibility of the expenditure to be charged as well as the availability of the appropriation for the purpose	Budget and Management Analyst/Specialist (BTS)	1 hour
8	If in order, approves the DV. If not in order, returns the documents to the BMB/RO concerned for appropriate action.	Assistant Director/ Director (BTS)	30 minutes
9	For ROs: BTS transmits facsimile copy of the approved DV to the RO concerned	Administrative Personnel (BTS)	15 minutes
10	For BMBs /ROs: Prints the final release documents such as: SARO, NCA and ANCAI	CPRU	30 minutes
11	Approves and signs the final release documents	Secretary /RO Director	30 minutes
12	Releases duly signed SARO and ANCAIs to Client, and NCA to GSB	CPRU	30 minutes
End of transaction			

PRIORITY DEVELOPMENT ASSISTANCE FUND (PDAF)	
About the service	The Priority Development Assistance Fund is a lump-sum appropriation in the annual GAA. The programs and projects are identified by the legislators and implemented by the agencies concerned, following a project menu as provided for in the GAA, such as scholarship programs, medical assistance to indigent patients, livelihood support programs, the purchase of IT equipment, rural electrification, water supply, peace and order and financial assistance to LGUs for their priority projects and programs. It also includes infrastructure projects like roads and bridges, flood control, school buildings, hospitals, health facilities, public markets, multi-purpose buildings, and multi-purpose pavements.
Clients	NGAs, LGUs and GOCCs
Documentary Requirements	1. Special Budget Request 2. Written Endorsement /concurrence of the following (Special Provision of PDAF in the Annual GAA and Guidelines on Release of Funds): ▪ Senate President/Chairman of the Committee on Finance- for Senate ▪ Speaker /Chairman of the Committee on Appropriations- for the House of Representatives ▪ In case the program /project identified by a District Representative is outside his/her Congressional jurisdiction- the District Representative of the beneficiary district 3. Additional supporting documents that may be required under the PDAF Project Menu 4. Monthly Cash Program 5. Financial Plan

	6. Physical Plan 7. List of priority programs and projects in accordance with the PDAF Project Menu under the GAA, duly signed by the proponent
Fees	None

How to avail the service:

Step No.	Agency Action	Responsible/ Officer in Charge	Duration (subject to queuing)
1	Receives the request	Administrative Personnel	15 minutes
2	Checks and evaluates completeness of documentary requirements. If submitted documents are incomplete, returns the request within five (5) days, through a notice to the client agency, citing therein the list of lacking requirements If submitted documents are complete, evaluates and prepares action documents and draft release documents such as SARO, NCA, ANCAI and annexes, if any	Budget and Management Analyst/Specialist	8 hours
3	Reviews and evaluates action and draft release documents	SVBMS/CBMS	1 hour
4	Recommends approval	Assistant Director/ Director	30 minutes
5	Prints the final release documents such as: SARO, NCAs and ANCAIs	CPRU	30 minutes
6	Approves and signs the final release documents	Secretary /RO Director	30 minutes
7	Releases duly signed SARO and ANCAIs to Client concerned, and NCA to GSB	CPRU	30 minutes
Additional steps if recipient is LGU			
8	Records the receipt of SARO and ANCAI	FAD Administrative Personnel	30 minutes
9	Prepares an Obligation Request and posts it in the appropriate registry	FAD Administrative Personnel	30 minutes
10	Approves the Obligation Request	RO Accountant	30 minutes
11	Prepares schedule of recipient LGUs	RO Budget and Management Analyst/Specialist	4 hours
12	Prepares Disbursement Voucher, FC for credit to the account of the LGU, and ACIC for submission to GSB	FAD Administrative Personnel	2 hours
13	Reviews and recommends approval of the schedule of recipient LGUs, Disbursement	RO SVBMS/CBMS/ FAD Chief	1 hour

	Voucher, FC and ACIC	Administrative Officer	
14	Approves schedule of recipient LGUs, Disbursement Voucher, FC and ACIC	RO Assistant Director/Director	1 hour
15	Prepares NFCI addressed to the Local Chief Executive	RO Budget and Management Analyst/Specialist	1 hour
16	Reviews and recommends approval of the NFCI	RO SVBMS/CBMS	1 hour
17	Approves NFCI	RO Assistant Director/Director	1 hour
18	Sends NFCI to LGU concerned	RO Administrative Personnel	30 minutes
19	Forwards copy of NFCI to BMB-G for monitoring purposes	RO Assistant Director/Director	30 minutes
End of transaction			

PENSION AND GRATUITY FUND	
About the service	Refers to the release of funds to cover retirement gratuity, terminal leave benefits and monetization of transferred leave credits of qualified government employees, among others. **Terminal Leave Benefit:** Officers and employees leaving government service and have accumulated unused vacation and/or sick leave credits are entitled to the commutation of said leave credits. The money value of the leave commuted is called the Terminal Leave Benefit which is computed as follows: TLB= Highest monthly salary received x No. of Leave Credits Earned x 0.0478087 (constant factor) **Retirement Benefit**: Officers and employees of the government who opt to retire under R.A. No. 1616 are entitled to the payment of retirement gratuity benefits based on the creditable service converted into gratuity months multiplied by the highest compensation received.
Clients	**Terminal Leave Benefit**: Officers and employees of government who retired and/or separated from the government service. **Retirement Benefit :** Government employees who must: a) have been in service on or before 31 May 1977 b) have at least 20 years of service in the government c) have no previous record of retirement under R.A. No. 660 or R.A. No. 8291
Documentary Requirements	**Terminal Leave Benefit**: 1. Special Budget Request 2. Copy of updated/complete Service Record and Statement of Leave Credits Earned certified by the Personnel Officer 3. Office Clearance ❖ Monetization of transferred leave credits to devolved personnel to LGUs

	1. Letter request of concerned devolved personnel 2. Endorsement of LGU Executive, as employer; 3. Service Record and Leave Card of concerned employee, reflecting the transferred leave credits upon devolution, certified by the HRD of the present LGU employer **Retirement Benefit :** ○ **For GSIS and Non GSIS Members:** 1. Special Budget Request 2. List of actual retirees with their respective position title, date of birth, date of original appointment, amount to be paid for each, effective date of retirement, and the respective current or savings account number opened/maintained with the same GSB of that agency 3. Authenticated copy of updated/complete Service Record 4. Office Clearance 5. GSIS "approved papers", Ombudsman Clearance, and Adjudication and Computation Sheet ○ **For Non-GSIS Member, if retiring under RA No. 910** (covered by special laws, such as military, uniformed, judiciary, etc.) 1. Certification on the other allowances and similar benefits authorized to be included in the computation of RG under R.A. No. 910 2. Agency Head approval, for uniformed personnel under DILG 3. OP Approval, for military personnel of the DND 4. Approval of the Chief Justice for members of the judiciary and lower courts, Head of the Appellate for Members of the Appellate Court.
Fees	None

How to avail the service

Step No.	Agency Action	Responsible/ Officer in Charge	Duration (subject to queuing)
1	Receives the request	Administrative Personnel	15 minutes
2	Checks and evaluates completeness of documentary requirements. If submitted documents are incomplete, returns the request within five (5) days, through a notice to the client agency, citing therein the list of lacking requirements If submitted documents are complete, evaluates and prepares action documents and draft release documents such as SARO, NCA, ANCAI ,DV and annexes, if any	Budget and Management Analyst/Specialist	8 hours
3	Reviews and evaluates action and draft release documents	SVBMS/CBMS	1 hour
4	Recommends approval of the action and draft release documents	Assistant Director/Director	30 minutes

5	For BMBs: Forwards to BTS the action documents and draft release documents such as SARO, NCA, ANCAI and DV For ROs: Transmits a copy of the DV to BTS by facsimile.	Administrative Personnel	30 minutes
6	Receives the draft release document (s) from the BMB concerned	Administrative Personnel (BTS)	30 minutes
7	Reviews the DV to confirm the eligibility of the expenditure to be charged as well as the availability of the appropriation for the purpose	Budget and Management Analyst/Specialist (BTS)	1 hour
8	If in order, approves the DV. If not in order, returns the documents to the BMB/RO concerned for appropriate action.	Assistant Director/ Director (BTS)	30 minutes
9	For ROs: BTS transmits facsimile copy of the approved DV to the RO concerned	Administrative Personnel (BTS)	15 minutes
10	For BMBs /ROs: Prints the final release documents such as: SARO, NCA and ANCAI	CPRU	30 minutes
11	Approves and signs the final release documents	Secretary /RO Director	30 minutes
12	Releases duly signed SARO and ANCAIs to Client, and NCA to GSB	CPRU	30 minutes
Additional Steps in Processing of Monetization for Devolved Personnel			
13	Records receipt of SARO/NCA and prepares OBR, Disbursement Voucher, FC and ACIC	FAD Administrative Personnel	30 minutes
14	Recommends approval of the Disbursement Voucher, FC and ACIC	FAD Chief Administrative Officer	1 hour
15	Approves Disbursement Voucher, FC and ACIC	RO Director	30 minutes
16	Submits ACIC and deposits FC to the Bank	FAD Administrative Personnel	30 minutes
17	Prepares NFCI	Budget and Management Specialist/FAD Personnel	30 minutes
18	Reviews NFCI	SVBMS/CBMS/FAD Personnel concerned	30 minutes
19	Approves NFCI	RO Director	30 minutes
20	Mails/sends NFCI to the LGU concerned	Administrative Staff	Within the day if finalized not later than 2:00 pm. Otherwise mailing/delivery will be the next day
End of transaction			

Current Year's Budget- Unprogrammed Funds

UNPROGRAMMED FUNDS are standby appropriations which can be tapped/used when receipts exceed the targets reflected in the budget submitted by the President to Congress. It includes, among others, the following:

- Use of Income/ Excess income
- Foreign Assisted Projects (for loan proceeds component only)

UNPROGRAMMED FUND- USE OF INCOME/EXCESS INCOME	
About the service	Refers to funds available to client agencies to augment their current appropriation for MOOE and CO
Clients	NGAs
Documentary Requirements	1. Special Budget Request 2. BTr Certification on actual income remitted/deposited 3. Quarterly Report of Income 4. Physical Plan 5. Financial Plan 6. Monthly Cash Program 7. Program of Monthly Income
Fees	None

How to avail the service

Step No.	Agency Action	Responsible/ Officer in Charge	Duration (subject to queuing)
1	Receives the request	Administrative Personnel	15 minutes
2	Checks and evaluates completeness of documentary requirements. If submitted documents are incomplete, returns the request within five (5) days, through a notice to the client agency, citing therein the list of lacking requirements If submitted documents are complete, evaluates and prepares action documents and draft release documents such as SARO, NCA, ANCAI, DV and annexes, if any	Budget and Management Analyst/Specialist	8 hours
3	Reviews and evaluates action and draft release documents	SVBMS/CBMS	1 hour
4	Recommends approval of the action and draft	Assistant	30 minutes

	release documents	Director/Director	
5	For BMBs: Forwards to BTS the action documents and draft release documents such as SARO, NCA, ANCAI and DV For ROs: Transmits a copy of the DV to BTS by facsimile	Administrative Personnel	30 minutes
6	Receives the action and draft release document (s) from the BMB concerned	Administrative Personnel (BTS)	30 minutes
7	Reviews the DV to confirm the eligibility of the expenditure to be charged as well as the availability of the appropriation for the purpose	Budget and Management Analyst/Specialist (BTS)	1 hour
8	If in order, approves the DV. If not in order, returns the documents to the BMB/RO concerned for appropriate action.	Assistant Director/ Director (BTS)	30 minutes
9	For ROs: BTS transmits facsimile copy of the approved DV to the RO concerned	Administrative Personnel (BTS)	15 minutes
10	For BMBs /ROs: Prints the final release documents such as: SARO, NCA and ANCAI	CPRU	30 minutes
11	Approves and signs the final release documents	Secretary /RO Director	30 minutes
12	Releases duly signed SARO and ANCAIs to Client, and NCA to Government Servicing Banks	CPRU	30 minutes
End of transaction			

UNPROGRAMMED FUND- FOREIGN ASSISTED PROJECTS

About the service	Refers to availment of loan proceeds arising from newly approved /signed loan agreements which were not considered in the Expenditure Program for the budget year
Clients	NGAs
Documentary Requirements	1. Special Budget Request 2. Approved/signed Loan Agreement 3. Project Profile 4. Physical Plan 5. Financial Plan 6. BTr Certificate for receipt of loan proceeds 7. Monthly Cash Program

How to avail the service

Step No.	Agency Action	Responsible/ Officer in Charge	Duration (subject to queuing)
1	Receives the request	Administrative Personnel	15 minutes
2	Checks and evaluates completeness of documentary requirements. If submitted documents are incomplete, returns the	Budget and Management Analyst/Specialist	8 hours

	request within five (5) days, through a notice to the client agency, citing therein the list of lacking requirements If submitted documents are complete, evaluates and prepares action documents and draft release documents such as SARO, NCA, ANCAI ,DV and annexes if any		
3	Reviews and evaluates action and draft release documents	SVBMS/CBMS	1 hour
4	Recommends approval of the action and draft release documents	Assistant Director/Director	30 minutes
5	For BMBs: Forwards to BTS the action and draft release documents such as SARO, NCA, ANCAI and DV For ROs: Transmits copy of the DV to BTS by facsimile	Administrative Personnel	30 minutes
6	Receives the draft action and release documents from the BMB concerned	Administrative Personnel (BTS)	30 minutes
7	Reviews the DV to confirm the eligibility of the expenditure to be charged as well as the availability of the appropriation for the purpose	Budget and Management Analyst/Specialist (BTS)	1 hour
8	If in order, approves the DV. If not in order, returns the documents to the BMB/RO concerned for appropriate action.	Assistant Director/ Director (BTS)	30 minutes
9	For ROs: BTS transmits facsimile copy of the approved DV to the RO concerned	Administrative Personnel (BTS)	15 minutes
10	For BMBs /ROs: Prints the final release documents such as: SARO, NCA and ANCAI	CPRU	30 minutes
11	Approves and signs the final release documents	Secretary /RO Director	30 minutes
12	Releases duly signed SARO and ANCAI to Client, and NCA to GSB	CPRU	30 minutes
End of transaction			

Current Year's Budget- Automatic Appropriations

ISSUANCE OF SARO/NCA	
About the service	An authorization prescribed by law, by virtue of standing legislation which does not require periodic action by the Congress of the Philippines
Clients	NGAs and GOCCs
Documentary Requirements	○ **Use of Proceeds from Sale of Unserviceable Equipment**[3] 1. Special Budget Request 2. Official Receipt issued by agency covering receipt of proceeds from the sale of unserviceable equipment 3. Deposit Slip validated by the Bank 4. List of Deposited Collections 5. Copy of Remittance Advice covering deposit of collection to BTr or Certification from BTr of the amounts actually remitted/deposited 6. Financial / Physical Plan which contains a list of equipment to be purchased with corresponding cost and justification 7. List of inventory of similar equipment 8. Approval/Clearance/Permit required for the procurement of needed equipment (i.e. Clearance/permit from proper authority and OP approval for purchase of motor vehicle, if applicable) 9. Monthly Cash Program ○ **Availment of Grant Proceeds** [4] 1. Special Budget Request 2. Certification from the BTr on the availability of the balance 3. Physical Plan 4. Financial Plan 5. Monthly Cash Program *Additional requirements:* ○ For newly authorized SAGF ✓ Grant Agreement ✓ Project Profile ○ For existing projects: ✓ SAOB of the immediately preceding month ✓ Physical and Financial Report of Operations of the immediately preceding quarter

[3] For NGA only
[4] For NGA only

	○ **Special Account in the General Fund (SAGF)** 1. Special Budget Request 2. Financial Plan 3. Physical Plan 4. Monthly Cash Program 5. BTr Certification on the available balance of SAGF Additional requirements: ○ For newly authorized SAGF ✓ Request for fund code from DBM ○ For existing SAGF ✓ SAOB of the immediately preceding month ✓ Physical and Financial Report of Operations of the immediately preceding quarter
Fees	None

How to avail the service:

Step No.	Agency Action	Responsible/ Officer in Charge	Duration (subject to queuing)
1	Receives the request	Administrative Personnel	15 minutes
2	Checks and evaluates completeness of documentary requirements. If submitted documents are incomplete, returns the request within five (5) days, through a notice to the client agency, citing therein the list of lacking requirements If submitted documents are complete, evaluates and prepares action documents and draft release documents such as SARO, NCA, ANCAI and annexes, if any	Budget and Management Analyst/Specialist	8 hours
3	Reviews and evaluates action and draft release documents	SVBMS/CBMS	1 hour
4	Recommends approval	Assistant Director/ Director	30 minutes
5	Prints the final release documents such as: SARO, NCA and ANCAI	CPRU	30 minutes
6	Approves and signs the final release documents	Secretary /RO Director	30 minutes
7	Releases duly signed SARO and ANCAI to Client, and NCA to GSB	CPRUs	30 minutes
End of transaction			

Prior Year's Budget

CONTINUING APPROPRIATIONS-UNRELEASED APPROPRIATION	
About the service	Release of funds for specified projects/ programs included in the prior year's General Appropriations Act
Clients	NGAs, LGUs and GOCCs
Documentary Requirements	1. Special Budget Request 2. Financial Plan 3. Physical Plan 4. Monthly Cash Program 5. Justification and other supporting documents (e.g., OP Approval for Confidential and Intelligence Fund, list of projects and implementing units, project profile, list of equipment to be purchased, if applicable)
Fees:	None

How to avail the service:			
1	Receives the request	Administrative Personnel	15 minutes
2	Checks and evaluates completeness of documentary requirements. If submitted documents are incomplete, returns the request within five (5) days, through a notice to the client agency, citing therein the list of lacking requirements If submitted documents are complete, evaluates and prepares action documents and draft release documents such as SARO, NCA , ANCAI and annexes, if any	Budget and Management Analyst/Specialist	8 hours
3	Reviews and evaluates action and draft release documents	SVBMS/CBMS	1 hour
4	Recommends approval	Assistant Director/ Director	30 minutes
5	Prints the final release documents such as: SARO, NCA and ANCAI	CPRU	30 minutes
6	Approves and signs the final release documents	Secretary /RO Director	30 minutes
7	Releases duly signed SARO and ANCAI to Client, and NCA to GSB	CPRU	30 minutes

Additional steps if recipient is LGU			
8	Records the receipt of SARO and ANCAI	FAD Administrative Personnel	30 minutes
9	Prepares Obligation Request and posts in the appropriate registry	FAD Administrative Personnel	30 minutes
10	Approves Obligation Request	RO Accountant	30 minutes
11	Prepares Disbursement Voucher, FC for credit to the account of the LGU, and ACIC for submission to GSB	FAD Administrative Personnel	2 hours
12	Reviews and recommends approval of the Disbursement Voucher, FC and ACIC	FAD Chief Administrative Officer	1 hour
13	Approves Disbursement Voucher, ACIC and FC	RO Assistant Director/Director	1 hour
14	Prepares NFCI addressed to the Local Chief Executive	RO Budget and Management Analyst/ Specialist	30 minutes
15	Reviews and recommends approval of the NFCI	RO SVBMS/CBMS	1 hour
16	Approves NFCI	RO Assistant Director/Director	1 hour
17	Sends NFCI to LGU	RO Administrative Personnel	30 minutes
End of transaction			

CONTINUING APPROPRIATIONS-UNOBLIGATED ALLOTMENT	
About the service	Refers to disbursement authority to settle obligations charged against prior year's budget
Clients	NGAs and LGUs
Documentary Requirements	1. Agency Request 2. Justification/reason for the unobligated amount from the immediately preceding year 3. Monthly Cash Program 4. Copy of the last page of Registries of Allotment and Obligations for MOOE and Capital Outlay, certified correct by the Budget Officer.
Fees	None

How to avail the service:			
1	Receives the request	Administrative Personnel	15 minutes
2	Checks and evaluates completeness of documentary requirements. If submitted documents are incomplete, returns the request within five (5) days, through a notice to the client agency, citing therein the list of lacking requirements If submitted documents are complete, evaluates and	Budget and Management Analyst/Specialist	8 hours

	prepares action documents and draft release documents such as NCA, ANCAI and annexes, if any		
3	Reviews and evaluates action and draft release documents	SVBMS/CBMS	1 hour
4	Recommends approval	Assistant Director/ Director	30 minutes
5	Prints the final release documents such as NCA and ANCAI	CPRU	30 minutes
6	Approves and signs the final release documents such as NCA and ANCAI	Secretary /RO Director	30 minutes
7	Releases duly signed ANCAI to Client/RO, and NCA to GSB	CPRU	30 minutes
Additional steps if recipient is LGU			
8	Records the receipt of ANCAI	FAD Administrative Personnel	30 minutes
9	Prepares Obligation Request and posts in the appropriate registry	FAD Administrative Personnel	30 minutes
10	Approves Obligation Request	RO Accountant	30 minutes
11	Prepares Disbursement Voucher, FC for credit to the account of the LGU, and ACIC for submission to GSB	FAD Administrative Personnel	2 hours
12	Reviews and recommends approval of the Disbursement Voucher, FC, and ACIC	FAD Chief Administrative Officer	1 hour
13	Approves Disbursement Voucher, FC, and ACIC	RO Assistant Director/Director	1 hour
14	Prepares NFCI addressed to the Local Chief Executive	RO Budget and Management Analyst/ Specialist	30 minutes
15	Reviews and recommends approval of the NFCI	RO SVBMS/CBMS	1 hour
16	Approves NFCI	RO Assistant Director/Director	1 hour
17	Sends NFCI to LGU	RO Administrative Personnel	30 minutes
End of transaction			

PAYMENT OF PRIOR YEAR'S OBLIGATIONS	
About the service	Issuance of disbursement authority for the payment of obligations and commitments for services rendered, goods delivered or projects completed and accepted, categorized as follows: • Prior year's Accounts Payable: refers to bills received from contractors/suppliers but were not paid/settled until the end of the immediately preceding year. • Current year's Accounts Payable: refers to bills received from contractors/suppliers during the current budget year charged against prior year's budget.
Clients	NGAs

Documentary Requirements	1. Agency Request 2. Separate LDDAPs for external and internal creditors, arranged according to order of payment priority, certified correct by the Head of the Agency Accounting Unit and approved by the Agency Head ○ Additional requirements for current year's Accounts Payable: ✓ Collection letter if for progress billing, including the Agency's assessment as to percentage of completion. ✓ Proof of delivery/acceptance/accomplishment
Fees	None

How to avail the service:

Step No.	Agency Action	Responsible/ Officer in Charge	Duration (subject to queuing)
1	Receives the request	Administrative Personnel	15 minutes
2	Checks completeness of documentary requirements. If submitted documents are incomplete, returns the request within 5 days and cites the lacking documents, without prejudice to its re-submission. If documentary requirements are complete: **For Prior Year's Accounts Payable:** Checks the client's List of Due and Demandable Accounts Payable (LDDAP) and tallies it with the total amount of Accounts Payable per Trial Balance **For Current Year's Accounts Payable**: Check if the creditors listed in the submitted LDDAP were included in the List of Not Yet Due and Demandable Accounts Payable of the immediately preceding year.	Budget and Management Analyst/Specialist	2 hours
3	Prepares the draft release documents such as NCA/NCAA, ANCAI and annexes, if any	Budget and Management Analyst/ Specialist	1 hour[5]
4	Reviews and evaluates the draft release documents	SVBMS/CBMS	30 minutes
5	Recommends approval	Asst Director/Director	
6	Approves and signs the NCA/NCAA and ANCAI	Secretary/ Regional Director	30 minutes
7	Prints the final NCA/NCAA and ANCAI	CPRU	30 minutes
8	Releases the duly signed ANCAI to Client, and NCA to GSB	Administrative Personnel	1 hour
End of transaction			

[5] Per fund, per type of creditor

Trust Receipts

TRUST RECEIPTS	
About the service	Refers of NCA to cover refund of collections received by government agencies as trustee/administrator which have been received as guarantee for the fulfillment of an obligation
Clients	NGAs
Documentary Requirements	1. Agency Request 2. Statement of Collections and Deposits, supported by deposit slips (i.e., that the amount was deposited as trust 3. BTr Certification that the amount was deposited
Fees	None

How to avail the service

Step No.	Agency Action	Responsible/ Officer in Charge	Duration (subject to queuing)[i]
1	Receives the request	Administrative Personnel	15 minutes
2	Checks and evaluates completeness of documentary requirements. If submitted documents are incomplete, returns the request within five (5) days, through a notice to the client agency, citing therein the list of lacking requirements If submitted documents are complete, prepares action documents and draft release documents such as NCA, ANCAI and annexes, if any	Budget and Management Analyst/Specialist	8 hours
3	Reviews and evaluates draft action and release documents	SVBMS/CBMS	1 hour
4	Recommends approval	Assistant Director/ Director	30 minutes
5	Prints the final release documents such as: NCA and ANCAI	CPRU	30 minutes
6	Approves and signs the final release documents such as NCA and ANCAI	Secretary /RO Director	15 minutes
7	Releases duly signed ANCAI to Client, and NCA to GSB	CPRUs	30 minutes
End of transaction			

Other Budgetary Requests- Local Government Units

RELEASE OF INTERNAL REVENUE ALLOTMENT (IRA)

About the service

Section 284 of RA No. 7160 or the Local Government Code of 1991, which provides that LGUs shall have a 40% share from the national internal revenue taxes on collection of the third (3rd) fiscal year preceding the current fiscal year; and Section 285 which provides the manner of allocation to the LGUs.

Section 286 of RA No. 7160 provides that the share of each local government units shall be released without need of any further action, directly to the provincial, city, municipal or Barangay Treasurer, as the case may be, on a quarterly basis within five (5) days after the end of each quarter, and which shall not be subject to any lien or holdback that may be imposed by the national government for whatever purpose (the allotment for IRA is released comprehensively but cash allocation is released monthly, 80% of IRA share of LGUs on or before the 8th day of the month and the remaining 20% on or before the 24th day of every month).

Section 4 of RA No. 9358 or the Supplemental Appropriation for FY 2006 provides that future local government share in the national internal revenue taxes or IRA shall henceforth be automatically appropriated.

FORMULA OR COMPUTATION

LGUs	% Allocation
Provinces	23%
Cities	23%
Municipalities	34%
Barangays	20%
Total	**100%**

The distribution of shares of individual provinces, cities and municipalities shall be made on the basis of the following formula:

Factor	Percentage	Source	Document
Population	50%	National Statistics Office (NSO)	Proclamation Order
Land Area	25%	Lands Management Bureau (LMB)	Official Masterlist of Land Area
Equal Sharing	25%		
Total	**100%**		

	The share of each barangay is computed as follows: • Guaranteed share of Php 80,000 for each barangay with a population of not less than one hundred (100) inhabitants. • The balance is allocated as follows: Population 60% Equal Sharing 40% **Total 100%** **Uses of Fund** • To fund basic services and facilities pursuant to Section 17 of the Local Government Code of 1991 particularly those which have been devolved by the National Government • To fund development projects as identified in the LGUs Annual Investment Plan (Section 287 of the LGC directs LGUs to set aside not less than 20% of their IRA for development projects) **General Release Procedure:** • BIR submits to DBM the Certification of Collections made and 40% share of LGUs. • DBM computes the share of LGUs based on the formula provided under Section 285 of Republic Act No. 7160, the Local Government Code. • DBM Central Office programs the amount and releases the allotment comprehensively to the DBM Regional Office at the start of the year. • DBM Central Office issues the NCA on a monthly basis, for deposit with the GSB of DBM Regional Offices. Subsequently, the DBM Regional Offices issues the FC for credit of IRA share to the individual bank account of the LGUs.
Documentary Requirements	None
Clients	LGUs
Fees	None

How to avail the service:

Step No.	Agency Action	Responsible/ Officer in Charge	Duration (subject to queuing)
1	Based on the approved budget level of IRA for the year, allocates the individual share of LGUs nationwide using a codal formula	Budget and Management Analyst/Specialist (BMB G)	16 hours
2	Prepares action and release documents as follows: ○ ABM for release to DBM RO's supported by the matrices reflecting the computed individual share of each LGU under the Region's coverage ○ NCA	Budget and Management Analyst/Specialist (BMB G)	*8 hours*

	○ ANCAI ○ Annexes, if any		
3	Evaluates and reviews the release documents	SVBMS/CBMS	2 hours
4	Reviews and recommends approval of release documents	Assistant Director/ Director (BMB G)	*2 hours*
5	Prints the final release documents such as: ABM, NCA and ANCAI	CPRU	30 minutes
6	Approves and signs the final release documents such as ABM, NCA and ANCAIs	Secretary /RO Director	30 minutes
7	Releases duly signed ABM (including the matrices) and ANCAI to DBM Regional Office, and NCA to GSB	CPRU	30 minutes
8	Records the receipt of ABM and ANCAI	FAD Administrative Personnel	30 minutes
9	Prepares Obligation Request and posts in the appropriate registry	FAD Administrative Personnel	30 minutes
10	Approves Obligation Request	RO Accountant	30 minutes
11	Prepares Disbursement Voucher, FC for credit to the account of the LGU, and ACIC for submission to GSB	FAD Administrative Personnel	2 hours
12	Reviews and recommends approval of the Disbursement Voucher, FC and ACIC	FAD Administrative Personnel	1 hour
13	Approves Disbursement Voucher, FC and ACIC	RO Assistant Director/Director	1 hour
14	Prepares NFCI addressed to the Local Chief Executive	RO Budget and Management Analyst/ Specialist	30 minutes
15	Reviews and recommends approval of the NFCI	RO SVBMS/CBMS	1 hour
16	Approves NFCI	RO Assistant Director/Director	1 hour
17	Sends NFCI to LGU	RO Administrative Personnel	30 minutes
End of transaction			

RELEASE OF SHARE IN TOBACCO EXCISE TAX	
About the service	Refers to the share of the Local Government Units in tobacco excise tax as provided under Republic Act No. 7171 and 8240 to be used for barangay economic development projects
Documentary Requirements	1. Agency Request 2. Joint or reconciled certification of actual collection by the BIR and remittance to BTr 3. Certification of volume of production and acceptance made by the National Tobacco Administration (NTA) 4. BTr Certification
Clients	Tobacco Producing Local Government Units
Fees	None

How to avail the service:

Step No.	Agency Action	Responsible/ Officer in Charge	Duration (subject to queuing)
1	Receives the request	Administrative Personnel (BMB G)	15 minutes
2	Checks and evaluates completeness of documentary requirements. If submitted documents are incomplete, returns the request within five (5) days, through a notice to the client agency, citing therein the list of lacking requirements If submitted documents are complete, evaluates the documents and prepares matrix/schedule of shares of the LGUs and prepares action documents including draft memo for the OP for approval	Budget and Management Analyst/Specialist (BMB G)	16 hours (for Virginia tobacco) 40 hours (for Burley and native tobacco)
3	Reviews the action documents	SVBMS/CBMS (BMB G)	30 minutes
4	Approves the action documents	Asst Director/Director (BMB G)	30 minutes
5	Forwards to the Office of the Secretary the action documents and draft memorandum for the OP, for endorsement/approval	Administrative Personnel (BMB G)	15 minutes
6	Upon receipt of approval from the OP, prepares DV and referral memorandum to RO concerned for the release of SARO, NCA and ANCAI.	Budget and Management Analyst/ Specialist (BMB G)	2 hours
7	Reviews the DV and referral memorandum	SVBMS/CBMS (BMB G)	1 hour
8	Approves and signs the DV and referral memorandum, and forwards the documents to RO concerned	Assistant Director/Director (BMB G)	1 hour
9	Receives the DV and referral memorandum	RO Administrative Personnel	30 minutes
10	Evaluates the copy of the DV and supporting	RO Budget and	2 hours

	documents, and prepares the draft SARO, NCA and ANCAI	Management Analyst/Specialist	
11	Reviews and recommends approval of the draft SARO, NCA and ANCAI	RO SVBMS/CBMS	30 minutes
12	Prints the final release documents such as: SARO, NCA and ANCAI	CPRU	30 minutes
13	Releases the SARO, NCA and ANCAI	CPRU	15 minutes
14	Records receipt of SARO and ANCAI	FAD Administrative Personnel	30 minutes
15	Prepares Obligation Request and posts in the appropriate registry	FAD Administrative Personnel	30 minutes
16	Approves Obligation Request	RO Accountant	30 minutes
17	Prepares Disbursement Voucher, FC for credit to the account of the LGU, and ACIC for submission to GSB	FAD Administrative Personnel	2 hours
18	Reviews and recommends approval of the Disbursement Voucher, ACICs and FCs	FAD Chief Administrative Officer	1 hour
19	Approves Disbursement Vouchers, ACICs and FCs	RO Assistant Director/Director	1 hour
20	Prepares NFCIs addressed to the Local Chief Executive	RO Budget and Management Analyst/ Specialist	30 minutes
21	Reviews and recommends approval of the NFCIs	RO SVBMS/CBMS	1 hour
22	Approves NFCIs	RO Assistant Director/Director	1 hour
23	Sends NFCIs to LGUs	RO Administrative Personnel	30 minutes
24	Forwards DV and copy of SAROs, NCAs and NFCIs to BMB-G for monitoring purposes	RO Administrative Personnel	30 minutes
End of transaction			

RELEASE OF OTHER ALLOCATIONS TO LOCAL GOVERNMENT UNITS	
About the service	Refers to the share of the Local Government Units in the following: • Utilization and development of national wealth such as energy resources, royalty for mineral reservation, forest charges and mining taxes pursuant to R.A. 7160 • Gross Income Taxes paid by all business and enterprises within the Economic Zones pursuant to R.A.7922 • Value Added Taxes under R.A. 7643
Documentary Requirements	1. Agency Request 2. Joint or reconciled certifications of actual collection from BTr and collecting agency (i.e. For Royalty for mineral reservation and forest charges – Department of Environment and Natural Resources; For Energy Resource, and Mining Taxes – Department of Energy; For

	Economic Zones- BIR)
Clients	• For share on energy resources : LGUs with energy resources • For share on royalty for mineral reservation and mining taxes: LGUs with mineral and mining reservation • For share on forest charges: LGUs with forestry • For share on gross income taxes paid by all business and enterprises within the Economic Zones pursuant to R.A.7922 – LGU beneficiaries where the Economic Zones are located • For share on Value Added Taxes under R.A. 7643 – LGU Beneficiaries where the establishments are operating
Fees	None

How to avail the service:

Step No.	Agency Action	Responsible/ Officer in Charge	Duration (subject to queuing)
1	Receives the request	Administrative Personnel (BMB G)	15 minutes
2	Checks and evaluates completeness of documentary requirements. If submitted documents are incomplete, returns the request within five (5) days, through a notice to the client agency, citing therein the list of lacking requirements If submitted documents are complete, evaluates the documents and prepares matrix/schedule of shares of the LGUs and prepares action documents including memorandum containing a directive to the RO to be signed by the Secretary	Budget and Management Analyst/Specialist (BMB G)	16 hours (for Virginia tobacco) 40 hours (for Burley and native tobacco)
3	Reviews the action documents	SVBMS/CBMS (BMB G)	30 minutes
4	Approves the action documents	Asst Director/Director (BMB G)	30 minutes
5	Forwards to the Office of the Secretary the action documents and draft memorandum for signature	Administrative Personnel (BMB G)	15 minutes
6	Upon receipt of the signed memorandum, prepares the DV	Budget and Management Analyst/ Specialist (BMB G)	2 hours
7	Reviews the DV	SVBMS/CBMS (BMB G)	1 hour
8	Approves and signs the DV, and forwards the documents to RO concerned	Assistant Director/Director (BMB G)	1 hour
9	Receives the DV	RO Administrative Personnel	30 minutes
10	Evaluates the copy of the DV and supporting documents, and prepares the draft SARO, NCA, ANCAI and annexes, if any	RO Budget and Management Analyst/Specialist	2 hours
11	Reviews and recommends approval of the draft	RO SVBMS/CBMS	30 minutes

	SARO, NCA and ANCAI		
12	Prints the final release documents such as: SARO, NCA and ANCAI	CPRU	30 minutes
13	Releases the SARO, NCA and ANCAI	CPRU	15 minutes
14	Records receipt of SARO and ANCAI	FAD Administrative Personnel	30 minutes
15	Prepares Obligation Request and posts in the appropriate registry	FAD Administrative Personnel	30 minutes
16	Approves Obligation Request	RO Accountant	30 minutes
17	Prepares Disbursement Voucher, FC for credit to the account of the LGU, and ACIC for submission to GSB	FAD Administrative Personnel	2 hours
18	Reviews and recommends approval of the Disbursement Voucher, FC and ACIC	FAD Chief Administrative Officer	1 hour
19	Approves Disbursement Vouchers, FC and ACIC	RO Assistant Director/Director	1 hour
20	Prepares NFCIs addressed to the Local Chief Executive	RO Budget and Management Analyst/ Specialist	30 minutes
21	Reviews and recommends approval of the NFCIs	RO SVBMS/CBMS	1 hour
22	Approves NFCIs	RO Assistant Director/Director	1 hour
23	Sends NFCIs to LGUs	RO Administrative Personnel	30 minutes
24	Forwards DV and copy of SAROs, NCAs and NFCIs to BMB-G for monitoring purposes	RO Administrative Personnel	30 minutes
End of transaction			

REVIEW OF ANNUAL /SUPPLEMENTAL BUDGET	
About the service	This pertains to the review of the annual and supplemental budgets of local government units
Clients	LGUs:Provinces and highly-urbanized cities
Documentary Requirements	○ **For Annual Budget** 1. Transmittal Letter signed by the Secretary to the Sangguinian 2. Appropriation Ordinance signed by the Secretary to the Sanggunian, Presiding Officer, Local Chief Executive 3. Budget of Expenditures and Sources of Financing signed by the Local Finance Committee and Local Chief Executive (LCE) 4. Annual Investment Program signed by the Secretary to the Sanggunian and Presiding Officer 5. Personnel Schedule prepared by the Human Resource Management Officer and Signed by LCE 6. Veto Message, if any, signed by the LCE 7. Sanggunian's action on veto, if any, signed by the Secretary and Presiding Officer

	○ **For Supplemental Budget** 1. Transmittal Letter signed by the Secretary to the Sangguinian 2. Appropriation Ordinance signed by the Secretary to the Sanggunian, Presiding Officer, Local Chief Executir 3. Certified Statement of Additional Realized Income signed by the Local Treasurer 4. Certification of Savings signed by the Local Treasurer and Accountant 5. For new revenue measures, Certified Statement of Income from New Revenue Measures signed by Local Treasurer and Accountant 6. Realignment of Appropriations in times of public calamity signed by Local Treasurer 7. Certificate of Source of Funds Available for Appropriations signed by the Local Accountant and LCE 8. Veto Message, if any, signed by the LCE 9. Sanggunian's action on veto, if any, signed by the Secretary and Presiding Officer
Fees	None

How to avail the service:

Step No.	Agency Action	Responsible/ Officer in Charge	Duration (subject to queuing)
1	Receives the request	Administrative Personnel	15 minutes
2	Checks completeness of documentary requirements. If submitted documents are incomplete, returns request within 5 days and cites the lacking documents, without prejudice to its re-submission If submitted documents are complete, reviews the Appropriation Ordinance and issues review action	Budget and Management Analyst/Specialist	1 month
3	Evaluates the review action	SVBMS/CBMS	1 month
4	Approves the review action	Asst Director/Director	15 days
5	Releases review action to Client	RO Administrative Personnel	4 hours
End of transaction			

Evaluation of Corporate Operating Budget- GOCCs

EVALUATION OF CORPORATE OPERATING BUDGET	
About the service	It refers to evaluation and approval of the Operating Budget of GOCC as recommended by its Governing Board, prepared for consideration and final approval of the President pursuant to Executive Order No. 518
Clients	GOCCs
Documentary Requirements	1. Board Resolution approving the Corporate Operating Budget (COB) 2. Duly accomplished statements as required in the Budget Call issued for the year.
Fees	None

How to avail the service:

Step No.	Agency Action	Responsible/ Officer in Charge	Duration (subject to queuing)
1	Receives the request	Administrative Personnel	30 minutes
2	Checks and evaluates completeness of documentary requirements. If submitted documents are incomplete, returns the request within five (5) days, through a notice to the client agency, citing therein the list of lacking requirements If submitted documents are complete, evaluates the COB and prepares the action documents	Budget and Management Analyst/Specialist	3 -5 days
3	Reviews and evaluates the COB	SVBMS/CBMS	2 days
4	Recommends approval	Asst. Director/Director	30 minutes
5	Forwards the evaluated COB to Office of the Secretary for approval	Administrative Personnel	30 minutes
6	Approves COB	Secretary	30 minutes
7	Releases COB to Client Corporation	Administrative Personnel	15 minutes
End of transaction			

Other Budgetary Requests- GOCCs

RELEASE OF FUNDS	
About the service	Refers to the National Government's budgetary support to GOCCs.
Clients	GOCCs
Documentary Requirements	○ **Regular Subsidy/Equity per GAA** 1. Agency Request 2. Board recommended Corporate Operating Budget 3. Physical Plan 4. Financial Plan 5. Financial Statements 6. Monthly Cash Program 7. Other Requirements: ○ For the release of the national government subsidy for health insurance premium : ✓ Billing Statement ✓ Certification of the PHILHEALTH Chief Accountant that the LGU share in the premium subsidy has already been paid together with the corresponding number of indigents under the National Household Targeting System for Poverty Reduction and the corresponding number of qualified enrollees and period of coverage ✓ Certification of the Agency Head that the list of premium sharing for the National Government counterpart was prepared in accordance with existing rules and regulations ○ **Unprogrammed Fund- Budgetary Support to GOCC** • **National Government loans relent to GOCCs** 1. Special Budget Request 2. Subsidiary loan agreement between DOF and GOCC concerned 3. Project Profile 4. Physical Plan 5. Financial Plan • **Conversion of National Government advances to subsidy/equity** 1. Special Budget Request 2. Certification from BTr on the amount of principal and interest advanced by the government to the GOCC concerned 3. Approval of the Department of Finance (DOF) for conversion of said advances to subsidy or equity
Fees	None
How to avail the service	

Step No.	Agency Action	Responsible/ Officer in Charge	Duration (subject to queuing)
1	Receives the request	Administrative Personnel	15 minutes
2	Checks and evaluates completeness of documentary requirements. If submitted documents are incomplete, returns the request within five (5) days, through a notice to the client agency, citing therein the list of lacking requirements If submitted documents are complete, reviews and evaluates the supporting documents submitted by the Client and prepares the SARO	Budget and Management Analyst/Specialist	8 hours
3	Reviews the draft action and release documents	SVBMS/CBMS	30 minutes
4	Recommends approval of the action and draft release documents	BMB Director	30 minutes
5	Prints final SARO	CPRUs	30 minutes
6	Approves the final SARO	Secretary	15 minutes
7	Releases duly signed SARO to BTr	CPRU	30 minutes
End of transaction			

Realignment of Funds/Savings

REALIGNMENT OF FUNDS/SAVINGS	
About the service	The service involves the use of savings from one allotment class to another and within capital outlays, to augment actual deficiencies incurred for the agency's appropriation for the current year
Clients	NGAs
Documentary Requirements	1. Special Budget Request 2. SAOB of the immediately preceding month 3. Quarterly Physical and Financial Plan of the immediately preceding quarter 4. Financial Plan 5. Physical Plan 6. Certification of the available savings to be realigned, by P/A/P, allotment class and/or object of expenditure, signed by the Budget Officer/Chief Accountant 7. Justification for the realignment including the identification of P/A/P, allotment class and/or object of expenditure to be augmented
Fees	None

How to avail the service:

Step No.	Agency Action	Responsible/ Officer in Charge	Duration (subject to queuing)
1	Receives the request	Administrative Staff	30 minutes
2	Checks and evaluates completeness of documentary requirements. If submitted documents are incomplete, returns the request within five (5) days, through a notice to the client agency, citing therein the list of lacking requirements If submitted documents are complete, evaluates and prepares the draft SAROs for release to identified implementing agency (negative SARO for identified savings and positive SARO for the amount to be augmented)	Budget and Management Analyst/Specialist	2 hours
3	Reviews the actions documents	SVBMS/CBMS	1 hour
4	Recommends approval of SARO	Assistant Director/Director	1 hour
5	Prints the final SARO	CPRU	30 minutes
6	Approves the SARO	Secretary/RO Director	1 hour
7	Releases the approved SARO to client agencies	Administrative Staff	30 minutes
End of transaction			

Other Key Services

Organizational Structure and Staffing Pattern Requirement

ORGANIZATIONAL STRUCTURE AND STAFFING PATTERN REQUIREMENT	
About the service	This service particularly deals with request, queries and/or referrals on matters related to organization, staffing, position classification and compensation.
Clients	NGAs and GOCCs
Documentary Requirements	○ **Organization and/or Staffing Modification and Compensation -New Organization Structure and Staffing Pattern (OSSP)** 1. Agency Request 2. Proposed Organizational Chart and Functional Statements (by organizational unit) 3. List of Proposed Positions (by organizational unit) 4. Position Description or Detailed Statement of Duties and Responsibilities of the proposed positions 5. Computation of the PS cost of proposed staffing pattern 6. Work Program, both short and long-term plans 7. Type/Nature of activities to be undertaken, Projected Workload and Performance Targets 8. Funding source/implication and sustainability Additional requirements for GOCCs: ✓ Legal Basis under the GOCC Charter ✓ Board Approval for the proposed OSSP ○ **Modification of OSPP/Reorganization** 1. Agency Request 2. Legal Basis/Rationale/Justification for the proposal 3. Proposed Functional Statements of organizational units 4. List of proposed and abolished positions 5. Updated Plantilla of Personnel 6. Positions offered for abolition to offset increase in PS 7. Funding Source for the implementation (for reorganization) Additional requirement for GOCCs ✓ Legal Basis under the GOCC Charter or other Presidential Directives ✓ Board Approval for the proposed OSSP ○ **Conversion/Reclassification/Upgrading of Positions** 1. Agency Request 2. Updated Plantilla of Personnel 3. Existing/actual duties and responsibilities of incumbents of positions for reclassification/conversion/upgrading 4. Justification for the conversion/reclassification/upgrading 5. Positions offered for abolition to offset increase in PS as a result of the conversion/reclassification/upgrading
Fees	None

How to avail the service:			
Step No.	**Agency Action**	**Responsible/ Officer in Charge**	**Duration (subject to queuing)**[6]
1	Receives the request	Administrative Personnel	30 minutes
2	Scans the request and forwards the same to the division for assignment to the BMS in-charge	Director	Within the day
3	Checks and evaluates completeness of documentary requirements. If submitted documents are incomplete, returns the request within five (5) days, through a notice to the client agency, citing therein the list of lacking requirements If submitted documents are complete, evaluates and prepares the draft action documents.	Budget and Management Specialist	10 to 15 days
4	Evaluates and reviews draft action document and returns to Budget and Management Analyst/Specialist-in charge for revision/ finalization, as necessary	SVBMS/CBMS	1 to 5 days
5	Revises the draft action document, as necessary	Budget and Management Analyst/ Specialist	1 to 5 days
6	Reviews the request. If in order, recommends approval of the final action documents. If not in order, returns the draft action documents to the division concerned	Director	1 to 5 days
7	Transmits the action documents for approval to the Secretary	Administrative Personnel	Within the day
8	Approves the action document	Secretary	1 day
9	Releases the final action document to the agency	Administrative Personnel	Within the day
End of transaction			

[6] The estimated duration of activity is based on the request covering small organizational structure with less than 100 staffing complement, depending on the complexity of the request.

CATEGORIZATION/ RE-CATEGORIZATION OF LWD	
About the service	Pertains to the categorization and re-categorization of local water districts in light of the LWD Manual for Categorization /Re-categorization and Other Related Matters to be processed by the DBM Regional Office in-charge
Clients	LWD
Documentary Requirements	1. Agency Request signed by the LWD General Manager 2. Board Approval 3. Certificate of Category signed by the Administrator, Local Water Utilities Administration. 4. Proposed Organizational Chart 5. Existing and proposed OSSP 6. Proposed Funding source (for new positions, if any) 7. Latest Statement of Income and Expenditure 8. Latest Monthly Data Sheet
Fees	None

How to avail the service:

Step No.	Agency Action	Responsible/ Officer in Charge	Duration (subject to queuing)
1	Receives the request	Administrative Personnel	30 minutes
2	Checks and evaluates completeness of documentary requirements. If submitted documents are incomplete, returns the request within five (5) days, through a notice to the client agency, citing therein the list of lacking requirements If submitted documents are complete, evaluates the request and prepares the Position Allocation List	Budget and Management Analyst/Specialist	5 days
3	Reviews and approves the evaluated request	SVBMS/CBMS	1 hour
4	Forwards the document to the approving officer	Administrative Personnel	30 minutes
5	Reviews and approves the Position Allocation List	RO Director	1 hour
6	Releases action documents,	Administrative Personnel	1 hour
End of transaction			

Acquisition of Motor Vehicles

ACQUISITION MOTOR VEHICLES	
About the service	Refers to the DBM approval and issuance of authority for the acquisition of motor vehicles
Clients	NGAs, GOCCs and LGUs[7]
Documentary Requirements	1. Agency Request 2. Identification of funding source ✓ Certification of available funds ✓ Needing clearance portion of the ABM ✓ Others 3. Quantity, specifications and cost of vehicle(s) 4. Proposed deployment by organizational unit/ user official 5. Justification for the acquisition of the vehicle (s) 6. Duly accomplished Motor Vehicles Inventory Form 7. Inventory and Inspection Report of Unserviceable Equipment covering the vehicle intended to be replaced 8. Annual Procurement Plan Additional requirement for SUCs and GOCCs: ✓ Board Resolution approving the motor vehicle acquisition (for SUCs and GOCCs)
Fees	None

How to avail the service:

Step No.	Agency Action	Responsible/ Officer in Charge	Duration (subject to queuing)
1	Receives the request	Administrative Personnel	30 minutes
2	Checks and evaluates completeness of documentary requirements. If submitted documents are incomplete, returns the request within five (5) days, through a notice to the client agency, citing therein the list of lacking requirements If submitted documents are complete, evaluates the request and prepares the following action documents: • Authority to Purchase Motor Vehicles • Memorandum for the OP, if required	Budget and Management Analyst/Specialist	2 hours
3	Reviews and approves the evaluated request	SVBMS/CBMS	1 hour
4	Recommends approval	Assistant	30 minutes

[7] Pursuant to Administrative Order No. 15, acquisition of vehicles of LGUs to be sourced from the national government funds under the GAA shall be subject to the approval of the DBM

		Director/Director	
5	Forwards the document to the approving officer	Administrative Personnel	15 minutes
6	Reviews and approves Authority to Purchase Motor Vehicle	Secretary	1 hour
7	Releases action documents, including the signed OP memorandum	Administrative Personnel	1 hour
End of transaction			

Funding of Multi-year Projects

CONFIRMATION OF FUNDING STRATEGY	
About the service	Refers to the strategy for the funding of multi-year projects
Clients	NGAs
Documentary Requirements	1. Agency Request 2. NEDA Evaluation Request Report 3. Funding Strategy Clearance prior to ICC Approval 4. Multi Year Funding Requirement with Annual Breakdown 5. Agency Public Investment Program
Fees	None

How to avail the service:

Step No.	Agency Action	Responsible/ Officer in Charge	Duration (subject to queuing)
1	Receives the request	Administrative Personnel	15 minutes
2	Checks the completeness of the documentary requirements. If submitted documents are incomplete, returns the request within five (5) days, through a notice to the client agency, citing therein the list of lacking requirements If submitted documents are complete, evaluates the request and prepares letter of Confirmation of Funding Strategy for release to identified implementing agency	Budget and Management Analyst/Specialist	1 to 3 days
3	Reviews the actions documents prepared by the Budget and Management Analyst/Specialist	SVBMS/CBMS	1 hour
4	Reviews and recommends confirmation of the Funding Strategy	Assistant Director/Director	1 hour
5	Confirms the Funding Strategy	Secretary	1 hour
6	Releases the action document to client	Administrative Personnel	30 minutes
End of transaction			

ISSUANCE OF MULTI-YEAR OBLIGATIONAL AUTHORITY (MYOA) FOR FOREIGN ASSISTED PROJECTS/ LOCAL FUNDED PROJECTS	
About the service	Pertains to the DBM's issuance of authority to agencies authorizing them to enter into contracts/ agreements for implementation of multi- year project, total cost of which was not provident in the current year's GAA.
Clients	NGAs
Documentary Requirements	1. Request for MYOA including a confirmation on the commitment of the Agency 2. Funding Strategy/Medium Term Expenditure Program (MTEP) 3. Investment Coordination Committee/NEDA Board approval for Locally Funded Projects (LFPs) costing more than P 300 million, and for all foreign-assisted projects (FAPs) 4. Approved loan agreement for FAPs; and 5. All other prior clearances as may be required under existing law, policies, rules and regulations, e.g. NCC endorsement of computerization project; NTC clearance for acquisition of communication equipments; PNP clearance for purchase of firearms, and other similar authorizations.
Fees	None

How to avail the service:

Step No.	Agency Action	Responsible/ Officer in Charge	Duration (subject to queuing)
1	Receives the request	Administrative Personnel	15 minutes
2	Checks the completeness of the documentary requirements. If submitted documents are incomplete, returns the request within five (5) days, through a notice to the client agency, citing therein the list of lacking requirements If submitted documents are complete, evaluates the request and prepares the MYOA for release to identified implementing agency.	Budget and Management Analyst/Specialist	1 to 3 days
3	Reviews the actions documents	SVBMS/CBMS	1 hour
4	Reviews and recommends approval of the MYOA	Assistant Director/Director	1 hour
5	Approves the MYOA	Secretary	1 hour
6	Releases the action document to Client	Administrative Personnel	30 minutes
End of transaction			

ISSUANCE OF FORWARD OBLIGATIONAL AUTHORITY (FOA) FOR FOREIGN ASSISTED PROJECTS	
About the service	Refers to the certificate of commitment authority issued by the DBM to government agencies before the latter enters into foreign or domestic loan agreement, covering the full amount of loan to be contracted.
Clients	NGAs
Documentary Requirements	1. Agency Request 2. Draft Project Appraisal Document 3. Draft Loan Agreement 4. Project Profile 5. Funding Strategy Clearance Prior to ICC Approval
Fees	None

How to avail the service:

Step No.	Agency Action	Responsible/ Officer in Charge	Duration (subject to queuing)
1	Receives the request	Administrative Personnel	15 minutes
2	Checks the completeness of the documentary requirements. If submitted documents are incomplete, returns the request within five (5) days, through a notice to the client agency, citing therein the list of lacking requirements If submitted documents are complete, evaluates the request and prepares the FOA for release to identified implementing agency.	Budget and Management Analyst/Specialist	1 to 3 days
3	Reviews the actions documents	SVBMS/CBMS	1 hour
4	Reviews and recommends approval of the FOA	Asst Director/Director	1 hour
5	Approves the FOA	Secretary	1 hour
6	Releases action document to client	Administrative Personnel	30 minutes
End of transaction			

ISSUANCE OF NON-CASH AVAILMENT AUTHORITY (NCAA) FOR FOREIGN ASSISTED PROJECTS	
About the service	Pertains to the issuance of authority to cover loan proceeds availment directly paid by lending institutions to suppliers/contractors, as authorized by implementing agencies concerned
Clients	NGAs
Documentary Requirements	1. Agency Request 2. Certificate of Acceptance for services rendered/goods delivered by the contractor/supplier 3. Copy of BTr Journal Voucher recording the amount paid directly by the lending institution to the suppliers/contractor as proceeds of borrowings; and 4. List of suppliers/contractors/consultants directly paid by the lending institution
Fees	None

How to avail the service:

Step No.	Agency Action	Responsible/ Officer in Charge	Duration (subject to queuing)
1	Receives the request	Administrative personnel	15 minutes
2	Checks the completeness of the documentary requirements. If submitted documents are incomplete, returns the request within five (5) days, through a notice to the client agency, citing therein the list of lacking requirements If submitted documents are complete, evaluates the request and prepares the NCAA for release to identified implementing agency	Budget and Management Analyst/Specialist	1 to 3 days
3	Reviews the actions documents prepared	SVBMS/CBMS	1 hour
4	Reviews and recommends approval of the NCAA	Assistant Director/Director	1 hour
5	Approves the NCAA	Secretary	1 hour
6	Releases the signed NCAA to government agency concerned	Administrative Personnel	30 minutes
End of transaction			

FEEDBACK MECHANISM

Feedback Mechanism

Kindly let us know how we have served you by doing any of the following:

1. Accomplish our Client Feedback Form (available at our website or at the Public Information Unit):
   - ✓ **Compliment**: For services which exceeded your service expectations, we will ensure your feedback is passed to the person and /or the Director of the Bureau/Service concerned.
   - ✓ **Complaint**: We will strive to resolve the complaint and adopt measures to prevent it from recurring.
   - ✓ **Suggestion**: We will acknowledge your contribution and make sure your suggestion is reviewed.
2. Send your feedback through email webadmin@dbm.gov.ph or mail us at :

Public Information Unit
Department of Budget and Management
Gen. Solano St., San Miguel, Malacañang, Manila 1005

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF BUDGET AND MANAGEMENT
MALACAÑANG, MANILA

CLIENT FEEDBACK FORM

TYPE OF FEEDBACK

☐ Compliment ☐ Complaint ☐ Suggestion

(attach additional sheets, if necessary):

COMPLIMENT

Please indicate the name of the person you want to commend: _____
Comments:
_____
_____
_____
_____
_____

COMPLAINT

If you think we fell short in meeting your service expectations, please describe the situation, indicate the name of the personnel involved and the date the incident occurred:
_____
_____
_____
_____

SUGGESTION

As a result of your experience with us, what service-related improvements can you recommend?
_____
_____
_____

CONTACT INFORMATION (optional):	
NAME	
ADDRESS	
CONTACT NUMBERS	
E-MAIL ADDRESS	
DEPARTMENT /OFFICE	

Thank you for helping us to improve our services!

_____