



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF BUDGET AND MANAGEMENT
GENERAL SOLANO STREET, SAN MIGUEL, MANILA

CIRCULAR LETTER

No: 2015-9
Date: June 30, 2015

TO : All Heads of Departments/Agencies/ State Universities and Colleges and Other Offices of the National Government, Government Owned or Controlled Corporations Receiving Budgetary Support from the National Government; Heads of Budget and Accounting Units and All Others Concerned

SUBJECT : Prescribing the Submission of Summary Performance Monitoring Report

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1. The agency Full-time Delivery Unit (FDU) is hereby required to submit a flash performance monitoring report in order to address the need for timely submission of accountability reports, which is important in evaluating agency performance versus plans and targets.
 2. The flash performance monitoring report shall be derived from the Budget and Financial Accountability Reports (BFARs) and shall summarize the agencies' monthly cumulative absorptive capacity, i.e, obligation and disbursement rates, by appropriations source and allotment class only, without accomplishing at length the information by Major Final Output (MFO), Program/Activities/Project (P/A/P) and by object of expenditure. Sample format of this report is shown in **Annex A**.
 3. Said report shall be accompanied by a supporting document citing the reasons for the underperformance, if any, as well as action plan outlining the necessary delivery and execution strategies to address the reasons for the underperformance.
 4. Submission of this report shall be made to the Department of Budget and Management every tenth day of the following month, copy furnished the NEDA and the Office of the Cabinet Secretary.

5. Disaggregation by MFO, P/A/P, and by object of expenditure, however, shall continue to be submitted using the prescribed formats and timelines specified under COA-DBM Joint Circular 2014-1, for a more detailed assessment of the agency performance.
6. This circular shall take effect immediately.


FLORENCIO B. ABAD
Secretary



APPROPRIATIONS, OBLIGATIONS AND DISBURSEMENTS

ANNEX A

As of the Month Ending _____
(in thousand pesos)

Department: _____

Particulars	Available Appropriations 1/	Allotment Releases 1/		Obligations		Disbursements 2/		
	Amount	Amount	% to Available Appropriations	Amount	% to Allotment	Amount	% to Allotment	% to Obligations
A. Grand Total, Department								
Current Year	-	-	-	-	-	-	-	-
PS								
MOOE								
FinEx								
CO								
Prior Year	-	-	-	-	-	-	-	-
PS								
MOOE								
FinEx								
CO								
Accounts Payable								
PS								
MOOE								
FinEx								
CO								
B. Details by Agency								
OSEC	-	-	-	-	-	-	-	-
Current Year	-	-	-	-	-	-	-	-
PS								
MOOE								
FinEx								
CO								
Prior Year	-	-	-	-	-	-	-	-
PS								
MOOE								
FinEx								
CO								
Accounts Payable								
PS								
MOOE								
FinEx								
CO								
Attached Agencies (Please Specify)	-	-	-	-	-	-	-	-
Current Year	-	-	-	-	-	-	-	-
PS								
MOOE								
FinEx								
CO								
Prior Year	-	-	-	-	-	-	-	-
PS								
MOOE								
FinEx								
CO								
Accounts Payable								
PS								
MOOE								
FinEx								
CO								

Notes:

1/ Data on appropriations and allotment releases shall be provided by DBM

2/ Data on disbursements shall refer to agencies actual utilization of Cash Disbursement Authorities (inclusive of Outstanding Checks)

3/ Current Year includes:

Agency Specific Budgets

Charges vs. SPFs

Automatic Appropriation (RLIP and SAGF)

4/ Prior Year includes:

Continuing Allotment (released in 2014)

Continuing Appropriation (released in 2015)

Prepared by:

Certified Correct:

FMS Head

Head of Agency