

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

1. The Monthly Cash Program (MCP) shall reflect the monthly disbursement requirements of agencies/operating units (OUs), by fund. This shall be used by DBM as basis for determining the monthly level of NCAs/other disbursement authorities to be issued to agencies/OUs. In preparing the MCP, the agency/OU shall consider the following:

- Seasonality (peak and slack times) of activities and other factors that will tend to influence programming, to wit:

PS shall consider the timing on the grant of PS benefits e.g., March program shall include PIB, April program shall include Uniform Allowance and May program shall include one-half of the year-end benefits (YEB) and adjustments in YEB pertaining to SSL 3.

MOOE shall consider activities/work program that would require adjustments e.g. payment of rentals and procurement of supplies and materials.

CO shall consider the schedule of work targets e.g., initial construction activities will only entail 15% mobilization cost and the balance shall be in accordance with the work program; purchase of equipment will require NCA only on the expected delivery date, not during procurement stage; construction of farm-to-market roads, irrigation projects and other infrastructure projects shall be scheduled during the first quarter of the year in consideration of our country's good weather condition.

For foreign-assisted projects (FAPs), the timing of the peso counterpart and loan proceeds (LP) components shall be synchronized i.e., cash portion of LP component shall depend on the expected receipt of the BTr certification on the availability of LP from the lending institution.

2. The MCP shall approximate the OU/agency's total obligation program per Financial Plan (BED No. 1). Additional/separate MCPs shall be submitted to DBM to support request(s) for special budget for the following:

- Release of additional funds (e.g. items under agency specific budget which need clearance from specific authorities).
- Claims against Special Purpose Funds (e.g., TL/RG benefits versus RBF, PS deficiencies/requirements versus MPBF);
- Automatic Appropriations e.g. Special Accounts in the General Fund (SAGFs).

3. The disbursement requirements of agency/OU shall be presented in the MCP by disbursement authority, fund source, and allotment class.

* **Notice of Cash Allocation (NCA)** requirements under:

Current Year Budget

- Agency specific budget for the current year per NEP level, further disaggregated into "Not Needing Clearance" and "Needing Clearance" portions per 2012 Financial Plan.
- Automatic Appropriations i.e., RLIP and annually appropriated SAGFs.

Prior Year Budget

- Due and demandable accounts payable (A/Ps) to creditors of the agency/OU as of end of December 31, 2011
- Commitments/obligations as of end of the preceding year but which are forecasted to become A/Ps during the current year as reflected under Column 7 of the List of Not Yet Due and Demandable Obligations (BED No. 3A)
- Continuing Appropriations, to be appropriately segregated according to the year when the allotments are released, as follows:
 - a) Unreleased appropriations as of end of the preceding year, for which allotments are expected to be released and corresponding obligation expected to be incurred during the current year.
 - b) Unobligated allotments as of end of the preceding year for which corresponding obligations are expected to be incurred in the current year.

* **Cash Disbursement Ceiling (CDC)** for authorized disbursements charged against income collected and retained by the foreign service posts of DFA and DOLE.

* **Non-Cash Availment Authority (NCAA)** for the cost of goods and services paid directly by lending institutions to creditors of the NGAs/GOCCs implementing a foreign assisted project.

* **Tax Remittance Advice (TRA)** - The estimated requirements pertaining to remittance of taxes thru TRA shall be presented as a deduction to the total program under a separate column (Column 3).

The estimated taxes shall be based on the following: For PS - 8% withholding tax for salaries; and for MOOE/CO - 5% withholding tax

4. The MCP of the OU/agency shall be submitted to DBM, 8 days before the start of the current year. Thus, the 2012 MCP shall be due for submission on **December 22, 2011**.

MONTHLY CASH PROGRAM

CY 2013

(In Thousand Pesos)

BED No. 3

Department/Agency: **DILG - REGION XIII (CARAGA)**

Fund : **101**

PARTICULARS	TOTAL PROGRAM	REM. AMOUNT	PROGR AM.	QUARTER 1				QUARTER 2				QUARTER 3				QUARTER 4		
				JAN	FEB	MAR	TOTAL	APRIL	MAY	JUNE	TOTAL	JULY	AUG	SEPT	TOTAL	OCT	NOV	DEC
I. NOTICE OF CASH ALLOCATION (NCA)																		
A. Current Year (CY) Budget																		
Agency Specific Budget																		
Not Needing Clearance																		
PS	70,648	4,603	66,045	4,950	4,950	5,261	15,161	5,726	7,729	4,950	18,405	4,950	4,950	4,950	14,850	4,950	7,729	4,950
MOOE	19,815	990	18,825	1,500	1,500	1,500	4,704	1,500	1,570	1,500	4,707	1,570	1,570	1,570	4,710	1,500	1,500	1,500
CO																		
Needing Clearance																		
PS																		
MOOE																		
CO	868	43	825															
Automatic Appropriation																		
RLIP (PS)	6,886	-	6,886	574	574	574	1,722	574	574	574	1,722	574	574	574	1,722	574	574	572
Special Account in the General Fund																		
PS																		
MOOE																		
CO																		
TOTAL PROGRAM, CY BUDGET																		
PS	70,648																	
MOOE	19,815																	
CO	868																	
B. PRIOR YEAR (PY) BUDGET																		
Prior Year Accounts Payable																		
PS																		
MOOE																		
CO																		
Not Yet Due and Demandable Obligations (per BED 3A)																		
PS																		
MOOE																		
CO																		
Continuing Appro. - Unreleased Appropriation																		
MOOE																		
CO																		
Continuing Appro. - Unobligated Allotment																		
MOOE																		
CO																		
TOTAL PROGRAM, PY BUDGET																		
PS																		
MOOE																		
CO																		
C. TOTAL NCA PROGRAM																		
PS																		
MOOE																		
CO																		
II. CASH DISBURSEMENT CEILING (For DFA and DOLE only)																		
MOOE																		
CO																		
III. NON-CASH AVAILMENT AUTHORITY																		
MOOE																		
CO																		
TOTAL CASH PROGRAM																		

Prepared by:

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Approved by:

LILIBETH A. FAMACION, CESO IV

Budget Officer II

OIC-Regional Director

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MONTHLY CASH PROGRAM

CY _____

(In Thousand Pesos)

BED No. 3

Department/Agency: _____

Fund : _____

PARTICULARS	TOTAL PROGRAM	TAX REM. ADVICE (TRA)	PROGRAM, NET OF TRA	QUARTER 1				QUARTER 2				QUARTER 3				QUARTER 4			
				JAN	FEB	MAR	TOTAL	APRIL	MAY	JUNE	TOTAL	JULY	AUG	SEPT	TOTAL	OCT	NOV	DEC	TOTAL
I. NOTICE OF CASH ALLOCATION (NCA)																			
A. Current Year (CY) Budget																			
Agency Specific Budget																			
Not Needing Clearance																			
PS	70,646	4,603	66,043	4,950	4,950	5,261	15,161	5,726	7,729	4,900	16,405	4,950	4,950	4,950	14,850	4,950	7,729	4,950	17,629
MOOE	19,615	890	18,725	1,566	1,566	1,566	4,704	1,566	1,570	1,569	4,707	1,570	1,570	1,570	4,710	1,566	1,566	1,566	4,704
CO	500	43	457																
Needing Clearance																			
PS																			
MOOE																			
CO																			
Automatic Appropriation																			
RLIP (PS)																			
Special Account in the General Fund																			
PS																			
MOOE																			
CO																			
TOTAL PROGRAM, CY BUDGET																			
PS																			
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CO																			
B. PRIOR YEAR (PY) BUDGET																			
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Prepared by: _____

Budget Officer

Approved by: _____

Head of Agency