

**[ DBM NATIONAL BUDGET CIRCULAR NO. 436,  
December 28, 1994 ]**

**GUIDELINES AND PROCEDURES FOR THE PREPARATION AND  
SUBMITTAL OF THE AGENCY WORK AND FINANCIAL PLANS FOR  
FISCAL YEAR 1995**

1.0  
Objective

To prescribe the guidelines and procedures for the preparation and submittal of the Work and Financial Plan (by all agencies of the national government which will used as basis for the release of funds and monitoring of its utilization for FY 1995.

2.0  
Coverage

This Circular shall cover all programs, projects and activities of all departments, bureaus, offices, and agencies of the national government, including self-governing Boards and Commissions and State Universities and Colleges, appropriated for FY 1995 under RA 7845, the 1995 General Appropriations Act (GAA), and under existing programmed continuing and automatic appropriations.

3.0  
Prescribed Format

The WFPs shall consist of the Work Plan, the Financial Plan, the Cash Program, and the Cost of Filled Itemized Positions.

3.1 Work Plan (BEF 100)

The Work Plan shall reflect the agency's planned performance accomplishment scheduled by quarter, based on the level of appropriations authorized and programmed for the year.

3.2 Financial Plan (BEF 200 and BEF 200-A)

The Financial Plan shall reflect the intended schedule of the incurrence of obligation by fund, by program/project/activity, by allotment class, and by quarter, consistent with the work targets/planned accomplishment in the Work Plan.

3.3. The above financial plan shall be supplemented by the following schedules:

3.3.1 Schedule of Retirement and Terminal Leave Benefits (BEF 201) - The Schedule of Retirement and Terminal Leave Benefits shall list down the benefits accruing to personnel who are retiring, or who have signified their intention to retire, during the fiscal year.

3.3.2 Tax Expenditure Program (BEF 202) - The Tax Expenditure Program

shall present the details of tax obligations of agencies from importation and other related transactions.

3.3.3. Annual Equipment Procurement Program (BEF 203) - The Annual Equipment Procurement Program shall list down the cost of furniture and equipment to be purchased for the year, including motor vehicles and computers, if any.

#### 3.4 Cash Program (BEF 300)

The Cash Program shall reflect the projected schedule of disbursements requiring issuance of Notice of Cash Allocations for the following:

3.4.1 Current Budget - refers to expenditures of agencies authorized and programmed in 1995 and which are scheduled to be paid in the same year.

3.4.2 Accounts Payable - refers to expenditures obligated in previous years which will be paid in 1995.

3.4.3 Continuing Appropriation - refers to appropriations authorized in prior years which remains valid in 1995, including allotments released in 1994 for specific purposes or projects, which will be obligated and paid in 1995.

#### 3.5 Cost of Filled Itemized Positions (BEF 400)

This shall reflect the personal services cost of authorized itemized positions actually occupied as of January 1, 1995, including selected associated expenditures.

### 4.0

#### Release of Funds for Personal Services

4.1 Pursuant to Section 58 of the 1995 GAA, releases for Personal Services (PS) shall be limited only to salaries of filled itemized positions and their corresponding benefits as presented under Section 3.5. above.

4.2 However, additional releases for PS may be requested for (a) positions that may be filled during the year as approved by the Civil Service Commission; (b) promotions; and (c) transfers.

4.3. Additional releases shall correspond only to the difference between the appropriation for filled positions and the funding requirements under Section 4.2, subject to submittal of the copy of appointment issued by appointing authority.

4.4. Casuals and contractual positions funded from lump-sum appropriations in the agency budgets shall source any compensation adjustment out of the same fund.

### 5.0

#### Other Guidelines

5.1 In scheduling the implementation of programs and projects, it is suggested that the following be given priority: