



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF BUDGET AND MANAGEMENT

GENERAL SOLANO STREET, SAN MIGUEL, MANILA

CIRCULAR LETTER

NO : 2025-2

February 10, 2025

TO : Heads of Departments, Agencies, State Universities and Colleges (SUCs), Commissions/Offices under the Constitutional Fiscal Autonomy Group (CFAG), and Government-Owned and Controlled Corporations (GOCCs), Heads of Budget and Accounting Units; and All Others Concerned

SUBJECT : GUIDELINES FOR THE CONDUCT OF AGENCY PERFORMANCE REVIEWS (APR) COVERING FISCAL YEAR (FY) 2024 AND YEARS THEREAFTER

1.0 RATIONALE

The Administrative Code of 1987¹ mandates the President, through the DBM Secretary, to evaluate on a continuing basis the quantitative and qualitative measures of agency performance. To effectively carry out this mandate, the heads of departments, bureaus, offices or agencies of the government are required to submit a semi-annual report of their accomplishment, both work and financial results, in accordance with such content and format as may be prescribed by the DBM Secretary.

These reports shall be designed and used for the purpose of monitoring the efficiency and effectiveness with which budgeted funds are being utilized, and generally for verifying the attainment of goals as established in the budget process.

2.0 PURPOSES

- 2.1 To update the guidelines on the conduct of APR, particularly on the fund utilization and physical operations/performance of the

¹ Section 51 (Evaluation of Agency Performance) and Section 56 (Semi-Annual Report on Accomplishment of Government Agencies), Chapter 6 (Budget Accountability), Book VI (National Government Budgeting) of Executive Order No. 292 dated July 28, 1987, Instituting the Administrative Code of 1987.

departments/agencies vis-à-vis their plans and targets for the period, using as bases, among others, the DBM-evaluated Budget Execution Documents (BEDs) and Budget and Financial Accountability Reports (BFARs) submitted by the agencies through the Unified Reporting System (URS);

- 2.2 To enhance existing efforts in strengthening accountability and pursuing evidence-based decision making for budget allocation, and build on reform efforts directed at improving results-oriented Public Expenditure Management (PEM);
- 2.3 To strengthen the linkage of the planning and budgeting process by establishing streamlined mechanisms to review and monitor the alignment of agency performance to the Philippine Development Plan (PDP) and the Medium-Term Expenditure Program (MTEP), among others;
- 2.4 To provide an effective and efficient platform that fosters collaboration and co-creation of solutions in addressing identified performance bottlenecks; and
- 2.5 To recognize the efforts of well-performing departments/agencies and provide opportunity in sharing good practices in PEM that may be adopted by other organizations in the government.

3.0 COVERAGE

All departments, agencies, State Universities and Colleges (SUCs), Commissions/Offices under the Constitutional Fiscal Autonomy Group (CFAG), and Government-Owned and Controlled Corporations (GOCCs).

The CFAG which includes the Congress of the Philippines, the Judiciary, the Civil Service Commission, the Commission on Audit, the Commission on Elections, the Office of the Ombudsman may adopt the procedures outlined in this issuance as part of their continual improvement process, without prejudice to its fiscal autonomy. On the other hand, the GOCCs shall pertain to those maintaining Special Account in the General Fund (SAGF).

4.0 GUIDELINES

Designation of APR Lead in each Department/Agency

- 4.1 An APR Lead, with a rank not lower than an Undersecretary or Assistant Secretary or their equivalents, and preferably the Chairperson of the

Performance Management Team,² shall be designated by the head of the departments/agencies.

The APR Lead counterpart of lower implementing units of decentralized departments/agencies (e.g. Department of Education Regional Offices and Schools Division Offices, Department of Public Works and Highways Regional Offices and District Engineering Offices, Commission on Higher Education Regional Offices, Department of Health Regional Offices and retained hospitals, Technical Education and Skills Development Authority Regional Offices), shall likewise be designated by the head of the departments/agencies.

- 4.2 The APR Lead and his/her counterparts shall serve as the focal person of the department/agency and work closely with the DBM relative to the organization's performance, especially on processes provided under these guidelines. Specifically, the APR Lead and his/her counterparts shall:
 - 4.2.1 Lead efforts in improving the linkage of physical and financial performance of the department/agency;
 - 4.2.2 Periodically review and assess the efficiency and effectiveness of the Programs/Activities/Projects (P/A/Ps) of the department/agency; and
 - 4.2.3 Ensure proper channeling of all pertinent information that will drive performance improvement across all concerned delivery units, among others.

Conduct of Annual APR by the Departments/Agencies

- 4.3 The departments/agencies shall undertake data analysis and assessment of their financial and physical performance covering the immediately preceding year. In particular:
 - 4.3.1 Compare its actual accomplishments with its targets, and year-on-year performance.
 - 4.3.2 Identify and provide reasons for gaps (both overperformance and underperformance) and determine appropriate measures to address unmet targets.

² Constituted pursuant to Memorandum Circular No. 6, s. 2012 issued by the Civil Service Commission on the Guidelines in the Establishment and Implementation of Agency Strategic Performance Management System (SPMS)

- 4.3.3 Determine which Key Outcome/Output Performance Indicators (KOPIs)³ shall be recalibrated to ensure that it is neither substantially overstated nor understated and to use the same as input to the next performance cycle and/or in updating the Program Expenditure Classification (PREXC) structure of the department/agency.
- 4.4 Based on its analysis and assessment, the departments/agencies shall prepare their respective Annual APRs per attached **Annex A**, with the following key features:
- 4.4.1 Details of the unobligated allotment and unpaid obligations at the end of the covered period.
- 4.4.2 Comparative year-on-year details of financial and physical performance.
- 4.4.3 Provision for adjustments in the current year's targets reflected in the General Appropriations Act (GAA) due to Congress Introduced Changes/Adjustments (CICAs) and additional fund releases (e.g., Special Purpose Funds, Special Account in the General Fund and other sources).
- 4.4.4 Tabular presentation of identified gaps affecting its performance, and corresponding action plan, with specific and actionable steps in addressing the same.

Conduct of Annual APR Conference

- 4.5 To establish an effective and efficient platform for an engaging, collaborative, and structured discussion between the DBM and the departments/agencies, in lieu of Full-Time Delivery Unit (FDU) activities introduced under DBM Circular Letter No. 2015-8,⁴ an APR Conference shall be conducted annually, with the following specific objectives:

For the Current and Ensuing Performance Period

- 4.5.1 Alignment on the APR scope in terms of the P/A/Ps and KOPIs to be included as components of the departments/agencies' physical performance. Towards this end, the following shall be considered:
- a) Specific P/A/Ps and KOPIs being monitored by oversight agencies (i.e., the Development Budget Coordination

³ A set of outcome/output indicators which shall be included in the APRs, as agreed between the DBM and the departments/agencies from among the performance indicators indicated in the annual GAA as provided under Item 4.5.1 of this Circular.

⁴ Guidelines to Implement Certain Measures to Facilitate Budget Execution pursuant to Administrative Order (AO) No. 46 for FY 2015 and Subsequent Years

Committee, and the Congress) and/or those that are contributing to the achievement of goals stated in the Philippine Development Plan-Results Matrices (PDP-RM).

- b) Key major programs or P/A/Ps directly attributed to their mandate and core functions, in the absence of relevant indicators in the PDP-RM.

- 4.5.2 Adjustments of KOPI targets for various reasons, including the implication of the changes in the budget level from the National Expenditure Program (NEP) to the GAA.
- 4.5.3 Identification of items which require revision of the PREXC structure of the department/agency.

For the Previous Performance Period

- 4.5.4 Validation and analysis of performance data and assumptions.
- 4.5.5 Progress of the implementation of its key P/A/Ps vis-à-vis its performance targets.
- 4.5.6 Identified performance gaps, findings, and action items by the department/agency.
- 4.5.7 Sharing of good practices that may be adopted by other departments/agencies with similar concerns; and
- 4.5.8 Other related matters affecting the performance delivery of the department/agency.

Documentation

- 4.5.9 The DBM, in coordination with the department/agency concerned, shall ensure that the discussions and agreements made during the APR Conference are properly documented, and can serve as a ready reference for the subsequent performance review cycles.

Implementation of Mid-year Self-Assessed Financial and Physical Performance (SAFPP) Tool

- 4.6 At the end of the first semester, the departments/agencies shall conduct performance monitoring and assessment ensuring the active involvement of all responsible delivery units in identifying actual and/or potential bottlenecks that affect the efficient and effective implementation of its program for the remaining year and prepare catch-up plan to address/mitigate the same.

- 4.7 Based on its review and assessment, the departments/agencies shall accomplish the mid-year SAFPP Tool covering the first semester of the performance period (i.e., January to June of the current year), using the prescribed template attached as **Annex B**.

The mid-year SAFPP Tool shall consider the agreed scope of the physical performance, as discussed during the Annual APR Conference.

- 4.8 The DBM shall review the accomplished mid-year SAFPP tool submitted by the departments/agencies. Necessary coordination with the agencies shall likewise be made if there are further clarifications/questions on the mid-year SAFPP tool. Acknowledgement letters, thus, shall be accordingly sent to the departments/agencies.

Conduct of Mid-Year Performance Dialogues (MYPD)

- 4.9 The DBM shall organize MYPD for the following:
- 4.9.1 Top twelve (12) departments with the largest annual budget appropriations for the performance period covered; and/or
 - 4.9.2 Departments/agencies with lagging performance, i.e., with less than forty percent (40%) Budget Utilization Rates (BURs), i.e, Obligation Rate⁵ and/or Disbursement Rate⁶ as of June 30 of the current year, compared with its programmed obligations/disbursement for the first semester of the year.
- 4.10 The MYPD shall be structured and documented with the specific objectives, including but not limited to the following:
- 4.10.1 Discussion of the mid-year performance of the department/agency vis-à-vis its programmed financial obligations and disbursements, and physical targets for the period.
 - 4.10.2 Identification of internal and external constraints and/or catalysts affecting the timely implementation of programs and projects.
 - 4.10.3 Discussion of the catch-up plans to be implemented by the department/agency for the remaining period of the year.

5 Total obligated amount as of June 30 divided by total annual allotment
6 Disbursement over obligated amount

Monitoring of APR Action Items

- 4.11 To facilitate regular status check of the committed action plans of the departments/agencies, the DBM shall develop and implement an annual monitoring system on the status of the APR action items.
- 4.12 Eventually, the status of the APR action items shall be posted in the DBM and/or the department/agency website for transparency and serve as an additional performance dimension in the scorecard.

Adoption of APR Scorecard

- 4.13 Following the APR Conference and upon due validation and assessment of the data submissions, the DBM shall determine the performance rating of the departments/agencies for the period under review using the scorecard included in the Annual APR Tool.
- 4.14 The adoption of an APR Scorecard, which is aligned with the scoring system of the Strategic Performance Management System (SPMS), aims to facilitate an objective determination and standard evaluation of performance across departments/agencies.

The scoring system adopted for all performance dimensions shall range from one (1) to five (5), wherein the rating is as follows:

Score	Adjectival Rating
5.00	Outstanding
4.00 to 4.99	Very Satisfactory
3.00 to 3.99	Satisfactory
2.00 to 2.99	Unsatisfactory
1.00 to 1.99	Poor performance

- 4.15 The performance dimensions in the APR Scorecard shall have corresponding weights and rating rubrics to facilitate consistent application across all departments/agencies.
- 4.16 For the initial implementation of these guidelines, the performance dimensions to be used in the APR Scorecard are as follows:
 - 4.16.1 Physical and Financial Performance to be assessed and rated based on the reported actual accomplishment vis-à-vis the plans/targets of the departments/agencies, as well as that of the immediately preceding/comparable year; and
 - 4.16.2 Timeliness and Quality of the APR reports/data submissions of the department/agency.

- 4.17 The APR templates (Annual APR and Mid-Year SAFPP Tool), including the scorecard, shall be subject to regular review and/or updating considering the applicable Public Financial Management (PFM) and PEM policies and priorities, as may be instituted. Any subsequent revision/s thereto shall be covered in the annual fund release guidelines or similar issuances of the DBM.
- 4.18 After review and evaluation, the DBM shall issue the evaluated Annual APR to the departments/agencies concerned.

Implementation of Annual Recognition System

- 4.19 To motivate and incentivize top performing departments/agencies among their ranks (i.e., big, medium, small NGAs, SUCs, etc.) based on the APR results, the DBM shall organize an annual recognition system starting FY 2026. This should provide sufficient time for the departments/agencies to adopt and adjust to the enhanced APR process.

Recalibrated APR Timelines

- 4.20 The existing timelines/calendar for the conduct and evaluation of APR shall be recalibrated as follows:

Period⁷	Activities
January 30	Submission of the fourth quarter BFARs of the immediately preceding year
February 16	Submission of Annual APR by small/centralized departments/agencies to the DBM Central Office.
	Submission of Annual APR by SUCs and lower implementing units of decentralized departments/agencies (i.e., DPWH, DOH, DEPED, CHED, TESDA, MMDA and MBLISTTDA) to the DBM Regional Offices.
February 28	Submission of consolidated Annual APR by the Central Office of big regionalized/decentralized departments/agencies to the DBM Central Office.
First week to third week of March	Conduct of APR Conferences between the department/agency and the DBM

⁷ In case the deadline for each activity falls on a non-working day (i.e. Saturday and Sunday), legal holiday, special non-working holiday, or other non-working days duly declared by the President, Governor, Mayor or other Government Official authorized to make such declaration, the deadline shall be the next working day

Period⁷	Activities
April 1	Issuance of Annual APR evaluated by the DBM Central Office for small/centralized departments/agencies.
April 15	Issuance of the Annual APR evaluated by the DBM Regional Offices for SUCs and lower implementing units of decentralized departments/agencies.
July 30	Submission of Second Quarter BFARs of the current year
August 7	Submission of Mid-year SAFPP Tool covering January to June of the current year by small/centralized departments/agencies to the DBM Central Office.
August 20	Submission of Mid-year SAFPP Tool covering January to June of the current year by big/regionalized departments/agencies to the DBM Regional Offices for SUCs and lower implementing units of decentralized departments/agencies.
Second to Fourth Week of August	Submission of Mid-year SAFPP Tool covering January to June of the current year for big/regionalized departments/agencies as consolidated by the respective Central Offices.
	Conduct of MYPD for selected departments/agencies

DBM Regional Offices

- 4.21 The DBM Regional Offices shall conduct similar activities for the SUCs and lower implementing units of decentralized departments/agencies and subsequently provide the DBM Central Office the highlights of the Mid-year Performance Dialogues (if any) and the APR Conference.

5.0 SANCTIONS

As imposed by the Administrative Code of 1987,⁸ failure to submit reports necessary for budget accountability shall cause automatic suspension of payment of salaries of responsible personnel until they have complied in addition to any disciplinary action that may be instituted against such erring official or employee.

⁸ Section 57 (Failure to Submit Reports), Chapter 6 (Budget Accountability), Book VI (National Government Budgeting) of the Administrative Code of 1987

6.0 **REPEALING CLAUSE**

All provisions of existing circulars and other issuances inconsistent with this Circular are hereby rescinded/repealed and/or modified accordingly.

7.0 **SEPARABILITY**

If any part or provision of this Circular is held invalid or later amended, other provisions that can be given effect without the invalid provision/s shall remain valid and subsisting.

8.0 **SAVING CLAUSE**

Cases not covered in this Circular shall be referred to the DBM for resolution.

9.0 **EFFECTIVITY**

This Circular shall take effect immediately.


AMENAH F. PANGANDAMAN
Secretary

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ANNUAL AGENCY PERFORMANCE REVIEW (AAPR) TOOL

PERIOD COVERED:

January to December (Indicate Covered Fiscal Year)

DEPARTMENT:

AGENCY:

PART A - FINANCIAL PERFORMANCE

(Amounts in Thousand Pesos)

Particulars	Previous/ Comparable Fiscal Year	Current Fiscal Year	Current Fiscal Year Breakdown					Inc/Dec
			Agency Specific Budget	Continuing	Automatic Appropriations (RLIP & SAGF)	Special Purpose Funds (SPFs)	Others (e.g. Supplemental Appropriations, Unprogrammed Appropriations)	
1	2	3=(4+5+6+7+8)	4	5	6	7	8	9=3-2
Appropriations		-						
Allotments		-						
Obligation Program (BED No. 1)		-						
Actual Obligations		-						
Disbursement Program (BED No. 3)		-						
Actual Disbursements		-						
Unobligated Allotment		-						
Unpaid Obligation		-						
Budget Utilization Rate:								
Obligation vs. Allotment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Obligation vs. BED No. 1	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Disbursement vs. Obligation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Disbursement vs. BED No. 3	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

A.1 Unobligated Allotments Accounted for as follows:

Program/Project (insert additional rows if necessary)	Unobligated Allotment					Reason/Justification
	PS	MOOE	FINEX	CO	Total	
1	2	3	4	5	6=2+3+4+5	7
GRAND TOTAL	0.00	0.00	0.00	0.00	0.00	
1. Program/Project 1						
2. Program/Project 2						
3. Program/Project 3						
4. Program/Project 4						
5. Program/Project 5						

A.2 Unpaid Obligations Accounted for as follows:

Program/Project (insert additional rows if necessary)	Unpaid Obligations					Reason/Justification
	PS	MOOE	FINEX	CO	Total	
1	2	3	4	5	6=2+3+4+5	7
GRAND TOTAL	0.00	0.00	0.00	0.00	0.00	
1. Program/Project 1						
2. Program/Project 2						
3. Program/Project 3						
4. Program/Project 4						
5. Program/Project 5						

PART B. Physical Accomplishment (Key Outcome/Output Performance Indicators [KOPIs])

KOPIs (insert additional rows if necessary)	Previous/ Comparable Period		Current Period				Inc/Dec	Remarks/ Justification
	Target	Actual	Target	Actual	Variance	Accomp Rate		
1	2	3	4	5	6=5-4	7=5/4	8=5-3	9
1. KOPI A								
2. KOPI B								
3. KOPI C								
4. KOPI D								
5. KOPI E								

PART C. Revenue Performance

Income (per BESF)	Previous/ Comparable Period		Current Period				Inc/Dec	Remarks/ Justification
	Target	Actual	Target	Actual	Variance	Accomp Rate		
1	2	3	4	5	6=5-4	7=5/4	8=5-3	9
TOTAL						0.00%		

PART D. Findings and Action Items

Findings (insert additional rows if necessary)	Action Items	Timelines (mm/yyyy)	Responsible Unit
1	2	3	4
Financial Performance			
Physical Performance			
Revenue Performance			

Prepared:

Recommending Approval:

Approved:

Budget Officer_____
Accountant_____
Planning Officer_____
APR Lead_____
Department/Agency Head

FOR DBM USE ONLY					
Criteria	PERFORMANCE RATING				
	1	2	3	4	5
	Poor 1.00-1.99	Unsatisfactory 2.00-2.99	Satisfactory 3.00-3.99	Very Satisfactory 4.00-4.99	Outstanding 5.00
Financial Performance					
Obligation vs Allotment	Below 50% Obligation BUR	50-69% Obligation BUR	70-79% Obligation BUR	80-89% Obligation BUR	90-100% Obligation BUR
Obligation vs Program	Below 50% Obligation BUR	50-69% Obligation BUR	70-79% Obligation BUR	80-89% Obligation BUR	90-100% Obligation BUR
Disbursement vs Obligation	Below 60% Disbursement BUR	60-79% Disbursement BUR	80-89% Disbursement BUR	90-94% Disbursement BUR	95-100% Disbursement BUR
Disbursement vs Program	Below 60% Disbursement BUR	60-79% Disbursement BUR	80-89% Disbursement BUR	90-94% Disbursement BUR	95-100% Disbursement BUR
Results vs Previous/ Comparable Year/s	Below 70% of previous/ year's accomplishment	71-80% of previous/ year's accomplishment	81-89% of previous/ year's accomplishment	90-94% of previous/ year's accomplishment	95-100% of previous/ year's accomplishment
Physical Performance					
Results vs Plan	Met less than 80% of PIs of the agreed annual performance targets; deficiencies due to controllable factors	Met less than 80% of PIs of the agreed annual performance targets; deficiencies due to uncontrollable factors	Met at least 80% of PIs of the agreed annual performance targets; deficiencies due to controllable factors	Met at least 80% of PIs of the agreed annual performance targets; deficiencies due to uncontrollable factors	Met all agreed annual performance targets
Results vs Previous/ Comparable Year/s	Below 70% of previous/ comparable/ year's accomplishment	71-80% of previous/ comparable year's accomplishment	81-89% of previous/ comparable year's accomplishment	90-94% of previous/ comparable year's accomplishment	95-100% of previous/ comparable year's accomplishment
Timeliness of Reports/ Data Submissions	Below 70% of all required documents submitted on time	71-80% of all required documents submitted on time	81-89% of all required documents submitted on time	90-94% of all required documents submitted on time	95-100% of all required documents submitted on time
Criteria		Raw Score	Weight	Equivalent	
Financial Performance		-	45%	-	
Obligation vs Allotment		-	10%	-	
Obligation vs Program		-	10%	-	
Disbursement vs Obligation		-	10%	-	
Disbursement vs Program		-	10%	-	
Results vs Previous/ Comparable Year/s					
Obligation vs Allotment		-	3%	-	
Disbursement vs Obligation		-	2%	-	
Physical Performance (average of the scores per Program/Project)		-	45%	-	
Results vs Plan		-	25%	-	
Results vs Previous/ Comparable Year/s		-	20%	-	
Timeliness and Quality of Reports/ Data Submissions		-	10%	-	
Total Score			100%	-	
Adjectival Rating					
Prepared:		Reviewed:	Recommending Approval:	Approved:	
_____ Analyst		_____ Division Chief	_____ Assistant Director	_____ Director	

APR FORM INSTRUCTION

Column	Details
Part A.	Presents the Financial Performance which shall tally with BEDs and BFARs submitted in the URS
Column 1- Particulars:	Specific category of the financial data needed
Appropriation	Total Adjusted Appropriations
Allotments	Adjusted Allotments
Obligation Program (BED No. 1)	Total Obligation Program, consistent with the submitted Financial Plan (Budget Execution Document [BED] No. 1), GAA as evaluated (URS Level 4), plus additional releases under Special Purpose Funds (SPFs), Retirement and Life Insurance Premiums (RLIP) and other supplemental appropriations
Actual Obligation	Total Actual Obligation for the period covered by the report, consistent with the submitted Financial Accountability Report (FAR) No. 1
Disbursement Program (BED No. 3)	Total Disbursement Program, consistent with the submitted Monthly Disbursement Program (BED No. 3), GAA as evaluated (URS Level 4), plus additional releases under SPF, RLIP, and other additional NCA releases
Actual Disbursements	Total Actual Disbursements for the period covered by the report, consistent with the submitted FAR No. 1 and additional NCA releases as reflected under FAR No. 4
Unobligated Allotment	Total unobligated allotment of the agency, i.e., Total Allotment less Total Obligation
Unpaid Obligation	Total unpaid obligation of the agency, i.e., Total Obligation less Total Disbursement
Budget Utilization Rates	Comparison of the agency's actual utilization vis-à-vis various BEDs
Column 2- Previous/ Comparable Fiscal Year:	Total amounts pertaining to Previous/ Comparable Year Budget (i.e., Current & Continuing)
Column 3- Current Fiscal Year:	Total of the Columns 4 to 8
Column 4- Agency Specific Budget:	Total amounts pertaining to Current Year Agency Specific Budget
Column 5- Continuing:	Total amounts, including SPFs, Special Account in the General Fund (SAGF), and Unprogrammed Appropriations (UA), pertaining to budget carried over from previous year, as applicable
Column 6- Automatic:	Total amount pertaining to Automatic Appropriations, e.g., RLIP, SAGF
Column 7- Special Purpose Funds:	Total amount of the SPF, e.g., Pension and Gratuity Fund (PGF), Miscellaneous Personnel Benefits Fund (MPBF), as applicable
Column 8- Others:	Total amount of the other Fund Sources not originally part of the agency program, e.g., Supplemental Appropriations, UA.
Column 9- Increase/Decrease - Current Year vs Previous Year:	Difference between the current year and previous /comparable year
Part A.1	Presents the Summarized Breakdown of the Unobligated Allotments for the Current Year
Column 1- Program/Project :	Description of Programs/Projects with Unobligated Allotments
Column 2- PS:	Total unobligated Personnel Services
Column 3- MOOE:	Total unobligated Maintenance and Other Operating Expenses
Column 4- FINEX:	Total unobligated Financial Expenses
Column 5- CO:	Total unobligated Capital Outlay
Column 6- Unobligated Allotments:	Total of the Columns 2 to 5 (The Grand Total shall tally with the Unobligated Allotment for the current fiscal year reflected under Part A - Financial Performance)
Column 7- Reason/Justification:	Explanations/challenges encountered relative to the Unobligated Allotment, e.g., savings from efficiency measures, procurement delays, etc.

Column	Details
Part A.2	Presents the Summarized Breakdown of the Unpaid Obligations for the Current Year
Column 1- Program/Project :	Description of Programs/Projects with Unpaid Obligations
Column 2- PS:	Total unpaid Personnel Services
Column 3- MOOE:	Total unpaid Maintenance and Other Operating Expenses
Column 4- FINEX:	Total unpaid Financial Expenses
Column 5- CO:	Total unpaid Capital Outlay
Column 6- Unpaid Obligations:	Total of the Columns 2 to 5 (The Grand Total shall tally with the Unpaid Obligations for the current fiscal year reflected under Part A - Financial Performance)
Column 7- Reason/Justification:	Explanations/challenges encountered relative to the Unpaid Obligation, e.g., incomplete documentation from the supplier, delayed delivery, etc.
Part B	Presents Details of Physical Accomplishments
Column 1- KOPIs:	Key Outcome/Output Performance Indicators (KOPIs) as agreed between the DBM and the Departments/Agencies from among the performance indicators indicated in the annual GAA as provided under Item 4.5.1 of this Circular
Column 2- Previous/ Comparable Period Target:	Previous/comparable period's physical targets consistent with the GAA targets; or total adjusted physical targets due to Congress Introduced Changes and Adjustments (CICAs), SPFs and SAGF, among others, that were not reflected in the GAA. Comparable year shall apply to those with KOPIs which changes periodically not annually (e.g. COMELEC's physical targets relative to elections are adopted every three years)
Column 3- Previous/ Comparable Period Actual Accomplishment:	Previous/comparable period's actual physical accomplishment of the key indicators, consistent with Budget Accountability Report (BAR) No. 1
Column 4- Current Period Target:	Current period's physical targets consistent with the GAA targets; or total adjusted physical targets due to CICAs, SPFs and SAGF, among others, that were not reflected in the GAA.
Column 5- Current Period Actual Accomplishment:	Current period's actual physical accomplishment of the key indicators, consistent with BAR No. 1, including accomplished CICA targets
Column 6- Current Period Variance:	Variance of the current period's physical target vis-à-vis the current period's actual physical accomplishment corresponding to the performance indicator
Column 7- Current Period Actual Accomplishment Rate:	Accomplishment rate comparing the current period's actual accomplishment vis-à-vis the physical target
Column 8- Increase/Decrease - Current Period vs Previous/ Comparable Period Accomplishment:	Difference between the current period and previous/ comparable year actual accomplishment.
Column 9- Remarks/Justification:	Indicate the corresponding programs/projects and provide explanation on the variance/over or under accomplishment of the physical targets
Part C	Presents Details of the Revenue Performance
Column 1- Performance Indicators:	Revenue classification, based on the Budget of Expenditures and Sources of Financing (BESF) of the period covered
Column 2- Previous/ Comparable Year Target:	Previous/comparable year's revenue targets consistent with the BESF of the period covered
Column 3- Previous/ Comparable Year Actual Accomplishment:	Previous/comparable year's actual physical accomplishment of the key indicators, consistent with FAR No. 5
Column 4- Current Year Target:	Current year's revenue target consistent with the BESF
Column 5- Current Year Actual Accomplishment:	Current year's actual revenue consistent with FAR No. 5
Column 6- Current Year Variance:	Variance of the current year's actual revenue vis-à-vis the revenue targets
Column 7- Current Year Actual Accomplishment Rate:	Accomplishment rate comparing the actual revenue vis-à-vis the revenue targets
Column 8- Increase/Decrease - Current Year vs Previous/ Comparable Year Accomplishment:	Difference between the current year and previous/ comparable year actual revenue
Column 9- Remarks/Justification:	Explanation on the variance/over or under accomplishment of the revenue targets

Column	Details
Part D	Presents Details of Findings and Action Items
Column 1- Findings:	Major reasons for the unutilized funds and specific implementation issues/challenges encountered (e.g., procurement delays, regulatory bottlenecks, staffing shortages, among others) with respect to Financial, Physical and Revenue Performance
Column 2- Action Items:	Detailed action items including catch-up plans for the unutilized funds and the specified implementation issues/challenges encountered
Column 3- Timelines:	Target period (ie.,mm/yyyy) in accomplishing the identified action items
Column 4- Responsible Unit:	Responsible units for the specific action items to be undertaken

MID-YEAR SELF-ASSESSED FINANCIAL AND PHYSICAL PERFORMANCE TOOL

PERIOD COVERED:

January to June (Indicate Covered Fiscal Year)

DEPARTMENT:

AGENCY:

PART A - FINANCIAL PERFORMANCE

(Amounts in Thousand Pesos)

Particulars	Previous/ Comparable Fiscal Year	Current Fiscal Year	Current Fiscal Year Breakdown					Inc/Dec
			Agency Specific Budget	Continuing	Automatic Appropriations (RLIP & SAGF)	Special Purpose Funds (SPFs)	Others (e.g. Supplemental Appropriations, Unprogrammed Appropriations)	
1	2	3=(4+5+6+7+8)	4	5	6	7	8	9=3-2
Appropriations		-						
Allotments		-						
Obligation Program (BED No. 1)		-						
Actual Obligations		-						
Disbursement Program (BED No. 3)		-						
Actual Disbursements		-						
Unobligated Allotment		-						
Unpaid Obligation		-						
Budget Utilization Rate:								
Obligation vs. Allotment	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Obligation vs. BED No. 1	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Disbursement vs. Obligation	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Disbursement vs. BED No. 3	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

A.1 Unobligated Allotments Accounted for as follows:

Program/Project (insert additional rows if necessary)	Unobligated Allotment					Reason/Justification
	PS	MOOE	FINEX	CO	Total	
1	2	3	4	5	6=2+3+4+5	7
TOTAL	0.00	0.00	0.00	0.00	0.00	
1. Program/Project A						
2. Program/Project B						
3. Program/Project C						
4. Program/Project D						
5. Program/Project E						

A.2 Unpaid Obligations Accounted for as follows:

Program/Project (insert additional rows if necessary)	Unpaid Obligations					Reason/Justification
	PS	MOOE	FINEX	CO	Total	
1	2	3	4	5	6=2+3+4+5	7
TOTAL	0.00	0.00	0.00	0.00	0.00	
1. Program/Project A						
2. Program/Project B						
3. Program/Project C						
4. Program/Project D						
5. Program/Project E						

PART B. Physical Accomplishment (Key Outcome/Output Performance Indicators [KOPIs])

KOPIs (insert additional rows if necessary)	Previous/ Comparable Period		Current Period				Inc/Dec	Remarks/ Justification
	Target	Actual	Target	Actual	Variance	Accomp Rate		
1	2	3	4	5	6=5-4	7=5/4	8=5-3	9
1. KOPI A								
2. KOPI B								
3. KOPI C								
4. KOPI D								
5. KOPI E								

PART C. Revenue Performance

Income (per BESF)	Previous/ Comparable Year		Current Year				Inc/Dec	Remarks/ Justification
	Target	Actual	Target	Actual	Variance	Accomp Rate		
1	2	3	4	5	6=5-4	7=5/4	8=5-3	9
TOTAL			-	-	-	0.00%		

PART D. Catch-Up Plans

Findings	Action Items	Timelines (mm/yyyy)	Responsible Unit
1	2	3	4
Financial Performance			
Physical Performance			
Revenue Performance			

Prepared:

Recommending Approval:

Approved:

Budget Officer_____
Accountant_____
Planning Officer_____
APR Lead_____
Department/Agency Head

APR FORM INSTRUCTION

Column	Details
Part A.	Presents the Financial Performance Department/Agency/SUC/CFAG/GOCC
Column 1- Particulars:	Specific category of the financial data needed
Appropriation	Total Adjusted Appropriations
Allotments	Adjusted Allotments for the year
Obligation Program (BED No. 1)	Total Obligation Program from January to June, consistent with the submitted Financial Plan (Budget Execution Document [BED] No. 1), GAA as evaluated (URS Level 4), plus additional releases under SPF, RLIP and other supplemental appropriations
Actual Obligation	Total Actual Obligation for the period covered by the report, consistent with the submitted Financial Accountability Report (FAR) No. 1
Disbursement Program (BED No. 3)	Total Disbursement Program from January to June, consistent with the submitted Monthly Disbursement Program (BED No. 3), GAA as evaluated (URS Level 4), plus additional releases under SPF, RLIP, and other additional NCA releases (excluding Item B. Prior Year Obligation under BED No. 3)
Actual Disbursements	Total Actual Disbursements for the period covered by the report, consistent with the submitted FAR No. 1
Unobligated Allotment	Total unobligated allotment of the agency, i.e., Total Allotment less Total Obligation
Unpaid Obligation	Total unpaid obligation of the agency, i.e., Total Obligation less Total Disbursement
Budget Utilization Rates	Comparison of the agency's actual utilization vis-à-vis various BEDs
Column 2- Previous/ Comparable Fiscal Year:	Total amounts pertaining to Previous/ Comparable Year Budget (i.e., Current & Continuing)
Column 3- Current Fiscal Year:	Total of the Columns 4 to 8
Column 4- Agency Specific Budget:	Total amounts pertaining to Current Year Agency Specific Budget
Column 5- Continuing:	Total amounts, including SPFs, Special Account in the General Fund (SAGF), and Unprogrammed Appropriations (UA), pertaining to budget carried over from previous year, as applicable
Column 6- Automatic:	Total amount pertaining to Automatic Appropriations, e.g., RLIP, SAGF
Column 7- Special Purpose Funds:	Total amount of the SPF, e.g., Pension and Gratuity Fund (PGF), Miscellaneous Personnel Benefits Fund (MPBF), as applicable
Column 8- Others:	Total amount of the other Fund Sources not originally part of the agency program, e.g., Supplemental Appropriations, UA.
Column 9- Increase/Decrease - Current Year vs Previous Year:	Difference between the current year and previous /comparable year
Part A.1	Presents the Summarized Breakdown of the Unobligated Allotments for the Current Year
Column 1- Program/Project :	Description of Programs/Projects with Unobligated Allotments
Column 2- PS:	Total unobligated Personnel Services
Column 3- MOOE:	Total unobligated Maintenance and Other Operating Expenses
Column 4- FINEX:	Total unobligated Financial Expenses
Column 5- CO:	Total unobligated Capital Outlay
Column 6- Unobligated Allotments:	Total of the Columns 2 to 5 (The Grand Total shall tally with the Unobligated Allotment for the current fiscal year reflected under Part A - Financial Performance)
Column 7- Reason/Justification:	Explanations/challenges encountered relative to the Unobligated Allotment, e.g., savings from efficiency measures, procurement delays, etc.
Part A.2	Presents the Summarized Breakdown of the Unpaid Obligations for the Current Year
Column 1- Program/Project :	Description of Programs/Projects with Unpaid Obligations
Column 2- PS:	Total unpaid Personnel Services
Column 3- MOOE:	Total unpaid Maintenance and Other Operating Expenses
Column 4- FINEX:	Total unpaid Financial Expenses
Column 5- CO:	Total unpaid Capital Outlay
Column 6- Unpaid Obligations:	Total of the Columns 2 to 5 (The Grand Total shall tally with the Unpaid Obligations for the current fiscal year reflected under Part A - Financial Performance)
Column 7- Reason/Justification:	Explanations/challenges encountered relative to the Unpaid Obligation, e.g., incomplete documentation from the supplier, delayed delivery, etc.

Column	Details
Part B	Presents Details of Physical Accomplishments
Column 1- KOPIs:	Key Outcome/Output Performance Indicators (KOPIs) as agreed between the DBM and the Departments/Agencies from among the performance indicators indicated in the annual GAA as provided under Item 4.5.1 of this Circular
Column 2- Previous/ Comparable Period Target:	Previous/comparable period's physical targets consistent with the GAA targets; or total adjusted physical targets due to Congress Introduced Changes and Adjustments (CICAs), SPFs and SAGF, among others, that were not reflected in the GAA. Comparable year shall apply to those with KOPIs which changes periodically not annually (e.g. COMELEC's physical targets relative to elections are adopted every three years)
Column 3- Previous/ Comparable Period Actual Accomplishment:	Previous/comparable period's actual physical accomplishment of the key indicators, consistent with Budget Accountability Report (BAR) No. 1
Column 4- Current Period Target:	Current period's physical targets consistent with the GAA targets; or total adjusted physical targets due to CICAs, SPFs and SAGF, among others, that were not reflected in the GAA.
Column 5- Current Period Actual Accomplishment:	Current period's actual physical accomplishment of the key indicators, consistent with BAR No. 1, including accomplished CICA targets
Column 6- Current Period Variance:	Variance of the current period's physical target vis-à-vis the current period's actual physical accomplishment corresponding to the performance indicator
Column 7- Current Period Actual Accomplishment Rate:	Accomplishment rate comparing the current period's actual accomplishment vis-à-vis the physical target
Column 8- Increase/Decrease - Current Period vs Previous/ Comparable Period Accomplishment:	Difference between the current period and previous/ comparable year actual accomplishment
Column 9- Remarks/Justification:	Indicate the corresponding programs/projects and provide explanation on the variance/over or under accomplishment of the physical targets
Part C	Presents Details of the Revenue Performance
Column 1- Performance Indicators:	Revenue classification, based on the Budget of Expenditures and Sources of Financing (BESF) of the period covered
Column 2- Previous/ Comparable Year Target:	Previous/comparable year's revenue targets consistent with the BESF of the period covered
Column 3- Previous/ Comparable Year Actual Accomplishment:	Previous/comparable year's actual physical accomplishment of the key indicators, consistent with FAR No. 5
Column 4- Current Year Target:	Current year's revenue target consistent with the BESF
Column 5- Current Year Actual Accomplishment:	Current year's actual revenue consistent with FAR No. 5
Column 6- Current Year Variance:	Variance of the current year's actual revenue vis-à-vis the revenue targets
Column 7- Current Year Actual Accomplishment Rate:	Accomplishment rate comparing the actual revenue vis-à-vis the revenue targets
Column 8- Increase/Decrease - Current Year vs Previous/ Comparable Year Accomplishment:	Difference between the current year and previous/ comparable year actual revenue
Column 9- Remarks/Justification:	Explanation on the variance/over or under accomplishment of the revenue targets
Part D	Presents Details of Findings and Action Items
Column 1- Findings:	Major reasons for the unutilized funds and specific implementation issues/challenges encountered (e.g., procurement delays, regulatory bottlenecks, staffing shortages, among others) with respect to Financial, Physical and Revenue Performance
Column 2- Action Items:	Detailed action items including catch-up plans for the unutilized funds and the specified implementation issues/challenges encountered
Column 3- Timelines:	Target period (ie.,mm/yyyy) in accomplishing the identified action items
Column 4- Responsible Unit:	Responsible units for the specific action items to be undertaken