



Republic of the Philippines
COMMISSION ON AUDIT
DEPARTMENT OF BUDGET AND MANAGEMENT
JOINT CIRCULAR NO. 2014 - 1
July 2, 2014

TO : HEADS OF DEPARTMENTS, AGENCIES, STATE UNIVERSITIES AND COLLEGES (SUCs) AND OTHER OFFICES OF THE NATIONAL GOVERNMENT; HEADS OF GOVERNMENT-OWNED AND/OR CONTROLLED CORPORATIONS (GOCCs) MAINTAINING SPECIAL ACCOUNTS IN THE GENERAL FUND; HEADS OF BUDGET AND ACCOUNTING UNITS; AND ALL OTHERS CONCERNED

SUBJECT: GUIDELINES PRESCRIBING THE USE OF MODIFIED FORMATS OF THE BUDGET AND FINANCIAL ACCOUNTABILITY REPORTS (BFARs)

1.0 RATIONALE

With the implementation of important structural reforms in FY 2014, such as, the adoption of the GAA as a release document, and the Unified Accounts Code Structure (UACS), the integration of the Performance-Informed Budget (PIB) Structure in the General Appropriations Act, as well as the adoption of the Philippine Public Sector Accounting Standards (PPSAS), there is an emergent need to adapt to these innovations *vis-à-vis* the harmonized budget and financial accountability reports (BFARs) prescribed by the oversight agencies, i.e. the Department of Budget and Management (DBM) and the Commission on Audit (COA) to effectively report, monitor and/or evaluate agency performance versus plans and targets which shall serve as basis for sound policy decisions.

2.0 PURPOSE

- 2.1 To modify the harmonized formats of the financial accountability reports (FARs) on appropriations, allotments, obligations, and disbursements, as earlier prescribed under COA-DBM Joint Circular No. 2013-1 dated March 15, 2013; and to prescribe the financial accountability reports for approved budget/utilization/commitments and disbursements of agencies authorized by law to use their income.

- 2.2 To prescribe the revised budget accountability report (BAR) specifically the Quarterly Physical Report of Operations; and
- 2.3 To reiterate policies and procedures on the preparation and timely submission of BAR and FARs by the agencies to the DBM and COA at the prescribed deadline.

3.0 COVERAGE

This Circular covers all departments, agencies, state universities and colleges (SUCs) and other offices of the national government, and government-owned and/or controlled corporations maintaining Special Accounts in the General Fund.

4.0 GUIDELINES

The following reports/documents are required for submission to the DBM and COA:

4.1 Quarterly Physical Report of Operation (QPRO) – BAR No. 1

This report shall reflect the Department's/Agency's actual physical accomplishments as of a given quarter, in terms of the performance measures indicated in its Physical Plan (BED No. 2).

4.2 Statement of Appropriations, Allotments, Obligations, Disbursements and Balances (SAAODB) – FAR No. 1

This report shall reflect the authorized appropriations and adjustments, total allotments received including transfers/adjustments, total obligations, total disbursements and the balances of unreleased appropriations, unobligated allotments, and unpaid obligations of a department/office/agency by Fund Cluster (i.e., equivalent to old Codes for Fund 101, 102, 151, etc.) and by allotment class. It shall likewise be presented by:

- Fund Authorization
- Major Final Output (MFO)
- Program/Activity/Project (PAP)
- Major Programs/Projects (identify by KRA)

Note that the Funding Source Code under the UACS will be clustered to capture the financial transactions for recording in the books of accounts maintained by the agencies.

4.3 Summary of Appropriations, Allotments, Obligations, Disbursements and Balances by Object of Expenditures (SAAODBOE) – FAR No. 1-A

This report shall be prepared by Fund Cluster and shall reflect the summary of appropriations, allotments, obligations, disbursements and balances detailed by object of expenditures consistent with the COA Revised Chart of Accounts per COA Circular No. 2013-002 dated January 30, 2013 and the Conversion from the Philippine Government Chart of Accounts to the Revised Chart of Accounts, additional accounts/revised description/title of accounts per COA Circular No. 2014-003 dated April 15, 2014.

4.4 List of Allotments and Sub-Allotments (LASA) – FAR No. 1-B

This report shall reflect the allotments released by the DBM and the sub-allotments issued by the Agency Central Office (ACO)/Regional Office (RO), their corresponding numbers, date of issuance, and amounts by allotment class and by Fund Cluster. The total allotments per this report should be equal to the total allotments appearing in the SAAODB (FAR No. 1).

4.5 Statement of Approved Budget, Utilizations, Disbursements and Balances (SABUDB)– FAR No. 2 (for Off-Budget Fund)

This report shall reflect the approved budget, utilizations, disbursements and balances of the agency authorized by law to use their income, such as OWWA/SUCs, and approved by the Board of Trustee/Regents.

4.6 Summary of Approved Budget, Utilizations, Disbursements and Balances by Object of Expenditures (SABUDBOE) – FAR No. 2-A (for Off-Budget Fund)

This report shall reflect the details of the approved budget, utilizations, disbursements and balances of the agency authorized by law to use their income presented by object of expenditures consistent with the COA Revised Chart of Accounts

4.7 Aging of Due and Demandable Obligations (ADDO) – FAR No. 3

This report shall be prepared by Fund Cluster and shall reflect the balance of unpaid obligations as indicated in the Obligation Request and the aging of due and demandable obligations as of year-end.



4.8 Monthly Report of Disbursements (MRD) – FAR No. 4

The report shall reflect the total disbursements made by department, office or agency and operating unit by Fund Cluster from the following disbursement authorities:

- Notice of Cash Allocation (NCA);
- NCA for Working Fund issued to BTr as an advance funding from loan/grant proceeds in favor of an agency;
- Tax Remittance Advice issued;
- Cash Disbursement Ceiling issued by departments with foreign-based agencies or units;
- Non-Cash Availment Authority; and
- Others, e.g. Customs, Duties and Taxes (CDT), BTr Documentary Stamps

The report shall track the actual disbursement of the departments/agencies against their Disbursement Program. The reasons for over or under spending shall be indicated.

4.7 Quarterly Report of Revenue and Other Receipts (QRROR) – FAR No. 5

This shall reflect the report on actual revenue and other receipts of the agency/operating units (OUs) for the current year presented by quarter, and by specific sources consistent with the COA Revised Chart of Accounts.

5.0 RESPONSIBILITIES

5.1 The BFARs shall be prepared and certified correct by the following agency officials:

5.1.1 Budget Officer/Head of Budget Unit - for the portion of the report pertaining to appropriations, allotments, obligations, unpaid obligations - not yet due and demandable, unreleased appropriations and unobligated allotments.

5.1.2 Chief Accountant/Head of Accounting Unit - for the portion of the report pertaining to disbursements and unpaid obligations - due and demandable.

5.2 The Head of each OU, office or agency shall be responsible for the timely submission of the BFARs prescribed in this Circular to the DBM offices concerned and to the COA - Audit Team Leaders and Government Accountancy Sector (GAS).

5.3 All departments/agencies/OUTs shall observe the following timelines in submitting the required BFARs to COA and DBM:

- Within thirty (30) days after the end of each quarter
 - QPRO – FAR No. 1
 - SAAODB – FAR No. 1
 - SAAODBOE – FAR No. 1-A
 - LASA – FAR No. 1-B
 - SABUDB – FAR No. 2
 - SABUDBOE – FAR No. 2-A
 - QRROR – FAR No. 5
- On or before 30th day following the end of the year
 - ADDO – FAR No. 3
- On or before 30th day of the following month covered by the report
 - MRD – FAR No. 4

5.4 Departments/agencies with decentralized set-up shall establish their reasonable cut-off dates to allow sufficient time in the consolidation of quarterly reports. The following procedures shall be observed to ensure submission on the prescribed date:

- The lower operating units, i.e., field offices, district offices, provincial offices shall directly submit their reports to their COA Audit Team Leader and DBM RO concerned (in the case of DPWH, DOH, SUCs, DepEd, TESDA and CHED). However, they shall likewise furnish their RO and CO copies of their reports **within 5 days after the end of each quarter**, for consolidation purposes.
- The agency RO shall prepare a consolidated report covering the report of the region and its lower operating units, then submit the same to the ACO and COA-GAS **within 10 days after the end of each quarter**;
- The **ACO** shall prepare an overall consolidated report of the department/agency and submit the report to the CO of DBM and COA-GAS within 30 days after the end of each quarter.

5.5 The COA and DBM shall regularly monitor agency/OU compliance with the reporting requirements prescribed in this Circular.

6.0 PENALTY CLAUSE

- 6.1 The concerned offices of COA and DBM designated as the recipients of the BFARs shall notify the agency concerned on the non-submission of the said reports. Pursuant to Section 57, Chapter 6, Book VI of E.O. 292 and Paragraph 2, Section 122, of P.D. 1445, payment of salaries of the Budget Officer/Head of Budget Unit and the Chief Accountant/Head of Accounting Unit, or their authorized representatives, who fail to prepare and submit the BFARs shall be automatically suspended from the time the reports are due until they are received by COA and DBM.
- 6.2 In addition to suspension of salary as above provided, any violation of this Joint Circular without justifiable cause for three (3) consecutive times during the calendar year by the officials concerned shall be a ground for administrative disciplinary action, subject to pertinent civil service rules and regulations.

7.0 REPEALING CLAUSE

This Circular supersedes DBM-COA Joint Circular No. 2013-1 dated March 15, 2013.

8.0 EFFECTIVITY

This Circular shall take effect immediately.

~~_____
FLORENCIO B. ABAD
Secretary
Department of Budget and Management~~



~~_____
MA. GRACIA M. PULIDO-TAN
Chairperson
Commission on Audit~~

QUARTERLY PHYSICAL REPORT OF OPERATION

As of _____

Department : _____
Agency : _____
Operating Unit : _____
Organization Code (UACS) : _____

	Current Year Appropriations
	Supplemental Appropriations
	Continuing Appropriations
	Off-Budget Account

Particulars	UACS CODE	Physical Targets					Physical Accomplishments					Variance as of _____	Remarks
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total		
1	2	3	4	5	6	7=(3+4+5+6)	8	9	10	11	12=(8+9+10+11)	13	14
Part A													
I. Operations													
MFO 1 - [Description]													
Performance Indicator (Set 1)													
Quantity													
Quality													
Timeliness													
<i>...continue down to the last Set of PIs</i>													
<i>...continue down to the last MFO</i>													
II. Projects													
Target 1													
Target 2													
<i>... continue down to the last target</i>													
<i>... continue down to the last project</i>													
III. Automatic Appropriations													
Special Account in the General Fund (Please specify)													
MFO 1 - [Description]													
Performance Indicator (Set 1)													
<i>... continue down to the last SAGF/MFO</i>													

QUARTERLY PHYSICAL REPORT OF OPERATION

As of _____

Department : _____
Agency : _____
Operating Unit : _____
Organization Code (UACS) : _____

	Current Year Appropriations
	Supplemental Appropriations
	Continuing Appropriations
	Off-Budget Account

Particulars	UACS CODE	Physical Targets					Physical Accomplishments					Variance as of _____	Remarks
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total		
1	2	3	4	5	6	7=(3+4+5+6)	8	9	10	11	12=(8+9+10+11)	13	14
Part B													
Major Programs/Projects													
KRA No. 1 - Anti-Corruption, Transparent, Accountable and Participatory Governance													
Program Budgeting: Education Program													
MPP													
Target 1													
Target 2													
...													
Other Major Programs and Projects													
PAP													
Target 1													
Target 2													
...													
...continue down to the last PAP													
...continue down to the last Program Budgeting													
...continue down to the last KRA													

Prepared By:

Planning Services Head / Planning Officer
Date:

In coordination with:

Financial Services Head/ Budget Officer
Date:

Approved by:

Agency Head/ Department Secretary
Date:

QUARTERLY PHYSICAL REPORT OF OPERATION (BAR No. 1)

Instructions

The **Quarterly Physical Report of Operation** shall reflect the agency's/OU's actual physical accomplishments as of a given quarter, in terms of the performance measures indicated in its **Physical Plan (BED No. 2)**. This report shall be prepared capturing all fund sources. This shall be submitted to DBM and COA not later than the 30th day following the end of the quarter.

Column 1 Part A shall reflect the Major Final Outputs (MFOs) and the corresponding Performance Indicators (PIs). MFOs are goods/ services that a department / agency is mandated to deliver to external clients through the implementation of programs, activities, and projects.

This shall also reflect the corresponding MFO and PI for Automatic Appropriations (i.e., Special Account in the General Fund) if applicable.

Part B of the Physical Plan shall highlight the targets of the Major Programs and Projects that are enrolled/attribution through the Program Budgeting Approach per NBM No. 118, duly aligned to any five (5) priority areas of spending of the government, otherwise known as the Key Result Areas (KRAs) pursuant to EO No. 43, as follows:

- (1) Anti-Corruption, Transparent, Accountable and Participatory Governance;
- (2) Poverty Reduction and Empowerment of the Poor and the Vulnerable;
- (3) Rapid, Inclusive and Sustained Economic Growth;
- (4) Just and Lasting Peace and Rule of Law; and
- (5) Integrity of the Environment and Climate Change Mitigation and Adaptation.

Column 2 Adopt the UACS Code per COA-DBM-DOF Joint Circular No. 2013-1 dated 6 August 2013.

Columns 3-7 This shall reflect the annual physical targets with quarterly breakdown consistent with BED No. 2 (Physical Plan).

Column 8-12 This shall reflect the quarterly physical accomplishments and the cumulative accomplishment as of a given quarter.

Column 13 Shall reflect the total variance between the agencies actual accomplishment versus physical targets as of the quarter covered by the report.

Column 14 Shall indicate the reasons/justifications for variances as of the quarter covered by the report.

NOTE: Off-Budget indicators should be limited to the Indicators identified in the Performance Informed Budget (PIB).

STATEMENT OF APPROPRIATIONS, ALLOTMENTS, OBLIGATIONS, DISBURSEMENTS AND BALANCES
As of the Quarter Ending _____

Department : _____
Agency : _____
Operating Unit : _____
Organization Code (UACS) : _____
Funding Source Code (as clustered) : _____
(e.g. Old Fund Code: 101,102, 151)

	Current Year Appropriations
	Supplemental Appropriations
	Continuing Appropriations

Particulars	UACS CODE	Appropriations			Allotments					Current Year Obligations					Current Year Disbursements					Balances			
		Authorized Appropriation	Adjustments (To)/From, Realignment)	Adjusted Appropriations	Allotments Received	Adjustments (Withdrawal, Realignment)	Transfer To	Transfer From	Adjusted Total Allotments	1st Quarter Ending March 31	2nd Quarter Ending June 30	3rd Quarter Ending Sept. 30	4th Quarter Ending Dec. 31	Total	1st Quarter Ending March 31	2nd Quarter Ending June 30	3rd Quarter Ending Sept. 30	4th Quarter Ending Dec. 31	Total	Unreleased Appropriations	Unobligated Allotment	Unpaid Obligations (15-20) = (23+24)	
																						Due and Demandable	Not Yet Due and Demandable
1	2	3	4	5=(3+4)	6	7	8	9	10=[(6+(-)7) -8+9]	11	12	13	14	15=(11+ 12+13+14)	16	17	18	19	20=(16+ 17+18+19)	21=(5-10)	22=(10-15)	23	24
I. Agency Specific Budget	1 01 101																						
General Administration and Support																							
General Administration and Supervision	1 00 000000																						
PAP	1 00 010000																						
PS																							
MOOE																							
Fin Exp.(if applicable)																							
CO																							
Support to Operations	2 00 000000																						
PAP	2 00 010000																						
PS																							
MOOE																							
Fin Exp.(if applicable)																							
CO																							
Operations	3 00 000000																						
MFO 1 - [MFO Description]	3 01 000000																						
PAP	3 01 01 0000																						
PS																							
MOOE																							
Fin Exp.(if applicable)																							
CO																							
...continue down to the last PAP																							
...continue down to the last MFO																							
Locally-Funded Project(s)																							
PAP																							
PS																							
MOOE																							
Fin Exp.(if applicable)																							
CO																							
...continue down to the last PAP																							
Foreign-Assisted Project(s)																							
PAP																							
PS																							
MOOE																							
Fin Exp.(if applicable)																							
CO																							
...continue down to the last PAP																							
Sub-Total, Agency Specific Budget																							
PS																							
MOOE																							
Fin Exp.(if applicable)																							
CO																							
II. Automatic Appropriations																							
RLIP																							
Special Account in the General Fund (Please specify)																							
Motor Vehicle Users Charge Fund																							
MOOE																							
CO																							
Sub-Total, Automatic Appropriations																							
PS																							
MOOE																							
Fin Exp.(if applicable)																							
CO																							

STATEMENT OF APPROPRIATIONS, ALLOTMENTS, OBLIGATIONS, DISBURSEMENTS AND BALANCES
As of the Quarter Ending _____

Department : _____
Agency : _____
Operating Unit : _____
Organization Code (UACS) : _____
Funding Source Code (as clustered) : _____
(e.g. Old Fund Code: 101,102, 151)

	Current Year Appropriations
	Supplemental Appropriations
	Continuing Appropriations

Particulars	UACS CODE	Appropriations			Allotments					Current Year Obligations					Current Year Disbursements					Balances			
		Authorized Appropriation	Adjustments (Transfer To/From, Realignment)	Adjusted Appropriations	Allotments Received	Adjustments (Withdrawal, Realignment)	Transfer To	Transfer From	Adjusted Total Allotments	1st Quarter Ending March 31	2nd Quarter Ending June 30	3rd Quarter Ending Sept. 30	4th Quarter Ending Dec. 31	Total	1st Quarter Ending March 31	2nd Quarter Ending June 30	3rd Quarter Ending Sept. 30	4th Quarter Ending Dec. 31	Total	Unreleased Appropriations	Unobligated Allotment	Unpaid Obligations (15-20) = (23+24)	
																						Due and Demandable	Not Yet Due and Demandable
1	2	3	4	5=(3+4)	6	7	8	9	10=[(6+(-)7)-8+9]	11	12	13	14	15=(11+12+13+14)	16	17	18	19	20=(16+17+18+19)	21=(5-10)	22=(10-15)	23	24
III. Special Purpose Fund (Please specify)																							
MPBF-PS	1 01																						
PGF-PS (Pension Benefits)	1 01																						
Sub-Total, Special Purpose Fund																							
PS																							
MOOE																							
Fin Exp.(if applicable)																							
CO																							
GRAND TOTAL																							
PS																							
MOOE																							
Fin Exp.(if applicable)																							
CO																							
Recapitulation by MFO:																							
MFO 1																							
MFO 2																							
...continue down to the last MFO																							
OF WHICH:																							
Major Programs/Projects																							
KRA No. 1 - Anti-Corruption, Transparent, Accountable and Participatory Governance																							
Program Budgeting:																							
MPP																							
Other Major Programs and Projects and monitored by the President through PMS																							
PAP																							
...continue down to the last PAP																							
...continue down to the last Program Budgeting																							
...continue down to the last KRA																							
Certified Correct:	Certified Correct:	Recommending Approval:										Approved By:											
Budget Officer	Chief Accountant	Director, FMS										Agency Head/Department Secretary											
Date:	Date:	Date:										Date:											

STATEMENT OF APPROPRIATIONS, ALLOTMENTS, OBLIGATIONS, DISBURSEMENTS AND BALANCES

Instructions

1. The Statement of Appropriations, Allotments, Obligations, Disbursements and Balances (SAAODB) shall be:
 - a. prepared by all agencies' Central Offices/Regional Offices/Operating units in reporting the appropriations, the allotments received, the obligations, the disbursements made and balances for the reporting period.
 For highly decentralized departments (such as DepEd, DPWH, DENR, etc.) their lowest operating units (schools/districts/provincial offices) shall submit a copy of their reports to the next higher level units (e.g., Division/Regional Offices) for consolidation. For DepEd, the consolidated report of Division Offices (DOs) shall be submitted to their respective ROs. Subsequently the Agency ROs shall prepare a consolidated report (RO and OUs under its coverage) and submit the same to their Central Office (CO) and to the Commission on Audit (COA) - Government Accountancy Sector (GAS) including copies of the submitted SAAODB of the lowest operating unit. In turn, the Agency Central Office (ACO) shall prepare an overall consolidated report (CO, RO, all OUs) for submission to the COA - GAS.

 All operating units shall provide a copy of their report to their respective Audit Team Leader.
 - b. presented by Funding Source Code as clustered (i.e., codes equivalent to the old Fund Codes 101, 102, 151, etc.). The Funding Source Code under the UACS will be clustered to capture the books of accounts being maintained by the agencies which will be covered by a separate issuance.
 - c. likewise presented by Major Final Output (MFO), by Program/Project/Activity (PAP), by Allotment Class and by Major Programs/Projects [Identify Key Results Areas (KRAs)]
 - d. certified correct by the Budget Officer (data on appropriations, allotments, obligations and obligations Not Yet Due and Demandable) and Chief Accountant (data on disbursements & obligations Due and Demandable). This shall be approved by Head of the Department/Agency/Authorized Representative as recommended by the Director of Financial Management Service (FMS).
 - e. submitted to the Department of Budget and Management (DBM) and COA - GAS.
 In submitting their reports to DBM, agencies and OUs under the coverage of DBM Central Office shall submit their reports directly to the Budget and Management Bureau (BMB) concerned. In the case however of DepEd, DOH, DPWH, TESDA, SUCs and CHED, their ROs and lowest OUs shall submit their reports directly to the DBM RO concerned. The CO of these departments/agencies shall also submit a consolidated department/agency report to the DBM-BMB concerned.
 - f. due for submission to COA and DBM within 30 days after the end of the quarter.
2. Column 1 - Particulars shall indicate the sources of funds MFOs, PAPs, Major Programs/Projects under each KRA, by Allotment Class, consistent with the UACS. Summary "By Object Code" shall be reflected under FAR No. 1-A.
3. Column 2 - Adopt the UACS Code per COA-DBM-DOF Joint Circular No. 2013-1 dated 6 August 2013.
4. Columns 3 to 5 shall reflect the available appropriations from all sources:
 - Column 3 - authorized agency appropriation
 - Column 4 - adjustments representing appropriations corresponding to allotment releases from Special Purpose Funds, grants / donations on top of the expenditure program and transfers to/from other department / agency resulting to increase/reduction of appropriations. This shall include realignment from one P/A/P or allotment class or operating unit to another.
 - Column 5 - adjusted appropriations
5. Columns 6 to 10 shall reflect the available allotments identified by source, as recorded in the Registry of Allotments and Obligations (RAOs):
 - Column 6 - allotments received for the period.
 - Column 7 - adjustments of allotments thru withdrawals of previously released allotments and realignment/augmentation within the regular agency budget.
 - Column 8 - allotments transferred to bureaus/regional offices/operating units. This should correspond to the data reflected under FAR No. 1-B, Item A, columns 10 to 13.
 - Column 9 - additional allotments received from central office/regional office/operating units. This should correspond to the data reflected under FAR No. 1-B, Item B, columns 6 to 9.
 - Column 10- totals of columns 6, 7, 8 and 9.
6. Columns 11 to 15 shall reflect the actual obligations incurred, broken down by quarter, as recorded in the RAOs.
 - Columns 11 to 14 - total current year obligations for the quarter ending March, June, September and December.
 - Column 15 - sum of columns 11, 12, 13 and 14
7. Columns 16 to 20 shall reflect the actual disbursements, broken down by quarter, based on the Report of Checks Issued (RCI), Journal Entry Voucher (JEV), Tax Remittance Advice (TRA), Report of Advice to Debit Account Issued (RADAI) and Non-Cash Availment Authority (NCAA).
 - Columns 16 to 19 - total disbursements for the quarters ending March, June, September and December.
 - Column 20 - sum of columns 16, 17, 18 and 19
8. Columns 21 to 24 shall reflect the balances of appropriations, allotments and unpaid obligations at the end of the reporting period:
 - Column 21 - balance of appropriations not released for the period
 - Column 22 - balance of allotment not obligated for the period
 - Column 23 to 24 - balance of unpaid obligations for the period equivalent to the difference between columns 15 and 20 broken down into: Due and Demandable Obligations and Obligations - Not Yet Due and Demandable.
9. The SAAOBD shall be prepared for the Current Year Appropriation, Supplemental Appropriations and for the Continuing Appropriations, Allotted and Unallotted Continuing.

SUMMARY OF APPROPRIATIONS, ALLOTMENTS, OBLIGATIONS, DISBURSEMENTS AND BALANCES BY OBJECT OF EXPENDITURES
As of the Quarter Ending _____

Department : _____
Agency : _____
Operating Unit : _____
Organization Code (UACS) : _____
Funding Source Code (as clustered) : _____
(e.g. Old Fund Code: 101,102, 151)

	Current Year Appropriations
	Supplemental Appropriations
	Continuing Appropriations

Particulars	UACS CODE	Appropriations			Allotments					Current Year Obligations					Current Year Disbursements					Balances			
		Authorized Appropriation	Adjustments (Transfer (To)/From, Realignment)	Adjusted Appropriations	Allotments Received	Adjustments (Withdrawal, Realignment)	Transfer To	Transfer From	Adjusted Total Allotments	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total	Unreleased Appropriations	Unobligated Allotment	Unpaid Obligations (15-20) = (23+24)	
										Ending March 31	Ending June 30	Ending Sept. 30	Ending Dec. 31		Ending March 31	Ending June 30	Ending Sept. 30	Ending Dec. 31				Due and Demandable	Not Yet Due and Demandable
1	2	3	4	5=(3+4)	6	7	8	9	10=[(6+ (-)7) -8+9]	11	12	13	14	15=(11+ 12+13+ 14)	16	17	18	19	20=(16 +17+18 +19)	21=(5-10)	22=(10- 15)	23	24
SUMMARY																							
A. AGENCY SPECIFIC BUDGET																							
Personnel Services																							
Salaries and Wages																							
Salaries and Wages - Regular	50101010 00																						
Basic Salary - Civilian	50101010 01																						
Basic Pay - Military/Uniformed Personnel	50101010 02																						
Salaries and Wages - Contractual	50101020 00																						
Other Compensation																							
Personnel Economic Relief Allowance (PERA)																							
PERA - Civilian																							
PERA - Military/Uniformed Personnel																							
Representation Expenses																							
Transportation Allowance																							
Transportation Allowance																							
RATA of Sectoral/Alternate Sectoral Representatives																							
Continue down to the last object of expenditure...																							
Maintenance & Other Operating Expenses																							
Traveling Expenses	50201000 00																						
Traveling Expenses - Local	50201010 00																						
Traveling Expenses - Foreign	50201020 00																						
Training and Scholarship Expenses																							
Training Expenses																							
Scholarship Grants/Expenses																							
Supplies and Materials Expenses																							
Office Supplies Expenses																							
Accountable Forms Expenses																							
Non-Accountable Forms Expenses																							
Animal/Zoological Supplies Expenses																							
Food Supplies Expenses																							
Welfare Goods Expenses																							
Drugs and Medicines Expenses																							
Medical, Dental and Laboratory Supplies Expenses																							
Fuel, Oil and Lubricants Expenses																							
Agricultural and Marine Supplies Expenses																							
Textbooks and Instructional Materials Expenses																							
Textbooks and Instructional Materials Expenses																							
Chalk Allowance																							
Military, Police and Traffic Supplies Expenses																							
Chemical and Filtering Supplies Expenses																							
Other Supplies and Materials Expenses																							
Utility Expenses																							
Water Expenses																							
Electricity Expenses																							
Continue down to the last object of expenditure...																							

SUMMARY OF APPROPRIATIONS, ALLOTMENTS, OBLIGATIONS, DISBURSEMENTS AND BALANCES BY OBJECT OF EXPENDITURES
As of the Quarter Ending _____

FAR No. 1-A

Department _____
Agency _____
Operating Unit _____
Organization Code (UACS) _____
Funding Source Code (as clustered) : _____
(e.g. Old Fund Code: 101,102, 151)

	Current Year Appropriations
	Supplemental Appropriations
	Continuing Appropriations

Particulars	UACS CODE	Appropriations			Allotments					Current Year Obligations					Current Year Disbursements					Balances			
		Authorized Appropriation	Adjustments (Transfer (To)/From, Realignment)	Adjusted Appropriations	Allotments Received	Adjustments (Withdrawal, Realignment)	Transfer To	Transfer From	Adjusted Total Allotments	1st Quarter Ending March 31	2nd Quarter Ending June 30	3rd Quarter Ending Sept. 30	4th Quarter Ending Dec. 31	Total	1st Quarter Ending March 31	2nd Quarter Ending June 30	3rd Quarter Ending Sept. 30	4th Quarter Ending Dec. 31	Total	Unreleased Appropriations	Unobligated Allotment	Unpaid Obligations (15-20) = (23+24)	
																						Due and Demandable	Not Yet Due and Demandable
1	2	3	4	5=(3+4)	6	7	8	9	10=[(6+ (-)7) -8+9]	11	12	13	14	15=(11+ 12+13+ 14)	16	17	18	19	20=(16 +17+18 +19)	21=(5-10)	22=(10- 15)	23	24
Financial Expenses																							
Management Supervision/Trusteeship Fees																							
Interest Expenses																							
Interest Paid to Non Residents																							
Interest Paid to Residents other than General Government																							
Interest Paid to other General Government Units																							
Continue down to the last object of expenditure...																							
Capital Outlays																							
Property, Plant and Equipment Outlay																							
Buildings and Other Structures Outlay	50604040 00																						
Buildings	50604040 01																						
School Buildings	50604040 02																						
Hospitals and Health Centers	50604040 03																						
Markets	50604040 04																						
Machinery and Equipment Outlay	50604050 00																						
Machinery	50604050 01																						
Office Equipment	50604050 02																						
Information and Communication Technology Equipment	50604050 03																						
(sample object of expenditure only)																							
Continue down to the last object of expenditure...																							
B. AUTOMATIC APPROPRIATIONS																							
Retirement and Life Insurance Premium																							
Specify allotment class/object of expenditures																							
Customs Duties and Taxes																							
Specify allotment class/object of expenditures																							
Continue down to the last object of expenditure...																							
C. SPECIAL PURPOSE FUNDS																							
Miscellaneous Personnel Benefits Fund																							
Specify allotment class/object of expenditures																							
Pension and Gratuity Fund																							
Specify allotment class/object of expenditures																							
Continue down to the last object of expenditure...																							
GRAND TOTAL																							

Certified Correct:

Budget Officer
Date:

Certified Correct:

Chief Accountant
Date:

Recommending Approval:

Director, FMS
Date:

Approved By:

Agency Head/Department Secretary
Date:

SUMMARY OF APPROPRIATIONS, ALLOTMENTS, OBLIGATIONS, DISBURSEMENTS AND BALANCES BY OBJECT OF EXPENDITURES

Instructions

1. The Summary of Appropriations, Allotments, Obligations, Disbursements and Balances by Object of Expenditures (SAAODBOE) shall be:
 - a. prepared by all agencies' Central Offices/Regional Offices/Operating units in reporting the appropriations, the allotments received, the obligations, the disbursements made and balances by object of expenditures for the reporting period.
 For highly decentralized departments (such as DepEd, DPWH, DENR, etc.) their lowest operating units (schools/districts/provincial offices) shall submit a copy of their reports to the next higher level units (e.g., Division/Regional Offices) for consolidation. For DepEd, the consolidated report of Division Offices (DOs) shall be submitted to their respective ROs. Subsequently the Agency ROs shall prepare a consolidated report (RO and OUs under its coverage) and submit the same to their Central Office (CO) and to the Government Accountancy Sector (GAS) including copies of the submitted SAAODBOE of the lowest operating unit. In turn, the ACO shall prepare an overall consolidated report (CO, RO, all OUs) for submission to the COA - GAS.

 All operating units shall provide a copy of their report to their respective Audit Team Leader.
 - b. presented by Funding Source Code as clustered (i.e., codes equivalent to the old Fund Codes 101, 102, 151, etc.). The Funding Source Code under the UACS will be clustered to capture the books of accounts being maintained by the agencies which will be covered by a separate issuance.
 - c. certified correct by the Budget Officer (data on appropriations, allotments, obligations and obligations not yet due and demandable) and Chief Accountant (data on disbursements & obligations Due and Demandable). This shall be approved by Head of the Department/Agency/Authorized Representative as recommended by the Director of Financial Management Service (FMS).
 - d. submitted to the Department of Budget and Management (DBM) and COA - GAS.
 In submitting their reports to DBM, agencies and OUs under the coverage of DBM Central Office shall submit their reports directly to the Budget and Management Bureau (BMB) concerned. In the case however of DepEd, DOH, DPWH, TESDA, SUCs and CHED, their ROs and lowest OUs shall submit their reports directly to the DBM RO concerned. The CO of these departments/agencies shall also submit a consolidated department/agency report to the DBM concerned.
 - e. due for submission to COA and DBM within **30 days** after the end of the quarter.
2. Column 1 - Particulars shall indicate the sources of funds, the Allotment Class, and the Object of Expenditures consistent with the UACS.
3. Column 2 - Adopt the UACS Code per COA-DBM-DOF Joint Circular No. 2013-1 dated 6 August 2013.
4. Columns 3 to 5 shall reflect the available appropriations from all sources:
 - Column 3 - authorized agency regular appropriation
 - Column 4 - adjustments representing appropriations corresponding to allotment releases from Special Purpose Funds and transfers to/from other department / agency resulting to increase/reduction of appropriations. This shall include realignment from one P/A/P or allotment class or operating unit to another.
 - Column 5 - adjusted appropriations
5. Columns 6 to 10 shall reflect the available allotments identified by source, as recorded in the Registry of Allotments and Obligations (RAOs):
 - Column 6 - allotments received for the period.
 - Column 7 - adjustments of allotments thru withdrawals of previously released allotments and realignment/augmentation within the regular agency budget.
 - Column 8 - allotments transferred to bureaus/regional offices/operating units. This should correspond to the data reflected under FAR No. 1-B, columns 10 to 13.
 - Column 9 - additional allotments received from central office/regional office/operating units. This should correspond to the data reflected under FAR No. 1-B, Item B columns 6 to 9.
 - Column 10 - total of columns 6, 7, 8 and 9.
6. Columns 11 to 15 shall reflect the actual obligations incurred, broken down by quarter, as recorded in the RAOs.
 - Columns 11 to 14 - total current year obligations for the quarter ending March, June, September and December.
 - Column 15 - sum of columns 11, 12, 13 and 14
7. Columns 16 to 20 shall reflect the actual disbursements, broken down by quarter, based on the Report of Checks Issued (RCI), Journal Entry Voucher (JEV), Tax Remittance Advice (TRA), Report of Advice to Debit Account Issued (RADAI) and Non-Cash Availment Authority (NCAA).
 - Columns 16 to 19 - total disbursements for the quarters ending March, June, September and December.
 - Column 20 - sum of columns 16, 17, 18 and 19
8. Columns 21 to 24 shall reflect the balances of appropriations, allotments and unpaid obligations at the end of the reporting period:
 - Column 21 - balance of appropriations not released for the period
 - Column 22 - balance of allotment not obligated for the period
 - Column 23 to 24 - balance of unpaid obligations for the period equivalent to the difference between columns 15 and 20 broken down into: Due and Demandable Obligations and Obligations Not Yet Due and Demandable.

List of Allotments and Sub-Allotments
As of the quarter ending _____, 20__

Department : _____
Agency : _____
Operating Unit : _____
Organization Code (UACS) : _____
Funding Source Code (as clustered) : _____
(e.g. Old Fund Code: 101,102, 151)

	Current Year Appropriations
	Continuing Appropriations
	Supplemental Appropriations

No.	Allotments / Sub-Allotments		Funding Source		Allotments / Sub-Allotments received from COs / ROs				Sub-Allotment to Regions/Operating Units				Total Allotments / Net of Sub-allotments			
	Number	Date	Description	UACS Code	PS	MOOE	CO	Total	PS	MOOE	CO	Total	PS	MOOE	CO	Total
1	2	3	4	5	6	7	8	9=(6+7+8)	10	11	12	13=(10+11+12)	14 = (6+10)	15 = (7+11)	16 = (8 + 12)	17=(14+15+16)
A. Allotments received from DBM																
	Comprehensive Release per Annex A and A-1 of NBC No. 551	2-Jan-14	Agency Specific Budget	1 01 101												
1	GARO No. 2014-1 (RLIP)	2-Jan-14	RLIP	1 04 102												
2																
3																
4	SARO (MPBF)			1 01 406												
5																
6																
7																
8																
9																
10																
11																
12																
13																
14																
15																
	Sub-total				-	-	-	-	-	-	-	-	-	-	-	-
B. Sub-allotments received from Central Office/Regional Office																
1																
2																
3																
4																
5																
6																
	Sub-Total				-	-	-	-	-	-	-	-	-	-	-	-
	Total Allotments				-	-	-	-	-	-	-	-	-	-	-	-

Summary by Funding Source Code:																
Agency Specific Budget		1 01 101														
RLIP		1 04 102														
MPBF		1 01 406														

Certified Correct:

Budget Officer

INSTRUCTIONS:

1. The list of Allotments and Sub-Allotments shall be prepared to support the quarterly SAAODB per **FAR No. 1.**
2. Columns 1 to 17 shall reflect the following information:
 - Column 1 - sequential numbering to determine how many obligational authorities were received / issued.
 - Columns 2 and 3 - Assigned allotment / Sub-allotment numbers and the date of issuance.
 - Columns 4 and 5 - the source of the current year allotments/ sub-allotments - Agency specific budget, Special Purpose Funds, Automatic Appropriations i.e., RLIP, SAGF, etc. and the corresponding Funding Source Code.
 - Columns 6 to 8 - the amount of Allotments and Sub-Allotments transferred from Central Office / Regional Offices under each allotment class should tally with the amount reflected in Column 9 of FAR Nos. 1 and 1-A.
 - Column 9 - sum of columns 6, 7 and 8.
 - Columns 10 to 12 - the amount of Sub-Allotments transferred to Regional Offices / Operating Units. Total transfers to other OUs under each allotment class should tally with the amount reflected in Column 8 of FAR Nos. 1 and 1-A.
 - Column 13 - sum of columns 10, 11 and 12.
 - Columns 14 to 17 - total of columns 9 and 13 by allotment class.

STATEMENT OF APPROVED BUDGET, UTILIZATIONS, DISBURSEMENTS AND BALANCES
As of the Quarter Ending _____

Department : _____
Agency : _____
Operating Unit : _____
Organization Code (UACS) : _____
Funding Source Code (as clustered) : _____

Particulars	UACS CODE	Approved Budget			Budget Utilization					Disbursements					BALANCES		
		Approved Budgeted Revenue	Adjustments (Additions, Reductions, Realignment)	Adjusted Budgeted Revenue	1st Quarter Ending March 31	2nd Quarter Ending June 30	3rd Quarter Ending Sept. 30	4th Quarter Ending Dec. 31	Total	1st Quarter Ending March 31	2nd Quarter Ending June 30	3rd Quarter Ending Sept. 30	4th Quarter Ending Dec. 31	Total	Unutilized Budget	Unpaid Utilizations (10-15) = (17+18)	
																Due and Demandable / Accounts Payable	Not Yet Due and Demandable
1	2	3	4	5=[3+(-)4]	6	7	8	9	10=(6+7+8+9)	11	12	13	14	15=(11+12+13+14)	16=(5-10)	17	18
I. Agency Approved Budget																	
General Administration and Support																	
General Administration and Supervision																	
PAP																	
PS																	
MOOE																	
CO																	
Support to Operations																	
PAP																	
PS																	
MOOE																	
CO																	
Operations																	
MFO 1 - [MFO Description]																	
PAP																	
PS																	
MOOE																	
CO																	
...continue down to the last PAP																	
...continue down to the last MFO																	
GRAND TOTAL																	
PS																	
MOOE																	
CO																	
Recapitulation by MFO:																	
MFO 1																	
MFO 2																	
...continue down to the last MFO																	
OF WHICH:																	
Major Programs/Projects																	
KRA No. 1 - Anti-Corruption, Transparent, Accountable and Participatory Governance																	
Program Budgeting:																	
MPP																	
Other Major Programs and Projects																	
and monitored by the President through PMS																	
PAP																	
...continue down to the last PAP																	
...continue down to the last Program Budgeting																	
...continue down to the last KRA																	
Certified Correct:	Certified Correct:	Recommending Approval:								Approved By:							
Budget Officer Date:	Chief Accountant Date:	Director, FMS Date:								Agency Head/Department Secretary Date:							

STATEMENT OF APPROVED BUDGET, UTILIZATIONS, DISBURSEMENTS AND BALANCES

Instructions

1. The agency Statement of Approved Budget, Utilizations, Disbursements and Balances (SABUDB) for Off-Budget Funds shall be:
 - a. prepared by all agencies' Central Offices/Regional Offices/Operating units with authority to use their revenue in reporting the budgeted income received, the utilizations made, disbursements and balances for the reporting period.
 For highly decentralized departments (such as DepEd, DPWH, DENR, etc.) their lowest operating units (schools/districts/provincial offices) shall submit a copy of their reports to the next higher level units (e.g., Division/Regional Offices) for consolidation. For DepEd, the consolidated report of Division Offices (DOs) shall be submitted to their respective ROs. Subsequently the Agency ROs shall prepare a consolidated report (RO and OUs under its coverage) and submit the same to their Central Office (CO) and to the Government Accountancy Sector (GAS) including copies of the submitted SABUDB of the lowest operating unit. In turn, the ACO shall prepare an overall consolidated report (CO, RO, all OUs) for submission to the COA - GAS.

 All operating units shall provide a copy of their report to their respective Audit Team Leader.
 - b. presented by Funding Source Code as clustered (i.e., codes equivalent to the old Fund Codes 101, 102, 151, etc.). The Funding Source Code under the UACS will be clustered to capture the books of accounts being maintained by the agencies which will be covered by a separate issuance.
 - c. likewise presented by Major Final Output (MFO), by Program/Project/Activity (PAP), by Allotment Class and by Major Programs/Projects [identify Key Results Areas (KRAs)]
 - d. certified correct by the Budget Officer (data on approved budget, budget utilizations and unpaid utilizations - Not Yet Due and Demandable) and Chief Accountant (data on disbursements & unpaid utilizations - Due and Demandable). This shall be approved by Head of the Department/Agency/Authorized Representative as recommended by the Director of Financial Management Service (FMS).
 - e. submitted to the Department of Budget and Management (DBM) and COA - GAS.
 In submitting their reports to DBM, agencies and OUs under the coverage of DBM Central Office shall submit their reports directly to the Budget and Management Bureau (BMB) concerned. In the case however of DepEd, DOH, DPWH, TESDA, SUCs and CHED, their ROs and lowest OUs shall submit their reports directly to the DBM RO concerned. The CO of these departments/agencies shall also submit a consolidated department/agency report to the DBM-BMB concerned.
 - f. due for submission to COA and DBM within **30 days** after the end of the quarter.
2. Column 1 - Particulars shall indicate the MFOs, PAPs, Major Programs/Projects under each KRA, by Allotment Class, consistent with the UACS. Summary "By Object Code" shall be reflected under FAR No. 2-A.
3. Column 2 - Adopt the UACS Code per COA-DBM-DOF Joint Circular No. 2013-1 dated 6 August 2013.
4. Columns 3 to 5 shall reflect the approved budgeted revenue of the agency:
 - Column 3 - Approved budgeted revenue for the period
 - Column 4 - Adjustments representing realignment / augmentation within the agency approved budgeted revenue
 - Column 5 - Adjusted budgeted revenue
5. Columns 6 to 10 shall reflect the budget utilization, broken down by quarter:
 - Columns 6 to 9 - total budget utilized for the quarter ending March, June, September and December.
 - Column 10 - sum of columns 6, 7, 8 and 9
6. Columns 11 to 15 shall reflect the actual disbursements made, broken down by quarter:
 - Columns 11 to 14 - total disbursements for the quarter ending March, June, September and December.
 - Column 15 - sum of columns 11, 12, 13, and 14
7. Columns 16 to 18 shall reflect the balances of the approved budgeted revenue at the end of the reporting period:
 - Column 16 - balance of approved budgeted revenue unutilized for the period
 - Column 17 to 18 - balance of unpaid utilizations for the period equivalent to the difference between columns 10 and 15 broken down into: Due and Demandable and Not Yet Due and Demandable.

SUMMARY OF APPROVED BUDGET, UTILIZATIONS, DISBURSEMENTS AND BALANCES BY OBJECT OF EXPENDITURES
As of the Quarter Ending _____

Department : _____
 Agency : _____
 Operating Unit : _____
 Organization Code (UACS) : _____
 Funding Source Code (as clustered) : _____

Particulars	UACS CODE	Approved Budget			Budget Utilization					Disbursements					BALANCES		
		Approved Budgeted Revenue	Adjustments (Additions, Reductions, Realignment)	Adjusted Budgeted Revenue	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total	Unutilized Budget	Unpaid Utilizations (10-15) = (17+18)	
					Ending March 31	Ending June 30	Ending Sept. 30	Ending Dec. 31		Ending March 31	Ending June 30	Ending Sept. 30	Ending Dec. 31			Due and Demandable / Accounts Payable	Not Yet Due and Demandable
1	2	3	4	5=[3+(-)4]	6	7	8	9	10=(6+7+8+9)	11	12	13	14	15=(11+12+13+14)	16=(5-10)	17	18
SUMMARY																	
A. AGENCY SPECIFIC BUDGET																	
Personnel Services																	
Salaries and Wages																	
Basic Salary - Civilian	50101010 01																
Basic Pay - Military/Uniformed Personnel	50101010 02																
Other Compensation																	
Personnel Economic Relief Allowance (PERA)																	
PERA - Civilian																	
Representation Expenses																	
Transportation Allowance																	
RATA of Sectoral/Alternate Sectoral Representatives																	
<i>Continue down to the last object of expenditure...</i>																	
Maintenance & Other Operating Expenses																	
Traveling Expenses	50201000 00																
Traveling Expenses - Local	50201010 00																
Traveling Expenses - Foreign	50201020 00																
Training and Scholarship Expenses																	
Training Expenses																	
Scholarship Grants/Expenses																	
Supplies and Materials Expenses																	
Office Supplies Expenses																	
Accountable Forms Expenses																	
Non-Accountable Forms Expenses																	
Animal/Zoological Supplies Expenses																	
Food Supplies Expenses																	
Welfare Goods Expenses																	
Drugs and Medicines Expenses																	
Medical, Dental and Laboratory Supplies Expenses																	
Fuel, Oil and Lubricants Expenses																	
Agricultural and Marine Supplies Expenses																	
Textbooks and Instructional Materials Expenses																	
Textbooks and Instructional Materials Expenses																	
Chalk Allowance																	
Military, Police and Traffic Supplies Expenses																	
Chemical and Filtering Supplies Expenses																	
Other Supplies and Materials Expenses																	
Utility Expenses																	
Water Expenses																	
Electricity Expenses																	
<i>Continue down to the last object of expenditure...</i>																	

SUMMARY OF APPROVED BUDGET, UTILIZATIONS, DISBURSEMENTS AND BALANCES BY OBJECT OF EXPENDITURES
As of the Quarter Ending _____

Department : _____
 Agency : _____
 Operating Unit : _____
 Organization Code (UACS) : _____
 Funding Source Code (as clustered) : _____

Particulars	UACS CODE	Approved Budget			Budget Utilization					Disbursements					BALANCES		
		Approved Budgeted Revenue	Adjustments (Additions, Reductions, Realignment)	Adjusted Budgeted Revenue	1st Quarter Ending March 31	2nd Quarter Ending June 30	3rd Quarter Ending Sept. 30	4th Quarter Ending Dec. 31	Total	1st Quarter Ending March 31	2nd Quarter Ending June 30	3rd Quarter Ending Sept. 30	4th Quarter Ending Dec. 31	Total	Unutilized Budget	Unpaid Utilizations (10-15) = (17+18)	
																Due and Demandable / Accounts Payable	Not Yet Due and Demandable
1	2	3	4	5=[3+(-)4]	6	7	8	9	10=(6+7+8+9)	11	12	13	14	15=(11+12+13+14)	16=(5-10)	17	18
Financial Expenses																	
Management Supervision/Trusteeship Fees																	
Interest Expenses																	
Interest Paid to Non Residents																	
Interest Paid to Residents other than General Government																	
Interest Paid to other General Government Units																	
<i>Continue down to the last object of expenditure...</i>																	
Capital Outlays																	
Property, Plant and Equipment Outlay																	
Buildings and Other Structures Outlay	50604040 00																
Buildings	50604040 01																
School Buildings	50604040 02																
Hospitals and Health Centers	50604040 03																
Markets	50604040 04																
Machinery and Equipment Outlay	50604050 00																
Machinery	50604050 01																
Office Equipment	50604050 02																
Information and Communication Technology Equipment	50604050 03																
<i>(sample object of expenditure only)</i>																	
<i>Continue down to the last object of expenditure...</i>																	
Certified Correct:	Certified Correct:	Recommending Approval:					Approved By:										
Budget Officer Date: _____	Chief Accountant Date: _____	Director, FMS Date: _____					Agency Head/Department Secretary Date: _____										

SUMMARY OF APPROVED BUDGET, UTILIZATIONS, DISBURSEMENTS AND BALANCES BY OBJECT OF EXPENDITURES

Instructions

1. The agency Summary of Approved Budget, Utilizations, Disbursements and Balances by Object of Expenditures (SABUDBOE) for Off-Budget Funds shall be:
 - a. prepared by all agencies' Central Offices/Regional Offices/Operating units with authority to use their revenue in reporting budgeted income received, the utilizations made, disbursements and balances for the reporting period.

For highly decentralized departments (such as DepEd, DPWH, DENR, etc.) their lowest operating units (schools/districts/provincial offices) shall submit a copy of their reports to the next higher level units (e.g., Division/Regional Offices) for consolidation. For DepEd, the consolidated report of Division Offices (DOs) shall be submitted to their respective ROs. Subsequently the Agency ROs shall prepare a consolidated report (RO and OUs under its coverage) and submit the same to their Central Office (CO) and to the Government Accountancy Sector (GAS) including copies of the submitted SABUDBOE of the lowest operating unit. In turn, the ACO shall prepare an overall consolidated report (CO, RO, all OUs) for submission to the COA - GAS.

All operating units shall provide a copy of their report to their respective Audit Team Leader.
 - b. presented by Funding Source Code as clustered (i.e., codes equivalent to the old Fund Codes 101, 102, 151, etc.). The Funding Source Code under the UACS will be clustered to capture the books of accounts being maintained by the agencies which will be covered by a separate issuance.
 - c. certified correct by the Budget Officer (data on approved budget, budget utilizations and unpaid utilizations - Not Yet Due and Demandable) and Chief Accountant (data on disbursements & unpaid utilizations - Due and Demandable). This shall be approved by Head of the Department/Agency/Authorized Representative as recommended by the Director of Financial Management Service (FMS).
 - d. submitted to the Department of Budget and Management (DBM) and COA - GAS.

In submitting their reports to DBM, agencies and OUs under the coverage of DBM Central Office shall submit their reports directly to the Budget and Management Bureau (BMB) concerned. In the case however of DepEd, DOH, DPWH, TESDA, SUCs and CHED, their ROs and lowest OUs shall submit their reports directly to the DBM RO concerned. The CO of these departments/agencies shall also submit a consolidated department/agency report to the DBM-BMB concerned.
 - e. due for submission to COA and DBM within **30 days** after the end of the quarter.
2. Column 1 - Particulars shall indicate the Allotment Class and Object of Expenditures consistent with the UACS.
3. Column 2 - Adopt the UACS Code per COA-DBM-DOF Joint Circular No. 2013-1 dated 6 August 2013.
4. Columns 3 to 5 shall reflect the approved budgeted revenue of the agency:
 - Column 3 - Approved budgeted revenue for the period
 - Column 4 - Adjustments representing realignment / augmentation within the agency approved budgeted revenue
 - Column 5 - Adjusted budgeted revenue
5. Columns 6 to 10 shall reflect the budget utilization, broken down by quarter:
 - Columns 6 to 9 - total budget utilized for the quarter ending March, June, September and December.
 - Column 10 - sum of columns 6,7,8, and 9
6. Columns 11 to 15 shall reflect the actual disbursements made, broken down by quarter:
 - Columns 11 to 14 - total disbursements for the quarter ending March, June, September and December.
 - Column 15 - sum of columns 11, 12, 13, and 14
7. Columns 16 to 18 shall reflect the balances of the approved budgeted revenue at the end of the reporting period:
 - Column 16 - balance of approved budgeted revenue unutilized for the period
 - Column 17 to 18 - balance of unpaid utilizations for the period equivalent to the difference between columns 10 and 15 broken down into: Due and Demandable and Not Yet Due and Demandable.

Instructions:

1. The Aging of Due and Demandable Obligations shall be:

- a.) Prepared by agencies central offices/regional offices/operating units. Adopt the UACS Code per COA-DBM-DOF Joint Circular No. 2013-1 dated 6 August 2013.
- b.) Certified correct by the Budget Officer (data on Obligation Request number and amount) and Chief Accountant (data on the aging of Due and Demandable Obligations) and approved by the Head of Department/Agency/Authorized Representative as recommended by the Director of Financial Management Service (FMS)
- c.) Due for submission to COA and DBM within 30 days after the end of the year.

2. Columns 1 to 10 shall reflect the following information:

- Column 1 - Name of Creditors
- Columns 2 to 4 - Obligation Request Number, Date and Amount of unpaid obligations
- Column 5 - Amount of Due and Demandable Obligations
- Columns 6 to 10 - Aging of Due and Demandable Obligations
- Column 11 - Reasons for having Due and Demandable Obligations outstanding above 90 days.

MONTHLY REPORT OF DISBURSEMENTS
For the month of _____, 20__

Department : _____
Agency : _____
Operating Unit : _____
Organization Code (UACS) : _____
Funding Source Code (as clustered): _____
(e.g. Old Fund Code: 101,102, 151)

PARTICULARS	CURRENT YEAR BUDGET					PRIOR YEAR'S BUDGET											SUB-TOTAL	TRUST LIABILITIES				GRAND TOTAL					Remarks
	PS	MOOE	Fin. Exp	CO	TOTAL	PRIOR YEAR'S ACCOUNTS PAYABLE					CURRENT YEAR'S ACCOUNTS PAYABLE					TOTAL		PS	MOOE	CO	TOTAL	PS	MOOE	Fin. Exp	CO	TOTAL	
						PS	MOOE	Fin. Exp	CO	Sub-Total	PS	MOOE	Fin. Exp	CO	Sub-Total												
1	2	3	4	5	6= (2+3+4+5)	7	8	9	10	11= (7+8+9+10)	12	13	14	15	16= (12+13+14+15)	17=(11+16)	18=(6+17)	19	20	21	22=(19+20+21)	23	24	25	26	27=(23+24+25+26)	28
Notice of Cash Allocation (NCA) MDS Checks Issued Advice to Debit Account Working Fund (NCA issued to BTr) Tax Remittance Advices Issued (TRA) Cash Disbursement Ceiling (CDC) Non-Cash Availment Authority (NCAA) Others (CDT, BTr Docs Stamp, etc.) TOTAL																											e.g. Reasons for over or under spending and the catch-up plan

SUMMARY:

Total Disbursement Authorities Received
NCA
Working Fund
TRA
CDC
NCAA
Others (CDT, BTr Docs Stamp, etc.)
Less: Notice of Transfer Allocations (NTA)* issued
Total Disbursements Authorities Available
Less: Lapsed NCA Disbursements *
Balance of Disbursements Authorities as of to date

Notes: The use of NTA is discouraged
* Amounts should tally

Previous Report (Feb) This month (March) As of Date

Total Disbursements Program
Less: * Actual Disbursements
(Over)/Under spending

Previous Report (Feb) This month (March) As of Date

Certified Correct:

Agency Chief Accountant
Date:

Approved By:

Head of Agency or Authorized Representative
Date:

[Handwritten signature]

INSTRUCTIONS

1. The Monthly Report of Disbursements (MRD) shall be:

- a.) Prepared indicating **all authorized disbursements** of the agency/OU by type and by allotment class, showing the totals by disbursement authority issued.
- b.) Certified Correct by the Chief Accountant/Head of Accounting Unit and approved by Head of Agency/Authorized Representative.
- c.) Submitted to the Department of Budget and Management (DBM) and COA - Government Accountancy Sector (GAS).

In submitting their reports to DBM, agencies and OUs under the coverage of DBM Central Office shall submit their reports directly to the Budget and Management Bureau (BMB) concerned. In the case however of DepEd, DOH, DPWH, TESDA, SUCs, CHED, their ROs and lowest OUs shall submit their reports directly to the DBM RO concerned. It is understood that the lowest operating unit shall likewise submit the reports to their next higher level unit for consolidation and transmittal to their Central Office (CO). The CO of these departments/agencies shall submit the consolidated department/agency report to the DBM - BMB concerned.

d.) Due for submission to DBM and COA on or before the **30th day of the following month covered by the report.**

2. Columns 1 to 28 shall reflect the following information:

Column 1 - type of disbursement authorities used during the month covered by the report.

- Disbursements against the Notice of Cash Allocations/Notice of Transfer of Allocations made through MDS Checks or Advices to Debit Account;
- Working Fund for NCA's issued to the Bureau of the Treasury (BTr);
- Tax Remittance Advices for remittance of taxes withheld;
- Cash Disbursement Ceiling for authorized disbursements charged against income collected and retained by the foreign service posts of DFA and DOLE;
- Non-Cash Availment Authority for cost of goods and services paid directly by lending institutions to creditors of the agency implementing a foreign-assisted project; and
- Others for Custom Duties and Taxes, BTr Documentary Stamp Tax, etc.

Columns 2 to 6 - total disbursements made for obligations/expenditures incurred and charged against the current year budget i.e., allotments received during the year chargeable against the current year GAA

Columns 7 to 17 - total disbursements made for prior years' budget

Column 18 - sub-total of Columns 6 & 17 i.e., all disbursements for regular operating requirements.

Columns 19 to 22 - total disbursements made for trust liabilities covered by E.O. 338 / DOF-DBM Joint Circular No. 1-97.

Columns 23-27 - grand total, i.e., Columns 6, 17 & 22 for all types of disbursements by allotment class during the month covered by the report.

Column 28 - any additional information relevant to this report.

3. Summary of Total Disbursement Authority received and actual disbursements shall be indicated. List of disbursements authorities shall be presented on a separate sheet by Disbursement Authorities received indicating the number, date and amount.

4. Likewise, the over or under spending shall be determined by deducting the actual disbursements from the disbursements program. The reasons for over or under spending and the catch-up plan shall be stated in the remarks.

QUARTERLY REPORT OF REVENUE AND OTHER RECEIPTS
As of the Quarter Ending _____
(In Pesos)

Department : _____
Agency : _____
Operating Unit : _____
Organization Code (UACS) : _____

CLASSIFICATION / SOURCES OF REVENUE AND OTHER RECEIPTS	UACS Code	REVENUE TARGET (Annual)	ACTUAL REVENUE AND OTHER RECEIPTS COLLECTIONS					CUMULATIVE REMITTANCE /DEPOSITS TO DATE			VARIANCE		Remarks
			1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	TOTAL	Remittance to BTr	Deposited with AGDB	Total	Amount	%	
1	2	3	4	5	6	7	8=(4+5+6+7)	9	10	11=(9+10)	12=(8-3)	13 = (12 / 3)	14
A. General Fund (formerly Fund 101) - Tax Documentary Stamp Tax - Non-Tax Permit Fees Import B. Special Account in the General Fund (formerly Fund 105, 183, 401, 151-159) - Tax - Non-Tax C. Off-Budget Accounts (formerly Fund 161 to 164, etc.) D. Custodial Funds (formerly Fund 101-184, 187) TOTAL	40104010 00 40201010 01												

Certified Correct:

Chief Accountant
Date:

Approved By:

Agency Head/Department Secretary
Date:

INSTRUCTIONS

1. This Quarterly Report of Revenue and Other Receipts shall reflect the agency's/OU's actual revenue and other receipts collections from all sources remitted with the Bureau of the Treasury (BTr) and deposited in other Authorized Government Depository Bank (AGDB), for the budget year, broken down by quarter. This shall be submitted to DBM and COA not later than the 30th day following the end of the quarter.
2. Column 1 shall reflect the classification of revenue and other receipts as to tax or non-tax and should identify the specific source (Tax Income: e.g., Tax on Domestic Goods and Services, Tax on Net Profits, etc.; Non-tax Income: e.g. Permits and Licenses, Service Income, Business Income, etc) consistent with the Revised Chart of Accounts prescribed by COA.
3. Column 2 shall reflect the Unified Accounts Codes Structure (UACS) Code per COA-DBM-DOF Joint Circular No. 2013-1 dated 6 August 2013.
4. Columns 3 shall reflect the revenue targets for the year. This should be consistent with the amounts indicated in the Budget of Expenditures and Sources of Financing (BESF) tables for the budget year.
5. Columns 4 to 8 shall reflect the actual quarterly revenue and other receipts collections for the year covered by the report.
6. Columns 9 to 11 shall reflect the cumulative revenue and other receipts deposited by the agency with the BTr / AGDB as of date (from January 1 of the current year).
7. Columns 12 and 13 shall reflect the variance between the annual targeted collection and the actual revenue and other receipts collection as of the period covered by the report.
8. Column 14 shall reflect any additional information i.e., reasons for any variance between targeted and actual collections; new fees imposed; increase in fees and charges; or implementation of new programs.
9. This form shall be Certified Correct by the Chief Accountant/Head of Accounting Unit and approved by Head of Agency/Authorized Representative.