



REPUBLIC OF THE PHILIPPINES  
COMMISSION ON AUDIT  
DEPARTMENT OF BUDGET AND MANAGEMENT

**JOINT CIRCULAR NO. 2019-1**

**January 1, 2019**

**TO :** HEADS OF DEPARTMENTS, AGENCIES, STATE UNIVERSITIES AND COLLEGES (SUCs), CONSTITUTIONAL OFFICES ENJOYING FISCAL AUTONOMY AND OTHER OFFICES OF THE NATIONAL GOVERNMENT; HEADS OF GOVERNMENT-OWNED OR CONTROLLED CORPORATIONS (GOCCs) MAINTAINING SPECIAL ACCOUNT IN THE GENERAL FUND (SAGF) AND RECEIVING NATIONAL GOVERNMENT BUDGETARY SUPPORT (SUBSIDY/EQUITY); HEADS OF BUDGET AND ACCOUNTING UNITS; AND ALL OTHERS CONCERNED

**SUBJECT: UPDATED GUIDELINES RELATIVE TO BUDGET AND FINANCIAL ACCOUNTABILITY REPORTS (BFARs) STARTING FY 2019**

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**1.0 RATIONALE**

Agencies are required to regularly submit accountability reports to the Department of Budget and Management (DBM) and the Commission on Audit (COA) in compliance with the pertinent Sections of the General Provisions (GP) of the annual General Appropriations Act (GAA). Relative thereto, COA-DBM Joint Circular (JC) No. 2013-1 dated March 15, 2013 and COA-DBM JC No. 2014-1 dated July 2, 2014 prescribed the BFAR forms and the corresponding submission timelines, including encoding at the DBM Unified Reporting System (URS) pursuant to DBM Circular Letter (CL) No. 2016-11 dated December 6, 2016, and in accordance with the agency schedule provided under DBM CL No. 2018-9 dated September 6, 2018.

The BFAR forms, contents and submission deadlines are necessarily consistent with and supportive of budget innovations such as the adoption of GAA as an Allotment Order (GAAAO), the Unified Accounts Code Structure (UACS) and the Philippine Public Sector Accounting Standards (PPSAS), as well as the Program Expenditure Classification (PREXC)-fied budget structure. Hence, constant updating as warranted is undertaken to facilitate consolidation and harmonized integration of the aforecited developments into the reports.

With the adoption of the annual cash-based appropriations starting FY 2019 and taking into account the one-year availability of funds for the government's

programs/activities/projects, the BFARs forms and contents need to be fine-tuned, to ensure that they generate quality adequate information to enable the DBM and the COA, as oversight agencies, to effectively report, monitor and/or evaluate agency performance as basis for sound policy decisions, in a timely manner.

## **2.0 COVERAGE**

This Circular covers all departments, agencies, SUCs, Constitutional Offices enjoying fiscal autonomy and other offices of the national government, and GOCCs maintaining SAGF and receiving budgetary support from the national government.

## **3.0 OBJECTIVE**

To prescribe modified formats for BFARs as earlier prescribed under DBM–COA JC No. 2014-1 dated July 2, 2014, and revised submission timelines, consistent with the updated policies as of date, to wit:

- 3.1 To restructure the BFAR format/contents to conform to the PREXC-fied Budget Structure;
- 3.2 To provide more details for clarity and ensure consistency in information being reported among the various forms; and
- 3.3 To prescribe new forms to generate information consistent with the total resource budget framework.

## **4.0 GUIDELINES**

- 4.1 The BFAR formats under this JC considered the following:
  - 4.1.1 Retention of BAR format, except for the adoption of the PREXC-fied budget structure.
  - 4.1.2 Updating of affected BFAR formats, by:
    - 4.1.2.1 Adopting the PREXC-fied budget structure, including deletion of Key Result Area (KRA);
    - 4.1.2.2 Modification of terminologies/presentation formats consistent with latest standard practice/set of rules, among others:
      - 4.1.2.2.1 Use of “Agency/Entity”, “Fund Cluster”, “Modification”, “Augmentation”, “Off-Budgetary Funds”, “Aging of Unpaid Obligations”.



4.1.2.2.2 Designation of the Agency/Entity Head or his/her Authorized Representative as the approver of BFARs, upon recommendation by the Director of Financial Management Service (FMS) or his/her equivalent.

4.1.2.3 Incorporating additional information and/or reporting formats, deemed necessary for monitoring/tracking purposes, such as:

4.1.2.3.1 Provision for FAR No. 1-B columns 8, 13 and 18 (Financial Expenses) to be exclusively accomplished by the Bureau of the Treasury (BTr).

4.1.2.3.2 Provision of more details, to wit:

- Inclusion of “notice of transfer allocations, working fund, outright deductions for claims, etc.”;
- Breakdown of unpaid obligations to distinguish between current year’s and previous years’ appropriations, with specific aging classifications (1 year to less than 2 years, more than 2 years);
- Breakdown of Revenue and Other Receipts to include foreign-assisted projects (FAPs) and SAGF (domestic and foreign) with details such as Revenue and Non-Revenue Collections/Receipts (refund of cash advance, disallowance, overpayment of expense, absence without pay, etc.); and
- Breakdown by specific Special Purpose Funds (SPFs), as well as the subtotals by allotment class, by cost structure [i.e., General Administration and Support (GAS), Support To Operations (STO), Operations], and subtotals per Program/Sub-programs.

4.1.3 Prescribing new reporting forms to monitor the transferred funds from department/central office (CO)/regional office (RO)/operating unit (OU) to the implementing agency/unit and to track utilization status of trust receipts.

- 4.1.3.1 **FAR No. 1-C** (Statement of Obligations, Disbursements, Liquidations and Balances for Inter-Agency Fund Transfers).
- 4.1.3.2 **FAR No. 6** (Statement of Approved Budget, Utilization, Disbursements and Balances for Trust Receipts).
- 4.2 Copies of the BFARs, including both retained, modified, and additional forms, are attached hereto as Annexes.
- 4.3 Departments/Agencies/OU's shall accomplish and submit BFARs to COA, DBM, and to BTr, as applicable through the URS, in accordance with the timelines prescribed in the pertinent section of the GP of the GAA for the Budget Year, to wit:
  - **Within 30 days after the end of each quarter**
    - **BAR No. 1**
    - **FAR No. 1**
    - **FAR No. 1-A**
    - **FAR No. 1-B**
    - **FAR No. 1-C**
    - **FAR No. 2**
    - **FAR No. 2-A**
    - **FAR No. 5**
    - **FAR No. 6**
  - **On or before 30<sup>th</sup> day following the end of the year**
    - **FAR No. 3**
  - **On or before the 10<sup>th</sup> day of the month following the last month of the covered reporting period.**
    - **FAR No. 4**
- 4.3.1 Submission of BFARs shall be subject to their encoding access schedule in the URS, as prescribed in DBM CL 2018-9 dated September 16, 2018.
- 4.3.2 As evidence and to validate the online submission, only hard copies of BFARs generated from the URS and duly signed by the head of department/agency/OU or his/her authorized representative shall be accepted as official agency submission.
- 4.4 The status of agency compliance, with the online submission through the URS and submission of hard copies of BFARs generated from the URS, shall be posted at the DBM website, consistent with the government's transparency and accountability thrusts.

## **5.0 REPEALING CLAUSE**

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

## **6.0 UNAFFECTED PROVISIONS**

Except as expressly repealed, or by necessary implication, modified by this JC, the existing provisions of JC Nos. 2013-1 dated March 15, 2013 and 2014-1 dated July 2, 2014 shall remain in full force and effect.

## **7.0 SEPARABILITY**

If any provision of this Circular as now or later amended or its application to any person or circumstance is held invalid, the invalidity does not affect other provisions that can be given effect without the invalid provision or application.

## **8.0 PENALTY CLAUSE**

Failure to submit reports required under this Circular shall be subject to the provisions of Section 57, Chapter 6, Book VI of Executive Order No. 292 (Administrative Code of 1987).

## **9.0 EFFECTIVITY**

This Circular shall be effective immediately and remain to be in force unless otherwise repealed/amended.

  
**BENJAMIN E. DIOKNO**  
Secretary  
Department of Budget and Management



  
**MICHAEL G. AGUINALDO**  
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

[illegible]

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													
Program/Project													
Target 1													
Target 2													
...continue down to the last Program/Project													

Prepared By: \_\_\_\_\_  
Planning Services Head / Planning Officer  
Date: \_\_\_\_\_

In coordination with: \_\_\_\_\_  
Financial Services Head/ Budget Officer  
Date: \_\_\_\_\_

Approved by: \_\_\_\_\_  
Agency/Entity Head or Authorized Representative  
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      This shall reflect the Program and the corresponding Outcome and Output Indicators.  
This shall also reflect the corresponding Program Outcome and Output Indicators for Automatic Appropriations (i.e., Special Account in the General Fund) if applicable.
- Column 2      Adopt the UACS Code per COA-DBM-DOF Joint Circular Nos. 2013-1 dated 6 August 2013 and 2017-1 dated August 11, 2017.
- 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     This shall reflect the total variance between the agency's actual accomplishment versus physical targets as of the quarter covered by the report.
- Column 14     This 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 at the Quarter Ending \_\_\_\_\_

Department : \_\_\_\_\_  
Agency/Entity : \_\_\_\_\_  
Operating Unit : \_\_\_\_\_  
Organization Code (UACS) : \_\_\_\_\_  
Fund Cluster : \_\_\_\_\_

	Current Year Appropriations
	Supplemental Appropriations
	Continuing Appropriations

(e.g. UACS Fund Cluster: 01-Regular Agency Fund, 02-Foreign Assisted Projects Fund, 03-Special Account-Locally Funded/ Domestic Grants Fund, and 04-Special Account-Foreign Assisted/Foreign Grants Fund)

Particulars	UACS CODE	Appropriations			Allotments					Obligations					Disbursements					Balances			
		Authorized Appropriations	Adjustments (Transfer (To)/From, Modifications/ Augmentations)	Adjusted Appropriations	Allotments Received	Adjustments (Reductions, Modifications/ Augmentations)	Transfer To	Transfer From	Adjusted 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 Allotments	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																							
General Administration and Support																							
General Management and Supervision																							
Activity																							
PS																							
MOOE																							
FinEx (if applicable)																							
CO																							
Sub-Total, General Administration and Support																							
PS																							
MOOE																							
FinEx (if applicable)																							
CO																							
Support to Operations																							
Activity																							
PS																							
MOOE																							
FinEx (if applicable)																							
CO																							
...continue down to the last Activity																							
Locally-Funded Project(s)																							
Project																							
PS																							
MOOE																							
FinEx (if applicable)																							
CO																							
...continue down to the last Project																							
Foreign-Assisted Project(s)																							
Project																							
PS																							
MOOE																							
FinEx (if applicable)																							
CO																							
...continue down to the last Project																							
Sub-Total, Support to Operations																							
PS																							
MOOE																							
FinEx (if applicable)																							
CO																							

STATEMENT OF APPROPRIATIONS, ALLOTMENTS, OBLIGATIONS, DISBURSEMENTS AND BALANCES  
As at the Quarter Ending \_\_\_\_\_

Department : \_\_\_\_\_  
Agency/Entity : \_\_\_\_\_  
Operating Unit : \_\_\_\_\_  
Organization Code (UACS) : \_\_\_\_\_  
Fund Cluster : \_\_\_\_\_

	Current Year Appropriations
	Supplemental Appropriations
	Continuing Appropriations

(e.g. UACS Fund Cluster: 01-Regular Agency Fund, 02-Foreign Assisted Projects Fund, 03-Special Account-Locally Funded/ Domestic Grants Fund, and 04-Special Account-Foreign Assisted/Foreign Grants Fund)

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		Authorized Appropriations	Adjustments (Transfer (To)/From, Modifications/ Augmentations)	Adjusted Appropriations	Allotments Received	Adjustments (Reductions, Modifications/ Augmentations)	Transfer To	Transfer From	Adjusted 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 Allotments	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
Operations																							
Organizational Outcome																							
Program 1																							
Sub-Program (if applicable)																							
Activity																							
PS																							
MOOE																							
FinEx (if applicable)																							
CO																							
...continue down to the last PAP																							
Locally-Funded Project(s)																							
Project																							
PS																							
MOOE																							
FinEx (if applicable)																							
CO																							
...continue down to the last Project																							
Foreign-Assisted Project(s)																							
Project																							
PS																							
MOOE																							
FinEx (if applicable)																							
CO																							
Sub-Total, Program																							
PS																							
MOOE																							
FinEx (if applicable)																							
CO																							
Sub-Total, Sub-Program (if applicable)																							
PS																							
MOOE																							
FinEx (if applicable)																							
CO																							
Program 2																							
Sub-Program (if applicable)																							
Activity																							
PS																							
MOOE																							
FinEx (if applicable)																							
CO																							
...continue down to the last PAP																							

STATEMENT OF APPROPRIATIONS, ALLOTMENTS, OBLIGATIONS, DISBURSEMENTS AND BALANCES  
As at the Quarter Ending \_\_\_\_\_

Department : \_\_\_\_\_  
Agency/Entity : \_\_\_\_\_  
Operating Unit : \_\_\_\_\_  
Organization Code (UACS) : \_\_\_\_\_  
Fund Cluster : \_\_\_\_\_

	Current Year Appropriations
	Supplemental Appropriations
	Continuing Appropriations

(e.g. UACS Fund Cluster: 01-Regular Agency Fund, 02-Foreign Assisted Projects Fund, 03-Special Account-Locally Funded/ Domestic Grants Fund, and 04-Special Account-Foreign Assisted/Foreign Grants Fund)

Particulars	UACS CODE	Appropriations			Allotments					Obligations					Disbursements					Balances			
		Authorized Appropriations	Adjustments (Transfer (To)/From, Modifications/ Augmentations)	Adjusted Appropriations	Allotments Received	Adjustments (Reductions, Modifications/ Augmentations)	Transfer To	Transfer From	Adjusted 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 Allotments	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+1 8+19)	21=(5-10)	22=(10-15)	23	24
Locally-Funded Project(s) Project PS MOOE FinEx (if applicable) CO  ...continue down to the last Project																							
Foreign-Assisted Project(s) Project PS MOOE FinEx (if applicable) CO  Sub-Total, Program PS MOOE FinEx (if applicable) CO  Sub-Total, Sub-Program (if applicable) PS MOOE FinEx (if applicable) CO  ...continue down to the last Project ...continue down to the last Program ...continue down to the last Sub-Program (if applicable)																							
Sub-Total, Operations PS MOOE FinEx (if applicable) CO  Sub-Total, Agency Specific Budget PS MOOE FinEx (if applicable) CO																							

STATEMENT OF APPROPRIATIONS, ALLOTMENTS, OBLIGATIONS, DISBURSEMENTS AND BALANCES  
As at the Quarter Ending \_\_\_\_\_

Department : \_\_\_\_\_  
Agency/Entity : \_\_\_\_\_  
Operating Unit : \_\_\_\_\_  
Organization Code (UACS) : \_\_\_\_\_  
Fund Cluster : \_\_\_\_\_

	Current Year Appropriations
	Supplemental Appropriations
	Continuing Appropriations

(e.g. UACS Fund Cluster: 01-Regular Agency Fund, 02-Foreign Assisted Projects Fund, 03-Special Account-Locally Funded/ Domestic Grants Fund, and 04-Special Account-Foreign Assisted/Foreign Grants Fund)

Particulars	UACS CODE	Appropriations			Allotments					Obligations					Disbursements					Balances			
		Authorized Appropriations	Adjustments (Transfer (To)/From, Modifications/ Augmentations)	Adjusted Appropriations	Allotments Received	Adjustments (Reductions, Modifications/ Augmentations)	Transfer To	Transfer From	Adjusted 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 Allotments	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
II. Automatic Appropriations																							
RLIP																							
PS																							
Special Account in the General Fund (Please specify)																							
Motor Vehicle User's Charge Fund																							
PS																							
MOOE																							
CO																							
Debt Service																							
FinEx																							
CO																							
Sub-Total, Automatic Appropriations																							
PS																							
MOOE																							
FinEx (if applicable)																							
CO																							
III. Special Purpose Fund (Please specify)																							
MPBF																							
PS																							
MOOE																							
PGF (Pension Benefits)																							
PS																							
MOOE																							
Budgetary Support to GOCCs (for BTr use only)																							
MOOE																							
CO																							
Sub-Total, Special Purpose Fund																							
PS																							
MOOE																							
CO																							
GRAND TOTAL																							
PS																							
MOOE																							
FinEx (if applicable)																							
CO																							
Recapitulation by OO:																							
Program 1																							
Program 2																							
...continue down to the last Program																							
OF WHICH:																							
Major Programs/Projects																							
...continue down to the last P/A/P																							
Certified Correct:		Certified Correct:			Recommending Approval by:					Approved By:													
Budget Officer		Chief Accountant			Director of Financial Management Service (FMS) or Equivalent					Agency/Entity Head or Authorized Representative													
Date:		Date:			Date:					Date:													

\*The Agency/Entity Central Office shall disclose the regional offices (ROs)/lower level operating units (OUs) which are not included in the consolidated report, in case not all ROs/lower level OUs submitted their reports for consolidation.



**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 national government agencies (NGAs) Central Offices (COs)/Regional Offices (ROs)/Operating Units (OUs) and government-owned or -controlled corporations (GOCCs) maintaining Special Account in the General Fund 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 OUs (e.g., schools/districts/provincial offices) shall submit a copy of their reports to the next higher level units (e.g., Division Offices (DOs), ROs) for consolidation. For DepEd, the consolidated report of DOs shall be submitted to their respective ROs. Subsequently, the Agency/Entity ROs shall prepare a consolidated report (ROs and OUs under its coverage) and submit the same to their CO and to the Commission on Audit (COA)-Government Accountancy Sector (GAS) including copies of the submitted SAAODB of the lowest OU. In turn, the Agency/Entity CO shall prepare an overall consolidated report (CO, ROs, all OUs) for submission to the COA-GAS. The Agency/Entity CO shall disclose the OUs/ROs which are not included in the consolidated report, in case not all OUs/ROs submitted their reports for consolidation.  
  
 All COs/ROs/OUs shall provide a copy of their report to their respective Audit Team Leader.
  - b. presented by Fund Cluster. It shall be prepared by agencies/entities maintaining books of accounts for Fund Cluster Codes 01-Regular Agency Fund, 02-Foreign Assisted Projects Fund, 03-Special Account-Locally Funded/Domestic Grants Fund, and 04-Special Account-Foreign Assisted/Foreign Grants Fund.
  - c. likewise presented by Organizational Outcome (OO), by Cost Structure/Program, Activity, Project Code, by Allotment Class and by Major Programs/Projects
  - 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 and obligations-Due and Demandable). This shall be approved by Agency/Entity Head or Authorized Representative as recommended by the Director of Financial Management Service (FMS) or Equivalent.
  - 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 signed Unified Reporting System (URS)-generated 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 signed URS-generated reports directly to the DBM RO concerned. The CO of these departments/agencies/entities shall also submit a signed URS-generated consolidated 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, OOs, Cost Structure/Program, Activity, Project, Major Programs/Projects, Expense 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 (JC) No. 2013-1 dated 6 August 2013, JC No. 2014-1 dated 7 November 2014, and JC No. 1 dated 11 August 2017.
4. Columns 3 to 5 shall reflect the available appropriations from all sources, as recorded in the Registry of Appropriations and Allotments (RAPAL):  
 Column 3 - authorized agency/entity appropriations.  
 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/entity resulting in increase/reduction of appropriations. This shall include modifications from one P/A/P, allotment class, or OU to another.  
 Column 5 - adjusted appropriations.
5. Columns 6 to 10 shall reflect the available allotments identified by source, as recorded in the RAPAL and Registry of Allotments, Obligations and Disbursements (RAODs):  
 Column 6 - allotments received for the period.  
 Column 7 - adjustments of allotments through withdrawals of previously released allotments and modifications/augmentations within the regular agency budget.  
 Column 8 - allotments transferred to bureaus/ROs/OUs. This should correspond to the data reflected under FAR No. 1-B, Item A, columns 11 to 15.  
 Column 9 - additional allotments received from COs/ROs/OUs. This should correspond to the data reflected under FAR No. 1-B, Item B, columns 6 to 10.  
 Column 10 - adjusted allotments (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 RAODs:  
 Columns 11 to 14 - total obligations for the quarter ending March, June, September and December.  
 Column 15 - total of columns 11, 12, 13 and 14.
7. Columns 16 to 20 shall reflect the actual disbursements pertaining to obligations in columns 11-15, broken down by quarter:  
 Columns 16 to 19 - total disbursements for the quarters ending March, June, September and December, including non-cash disbursements effected through Tax Remittance Advice (TRA), Non-Cash Availment Authority (NCAA), and other disbursements effected through deductions from claims (e.g., salary deduction, deduction from payments to contractors/suppliers, etc.) of any amount due the Government such as overpayment of personnel benefits or expenses, restitution for loss of government property, liquidated damages and similar claims.  
 Column 20 - total 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 allotments 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 Not Yet Due and Demandable Obligations.
9. The SAAOBD shall be prepared for the Current Year Appropriations, Supplemental Appropriations and for the Continuing Appropriations, Allotted and Unallotted Continuing.

SUMMARY OF APPROPRIATIONS, ALLOTMENTS, OBLIGATIONS, DISBURSEMENTS AND BALANCES BY OBJECT OF EXPENDITURES  
As at the Quarter Ending \_\_\_\_\_

Department : \_\_\_\_\_  
Agency/Entity : \_\_\_\_\_  
Operating Unit : \_\_\_\_\_  
Organization Code (UACS) : \_\_\_\_\_  
Fund Cluster : \_\_\_\_\_

	Current Year Appropriations
	Supplemental Appropriations
	Continuing Appropriations

(e.g. UACS Fund Cluster: 01-Regular Agency Fund, 02-Foreign Assisted Projects Fund, 03-Special Account-Locally Funded/ Domestic Grants Fund, and 04-Special Account-Foreign Assisted/Foreign Grants Fund)

Particulars	UACS CODE	Appropriations			Allotments					Obligations					Disbursements					Balances			
		Authorized Appropriations	Adjustments (Transfer (To)/From, Modifications/ Augmentations)	Adjusted Appropriations	Allotments Received	Adjustments (Reductions, Modifications/ Augmentations)	Transfer To	Transfer From	Adjusted 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 Allotments	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
<b>SUMMARY</b>																							
<b>A. AGENCY SPECIFIC BUDGET</b>																							
<b>Personnel Services</b>																							
<b>Salaries and Wages</b>																							
Salaries and Wages - Regular	5010101000																						
Basic Salary - Civilian	5010101001																						
Basic Pay - Military/Uniformed Personnel	5010101002																						
Salaries and Wages - Contractual	5010102000																						
<b>Other Compensation</b>																							
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...																							
<b>Maintenance &amp; Other Operating Expenses</b>																							
<b>Traveling Expenses</b>																							
Traveling Expenses-Local	5020100000																						
Traveling Expenses-Foreign	5020101000																						
Traveling Expenses-Foreign	5020102000																						
<b>Training and Scholarship Expenses</b>																							
Training Expenses																							
Scholarship Grants/Expenses																							
<b>Supplies and Materials Expenses</b>																							
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																							
<b>Utility Expenses</b>																							
Water Expenses																							
Electricity Expenses																							
Continue down to the last object of expenditure...																							
<b>Financial Expenses</b>																							
<b>Management Supervision/Trusteeship Fees</b>																							
<b>Interest Expenses</b>																							
Interest Expenses	5030101000																						
Interest Paid to Non-Residents	5030101001																						
Interest Paid to Residents other than General Government	5030101002																						
Interest Paid to other General Government Units	5030101003																						
Continue down to the last object of expenditure...																							

SUMMARY OF APPROPRIATIONS, ALLOTMENTS, OBLIGATIONS, DISBURSEMENTS AND BALANCES BY OBJECT OF EXPENDITURES  
As at the Quarter Ending \_\_\_\_\_

Department : \_\_\_\_\_  
Agency/Entity : \_\_\_\_\_  
Operating Unit : \_\_\_\_\_  
Organization Code (UACS) : \_\_\_\_\_  
Fund Cluster : \_\_\_\_\_

	Current Year Appropriations
	Supplemental Appropriations
	Continuing Appropriations

(e.g. UACS Fund Cluster: 01-Regular Agency Fund, 02-Foreign Assisted Projects Fund, 03-Special Account-Locally Funded/ Domestic Grants Fund, and 04-Special Account-Foreign Assisted/Foreign Grants Fund)

Particulars	UACS CODE	Appropriations			Allotments					Obligations					Disbursements					Balances				
		Authorized Appropriations	Adjustments (Transfer (To)/From, Modifications/ Augmentations)	Adjusted Appropriations	Allotments Received	Adjustments (Reductions, Modifications/ Augmentations)	Transfer To	Transfer From	Adjusted 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 Allotments	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	
Capital Outlays	5060404000 5060404001 5060404002 5060404003 5060404004 5060405000 5060405001 5060405002 5060405003																							
Property, Plant and Equipment Outlay																								
Buildings and Other Structures Outlay																								
Buildings																								
School Buildings																								
Hospitals and Health Centers																								
Markets																								
Machinery and Equipment Outlay																								
Machinery																								
Office Equipment																								
Information and Communications Technology Equipment																								
(sample object of expenditure only)																								
Continue down to the last object of expenditure...																								
B. AUTOMATIC APPROPRIATIONS	50103010																							
Retirement and Life Insurance Premium-PS																								
Retirement and Life Insurance Premiums																								
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-PS																								
Specify object of expenditures																								
Pension and Gratuity Fund-PS																								
Specify object of expenditures																								
Continue down to the last object of expenditure...																								
GRAND TOTAL																								
Certified Correct:		Certified Correct:			Recommending Approval:					Approved By:														
Budget Officer		Chief Accountant			Director Financial Management Service (FMS) or Equivalent					Agency/Entity Head or Authorized Representative														
Date:		Date:			Date:					Date:														

\*The Agency/Entity Central Office shall disclose the regional offices (ROs)/lower level operating units (OUs) which are not included in the consolidated report, in case not all ROs/lower level OUs submitted their reports for consolidation.

**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 national government agencies (NGAs) Central Offices (COs)/Regional Offices (ROs)/Operating Units (OUs) and government-owned or -controlled corporations (GOCCs) maintaining Special Account in the General Fund 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 OUs (e.g., schools/districts/provincial offices) shall submit a copy of their reports to the next higher level units (e.g., Division Offices (DOs), ROs) for consolidation. For DepEd, the consolidated report of DOs shall be submitted to their respective ROs. Subsequently, the Agency/Entity ROs shall prepare a consolidated report (ROs and OUs under its coverage) and submit the same to their CO and to the Commission on Audit (COA)-Government Accountancy Sector (GAS) including copies of the submitted SAAODBOE of the lowest operating unit. In turn, the Agency/Entity CO shall prepare an overall consolidated report (CO, ROs, all OUs) for submission to the COA-GAS. The Agency/Entity CO shall disclose the OUs/ROs which are not included in the consolidated report, in case not all OUs/ROs submitted their reports for consolidation.  
  
 All COs/ROs/OUs shall provide a copy of their report to their respective Audit Team Leader.
  - b. presented by Fund Cluster. It shall be prepared by agencies/entities maintaining books of accounts for Fund Cluster Codes 01-Regular Agency Fund, 02-Foreign Assisted Projects Fund, 03-Special Account-Locally Funded/Domestic Grants Fund, and 04-Special Account-Foreign Assisted/Foreign Grants Fund.
  - 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 and obligations-Due and Demandable). This shall be approved by Agency/Entity Head or Authorized Representative as recommended by the Director of Financial Management Service (FMS) or Equivalent.
  - 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 signed Unified Reporting System (URS)-generated 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 signed URS-generated reports directly to the DBM RO concerned. The CO of these departments/agencies/entities shall also submit a signed URS-generated consolidated 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 Expense Class, and the Object of Expenditures consistent with the UACS.
3. Column 2 - Adopt the UACS Code per COA-DBM-DOF Joint Circular (JC) No. 2013-1 dated 6 August 2013, JC No. 2014-1 dated 7 November 2014, and JC No. 1 dated 11 August 2017.
4. Columns 3 to 5 shall reflect the available appropriations from all sources, as recorded in the Registry on Appropriations and Allotments (RAPAL):  
 Column 3 - authorized agency/entity appropriations.  
 Column 4 - adjustments representing appropriations corresponding to allotment releases from Special Purpose Funds and transfers to/from other department/agency/entity resulting in increase/reduction of appropriations. This shall include modifications from one P/A/P, allotment class, or OU to another.  
 Column 5 - adjusted appropriations.
5. Columns 6 to 10 shall reflect the available allotments identified by source, as recorded in the RAPAL and Registry of Allotments, Obligations and Disbursements(RAODs):  
 Column 6 - allotments received for the period.  
 Column 7 - adjustments of allotments through withdrawals of previously released allotments and modifications/augmentations within the regular agency budget.  
 Column 8 - allotments transferred to bureaus/ROs/OUs. This should correspond to the data reflected under FAR No. 1-B, Item A, columns 11 to 15.  
 Column 9 - additional allotments received from CO/ROs/OUs. This should correspond to the data reflected under FAR No. 1-B, Item B, columns 6 to 10.  
 Column 10 - adjusted allotments (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 RAODs:  
 Columns 11 to 14 - total 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 pertaining to obligations in columns 11-15, broken down by quarter:  
 Columns 16 to 19 - total disbursements for the quarters ending March, June, September and December, including non-cash disbursements effected through Tax Remittance Advice (TRA), Non-Cash Availment Authority (NCAA), and other disbursements effected through deductions from claims (e.g. salary deduction, deduction from payments to contractors/suppliers, etc.) of any amount due the Government such as overpayment of personnel benefits or expenses, restitution for loss of government property, liquidated damages and similar claims.  
 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 allotments 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 Not Yet Due and Demandable Obligations.



List of Allotments and Sub-Allotments  
As at the quarter ending \_\_\_\_\_, 20\_\_\_\_

Department : \_\_\_\_\_  
Agency/Entity : \_\_\_\_\_  
Operating Unit : \_\_\_\_\_  
Organization Code (UACS) : \_\_\_\_\_  
Fund Cluster : \_\_\_\_\_

	Current Year Appropriations
	Continuing Appropriations
	Supplemental Appropriations

(e.g. UACS Fund Cluster: 01-Regular Agency Fund, 02-Foreign Assisted Projects Fund, 03-Special Account-Locally Funded/ Domestic Grants Fund, and 04-Special Account-Foreign Assisted/Foreign Grants Fund)

No.	Allotments/Sub-Allotments Reference		Funding Source		Allotments/Sub-Allotments received from CO/ROs/OU					Sub-Allotments to ROs/OU					Total Allotments/Net of Sub-allotments				
	Number	Date	Description	UACS Code	PS	MOOE	FinEx	CO	Total	PS	MOOE	FinEx	CO	Total	PS	MOOE	FinEx	CO	Total
1	2	3	4	5	6	7	8	9	10=(6+7+8+9)	11	12	13	14	15=(11+12+13+14)	16 = (6+11)	17 = (7+12)	18 = (8 + 13)	19 = (9 + 14)	20=(16+17+18+19)
A. Allotments received from DBM																			
1	Comprehensive Release per Annex A and A-1 of NBC No. 573		3-Jan-18	Agency Specific Budget	1 01 101														
2	GARO No. 2018-001		3-Jan-18	RLIP	1 04 102														
3	SARO (MPBF)				1 01 406														
4	APSA No. 2018-xx-xxxx			Agency Specific Budget															
5	MAF No. 2018-xx-xxxx			Agency Specific Budget															
6																			
7																			
8																			
9																			
10																			
	Sub-total					_____ -	_____ -		_____ -	_____ -	_____ -	_____ -		_____ -	_____ -			_____ -	_____ -
B. Sub-allotments received from Central Office/Regional Office																			
1																			
2																			
3																			
4																			
5																			
6																			
7																			
8																			
9																			
10																			
	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:

Recommending Approval:

Approved By:

Budget Officer

Director of Financial Management Service (FMS) or  
Equivalent

Agency/Entity Head or Authorized Representative

Date: \_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_

**LIST OF ALLOTMENTS AND SUB-ALLOTMENTS**

**Instructions**

1. The List of Allotments and Sub-Allotments (LASA) shall be prepared to support the quarterly SAAODB per FAR No. 1. This form shall be submitted to COA and DBM within 30 days after the end of the quarter.
2. Columns **1 to 20** shall reflect the following information:
  - Column 1 - sequential numbering to determine how many obligational authorities were received/issued.
  - Columns 2 and 3 - Assigned reference numbers of allotments/sub-allotments and date of issuance.
  - Columns 4 and 5 - the source of the allotments/sub-allotments for Agency Specific Budget, Special Purpose Funds, Automatic Appropriations (i.e., RLIP, SAGF, etc.) and the corresponding Funding Source Code.
  - Columns 6 to 9 - the amount of allotments and sub-allotments transferred from Central Office (CO)/Regional Offices (ROs) under each allotment class should tally with the amount reflected in Column 9 of FAR Nos. 1 and 1-A.
  - Column 10 - sum of columns 6, 7, 8 and 9.
  - Columns 11 to 14 - the amount of Sub-Allotments transferred to ROs/Operating Units (OUs).
  - Column 15 - sum of columns 11, 12, 13 and 14. 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.
  - Columns 16 - sum of columns 6 and 11.
  - Columns 17 - sum of columns 7 and 12.
  - Columns 18 - sum of columns 8 and 13.
  - Columns 19 - sum of columns 9 and 14.
  - Columns 20 - total of columns 16, 17, 18 and 19.
3. The column for the Financial Expenses (Columns 8, 13 and 18) shall only be accomplished by the Bureau of the Treasury (BTr).

STATEMENT OF OBLIGATIONS, DISBURSEMENTS, LIQUIDATIONS AND BALANCES for INTER-AGENCY FUND TRANSFERS

(for Source Agency use only)

As at the Quarter Ending \_\_\_\_\_

Department : Department of Budget  
Agency/Entity : Office of the Secretary  
Operating Unit : Central Office  
Organization Code (UACS) : 06 01 01 00000  
Fund Cluster : 01 - Regular Agency Fund

	Current Year Appropriations
	Supplemental Appropriations
	Continuing Appropriations

(e.g. UACS Fund Cluster: 01-Regular Agency Fund, 02-Foreign Assisted Projects Fund, 03-Special Account-Locally Funded/Domestic Grants Fund, and 04-Special Account-Foreign Assisted/Foreign Grants Fund)

Implementing Agencies and Projects	Obligations							Disbursements (Funds Transferred To)					Liquidations					Unpaid Obligations	Unliquidated Fund Transfers		
	Obligation Request and Status		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	1st Quarter Ending March 31	2nd Quarter Ending June 30	3rd Quarter Ending Sept. 30	4th Quarter Ending Dec. 31	Total				
	Number	Date																			
1	2	3	4	5	6	7	8=(4+5+6+7)	9	10	11	12	13=(9+10+11+12)	14	15	16	17	18=(14+15+16+17)	19 = (8-13)	20 = (13-18)		
Department of Budget and Management Procurement Service	2018-01-001 2018-09-130	1/12/2018 9/30/2018	100,000		100,000		100,000	30,000	20,000	10,000	0	60,000		25,000			25,000	40,000	35,000		
Project Title PS MOOE CO																					
Department of Health Office of the Secretary Jose Reyes Medical	2018-03-004	3/22/2018	20,000																		
Department of Public Office of the Secretary 2nd DEO	2018-07-020	7/5/2018			234,000																
GRAND TOTAL			120,000		334,000																
<div><div>Certified Correct:</div><div>Certified Correct:</div><div>Recommending Approval:</div><div>Approved By:</div></div> <div><div><div>Budget Officer</div><div>Chief Accountant</div><div>Director of Financial Management Service (FMS) or Equivalent</div><div>Agency/Entity Head or Authorized Representative</div></div><div><div>Date: _____</div><div>Date: _____</div><div>Date: _____</div><div>Date: _____</div></div></div>																					

\*The Agency/Entity Central Office shall disclose the regional offices (ROs)/lower level operating units (OUs) which are not included in the consolidated report, in case not all ROs/lower level OUs submitted their reports for consolidation.

**STATEMENT OF OBLIGATIONS, DISBURSEMENTS, LIQUIDATIONS AND BALANCES FOR INTER-AGENCY FUND TRANSFERS**

*(for Source Agency use only)*

**Instructions**

1. The Statement of Obligations, Disbursements, Liquidations and Balances for Inter-Agency Fund Transfers (SODLB-IAFT) for the use of source agency shall be:

- a. prepared by all national government agencies (NGAs) Central Offices (COs)/Regional Offices (ROs)/Operating Units (OUs) in reporting the obligations, the disbursements/funds transferred to, liquidations and balances for the reporting period.

For highly decentralized departments (such as DepEd, DPWH, DENR, etc.) their lowest OUs (e.g., schools/districts/provincial offices) shall submit a copy of their reports to the next higher level units (e.g., Division Offices (DOs), ROs) for consolidation. For DepEd, the consolidated report of DOs shall be submitted to their respective ROs. Subsequently, the Agency/Entity ROs shall prepare a consolidated report (ROs and OUs under its coverage) and submit the same to their CO and to the Commission on Audit (COA)-Government Accountancy Sector (GAS) including copies of the submitted SODLB-IAFT of the lowest OU. In turn, the Agency/Entity CO shall prepare an overall consolidated report (CO, ROs, all OUs) for submission to the COA-GAS. The Agency/Entity CO shall disclose the OUs/ROs which are not included in the consolidated report, in case not all OUs/ROs submitted their reports for consolidation.

All COs/ROs/OUs shall provide a copy of their report to their respective Audit Team Leader.

- b. presented by Fund Cluster. It shall be prepared by agencies maintaining books of accounts for Fund Cluster Nos. 01-Regular Agency Fund, 02-Foreign Assisted Projects Fund, 03-Special Account-Locally Funded/ Domestic Grants Fund, and 04-Special Account-Foreign Assisted/Foreign Grants Fund.
- c. likewise presented by names of the implementing agencies receiving the funds transferred, by department/CO/ROs/OUs, by project title and by allotment class.
- d. certified correct by the Budget Officer (data on obligations) and Chief Accountant (data on disbursements and liquidated fund transfers). This shall be approved by Agency Head or Authorized Representative as recommended by the Director of Financial Management Service (FMS) or Equivalent.
- 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 shall indicate the names of the implementing agencies receiving the funds transferred, by department/COs/ROs/OUs, by project title, by allotment class

3. Column 2 and 3 shall reflect the Obligation Request and Status (ORS) number and date for the transfer of funds.

4. Columns 4 to 8 shall reflect the actual obligations incurred, broken down by quarter, as recorded in the Registry of Budget, Utilization and Disbursements (RBUDs):

Columns 4 to 7 - total obligations for the quarter ending March, June, September and December.

Column 8 - total of columns 4, 5, 6 and 7.

5. Columns 9 to 13 shall reflect the actual disbursements (funds transferred to implementing agencies) pertaining to obligation in columns 3-7, broken down by quarter, as recorded in the RBUDs:

Columns 9 to 12 - total disbursements for the quarters ending March, June, September and December.

Column 13 - total of columns 9, 10, 11 and 12.

6. Columns 14 to 18 shall reflect the actual liquidations of funds transferred to implementing agencies, broken down by quarter.

Columns 14 to 17 - total disbursements for the quarters ending March, June, September and December.

Column 18 - total of columns 14, 15, 16 and 17.

7. Column 19 shall reflect the balance of unpaid obligations for the period equivalent to the difference between Columns 8 and 13.

8. Columns 20 shall reflect the balance of unliquidated fund transfers for the period equivalent to the difference between Columns 13 and 18.



STATEMENT OF APPROVED BUDGET, UTILIZATIONS, DISBURSEMENTS AND BALANCES  
(For Off- Budgetary Funds)  
As at the Quarter Ending \_\_\_\_\_

Department : \_\_\_\_\_  
Agency/Entity : \_\_\_\_\_  
Operating Unit : \_\_\_\_\_  
Organization Code (UACS) : \_\_\_\_\_  
Fund Cluster : \_\_\_\_\_  
(e.g. UACS Fund Cluster: 05-Internally Generated Funds and 06-Business Related Funds)

Particulars	UACS CODE	Approved Budget			Utilizations					Disbursements					Balances		
		Approved Budgeted Revenue	Adjustments (Reductions, Modifications/ Augmentations)	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 Management and Supervision																	
Activity																	
PS																	
MOOE																	
FinEx (if applicable)																	
CO																	
Sub-Total, General Administration and Support																	
PS																	
MOOE																	
FinEx (if applicable)																	
CO																	
Support to Operations																	
Activity																	
PS																	
MOOE																	
FinEx (if applicable)																	
CO																	
Locally - Funded Project(s)																	
Project																	
PS																	
MOOE																	
FinEx (if applicable)																	
CO																	
Sub-Total, Support to Operations																	
PS																	
MOOE																	
FinEx (if applicable)																	
CO																	

STATEMENT OF APPROVED BUDGET, UTILIZATIONS, DISBURSEMENTS AND BALANCES  
(For Off- Budgetary Funds)  
As at the Quarter Ending \_\_\_\_\_

Department : \_\_\_\_\_  
Agency/Entity : \_\_\_\_\_  
Operating Unit : \_\_\_\_\_  
Organization Code (UACS) : \_\_\_\_\_  
Fund Cluster : \_\_\_\_\_  
(e.g. UACS Fund Cluster: 05-Internally Generated Funds and 06-Business Related Funds)

Particulars	UACS CODE	Approved Budget			Utilizations					Disbursements					Balances		
		Approved Budgeted Revenue	Adjustments (Reductions, Modifications/ Augmentations)	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
Operations																	
Organizational Outcome																	
Program 1																	
Sub-Program (if applicable)																	
Activity																	
PS																	
MOOE																	
FinEx (if applicable)																	
CO																	
...continue down to the last Activity																	
...continue down to the last Program																	
...continue down to the last Sub-Program (if applicable)																	
Locally-Funded Project(s)																	
Project																	
PS																	
MOOE																	
FinEx (if applicable)																	
CO																	
...continue down to the last PAP																	
Sub-Total, Program																	
PS																	
MOOE																	
FinEx (if applicable)																	
CO																	
Sub-Total, Sub-Program (if applicable)																	
PS																	
MOOE																	
FinEx (if applicable)																	
CO																	

STATEMENT OF APPROVED BUDGET, UTILIZATIONS, DISBURSEMENTS AND BALANCES  
(For Off- Budgetary Funds)  
As at the Quarter Ending \_\_\_\_\_

Department : \_\_\_\_\_  
Agency/Entity : \_\_\_\_\_  
Operating Unit : \_\_\_\_\_  
Organization Code (UACS) : \_\_\_\_\_  
Fund Cluster : \_\_\_\_\_  
(e.g. UACS Fund Cluster: 05-Internally Generated Funds and 06-Business Related Funds)

Particulars	UACS CODE	Approved Budget			Utilizations					Disbursements					Balances		
		Approved Budgeted Revenue	Adjustments (Reductions, Modifications/ Augmentations)	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
Program 2																	
Sub-Program (if applicable)																	
Activity																	
PS																	
MOOE																	
FinEx (if applicable)																	
CO																	
...continue down to the last Activity																	
...continue down to the last Program																	
...continue down to the last Sub-Program (if applicable)																	
Locally-Funded Project(s)																	
Project																	
PS																	
MOOE																	
FinEx (if applicable)																	
CO																	
...continue down to the last PAP																	
Sub-Total, Program																	
PS																	
MOOE																	
FinEx (if applicable)																	
CO																	
Sub-Total, Sub-Program (if applicable)																	
PS																	
MOOE																	
FinEx (if applicable)																	
CO																	
Sub-Total, Operations																	
PS																	
MOOE																	
FinEx (if applicable)																	
CO																	

STATEMENT OF APPROVED BUDGET, UTILIZATIONS, DISBURSEMENTS AND BALANCES  
(For Off- Budgetary Funds)  
As at the Quarter Ending \_\_\_\_\_

Department : \_\_\_\_\_  
Agency/Entity : \_\_\_\_\_  
Operating Unit : \_\_\_\_\_  
Organization Code (UACS) : \_\_\_\_\_  
Fund Cluster : \_\_\_\_\_  
(e.g. UACS Fund Cluster: 05-Internally Generated Funds and 06-Business Related Funds)

Particulars	UACS CODE	Approved Budget			Utilizations					Disbursements					Balances		
		Approved Budgeted Revenue	Adjustments (Reductions, Modifications/ Augmentations)	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
GRAND TOTAL																	
PS																	
MOOE																	
FinEx (if applicable)																	
CO																	
Recapitulation by Program:																	
Program 1																	
Program 2																	
...continue down to the last Program																	
OF WHICH:																	
Major Programs/Projects																	
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 of Financial Management Service (FMS) or Equivalent			Agency/Entity Head or Authorized Representative												
Date:	Date:	Date:			Date:												

\* The Agency/Entity CO shall disclose the OUs/ROs which are not included in the consolidated report, in case not all OUs/ROs submitted their reports for consolidation.

**STATEMENT OF APPROVED BUDGET, UTILIZATIONS, DISBURSEMENTS AND BALANCES**

**Instructions**

1. The Statement of Approved Budget, Utilizations, Disbursements and Balances (SABUDB) for Off-Budgetary Funds shall be:
  - a. prepared by all national government agencies (NGAs) Central Offices (COs)/Regional Offices (ROs)/Operating Units (OUs) 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 OUs (e.g., schools/districts/provincial offices) shall submit a copy of their reports to the next higher level units (e.g., Division Offices (DOs), ROs) for consolidation. For DepEd, the consolidated report of DOs shall be submitted to their respective ROs. Subsequently, the Agency/Entity ROs shall prepare a consolidated report (ROs and OUs under its coverage) and submit the same to their CO and to the Commission on Audit (COA)-Government Accountancy Sector (GAS) including copies of the submitted SABUDB of the lowest OUs. In turn, the Agency/Entity CO shall prepare an overall consolidated report (CO, ROs, all OUs) for submission to the COA-GAS. The Agency/Entity CO shall disclose the OUs/ROs which are not included in the consolidated report, in case not all OUs/ROs submitted their reports for consolidation.  
  
 All COs/ROs/OUs shall provide a copy of their report to their respective Audit Team Leader.
  - b. presented by Fund Cluster. It shall be prepared by agencies maintaining books of accounts for Fund Cluster Codes 05-Internally Generated Funds and 06-Business Related Funds.
  - c. likewise presented by Organizational Outcome (OO), by Cost Structure/Program, Activity, Project Code, by Expense Class and by Major Programs/Projects
  - d. certified correct by the Budget Officer (data on approved budget, utilizations and unpaid utilizations-Not Yet Due and Demandable) and Chief Accountant (data on disbursements and unpaid utilizations-Due and Demandable).  
 This shall be approved by the Agency/Entity Head or Authorized Representative as recommended by the Director of Financial Management Service (FMS) or Equivalent.
  - 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 signed Unified Reporting System (URS)-generated 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 signed URS-generated reports directly to the DBM RO concerned. The CO of these departments/agencies/entities shall also submit a signed URS-generated consolidated 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 OO, by Cost Structure/Program, Activity, Project Code, by Expense Class and by Major Programs/Projects, 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 (JC) No. 2013-1 dated 6 August 2013, JC No. 2014-1 dated 7 November 2014, and JC No. 1 dated 11 August 2017.
4. Columns 3 to 5 shall reflect the approved budgeted revenue of the agency/entity:
  - Column 3 - Approved budgeted revenue for the period.
  - Column 4 - Adjustments representing reductions, modifications or augmentation within the agency approved budgeted revenue.
  - Column 5 - Adjusted budgeted revenue.
5. Columns 6 to 10 shall reflect the utilizations, broken down by quarter, as recorded in the Registry of Budget, Utilization and Disbursements (RBUDs):
  - 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 pertaining to the utilizations in Columns 6-10, broken down by quarter, as recorded in the RBUDs:
  - Columns 11 to 14 - total disbursements for the quarters ending March, June, September and December including non-cash disbursements effected through deductions from claims (e.g., salary deduction, deduction from payments to contractors/suppliers, etc.) of any amount due the Government such as overpayment of personnel benefits or expenses, restitution for loss of government property, liquidated damages and similar claims.
  - 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/Accounts Payable and Not Yet Due and Demandable.

SUMMARY OF APPROVED BUDGET, UTILIZATIONS, DISBURSEMENTS AND BALANCES BY OBJECT OF EXPENDITURES  
(For Off- Budgetary Funds)  
As at the Quarter Ending \_\_\_\_\_

Department : \_\_\_\_\_  
Agency/Entity : \_\_\_\_\_  
Operating Unit : \_\_\_\_\_  
Organization Code (UACS) : \_\_\_\_\_  
Fund Cluster : \_\_\_\_\_  
(e.g. UACS Fund Cluster: 05-Internally Generated Funds and 06-Business Related Funds)

Particulars	UACS CODE	Approved Budget			Utilizations					Disbursements					Balances		
		Approved Budgeted Revenue	Adjustments (Reductions, Modifications/ Augmentations)	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
SUMMARY																	
A. AGENCY SPECIFIC BUDGET																	
Personnel Services																	
Salaries and Wages																	
Salaries and Wages - Regular	5010101000																
Basic Salary - Civilian	5010101001																
Basic Pay - Military/Uniformed Personnel	5010101002																
Salaries and Wages - Contractual	5010102000																
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																	
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 APPROVED BUDGET, UTILIZATIONS, DISBURSEMENTS AND BALANCES BY OBJECT OF EXPENDITURES**  
**(For Off- Budgetary Funds)**  
**As at the Quarter Ending \_\_\_\_\_**

Department : \_\_\_\_\_  
 Agency/Entity : \_\_\_\_\_  
 Operating Unit : \_\_\_\_\_  
 Organization Code (UACS) : \_\_\_\_\_  
 Fund Cluster : \_\_\_\_\_

(e.g. UACS Fund Cluster: 05-Internally Generated Funds and 06-Business Related Funds)

Particulars	UACS CODE	Approved Budget			Utilizations					Disbursements					Balances		
		Approved Budgeted Revenue	Adjustments (Reductions, Modifications/ Augmentations)	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
<b>Financial Expenses</b>																	
<b>Financial Expenses</b>																	
Management Supervision/Trusteeship Fees	5030101000																
Interest Expenses	5030102000																
Interest Paid to Non Residents	5030102001																
Interest Paid to Residents other than General Government	5030102002																
Interest Paid to other General Government Units	5030102003																
<i>Continue down to the last object of expenditure...</i>																	
<b>Capital Outlays</b>																	
<b>Property, Plant and Equipment Outlay</b>																	
<b>Buildings and Other Structures Outlay</b>																	
Buildings	50604040 00																
School Buildings	50604040 01																
Hospitals and Health Centers	50604040 02																
Markets	50604040 03																
Machinery and Equipment Outlay	50604040 04																
Machinery	50604050 00																
Office Equipment	50604050 01																
Information and Communications Technology Equipment	50604050 02																
	50604050 03																
<i>(sample object of expenditure only)</i>																	
<i>Continue down to the last object of expenditure...</i>																	
<b>GRAND TOTAL</b>																	

<b>Certified Correct:</b>	<b>Certified Correct:</b>	<b>Recommending Approval:</b>	<b>Approved By:</b>
_____	_____	_____	_____
<b>Budget Officer</b>	<b>Chief Accountant</b>	<b>Director of Financial Management Service (FMS) or Equivalent</b>	<b>Agency Head or Authorized Representative</b>
<b>Date:</b>	<b>Date:</b>	<b>Date:</b>	<b>Date:</b>

\* The Agency/Entity CO shall disclose the OUs/ROs which are not included in the consolidated report, in case not all OUs/ROs submitted their reports for consolidation.



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

### Instructions

1. The Summary of Approved Budget, Utilizations, Disbursements and Balances by Object of Expenditures (SABUDBOE) for Off-Budget Funds shall be:
  - a. prepared by all national government agencies (NGAs) Central Offices (COs)/Regional Offices (ROs)/Operating Units (OUs) 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 OUs (e.g., schools/districts/provincial offices) shall submit a copy of their reports to the next higher level units (e.g., Division Offices (DOs), ROs) for consolidation. For DepEd, the consolidated report of DOs shall be submitted to their respective ROs. Subsequently, the Agency/Entity ROs shall prepare a consolidated report (ROs and OUs under its coverage) and submit the same to their CO and to the Commission on Audit (COA)-Government Accountancy Sector (GAS) including copies of the submitted SABUDBOE of the lowest OUs. In turn, the Agency CO shall prepare an overall consolidated report (CO, ROs, all OUs) for submission to the COA-GAS. The Agency/Entity CO shall disclose the OUs/ROs which are not included in the consolidated report, in case not all OUs/ROs submitted their reports for consolidation.  
  
 All COs/ROs/OUs shall provide a copy of their report to their respective Audit Team Leader.
  - b. presented Fund Cluster. It shall be prepared by agencies maintaining books of accounts for Fund Cluster Codes 05-Internally Generated Funds and 06-Business Related Funds.
  - c. certified correct by the Budget Officer (data on approved budget, utilizations and unpaid utilizations-Not Yet Due and Demandable) and Chief Accountant (data on disbursements and unpaid utilizations-Due and Demandable). This shall be approved by the Agency/Entity Head or Authorized Representative as recommended by the Director of Financial Management Service (FMS) or Equivalent.
  - 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 signed Unified Reporting System (URS)-generated 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 signed URS-generated reports directly to the DBM RO concerned. The CO of these departments/agencies/entities shall also submit a signed URS-generated consolidated 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 source of funds, Expense Class, and Object of Expenditures consistent with the UACS.
3. Column 2 - Adopt the UACS Code per COA-DBM-DOF Joint Circular (JC) No. 2013-1 dated 6 August 2013, JC No. 2014-1 dated 7 November 2014, and JC No. 1 dated 11 August 2017.
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 reductions or modifications/augmentations within the agency approved budgeted revenue.
  - Column 5 - Adjusted budgeted revenue.
5. Columns 6 to 10 shall reflect the utilizations, broken down by quarter, as recorded in the Registry of Budget Utilization and Disbursements (RBUDs):
  - 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 pertaining to utilizations in Columns 6-10, broken down by quarter, as recorded in the RBUDs:
  - Columns 11 to 14 - total disbursements for the quarters ending March, June, September and December including non-cash disbursements effected through deductions from claims (e.g., salary deduction, deduction from payments to contractors/suppliers, etc.) of any amount due the Government such as overpayment of personnel benefits or expenses, restitution for loss of government property, liquidated damages and similar claims.
  - 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/Accounts/Payable and Not Yet Due and Demandable.

**AGING OF UNPAID OBLIGATIONS\***  
As at December 31, \_\_\_\_\_

Department : \_\_\_\_\_  
 Agency/Entity : \_\_\_\_\_  
 Operating Units : \_\_\_\_\_  
 Organization Code (UACS) : \_\_\_\_\_  
 Fund Cluster : \_\_\_\_\_

(e.g. UACS Fund Cluster: 01-Regular Agency Fund, 02-Foreign Assisted Projects Fund, 03-Special Account-Locally Funded/ Domestic Grants Fund, 04-Special Account-Foreign Assisted/Foreign Grants Fund, 05-Internally Generated Funds, 06-Business Related Funds and 07-Trust Receipts)

Name of Creditors	Obligation Request and Status *			AGING OF UNPAID OBLIGATIONS							Remarks
				Amount	90 days & below	91 to 180 days	181 to 270 days	271 to 365/366 days	More than 1 year but less than 2 years	More than 2 years	
	Number	Date	Amount								
1	2	3	4	5 = (6+7+8+9+10+11)	6	7	8	9	10	11	12
A. Due and Demandable Obligations (Accounts Payable)*											
A.1 Current Year's Appropriations											
Creditor A (please specify name of creditor/s...)											
Sub-total											
A.2 Prior Years' Appropriations											
Creditor A (please specify name of creditor/s...)											
Sub-total											
Total											
B. Not Yet Due and Demandable Obligations*											
B.1 Current Year's Appropriations											
Creditor A (please specify name of creditor/s...)											
Sub-total											
B.2 Prior Years' Appropriations											
Creditor A (please specify name of creditor/s...)											
Sub-total											
Total											
GRAND TOTAL											
Total Current Year Appropriations											
Total Prior Years' Appropriations											

\* For Off-Budgetary Funds: use 'Approved Budget' instead of 'Appropriations'; 'Budget Utilizations' instead of 'Obligations'

Certified Correct by:

\_\_\_\_\_

Budget Officer

Date: \_\_\_\_\_

Certified Correct by:

\_\_\_\_\_

Chief Accountant

Date: \_\_\_\_\_

Recommending Approval by:

\_\_\_\_\_

Director of Financial Management Service (FMS) or Equivalent

Date: \_\_\_\_\_

Approved by:

\_\_\_\_\_

Agency Head or Authorized Representative

Date: \_\_\_\_\_

AGING OF UNPAID OBLIGATIONS

Instructions

1. The Aging of Unpaid Obligations shall be:
- a. Prepared by national government agencies (NGAs) Central Offices (COs)/Regional Offices (ROs)/Operating Units (OUs) and GOCCs maintaining Special Account in the General Fund. Adopt the UACS Code per COA-DBM-DOF Joint Circular (JC) No. 2013-1 dated 6 August 2013, JC No. 2014-1 dated 7 November 2014, and JC No. 1 dated 11 August 2017.
  - b. Certified correct by the Budget Officer (data on Obligation Request and Status Number and amount and data on aging of Not Yet Due and Demandable Obligations) and Chief Accountant (data on the aging of Due and Demandable Obligations) and approved by the Agency/Entity Head or Authorized Representative as recommended by the Director of Financial Management Service (FMS) or Equivalent.
  - c. Due for submission to COA, DBM and BTr within 30 days after the end of the year.
2. Columns 1 to 12 shall reflect the following information:
- Column 1 - Particulars indicating source of funds and the names of creditors broken down into Due and Demandable Obligations and Not Yet Due and Demandable Obligations, Current Year's Appropriations and Prior Years' Appropriations
- Due and Demandable Obligations (Accounts Payable)** - Obligations of NGAs' CO/ROs/OUs and GOCCs maintaining SAGF for which goods, services, and projects have been delivered, rendered, completed and/or accepted regardless of the year when these obligations were incurred (i.e., current year or previous years).
- Not Yet Due and Demandable Obligations** - Obligations, of NGA COs/ROs/OUs and GOCCs maintaining SAGF, charged against current year and prior years' budget for which goods, services and projects are not yet delivered, rendered, completed and/or accepted year.
- Columns 2 to 4 - Obligation Request and Status Number, Date, and Total Amount of Unpaid Obligations
- Column 5 - Amount of Obligations Due and Demandable or Not Yet Due and Demandable.
- Columns 6 to 11 - Aging of Unpaid Due and Demandable Obligations (Accounts Payable) and Not Yet Due and Demandable Obligations.
- Column 12 - Reasons for having Due and Demandable Obligations (Accounts Payable) outstanding above 90 days.

MONTHLY REPORT OF DISBURSEMENTS  
For the month of \_\_\_\_\_, 20\_\_\_\_

Department : \_\_\_\_\_  
Agency/Entity : \_\_\_\_\_  
Operating Unit : \_\_\_\_\_  
Organization Code (UACS) : \_\_\_\_\_  
Fund Cluster : \_\_\_\_\_

(e.g. UACS Fund Cluster: 01-Regular Agency Fund, 02-Foreign Assisted Projects Fund, 03-Special Account-Locally Funded/Domestic Grants Fund, etc.)

Particulars	Current Year Budget					Prior Year's Budget											SUB-TOTAL	Trust Liabilities				Grand Total					Remarks	
	PS	MOOE	FinEx	CO	TOTAL	Prior Years' Accounts Payable					Current Year's Accounts Payable							TOTAL	PS	MOOE	CO	TOTAL	PS	MOOE	FinEx	CO		TOTAL
						PS	MOOE	FinEx	CO	Sub-Total	PS	MOOE	FinEx	CO	Sub-Total	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	
CASH DISBURSEMENTS																											e.g. Reasons for over or under spending and the catch-up plan	
Notice of Cash Allocation (NCA)																												
MDS Checks Issued																												
Advice to Debit Account																												
Notice of Transfer Allocations (NTA)																												
MDS Checks Issued																												
Advice to Debit Account																												
Working Fund For FAPs																												
Cash Disbursement Ceiling (CDC)																												
TOTAL CASH DISBURSEMENTS																												
NON-CASH DISBURSEMENTS																												
Tax Remittance Advices Issued (TRA)																												
Non-Cash Availment Authority (NCAA)																												
Disbursements effected through outright deductions from claims (please specify...)																												
Overpayment of expenses (e.g., personnel benefits)																												
Restitution for loss of government property																												
Liquidated damages and similar claims																												
Others (TEF, BTr Documentary Stamp Tax, etc.)																												
TOTAL NON-CASH DISBURSEMENTS																												
GRAND TOTAL																												

SUMMARY:

Total Disbursement Authorities Received

NCA

NTA

Working Fund

TRA

CDC

NCAA

Less: Notice of Transfer of Allocations (NTA)\* issued

Total Disbursement Authorities Available

Less:

Lapsed NCA

Disbursements \*\*

Less: Other Non-Cash Disbursements

Disbursements effected through outright deductions from claims

Overpayment of expenses (e.g., personnel benefits)

Restitution for loss of government property

Liquidated damages and similar claims

Others (e.g., TEF, BTr Docs Stamp, etc.)

Add/Less: Adjustments (e.g., cancelled/staled checks)

Balance of Disbursement Authorities as at date

Previous Report

(e.g., As at Feb)

This month

(e.g., As at March)

As at Date

Total Disbursements Program

Less: \* Actual Disbursements

(Over)/Under spending

Previous Report

(e.g., As at Feb)

This month

(e.g., As at March)

As at Date

Notes: \* The use of NTA is discouraged

\*\* Amounts should tally with the grand total disbursements (column 27).

Certified Correct:

Chief Accountant

Date:\_\_\_\_\_

Recommending Approval By:

Director of Financial Management Services (FMS) or Equivalent

Date:\_\_\_\_\_

Approved By:

Agency/Entity Head or Authorized Representative

Date:\_\_\_\_\_

MONTHLY REPORT OF DISBURSEMENTS

Instructions

1. The Monthly Report of Disbursements (MRD) shall be:
- a. prepared indicating all authorized disbursements of the national government agencies (NGAs) Central Offices (COs)/Regional Offices (ROs)/Operating Units (OUs) and government-owned or -controlled corporations (GOCCs) maintaining Special Account in the General Fund (SAGF), by type and by allotment class, showing the totals by disbursement authority issued.
  - b. certified correct by the Chief Accountant and approved by Agency/Entity Head or Authorized Representative as recommended by the Director of Financial Management Service (FMS) or Equivalent.
  - 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 signed Unified Reporting System (URS)-generated 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 signed URS-generated reports directly to the DBM RO concerned. The CO of these departments/agencies/entities shall also submit a signed URS-generated consolidated report to the DBM-BMB concerned.
  - d. due for submission to DBM, COA and BTr within 10 days after the end of the month.
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 made through MDS Checks or Advices to Debit Account;
  - Disbursements against the Notice of Transfer of Allocation made through MDS Checks or Advices to Debit Account;
  - Disbursements against the Working Fund;
  - 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;
  - Disbursements effected through outright deductions from claims of any amount due to the Government (e.g., overpayment of expenses, restitution for loss of government property, liquidated damages and similar claims); and
  - Others for Tax Expenditure Fund, 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 11 - total disbursements for obligations incurred in prior years chargeable against prior years' budget;
- Columns 12 to 16 - total disbursements for obligations incurred in the current year chargeable against prior years' budget;
- Columns 17 - total disbursements made for prior years' budget;
- Column 18 - sub-total of Columns 6 and 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); and
- Column 28 - any additional information relevant to this report.
3. Summary of Total Disbursement Authority received and actual disbursements shall be indicated. List of disbursement authorities shall be presented on a separate sheet by Disbursement Authority 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 at the Quarter Ending \_\_\_\_\_

Department : \_\_\_\_\_  
Agency/Entity : \_\_\_\_\_  
Operating Unit : \_\_\_\_\_  
Organization Code (UACS) : \_\_\_\_\_  
Fund Cluster : 01 - REGULAR AGENCY FUND

Classification/Sources of Revenue and Other Receipts	UACS Code	REVENUE TARGET (Annual) per BESF	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
<b>A. Regular Agency Fund (Fund Cluster Code 01)</b>													
<b>A.1. Revenue Collections</b>													
<b>A.1.1 Cash Revenue</b>													
<b>Tax</b>													
Income Tax-Individual	4010101001												
Value Added Tax	4010303001												
Expanded Value Added Tax	4010303002												
Immigration Tax	4010104000												
Import Duties													
Documentary Stamp Tax													
<b>Non-Tax</b>													
Permit Fees													
Registration Fees													
Franchising Fees													
Passport and Visa Fees													
Miscellaneous Income (e.g., liquidated damages, proceeds from sale of unserviceable PPE, etc.)													
<b>A.1.2 Non-Cash Revenue</b>													
<b>Tax</b>													
Tax Remittance Advance (TRA) (for BIR and BOC use only)													
Income Tax-Individual	4010101001												
Value Added Tax	4010303001												
Expanded Value Added Tax	4010303002												
Customs Duties and Taxes (TEF)													
BTr Documentary Stamp Tax													
<b>Non-Tax</b>													
<b>Collections effected through outright deductions from claims</b>													
Miscellaneous Income (e.g., liquidated damages)													
<b>A.2. Non-Revenue Collections/Other Receipts</b>													
<b>A.2.1 Cash Receipts</b>													
<b>Others</b>													
Refund of Cash Advances													
Refund of Overpayments													
Disallowances													
Restitution of loss													
Others (e.g. AWOP)													
<b>A.2.2 Non-Cash Receipts</b>													
<b>Collections effected through outright deductions from claims</b>													
Overpayment of expenses													
Disallowances													
Restitution of loss													
Others (e.g. AWOP)													
<b>TOTAL</b>													

# QUARTERLY REPORT OF REVENUE AND OTHER RECEIPTS

As at the Quarter Ending \_\_\_\_\_

Department : \_\_\_\_\_  
 Agency/Entity : \_\_\_\_\_  
 Operating Unit : \_\_\_\_\_  
 Organization Code (UACS) : \_\_\_\_\_  
 Fund Cluster : 02 - FOREIGN ASSISTED PROJECTS FUND

Classification/Sources of Revenue and Other Receipts	UACS Code	REVENUE TARGET (Annual) per BESF	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
<b>B. Foreign-Assisted Project Fund (Fund Cluster Code 02)</b> <b>B.1. Revenue Collections</b> <b>B.1.1 Cash Revenue</b> Tax Non-Tax Interest Income Miscellaneous Income (e.g., liquidated damages, proceeds from sale of unserviceable PPE, etc.) <b>B.1.2 Non-Cash Revenue</b> Tax Non-Tax Collections effected through outright deductions from claims Miscellaneous Income (e.g., liquidated damages) <b>B.2. Non-Revenue Collections/Other Receipts</b> <b>B.2.1 Cash Receipts</b> Others Refund of Cash Advances Refund of Overpayments Disallowances Restitution of loss Others (e.g. AWOP)  <b>B.2.2 Non-Cash Receipts</b> Collections effected through outright deductions from claims Overpayment of expenses Disallowances Restitution of loss Others (e.g. AWOP)													
<b>TOTAL</b>													

QUARTERLY REPORT OF REVENUE AND OTHER RECEIPTS

As at the Quarter Ending \_\_\_\_\_

Department : \_\_\_\_\_  
 Agency/Entity : \_\_\_\_\_  
 Operating Unit : \_\_\_\_\_  
 Organization Code (UACS) : \_\_\_\_\_  
 Fund Cluster : 03 - SPECIAL ACCOUNTS - LOCALLY FUNDED / DOMESTIC GRANTS FUND

Classification/Sources of Revenue and Other Receipts	UACS Code	REVENUE TARGET (Annual) per BESF	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
<b>C. Special Account-Locally Funded/Domestic Grants Fund (Fund Cluster Code 03)</b> <b>C.1. Revenue Collections</b> <b>C.1.1 Cash Revenue</b> <b>Tax</b> Motor Vehicle User's Charge Fire Code Tax <b>Non-Tax</b> Share from National Wealth Income from Grants and Donations In Cash Miscellaneous Income (e.g., liquidated damages, proceeds from sale of unserviceable PPE, etc.) <b>C.1.2 Non-Cash Revenue</b> <b>Collections effected through outright deductions from claims</b> Miscellaneous Income (e.g., liquidated damages) <b>C.2. Non-Revenue Collections/Other Receipts</b> <b>C.2.1 Cash Receipts</b> <b>Others</b> Refund of Cash Advances Refund of Overpayments Disallowances Restitution of loss Others (e.g. AWOP) <b>C.2.2 Non-Cash Receipts</b> <b>Collections effected through outright deductions from claims</b> Overpayment of expenses Disallowances Restitution of loss Others (e.g. AWOP)	4010402000												
<b>TOTAL</b>													



QUARTERLY REPORT OF REVENUE AND OTHER RECEIPTS

As at the Quarter Ending \_\_\_\_\_

Department : \_\_\_\_\_  
Agency/Entity : \_\_\_\_\_  
Operating Unit : \_\_\_\_\_  
Organization Code (UACS) : \_\_\_\_\_  
Fund Cluster : 04 - SPECIAL ACCOUNTS - FOREIGN ASSISTED / FOREIGN GRANTS FUND

Classification/Sources of Revenue and Other Receipts	UACS Code	REVENUE TARGET (Annual) per BESF	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
<div>D. Special Account-Foreign Assisted/Foreign Grants Fund (Fund Cluster Code 04)</div> <div>D.1. Revenue Collections</div> <div>D.1.1 Cash Revenue</div> <div>Interest Income</div> <div>Income from Grants and Donations In Cash</div> <div>D.1.2 Non-Cash Revenue</div> <div>Collections effected through outright deductions from claims</div> <div>Miscellaneous Income (e.g., liquidated damages)</div> <div>D.2. Non-Revenue Collections/Other Receipts</div> <div>D.2.1 Cash Receipts</div> <div>Others</div> <div>Refund of Cash Advances</div> <div>Refund of Overpayments</div> <div>Disallowances</div> <div>Restitution of loss</div> <div>Others (e.g. AWOP)</div> <div>D.2.2 Non-Cash Receipts</div> <div>Collections effected through outright deductions from claims</div> <div>Overpayment of expenses</div> <div>Disallowances</div> <div>Restitution of loss</div> <div>Others (e.g. AWOP)</div>													
TOTAL													

QUARTERLY REPORT OF REVENUE AND OTHER RECEIPTS

As at the Quarter Ending \_\_\_\_\_

Department : \_\_\_\_\_

Agency/Entity : \_\_\_\_\_

Operating Unit : \_\_\_\_\_

Organization Code (UACS) : \_\_\_\_\_

Fund Cluster : 05 - INTERNALLY GENERATED FUNDS (Retained Income)

Classification/Sources of Revenue and Other Receipts	UACS Code	REVENUE TARGET (Annual) per BESF	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
E. Internally Generated Funds/Retained Income Fund (Fund Cluster Code 05) E.1. Revenue Collections E.1.1 Cash Revenue School Fees Hospital Fees E.1.2 Non-Cash Revenue Collections effected through outright deductions from claims Miscellaneous Income (e.g., liquidated damages) E.2. Non-Revenue Collections/Other Receipts E.2.1 Cash Receipts Others Refund of Cash Advances Refund of Overpayments Disallowances Restitution of loss Others (e.g. AWOP)  E.2.2 Non-Cash Receipts Collections effected through outright deductions from claims Overpayment of expenses Disallowances Restitution of loss Others (e.g. AWOP)													
TOTAL													

QUARTERLY REPORT OF REVENUE AND OTHER RECEIPTS

As at the Quarter Ending \_\_\_\_\_

Department : \_\_\_\_\_  
Agency/Entity : \_\_\_\_\_  
Operating Unit : \_\_\_\_\_  
Organization Code (UACS) : \_\_\_\_\_  
Fund Cluster : 06 - BUSINESS RELATED FUNDS (Revolving Funds)

Classification/Sources of Revenue and Other Receipts	UACS Code	REVENUE TARGET (Annual) per BESF	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
<b>F. Business Related Funds/Revolving Funds (Fund Cluster Code 06)</b> <b>F.1. Revenue Collections</b> <b>F.1.1 Cash Revenue</b> Seminar/Training Fees Income from Hostels/Dormitories and Other Like Facilities Income from Printing and Publication  <b>F.1.2 Non-Cash Revenue</b> <b>Collections effected through outright deductions from claims</b> Miscellaneous Income (e.g., liquidated damages)  <b>F.2. Non-Revenue Collections/Other Receipts</b> <b>F.2.1 Cash Receipts</b> <b>Others</b> Refund of Cash Advances Refund of Overpayments Disallowances Restitution of loss Others <b>F.2.2 Non-Cash Receipts</b> <b>Collections effected through outright deductions from claims</b> Overpayment of expenses Disallowances Restitution of loss Others  <b>TOTAL</b>													

QUARTERLY REPORT OF REVENUE AND OTHER RECEIPTS

As at the Quarter Ending \_\_\_\_\_

Department : \_\_\_\_\_  
 Agency/Entity : \_\_\_\_\_  
 Operating Unit : \_\_\_\_\_  
 Organization Code (UACS) : \_\_\_\_\_  
 Fund Cluster : 07 - TRUST RECEIPTS

Classification/Sources of Revenue and Other Receipts	UACS Code	REVENUE TARGET (Annual) per BESF	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
<b>G. Trust Receipts (Fund Cluster Code 07)</b> <b>G.1. Inter-Agency Transferred Funds (IATF) Deposited with the National Treasury</b> Due to NGAs Due to LGUs Due to GOCCs  <b>G.2. Other Trust Receipts Deposited with the National Treasury</b> Retention Fee Performance Bond Bail Bonds Others (Please specify)  <b>G.3. Trust Receipts Deposited with Authorized Government Depository Banks (AGDB)</b> Proceeds from sale of bid documents Donations for Disaster Risk Reduction and Mangement Program Other Trust Liabilities (Please specify)  <b>TOTAL</b>													

<b>Certified Correct:</b>  _____ <b>Chief Accountant</b> Date: _____	<b>Recommending Approval By:</b>  _____ <b>Director of Financial Management Services (FMS) or Equivalent</b> Date: _____	<b>Approved By:</b>  _____ <b>Agency/Entity Head or Authorized Representative</b> Date: _____
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**QUARTERLY REPORT OF REVENUE AND OTHER RECEIPTS**

**Instructions**

1. This Quarterly Report of Revenue and Other Receipts shall reflect the agency/entity/operating units (OUs) actual revenue and other receipts/collections from all sources remitted with the Bureau of the Treasury (BTr) and deposited in Authorized Government Depository Bank (AGDB), for the budget year, broken down by quarter. This shall be submitted to DBM, COA and BTr not later than the 30th day following the end of the quarter. It shall be presented by Fund Cluster Code (UACS Fund Cluster: 01-Regular Agency Fund, 02-Foreign Assisted Projects Fund, 03-Special Account-Locally Funded/Domestic Grants Fund, 04-Special Account-Foreign Assisted/Foreign Grants Fund) ,05 (Internally Generated Funds) 06 (Business Related Funds) and 07 (Trust Receipts).
2. Column 1 shall reflect the classification/sources of revenue and other receipts: (1) as to revenue collections or non-revenue collections; (2) as to cash revenue or non-cash revenue; and (3) as to tax or non-tax, if applicable. It 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. These shall include constructive receipts of income employees, government which were deducted from claims of and other receipts representing the amounts due the suppliers, contractors and other creditors, such as overpayment of personnel benefits or expenses, restitution for loss of government property, liquidated damages, fines and penalties.
3. Column 2 shall reflect the Unified Accounts Code Structure (UACS) Code per COA-DBM-DOF Joint Circular (JC) No. 2013-1 dated 6 August 2013, JC No. 2014-1 dated 7 November 2014, and JC No. 1 dated 11 August 2017.
4. Columns 3 shall reflect the revenue targets (revenue collections) 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; implementation of new programs; or adjustments in the revenue target.
9. This form shall be certified correct by the Chief Accountant and approved by Agency/Entity Head or Authorized Representative as recommended by the Director of Financial Management Service (FMS) or Equivalent.

STATEMENT OF APPROVED BUDGET, UTILIZATIONS, DISBURSEMENTS AND BALANCES FOR TRUST RECEIPTS  
(for Implementing Agency use only)  
As at the Quarter Ending \_\_\_\_\_

Department : \_\_\_\_\_  
Agency/Entity : \_\_\_\_\_  
Operating Unit : \_\_\_\_\_  
Organization Code (UACS) : \_\_\_\_\_  
Fund Cluster : 07 - Trust Receipts

Inter Agency Fund Transfer

Grants and Donations (Less than 12 months)

Source Agencies and Projects	UACS CODE	Approved Budget			Utilizations					Disbursements					Balances			
		Approved Budgeted Revenue/ Receipts	Adjustments (Additions, Reductions, Modifications/ Augmentations)	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 (10-19) = (17+18)		
																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=(5-10)	17	18	
Department of Budget and Management Office of the Secretary  Project Title PS MOOE CO  GRAND TOTAL  PS MOOE CO																		
Certified Correct:		Certified Correct:			Recommending Approval:					Approved By:								
_____		_____			_____					_____								
Budget Officer		Chief Accountant			Director of Financial Management Service (FMS) or Equivalent					Agency/Entity Head or Authorized Representative								
Date: _____		Date: _____			Date: _____					Date: _____								

**STATEMENT OF APPROVED BUDGET, UTILIZATIONS, DISBURSEMENTS AND BALANCES FOR TRUST RECEIPTS**  
**(for Implementing Agency use only)**  
**Instructions**

1. The Statement of Budget Utilizations, Disbursements and Balances for Trust Receipts (SABUDB-TR) for the use of implementing agencies/entities shall be:
  - a. prepared by all national government agencies (NGAs) Central Offices (COs)/Regional Offices (ROs)/Operating Units (OUs) in reporting the obligations, the disbursements/funds liquidations and balances for the reporting period of funds received as inter-agency transferred funds (IATF).  
 For highly decentralized departments (such as DepEd, DPWH, DENR, etc.) their lowest OUs (e.g., schools/districts/provincial offices) shall submit a copy of their reports to the next higher level units (e.g., Division Offices (DOs), ROs) for consolidation. For DepEd, the consolidated report of DOs shall be submitted to their respective ROs. Subsequently, the Agency/Entity ROs shall prepare a consolidated report (ROs and OUs under its coverage) and submit the same to their CO and to the Commission on Audit (COA)-Government Accountancy Sector (GAS) including copies of the submitted SABUDB-TR of the lowest OUs. In turn, the Agency/Entity CO shall prepare an overall consolidated report (CO, ROs, all OUs) for submission to the COA-GAS. The Agency/Entity CO shall disclose the OUs/ROs which are not included in the consolidated report, in case not all OUs/ROs submitted their reports for consolidation.  
  
 All COs/ROs/OUs shall provide a copy of their report to their respective Audit Team Leader.
  - b. presented Fund Cluster. It shall be prepared by agencies maintaining books of accounts for Fund Cluster No. 07-Trust Receipts.
  - c. likewise presented by names of the source agencies of the funds transferred, by department/CO/ROs/OUs, by project title and by allotment class.
  - d. certified correct by the Budget Officer (data on utilizations and unpaid utilizations-Not Yet Due and Demandable) and Chief Accountant (data on disbursements and unpaid utilizations-Due and Demandable). This shall be approved by Agency/Entity Head or Authorized Representative as recommended by the Director of Financial Management Service (FMS) or Equivalent.
  - 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 signed Unified Reporting System (URS)-generated 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 signed URS-generated reports directly to the DBM RO concerned. The CO of these departments/agencies/entities shall also submit a signed URS-generated consolidated 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 shall indicate the names of the source agencies of the funds transferred, by department/COs/ROs/OUs, by project title and by allotment class.
3. Column 2 - Adopt the UACS Code per COA-DBM-DOF Joint Circular (JC) No. 2013-1 dated 6 August 2013, JC No. 2014-1 dated 7 November 2014, and JC No. 1 dated 11 August 2017.
4. Columns 3 to 5 shall reflect the approved budgeted revenue of the agency/entity:
  - Column 3 - Approved budgeted revenue for the period.
  - Column 4 - Adjustments representing additions, reductions or modifications/augmentations within the agency approved budgeted revenue.
  - Column 5 - Adjusted budgeted revenue.
5. Columns 6 to 10 shall reflect the utilizations, broken down by quarter, as recorded in the Registry of Budget, Utilization and Disbursements (RBUD):
  - 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 pertaining to the utilizations in Columns 6-10, broken down by quarter, as recorded in the RBUD:
  - Columns 11 to 14 - total disbursements for the quarters ending March, June, September and December, including non-cash disbursements effected through Tax Remittance Advice (TRA), Non-Cash Availment Authority disbursements effected through deductions from claims (e.g., salary deduction, deduction from payments to contractors/suppliers, etc.) of any amount due the Government such as overpayment of personnel benefits or expenses, restitution for loss of government property, liquidated damages and similar claims.
  - 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.