

Ins

a. prepared by all agencies' Central Offices/Regional Offices/Operating units in reporting the appropriate balances for the reporting period.

b. presented by Funding Source Code as clustered (i.e., codes equivalent to the old Fund Codes 10) capture the books of accounts being maintained by the agencies which will be covered by a separate

c. likewise presented by Major Final Output (MFO), by Program/Project/Activity (PAP), by Allotment (A), and by Activity/Performance Indicator (API) as applicable, and is
certified correct by the Budget Officer (data on appropriations, allotments, obligations and obligations incurred).

d. & obligations Due and Demandable). This shall be approved by Head of the Department Management Service (FMS).

e. submitted to the Department of Budget and Management (DBM) and COA - GAS.

In submitting their reports to DBM, agencies and OUs under the coverage of DBM Central Office are concerned. In the case however of DepEd, DOH, DPWH, TESDA, SUCs and CHED, their RO CO of these departments/agencies shall also submit a consolidated department/agency report to

f. due for submission to COA and DBM within 30 days after the end of the quarter.

2. Column 1 - Particulars shall indicate the sources of funds MFOs, PAPs, Major Programs/Projects under "Code" shall be reflected under FAR No. 1-A.

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

4. Columns 3 to 5 shall reflect the available appropriations from all sources:

Column 3 - authorized agency appropriation

Column 4 - adjustments representing appropriations corresponding to allotment releases from transfers to/from other department / agency resulting to increase/reduction of appropriations. To another.

Column 5 - adjusted appropriations

5. Columns 6 to 10 shall reflect the available allotments identified by source, as recorded in the Regis

Column 6 - allotments received for the period.

Column 7 - adjustments of allotments thru withdrawals of previously released allotments and re

Column 8 - allotments transferred to bureaus/regional offices/operating units. This should corre

Column 9 - additional allotments received from central office/regional office/operating units. T

Column 10- totals of columns 6, 7, 8 and 9.

6. Columns 11 to 15 shall reflect the actual obligations incurred, broken down by quarter, as recorded

Columns 11 to 14 - total current year obligations for the quarter ending March, June, Septembe

Column 15 - sum of columns 11, 12 ,13 and 14

7. Columns 16 to 20 shall reflect the actual disbursements, broken down by quarter, based on the Rep
(TRA), Report of Advice to Debit Account Issued (RADAI) and Non-Cash Availment Authority (T

Columns 16 to 19 - total disbursements for the quarters ending March, June, September and De

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

Column 21 - balance of appropriations not released for the period

Column 22 - balance of allotment not obligated for the period

Column 23 to 24 - balance of unpaid obligations for the period equivalent to the difference be
Obligations - Not Yet Due and Demandable.

9. The SAAOBD shall be prepared for the Current Year Appropriation, Supplemental Appropriations

ITS, OBLIGATIONS, DISBURSEMENTS AND BALANCES
Instructions

3) shall be:

ropriations, the allotments received, the obligations, the disbursements made and

ing units (schools/districts/provincial offices) shall submit a copy of their reports to
consolidated report of Division Offices (DOs) shall be submitted to their respective
coverage) and submit the same to their Central Office (CO) and to the Commission
AAODB of the lowest operating unit. In turn, the Agency Central Office (ACO) shall
All operating units shall provide a copy of their report to their respective Audit Team

01, 102, 151, etc.). The Funding Source Code under the UACS will be clustered to
arate issuance.

atment Class and by Major Programs/Projects [Identify Key Results Areas (KRAs)]
ligations Not Yet Due and Demandable) and Chief Accountant (data on disbursements
it/Agency/Authorized Representative as recommended by the Director of Financial

ice shall submit their reports directly to the Budget and Management Bureau (BMB)
s and lowest OUs shall submit their reports directly to the DBM RO concerned. The
the DBM-BMB concerned.

nder each KRA, by Allotment Class, consistent with the UACS. Summary "By Object

t 2013.

Special Purpose Funds, grants / donations on top of the expenditure program and
his shall include realignment from one P/A/P or allotment class or operating unit to

try of Allotments and Obligations (RAOs):

realignment/augmentation within the regular agency budget.

Respond to the data reflected under FAR No. 1-B, Item A, columns 10 to 13.

This should correspond to the data reflected under FAR No. 1-B, Item B, columns 6 to 9.

in the RAOs.

for and December.

Report of Checks Issued (RCI), Journal Entry Voucher (JEV), Tax Remittance Advice (NCAA).

December.

the end of the reporting period:

between columns 15 and 20 broken down into: Due and Demandable Obligations and

and for the Continuing Appropriations, Allotted and Unallotted Continuing.



