

STATEMENT OF APPROPRIATIONS, ALLOTMENTS, OBLIGATIONS, DISBURSEMENTS AND BALANCES
Instructions

1. The Statement of Appropriations, Allotments, Obligations, Disbursements and Balances (SAAODB) shall be:

- a. prepared by all agencies' Central Offices/Regional Offices/Operating units in reporting the appropriations, the allotments received, the obligations, the disbursements made and balances for the reporting period.

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

- b. presented by Funding Source Code as clustered (i.e., codes equivalent to the old Fund Codes 101, 102, 151, etc.). The Funding Source Code under the UACS will be clustered to capture the books of accounts being maintained by the agencies which will be covered by a separate issuance.

- c. likewise presented by Major Final Output (MFO), by Program/Project/Activity (PAP), by Allotment Class and by Major Programs/Projects [Identify Key Results Areas (KRAs)]

d. & obligations Due and Demandable). This shall be approved by Head of the Department/Agency/Authorized Representative as recommended by the Director of Financial Management Service (FMS).

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

In submitting their reports to DBM, agencies and OUs under the coverage of DBM Central Office shall submit their reports directly to the Budget and Management Bureau (BMB) concerned. In the case however of DepEd, DOH, DPWH, TESDA, SUCs and CHED, their ROs and lowest OUs shall submit their reports directly to the DBM RO concerned. The CO of these departments/agencies shall also submit a consolidated department/agency report to the DBM-BMB concerned.

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

2. Column 1 - Particulars shall indicate the sources of funds MFOs, PAPs, Major Programs/Projects under each KRA, by Allotment Class, consistent with the UACS. Summary "By Object Code" shall be reflected under FAR No. 1-A.

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

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

Column 3 - authorized agency appropriation

Column 4 - adjustments representing appropriations corresponding to allotment releases from Special Purpose Funds, grants / donations on top of the expenditure program and transfers to/from other department / agency resulting to increase/reduction of appropriations. This shall include realignment from one P/A/P or allotment class or operating unit to another.

Column 5 - adjusted appropriations

5. Columns 6 to 10 shall reflect the available allotments identified by source, as recorded in the Registry of Allotments and Obligations (RAOs):

Column 6 - allotments received for the period.

Column 7 - adjustments of allotments thru withdrawals of previously released allotments and realignment/augmentation within the regular agency budget.

Column 8 - allotments transferred to bureaus/regional offices/operating units. This should correspond to the data reflected under FAR No. 1-B, Item A, columns 10 to 13.

Column 9 - additional allotments received from central office/regional office/operating units. This should correspond to the data reflected under FAR No. 1-B, Item B, columns 6 to 9.

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

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

Columns 11 to 14 - total current year obligations for the quarter ending March, June, September and December.

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

7. Columns 16 to 20 shall reflect the actual disbursements, broken down by quarter, based on the Report of Checks Issued (RCI), Journal Entry Voucher (JEV), Tax Remittance Advice (TRA), Report of Advice to Debit Account Issued (RADAI) and Non-Cash Availment Authority (NCAA).

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

Column 20 - sum of columns 16, 17, 18 and 19

8. Columns 21 to 24 shall reflect the balances of appropriations, allotments and unpaid obligations at the end of the reporting period:

Column 21 - balance of appropriations not released for the period

Column 22 - balance of allotment not obligated for the period

Column 23 to 24 - balance of unpaid obligations for the period equivalent to the difference between columns 15 and 20 broken down into: Due and Demandable Obligations and Obligations - Not Yet Due and Demandable.

9. The SAAOBD shall be prepared for the Current Year Appropriation, Supplemental Appropriations and for the Continuing Appropriations, Allotted and Unallotted Continuing.