



Republic of the Philippines
Department of Health
OFFICE OF THE SECRETARY

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February 14, 2007

MEMORANDUM CIRCULAR

No. 2007 - 0010

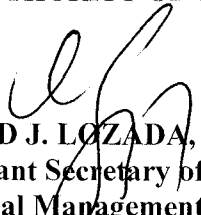
TO : ALL UNDERSECRETARIES, ASSISTANT SECRETARIES, DIRECTORS OF BUREAUS, CENTERS FOR HEALTH DEVELOPMENT, SERVICES AND SPECIALTY HOSPITALS, CHIEFS OF MEDICAL CENTERS AND HOSPITALS, PRESIDENT OF THE PHIL. HEALTH INSURANCE CORPORATION AND EXECUTIVE DIRECTORS OF PHIL. NATIONAL AIDS COUNCIL, AND THE PHIL. INSTITUTE OF TRADITIONAL AND ALTERNATIVE HEALTH CARE, AND OTHERS CONCERNED

SUBJECT : DBM National Budget Circular No. 507 dated January 31, 2007 entitled "Omnibus Circular on the Submission of Budget Execution Documents/ Accountability Report"

Attached for your information and guidance is a copy of the DBM National Budget Circular No. 507 dated January 31, 2007 entitled "Omnibus Circular on the Submission of Budget Execution Documents/ Accountability Report.

Dissemination of the information to all concerned is desired.

BY AUTHORITY OF THE SECRETARY OF HEALTH


DAVID J. LOZADA, JR. MD, MPA, CESO III
Assistant Secretary of Health
Internal Management Support Team



REPUBLIC OF THE PHILIPPINES
Department of Budget and Management
Malacañang, Manila



NATIONAL BUDGET CIRCULAR

No. 507

January 31, 2007

TO : HEADS OF DEPARTMENTS/AGENCIES/STATE UNIVERSITIES AND COLLEGES (SUCs) AND OTHER OFFICES OF THE NATIONAL GOVERNMENT; HEADS OF BUDGET AND ACCOUNTING UNITS; AND ALL OTHERS CONCERNED

SUBJECT: OMNIBUS CIRCULAR ON THE SUBMISSION OF BUDGET EXECUTION DOCUMENTS/ACCOUNTABILITY REPORTS

1.0 RATIONALE

The DBM has, under various circulars, required agencies to submit on a regular basis, budget execution documents and accountability reports. Data from these reports are used for monitoring and providing the necessary information to the President and fiscal agencies for the purpose of crafting sound policy decisions.

Consistent with the recent policy pronouncements of the President emphasizing the submission of timely, accurate and quality reports on fund utilization, the consolidation of the existing circulars on reporting and updating of the prescribed reports is necessary.

2.0 PURPOSE

- 2.1 To prescribe guidelines reiterating the timely submission by agencies of the budget execution documents and accountability reports to DBM;
- 2.2 To improve the budget monitoring and information system of the DBM, specifically the aspects of timeliness and completeness; and,
- 2.3 To reiterate existing budget execution documents/accountability reports and prescribe modifications thereto.

3.0 COVERAGE

This Circular covers all departments and agencies of the national government.

4.0 GENERAL GUIDELINES

- 4.1 The reports/documents required by DBM for submission by the agencies are generally categorized into:

1.

4.1.1 Budget Execution Documents (BEDs)

Annual documents required at the onset of the budget execution phase, which contain the **agencies' targets and plans** for the current year.

4.1.2 Budget Accountability Reports (BARs)

Reports which contain information on the **agencies' actual accomplishments/performance** for a given period.

4.2 These budget execution documents/accountability reports shall be used by DBM as basis to:

4.2.1 Determine the agency's level of performance in terms of physical output as well as actual expenditures incurred in the production/delivery of goods/services to the public, which shall be used as benchmarks in validating the:

4.2.1.1 Reasonable level of funding provided to the agency to accomplish its targets during the remaining quarters of the year; and,

4.2.1.2 Realistic level of agency budget for the ensuing year(s).

4.2.2 Decide on agency requests for release of additional funds and realignment of funds. Likewise, the decisions arrived at maybe used in withdrawing funds from the agency or revising agency programs and targets for the remaining period of the year.

4.3 Operating units (OUs) of national government agencies shall directly submit their BEDs/BARs to the concerned DBM offices. (An operating unit pertains to a "national government agency" receiving NCA directly from the DBM). All heads of OUs shall be responsible for the timely submission of the prescribed documents/reports.

4.4 In the event an OU fails to submit the required BEDs/BARs under item 5.1 of this Circular on the set deadline, the DBM shall send **call up letters** to remind the OU concerned, applying the following procedures:

4.4.1 First call up letter signed by the DBM director concerned shall be addressed to the Head of the OU;

4.4.2 Second call up letter to be signed by the DBM Assistant Secretary/Undersecretary shall be addressed to the official of equivalent rank of the department where the OU is attached/ Head of the OEO, citing the "non-action" to date despite the first call up letter (the date of which shall also be cited);

- 4.4.3 Third call up letter to be signed by the DBM Secretary shall be sent to the Secretary of the department where the OU concerned is attached/Head of OEO, citing the two previous call up letters sent.
- 4.5 In case of non-compliance with the reporting requirements despite the three call up letters, the following measures shall be undertaken by DBM:
- 4.5.1 Strictly enforce the "no-report, no release" policy; and,
- 4.5.2 Include in the report on the status of fund utilization to be submitted to the President, the list of erring departments/OEOs.

5.0 SPECIFIC GUIDELINES

- 5.1 OUs of all national government agencies shall submit (physically or electronically), the following BEDs/BARs to the concerned DBM offices on the hereunder dates prescribed:

Type of Report	Form No.	Period of Submission
A. ANNUAL BUDGET EXECUTION DOCUMENTS (BEDs)		
Physical and Financial Plan	BED 1) On or before February 15 of each year.
Monthly Cash Program	BED 2	
Estimate of Monthly Income	BED 3	
List of Not Yet Due and Demandable Obligations	BED 4	On or before January 31 of each year
B. BUDGET ACCOUNTABILITY REPORTS (BARs)		
QUARTERLY		
Quarterly Physical Report of Operation	BAR 1) On or before the 10th day following the quarter.
Quarterly Financial Report of Operation	BAR 2	

Quarterly Report of Income	BAR 3)
MONTHLY		
Statement of Allotments, Obligations and Balances	BAR 4) On or before the 10th day
Monthly Report of Disbursements	BAR 5) following the month

5.1.1 Budget Execution Documents

- Physical and Financial Plan (PFP)

The PFP serves as overall plan of the OU, encompassing the physical (targeted outputs) and financial (estimated obligations/expenditures) aspects, consistent with their approved budget level for the year, broken down by quarter.

- Monthly Cash Program (MCP)

This shall reflect the monthly disbursement requirements of OUs. This shall be used by DBM as basis for issuance of Notice of Cash Allocation, Cash Disbursement Ceiling, and other disbursement authorities.

- Estimate of Monthly Income

This shall reflect the estimated income of OUs for the current year by source, as contained under the Budget of Expenditures and Sources of Financing (BESF) of the given year, broken down by month.

- List of Not Yet Due and Demandable Obligations

This shall reflect the level of OUs' obligations/expenditures **charged against prior years' budget**, for which, goods/services/projects are not yet delivered/rendered/completed and accepted as of end of the preceding year.

This shall be used by DBM as basis for determining the cash requirements of these prior years' obligations/expenditures, which will become due and demandable during the current year.

A.

5.1.2 Budget Accountability Reports

- Quarterly Physical Report of Operations

This shall reflect the OUs' actual physical accomplishments for a given quarter, in terms of the performance measures indicated in their PFP.

- Quarterly Financial Report of Operations

This shall reflect the OUs' actual obligations/expenditures incurred **by P/A/P** and allotment class for a given quarter, corresponding to the reported physical accomplishments for the same period.

- Quarterly Report of Actual Income

This shall reflect the OUs' actual income collections from all sources for a given quarter broken down by month.

- Statement of Allotment, Obligations and Balances


This shall serve as the OUs' summary report of allotments received and corresponding obligations/expenditures incurred during the month, from all sources by **object of expenditure**.

- Monthly Report of Disbursements

This (in lieu of the Summary List of Checks Issued and Cancelled) shall reflect all the disbursements of the OUs during the month, arising from the following:

- Notice of Cash Allocations (NCAs);
 - MDS checks issued (including those charged against Notice of Transfer of Allocations);
 - Direct Payments to external creditors per validated Advice to Debit Account in the List of Due and Demandable Accounts Payable;
- Non Cash Availment Authority (for agencies availing of foreign loan proceeds through direct payments);
- Cash Disbursement Ceiling (for allocation of foreign service posts (FSP) of DFA and DOLE out of total income collected from these FSPs); and,

- Tax Remittance Advices (for remittance by national government agencies of all taxes withheld).
- 6.0 Provisions of existing circulars, issuances and other reporting requirements not consistent herewith are amended accordingly.
- 7.0 This Circular shall take effect immediately.


ROLANDO G. ANDAYA, JR.
Secretary

PHYSICAL AND FINANCIAL PLAN

BED No.1

FY _____

Department : _____
 Agency/OU : _____
 Fund : _____

P/A/P / Performance Measures (1)	PREVIOUS YEAR ACCOMPLISHMENT		CURRENT YEAR PHYSICAL TARGETS					CURRENT YEAR FINANCIAL ESTIMATES (In Pesos)				
	Physical (2)	Financial	Q1 (3)	Q2 (4)	Q3 (5)	Q4 (6)	Total (7)=(3)+(4)+(5)+(6)	Q1 (8)	Q2 (9)	Q3 (10)	Q4 (11)	TOTAL (12)=(8)+(9)+(10)+(11)

Prepared by:

Approved By:

Planning Officer
Date:

Budget Officer
Date:

Head of Agency or Authorized Representative
Date:

INSTRUCTIONS

The Physical and Financial Plan (PFP) serves as overall plan of the operating unit/agency, encompassing the physical (targeted outputs) and financial (estimated obligations/expenditures) aspects, consistent with their approved budget level for the year, broken down by quarter. This shall be prepared by fund (i.e. General Fund, Special Account in the General Fund, etc.) and submitted to DBM on or before February 15 of each year.

Column 1 shall reflect the agency's P/A/Ps and performance measures used by the agency/OU. In the case of agencies already subjected to the Organizational Performance Indicator Framework (OPIF), their continued/harmonized MFOs/Pis shall be used. MFOs refer to goods/services produced/provided by the agency in the performance of its priority P/A/Ps for the attainment of organizational outcome, while P/A/Ps refers to the performance measurements used for the delivery of the MFOs.

Column 2 shall reflect the actual physical accomplishments/financial performance for the immediately preceding year.

Columns 3 to 6 shall reflect the quarterly physical targets (outputs) during the current year, in terms of quantity or % of completion.

Column 7 represents the total annual physical plan of the agency.

Columns 8 to 11 shall reflect the corresponding quarterly financial estimates (obligations/expenditures) during the current year.

Column 12 represents the total annual financial plan of the agency for the current year.

MONTHLY CASH PROGRAM

FY _____
(In Pesos)

Department : _____
Agency / OU: _____
Fund : _____

PARTICULARS	TOTAL CASH PROGRAM											
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
A. REGULAR MDS SUB- ACCOUNT												
I. REGULAR PROGRAMS / PROJECTS												
(Including Locally-Funded Projects)												
PS												
MOOE												
CO												
Sub-total												
II. FOREIGN-ASSISTED PROJECTS												
(Details shown as BED- 2A)												
PS												
MOOE												
CO												
Sub-total												
TOTAL												
B. SPECIAL MDS SUB-ACCOUNT (ACCOUNTS PAYABLE)												
I. COVERED BY DIRECT PAYMENT SYSTEM (DPS)												
MOOE												
CO												
Sub-total												
II. NOT COVERED BY DPS												
PS												
MOOE												
CO												
Sub-total												
TOTAL												
GRAND TOTAL												

Prepared by: _____
Budget Officer
Date: _____

Approved by: _____
Head of Agency or Authorized Representative
Date: _____

INSTRUCTIONS

BED No. 2

1. The Monthly Cash Program (MCP) shall reflect the monthly disbursement requirements of agencies/OUTs. The MCP shall be used by DBM as basis for determining the monthly level of NCAs / other disbursement authorities to be issued to agencies/OUTs. This document shall be prepared by fund (i.e., General Fund, Special Account in the General Fund, etc.) and submitted to DBM **on or before February 15** of each year.
 2. The MCP shall correspond to the available allotments of the agency/OUT. Additional/separate MCP shall be submitted to DBM to support request(s) for special budget for the following:
 - Release of additional funds (e.g., items under agency regular budget which need clearance from specific authorities)
 - Claims against Special Purpose Funds (e.g. TL/RG versus PGF);
 - Automatic Appropriations e.g. Special Accounts in the General Fund.
 3. The disbursement requirements of agencies/OUTs shall be presented in the MCP broken down by **MDS Sub-Account**, to wit:
 - Regular MDS Sub- Account(s) for programs/projects**

Obligations and commitments that becomes due and demandable during the current year covered by available allotments charged against current year GAA as well as prior year's budget. This includes payment to internal creditors (for departments covered by the Direct Payment Procedure for A/Ps), remittance of taxes thru Tax Remittance Advices, RLIP, etc. In preparing the MCP, the agency/OUT shall consider the following:

 - Seasonal periods or peak and slack times in the provision of MOOE (when agencies/OUTs' activities/work program require adjustment in operating expenses).
 - CO must likewise be programmed in accordance with scheduled work targets e.g. initial construction activities will only entail 15% mobilization costs and the balance in accordance with work program. Likewise, equipment will require cash only on the expected delivery date and not at the bidding and procurement stages.
 - Requirements for Locally Funded Projects and Foreign Assisted Projects shall be identified/segregated in the MCP. For FAPs, the monthly requirements for GOP and LP shall be identified, with the LP portion further broken down into cash and non-cash.
- Special MDS Accounts for Accounts Payable**
- Due and demandable obligations to external creditors of departments/agencies covered by the Direct Payment System (DPS) i.e., DPWH, DOH, DepEd, SUCs CHED and TESDA) charged against **current year budget** and **prior year's budget**.
- Due and demandable obligations to internal and external creditors of departments/agencies not covered by the DPS charged against the agency's **prior year's budget**.

ESTIMATE OF MONTHLY INCOME

FY _____

(In Pesos)

Department : _____
Agency/OU : _____

Fund : _____

CLASSIFICATION / SOURCES OF INCOME	LEGAL BASIS	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
TOTAL														

Prepared by: _____

Approved by: _____

Budget Officer
Date: _____

Head of Agency or Authorized Representative
Date: _____

INSTRUCTIONS

1. The Estimate of Monthly Income shall reflect the estimated income of agencies/OUTs for the current year, as contained under the Budget of Expenditures and Sources of Financing (BESF) of the given year, broken down by month. This shall be prepared by fund (General Fund, Special Account in the General Fund, etc) and submitted to DBM on or before February 15 of each year.
2. Income classification as to tax or non-tax and the sources i.e., Tax on Domestic Goods and Services, Tax on Net profits, Permits and Licenses, Service Income, Business Income, etc) shall be indicated in the first column. The classification and sources of the estimated income as reflected in this report shall be consistent with the BESF.
3. The legal basis authorizing the income collections shall be reflected in the second column.
4. The total of the estimated monthly income collections should tally with total income estimates for the current year per BESF of the given year.

11.

LIST OF NOT YET DUE AND DEMANDABLE OBLIGATIONS

As of December 31, FY _____

In Thousand Pesos

DEPARTMENT : _____

AGENCY /OU : _____

Fund : _____

C R E D I T O R						
NAME (1)	COMMITMENTS / OBLIGATIONS (BALANCE/AMOUNT) (2) = (3)+(4)+(5)+(6)+(7)	91 days & below Jan. 1- March 31 (3)	92 - 180 days April 1-June 31 (4)	181-270 days July 1-Sept 30 (5)	271-360 days Oct. 1-Dec 31 (6)	Beyond 361 days (7)
TOTAL		P	P	P	P	P

Certified Correct:

Approved:

Chief Accountant or Head of Accounting Unit

Head of Agency or Authorized Representative

Date :

Date:

INSTRUCTIONS

1. This document shall reflect the level of obligations/expenditures of the agency/OU charged against prior years' budget, for which, goods/services/projects have not yet been delivered/rendered/completed and accepted as of the end of the preceding year. This form shall be used by DBM as basis for determining the cash requirements of these prior years' obligations/expenditures which will become due and demandable during the current year. This report shall be submitted to DBM on or before **January 31 of each year.**
2. Separate report shall be prepared by fund (i.e., General Fund, Special Account in the General Fund, etc.) and by allotment class of expenditures (i.e., PS, MOOE and CO).
3. **Column 1** shall reflect the name of specific creditors.
3. **Column 2** shall reflect the amount/balance of obligations/commitments, for which, **no corresponding** goods/services/projects have been delivered/rendered/completed and accepted as of end of the immediately preceding year. These data shall be sourced from the agency's/OU's Registry(ies) of Allotments and Obligations maintained separately for PS, MOOE and CO.
4. **Columns 3 to 7** shall reflect the estimated period when these prior years' obligations/expenditures will become due and demandable during the current year.

QUARTERLY PHYSICAL REPORT OF OPERATION For the Quarter Ending _____

BAR No. 1

Department : _____

Agency /OU : _____

Fund : _____

Program / Activity/ Project (1)	Performance Measures (2)	Physical Target (3)	Accomplishment (4)	Variance (5)	Remarks (6)

Prepared by : _____

Approved by: _____

Budget Officer _____

Head of Agency or Authorized Representative _____

Date: _____

Date: _____

INSTRUCTIONS

1. The Quarterly Physical Report of Operation shall reflect the agency's/OU's actual physical accomplishments for a given quarter , in terms of the performance measures indicated in its Physical and Financial Plan (PFP). This report shall be prepared by fund (i.e., General Fund or Special Account in the General Fund, etc) and submitted to DBM on or before the 10th day following the quarter covered by the report.
2. Column 1 shall reflect the agency's P/A/Ps.
3. Column 2 shall reflect the performance measure(s) of the agency/OU, consistent with those reflected in the PFP for the year.
4. Column 3 shall reflect the physical targets for the quarter covered by the report, consistent with the targets for the same period as reflected in the PFP for the year.
5. Column 4 shall reflect the actual accomplishments (in terms of quantity or % of completion) for the quarter covered by the report.
6. Column 5 shall reflect the variance between agency's actual accomplishment vis-à-vis physical targets for the quarter covered by the report.
7. Column 6 shall indicate the reasons/justifications for any major variance under Column 5 i.e., new activities or problems encountered during implementation of the project / activity, etc.

11.

INSTRUCTIONS

1. This report shall reflect the agency's/OU's actual obligations/expenditures incurred by P/A/P and allotment class for a given quarter, corresponding to the reported physical accomplishments for the same period. This shall be prepared by fund (i.e., General Fund, Special Account in the General Fund, etc.) and submitted to the DBM **on or before the 10th day following the quarter reported.**
2. **Column 1** shall reflect the P/A/Ps of the agency/OU (consistent with the General Appropriations Act - GAA) and the allotment class of obligations/expenditures incurred chargeable against allotment release sources of which are as follows:
 - Current Year Budget** - allotment releases during the year chargeable against the current year GAA i.e., agency regular budget including Special Purpose Funds.
 - Prior Year's Budget** - allotment releases in the previous year which are still valid for obligation during the current year, as well as allotment releases during the current year chargeable against prior year's appropriation of the agency/OU.
3. **Columns 2 to 4** shall reflect the available allotments identified by source (i.e., current year budget or prior year's budget):
 - Column 2 - the available balance of allotments of the agency as of the immediately preceding quarter.
 - Column 3 - the allotments received during the quarter covered by the report.
 - Column 4 - the total available allotments for the quarter covered by the report.
4. **Column 5** shall reflect the actual obligations/expenditures incurred during the quarter covered by the report, broken down by source.
5. **Column 6** shall reflect the unobligated balances of allotment as of end of the quarter covered by the report, by source.
6. **Column 7** shall reflect any other information relevant to this report.

A.

FINANCIAL REPORT OF OPERATION

For the Quarter Ending _____, FY _____
In Pesos

Department : _____
 Agency/OU : _____
 Fund : _____

Program / Activity/ Project Allotment Class (1)	Available Allotment			Obligations Incurred This Quarter (5)	Unobligated Balance of Allotment (6) = (4)-(5)	Remarks (7)
	Balance Previous Quarter (2)	This Quarter (3)	Total (4) = (2) + (3)			
CURRENT YEAR BUDGET						
PROGRAM(s)						
GASS						
PS, MOOE or CO						
Sub-total						
SUPPORT TO OPERATIONS						
PS, MOOE or CO						
Sub-total						
OPERATIONS						
PS, MOOE or CO						
Total, Programs						
PROJECT(s)						
LOCALLY-FUNDED PROJECT(s)						
(By Project Title)						
PS, MOOE or CO						
Total, Locally-Funded Projects						
FOREIGN-ASSISTED PROJECT(s)						
(By Project Title)						
PS, MOOE or CO						
Sub-total						
Total, Foreign-Assisted Projects						
Total, Projects						
TOTAL, CURRENT YEAR BUDGET						
PRIOR YEAR'S BUDGET (Continuing Appro.)						
PROGRAM(s)						
GASS						
PS, MOOE or CO						
Sub-total						
SUPPORT TO OPERATIONS						
PS, MOOE or CO						
Sub-total						
OPERATIONS						
PS, MOOE or CO						
Total, Programs						
PROJECT(s)						
LOCALLY-FUNDED PROJECT(s)						
(By Project Title)						
PS, MOOE or CO						
Sub-total						
FOREIGN-ASSISTED PROJECT(s)						
(By Project Title)						
PS, MOOE or CO						
Sub-total						
Total, Projects						
TOTAL, PRIOR YEAR'S BUDGET						
GRAND TOTAL						

Certified Correct:

Submitted by:

Budget Officer

Head of Agency or Authorized Representative

Date :

Date:

QUARTERLY REPORT OF INCOME
For the Quarter Ending _____, FY _____
(In Pesos)

BAR No. 3

Department : _____
Agency/OU : _____
Fund : _____

CLASSIFICATION/ SOURCES OF INCOME (1)	ACTUAL INCOME COLLECTIONS FOR THE QUARTER				CUMULATIVE INCOME COLLECTIONS TO DATE (6)	CUMULATIVE INCOME DEPOSITED WITH BTR (7)	REMARKS (8)
	FIRST MONTH (2)	SECOND MONTH (3)	THIRD MONTH (4)	TOTAL (5)=(2)+(3)+(4)			
Tax							
Non-Tax							
TOTAL							

Certified Correct:

Submitted by:

Chief Accountant/Head of Accounting Unit

Head of Agency or Authorized Representative

Date:

Date:

Instructions

1. This Quarterly Report of Income shall reflect the agency's/OU's actual income collections from all sources, classified into tax or non-tax, for the given quarter, broken down by month. This report shall be prepared by fund (i.e., General Fund, Special Account in the General Fund, etc) and submitted to DBM on or before the 10th day following the quarter reported.
2. Column 1 shall reflect the classification as to tax or non-tax income and should identify the specific source (Tax Income: e.g., Tax on Domestic Goods and Services, Tax on Net Profits, etc; Non-tax Income: e.g. Business Income, Service Income, Permits and Licenses, etc.), consistent with the prescribed Chart of Accounts of COA.
3. Columns 2 to 5 shall reflect the actual monthly income collections and the total income for the quarter covered by the report.
4. Column 6 shall reflect the cumulative income collections as of date (from January 1 of the current year).
5. Column 7 shall reflect the cumulative income deposited by the agency with the Bureau of the Treasury as of date (from January 1 of the current year).
5. Column 8 shall reflect any additional information i.e., reasons for any variance between target and performance; new fees imposed; increase in fees and charges; or implementation of new programs.

STATEMENT OF ALLOTMENTS, OBLIGATIONS AND BALANCES

As of _____, FY _____
(In Pesos)Department : _____
Agency /OU : _____
Fund : _____

P/A/P / ALLOTMENT CLASS / OBJECT OF EXPENDITURE (1)	Allotment Received (2)	Obligations Incurred		Unobligated Balance of Allotment (5)=(2)-(4) (5)	Remarks (6)
		This Report (3)	To Date (4)		
CURRENT YEAR BUDGET					
Personal Services					
Salaries (Itemized Positions)					
PERA					
RLIP					
....					
Sub-total					
Maintenance and Other Operating Expenses					
Travelling Expenses					
Advertising Expenses					
Printing and Binding					
....					
Sub-total					
Capital Outlays					
Land and Land Improvement Outlay					
Building and Structures Outlay					
Office Equipment Furniture & Fixtures.....					
....					
Sub-total					
TOTAL					
SPECIAL PURPOSE FUNDS					
Miscellaneous Personnel Benefits Fund					
Personal Services					
....					
Sub-total					
Contingent Fund					
Maintenance and Other Operating Expenses					
...					
Sub-total					
Capital Outlay					
...					
Sub-total					
TOTAL					
PRIOR YEAR'S BUDGET (CONTINUING APPRO.)					
Personal Services					
...					
Sub-total					
Maintenance and Other Operating Expenses					
...					
Sub-total					
Capital Outlay					
...					
Sub-total					
TOTAL					
GRAND TOTAL					

Certified Correct:

Submitted by:

Budget Officer

Date:

Head of Agency or Authorized Representative

Date:

INSTRUCTIONS

1. The SAOB shall serve as the agency's/OU's summary report of allotments received and corresponding obligations/expenditures incurred during the month from all sources (as explained below) and by object of expenditures consistent with COA's Chart of Accounts.

Current Year Budget - allotment releases during the year chargeable against the current year GAA i.e., agency regular budget including Special Purpose Funds.

Prior Year's Budget - allotment releases in the previous year still valid for obligation during the current year, as well as allotment releases during the current year chargeable against the prior year's appropriation of the agency/OU.

This shall be submitted to DBM on or before the 10th day of the following month covered by the report.

2. **Column 1** shall reflect the P/A/P, allotment class and object of expenditures

3. **Column 2** shall reflect the cumulative allotments received as of the month covered by this report.

4. **Column 3** shall reflect the actual the expenditures/obligations incurred during the month covered by this report.

5. **Column 4** shall reflect the cumulative obligations incurred as of end of the month (starting January 1 of the current year) covered by the report.