



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



**NATIONAL BUDGET CIRCULAR**

No. 507- A

June 12, 2007

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

**SUBJECT: ADDENDUM TO NATIONAL BUDGET CIRCULAR (NBC) NO. 507**

- 1.0 Under NBC No. 507 dated January 31, 2007, all operating units of national government agencies are required to submit to DBM the Statement of Allotments, Obligations and Balances (SAOB) i.e., Budget Accountability Report No. 4. Said report shall be prepared by Program, Activity, Project (P/A/P).
- 2.0 However, instead of preparing the SAOB by P/A/P, the report shall henceforth reflect only the **summary by source** (i.e., Current Year Budget, Special Purpose Funds and Prior Year's Budget) of the **total cumulative** allotments received and corresponding obligations/expenditures incurred (without identifying the P/A/P) as of end of the month, **by object of expenditure** of the OU/agency. This provision supersedes the previous instructions integrated in the SAOB Form under NBC 507.
- 3.0 For compliance.

**ROLANDO G. ANDAYA, JR.**  
Secretary