

**List of Agency Budget Matrix/Special Allotment Release Orders / Sub-Allotment Release Orders
As of September 30, 2013**

Department: Department of Labor and Employment
Agency/OU: DOLE Caraga
Region/Province/City: Caraga Region
Fund: 101

No.	ABM/SARO/Sub-ARO No.	Date of ABM SARO/Sub-ARO	Fund Source Reg/SPF/etc.	Allotments				Sub-Allotment to Regions/Operating Units				Total Allotments
				PS	MOOE	CO	Total	PS	MOOE	CO	Total	
1	2	3	4	5	6	7	8=(5+6+7)	9	10	11	12=(9+10+11)	13=(8-12)
A. Allotments received from DBM												
1	ABM-BMB-B-13-0001886	4-Jan-13	Current Year GAA	18,801,000	47,706,000	2,340,000	68,847,000				-	68,847,000
2	ABM-BMB-B-13-0001887	4-Jan-13	Current Year GAA	1,821,000			1,821,000				-	1,821,000
3	SARO-BMB-B-13-0001354	2/15/2013	PGF,Current Year GAA	591,414			591,414				-	591,414
4	SARO-BMB-B-13-0005575	29-Mar-13	PGF,Current Year GAA	661,632			661,632				-	661,632
5							-				-	-
6							-				-	-
7							-				-	-
8							-				-	-
9							-				-	-
10							-				-	-
11							-				-	-
12							-				-	-
13							-				-	-
14							-				-	-
15							-				-	-
	Sub-total			21,875,046	47,706,000	2,340,000	71,921,046	-	-	-	-	71,921,046
B. Sub-allotments received from Central Office/Regional Office												
1							-				-	-
2							-				-	-
3							-				-	-
4							-				-	-
5							-				-	-
6							-				-	-
	Sub-Total			-	-	-	-	-	-	-	-	-
	Total Allotments			21,875,046	47,706,000	2,340,000	71,921,046	-	-	-	-	71,921,046

Certified Correct:

ESTRELLO B. ESPINA
Budget Officer

INSTRUCTIONS:

- The list of Agency Budget Matrix (ABM)/Special Allotment Release Order (SARO)/Sub-Allotment Release Order shall be prepared to support the quarterly SAAODB per **Annex A.**
- The list shall be prepared by fund. (General Fund 101, Fund 102, Special Account in the General Fund (SAGF) 151,152, 171, 172, etc.)
- Columns 1 to 13 shall reflect the following information:
 - Column 1 - sequential numbering to determine how many ABMs/SAROs and Sub-AROs were received.
 - Column 2 - ABM/SARO/Sub-ARO numbers.
 - Column 3 - the date of issuance of the ABM/SARO/Sub-ARO
 - Column 4 - the source of the allotments: Current Year GAA and Prior Year GAA - agency specific budget, special purpose funds, automatic appropriations.
 - Columns 5, 6 and 7 - the amount of allotments by class
 - Column 8 - total of columns 5, 6 and 7.
 - Columns 9, 10, 11 - amount of allotments by class transferred to Regional Offices/Operating Units thru the issuance of Sub-Allotment Release Order. Total transfers to other OUs under each allotment class should tally with the amount reflected in Column 6 of Annex A.
 - Column 12 - total of columns 9, 10 and 11.
 - Column 13 - total of columns 8 and 12.

STATEMENT OF APPROPRIATIONS, ALLOTMENTS, OBLIGATIONS, DISBURSEMENTS AND BALANCES
As of the Quarter Ending September 30, 2013

Department: Department of Labor and Employment
Agency/Operating Unit : DOLE Caraga
Region/Province/City: Caraga Region
Fund: 101

Particulars	Appropriations			Allotments			Current Year Obligations					Current Year Disbursements				Balances					
	Authorized Appropriation	Adjustments	Adjusted Appropriations	Allotments Received	Transfer To	Transfer From	Adjusted Total 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 Appropriation	Unobligated Allotment	Unpaid Obligations	
1	2	3	(2+3)=4	5	6	7	8 = (5-6+7)	9	10	11	12	(9+10+11+12)	14	15	16	17	(14+15+16+17)	19= (4-8)	20= (8-13)	21= (13-18)	
I. CURRENT YEAR BUDGET/APPROPRIATIONS																					
A. AGENCY SPECIFIC BUDGET																					
Personnel Services	18,801,000		18,801,000	18,801,000			18,801,000	4,423,462	5,210,910			9,634,372	3,605,038	FOR UPDATING				3,605,038	-	9,166,628	6,029,334
Maintenance & Other Operating Expenses	47,706,000		47,706,000	47,706,000			47,706,000	16,750,513	6,121,412			22,871,926	16,574,780					16,574,780	-	24,834,074	6,297,146
Financial Expenses			-	-			-					-	-					-	-	-	-
Capital Outlays	2,340,000		2,340,000	2,340,000			2,340,000		2,311,995			2,311,995	-					-	-	28,005	2,311,995
B. SPECIAL PURPOSE FUNDS																					
Miscellaneous Personnel Benefits Fund																					
Personnel Services			-	-			-					-	-					-	-	-	-
Pension and Gratuity Fund / Retirement Benefits Fund																					
Personnel Services	1,253,046		1,253,046	1,253,046			1,253,046	591,414	661,631			1,253,045	203,102					203,102	-	1	1,049,943
Priority Development Assistance Fund			-	-			-					-	-					-	-	-	-
Maintenance & Other Operating Expenses			-	-			-					-	-					-	-	-	-
Others (please specify)																					
C. AUTOMATIC APPROPRIATIONS																					
Retirement and Life Insurance Premium																					
Personnel Services	1,821,000		1,821,000	1,821,000			1,821,000	293,170	606,872			900,042	293,170					293,170	-	920,958	606,872
Customs Duties and Taxes			-	-			-					-	-					-	-	-	-
Maintenance & Other Operating Expenses			-	-			-					-	-					-	-	-	-
Others (please specify)																					
TOTAL CURRENT YEAR BUDGET /APPROPRIATIONS	71,921,046	-	71,921,046	71,921,046	-	-	71,921,046	22,058,559	14,912,821	-	-	36,971,380	20,676,090	-	-	-	20,676,090	-	34,949,666	16,295,290	
II. PRIOR YEAR'S BUDGET/ CONTINUING APPROPRIATIONS																					
D. UNRELEASED APPROPRIATION																					
AGENCY SPECIFIC BUDGET																					
Personnel Services			-	-			-					-	-					-	-	-	-
Maintenance & Other Operating Expenses			-	-			-					-	-					-	-	-	-
Financial Expenses			-	-			-					-	-					-	-	-	-
Capital Outlays			-	-			-					-	-					-	-	-	-
E. SPECIAL PURPOSE FUNDS																					
Calamity Fund																					
Maintenance & Other Operating Expenses			-	-			-					-	-					-	-	-	-
Capital Outlays			-	-			-					-	-					-	-	-	-
Priority Development Assistance Fund			-	-			-					-	-					-	-	-	-
Maintenance & Other Operating Expenses			-	-			-					-	-					-	-	-	-
F. UNOBLIGATED ALLOTMENT																					
Personnel Services (under CFAG)																					
Maintenance & Other Operating Expenses	695,578		695,578	695,578			695,578	572,201	123,377			695,578	572,201					572,201	-	-	123,377
Capital Outlays			-	-			-					-	-					-	-	-	-
TOTAL PRIOR YEAR'S BUDGET/ CONT. APPROPRIATIONS	695,578	-	695,578	695,578	-	-	695,578	572,201	123,377	-	-	695,578	572,201	-	-	-	572,201	-	34,949,666	16,418,667	
GRAND TOTAL	72,616,624	-	72,616,624	72,616,624	-	-	72,616,624	22,630,760	15,036,198	-	-	37,666,958	21,248,291	-	-	-	21,248,291	-	34,949,666	16,418,667	

Certified Correct:

ESTRELLO B. ESPINA
Agency Budget Officer
Date: _____

Approved By:

JOEL M. GONZALES
OIC-Regional Director

Certified Correct:

KEITH C. DURAN, CPA
Agency Chief Accountant
Date: _____

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 and the disbursements/expenditures made for the reporting period.

For highly decentralized departments (such as DepEd, DPWH, DA, etc.) their lowest operating units (division/district/field offices) shall submit a copy of their reports to their respective Regional Offices (ROs) for consolidation. Subsequently the ROs shall prepare a consolidated report (RO and OUs under its coverage) and submit the same to the Central Office (CO). In turn, the CO shall prepare an overall consolidated report (CO, ROs, all OUs)

- b.) presented by fund (Fund 101, 151, etc), appropriation source (Current Year's Budget and Prior Year's Budget) and by allotment class (PS, MOOE, FE, CO).
 c.) certified correct by the Budget Officer (data on appropriations, allotments and obligations) and Chief Accountant (data on disbursements). This shall be approved by Head of Agency/Authorized Representative.
 d.) submitted to the Government Accountancy Sector, Commission on Audit (COA), copy furnished the Audit Team Leader and the Department of Budget and Management (DBM).

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 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 allotment class (PS, MOOE, FE and CO) and sources of funds (Current Year's Budget and Prior Year's Budget).

3. Columns 2 to 4 shall reflect the available appropriations from all sources:

Column 2 - authorized regular appropriations for the agency/operating unit.

Column 3 - adjustments representing appropriations corresponding to allotment releases from Special Purpose Funds and transfers to/from other department/agency resulting to increase/reduction of appropriations. This shall include realignment from one allotment class to another.

Column 4 - adjusted appropriations representing total of columns 2 and 3.

4. Columns 5 to 8 shall reflect the available allotments identified by source, as recorded in the Registry of Allotments and Obligations (RAOs):

Column 5 - allotments received for the period, thru ABM and SAROs.

Column 6 - allotments transferred to bureaus/regional offices/operating units. This should correspond to the data reflected under Annex A-1, Columns 9 to 12.

Column 7 - additional allotments received from central office/regional office/operating units. This should correspond to the data reflected under Annex-A1, Item B.

Column 8 - total of columns 5, 6 and 7

5. Columns 9 to 13 shall reflect the actual obligations/expenditures incurred, broken down by quarter, as recorded in the RAOs.

Columns 9 to 12 - total current year obligations for the quarters ending March, June, September and December. This shall correspond with Columns 3 to 6 in Annex B.

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

6. Columns 14 to 17 shall reflect the actual disbursements, broken down by quarter, as recorded in the Report of Checks Issued/General Journal.

Columns 14 to 17 - total disbursements for the quarters ending March, June, September and December. This shall correspond with Columns 8 to 11 in Annex B.

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

7. Columns 19 to 21 shall reflect the balances of appropriations, allotments and unpaid obligations at the end of the reporting period:

Column 19 - balance of appropriations not released for the period.

Column 20 - balance of allotment not obligated for the period

Column 21 - balance of unpaid obligations for the period, consisting of accounts payable and obligations not yet due and demandable.

DETAILED STATEMENT OF CURRENT YEAR'S OBLIGATIONS, DISBURSEMENTS AND UNPAID OBLIGATIONS

As of September 30, 2013

Department: Department of Labor and Employment

Agency/Operating Units : DOLE Caraga

Region/Province/City: Caraga Region

Fund: 101

Program/Activity/Project (P/A/P) and Account Title	Account Code	Current Year Obligations					Disbursements					Balance (Unpaid Obligations) 13 = (7-12) = (14+15)	Breakdown of Unpaid Obligations	
		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		Accounts Payable	Obligations Not Yet Due and Demand
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1. CURRENT YEAR BUDGET/APPROPRIATIONS														
A. AGENCY SPECIFIC BUDGET														
Personnel Services														
Salaries and Wages														
Salaries and Wages - Regular	701	3,661,899	3,845,879	3,532,386		11,040,165					-	11,040,165		
Other Compensation														
Personnel Economic Relief Allowance (PERA)	711	230,000	234,000	222,000		686,000					-	686,000		
Representation Allowance (RA)	713	141,000	129,000	137,750		407,750					-	407,750		
Transportation Allowance (TA)	714	141,000	129,000	137,750		407,750					-	407,750		
Clothing/Uniform Allowance	715	175,000	-	10,000		185,000					-	185,000		
Productivity Incentive Allowance	717	16,000	53,850	-		69,850					-	69,850		
Cash Gift	724		97,500	-		97,500					-	97,500		
Year end Bonus	725		638,719	-		638,719					-	638,719		
Personnel Benefit Contributions														
Life and Retirement Insurance Contributions	731	293,170	606,872	423,886		1,323,928					-	1,323,928		
Pag-ibig Contributions	732	11,500	11,700	15,500		38,700					-	38,700		
Philhealth Contributions	733	39,363	40,763	38,188		118,313					-	118,313		
ECC Contributions	734	7,700	15,500	11,100		34,300					-	34,300		
Other Personnel Benefits														
Retirement Benefits - Military/Uniformed	741					-					-	-		
Terminal Leave Benefits	742					-					-	-		
Other Personnel Benefits	749		15,000	-		15,000					-	15,000		
Maintenance & Other Operating Expenses														
Traveling Expenses														
Travel Expenses-Local	751	245,803	428,799	631,890		1,306,492					-	1,306,492		
Travel Expenses-Foreign	752					-					-	-		
Training and Scholarship Expenses														
Training Expenses	753	123,012	-	21,600		144,612					-	144,612		
Supplies and Materials Expenses														
Office Supplies Expenses	755	117,899	428,846	440,156		986,901					-	986,901		
Accountable Forms Expenses	756	27,650	-	2,530		30,180					-	30,180		
Gasoline, Oil and Lubricants Expenses	761	72,815	109,614	156,614		339,043					-	339,043		
Other Supplies Expenses	765		32,100	-		32,100					-	32,100		
Utility Expenses														
Water Expenses	766	16,620	19,085	14,706		50,411					-	50,411		
Electricity Expenses	767	181,468	177,476	204,945		563,890					-	563,890		

FOR UPDATING

DETAILED STATEMENT OF CURRENT YEAR'S OBLIGATIONS, DISBURSEMENTS AND UNPAID OBLIGATIONS

As of September 30, 2013

Department: Department of Labor and Employment

Agency/Operating Units : DOLE Caraga

Region/Province/City: Caraga Region

Fund: 101

Program/Activity/Project (P/A/P) and Account Title	Account Code	Current Year Obligations					Disbursements					Balance (Unpaid Obligatio ns)	Breakdown of Unpaid Obligations	
		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		Account s Payable	Obligatio ns Not Yet Due and Demand
		3	4	5	6	7	8	9	10	11	12			
												13 = (7-12) = (14+15)		
1	2	3	4	5	6	7	8	9	10	11	12		14	15
Communication Expenses														
Postage and Deliveries	771	24,206	29,738	17,884		71,828						-	71,828	
Telephone Expenses-Landline	772	48,827	38,723	29,134		116,684						-	116,684	
Telephone Expenses-Mobile	773	26,421	8,933	20,583		55,937						-	55,937	
Internet expenses	774	18,952	34,052	20,181		73,184						-	73,184	
Cable, Satellite, Telegraph and Radio Expenses	775	1,566	64,270	1,536		67,362						-	67,362	
Membership Dues and Contributions to Org.	778	22,650	3,000	1,000		26,650						-	26,650	
Advertising Expenses/Promo	780	8,382	-	-		8,382						-	8,382	
Printing and Binding Expenses	781	384	8,790	77,920		87,094						-	87,094	
Rent Expenses	782	587,995	549,995	663,495		1,801,485						-	1,801,485	
Representation Expenses	783	152,251	603,666	911,113		1,667,030						-	1,667,030	
Transportation and Delivery Expenses	784			63,500		63,500						-	63,500	
Subscription Expenses	786	3,113	3,163	2,434		8,710						-	8,710	
Professional Services														
Security Services	797	100,589	100,966	100,589		302,143						-	302,143	
Other Professional Services	799	314,200	363,545	497,239		1,174,984						-	1,174,984	
RM - Office Equipment, Furnitures and Fixtures														
RM - Office Equipment, Furnitures and Fixtures	821		2,850	5,200		8,050						-	8,050	
RM - Transportation Equipment														
RM - Motor Vehicles	841	21,349	48,905	45,201		115,455						-	115,455	
Subsidies and Donations														
Subsidy to Local Government Units	874	3,031,999	269,571	568,714		3,870,284						-	3,870,284	
Subsidy to NGOs/POs	876	950,000	567,848	(50,000)		1,467,848						-	1,467,848	
Donations	878	10,573,192	2,173,217	1,613,400		14,359,809						-	14,359,809	
Confidential, Intelligence, Extraordinary and Miscellaneous Expenses														
Extraordinary Expenses	883	9,500	9,500	9,500		28,500						-	28,500	
Miscellaneous Expenses	884	18,000	18,000	18,000		54,000						-	54,000	
Taxes, Insurance Premiums and Other Fees														
Taxes, Duties and Licenses	891	4,508	1,000	2,063		7,571						-	7,571	
Fidelity Bond Premiums	892	169	9,338	16,500		26,006						-	26,006	
Insurance Expenses	893	47,004	16,422	23,175		86,602						-	86,602	
Financial Expenses														
Capital Outlays														
Office Equipment, Furniture and Fixtures														

DETAILED STATEMENT OF CURRENT YEAR'S OBLIGATIONS, DISBURSEMENTS AND UNPAID OBLIGATIONS
As of September 30, 2013

Department: Department of Labor and Employment
Agency/Operating Units : DOLE Caraga
Region/Province/City: Caraga Region
Fund: 101

Program/Activity/Project (P/A/P) and Account Title	Account Code	Current Year Obligations					Disbursements					Balance (Unpaid Obligatio ns)	Breakdown of Unpaid Obligations			
		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		Account s Payable	Obligatio ns Not Yet Due and Demand		
		3	4	5	6	7	8	9	10	11	12				13 = (7-12) = (14+15)	14
Office Equipment	221					-						-				
Furniture and Fixtures	222					-						-				
IT Equipment and Software, etc.	223		511,995	27,950		539,945						-	539,945			
Machinery and Equipment																
Machinery	226					-						-				
Communication Equipment	229					-						-				
Construction and Heavy Equipment	230					-						-				
Firefighting Equipment and Accessories	231					-						-				
Sports Equipment	235					-						-				
Other Machinery and Equipment, etc.	240					-						-				
Transportation Equipment																
Motor Vehicles	241		1,800,000	-		1,800,000						-	1,800,000			
Other Transportation Equipment, etc	248					-						-				
B. SPECIAL PURPOSE FUNDS																
Miscellaneous Personnel Benefits Fund																
Specify allotment class/object of expenditures																
Pension and Gratuity Fund																
Specify allotment class/object of expenditures	742	591,414	661,631	-		1,253,045										
Contingent Fund																
Specify allotment class/object of expenditures																
Calamity Fund																
Specify allotment class/object of expenditures																
Priority Development Assistance Fund																
Specify allotment class/object of expenditures																
Others (Please specify)																
(SPF sequence in accordance with GAA)																
C. AUTOMATIC APPROPRIATIONS																
Retirement and Life Insurance Premium																
Specify object of expenditures																
Customs Duties and Taxes																
Specify object of expenditures																
Others (Pls. specify).																
TOTAL CURRENT YEAR BUDGET/APPROPRIATION		22,058,559	14,912,821	10,687,312	-	47,658,692	-	-	-	-	-	-	46,405,647	-	-	-
II. PRIOR YEARS' BUDGET/CONTINUING APPROPRIATION																
D. Unreleased Appropriations																

DETAILED STATEMENT OF CURRENT YEAR'S OBLIGATIONS, DISBURSEMENTS AND UNPAID OBLIGATIONS
As of September 30, 2013

Department: Department of Labor and Employment
Agency/Operating Units : DOLE Caraga
Region/Province/City: Caraga Region
Fund: 101

Program/Activity/Project (P/A/P) and Account Title	Account Code	Current Year Obligations					Disbursements					Balance (Unpaid Obligations) 13 = (7-12) = (14+15)	Breakdown of Unpaid Obligations		
		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		Accounts Payable	Obligations Not Yet Due and Demand	
		3	4	5	6	7	8	9	10	11	12				14
Personnel Services															
Maintenance & Other Operating Expenses															
Capital Outlays															
Special Purpose Fund															
E. Unobligated Allotment															
Personnel Services															
Maintenance & Other Operating Expenses															
Supplies and Materials Expenses															
Office Supplies Expenses	755		42,566			42,566						-	42,566		
Gasoline, Oil and Lubricants Expenses	761		1,436			1,436						-	1,436		
Representation Expenses	783		79,375			79,375						-	79,375		
Subsidies and Donations															
Donations	878	572,201	-			572,201						-	572,201		
Financial Expenses															
Capital Outlays															
Total PRIOR YEAR'S BUDGET/CONTINUING APPROPRIATION		572,201	123,377	-	-	695,578	-	-	-	-	-	-	695,578	-	-
GRAND TOTAL		22,630,760	15,036,198	10,687,312	-	48,354,270	-	-	-	-	-	-	47,101,225	-	-

Certified Correct:

ESTRELLO B. ESPINA
Agency Budget Officer
Date:

Certified Correct:

GIOVANNI G. PAREDES, CPA
Agency Chief Accountant
Date:

Approved By:

ATTY. JONHSON G. CAÑETE

Head of Agency or Authorized Representative

DETAILED STATEMENT OF CURRENT YEAR'S OBLIGATIONS, DISBURSEMENTS AND UNPAID OBLIGATIONS

As of September 30, 2013

Department: Department of Labor and Employment

Agency/Operating Units : DOLE Caraga

Region/Province/City: Caraga Region

Fund: 101

Program/Activity/Project (P/A/P) and Account Title	Account Code	Current Year Obligations					Disbursements					Balance (Unpaid Obligations)	Breakdown of Unpaid Obligations	
		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		Accounts Payable	Obligations Not Yet Due and Demand
1	2	3	4	5	6	7	8	9	10	11	12	13 = (7-12) = (14+15)	14	15

Instructions:

1. The Detailed Summary of Obligations, Disbursements and Unpaid Obligations shall be:

- a.) Prepared by all agencies' central offices/regional offices/operating units in reporting the details of the obligations and corresponding disbursements/payments made for the current year.
For highly decentralized departments (such as DepEd, DPWH, DA etc.) the lower operating units (provincial/division/district/field offices) shall submit a copy of their reports to the Regional Office (RO) for consolidation. Subsequently, the RO shall prepare a consolidated report (RO and OUs under its coverage) and submit the same to the Central Office (CO). In turn, the CO shall prepare an overall consolidated report (CO, RO, and all OUs).
- b.) Presented by fund (Fund 101, 151, etc), by P/A/P, by allotment class (PS, MOOE, CO) and by object of expenditures consistent with the Revised Chart of Accounts.
- c.) Certified correct by the Budget Officer (data on obligations) Chief Accountant (data on disbursements). This shall be approved by Head of Agency/Authorized Representative.
- d.) Submitted to the Government Accountancy Sector, Commission on Audit (copy furnished the Audit Team Leader) and the Department of Budget and Management (DBM).
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 BMB concerned.
- e.) Due for submission to COA and DBM within 30 days after the end of the quarter.

2. Columns 1 to 13 shall reflect the following information:

Column 1 - account title of the object of expenditures by allotment class and by source of fund.

Column 2 - account code of the object of expenditures.

Columns 3,4,5 and 6 - total amount of obligations for the quarter, including adjustments/cancellation of obligations.

Column 7 - total of the obligations for the year.

Columns 8,9,10 and 11 - total disbursements/payments made for current year obligations for each quarter, including adjustments/cancellation of payments.

Column 12 - total disbursements for the calendar year pertaining to current year obligations

Column 13 - unpaid obligations (obligations less disbursements) as of end of the reporting period. The balance is categorized into Accounts Payable and Not Yet Due and Demandable Obligations.

The balance as of end of the 4th Quarter (December 31) shall be forwarded or reflected as Balance, Beginning of the Year in the Summary of Prior Year's Obligations, Disbursements and Unpaid Prior Year Obligations of the immediately succeeding year (format per Annex C).

SUMMARY OF PRIOR YEAR'S OBLIGATIONS, DISBURSEMENTS AND UNPAID PRIOR YEAR OBLIGATIONS
For the Period Ending September 30, 2013

Department: Department of Labor and Employment
Agency/Operating Units : DOLE Caraga
Region/Province/City: Caraga Regional Office
Fund: 101

Annex C

Particulars	PRIOR YEAR'S OBLIGATIONS			DISBURSEMENTS					Unpaid Obligations
	Balance Beginning of the year	Adjustments	Adjusted Balance	1st Quarter ending March 31	2nd Quarter ending June 30	3rd Quarter ending Sept. 30	4th Quarter ending Dec. 31	Total	
1	2	3	(2+3)=4	5	6	7	8	9 = (5+6+7+8)	10
I. PRIOR YEARS' ACCOUNTS PAYABLE									
Personnel Services			-					-	-
Maintenance & Other Operating Expenses								-	-
Capital Outlays								-	-
TOTAL	-	-	-	-	-	-	-	-	-
II. OBLIGATIONS NOT YET DUE AND DEMANDABLE									
Personnel Services			-					-	-
Maintenance & Other Operating Expenses			-					-	-
Capital Outlays			-					-	-
TOTAL	-	-	-	-	-	-	-	-	-
GRAND TOTAL	-	-	-	-	-	-	-	-	-

FOR UPDATING

Certified Correct:

ESTRELLO B. ESPINA
Agency Budget Officer

Date:

Approved by:

ATTY. JONHSON G. CAÑETE, CESO III
Head of Agency or Authorized Representative

Date:

Certified Correct:

GIOVANNI G. PAREDES, CPA
Agency Chief Accountant

Date:

Instructions:

1. The Summary of Prior Year's Obligations, Disbursements and Unpaid Obligations shall be:

- a.) prepared by agencies central offices/regional offices/operating units in reporting the details of the obligations and the corresponding disbursements/payments made for the calendar year presented by quarter and by allotment class.

For highly decentralized departments (such as DepEd, DPWH, DA etc.) their lowest operating units (provincial/division/ district/field offices) shall submit a copy of their reports to the Regional Office (RO) for consolidation. Subsequently, the RO shall prepare a consolidated report (RO and OUs under its coverage) and submit the same to the Central Office (CO). In turn, the CO shall prepare an overall consolidated report (CO, ROs and all OUs).

- b.) Presented by fund (Fund 101, 151, etc) and by allotment class (PS, MOOE, FE, CO).
c.) Certified correct by the Budget Officer (data on obligations) and Chief Accountant (data on disbursements) and approved by Head of Agency/Authorized Representative.
d.) Submitted to the Government Accountancy Sector, Commission on Audit (copy furnished the Audit Team Leader) and the Department of Budget and Management (DBM).

In submitting their reports to DBM, agencies and OUs under the coverage of DBM Central Office (CO) 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 BMB concerned.

- e.) Due for submission to COA and DBM within **30 days after the end of the quarter**.

2. Columns 1 to 10 shall reflect the following information:

Column 1 - status or category of obligations as to accounts payable and obligations which are not yet due and demandable by allotment class

Column 2 - amount of accounts payable and obligations which are not yet due and demandable at the beginning of the year. These balances should correspond to the amount of unpaid obligations reflected under Columns 13 to 15 of the Detailed Statement of Current Year's Obligations, Disbursements and Unpaid Obligations per Annex B of the immediately preceding year.

Column 3 - adjustments of obligations maybe cancellation of obligations or change of category from obligations not yet due and demandable to accounts payable.

Column 4 - total of columns 2 and 3

Columns 5 to 8 - disbursements/payments of accounts payable by quarter chargeable against all types of disbursements authorities (NCA, NCAA, CDC, TRA). This shall correspond with the amount of quarterly prior years' obligations in **Annex D**.

Column 9 - total of columns 5 to 8

Column 10 - the balance of prior years' unpaid obligations as of end of the reporting period.

INSTRUCTIONS

1. The Summary Report of Disbursements shall:

a.) Reflect **all the authorized disbursements** of the agency/OU by type and by allotment class, showing the totals by quarter.

For highly decentralized departments (such as DepEd, DPWH, DA etc.) their lowest operating units (provincial/division/district/field offices) shall submit a copy of their reports to the Regional Office (RO) for consolidation. Subsequently, the RO shall prepare a consolidated report (RO and OUs under its coverage) and submit the same to the Central Office (CO). In turn, the CO shall prepare an overall consolidated report (CO, ROs and all OUs).

b.) Prepared by the Chief Accountant/Head of Accounting Unit and approved by Head of Agency/Authorized Representative.

c.) Submitted to the Government Accountancy Sector, Commission on Audit (copy furnished the Audit Team Leader) and the Department of Budget and Management (DBM).

In submitting their reports to DBM, agencies and OUs under the coverage of DBM Central Office (CO) 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 BMB concerned.

d.) Due for submission to COA-GAS and DBM within 30 days after the end of the quarter.

2. Columns 1 to 9 shall reflect the following information:

Column 1 - type of disbursement authorities and corresponding disbursements made during the quarter covered by the report.

- Disbursements against the Notice of Cash Allocations/Notice of Transfer of Allocations broken down into:

* MDS Checks issued for authorized disbursements charged against the current year and prior year's budget (agency regular requirements, RLIP, Special Purpose Funds) as well as trust liabilities.

* Advices to Debit Account for authorizations by the agencies/OUs to the MDS-Servicing Banks to directly credit payment to the external creditors' accounts (included in the List of Due and Demandable A/Ps chargeable against the NCAs of departments/agencies covered by the Direct Payment System for A/Ps.

- 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.

Column 2 - 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** i.e., agency regular budget, RLIP and Special Purpose Funds e.g. TL/RG).

Column 3 - total disbursements made for obligations/expenditures incurred during the year **but** charged against **prior year's budget** (i.e. allotments received in the previous year which are still valid for obligation during current year as well as, allotment releases during the current year chargeable against **prior year's GAA** (i.e., agency regular budget and SPFs).

Column 4 - total disbursements made for prior years' obligations/expenditures including obligations per **List of Not Yet Due and Demandable Obligations** as of the immediately preceding year.

Column 5 - sub-total of Columns 2, 3 & 4 i.e., all disbursements for regular operating requirements.

Column 6 - total disbursements made for trust liabilities covered by E.O. 338 / DOF-DBM Joint Circular No. 1-97.

Column 7 - disbursements charged against other authorities such as Non-Cash Availment Authorities received by the agency/OU.

Column 8 - grand total, i.e., Columns 5, 6 & 7 for all types of disbursements by allotment class during the quarter covered by the report.

Column 9 - any additional information relevant to this report.