

**List of Agency Budget Matrix/Special Allotment Release Orders / Sub-Allotment Release Orders  
As of June 30, 2014**

**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)
<b>A. Allotments received from DBM</b>												
1	GAA 2014	1-Jan-14	Regular	27,570,000	70,936,000	2,000,000	100,506,000					
2	GAA 2014	1-Jan-14	Regular, RLIP	2,608,000			2,608,000					
3							-					
4							-					
5							-					
6							-					
7							-					
8							-					
9							-					
10							-					
11							-					
12							-					
13							-					
14							-					
15							-					
	<b>Sub-total</b>			<u>30,178,000</u>	<u>70,936,000</u>	<u>2,000,000</u>	<u>103,114,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>103,114,000</u>
<b>B. Sub-allotments received from</b>												
<b>Central Office/Regional Office</b>												
1							-					
2							-					
3							-					
4							-					
5							-					
6							-					
	<b>Sub-Total</b>			<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<b>Total Allotments</b>			<u>30,178,000</u>	<u>70,936,000</u>	<u>2,000,000</u>	<u>103,114,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>103,114,000</u>

**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 June 30, 2014

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	13= (9+10+11+12)	14	15	16	17	(14+15+16+17)	19= (4-8)	20= (8-13)	21= (13-18)
<b>I. CURRENT YEAR BUDGET/APPROPRIATIONS</b>																				
<b>A. AGENCY SPECIFIC BUDGET</b>																				
Personnel Services	27,570,000		27,570,000	27,570,000			27,570,000	5,056,563	5,700,351			10,756,914	-FOR UPDATING				#VALUE!	-	16,813,086	#VALUE!
Maintenance & Other Operating Expenses	70,936,000		70,936,000	70,936,000			70,936,000	16,541,445	21,485,447			38,026,892						-	32,909,108	38,026,892
Financial Expenses			-	-			-					-						-	-	-
Capital Outlays	2,000,000		2,000,000	2,000,000			2,000,000		1,983,500			1,983,500						-	16,500	1,983,500
<b>B. SPECIAL PURPOSE FUNDS</b>																				
Miscellaneous Personnel Benefits Fund																				
Personnel Services			-	-			-					-						-	-	-
Pension and Gratuity Fund / Retirement Benefits Fund																				
Personnel Services			-	-			-					-						-	-	-
Priority Development Assistance Fund																				
Maintenance & Other Operating Expenses			-	-			-					-						-	-	-
<b>Others (please specify)</b>																				
<b>C. AUTOMATIC APPROPRIATIONS</b>																				
Retirement and Life Insurance Premium																				
Personnel Services	2,608,000		2,608,000	2,608,000			2,608,000	335,330	539,397			874,727						-	1,733,273	874,727
Customs Duties and Taxes			-	-			-					-						-	-	-
Maintenance & Other Operating Expenses			-	-			-					-						-	-	-
<b>Others (please specify)</b>																				
<b>TOTAL CURRENT YEAR BUDGET /APPROPRIATIONS</b>	103,114,000	-	103,114,000	103,114,000	-	-	103,114,000	21,933,338	29,708,695	-	-	51,642,033	-	-	-	-	#VALUE!	-	51,471,967	#VALUE!
<b>II. PRIOR YEAR'S BUDGET/ CONTINUING APPROPRIATIONS</b>																				
<b>D. UNRELEASED APPROPRIATION</b>																				
<b>AGENCY SPECIFIC BUDGET</b>																				
Personnel Services			-	-			-					-						-	-	-
Maintenance & Other Operating Expenses			-	-			-					-						-	-	-
Financial Expenses			-	-			-					-						-	-	-
Capital Outlays			-	-			-					-						-	-	-
<b>E. SPECIAL PURPOSE FUNDS</b>																				
Calamity Fund																				
Maintenance & Other Operating Expenses			-	-			-					-						-	-	-
Capital Outlays			-	-			-					-						-	-	-
Priority Development Assistance Fund																				
Maintenance & Other Operating Expenses			-	-			-					-						-	-	-
<b>F. UNOBLIGATED ALLOTMENT</b>																				
Personnel Services (under CFAG)			-	-			-					-						-	-	-
Maintenance & Other Operating Expenses			-	-			-					-						-	-	-
Capital Outlays			-	-			-					-						-	-	-
<b>TOTAL PRIOR YEAR'S BUDGET/ CONT. APPROPRIATIONS</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>GRAND TOTAL</b>	103,114,000		103,114,000	103,114,000			103,114,000	21,933,338	29,708,695			51,642,033					#VALUE!		51,471,967	#VALUE!

Certified Correct:

ESTRELLO B. ESPINA  
Agency Budget Officer  
Date: \_\_\_\_\_

Approved By:

ATTY. JOHNSON G. CAÑETE, CESO III  
Regional Director

Certified Correct:

GIOVANNI S. PAREDES  
Accountant III  
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 June 30, 2014

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	14	15	
<b>1. CURRENT YEAR BUDGET/APPROPRIATIONS</b>														
<b>A. AGENCY SPECIFIC BUDGET</b>														
<b>Personnel Services</b>														
<b>Salaries and Wages</b>														
Salaries and Wages - Regular	50101010	3,865,068	3,858,433			7,723,501	-FOR UPDATING				-	7,723,501		
<b>Other Compensation</b>														
Personnel Economic Relief Allowance (PERA)	50102010	235,818	236,000			471,818					-	471,818		
Representation Allowance (RA)	50102020	102,000	92,000			194,000					-	194,000		
Transportation Allowance (TA)	50102030	102,000	92,000			194,000					-	194,000		
Clothing/Uniform Allowance	50102040	200,000	-			200,000					-	200,000		
Productivity Incentive Allowance	50102080	-	64,000			64,000					-	64,000		
Longevity Pay	50102120	15,000	15,000			30,000					-	30,000		
Cash Gift	50102150	-	97,500			97,500					-	97,500		
Year end Bonus	50102140	-	637,847			637,847					-	637,847		
<b>Personnel Benefit Contributions</b>														
Pag-ibig Contributions	50103020	17,000	11,400			28,400					-	28,400		
Philhealth Contributions	50103030	29,100	40,813			69,913					-	69,913		
ECC Contributions	50103040	8,000	11,900			19,900					-	19,900		
<b>Other Personnel Benefits</b>														
Other Personnel Benefits	50104990	482,576	543,459			1,026,036					-	1,026,036		
<b>Maintenance &amp; Other Operating Expenses</b>														
<b>Traveling Expenses</b>														
Travel Expenses-Local	50201010	731,882	1,205,277			1,937,158					-	1,937,158		
Travel Expenses-Foreign	50201020		29,933			29,933					-	29,933		
<b>Training and Scholarship Expenses</b>														
Training Expenses	50202010	22,763	1,000			23,763					-	23,763		
<b>Supplies and Materials Expenses</b>														
Office Supplies Expenses	50203010	207,465	540,028			747,493					-	747,493		
Accountable Forms Expenses	50203020	27,650	3,795			31,445					-	31,445		
Food Supplies Expenses	50203050	-	-			-					-	-		
Drugs and Medicines Expenses	50203070	-	-			-					-	-		
Fuel, Oil & Lubricants Expense	50203090	116,200	209,316			325,515					-	325,515		
Other Supplies & Material Expense	50203990	210,466	65,998			276,464					-	276,464		
<b>Utility Expenses</b>														
Water Expenses	50204010	17,494	11,997			29,490					-	29,490		
Electricity Expenses	50204020	162,080	235,147			397,226					-	397,226		

**DETAILED STATEMENT OF CURRENT YEAR'S OBLIGATIONS, DISBURSEMENTS AND UNPAID OBLIGATIONS**  
As of June 30, 2014

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			
1	2	3	4	5	6	7	8	9	10	11	12	13 = (7-12) = (14+15)	14	15
<b>Communication Services</b>														
Postage and Deliveries	50205010	33,831	36,812			70,643						-	70,643	
Telephone Expenses-Mobile	5020502001	38,701	44,600			83,301						-	83,301	
Telephone Expenses-Landline	5020502002	46,107	49,404			95,511						-	95,511	
Internet Subscription Expenses	50205030	26,049	29,201			55,250						-	55,250	
Cable, Satellite, Telegraph and Radio Expenses	50205040	1,536	5,725			7,261						-	7,261	
<b>Extraordinary &amp; Miscellaneous Expense</b>														
Extraordinary & Miscellaneous Expense	50210030	29,400	29,400			58,800						-	58,800	
<b>Professional Services</b>														
Other Professional Services	50211990	731,234	800,643			1,531,876						-	1,531,876	
<b>General Services</b>														
Janitorial Services	50212020	16,050	22,084			38,134						-	38,134	
Security Services	50212030	100,589	109,461			210,049						-	210,049	
<b>Repair and Maintenance</b>														
Repair and Maintenance - Buildings and Other Structures	50213040	666	-			666						-	666	
Repair and Maintenance - Machinery and Equipment	50213050	15,800	33,470			49,270						-	49,270	
Repairs and Maintenance - Transportation Equipment	50213060	63,872	50,692			114,564						-	114,564	
Repairs and Maintenance - Furniture and Fixtures	50213070	-	-			-						-	-	
<b>Financial Assistance/Subsidy</b>														
Financial Assistance to Local Government Units	50214030	2,191,910	4,795,000			6,986,910						-	6,986,910	
Financial Assistance to NGOs/POs	50214050	1,856,893	796,300			2,653,193						-	2,653,193	
Subsidies - Others	50214990	8,690,403	9,747,019			18,437,422						-	18,437,422	
<b>Taxes, Insurance Premiums &amp; Other Fees</b>														
Fidelity Bond Premium	50215020	900	7,275			8,175						-	8,175	
Insurance Expenses	50215030	123,675	277,140			400,815						-	400,815	
<b>Other Maintenance &amp; Operating Expenses</b>														
Advertising Expenses/Promo	50299010	-	1,250			1,250						-	1,250	
Printing and Publication Expenses	50299020	8,420	79,955			88,375						-	88,375	
Representation Expenses	50299030	399,161	1,691,223			2,090,385						-	2,090,385	
Rent/Lease Expenses	50299050	659,245	573,920			1,233,165						-	1,233,165	
Membership Dues & Contributions to Organization	50299060	10,000	-			10,000						-	10,000	
Subscription Expenses	50299070	1,004	2,384			3,388						-	3,388	
<b>Financial Expenses</b>														
<b>Capital Outlays</b>														
Transportation Equipment														

**DETAILED STATEMENT OF CURRENT YEAR'S OBLIGATIONS, DISBURSEMENTS AND UNPAID OBLIGATIONS**  
As of June 30, 2014

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	
		3	4	5	6	7	8	9	10	11	12				13 = (7-12) = (14+15)
Motor Vehicles	50604060	-	1,983,500			1,983,500						-	1,983,500		
Other Transportation Equipment, etc															
<b>B. SPECIAL PURPOSE FUNDS</b>															
Miscellaneous Personnel Benefits Fund															
Specify allotment class/object of expenditures															
Pension and Gratuity Fund															
Specify allotment class/object of expenditures															
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)															
<b>C. AUTOMATIC APPROPRIATIONS</b>															
Retirement and Life Insurance Premium	50103010	335,330	539,397			874,727						-	874,727		
Specify object of expenditures															
Customs Duties and Taxes															
Specify object of expenditures															
Others (Pls. specify).															
<b>TOTAL CURRENT YEAR BUDGET/APPROPRIATION</b>		<b>21,933,337</b>	<b>29,708,696</b>	<b>-</b>	<b>-</b>	<b>51,642,033</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>51,642,033</b>	<b>-</b>	<b>-</b>
<b>II. PRIOR YEARS' BUDGET/CONTINUING APPROPRIATION</b>															
<b>D. Unreleased Appropriations</b>															
Personnel Services															
Maintenance & Other Operating Expenses															
Capital Outlays															
Special Purpose Fund															
<b>E. Unobligated Allotment</b>															
Personnel Services															
Maintenance & Other Operating Expenses															
Supplies and Materials Expenses															
Office Supplies Expenses												-	-		
Gasoline, Oil and Lubricants Expenses												-	-		
Representation Expenses												-	-		

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

As of June 30, 2014

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
		3	4	5	6	7	8	9	10	11	12			
1	2	3	4	5	6	7	8	9	10	11	12	13 = (7-12) = (14+15)	14	15
Subsidies and Donations														
Donations						-					-	-		
Financial Expenses														
Capital Outlays														
Total PRIOR YEAR'S BUDGET/CONTINUING APPROPRIATION		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>GRAND TOTAL</b>		<u>21,933,337</u>	<u>29,708,696</u>	<u>-</u>	<u>-</u>	<u>51,642,033</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>51,642,033</u>	<u>-</u>	<u>-</u>

Certified Correct:

**ESTRELLO B. ESPINA**

Agency Budget Officer

Date:

Certified Correct:

**GIOVANNI S. PAREDES**

Accountant III

Date:

Approved By:

**ATTY. JOHNSON G. CAÑETE, CESO III**

Head of Agency or Authorized Representative

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

As of June 30, 2014

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		
		1	2	3	4	5	6	7	8	9	10				11	12

**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 4<sup>th</sup> 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 June 30, 2014

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
<b>I. PRIOR YEARS' ACCOUNTS PAYABLE</b>	<b>-NONE-</b>								
Personnel Services			-	<b>-FOR UPDATING</b>				-	-
Maintenance & Other Operating Expenses			-					-	-
Capital Outlays			-					-	-
<b>TOTAL</b>			-					-	-
<b>II. OBLIGATIONS NOT YET DUE AND DEMANDABLE</b>									
Personnel Services	<b>-NONE-</b>		-					-	-
Maintenance & Other Operating Expenses			-					-	-
Capital Outlays			-					-	-
<b>TOTAL</b>	-		-	-	-	-	-	-	-
<b>GRAND TOTAL</b>	-		-	-	-	-	-	-	-

Certified Correct:

**ESTRELLO B. ESPINA**  
Agency Budget Officer  
Date:

Certified Correct:

**GIOVANNI S. PAREDES**  
Agency Chief Accountant  
Date:

Approved by:

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