



PAGBA, Inc.'s 2017 3rd Quarter Seminar and Meeting

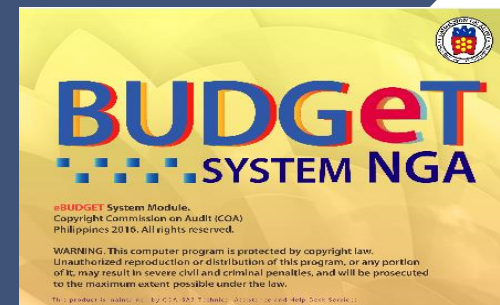
4-7 October 2017

Citystate Asturias Hotel, Puerto Princesa City, Palawan



eBudget System of the Commission on Audit

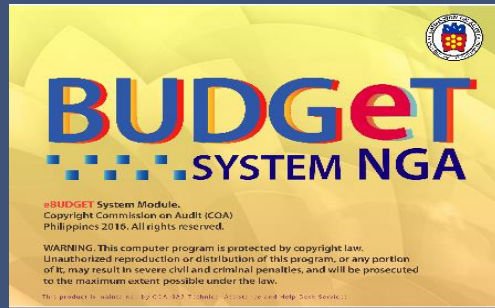
6 October 2017



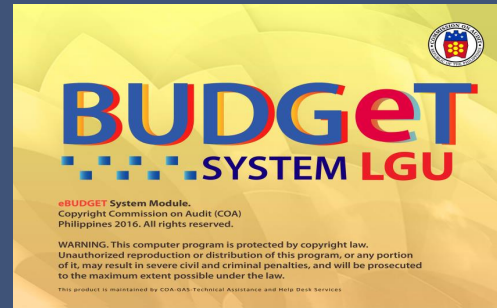
By:
Director Luzvi Pangan Chatto
Accounting Systems Development and Other Services Office
Government Accountancy Sector
Commission on Audit

2017 3rd Quarterly Seminar & Meeting / October 4-7, 2017
Citystate Asturias Hotel, Puerto Princesa City, Palawan

Enhanced eBudget System



Enhanced
eBudget System
for NGAs
Version 2.1

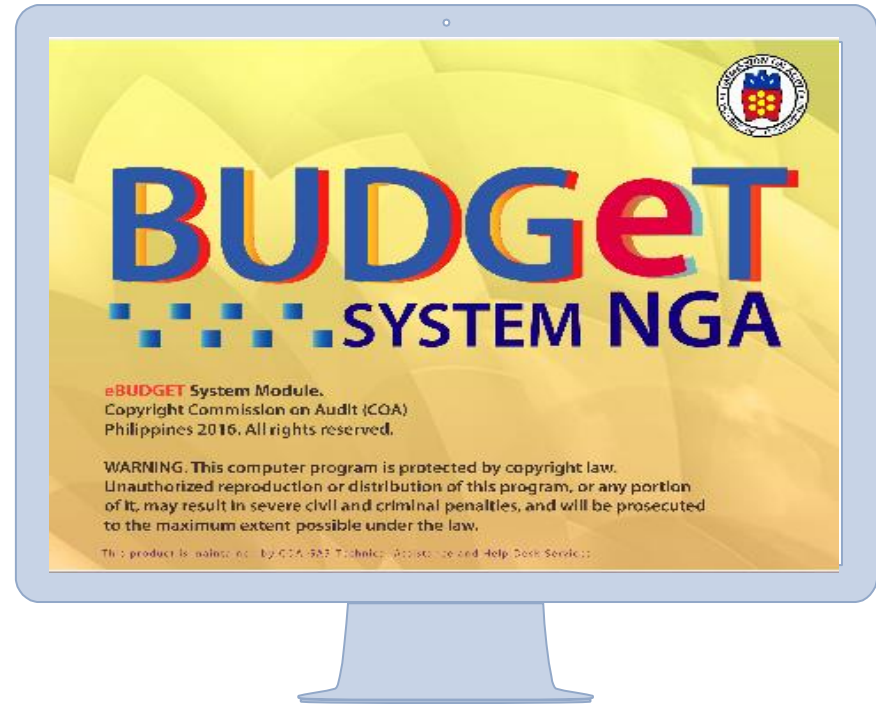


Enhanced
eBudget System
for LGUs
Version 2.0

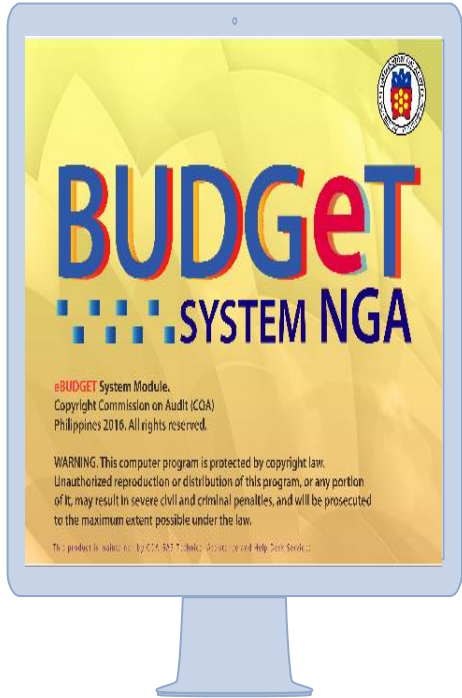
eBudget System for NGAs



complies with the basic policies and requirements of the **Government Accounting Manual (GAM)** for NGAs



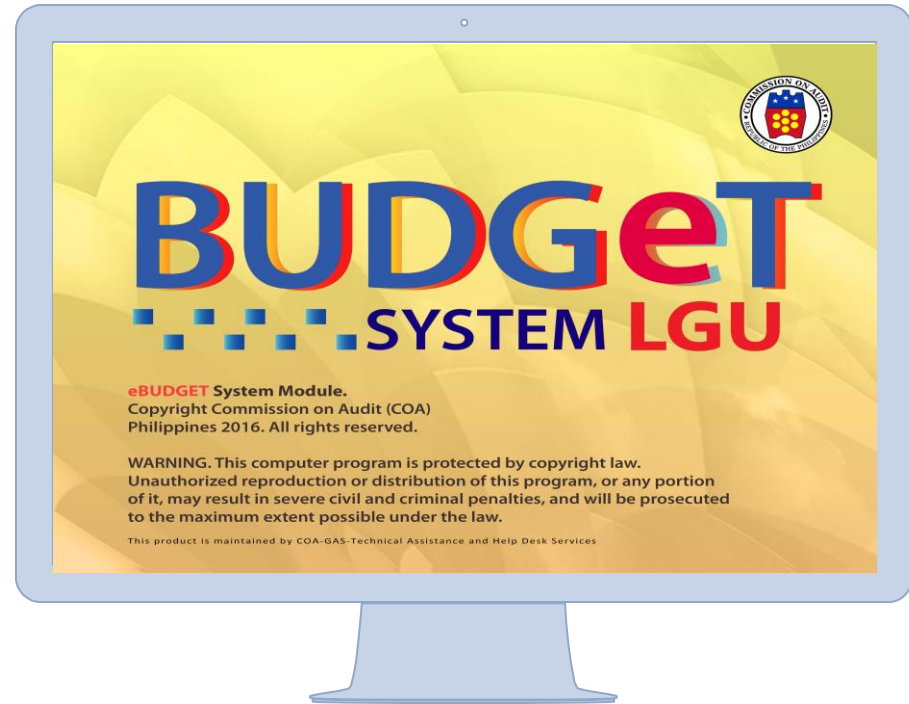
eBUDGET SYSTEM CONCEPTUAL FRAMEWORK



eBudget System for LGUs

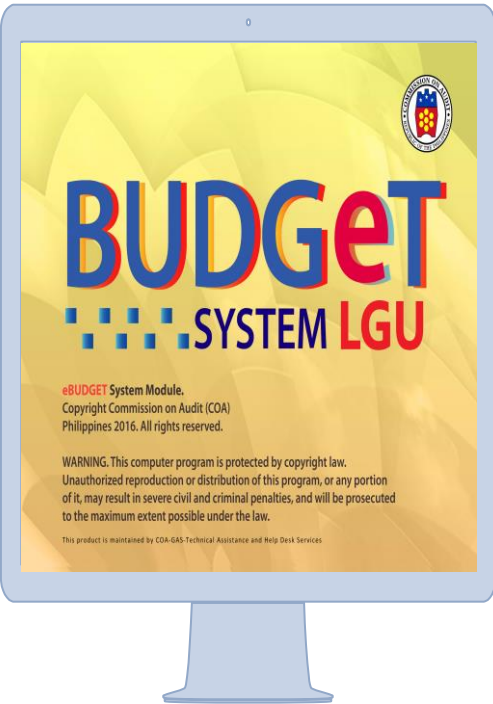


complies with the basic policies and requirements of the **Philippine Public Sector Accounting Standards (PPSAS)** and **Revised Chart of Accounts (RCA)** for LGUs





eBUDGET SYSTEM CONCEPTUAL FRAMEWORK



Recording of Appropriations and Allotments per Ordinance



Recording of Allotment Release Order

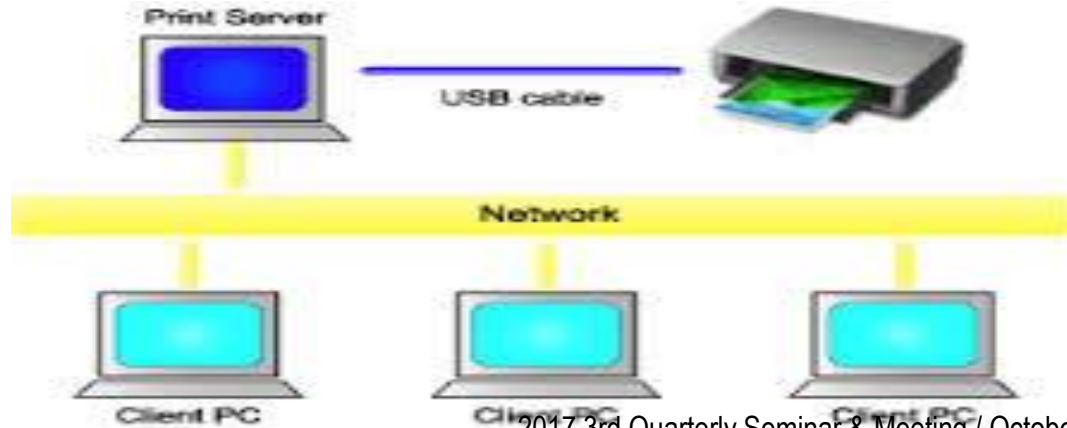


Obligation Request and Status (ORS) Preparation / Approval



Query and Report Generation

It runs on a network environment using **Microsoft SQL Server**



MAJOR BENEFICIARIES



Agency Management



Agency Personnel



Government Oversight and Regulatory Agencies



General Public



AGENCY MANAGEMENT



Ensures more efficient operations and effective controls



Pinpoints responsibility and accountability



Serves as tool for sound management decision making



Ensures compliance with regulatory requirements



AGENCY PERSONNEL



Ensures speedy processing and recording of voluminous government budget transactions



Generates prompt and accurate outputs/reports



OVERSIGHT AGENCIES



Affords up-to-date monitoring of agency's budget implementation and reporting



Facilitates responsive exercise of regulatory functions



GENERAL PUBLIC



Provides transparent operations and well-defined accountability



Speeds up delivery of services



eBUDGET SYSTEM - MAIN MENUS



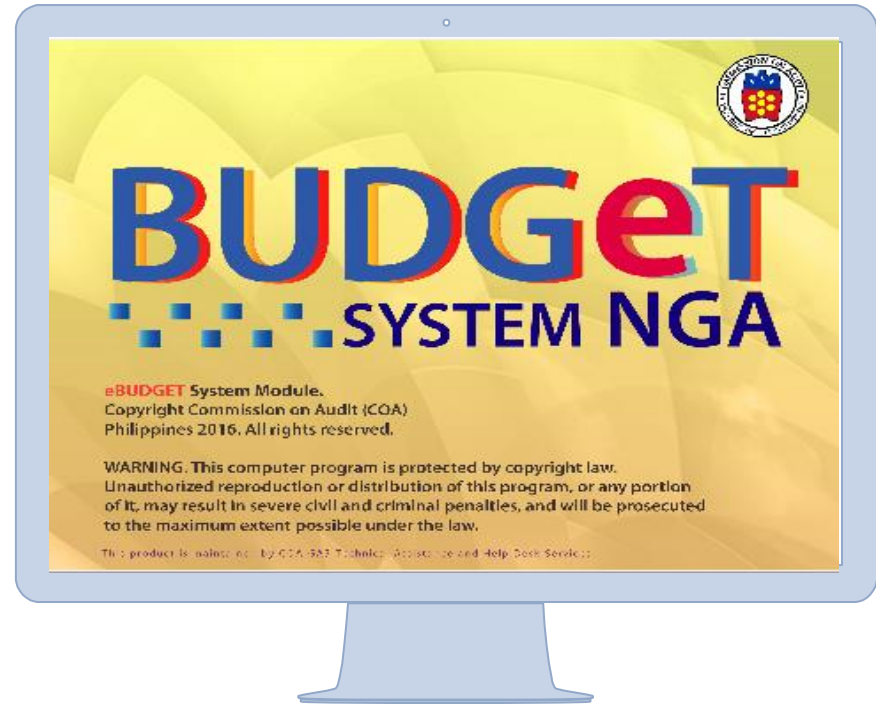
- **System Setup**
- **Transaction**
- **Query**
- **Report**
- **Utility**

eBudget System for NGAs



- Basic Features

- Menus





BASIC FEATURES

- **User friendly screens**
- **Inclusion of pre-packaged objects of expenditures based on the RCA for NGAs**
- **Query on and Generation of:**
 - ▷ Balances of Appropriations and Allotments
 - ▷ Special Allotment Release Order Status
 - ▷ Sub-allotment Advice Status
 - ▷ Obligation Request and Status (ORS Section C)



BASIC FEATURES

- **Facility for modification (augmentation and realignment) of allotment**
- **Facility to import/export data from / to MS Excel File**
 - ▶ Program, Activities and Projects (PAP)
 - ▶ Approved Appropriations details based on the GAA
 - ▶ Allotments releases thru GAARD
- **Provision of obligation templates for commonly incurred transactions**



BASIC FEATURES



- **Automatic posting of entries by approval of transaction and generation of, budget registries and financial accountability reports**
 - ▶ Detailed Breakdown of Obligations per PAP, allotment class, object of expenditures and Responsibility Center
 - ▶ Registries (RAPAL, RAOD)
 - ▶ Financial Accountability Reports (FAR)



BASIC FEATURES



■ Transactions Menu (Facility for:)

- ▶ Build up of Appropriations details based on GAA
- ▶ Release of allotments thru GAARD, GARO and SARO
- ▶ Modification of Allotments by Realignment / Augmentation
- ▶ Recording of Sub-Allotment from Central Office to lower operating units
- ▶ Recording and closing of Obligations and adjustment thereto
- ▶ Recording earmarked or reserved allotments for future obligations
- ▶ Transferring current year's appropriation to continuing appropriations (at year-end)



SYSTEM SETUP



- Provides a mechanism for control to ensure that only valid entries are accepted by the system
- Simplifies and facilitates data entry
- Eliminates duplication of information or data redundancy
- Maintains consistency of information



SYSTEM SETUP MENU (Sub-Menus)



- **Appropriation References**
- **Approved Budget References**
- **Program, Project, or Purpose**
- **Project Category**
- **Project Sub-Category**
- **Programs, Activities, and Projects**
- **Templates**



TRANSACTION MENU



- **Manages the transaction process of the Budget System**
- **Is used to record budget transactions such as approved appropriations, allotments, sub-allotment, obligations and adjustments of allotment and obligation**



TRANSACTION MENU (Sub-menus)



■ Appropriations

- ▶ Current Appropriations
- ▶ Re-assign Appropriations - transferring of current year appropriations to continuing appropriations
- ▶ Continuing Appropriations (Setup of unreleased appropriations beginning balances)

■ Approved Budget (for SUCs)



TRANSACTION MENU (Sub-Menus)



■ Allotment

- ▶ Not Needing Clearance
- ▶ Needing Clearance
- ▶ Special Allotment

■ Augmentation/Realignment



TRANSACTION MENU (Sub-Menus)



■ Earmark

- ▷ Preparation
- ▷ Expired

■ Sub-Allotment

- ▷ Preparation
- ▷ Cancellation



TRANSACTION MENU (Sub-menus)



■ Obligation

- ▶ Preparation
- ▶ Approval
- ▶ Monitoring
- ▶ Cancellation

■ Budget Utilization (for (SUCs))



QUERY



- **Facilitates the generation of budget reports such as:**
 - ▶ status and balances of appropriations
 - ▶ allotments and obligations per PAP
 - ▶ allotment class
 - ▶ object of expenditures
 - ▶ responsibility centers



QUERY MENU (Sub-menus)



- **Balances of Allotment**
 - ▷ Special Allotment Release Order (SARO)
- **Augmentation/Realignment**
- **Earmark Allotments**
- **Sub-Allotment (from CO to lower operating units)**
- **Obligation Status Summary**
- **Budget Utilization (for SUCs)**



REPORT MENU



- Handles the generation of reports



REPORT MENU (Sub-menus)



- **Registry of Appropriations and Allotments (RAPAL)**
- **Registry of Allotments, Obligations, and Disbursements (RAOD)**
- **Registry of Budget Utilization and Disbursements (RBUD), in case of SUCs special budget**



REPORT MENU (Sub-menus)



■ Financial Accountability Reports

- ▶ **FAR No. 1** - Statement of Appropriations, Allotments, Obligations, Disbursements and Balances
- ▶ **FAR No. 1-A** - Summary of Appropriations, Allotments, Obligations, Disbursements and Balances by Object of Expenditures
- ▶ **FAR No. 1-B** - List of Allotments and Sub Allotments



REPORT MENU (Sub-menus)



■ Financial Accountability Reports

- ▶ **FAR No. 2** - Statement of Approved Budget, Utilizations, Disbursements and Balances
- ▶ **FAR No. 2-A** - Summary of Approved Budget, Utilizations, Disbursements and Balances by Object of Expenditures
- ▶ **FAR No. 3** – Aging of Due and Demandable Obligations



- **Includes modules for managing the entire Budget System**
- **These modules are connected in one way or another to other modules to manipulate some portions of the Utility Menu.**



UTILITY MENU (Sub-menus)

- **Form Controls**
- **Continuing Appropriations' Beginning Balances for unobligated allotments on initial implementation)**
- **Change User Password**
- **Log Off**
- **About the System**
- **Exit**



ENHANCEMENTS

as of September 30, 2017

Set up of Continuing Appropriations (Prior Year's Unreleased Appropriations initial implementation)

Transaction: Continuing Appropriation

Year: 2016

Fund: Regular Agency Fund - General Fund - New General Appropriations - Specific Budgets of National Government Agencies

Legal Basis: RA 10717 Regular 2016 CONTINUING

Import ...

Allotment Class	P.P.A. Details
Personnel Services	<input type="checkbox"/>
Maintenance and Other Operating Expenses	<input type="checkbox"/>
Financial Expenses	<input type="checkbox"/>
Capital Outlay	<input type="checkbox"/>

Note: Click the P.P.A. Details column to create its details.

Prepared by: *PRETIZEL IVY T. ARTECHE*

Certified Correct by:

Save Cancel

Importation facility in Augmentation/Realignment

Transaction: Augmentation / Realignment

Date: September 21, 2017

Transaction No. **AD2017-09-####**

Fund: Regular Agency Fund - General Fund - New General Appropriations - Specific Budgets of National Government Agencies

Legal Basis: RA 10924 Regular 2017 CURRENT

Regular
 Special Allotment
 Sub-Allotment (Receipt)

Purpose: [Empty]

Source Items : [Empty table with columns: P.P.A., Responsibility Center, Object of Ex..., Amount]

Deficient Items : [Empty table with columns: P.P.A., Responsibility Center, Object of Ex..., Amount]

Total: 0.00

Prepared by: **PRETIZEL IVY T. ARTECHE**

Approved by: [Empty]

Save Cancel

Import: Realignment/Augmentation > Source

Excel File Name: [Empty]

Sheet: [Empty]

There is no record found.

PAP Code: [Empty]

Responsibility Center Code: [Empty]

Object of Expenditure Code: [Empty]

Amount: [Empty]

Refresh Ok Cancel



Closing of Obligation

Transaction: Obligation: Monitoring

Criteria :

From: To:

Fund:

Legal Basis:

List of Obligations :

With no balance With balances With negative balances

Transaction No.	Date	Payee	Particulars	Obligation Amount	Jev Amou
<input checked="" type="checkbox"/> 0111011012017-01-00...	Jan 3 2017	021 - BRYAN B. VILORIA	TO OBLIGATE PA...	1,000.00	0.0
<input type="checkbox"/> 0111011012017-09-00...	Sep 4 2017	000-000-001 - C. A. COMMUNL...	SAMPLE	100.00	0.0

2 record/s

Added PAP filter in FAR 1-A

Report: Summary of Appropriations, Allotments, Obligations, Disbursements ...

Criteria :

As of the Quarter Ending For the Year

Fund Cluster

Financing Source

Type of Appropriations : Current Continuing Supplemental

Allotment Class

Object of Expenditure

P.P.A.

Signatory :

Certified Correct :

Agency Budget Officer

Recommending Approval :

Director

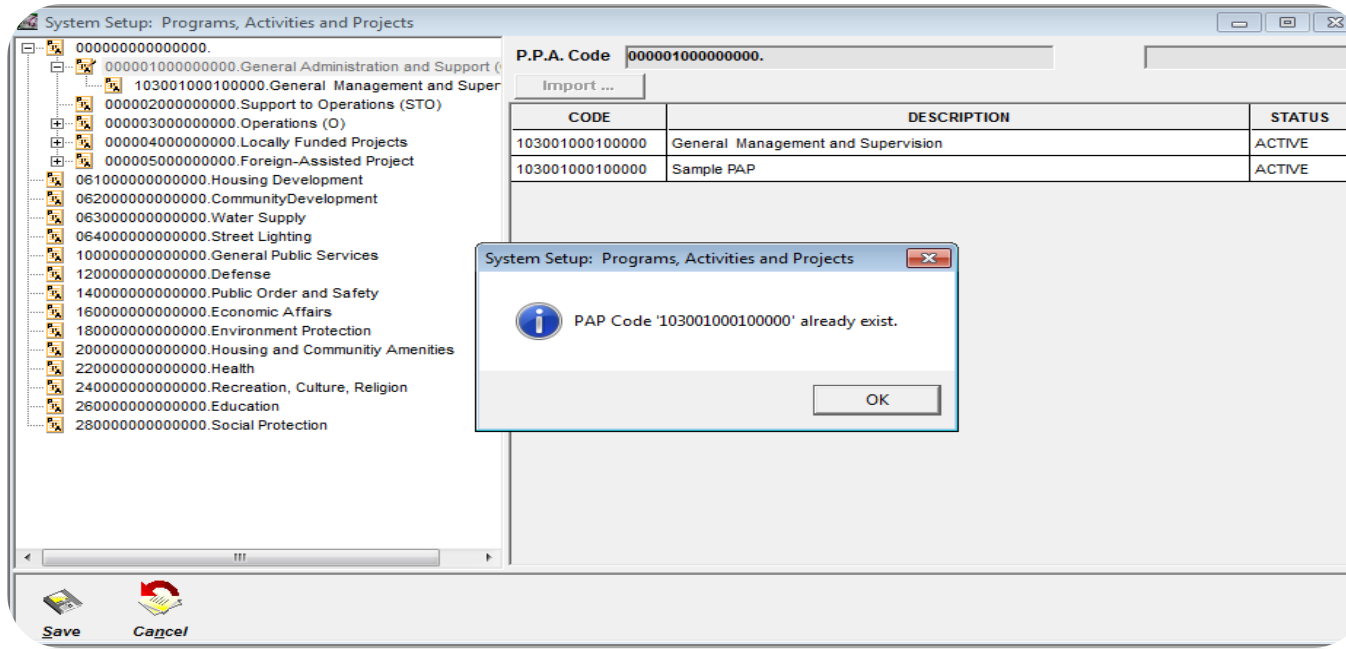
Designation

Approved By :

Head of Agency

Designation

Validation to avoid duplicate PAP



The screenshot displays the 'System Setup: Programs, Activities and Projects' window. The 'P.P.A. Code' field is set to '0000010000000000'. Below this, an 'Import ...' button is visible. A table lists existing entries:

CODE	DESCRIPTION	STATUS
103001000100000	General Management and Supervision	ACTIVE
103001000100000	Sample PAP	ACTIVE

An error dialog box is shown in the foreground with the message: 'System Setup: Programs, Activities and Projects' and 'PAP Code '103001000100000' already exist.' with an 'OK' button.



EXCEL FILE FORMATS



Appropriation, Allotment, Augmentation/ Realignment, Earmark, Obligation

PAP Code	Responsibility Center Code	Object Code	Amount
000003010000000	31-000-00000-01-02	5010301000	1250
000003010000000	31-000-00000-01-02	50101010-01	65000
000003010000000	31-000-00000-01-02	50102010-01	31000
000003010000000	31-000-00000-01-02	50103020-01	500



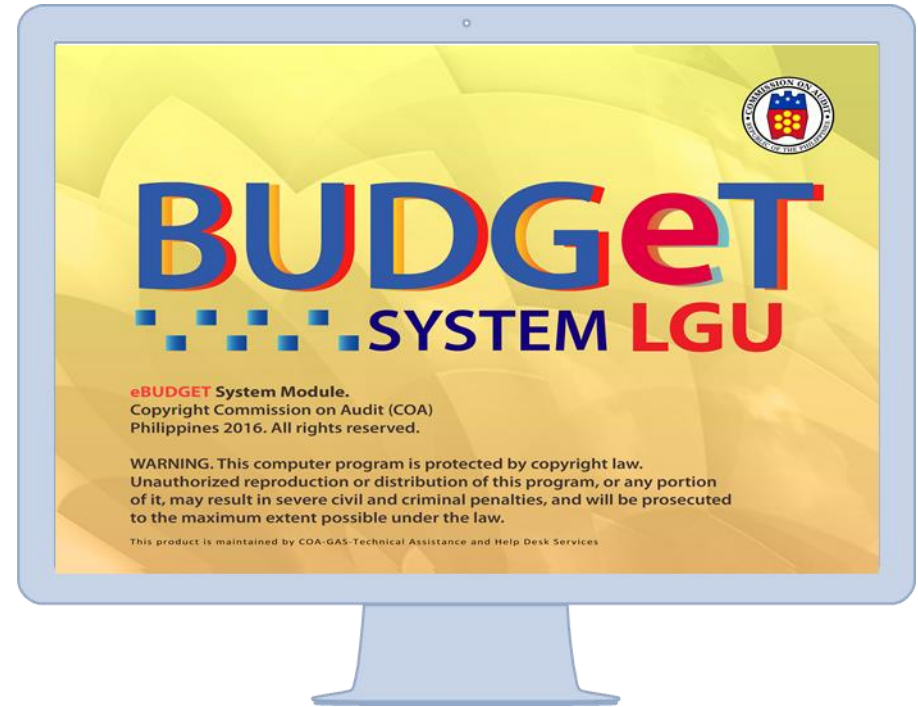
Programs, Activities and Projects

PAP Code	Parent Code	Description	Status
0000010000000000	0000000000000000	General Administration and Support	ACTIVE
103001000100000	0000010000000000	General management and supervision	ACTIVE
0000020000000000	0000000000000000	Support to Operations	ACTIVE
103002000100000	0000020000000000	Provision of Legal Services	ACTIVE
0000030000000000	0000000000000000	Operations	ACTIVE
000003010000000	0000030000000000	MFO 1: HIGHER EDUCATION POLICY SERVICES	ACTIVE

eBudget System for LGUs



- Basic Features
- Menus





BASIC FEATURES

- Automatic posting of details of Approved Appropriation Ordinance by Functions, Programs and Projects (FPP or PAP)
- Data validation to avoid duplication and redundancy
- Provision of obligation templates for recurring/repetitive transactions
- Facility to import/export MS Excel File in all budgetary data such as FPPs, details of approved appropriations
- Automates releases of allotments by rates defined by the user



BASIC FEATURES



■ Generation of registries/status reports

- ▶ Registry of Appropriations and Allotments (RAPAL)
- ▶ Registry of Allotment, Obligation and Disbursement (RAOD) per FPP or PAP, Allotments Class, Responsibility Center
- ▶ Status of Appropriations, Allotments, Obligations, Disbursements and Balances



BASIC FEATURES

- **Query on budgetary reports, with option to print, such as:**
 - ▷ Obligation Supporting Documents
 - ▷ Earmark (reserve allotments)
 - ▷ Obligation Request and Status
 - ▷ Status of Obligation (by Obligation Number)
 - ▷ Breakdown of Obligations
 - ▷ Breakdown of Allotments
 - ▷ Balances of Appropriations/Allotments per Object of Expenditure
 - ▷ Realignment Summary
 - ▷ Reversion Summary (Summary of reversed appropriations)



BASIC FEATURES



■ Transactions Menu

- ▶ Appropriations
 - Current Appropriations
 - Continuing Appropriations
- ▶ Reserve Appropriations
- ▶ Allotment
- ▶ Earmarking
- ▶ Reversion of Appropriations



■ Transactions Menu

▶ Obligations

- Preparation and review of Obligation Request and Status (ORS)
- Approval of ORS
- Cancellation of ORS
- Closing of Obligation
- Adjustments of approved obligations



SYSTEM SETUP



- Provides a mechanism for control to ensure that only valid entries are accepted by the system
- Simplifies and facilitates data entry
- Eliminates duplication of information or data redundancy
- Maintains consistency of information



SYSTEM SETUP MENU and Sub-menus



- **Function/Program/Project**
 - ▷ FPP Maintenance
 - ▷ Sub-FPP Maintenance
 - ▷ Sub-FPP Type Maintenance
- **Appropriation Ordinances**
- **Obligation Templates**
- **Supporting Documents**



TRANSACTION MENU



- Manages the transaction process of the Budget System
- Is used to record budget related transaction such as appropriations, allotments, reversion of appropriations, reservation of allotments, incurrence of obligations and adjustments



TRANSACTION MENU (Sub-menus)



■ Appropriation

- ▷ Current Appropriation
- ▷ Continuing Appropriation

■ Reserve Appropriations

■ Allotment releases

■ Earmarking of Allotment

■ Reversion of Appropriations



TRANSACTION MENU (Sub-menus)



■ Allotment

- ▶ Advice of Allotments
- ▶ Augmentation/Realignment



TRANSACTION MENU (Sub-menus)



■ Earmark (reservation of allotments)

- ▷ Preparation
- ▷ Cancellation and expiration of earmarked allotments

■ Obligation

- ▷ Preparation and review
- ▷ Approval and posting to registries and reports
- ▷ Cancellation of obligations
- ▷ Closing of discontinued obligations



QUERY



- **Provides the eBudget System Users the ability to query transaction summaries, balances and other document level details not found in the Report Menu**



QUERY MENU (Sub-menus)



- Supporting documents used in budget transactions
- Earmark
- Summary of ORS
- Status of Obligation per ORS Number
- Breakdown of Obligations per FPP/PAP, RC and allotment class
- Breakdown and balances of Allotments per FPP/PAP and RC



QUERY MENU (Sub-menus)



- **Balances of Appropriations / Allotment per Object of Expenditures**
- **Realignment Summary per FPP/PAP**
- **Reversion of Appropriation Summary**



REPORT MENU



- **Handles the generation of reports required by the LGU's management and government oversight agencies such as COA, BLGF, DBM)**



- **Status of Allotment Release Order (ARO)**
- **Registry of Appropriations and Allotments (RAPAL)**
- **Registry of Allotments, Obligations and Disbursements**
- **Status of Appropriations, Allotments, Obligations, Disbursement and Balances (SAAOBD)**



UTILITY



- Includes modules for managing the entire Budget System
- These modules are connected in one way or another to other modules to manipulate some portions of the Utility Menu.



UTILITY MENU



- **Beginning Balances (Setup of Unobligated allotment on initial implementation)**
- **Reenacted Appropriations for reenacting appropriations if no approved budget for the year**
- **Sub Accounts Maintenance for additional details of object of expenditures based on approved appropriation ordinances**
- **Allotment Class Setup for report presentation**



UTILITY MENU (Sub-menus)



- **Form Controls**
- **Log Off**
- **Change Password**
- **Exit**



ENHANCEMENTS

as of September 30, 2017



Series in Obligation No. (Per Special Account/Fund)

Utility: Form Controls

Year Control
Year: 2017

Earmark
Pre-expiry date: 5

Allotment
Restrict transaction date?

Search
"Show All" as default criteria for searching?

Obligation
Use new format of obligation number?
Enable Transaction No with Series?
Restrict signatory to Budget Officer?
Budget Officer: DAISY F GOZUM
Designation: Provincial Budget Officer
Validation Print Margin
Top Margin: 5 (2-130)
Left Margin: 3 (2-70)

Save Close

Transaction: Obligation: Preparation

Legal Basis: CO 10924 Regular
Fund: GF - Proper
Allotment Class: Personal Services
Particulars:

Transaction No.: 100-2017-09-#####
Transaction Mode: Regular
Date: Sep 21, 2017
Series: -AD001

Source Document Table:

Source Name	Doc No.	Name	Address	Amount
Total Source Document Amount: 0.00				

Details | Linkages | Signatory Officer

F.P.P.	Responsibility Center	Object of Expenditures	Amount
Total: 0.00			

Apply multiple rows... Get details from Template...

Save Undo



Closing of Obligation

Transaction: Obligation: Closing

Criteria :

Legal Basis: CO 10924 Regular

Fund: GF - Proper

From: January 01, 2017 To: September 21, 2017

List of Obligations :

with no balance | with balances | with negative balances

ObR No	ObR Date	Particulars	ObR Amount	Jev Amount
<input type="checkbox"/> 100-2017-01-000004	01/16/2017	TO OBLIGATE REGULAR PAYR...	98,710.00	0.00
<input type="checkbox"/> 100-2017-01-000008	01/17/2017	TO OBLIGATE FUNDS FOR PAY...	5,000.00	0.00
<input type="checkbox"/> 200-2017-01-000001	01/06/2017	TO OBLIGATE FUNDS FOR OFFI...	9,000.00	0.00
<input type="checkbox"/> 200-2017-01-000005	01/17/2017	TYT OBLIGATE FUNDS FOR GA...	1,000.00	950.00
<input type="checkbox"/> 200-2017-01-000011	01/31/2017	TO OBLIGATE PAYMENT FOR T...	1,000.00	800.00
<input type="checkbox"/> 300-2017-01-000002	01/09/2017	TO OBLIGATE FUNDS FOR PUR...	38,360.00	0.00
<input type="checkbox"/> 300-2017-01-000009	01/20/2017	TO OBLIGATE FUNDS FOR THE ...	1,400,000.00	0.00

7 record/s

Refresh Tag as Closed

2017 3rd Quarterly Seminar & Meeting / October 4-7, 2017
Citystate Asturias Hotel, Puerto Princessa City, Palawan



Importation facility in Sub-Account Maintenance

Utility: Sub Accounts

Sub-Account (50601010). Investment Property, Land

Import from Excel...

CODE	DESCRIPTION
------	-------------

Buttons: Add, Search, Print, Close

Utility: Sub Accounts > Import

File Name: D:\eBudget System for Local Government Units (LGUs)\LGU SOURCE C Browse...

Sheet Name	Column Name
Sheet1	SUB-ACCOUNT CODE
Sheet2	SUB-ACCOUNT DESCRIPTION
Sheet3	PARENT ACCOUNT CODE
	PARENT ACCOUNT ACCOUNT DESCRIPTION

Buttons: Ok, Cancel



EXCEL FILE FORMATS



Appropriation /appropriation details

PAP Code	Responsibility Center Code	Object Code	Amount
000003010000000	31-000-00000-01-02	5010301000	1250
000003010000000	31-000-00000-01-02	50101010-01	65000
000003010000000	31-000-00000-01-02	50102010-01	31000
000003010000000	31-000-00000-01-02	50103020-01	500



Sub-Account importation

SUB-ACCOUNT CODE	SUB ACCOUNT DESCRIPTION	PARENT ACCOUNT CODE	PARENT ACCOUNT DESCRIPTION
50901020-001	Operating System	50901020	(50901020). Computer Software
50901020-002	SQL SERVER	50901020	(50901020). Computer Software
50205020-001	Landline	50205020	(50205020). Telephone Expenses
50205020-002	Mobile Phone	50205020	(50205020). Telephone Expenses



Status of Implementation as of August 31, 2017

Particulars	2014	2015	2016	2017	TOTAL
<u>eNGAS and eBudget System:</u>					
No. of Agencies	33	154	190	104	481
No. of Agency Participants	238	986	1,162	438	2,824
No. of COA Participants	<u>45</u>	<u>14</u>	<u>152</u>	<u>0</u>	<u>211</u>
Total No. of Participants	283	1,000	1,314	438	3,035
eBudget System only					
No. of Agencies		4		0	4
No. of Agency Participants		17		96	113
eNGAS only					
No. of Agencies		2	2		4
No. of Agency Participants		12	5		17
Total No. of Agencies	33	160	192	104	489
Total No. of Participants	283	1,029	1,319	534	3,165



Status of Implementation as of August 31, 2017

Particulars	2016	2017	TOTAL
<u>eNGAS and eBudget System:</u>			
No. of Agencies	26	90	116
No. of Agency Participants	108	546	654
No. of COA Participants	<u>0</u>	<u>2</u>	<u>2</u>
Total No. of Participants	108	548	656



Ongoing Enhancements

Programming of **Web-based** eNGAS and eBudget System



Thank you