eBudget System of the Commission on Audit

6 October 2017
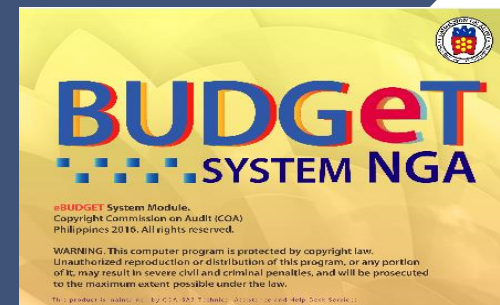
By:
Director Luzvi Pangan Chatto
Accounting Systems Development and Other Services Office
Government Accountancy Sector
Commission on Audit

BUDGeT SYSTEM NGA

eBUDGET System Module.
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BUDGeT SYSTEM LGU

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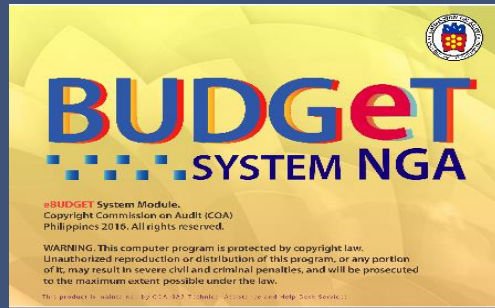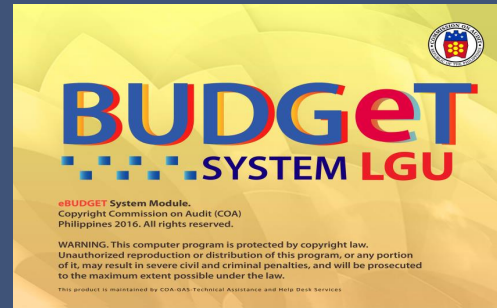Citystate Asturias Hotel, Puerto Princesa City, Palawan

Enhanced *eBudget* System

Enhanced
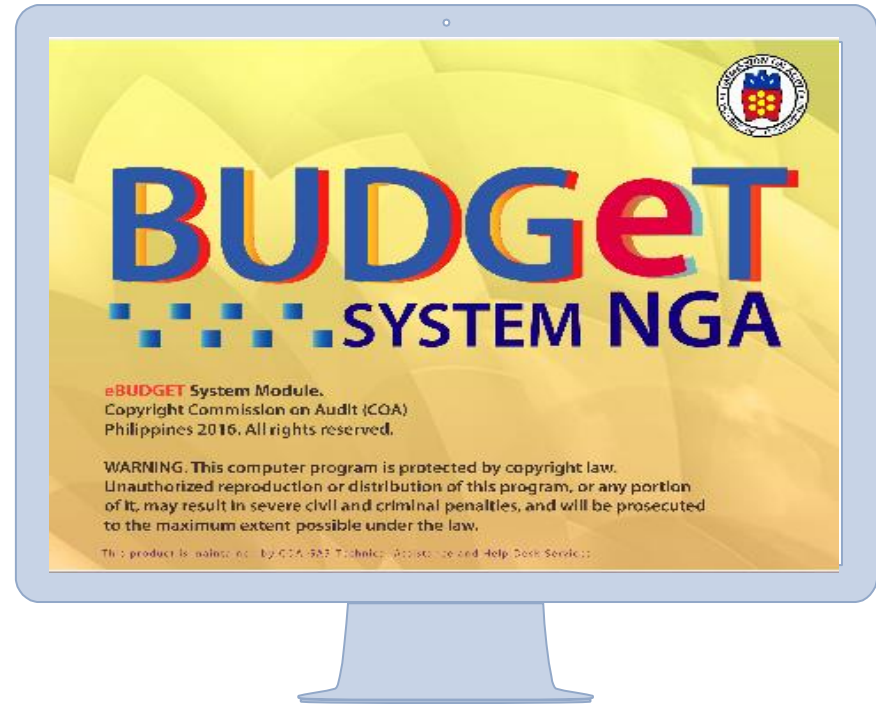*eBudget* System
for **NGAs**
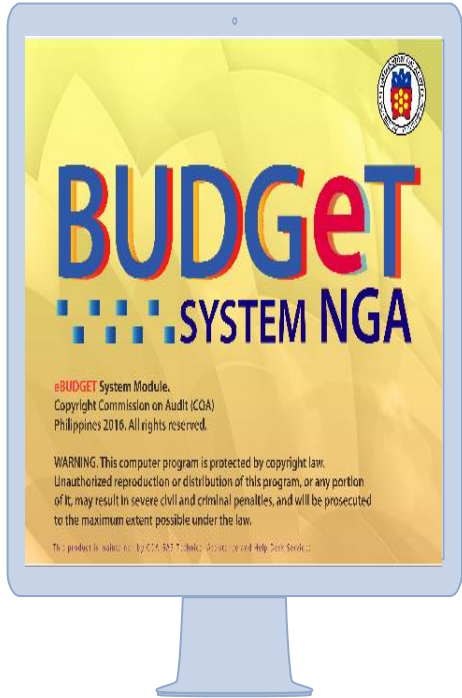Version 2.1

Enhanced
eBudget System
for **LGUs**
Version 2.0

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

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

eBUDGET SYSTEM CONCEPTUAL FRAMEWORK

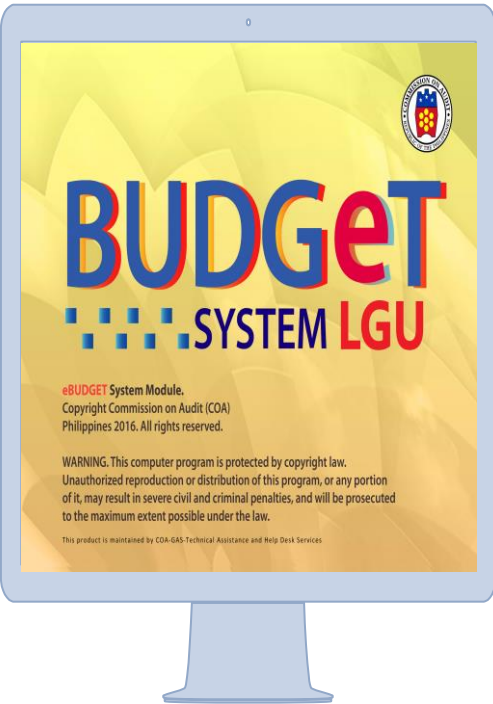**Recording of Appropriations and Allotments per GAA**

Recording of Obligational Authority

Recording of Special Allotment Release Order (SARO)

Preparation of Sub-Allotment

Obligation Request and Status (ORS) Preparation / Approval

Query and Report Generation

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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

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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**
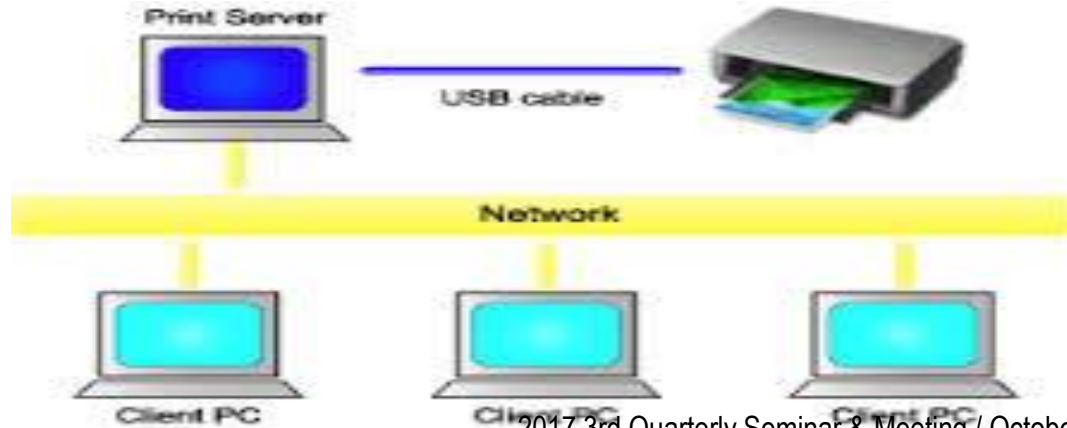
MAJOR BENEFICIARIES

Agency Management

Agency Personnel

Government Oversight and Regulatory Agencies

General Public

AGENCY MANAGEMENT

Ensures more efficient operations and effective controls

Serves as tool for sound management decision making

Pinpoints responsibility and accountability

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

*e*BUDGET SYSTEM - MAIN MENUS

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

□ **Basic Features**

□ **Menus**
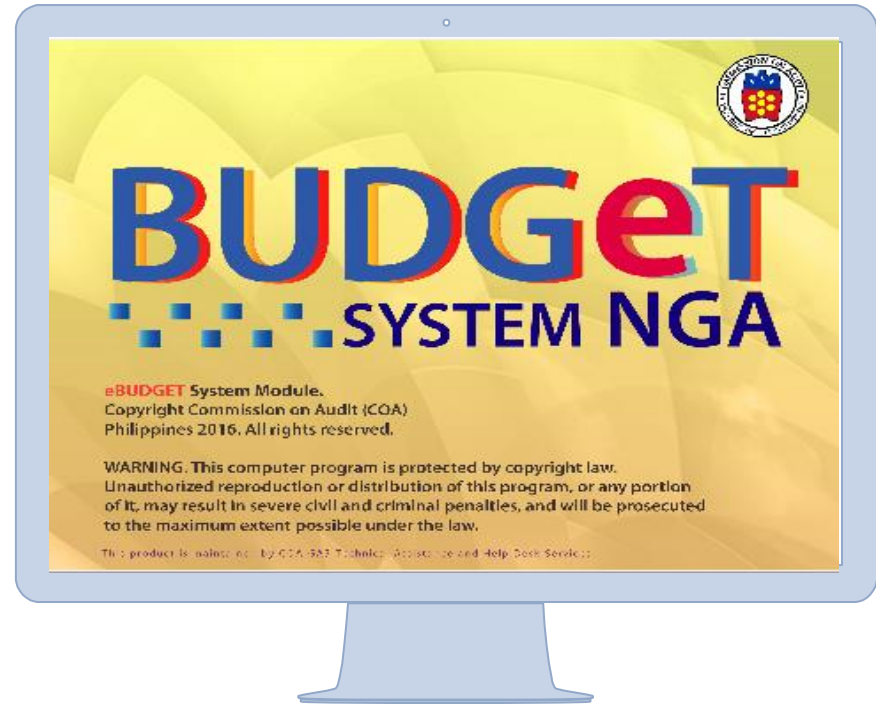
BASIC FEATURES

- **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

- **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

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 (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)

Importation facility in Augmentation/Realignment

eBudget System for NGAs

Closing of Obligation

Added PAP filter in FAR 1-A

eBudget System for NGAs

Validation to avoid duplicate PAP

EXCEL FILE FORMATS

Appropriation, Allotment, Augmentation/ Realignment, Earmark, Obligation

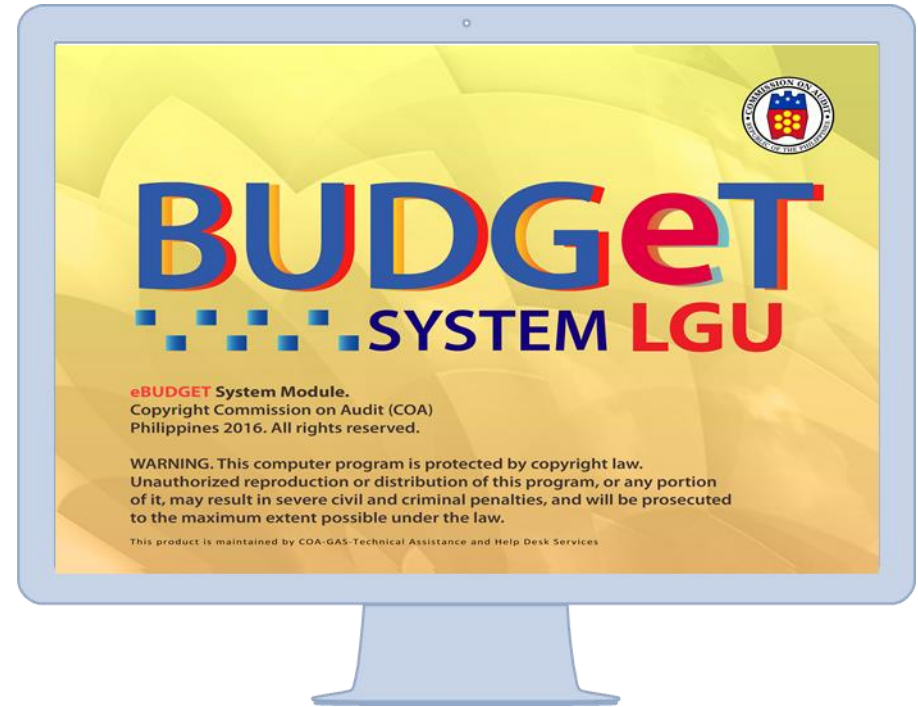| PAP Code	Responsibility Center Code	Object Code	Amount
000003010000000	31-000-00000-01-02	5010301000	1250
000003010000000	31-000-00000-01-02	50101010-01	65000
000003010000000	31-000-00000-01-02	50102010-01	31000
000003010000000	31-000-00000-01-02	50103020-01	500
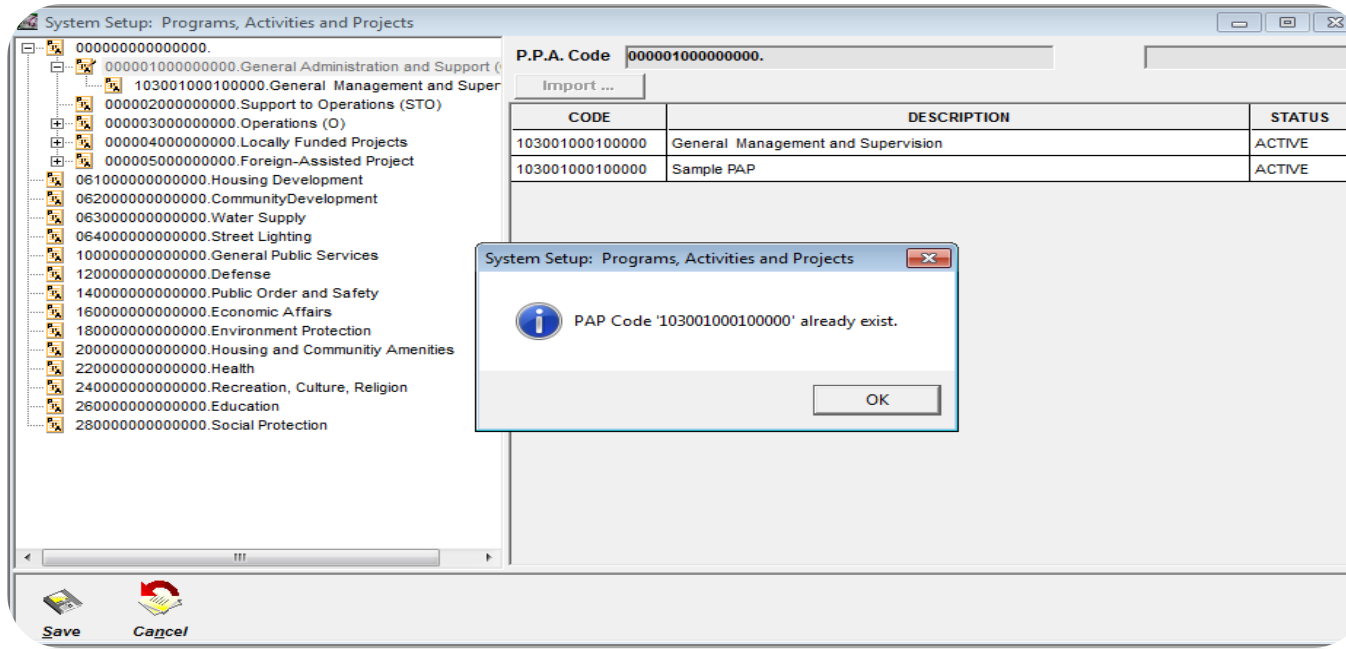
Programs, Activities and Projects

PAP Code	Parent Code	Description	Status
000001000000000	000000000000000	General Administration and Support	ACTIVE
103001000100000	000001000000000	General management and supervision	ACTIVE
000002000000000	000000000000000	Support to Operations	ACTIVE
103002000100000	000002000000000	Provision of Legal Services	ACTIVE
000003000000000	000000000000000	Operations	ACTIVE
000003010000000	000003000000000	MFO 1: HIGHER EDUCATION POLICY SERVICES	ACTIVE

eBudget System for LGUs

☐ **Basic Features**

☐ **Menus**

BUDGeT
SYSTEM LGU

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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

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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

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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**

- **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)

REPORT MENU

- **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)

eBudget System for LGUs

Closing of Obligation

Importation facility in Sub-Account Maintenance

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
*e*NGAS and *e*Budget System:					
No. of Agencies	33	154	190	104	481
No. of Agency Participants	238	986	1,162	438	2,824
No. of COA Participants	45	14	152	0	211
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

eBudget System for LGUs

Status of Implementation as of August 31, 2017

Particulars	2016	2017	TOTAL
eNGAS and _eBudget_ System:			
No. of Agencies	**26**	**90**	**116**
No. of Agency Participants	**108**	**546**	**654**
No. of COA Participants	**0**	**2**	**2**
Total No. of Participants	**108**	**548**	**656**

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

Thank you