



# BUDGET EXECUTION AND ACCOUNTABILITY REPORTS

2023 PAGBA by DBM DIRECTOR NARIDO

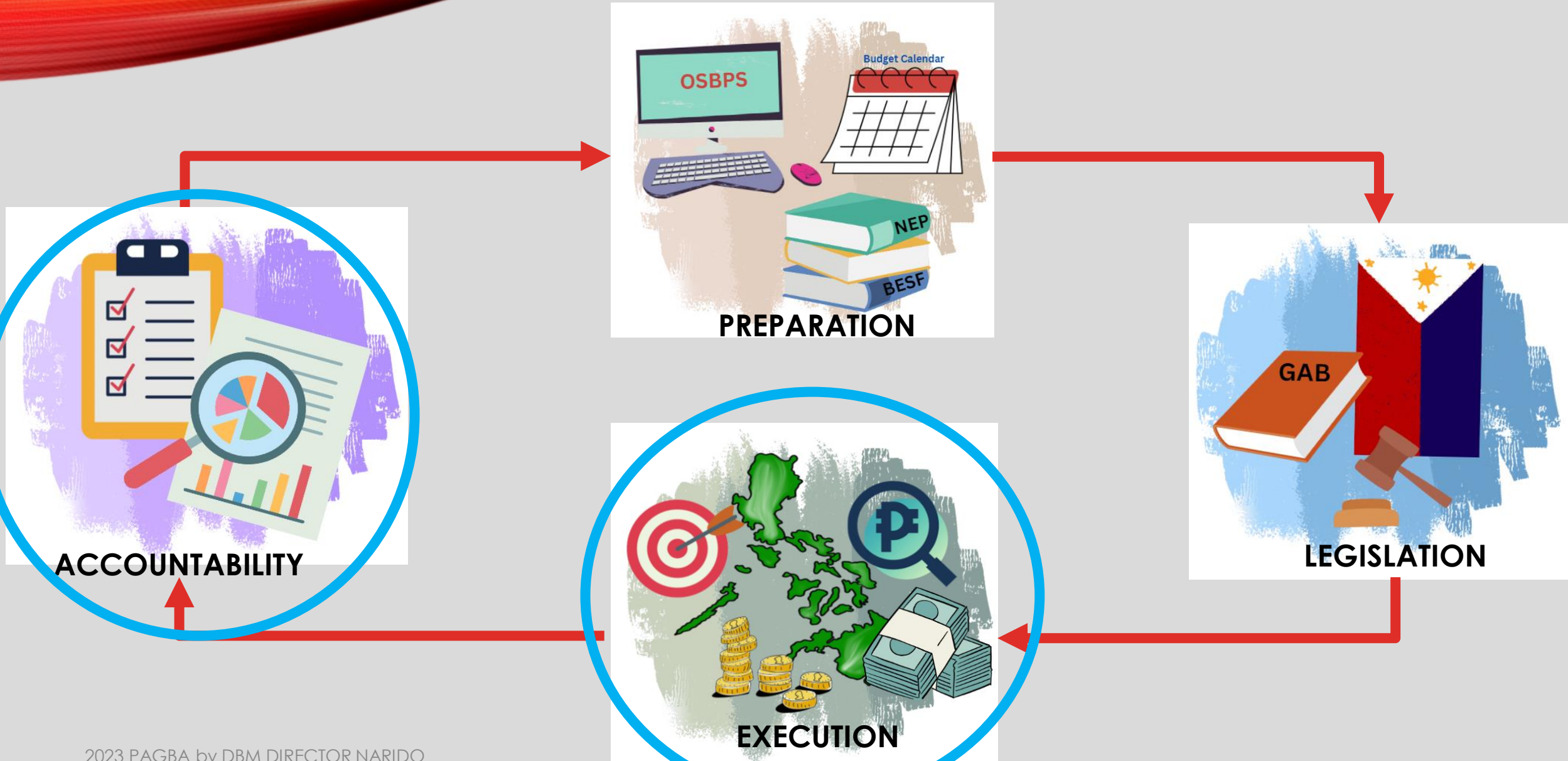
Ma. Cecilia M. Narido  
Director IV, DBM-BTB



# OUTLINE OF PRESENTATION

- Budget Execution Documents
- Budget and Financial Accountability Reports
- Linkage of BEDs and BFARs

# BUDGET CYCLE








# ***BUDGET EXECUTION DOCUMENT (BEDS)***

2023 PAGBA by DBM DIRECTOR NARIDO



***Circular Letter (CL) No. 2022-14***  
*Re: Prescribing Guidelines for the  
Preparation and Submission of the Annual  
Budget Execution Plans Covering the FY  
2023 Budget and Thereafter*

# WHAT ARE **BUDGET EXECUTION DOCUMENTS** **OR BEDS?**

- annual documents required by DBM
- prepared by departments/agencies
- contains plans and targets for financial, physical, disbursement/spending schedules

# Importance of BEDs

## Agency

- Guide to manage operations
- Timely implementation of programs/projects

## DBM (as an oversight agency)

- Facilitate release of funds
- Measuring/assessing agency performance

# Contents and Purpose of BEDs

<b>BED</b>	<b>Contents</b>	<b>Purpose</b>
BED No. 1 <b>Financial Plan</b>	Estimated quarterly obligation program for the budget year and current year obligations	Serves as overall plan of the department/agency/OU to guide scheduling release of allotment orders
BED No. 2 <b>Physical Plan</b>	Physical targets for the budget year broken down by quarter, and current year accomplishments	
BED No. 3 <b>Monthly Disbursement Program</b>	projected monthly disbursements by type of disbursement authority	Basis for the issuance of NCA and other disbursement authorities



# TIMELINES

BEDs are submitted through the **Unified Reporting System (URS)** on the following dates (**based on NEP**):

**November 15 of the current year** For non-regionalized departments/agencies

**November 30 of the current year** For regionalized departments/agencies



## TAKE NOTE

“SUBMIT”- access to URS shall be automatically closed for encoding

# TIMELINES

Upon approval of the GAA:

**No changes from NEP to GAA**

Agency: no need to submit GAA-consistent BEDs  
DBM: issue a compliant notice

**With changes made by Congress**

Agency: submit the GAA-consistent BEDs within 15 days after approval of the GAA



**TAKE NOTE**

“SUBMIT”- access to URS shall be automatically closed for encoding

## ***Financial Plan (BED No. 1)***

Indicate the comparative obligation levels for the:

- Budget Year (FY 2024) – targeted commitments/ obligations per NEP, on a quarterly basis
- Current Year (FY 2023) – actual obligations as of September 30 and the estimated obligations for the 4<sup>th</sup> quarter (October 1 to December 31)


# Financial Plan (BED No. 1)

Particulars	UACS CODE	Current Year's Obligation			Total	Budget Year Obligation Program										
		Actual Jan.1 - Sept.30	Estimate Oct.1 - Dec.31	Total 5=3+4		Total 6=11+16	GAAAO (ANNEX A)					FOR ISSUANCE OF GARO / SARO				
							Quarter 1	Quarter 2	Quarter 3	Quarter 4	Sub Total	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Sub Total
1	2	3	4	5=3+4	6=11+16	7	8	9	10	11=7+8+9+10	12	13	14	15	16=12+13+14+15	
I. Budget Year / Appropriations		68,614	31,411	100,025	100,895	20,501	25,803	22,625	26,439	95,368	0	0	0	5,527	5,527	
General Administration and Support	10000000000000	39,919	10,362	50,281	52,990	9,969	12,219	11,879	13,396	47,463	0	0	0	5,527	5,527	
General management and supervision	10000010000100	39,238	10,253	49,491	46,666	9,969	12,219	11,082	13,396	46,666	0	0	0	0	0	
PS		11,738	4,050	15,788	15,756	3,450	4,437	3,300	4,569	15,756	0	0	0	0	0	
MOOE		25,026	5,720	30,746	30,910	6,519	7,782	7,782	8,827	30,910	0	0	0	0	0	
CO		2,474	483	2,957	0	0	0	0	0	0	0	0	0	0	0	
Administration of Personnel Benefits	10000010000200	681	109	790	6,324	0	0	797	0	797	0	0	0	5,527	5,527	
PS		681	109	790	6,324	0	0	797	0	797	0	0	0	5,527	5,527	



## Modification of BED Forms per CL No. 2022-14

Old BED Forms	Modified BED Forms
BED No. 1	
Consistent with the PREXC Structure per COA-DBM-DOF Joint Circular Nos. 2017-1 dated August 11, 2017	Programs categorized into two parts consistent with the "New Face of the NEP":
	a. Regular Programs, i.e., GAS, STO, Operations
	b. Projects, i.e., LFPs and FAPs
Part B - highlighting the identified priority or major programs and projects and consistent with the priorities of the current administration.	Deleted in the modified BED 1



**BED NO. 1  
VIS-A-VIS  
ALLOTMENT RELEASE PROGRAM  
(OBLIGATION PROGRAM)**

## FORMULA:

GAA Built-in Appropriation  
+ Automatic Approp. Programmed level (RLIP,SAGF)  

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Allotment Release Program of each NGA

Example:

GAA built-in approp.	-	P 123,456
Automatic Appro (RLIP)	-	789
(SAGF)	-	<u>10,000</u>
Total ARP of the agency		P 134,245
		=====

**\* Releases from Continuing Approp. and Unprogrammed Fund, and additional releases of RLIP and SAGF shall be offset against the agency's ARP**

Table H

RECONCILIATION OF THE OBLIGATION PROGRAM AND THE PROPOSED GENERAL APPROPRIATIONS, FY 2023

(In Thousand Pesos)

Particulars	Total Obligation Program					Automatic Appropriations				
	Personal Services	Maintenance and Other Operating Expenses	Financial Expenses	Capital Outlays and Net Lending	Total	Personal Services	Maintenance and Other Operating Expenses	Financial Expenses	Capital Outlays and Net Lending	Total
DEPARTMENTS	1,269,237,388	850,242,354	841,744	958,172,334	3,078,493,820	64,429,822	8,589,266	2	3,611,141	76,630,231
<b>GRAND TOTAL</b>	<b>1,631,440,173</b>	<b>2,041,960,285</b>	<b>583,161,744</b>	<b>1,011,437,798</b>	<b>5,268,000,000</b>	<b>64,814,692</b>	<b>917,342,722</b>	<b>582,320,002</b>	<b>32,431,141</b>	<b>1,596,908,557</b>

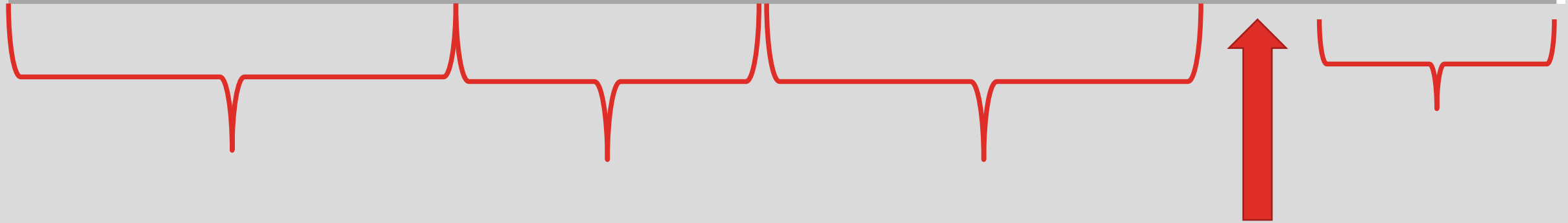


## ***Physical Plan (BED No. 2)***

Contain the performance indicators and targets of the department/agency consistent with the performance information embodied in the National Expenditure Program (NEP)

# Physical Plan (BED No. 2)

Particulars	UACS CODE	Current Year Accomplishments			Physical Target (Budget Year)				Variance	Remarks	
		Actual Jan.1 - Sept.30	Estimate Oct.1 - Dec.30	Total	Total	1st Quarter	2nd Quarter	3rd Quarter			4th Quarter
1	2	3	4	5+6	6+7+8+9+10	7	8	9	10	11	12



## Modification of BED Forms per CL No. 2022-14

Old BED Forms	Modified BED Forms
BED No. 2	
Part B - highlighting the identified priority or major programs and projects and consistent with the priorities of the current administration.	Deleted in the modified BED Forms



# ***Monthly Disbursement Program (BED No. 3)***

Contain the projected monthly disbursement requirements of the department/agency, by type of disbursement authority (e.g. NCA, CDC, NCAA, and TRA)



# Monthly Disbursement Program (BED No. 3)

PARTICULARS	UACS CODE	TOTAL PROGRAM	TAX REM. ADVICE (TRA)	NET PROGRAM	FULL YEAR REQUIREMENT																
					QUARTER 1				QUARTER 2				QUARTER 3				QUARTER 4				FULL YEAR
					JAN	FEB	MAR	TOTAL	APR	MAY	JUN	TOTAL	JUL	AUG	SEPT	TOTAL	OCT	NOV	DEC	TOTAL	TOTAL
1	2	3	4	5	6	7	8	9=6+7+8	10	11	12	13=10+11+12	14	15	16	17=14+15+16	18	19	20	21=18+19+20	22
<p><b>NOTE: THE AGGREGATE SUM OF THE FOUR (4) QUARTERS PER COLUMN 22 MAY OR MAY NOT BE EQUAL TO THE PROGRAM, NET OF TRA</b></p>																					

# *Monthly Disbursement Program (BED No. 3)*



## **TIPS:**

- **PS** - consider the **timing** on the grant of **PS** benefits
- **MOOE** - consider **activities/work program**
- **CO** - consider the **schedule of work targets** and/or the **expected delivery date**

# *Monthly Disbursement Program (BED No. 3)*



## **TIPS:**

- Know the transactional process of the P/A/Ps
- Compare with the historical actual expenditure performance and trends
- Identify the potential bottlenecks and challenges
- Identify seasonality (peak and slack times) of activities and other factors that will tend to influence programming

**FY 2023 MONTHLY DISBURSEMENT PROGRAM  
(In Thousand Pesos)**

Department : Department of xxxxxxxxxxxxxx  
 Agency : xxxxxxxxxxxxxx  
 Operating Unit : < not applicable >  
 Organization : xxxxxxxxxxxxxx

Particulars	UACS CODE	Total Programs	Tax Rem Advice (TRA)	Net Program	Full Year Requirement
					Full Year Total
1	2	3	4	5	22
<b>I. NOTICE OF CASH ALLOCATION</b>					
A. Fiscal Year's (FY) Budget		100	10	90	80

Particulars	UACS CODE	Total Programs	Tax Rem Advice (TRA)	Net Program		Full Year Total
1	2	3	4	5	7	22
<b>I. NOTICE OF CASH ALLOCATION</b>		832,322	27,694	804,628	2	804,604
<b>A. Fiscal Year's (FY) Budget</b>		754,958	25,099	729,859	9	729,835
New GAA		724,309	25,099	699,210	6	699,186
COMPREHENSIVE RELEASE FOR LATER RELEASE		433,702	25,099	408,603	1	408,579
Automatic Appropriation		290,607	0	290,607	5	290,607
Retirement and Life Insurance Premiums	104 102	30,649	0	30,649	3	30,649
<b>B. Prior Year (PY) Obligation</b>		1,504	0	1,504	0	1,504
Prior Year Accounts Payable		1,504	0	1,504	0	1,504
CO		1,504	0	1,504	0	1,504
<b>C. OTHERS</b>		75,860	2,595	73,265	3	73,265
Unreleased Appropriations		58,560	2,595	55,965	3	55,965
MOOE		6,660	0	6,660	0	6,660
CO		51,900	2,595	49,305	3	49,305
Unobligated Allotment		17,300	0	17,300	0	17,300
MOOE		17,300	0	17,300	0	17,300
TOTAL PROGRAM, PY OBLIGATION		77,364	2,595	74,769	3	74,769
MOOE		23,960	0	23,960	0	23,960
CO		53,404	2,595	50,809	3	50,809
<b>TOTAL NCA PROGRAM</b>		<b>832,322</b>	<b>27,694</b>	<b>804,628</b>		<b>804,604</b>

A. Fiscal Year's (FY) Budget

B. Prior Year (PY) Obligation

C. OTHERS

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# DISBURSEMENT PROGRAM

Table 3. Derivation of FY 2023 Cash-Based Budget, in billion pesos

Particulars	2022 <sup>1/</sup>	2023 <sup>1/</sup>	Increase/(Decrease)	
			Amount	Percent
<b>Total Disbursement Program</b>	<b>4,954.6</b>	<b>5,085.8</b>	<b>131.2</b>	<b>2.6%</b>
<i>% of GDP</i>	22.8%	21.3%		
Less: Prior Years' Obligations	464.0	533.0	69.0	14.9%
<i>% of Total Disbursement Program</i>	9.4%	10.5%		
<b>Current Year Disbursement</b>	<b>4,490.6</b>	<b>4,552.9</b>	<b>62.3</b>	<b>1.4%</b>
<i>% of GDP</i>	20.6%	19.1%		
Add: Est. obligations to be paid in the succeeding year	533.0	715.1	182.1	34.2%
<b>Obligation Program</b>	<b>5,023.6</b>	<b>5,268.0</b>	<b>244.4</b>	<b>4.9%</b>
<i>% of GDP</i>	23.1%	22.1%		

*Nominal GDP (in billion pesos)*

21,775.7    23,822.0

<sup>1/</sup> Projections consistent with the macroeconomic and growth assumptions, and fiscal program approved during the 181st DBCC meeting on May 24, 2021



# SIGNATORIES

<b>PARTICULAR</b>	<b>BED NO. 1 (Financial Plan)</b>	<b>BED NO. 2 (Physical Plan)</b>
Prepared by:	Financial Services Head/ Budget Officer	Planning Service Head/ Planning Officer
In coordination with:	Planning Service Head/ Planning Officer	Financial Services Head/ Budget Officer
Approved by:	Agency Head/ Department Secretary	Agency Head/ Department Secretary

# SIGNATORIES

<b>PARTICULAR</b>	<b>BED NO. 3 (Monthly Disbursement Program)</b>	<b>Area of Concern</b>
Prepared by:	Budget Officer	Current Year's budget
Prepared by:	Accountant	Prior Year's Obligations
Approved by:	Agency Head/ Department Secretary	



# ***BUDGET AND FINANCIAL ACCOUNTABILITY REPORTS (BFARS)***

2023 PAGBA by DBM DIRECTOR NARIDO

# WHAT ARE BUDGET AND FINANCIAL ACCOUNTABILITY REPORTS OR BFARS?

- harmonized reports prepared by agencies for a given period
- prescribed by oversight agencies (DBM and COA )
- contains actual financial and physical accomplishment/ performance

# Importance of BFARs

## Agency

- Monitor and evaluate programs/projects implementation vs targets
- Basis for sound policy decisions

## DBM / COA (as an oversight agency)

- Facilitate additional release of funds from unreleased appropriations and from SPFs
- Approval of requests for modification in allotment
- Revision of plans/targets as reflected in the BEDs
- Measuring/assessing agency performance



# UPDATED GUIDELINES RELATIVE TO BUDGET AND FINANCIAL ACCOUNTABILITY REPORTS (BFARs) STARTING FY 2019

*(COA-DBM Joint Circular No. 2019-1  
dated January 1, 2019)*







***BAR No. 1***  
***Quarterly Physical Report of Operations***

# BAR NO. 1 – QUARTERLY PHYSICAL REPORT OF OPERATION

Particulars	UACS CODE	Physical Targets					Physical Accomplishments					Variance as of _____	Remarks
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total		
1	2	3	4	5	6	7=(3+4+5+6)	8	9	10	11	12=(8+9+10+11)	13	14
<p><b>Operations</b></p> <p>Organizational Outcome</p> <p>Program I - [Description] ←</p> <p>Outcome Indicators</p> <p>Indicator 1</p> <p>Indicator 2</p> <p>Indicator 3</p> <p>Output Indicators</p> <p>Indicator 1</p> <p>Indicator 2</p> <p>Indicator 3</p> <p>...continue down to the last Outcome Indicators</p> <p>...continue down to the last Program</p> <p><b>Automatic Appropriations</b></p> <p>Special Account in the General Fund (Please specify)</p> <p>Program I - [Description]</p> <p>Outcome Indicators</p> <p>Indicator 1</p> <p>Indicator 2</p> <p>Indicator 3</p> <p>Output Indicators</p> <p>Indicator 1</p> <p>Indicator 2</p> <p>Indicator 3</p> <p>2023 PAGBA by DBM DIRECTOR NARIDO</p> <p>... continue down to the last SAGF/Program</p>													



***FAR No. 1***  
***Statement of Appropriations, Allotment,  
Obligation, Disbursements and Balances***

# FAR NO. 1 – STATEMENT OF APPROPRIATIONS, ALLOTMENT, OBLIGATIONS, DISBURSEMENTS, AND BALANCES (SAAODB)

Particulars	UACS CODE	Appropriations			Allotments				ces		
		Authorized Appropriations	Adjustments (Transfer (To)/From, Modifications/ Augmentations)	Adjusted Appropriations	Allotments Received	Adjustments (Reductions, Modifications/ Augmentations)	Transfer To	Transfer From	Adjusted Allotments	Unpaid Obligations (15-20) = (23+24)	Due and Demandable
1	2	3	4	5=(3+4)	6	7	8	9	10=[{6+(-)7}-8+9]	23	24
<b>II. Automatic Appropriations</b>											
<i>RLIP</i>											
PS											
<i>Special Account in the General Fund (Please</i>											
<i>Motor Vehicle User's Charge Fund</i>											
PS											
MOOE											
CO											
<i>Debt Service</i>											
FinEx											
CO											
Sub-Total, Automatic Appropriations											
PS											
MOOE											
FinEx (if applicable)											
CO											
<b>III. Special Purpose Fund (Please specify)</b>											
<i>MPBF</i>											
PS											
MOOE											
<i>PGF (Pension Benefits)</i>											
PS											
MOOE											
<i>Budgetary Support to GOCCs (for BTR use only)</i>											
MOOE											
CO											
Sub-Total, Special Purpose Fund											
PS											
MOOE											
CO											
<b>GRAND TOTAL</b>											
PS											
MOOE											
FinEx (if applicable)											
CO											



## TAKE NOTE

### **Authorized Appropriation**

GAA

### **Appropriation Adjustments**

GAAAO/GARO/SARO

Memo Entry

Modification

APSA/MAF

Sub-Allotment from FAR 1B

Transfer from SPF

### **Adjustment Appropriation**

the result from Authorized Appropriation and (+/-) Adjustments in Appropriation

### **Allotment Received**

GAAAO

GARO

SARO Releases

### **Allotment Adjustment**

Memo Entry

Modification

APSA/MAF

Transfer from SPF

### **Transfer To and Transfer From**

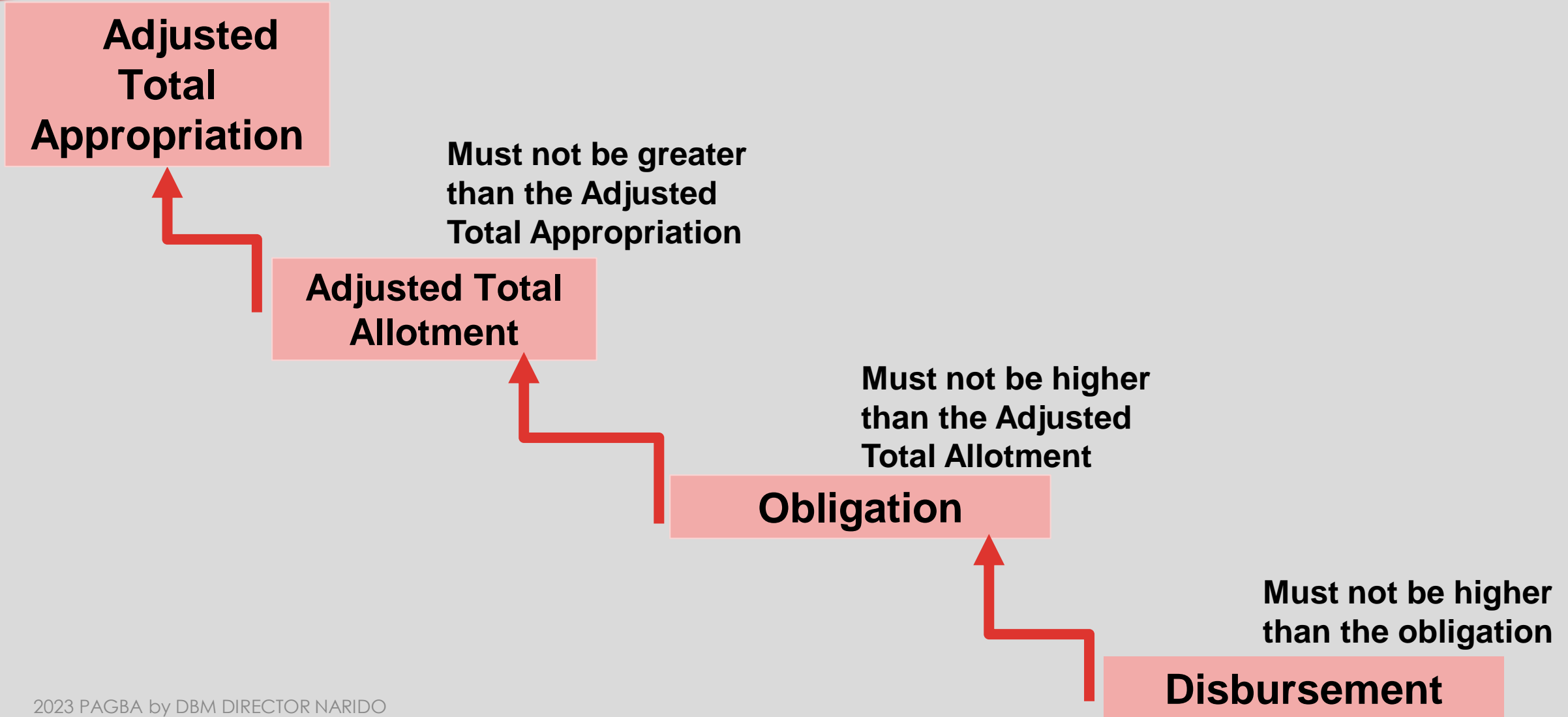
Sub-Allotments from FAR 1B

### **Adjusted Allotments**

the result of Allotment Received, (+/-) Adjustments and Transfer To/Transfer From



# TAKE NOTE







***FAR No. 1-A***  
***Statement of Appropriations, Allotment,  
Obligation, Disbursements and Balances  
by Object of Expenditures***

**SUMMARY OF APPROPRIATIONS, ALL**

Department : \_\_\_\_\_  
 Agency/Entity : \_\_\_\_\_  
 Operating Unit : \_\_\_\_\_  
 Organization Code (UACS) : \_\_\_\_\_  
 Fund Cluster : \_\_\_\_\_

(e.g. UACS Fund Cluster: 01-Regular Agency Fund, 02-Foreign Assisted Projects Fund, 03-Spec

Particulars	UACS CODE	Appropriations		
		Authorized Appropriations	Adjustments (Transfer To/From, Modifications/ Augmentations)	Adjusted Appropriations
1	2	3	4	5=(3+4)
<b>SUMMARY</b>				
<b>A. AGENCY SPECIFIC BUDGET</b>				
<b>Personnel Services</b>				
<b>Salaries and Wages</b>				
Salaries and Wages - Regular	5010101000			
Basic Salary - Civilian	5010101001			
Basic Pay - Military/Uniformed Personnel	5010101002			
Salaries and Wages - Contractual	5010102000			
<b>Other Compensation</b>				
Personnel Economic Relief Allowance (PERA)				
PERA - Civilian				
PERA - Military/Uniformed Personnel				
Representation Expenses				
Transportation Allowance				
Transportation Allowance				
RATA of Sectoral/Alternate Sectoral Representatives				
<i>Continue down to the last object of expenditure...</i>				
<b>Maintenance &amp; Other Operating Expenses</b>				
<b>Traveling Expenses</b>				
Traveling Expenses-Local	5020100000			
Traveling Expenses-Foreign	5020102000			
<b>Training and Scholarship Expenses</b>				
Training Expenses				
Scholarship Grants/Expenses				
<b>Supplies and Materials Expenses</b>				
Office Supplies Expenses				
Accountable Forms Expenses				
Non-Accountable Forms Expenses				
Animal/Zoological Supplies Expenses				
Food Supplies Expenses				
Welfare Goods Expenses				
Drugs and Medicines Expenses				
Medical, Dental and Laboratory Supplies Expenses				
Fuel, Oil and Lubricants Expenses				
Agricultural and Marine Supplies Expenses				
Textbooks and Instructional Materials Expenses				
Textbooks and Instructional Materials Expenses				
Chalk Allowance				
Military, Police and Traffic Supplies Expenses				
Chemical and Filtering Supplies Expenses				
Other Supplies and Materials Expenses				
<b>Utility Expenses</b>				
Water Expenses				
Electricity Expenses				
<i>Continue down to the last object of expenditure...</i>				
<b>Financial Expenses</b>				
<b>Management Supervision/Trusteeship Fees</b>				
<b>Interest Expenses</b>				
Interest Expenses	5030101000			
Interest Paid to Non-Residents	5030101001			
Interest Paid to Residents other than General Government	5030101002			
Interest Paid to other General Government Units	5030101003			
<i>Continue down to the last object of expenditure...</i>				

**SUMMARY**

**A. AGENCY SPECIFIC BUDGET**

**Personnel Services**

**Salaries and Wages**

Salaries and Wages - Regular 5010101000  
 Basic Salary - Civilian 5010101001  
 Basic Pay - Military/Uniformed Personnel 5010101002  
 Salaries and Wages - Contractual 5010102000

**Other Compensation**

Personnel Economic Relief Allowance (PERA)  
 PERA - Civilian  
 PERA - Military/Uniformed Personnel  
 Representation Expenses  
 Transportation Allowance  
 Transportation Allowance  
 RATA of Sectoral/Alternate Sectoral Representatives

*Continue down to the last object of expenditure...*

**Maintenance & Other Operating Expenses**

**Traveling Expenses**

Traveling Expenses-Local 5020100000  
 Traveling Expenses-Foreign 5020102000

**Training and Scholarship Expenses**

Training Expenses  
 Scholarship Grants/Expenses

**Supplies and Materials Expenses**

Office Supplies Expenses  
 Accountable Forms Expenses  
 Non-Accountable Forms Expenses  
 Animal/Zoological Supplies Expenses  
 Food Supplies Expenses  
 Welfare Goods Expenses  
 Drugs and Medicines Expenses  
 Medical, Dental and Laboratory Supplies Expenses  
 Fuel, Oil and Lubricants Expenses  
 Agricultural and Marine Supplies Expenses  
 Textbooks and Instructional Materials Expenses  
 Textbooks and Instructional Materials Expenses  
 Chalk Allowance  
 Military, Police and Traffic Supplies Expenses  
 Chemical and Filtering Supplies Expenses  
 Other Supplies and Materials Expenses

**Utility Expenses**

Water Expenses  
 Electricity Expenses

*Continue down to the last object of expenditure...*

**Financial Expenses**

**Management Supervision/Trusteeship Fees**

**Interest Expenses**

Interest Expenses 5030101000  
 Interest Paid to Non-Residents 5030101001  
 Interest Paid to Residents other than General Government 5030101002  
 Interest Paid to other General Government Units 5030101003

*Continue down to the last object of expenditure...*

**FAR No. 1-A**

**OF EXPENDITURES**

Current Year Appropriations  
 Supplemental Appropriations  
 Continuing Appropriations

(to Fund)

Quarter ending 31	Total	Disbursements				Total	Balances			
		1st Quarter Ending March 31	2nd Quarter Ending June 30	3rd Quarter Ending Sept. 30	4th Quarter Ending Dec. 31		Unreleased Appropriations	Unobligated Allotments	Unpaid Obligations (15-20) = (23+24)	
		16	17	18	19				20=(16+17+18+19)	21=(5-10)
4	15=(11+12+13+14)	16	17	18	19	20=(16+17+18+19)	21=(5-10)	22=(10-15)	23	24



***FAR No. 1-B***  
***List of Allotment and Sub-Allotments***

# FAR NO. 1-B – LIST OF ALLOTMENTS AND SUB-ALLOTMENTS

No.	Allotments/Sub-Allotments Reference		Funding Source		Allotments/Sub-Allotments received from CO/ROs/OU's					Sub-Allotments to ROs/OU's					Total Allotments/Net of Sub-allotments						
	Number	Date	Description	UACS Code	PS	MOOE	FinEx	CO	Total	PS	MOOE	FinEx	CO	Total	PS	MOOE	FinEx	CO	Total		
1	2	3	4	5	6	7	8	9	10=(6+7+8+9)	11	12	13	14	15=(11+12+13+14)	16 = (6+11)	17 = (7+12)	18 = (8 + 13)	19 = (9 + 14)	20=(16+17+18+19)		
<b>A. Allotments received from DBM</b>																					
1	Comprehensive Release per Annex A and A-1 of NBC No. 573		3-Jan-18	Agency Specific Budget	1 01 101																
2	GARO No. 2018-001		3-Jan-18	RLIP	1 04 102																
3	SARO (MPBF)				1 01 406																
4	APSA No. 2018-xx-xxxx			Agency Specific Budget																	
5	MAF No. 2018-xx-xxxx			Agency Specific Budget																	
6																					
7																					
8																					
9																					
10																					
	<b>Sub-total</b>					-	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>B. Sub-allotments received from Central Office/Regional Office</b>																					
1																					
2																					
3																					
4																					
5																					
6																					
7																					
8																					
9																					
10																					
	<b>Sub-Total</b>					-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	<b>Total Allotments</b>					-	-	-	-	-	-	-	-	-	-	-	-	-	-		
					<b>TRANSFER FROM</b>					<b>TRANSFER TO</b>											
<b>Summary by Funding Source Code:</b>																					
			Agency Specific Budget		1 01 101																
			RLIP		1 04 102																
			MPBF		1 01 406																

# FAR NO. 1 – STATEMENT OF APPROPRIATIONS, ALLOTMENT, OBLIGATIONS, DISBURSEMENTS, AND BALANCES (SAAODB)

Particulars	UACS CODE	Appropriations			Allotments			ces			
		Authorized Appropriations	Adjustments (Transfer (To)/From, Modifications/ Augmentations)	Adjusted Appropriations	Allotments Received	Adjustments (Reductions, Modifications/ Augmentations)	Transfer To	Transfer From	Unpaid Obligations (15-20) = (23+24)	Due and Demandable	Not Yet Due and Demandable
1	2	3	4	5=(3+4)	6	7	8	9	23	24	
<b>II. Automatic Appropriations</b>											
<i>RLIP</i>											
PS											
<i>Special Account in the General Fund (Please</i>											
<i>Motor Vehicle User's Charge Fund</i>											
PS											
MOOE											
CO											
<i>Debt Service</i>											
FinEx											
CO											
Sub-Total, Automatic Appropriations											
PS											
MOOE											
FinEx (if applicable)											
CO											
<b>III. Special Purpose Fund (Please specify)</b>											
<i>MPBF</i>											
PS											
MOOE											
<i>PGF (Pension Benefits)</i>											
PS											
MOOE											
<i>Budgetary Support to GOCCs (for BTR use only)</i>											
MOOE											
CO											
Sub-Total, Special Purpose Fund											
PS											
MOOE											
CO											
<b>GRAND TOTAL</b>											
PS											
MOOE											
FinEx (if applicable)											
CO											



## TAKE NOTE

- The List of Allotments and Sub-Allotments (LASA) shall be prepared **to support the quarterly SAAODB per FAR No. 1;** and
- This form shall be submitted to COA and DBM within **30 days after the end of the quarter.**



# **TRANSFERRED FUNDS**

**FAR NO. 1-C**  
**STATEMENT OF OBLIGATIONS, DISBURSEMENTS,**  
**LIQUIDATION AND BALANCES**  
**FOR INTER-AGENCY FUND TRANSFERS**  
**(FOR SOURCE AGENCY USE ONLY)**

**FAR NO. 6**  
**STATEMENT OF APPROVED BUDGET, UTILIZATIONS,**  
**DISBURSEMENTS AND BALANCES**  
**FOR TRUST RECEIPTS**  
**(FOR IMPLEMENTING AGENCY USE ONLY)**

# FAR NO. 1-C – STATEMENT OF OBLIGATIONS, DISBURSEMENTS, LIQUIDATION AND BALANCES FOR INTER-AGENCY FUND TRANSFERS (FOR SOURCE AGENCY USE ONLY)

FAR No. 1-C

**STATEMENT OF OBLIGATIONS, DISBURSEMENTS, LIQUIDATIONS AND BALANCES for INTER-AGENCY FUND TRANSFERS**  
(for Source Agency use only)  
As at the Quarter Ending \_\_\_\_\_

Department : Department of Budget  
 Agency/Entity : Office of the Secretary  
 Operating Unit : Central Office  
 Organization Code (UACS) : 06 01 01 00000

	Current Year Appropriations
	Supplemental Appropriations
	Continuing Appropriations

Obligation Request and Status		Obligations					Disbursements (Funds Transferred To)					Liquidations					Unpaid Obligations	Unliquidated Fund Transfers	
		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	1st Quarter Ending March 31	2nd Quarter Ending June 30	3rd Quarter Ending Sept. 30	4th Quarter Ending Dec. 31	Total			
		Number	Date	4	5	6	7	8=(4+5+6+7)	9	10	11	12	13=(9+10+11+12)	14	15	16			17
CO																			
Department of Health Office of the Secretary Jose Reyes Medical					2018-03-004	3/22/2018	20,000												
Department of Public Office of the Secretary 2nd DEO					2018-07-020	7/5/2018		234,000											
<b>GRAND TOTAL</b>							<b>120,000</b>	<b>334,000</b>											

<b>Certified Correct:</b> _____ <b>Budget Officer</b>	<b>Certified Correct:</b> _____ <b>Chief Accountant</b>	<b>Recommending Approval:</b> _____ <b>Director of Financial Management Service (FMS) or Equivalent</b>	<b>Approved By:</b> _____ <b>Agency/Entity Head or Authorized Representative</b>
Date: _____	Date: _____	Date: _____	Date: _____

2023-PAGBA by DBM DIRECTOR NARIDO

\*The Agency/Entity Central Office shall disclose the regional offices (ROs)/lower level operating units (OUs) which are not included in the consolidated report, in case not all ROs/lower level OUs submitted their reports for consolidation.

# FAR NO. 6 – STATEMENT OF APPROVED BUDGET, UTILIZATIONS, DISBURSEMENTS AND BALANCES FOR TRUST RECEIPTS (FOR IMPLEMENTING AGENCY USE ONLY)

Approved Budget			Utilizations					Disbursements					Balances		
Approved Budgeted Revenue/ Receipts	Adjustments (Additions, Reductions, Modifications/ Augmentations)	Adjusted Budgeted Revenue	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	Unutilized Budget	Unpaid Utilizations (10-19) = (17+18)	
														Due and Demandable	Not Yet Due and Demandable
3	4	5=[3+(-)4]	6	7	8	9	10=(6+7+8+9)	11	12	13	14	15=(11+12+13+14)	16=(5-10)	17	18

Department of Budget and Management																
Office of the Secretary																
Project Title																
PS																
MOOE																
CO																
GRAND TOTAL																
PS																
MOOE																
CO																

Certified Correct:	Certified Correct:	Recommending Approval:	Approved By:
<hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> <i>Budget Officer</i> 2023 PAGBA by DBM DIRECTOR NARIDO Date: _____	<hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> <i>Chief Accountant</i> Date: _____	<hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> <i>Director of Financial Management Service (FMS) or Equivalent</i> Date: _____	<hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> <i>Agency/Entity Head or Authorized Representative</i> Date: _____



***FAR No. 2***  
***Statement of Approve Budget, Utilization,  
Disbursements and Balances  
(for Off-Budgetary Funds)***

# FAR NO. 2 – STATEMENT OF APPROVED BUDGET, UTILIZATIONS, DISBURSEMENTS AND BALANCES (FOR OFF-BUDGETARY FUNDS)

Approved Budget			Utilizations					Disbursements					Balances		
Approved Budgeted Revenue	Adjustments (Reductions, Modifications/ Augmentations)	Adjusted Budgeted Revenue	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	Unutilized Budget	Unpaid Utilizations (10-15) = (17+18)	
														Due and Demandable/ Accounts Payable	Not Yet Due and Demandable
3	4	5=[3+(-)4]	6	7	8	9	10=(6+7+8+9)	11	12	13	14	15=(11+12+13+14)	16=(5-10)	17	18
FinEx (if applicable) CO															
Sub-Total, General Administration and Support															
PS															
MOOE															
FinEx (if applicable)															
CO															
Support to Operations															
Activity															
PS															
MOOE															
FinEx (if applicable)															
CO															
Locally - Funded Project(s)															
Project															
PS															
MOOE															
FinEx (if applicable)															
CO															
Sub-Total, Support to Operations															
PS															
MOOE															
FinEx (if applicable)															
CO															





## TAKE NOTE

- prepared by all national government agencies (NGAs) Central Offices (COs)/Regional Offices (ROs)/Operating Units (OUs) **with authority to use their revenue in reporting budgeted income received, the utilizations made, disbursements and balances for the reporting period;**
- presented **by Fund Cluster;**
- likewise presented by Organizational Outcome (OO), by Cost Structure/Program, Activity, Project Code, by Expense Class and by Major Programs/Projects;
- due for submission to COA and DBM within **30 days after the end of the quarter.**





**FAR NO. 2-A**  
**STATEMENT OF APPROVED BUDGET,**  
**UTILIZATIONS, DISBURSEMENTS AND BALANCES**  
**BY OBJECT OF EXPENDITURES**  
**(FOR OFF-BUDGETARY FUNDS)**

**SUMMARY**

**A. AGENCY SPECIFIC BUDGET**

**Personnel Services**

**Salaries and Wages**

- Salaries and Wages - Regular
- Basic Salary - Civilian
- Basic Pay - Military/Uniformed Personnel
- Salaries and Wages - Contractual

**Other Compensation**

- Personnel Economic Relief Allowance (PERA)
- PERA - Civilian
- PERA - Military/Uniformed Personnel
- Representation Expenses
- Transportation Allowance
- Transportation Allowance
- RATA of Sectoral/Alternate Sectoral Representatives

*Continue down to the last object of expenditure...*

**Maintenance & Other Operating Expenses**

**Traveling Expenses**

- Traveling Expenses - Local
- Traveling Expenses - Foreign

**Training and Scholarship Expenses**

- Training Expenses
- Scholarship Grants/Expenses

**Supplies and Materials Expenses**

- Office Supplies Expenses
- Accountable Forms Expenses
- Non-Accountable Forms Expenses
- Animal/Zoological Supplies Expenses
- Food Supplies Expenses
- Welfare Goods Expenses
- Drugs and Medicines Expenses
- Medical, Dental and Laboratory Supplies Expenses
- Fuel, Oil and Lubricants Expenses
- Agricultural and Marine Supplies Expenses
- Textbooks and Instructional Materials Expenses
- Textbooks and Instructional Materials Expenses
- Chalk Allowance
- Military, Police and Traffic Supplies Expenses
- Chemical and Filtering Supplies Expenses
- Other Supplies and Materials Expenses

**Utility Expenses**

- Water Expenses
- Electricity Expenses

*Continue down to the last object of expenditure...*

**DISBURSEMENTS AND BALANCES BY OBJECT OF EXPENDITURES**

(Budgetary Funds)

Ending \_\_\_\_\_

5010101000  
5010101001  
5010101002  
5010102000

50201010 00  
50201020 00

Utilizations					Disbursements					Balances		
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	Unutilized Budget	Unpaid Utilizations (10-15) = (17+18)	
6	7	8	9	10=(6+7 +8+9)	11	12	13	14	15=(11+12+ 13+14)	16=(5-10)	Due and Demandable/ Accounts Payable	Not Yet Due and Demandable



***FAR No. 3***  
***Aging of Unpaid Obligations***

# FAR NO. 3

## AGING OF UNPAID OBLIGATIONS

Name of Creditors	Obligation Request and Status *			AGING OF UNPAID OBLIGATIONS							Remarks
				Amount	90 days & below	91 to 180 days	181 to 270 days	271 to 365/366 days	More than 1 year but less than 2 years	More than 2 years	
	Number	Date	Amount	5 = (6+7+8+9+10+11)	6	7	8	9	10	11	
1	2	3	4								
<b>A. Due and Demandable Obligations (Accounts Payable)*</b>											
<b>A.1 Current Year's Appropriations</b>											
<i>Creditor A (please specify name of creditor/s...)</i>											
<b>Sub-total</b>											
<b>A.2 Prior Years' Appropriations</b>											
<i>Creditor A (please specify name of creditor/s...)</i>											
<b>Sub-total</b>											
<b>Total</b>											
<b>B. Not Yet Due and Demandable Obligations*</b>											
<b>B.1 Current Year's Appropriations</b>											
<i>Creditor A (please specify name of creditor/s...)</i>											
<b>Sub-total</b>											
<b>B.2 Prior Years' Appropriations</b>											
<i>Creditor A (please specify name of creditor/s...)</i>											
<b>Sub-total</b>											
<b>Total</b>											
<b>GRAND TOTAL</b>											
Total Current Year Appropriations											
Total Prior Years' Appropriations											
2023 PAGBA by DBM DIRECTOR NARIDO											



## TAKE NOTE

- Prepared by national government agencies (NGAs) Central Offices (COs)/Regional Offices (ROs)/Operating Units (OUs) and GOCCs maintaining Special Account in the General Fund. Provide under **Remarks** the reasons for having **due and demandable obligations (Accounts Payable) outstanding above 90 days**
- Due for submission to COA, DBM and BTr within **30 days after the end of the year.**



***FAR No. 4***  
***Monthly Report of Disbursements***



# FAR NO. 4

## MONTHLY REPORT OF DISBURSEMENTS

Current Year Budget					Prior Year's Budget												SUB-TOTAL	Trust Liabilities				Grand Total					Remarks					
PS	MOOE	FinEx	CO	TOTAL	Prior Years' Accounts Payable					Current Year's Accounts Payable					TOTAL	PS		MOOE	CO	TOTAL	PS	MOOE	FinEx	CO	TOTAL							
					PS	MOOE	FinEx	CO	Sub-Total	PS	MOOE	FinEx	CO	Sub-Total												PS		MOOE	CO	TOTAL		
2	3	4	5	6=(2+3+4+5)	7	8	9	10	11=(7+8+9+10)	12	13	14	15	16=(12+13+14+15)	17=(11+16)	18=(6+17)	19	20	21	22=(19+20+21)	23	24	25	26	27=(23+24+25+26)	28						
<p>e.g. Reasons for over or under spending and the catch-up plan</p>																																
<small>non-Cash Disbursement Authority (NCA)</small> Disbursements effected through outright deductions from claims (please specify...) Overpayment of expenses (e.g., personnel benefits) Restitution for loss of government property Liquidated damages and similar claims Others (TEF, BTr Documentary Stamp Tax, etc.) <b>TOTAL NON-CASH DISBURSEMENTS</b>																																
<b>GRAND TOTAL</b>																																

SUMMARY:	<u>Previous Report</u> <small>(e.g., As at Feb)</small>	<u>This month</u> <small>(e.g., As at Maroh)</small>	<u>As at Date</u>		<u>Previous Report</u> <small>(e.g., As at Feb)</small>	<u>This month</u> <small>(e.g., As at Maroh)</small>	<u>As at Date</u>
Total Disbursement Authorities Received							
NCA							
NTA							
Working Fund							
TRA							
CDC							
NCAA							
Less: Notice of Transfer of Allocations (NTA)* Issued							
Total Disbursement Authorities Available							
Less:							
Lapsed NCA Disbursements **							
Less: Other Non-Cash Disbursements							
Disbursements effected through outright deductions from claims							
Overpayment of expenses (e.g., personnel benefits)							
Restitution for loss of government property							
Liquidated damages and similar claims							
Others (e.g., TEF, BTr Docs Stamp, etc.)							
Add/Less: Adjustments (e.g., cancelled/staled checks)							
Balance of Disbursement Authorities as at date							
Notes: * The use of NTA is discouraged							
** Amounts should tally with the grand total disbursements (column 27).							



**FAR NO. 5**  
**QUARTERLY REPORT OF REVENUE**  
**AND OTHER RECEIPTS**

QUARTERLY REPORT OF REVENUE AND OTHER RECEIPTS

As at the Quarter Ending \_\_\_\_\_

Department : \_\_\_\_\_  
 Agency/Entity : \_\_\_\_\_  
 Operating Unit : \_\_\_\_\_  
 Organization Code (UACS) : \_\_\_\_\_  
 Fund Cluster : 01 - REGULAR AGENCY FUND

Classification/Sources of Revenue and Other Receipts	UACS Code	REVENUE TARGET (Annual) per BESF	Actual Revenue and Other Receipts Collections					Cumulative Remittance/Deposits to Date			Variance		Remarks
			1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	TOTAL	Remittance to BTr	Deposited with AGDB	Total	Amount	%	
1	2	3	4	5	6	7	8=(4+5+6+7)	9	10	11=(9+10)	12=(8-3)	13 = (12 / 3)	14
<b>A. Regular Agency Fund (Fund Cluster Code 01)</b>													
<b>A.1. Revenue Collections</b>													
<b>A.1.1 Cash Revenue</b>													
<b>Tax</b>													
Income Tax-Individual	4010101001												
Value Added Tax	4010303001												
Expanded Value Added Tax	4010303002												
Immigration Tax	4010104000												
Import Duties													
Documentary Stamp Tax													
<b>Non-Tax</b>													
Permit Fees													
Registration Fees													
Franchising Fees													
Passport and Visa Fees													
Miscellaneous Income (e.g., liquidated damages, proceeds from sale of unserviceable PPE, etc.)													
<b>A.1.2 Non-Cash Revenue</b>													
<b>Tax</b>													
Tax Remittance Advance (TRA) (for BIR and BOC use only)													
Income Tax-Individual	4010101001												
Value Added Tax	4010303001												
Expanded Value Added Tax	4010303002												
Customs Duties and Taxes (TEF)													
BTr Documentary Stamp Tax													
<b>Non-Tax</b>													
<b>Collections effected through outright deductions from claims</b>													
Miscellaneous Income (e.g., liquidated damages)													
<b>A.2. Non-Revenue Collections/Other Receipts</b>													
<b>A.2.1 Cash Receipts</b>													
<b>Others</b>													
Refund of Cash Advances													
Refund of Overpayments													
Disallowances													
Restitution of loss													
Others (e.g. AWOP)													
<b>A.2.2 Non-Cash Receipts</b>													
<b>Collections effected through outright deductions from claims</b>													
Overpayment of expenses													
Disallowances													
Restitution of loss													
Others (e.g. AWOP)													
<b>TOTAL</b>													

# Contents and Purpose of BFARs

BFARs	Contents	Purpose
BAR No. 1 <b>Quarterly Physical Report of Operation</b>	Actual physical accomplishments for a given quarter	To determine the actual level of performance i.e., if plans and targets were achieved
FAR No. 1 <b>Statement of Appropriations, Allotments, Obligations, Disbursements and Balances</b>	Appropriations, allotment received, actual obligations, disbursements and balances by P/A/P and allotment class	
FAR No. 1- A <b>Summary of Appropriations, Allotments, Obligations, Disbursements and Balances By Object of Expenditures</b>	Appropriations, allotments received and corresponding obligations and disbursements by object of expenditures	To know the actual obligations incurred per object of expenditure

# Contents and Purpose of BFARs continuation

BFARs	Contents	Purpose
FAR No. 1 - B <b>List of Allotments and Sub-allotments</b>	Allotment released by DBM and sub-allotment issued by the Agency Central Office/Regional Office	To determine the actual allotment released and sub-allotment by the agency
FAR No. 1- C <b>Statement of Obligations, Disbursements, Liquidations and Balances for Inter-agency Fund Transfers</b>	Obligations, disbursements and liquidations for transferred funds by allotment class, including unpaid obligations and unliquidated fund transfers. This form is accomplished by the <b>source agency</b>	To know the actual obligations incurred, disbursements and liquidation for fund transfers
FAR No. 2 - <b>Statement of Approved Budget, Utilizations, Disbursements and Balances</b>	Approved budget, utilizations, disbursements and balances of the agency authorized by law to use their income and approved by the Board of Trustee/Regents	To know the approved budget, utilizations and disbursements for off-budgetary funds

# Contents and Purpose of BFARs continuation

BFARs	Contents	Purpose
<p>FAR No. 2 – A <b>Summary of Approved Budget, Utilizations, Disbursements and Balances By Object of Expenditures</b></p>	<p>Details of the approved budget, utilizations, disbursements and balances of the agency authorized by law to use their income presented by object of expenditures</p>	<p>To know the approved budget, utilizations and disbursements for off-budgetary funds by object of expenditure</p>
<p>FAR No. 3 – <b>Aging of Unpaid Obligations</b></p>	<p>Name of creditors, obligation request and status and the aging of unpaid obligations</p>	<p>To know the status and aging of unpaid obligations</p>
<p>FAR No. 4 - <b>Monthly Report of Disbursements</b></p>	<p>Total disbursements made by department, office or agency and operating unit by fund cluster. <b>The reasons for over or under spending shall be indicated</b></p>	<p>To determine the actual level of disbursement</p>



# Contents and Purpose of BFARs continuation

BFARs	Contents	Purpose
<p>FAR No. 5 <b>Quarterly Report of Revenue and Other Receipts</b></p>	<p>Actual revenue and other receipts of the agency/operating units for the current year presented by quarter, by fund cluster</p>	<p>To track the actual revenue and other receipts of the agency</p>
<p>FAR No. 6 <b>Statement of Approved Budget, Utilizations, Disbursements and Balances for Trust Receipts</b></p>	<p>Details of the approved budget, utilizations, disbursements and balances of the agency's trust receipts. This form is accomplished by the <b>implementing agency</b></p>	<p>To track the utilization and disbursements for trust receipts</p>

# TIMELINES OF SUBMISSION OF BFARs

Prescribed Timelines	Code	BFAR Title
<b>Within thirty (30) days after the end of each quarter</b>	BAR No. 1	Quarterly Physical Report of Operation (QPRO)
	FAR No. 1	Statement of Appropriations, Allotments, Obligations, Disbursements and Balances (SAAODB)
	FAR No. 1 - A	SAAODB – By Object of Expenditures
	FAR No. 1 - B	List of Allotments and Sub-Allotments (LASA)
	FAR No. 1 - C	Statement of Obligations, Disbursements, Liquidations and Balances for Inter-Agency Fund Transfers
	FAR No. 2	Statement of Approved Budget, Utilizations, Disbursements and Balances (SABUDB) for Off-Budget Fund
	FAR No. 2 - A	SABUDB – By Object of Expenditures for Off-Budget Fund
	FAR No. 5	Quarterly Report of Revenue and Other Receipts (QRROR)
	FAR No. 6	SABUDB for Trust Receipts

# TIMELINES OF SUBMISSION OF BFARs

<b>Prescribed Timelines</b>	<b>Code</b>	<b>BFAR Title</b>
<b>On or before 30th day following the end of the year</b>	FAR No. 3	Aging of Unpaid Obligations
<b>On or before the 10th day of the month following the last month of the covered reporting period</b>	FAR No. 4	Monthly Report of Disbursements

*Budget Execution Documents  
(BEDs)*



*Budget and Financial Accountability Reports  
(BFARs)*



# LINKAGE BETWEEN BEDS AND BFARS

BEDS		BFARS	
BED No. 2	Physical Plan	BAR No.1	Quarterly Physical Report of Operation (QPRO)
BED No. 1	Financial Plan	FAR No. 1	Statement of Appropriations, Allotments, Obligations, Disbursements and Balances (SAAODB)
		FAR No. 1-A	Summary of Appropriations, Allotments, Obligations, Disbursements and Balances by Object of Expenditures (SAAODBOE)
		FAR No. 1-B	List of Allotments and Sub-Allotments (LASA)
		FAR No. 1-C	Statement of Obligations, Disbursements, Liquidations and Balances for Inter-Agency Fund Transfers (SODLBIAFT)
		FAR No. 3	Aging of Due and Demandable Obligations (ADDO)
		FAR No. 6	Statement of Budget Utilization, Disbursements and Balances for Trust Receipts (SABUDB-TR) (for the use of implementing agencies/ entities)

# LINKAGE BETWEEN BEDS AND BFARS

	<b>BESF and BEDS</b>		<b>BFARS</b>
BESF Table for Off- Budget Accounts	Off-Budget Accounts	FAR No. 2	Statement of Approved Budget, Utilizations, Disbursements and Balances (SABUDB) (for Off-Budget Fund)
		FAR No. 2-A	Summary of Approved Budget, Utilizations, Disbursements and Balances by Object of Expenditures (SABUDBOE) (for Off-Budget Fund)
BED No. 3	Monthly Disbursement Program (MDP)	FAR No. 4	Monthly Report of Disbursements (MRD)
BESF Tables for Revenues	Non-tax Revenue Program, by Collecting Department/Agency, By Source	FAR No. 5	Quarterly Report of Revenue and Other Receipts (QRROR)



# Let us compute:

(as of JUNE, 2023)

Appropriation	987,654
Allotment	976,543
Obligations	580,000
Disbursement (Book)	500,000
Disbursement (Bank)	350,000
BED 1	600,000
BED 3	500,000

Appropriation	987,654
Allotment	976,543
Obligations	580,000
Disbursement (Book)	500,000
Disbursement (Bank)	350,000
BED 1	600,000
BED 3	500,000

## What is the **Obligation Rate**?

Obligation over Appropriation

$$580,000/987,654 = 59\%$$

Obligation over Allotment

$$580,000/976,543 = 59\%$$

## What is the **Obligation Rate per Program**?

Obligation over BED 1

$$580,000/600,000 = 97\%$$

Appropriation	987,654
Allotment	976,543
Obligations	580,000
Disbursement (Book)	500,000
Disbursement (Bank)	350,000
BED 1	600,000
BED 3	500,000

What is the **Disbursement Rate per FARs**?

Disbursement (book) over Obligation       **$500,000/580,000 = 86\%$**

What is the **Disbursement Rate per Program**?

Disbursement (book) over BED 3       **$500,000/500,000 = 100\%$**

**YES!**



Is there any **underspending**?

How much is the outstanding checks?

**150,000**

What is the **true Disbursement Rate**?

Disbursement (bank) over BED 3

**$350,000/500,000 = 70\%$**

Appropriation	987,654
Allotment	976,543
Obligations	580,000
Disbursement (Book)	500,000
Disbursement (Bank)	350,000
BED 1	600,000
BED 3	500,000







# BUDGET EXECUTION AND ACCOUNTABILITY REPORTS

2023 PAGBA by DBM DIRECTOR NARIDO

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Director IV, DBM-BTB