

ACCOUNTABILITY REPORTS: A Performance Tracking Tool

Philippine Association for Government Budget Administration (PAGBA)

2nd Quarterly Seminar and Meeting

Presented by Director Cristina B. Clasara September 5, 2014

L'Fisher Hotel, Bacolod City

A DOGET AND THE RUDGET AND THE RUDGE

UACS and PFM Policy Basis

Philippine Public Financial Management REFORM ROADMAP:

Towards Improved

Accountability and Transparency

2011 to 2015



Government Integrated Financial Management Information System (GIFMIS) Committee

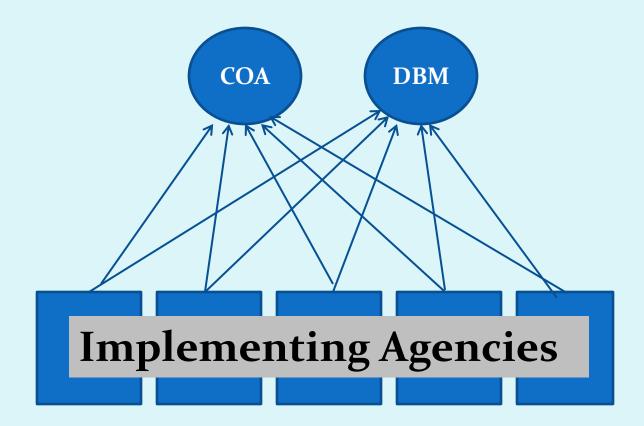
- Master plan for modernizing the financial management system of the government
- EO No. 55 (s. 2011) directs the integration and automation of PFM systems

Improve efficiency, accountability and transparency of public fund use

 Contribute to good governance and fiscal discipline as a strategy for inclusive growth and poverty reduction

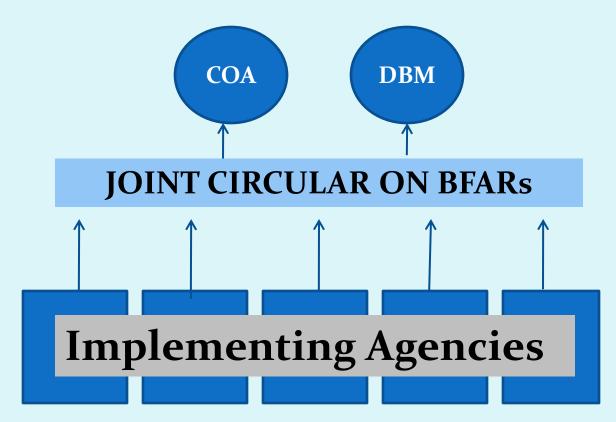


Budget and Financial Reporting

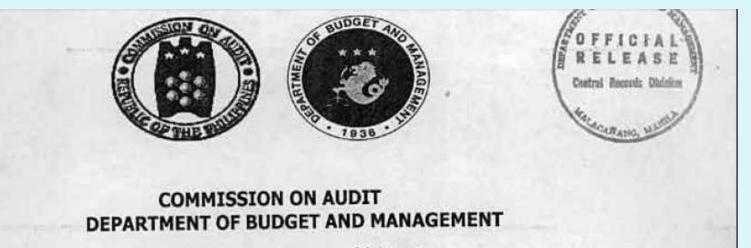




Budget and Financial Reporting



Previous Joint Circular 2013-1



JOINT CIRCULAR NO. 2013 - 1 March 15, 2013

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: HEADS OF DEPARTMENTS, AGENCIES, STATE UNIVERSITIES AND COLLEGES (SUCS), AND OTHER OFFICES OF THE NATIONAL GOVERNMENT; HEADS OF GOVERNMENT-OWNED AND/OR CONTROLLED CORPORATIONS MAINTAINING SPECIAL ACCOUNTS IN THE GENERAL FUND; HEADS OF BUDGET AND ACCOUNTING UNITS; AND ALL OTHERS CONCERNED

SUBJECT : REVISED GUIDELINES ON THE SUBMISSION OF QUARTERLY ACCOUNTABILITY REPORTS ON APPROPRIATIONS, ALLOTMENTS, OBLIGATIONS AND DISBURSEMENTS

Performance-Informed Budgeting

DECEMBER 27, 2013

OFFICIAL GAZETTE

GENERAL PROVISIONS

GENERAL PROFESSIONS

Sec. 2. Performance Informed Budgeting. The amounts appropriated herein considered the physical accomplishments vis-a-vis performance targets of departments, bereaux, offices, and instrumentalities of the Katlanal Covernment, including Constitutional Offices enjoying fiscal autonomy, SUCs and GOCCs, formulated in terms of Majer Final Detpets (MFGs) and their corresponding Performance Indicators under the Organizational Performance Indicator Framework, the results-based bodgeting system being adopted in the whole of government. Accordingly, the budget allocations for the various programs and projects under this Act are informed by, among others, the actual performance of spending units in delivering their MFDs and their impact on the sectoral and societal objectives and priorities set by the Kational Government. This is consistent with the national policy of orienting the budget towards the acknowsment of explicit objectives and desired budget outcomes, as well as for greater transparency and accompliability in public spending.

The targets set for the performance indicators of agencies, stated in terms of quantity, quality or timeliness dimensions, are disclosed under the Performance Information section in this Act and are considered the commitments and accountability of their respective heads of agency. Agency performance shall be assessed not only in terms of their legally mandated outputs, as reflected in their MFDs, but the impact these are making on the broader organizational, sectoral and sociatal outcomes envisioned in the Philippice Bevelopment

The targets set for the performance indicators of agencies, stated in terms of quantity, quality or timeliness dimensions, are disclosed under the Performance Information section in this Act and are considered the commitments and accountability of their respective heads of agency. Agency performance shall be assessed not only in terms of their legally mandated outputs, as reflected in their MFOs,

Sec. 3. Details of the FY 2014 Budget. The details of the bedgetary programs and projects autoerized herein, attacted as news a (Velumes 1 and 2) "Details of the FY 2014 Budget" shall be considered as integral part of this Act. Said amounts and details should be consistent with those indicated herein. In case of discrepancy, the amounts provided herein shall be controlling.

RECEIPTS AND INCOME

Sec. 4. Fees, Charges and Assessments. All fees, charges, assessments, and other receipts or revenues collected by departments, burcaus and offices of the National Government, including Constitutional Offices enjoying fiscal autonomy and SUCs, in the exercise of their functions, at such rates as are now on may be approved by the appropriate approving authority shall be deposited with the National Treasury as income of the Governal Fund pursuant to Section 44, Chapter 5, Book VI of E.O. No. 292, s. 1907 and Section 65 of P.O. No. 1445, except for the following:

(a) Receipts authorized by law to be recorded as a Special Account in the General Feed, a Fiduciary or Trust Feed, or a fund other than the General Feed is accordence with rules and regulations as may be Fissued by the Fernament Committee (the "Persament Committee") created under Section 45, Chapter 5, Book VI of E.O. No. 292: PHINEOD, That revenues or income accruing to Special Accounts in the General Feed may be made available for expenditure, subject to any special provision of the accels concerned, and the submission of a Special Budget persuant to Soction 35, Chapter 5, Book VI of E.O. No. 292; and

(b) Other instances authorized by law.

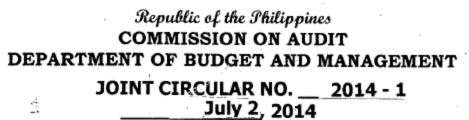
Disburcements or expenditures by agencies from use and/or retention of income absent the above legal authority and/or from income deposited outside of the Mational Transwry without legal basis shall be wold and shall subject the erring officials and employees to disciplinary actions in accordance with Section 43, Chapter 5, and Section 80, Chapter 6, book YI of E.D. Bo. 292, and to appropriate criminal action under existing laws. All agencies shall employees the estimate and assessments collected cover the costs of services delivered to the public, and shall be allowed to raise their fees and charges in accordance with A.D. Bo. 31, s. 2012, and such guidelines as may be insued thereon. The schedule of fees, charges and assessments collectible by any government agency shall be posted in big bold characters in a conspicuous place mithin the agency, including its branches or extension offices. The updating and continuous disalay of said schedule shall be the responsibility of the had of the agency.

Mension practicable, and taking into account the cost reduction program of the government, an appency which renders service to another government office for fabrication of farmiture or equipment, or for computer, printing or other services, may assess the remarking sensor for the cost of production and service remdered. The proceeds derived therefore shall be deposited with the fational



Joint Circular 2014-1 DBM-COA

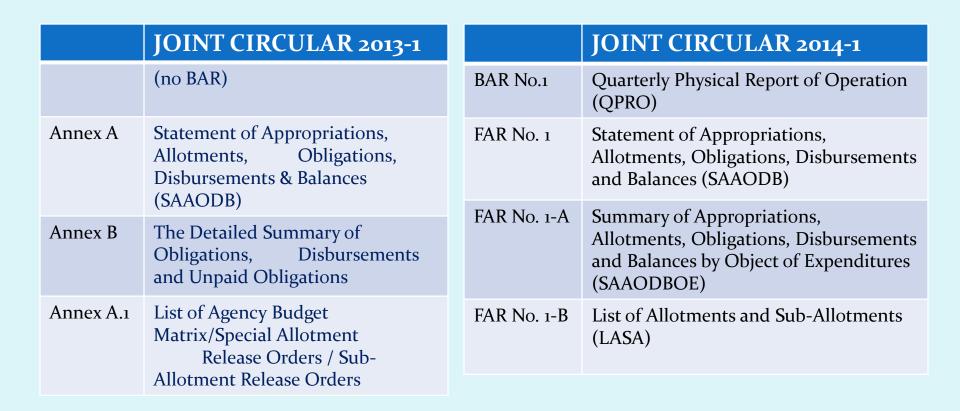




TO : HEADS OF DEPARTMENTS, AGENCIES, STATE UNIVERSITIES AND COLLEGES (SUCs) AND OTHER OFFICES OF THE NATIONAL GOVERNMENT; HEADS OF GOVERNMENT-OWNED AND/OR CONTROLLED CORPORATIONS (GOCCs) MAINTAINING SPECIAL ACCOUNTS IN THE GENERAL FUND; HEADS OF BUDGET AND ACCOUNTING UNITS; AND ALL OTHERS CONCERNED

SUBJECT: GUIDELINES PRESCRIBING THE USE OF MODIFIED FORMATS OF THE BUDGET AND FINANCIAL ACCOUNTABILITY REPORTS (BFARs)

and disbursements of agencies authorized by law to use their income

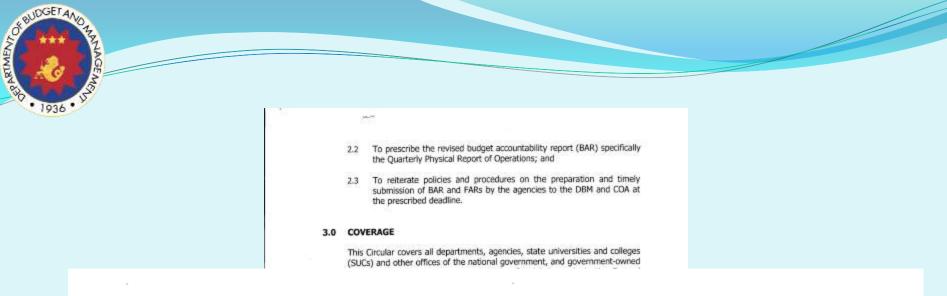


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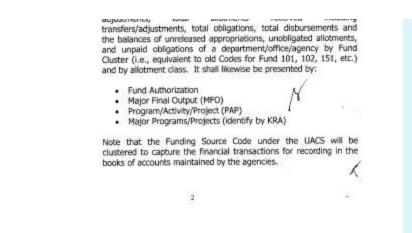


	JOINT CIRCULAR 2013-1		JOINT CIRCULAR 2014-1
	(none – for off-budget funds)	FAR No. 2	Statement of Approved Budget, Utilizations, Disbursements and Balances (SABUDB) (for Off-Budget Fund)
	(none – for off-budget funds)	FAR No. 2-A	Summary of Approved Budget, Utilizations, Disbursements and Balances by Object of Expenditures (SABUDBOE) (for Off-Budget Fund)
Annex C	The Summary of Prior Year's Obligations, Disbursements and Unpaid Obligations	FAR No. 3	Aging of Due and Demandable Obligations (ADDO)
Annex D	The Summary Report of Disbursements	FAR No. 4	Monthly Report of Disbursements (MRD)
	(none – for revenues and other receipts)	FAR No. 5	Quarterly Report of Revenue and Other Receipts (QRROR)



3.0 COVERAGE

This Circular covers all departments, agencies, state universities and colleges (SUCs) and other offices of the national government, and government-owned and/or controlled corporations maintaining Special Accounts in the General Fund.





Quarterly Physical Report of Operation (QPRO) – BAR No.1

This report shall reflect the Department's/Agency's actual physical accomplishments as of a given quarter, in terms of the performance measures indicated in its Physical Plan (BED No. 2).

(BAR No. 1)

Part A

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	11.	Projects Target 1 Target 2 continue down to the last target continue down to the last project Automatic Appropriations Special Account in the General Fund (Please specify)									
		MFO 1 - [Description] Performance Indicator (Set 1) continue down to the last SAGF/MFO	ŀ							-	J



Part B

Part B	
 Major Programs/Projects KRA No. 1 - Anti-Corruption, Transparent, Accountable and Participatory Governance Program Budgeting: Education Program MPP Target 1 Target 2 Other Major Programs and Projects 	
Prepared By:	In coordination with:
Planning Services Head / Planning Officer Date:	Financial Services Head/ Budget Officer Date:
continue down to the last Program Budgeting continue down to the last KRA	

Statement of Appropriations, Allotments, Obligations, Disbursements and Balances (SAAODB) – FAR No.1

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This report shall reflect the authorized appropriations and adjustments, total allotments received including transfers adjustments, total obligations, total disbursements and the balances of unreleased appropriations, unobligated allotments, and unpaid obligations of a department/office/agency by Funding Cluster. It shall likewise be presented by:

Fund Authorization Major Final Output (MFO) Program/Activity/Project (PAP) Major Programs/Projects (identify by KRA)

(FAR No. 1)

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II. Special Purpose Fund (Please specify) MPBF-PS PGF-PS (Pension Benefits)	1 01 406 1 01 407							Pa	rt III		
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Summary of Appropriations, Allotments, Obligations, Disbursements and Balances by Object of Expenditures (SAAODBOE) – FAR No.1-A

This report shall be prepared by Fund Cluster and shall reflect the summary of appropriations, allotments, obligations, disbursements and balances detailed by object of expenditures consistent with the COA Revised Chart of Accounts per COA Circular No. 2013-002 dated January 30, 2013 and the Conversion from the Philippine Government Chart of Accounts to the Revised Chart of Accounts, additional accounts/revised description/title of accounts per COA Circular No. 2014-003 dated April 15, 2014

(FAR No. 1A)

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SUMMARY										/			Га	πΑ		
A. AGENCY SPECIFIC BUDGET																
Personnel Services							() /		٨							
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Salaries and Wages - Regular	50101010 00			S	Sur	ople	eme	enta	al A		ron	oriat	ions			
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Basic Pay - Military/Uniformed Personnel	50101010 02				<u>;or</u>	ntin	uin	a A	DD			tion	S			
Salaries and Wages - Contractual	50101020 00	ns								AI	lotm	nents				
Other Compensation																
Personnel Economic Relief Allowance (PERA)																
PERA - Civilian			Adjus	sted		Allotn	nents		ljustm		Tra	insfer	Transfer	A	usted	
PERA - Military/Uniformed Personnel		Ap	propr			Rece			'ithdra alignn			То	From	Adju	isted	Qı
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Transportation Allowance					-									10		—
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Maintenance & Other Operating Expenses																
Traveling Expenses	50201000 00															
Traveling Expenses - Local	50201010 00															
Traveling Expenses - Foreign	50201020 00															
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																

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Financial Expenses	1 V									Part	A , B	& C	,
Management Supervision/Trusteeship Fees	1 V												
Interest Expenses Interest Paid to Non Residents	1 V												
Interest Paid to Residents other than General Government	1 V												
Interest Paid to other General Government Units													
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Property, Plant and Equipment Outlay	1 V												
Buildings and Other Structures Outlay	50604040 00												
Buildings	50604040 01												
School Buildings	50604040 02		+						+	<u> </u>			
Hospitals and Health Centers	50604040 03												
Markets	50604040 04												
Machinery and Equipment Outlay	50604050 00												
Machinery Office Equipment	50604050 01 50604050 02												
Office Equipment Information and Communication Technology Equipment	50604050 02 50604050 03												
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(sample object of expenditure only)			$\left \right $									+	-
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B. AUTOMATIC APPROPRIATIONS	A P	4-	+	<u> </u>	+	$\left \right $			+	 	<u> </u>		-
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C. SPECIAL PURPOSE FUNDS													
Miscellaneous Personnel Benefits Fund													
Specify allotment class/object of expenditures	1 V												
Pension and Gratuity Fund	1 V												
Specify allotment class/object of expenditures	1 V												
	1 V												
Continue down to the last object of expenditure	1 V												
GRAND TOTAL													

List of Allotments and Sub-Allotments (LASA) – FAR No.1-B

This report shall reflect the allotments released by the DBM and the sub-allotments issued by the Agency Central Office (ACO)/Regional Office (RO), their corresponding numbers, date of issuance, and amounts by allotment class and by Fund Cluster. The total allotments per this report should be equal to the total allotments appearing in the SAAODB (FAR No. 1).

(FAR No. 1B)

partment : ency :		ib-Al	lotment			ent Year	Appro	FAR No. 1-B	
Allotments received from DBM Comprehensive Release per Annex A and		_			Cont	tinuing A	ppropr	-	
1 A-1 of NBC No. 551 2 GARO No. 2014-1 (RLIP) 3		Fundin	g Source	•		ents / Sub-A			Su
4 SARO (MPBF) 5	De	scription	UAC	S Code	PS	MOOE	СО	Total	F
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9									
10									
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14		<u> </u>			<u> </u>	<u> </u>			
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. Sub-allotments received from									
Central Of Summary by Funding Source Co	ode:	<u> </u>		<u> </u>		<u> </u>		<u> </u>	
Agency Specific Budget									7
2 RLIP									-
4 Certified Correct:									
5									
Sι Budget Officer									
Total Allotments									



Statement of Approved Budget, Utilizations, Disbursements and Balances (SABUDB)– FAR No.2 (for Off-Budget Fund)

This report shall reflect the approved budget, utilizations, disbursements and balances of the agency authorized by law to use their income, such as OWWA/SUCs, and approved by the Board of Trustee/Regents.

I	I. Agency Approved Budget										
	General Administration and Support										
	General Administration and Supervision		_							FAF	R No. 2
	PAP	ET, U		NS, DIS	SBURSEM	ENTS A	ND BALANCE	S			
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d	CO Support to Operations										
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	i CO										
			djustment		Adjuste	ed					
	Operations		(Additions) Reductions		Budgete	ed	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	r 19
	MFO 1 - [MFO Description] PAP		ealignmen		Revenu	ie					
	PAP PS						Ending	Ending	Ending	Ending	Total
	MOOE						March 31	June 30	Sept. 30	Dec. 31	
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	continue down to the last MFO										+9)
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	Major Programs/Projects										
	KRA No. 1 - Anti-Corruption, Transparent, Accountable										
M	and Participatory Governance										
	Program Budgeting:		· · · ·								
	MPP		· · · ·								
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	Date:	Date:									ate:
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Summary of Approved Budget, Utilizations, Disbursements and Balances by Object of Expenditures (SABUDBOE) – FAR No. 2-A (for Off-Budget Fund)

This report shall reflect the details of the approved budget, utilizations, disbursements and balances of the agency authorized by law to use their income presented by object of expenditures consistent with the COA Revised Chart of Accounts.

ľ	SUMMARY	1	1													
	A. AGENCY SPECIFIC BUDGET											_				
	Personnel Services															
	Salaries and Wages												FA	R No. 2	2-A	
-	Basic Salary - Civilian	50101010 01	EME	ENTS ANI	BALA	NCES BY	OBJECT	OF EX	PENDIT	URES						
	Basic Pay - Military/Uniformed Personnel	50101010 02	9 <u> </u>													
	Other Compensation															
	Personnel Economic Relief Allowance (PERA)															
	PERA - Civilian			ed Bud	aot					Dud	lget Util	izof	lion			
	Representation Expenses Transportation Allowance		200	еа Биа	gei					Бий	iger Util	IZa	lion			
	RATA of Sectoral/Alternate Sectoral Representatives															
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	Continue down to the last object of expenditure			ctions,		dgeted	1st Q	uarter	2nd Q	uarter	3rd Quar	ter	4th Qu	arter		1st
	Maintenance & Other Operating Expenses	1		nment)	Re	venue	En	ding	End	ina	Ending		Endi	ina	Total	E
	Traveling Expenses	50201000 00						-		-	_			-	Total	
	Traveling Expenses - Local	50201010 00					Mar	ch 31	June	e 30	Sept. 3	0	Dec.	-		Ма
	Traveling Expenses - Foreign	50201020 00		4	5=[3+(-)4]		6	7	,	8		9		10=(6+7+8	3
	Training and Scholarship Expenses				0-[• 	· ·						+9)	
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	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	1														
	Fuel, Oil and Lubricants Expenses Agricultural and Marine Supplies Expenses															
	Textbooks and Instructional Materials Expenses															
	Textbooks and Instructional Materials Expenses	1														
	Chalk Allowance															
	Military, Police and Traffic Supplies Expenses	1														
	Chemical and Filtering Supplies Expenses															
	Other Supplies and Materials Expenses	1														
	Utility Expenses															
	Water Expenses	1														
	Electricity Expenses															
		1									1	1				
	Continue down to the last object of expenditure	1														



Financial Expenses Management Supervision/Trusteeship Fees Interest Expenses Interest Paid to Non Residents Interest Paid to Residents other than General Governmer Interest Paid to other General Government Units Continue down to the last object of expenditure Capital Outlays Property, Plant and Equipment Outlay Buildings and Other Structures Outlay	5060404						
Certified Correct:	Certified Correct:		Re	ecomm	endinç	g App	rov
Budget Officer Date:	Chief Accountant Date:			<i>irector,</i> ate:	FMS		
Office Equipment Information and Communication Technology Equipment (sample object of expenditure only) Continue down to the last object of expenditure	506040 506040						

Aging of Due and Demandable Obligations (ADDO) – FAR No.3

This report shall be prepared by Fund Cluster and shall reflect the balance of unpaid obligations as indicated in the Obligation Request and the aging of due and demandable obligations as of year-end.

(FAR No. 3)

	Department Agency Operating Units Organization Code (UA Funding Source Code (e							AR No. 3
	Name of Creditor		OI	bligation Req Date	uest Amount	Amount	90 days & below	91 to 180 days
	1		2	3	4	5	6	7
Certifi	ed Correct by:	Recommended	d by:		Approv	ed by:		
Date:	y Chief Accountant ed Correct by: y Budget Officer	Director, FMS Date:			Head of Date:	f Agency or Au	thorized Repre	sentative

Monthly Report of Disbursements (MRD) – FAR No.4

The report shall reflect the total disbursements made by department, office or agency and operating unit by Fund Cluster from the following disbursement authorities.

The report shall track the actual disbursement of the departments/agencies against their Disbursement Program. The reasons for over or under spending shall be indicated.

(FAR No. 4)

Department :			DISBURSEME	INTS				FA	IR No. 4	
Agency :		of _	, 20							
Operating Unit									_	
	UDGET	r					PR		R'S BUDG	ET
Notice of Cash Allocation (NCA) MDS Checks Issued			PRI	OR YEAR	'S ACCO		AYABLE	CUR	RENT YE	AR'
Advice to Debit Account	со	TOTAL	PS	MOOE	Fin. Exp	со	Sub-Total	PS	MOOE	F
Working Fund (NCA issued to BTr)					-					H
SUMMARY:		6- (3+					44- (7+			
		Previous F	eport (Fr	eb)	Thie	s month (I	March)		As of Date	
Total Disbursement Authorities Received		Trevious I							AS OF Date	-
NCA										
Working Fund										
TRA										
CDC										
NCAA										
Others (CDT, BTr Docs Stamp, etc.)										
Less: Notice of Transfer Allocations (NTA)* issued										
Total Disbursements Authorities Available										
Certified Correct:			A	pproved	By:					
Agency Chief Accountant			H	ead of A	Agency	or Auth	norized Re	presenta	ative	
Date:				ate:	J					
Notes: The use of NTA is discouraged									-	
* Amounts should tally			_	_	_	_	_	_		



Quarterly Report of Revenue and Other Receipts (QRROR) – FAR No.5

This shall reflect the report on actual revenue and other receipts of the agency/operating units (OUs) for the current year presented by quarter, and by specific sources consistent with the COA Revised Chart of Accounts.

(FAR No. 5)

		-	-								FAR No. 5
A. General Fund	d (formerly Fund 101)		OF R	EVENUE A	ND OTHE	R RECEIPTS					
- Tax											
Documer	tary Stamp Tax	40104010 00									
- Non-Tax			E		ACT	UAL REVEN	IUE AN	D OTHER REC	EIPTS CO	OLLECTIO	DNS
	ees Import	40201010 01	T)	1st Qu	arter	2nd Quar	ter	3rd Quarter	4th Q	uarter	TOTAL
B. Special Acco General Fun	ount in the d (formerly Fund 105, 183, 4	01, 151-159)		4		5		6	-	7	8=(4+5+6+7)
- Tax			ľ			_				_	
- Non-Tax											
C. Off-Budget A	Accounts (formerly Fund 16 ⁴	1 to 164, etc.)									
D. Custodial Fu	nds (formerly Fund 101-184	, 187)									
	Certified Correct:			Appr	oved B	v.					
TOTAL	oortined ooncot.			Дри		y.					- 1
_	Chief Accountant Date:			Ager Date	-	ad/Depart	ment	Secretary		ary	

Timelines



RIMENT

Within thirty (30) days after the end of each quarter QPRO – BAR No. 1 SAAODB – FAR No. 1 SAAODBOE – FAR No. 1-A LASA – FAR No. 1-B SABUDB – FAR No. 2 SABUDBOE – FAR No. 2-A QRROR – FAR No. 5

On or before 30th day following the end of the year ADDO – FAR No. 3

On or before 30th day of the following month covered by the report MRD – FAR No. 4

Responsibilities

- The BFARs shall be duly signed by designated officials/authorities identified under each form.
- The head of each OU, office or agency shall be responsible for the timely submission of the BFARs prescribed in this Circular to the DBM offices concerned and to the COA Audit Team Leaders and Government Accountancy Sector (GAS).



BUDGETA

RIMENT

Responsibilities

- Departments/agencies with decentralized set-up shall establish their reasonable cut-off dates to allow sufficient time in the consolidation of reports. The following procedures shall be observed to ensure submission on the prescribed date:
- a) The lower operating units, i.e., field offices, district offices, provincial offices shall directly submit their reports to their COA Audit Team Leader and DBM RO concerned (in the case of DPWH, DOH, SUCs, DepEd, TESDA and CHED). However, they shall likewise furnish their RO and CO copies of their reports within 5 days after the end of each quarter, for consolidation purposes

RTMENTO



Responsibilities

 b) The agency RO shall prepare a consolidated report covering the report of the region and its lower operating units, then submit the same to the Agency Central Office and COA-GAS *within 10 days after the end of each quarter*;

c) The Agency Central Office shall prepare an overall consolidated report of the department/agency and submit the report to the CO of DBM and COA-GAS *within 30 days after the end of each quarter.*



Memo from the President



The submission of the SAOB after the end of every quarter is not only an obligation of each national agency, but also necessary for the consolidation by the Department of-Budget and Management (DBM), in order to determine the financial performance of the departments and the national government as a whole.

in view of the foregoing, you are hereby ordered to submit the following within seven

- The SAOB of your department and the agencies under it, as of 30 June 2014, to be submitted directly to DBM.
 - A written explanation why your department and the agencies under it were not able to submit their SAOB, to be given to the Office of the Executive Secretary.

For strict compliance.

Million

2.

Penalty Clause

6.0 PENALTY CLAUSE

BUDGETAN

ARTMENTO

- 6.1 The concerned offices of COA and DBM designated as the recipients of the BFARs shall notify the agency concerned on the non-submission of the said reports. Pursuant to Section 57, Chapter 6, Book VI of E.O. 292 and Paragraph 2, Section 122, of P.D. 1445, payment of salaries of the Budget Officer/Head of Budget Unit and the Chief Accountant/Head of Accounting Unit, or their authorized representatives, who fail to prepare and submit the BFARs shall be automatically suspended from the time the reports are due until they are received by COA and DBM.
- 6.2 In addition to suspension of salary as above provided, any violation of this Joint Circular without justifiable cause for three (3) consecutive times during the calendar year by the officials concerned shall be a ground for administrative disciplinary action, subject to pertinent civil service rules and regulations.



EFFECTIVITY

6.0 PENALTY CLAUSE

6.1 The concerned offices of COA and DBM designated as the recipients of the BFARs shall notify the agency concerned on the non-submission of the said reports. Pursuant to Section 57, Chapter 6, Book VI of E.O. 292 and Paragraph 2, Section 122, of P.D. 1445, payment of salaries and Paragraph 2, Section 22, of P.D. 1445, payment of salaries

8.0 EFFECTIVITY

E BUDGETAN

1936

ARTMENTO

This Circular shall take effect immediately.



MA. GRACIA M. PULIDO-TAN /Chairperson Commission on Audit

STATEMENT OF APPROPRIATIONS, ALLOTMENTS, OBLIGATIONS, DISBURSEMENTS AND BALANCES

As of the Quarter Ending June 30, 2014

Department: Department of Justice Agency/Operating Unit : Public Attorney's Office Region/Province/City: Central Office Fund Cluster: 01

	Allotments										Current	(Year	Obliga	ations			Current Year Disbursements							
1st Quarter ending March 31	2nd Quarter ending June 30	3rd Quarter ending Sept. 30	4th Quarte ending Dec. 3	g	Allot Received		justed T Allotmer		1st Qua endi March	ling	2nd Quart ending Ju 30	rter une er	3rd Juarter Inding ept. 30	ending	Tc	otal	1st Qua endin March	ng	2nd Qua ending 30	June		4th Quarter ending Dec. 31	То	tal
7,986,250	6,922,181				14,908,43	1 1,9	913,20	0,431	452,98	36,780	518,417,3	350			971,4	04,130	452,986	6,778	518,414	4,658			971,40	01,436
Personnel Serv						7,986,250	0 6,922,181	=	\square	14,908,431	1 14,908,431	7,986,24	249 6,922,1	,177	<u>/</u>	14,908,426	7,986,249	6,919,4	85		14,905,734	_		
	ment Assistance Fund & Other Operating Expensi	SAS		⊢	├───┼		t	<u> </u>	+ - +		+		+	+	I						+ +	 		
Others (please s															\square									
C. AUTOMATIC APP	PROPRIATIONS			P	\square		Ē	=	\square		$ \longrightarrow $		-	+	<u>ب</u>									
	Life Insurance Premium					·•				<u> </u>			+	+										
Personnel Serv			72,419,000		72,419,000		\square	\square	\square	·—_'	72,419,000	16,036,00	,000 15,963,1	,125		31,999,125	16,036,000	15,963,1	25		31,999,125		40,419,875	0
Customs Duties a				┝──┦	ℓ	<u> </u>	\vdash	←′	+	·'	\longmapsto			\rightarrow	,	ا ـــــــــــا			-		+			
	& Other Operating Expense specify) Special Fund 15			┟──┦	⊢−−−∔		├ ──┘	<i>⊢</i> ′	++	'	t		+	+	Į	J!	├ ───┤		-		}	 		
Others (picase o	pecify opecial runa re				F=====‡	<u> </u>	Ē	<u> </u>	╞══┙	<u> </u>	ل ــــــــــ		+	++		!					+ †		=	
TOTAL CURRENT Y	YEAR BUDGET /APPROF	PRIATIONS	1,898,292,000		1,898,292,000	7,986,250	6,922,181	1'		14,908,431	1 1,913,200,431	452,986,78	,780 518,417,3	,350	<u> </u>	971,404,130	452,986,778	518,414,6	58		971,401,436		941,796,296	0
										-														
GRAND TOTAL			1,898,292,000		1,898,292,000	'	\Box'	<u> </u>		14,908,431	1 1,913,200,431	452,986,78	,780 518,417,3	,350		971,404,130	452,986,778	518,414,6	58		971,401,436		941,796,296	0
		L				'	<u>ر </u>	· '		·'			T			, I			Т	Г				

QUARTERLY PHYSICAL REPORT OF OPERATION

	QUA	AKIER		of June 3		OPERATI	UN						
Department: Department of JusticeAgency: Public Attorney's OfficeOperating Unit:Organization Code (UACS):										Supple Contine	t Year Appro mental Appr uing Approp dget Accoun	ropriations priations	
				Р	hysical Targ	ets		Physical Accomplishments					
Particulars		UACS CODE	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total	
MFO 1 - Free Legal Services to Indigent Qualified Persons Performance Indicator Set 1: Judic													
PI1: Number of cases under manag	ement		195,867	195,867	195,867	195,868	783,469	418,915	74,854			493,769	
PI2: Percentage of cases with favorable	e judgement		68.99%	68.99%	68.99%	68.99%	68.99%	72.48%	76.06%				
PI3: Percentage of request for legal as representation acted upon within three from date of request			100%	100%	100%	100%	100%	100%	100%				
Planning Services Head / Planning Officer					Financial Ser	vices Head/ B	udget Officer		Agenc	v Head/ De	partment S	Secretary	

Planning Services Head / Planning Officer Date:

Financial Services Head/ Budget Officer Date:

Agency Head/ Department Secretary Date:

BAR No. 1

Bureau of Internal Revenue Physical Performance Report As of June 30, 2014

Key Programs/Activities/	TARC	GETS		Percentage of	Reason for Under/Over	Catch-up
Projects (P/A/Ps) and Performance Indicators	FY 2014 (Annual)	January-June	ACTUAL	Accomplishment		•
MFO 1: Collection and Assessme PI 1:Collection Performance	nt P1.456.330 B	P711.181B	P643.208B	90.44%		

 PI 1:Collection Performance
 P1,456.330 B
 P711.181B
 P643.208B
 90.44%

 PI 2:Collection Growth
 19.70%
 19.79%
 8.34%









The Revised/Improved UACS

Fund Cluster	Financing Source	Authorization Code	Fund Category	Department Code	· Agency Code	. Operating Unit Class	Dunit Level Operating	Region	: Province	City/Municipality	Barangay	Sector / Horizontal Outcomes	Program/Project/Purpose	MFO/Proj. Category	Act. Level 1/Sub-Cat.	Act. Level 2/Proj. Title	Revised Chart of Accounts	Sub-Object Code
Fundin	g Sc	ourc	e (8)	Or	ganiz	atio	n Code	LO	catio	on C	ode	M	FO /	/ P A	<mark>Р (1</mark>	5)	Object Co	ode
New	E	xisti	ing		Ex	istin	ng		Exi	sting	5	New		Ex	istin	ng	Existin	g
(2)		(6)				(12)			(9)		(5)		(9)	- (1	0)	(10)	
00	0	00	000	00	000	00	00000	00	00	00	000	00000	0	00	00	00000	0000000	00

UACS	Existing = 46	Revised = 54
Funding Source Code	6	8
Organization Code	12	12
Location Code	9	9
MFO/PAP Code	9	15
Object Code	10	10