



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



UACS and PFM Policy Basis

Philippine Public Financial Management **REFORM ROADMAP:**

Towards Improved

Accountability and Transparency

2011 to 2015

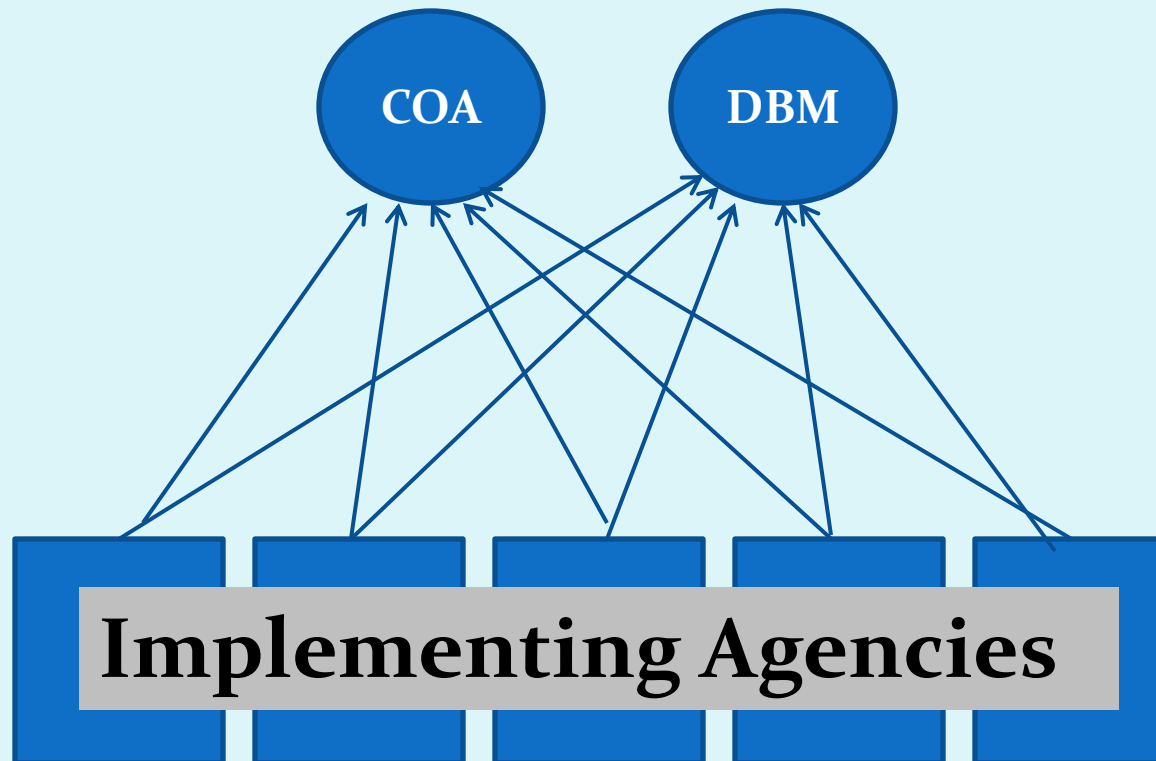


Government Integrated
Financial Management
Information System (GIFMIS)
Committee

- ☀ 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

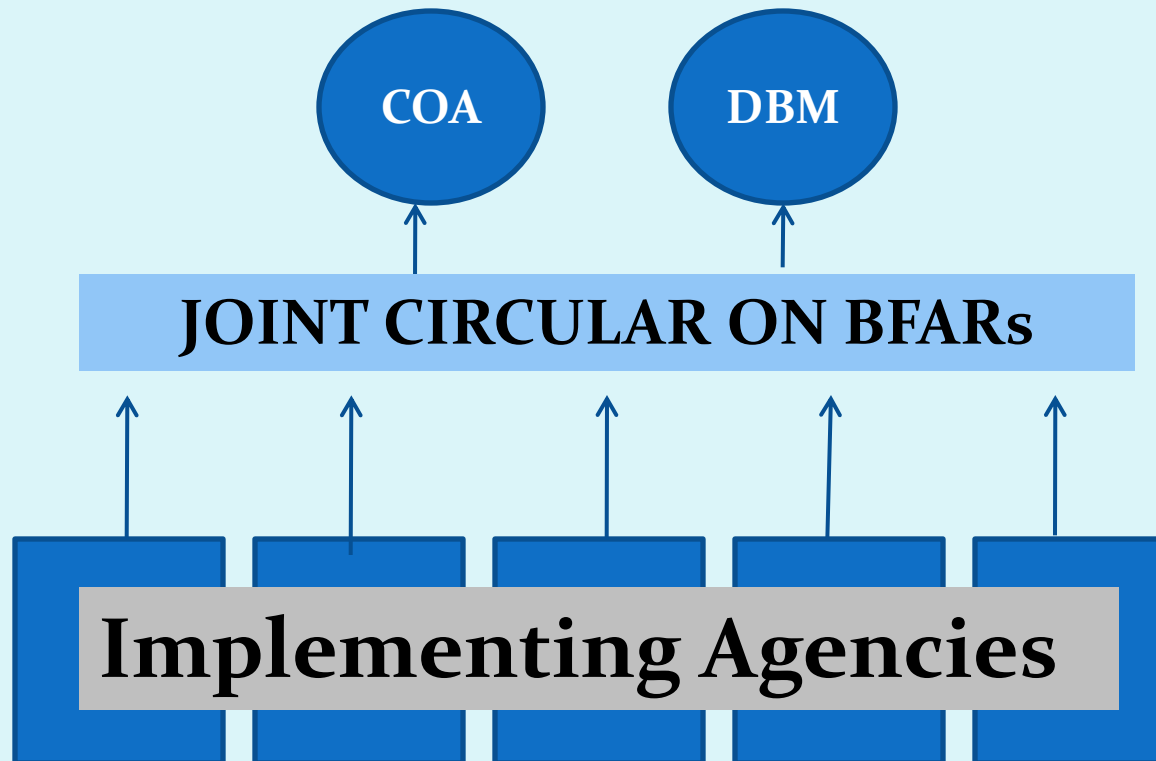


Budget and Financial Reporting





Budget and Financial Reporting





Previous Joint Circular 2013-1



**COMMISSION ON AUDIT
DEPARTMENT OF BUDGET AND MANAGEMENT**

JOINT CIRCULAR NO. 2013 - 1
March 15, 2013

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 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

1083

GENERAL PROVISIONS

GENERAL PROVISIONS

Sec. 2. Performance Informed Budgeting. The amounts appropriated herein considered the physical accomplishments vis-a-vis performance targets of departments, bureaus, offices, and instrumentalities of the National Government, including Constitutional Offices enjoying fiscal autonomy, SUCs and GOCCs, formulated in terms of Major Final Outputs (MFOs) and their corresponding Performance Indicators under the Organizational Performance Indicator Framework, the results-based budgeting 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 MFOs and their impact on the sectoral and societal objectives and priorities set by the National Government. This is consistent with the national policy of orienting the budget towards the achievement of explicit objectives and desired budget outcomes, as well as for greater transparency and accountability 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 MFOs, but the impact these are making on the broader organizational, sectoral and societal outcomes envisioned in the Philippine Development

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 budgetary programs and projects authorized herein, attached as annexes (Volumes 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, bureaus 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 or may be approved by the appropriate approving authority shall be deposited with the National Treasury as income of the General Fund pursuant to Section 44, Chapter 5, Book VI of E.O. No. 292, s. 1987 and Section 65 of P.D. No. 1445, except for the following:

- (a) Receipts authorized by law to be recorded as a Special Account in the General Fund, a fiduciary or Trust Fund, or a fund other than the General Fund in accordance with rules and regulations as may be issued by the Permanent Committee (the "Permanent Committee") created under Section 45, Chapter 5, Book VI of E.O. No. 292: PROVIDED, That revenues or income accruing to Special Accounts in the General Fund may be made available for expenditure, subject to any special provision of the agencies concerned, and the submission of a Special Budget pursuant to Section 35, Chapter 5, Book VI of E.O. No. 292; and
- (b) Other instances authorized by law.

Disbursements or expenditures by agencies from use and/or retention of income absent the above legal authority and/or from income deposited outside of the National Treasury without legal basis shall be void and shall subject the erring officials and employees to disciplinary actions in accordance with Section 43, Chapter 5, and Section 80, Chapter 4, Book VI of E.O. No. 292, and to appropriate criminal action under existing laws. All agencies shall ensure that fees, charges 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.O. No. 31, s. 2012, and such guidelines as may be issued thereon. The schedule of fees, charges and assessments collectible by any government agency shall be posted in big bold characters in a conspicuous place within the agency, including its branches or extension offices. The updating and continuous display of said schedule shall be the responsibility of the head of the agency.

Whenever practicable, and taking into account the cost reduction program of the government, an agency which renders service to another government office for fabrication of furniture or equipment, or for computer, printing or other services, may assess the requesting agency for the cost of production and service rendered. The proceeds derived therefrom shall be deposited with the National



Joint Circular 2014-1 DBM-COA



Republic of the Philippines
COMMISSION ON AUDIT
DEPARTMENT OF BUDGET AND MANAGEMENT
JOINT CIRCULAR NO. 2014 - 1
July 2, 2014

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)



	JOINT CIRCULAR 2013-1
	(no BAR)
Annex A	Statement of Appropriations, Allotments, Obligations, Disbursements & Balances (SAAODB)
Annex B	The Detailed Summary of Obligations, Disbursements and Unpaid Obligations
Annex A.1	List of Agency Budget Matrix/Special Allotment Release Orders / Sub-Allotment Release Orders

	JOINT CIRCULAR 2014-1
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	Summary of Appropriations, Allotments, Obligations, Disbursements and Balances by Object of Expenditures (SAAODBOE)
FAR No. 1-B	List of Allotments and Sub-Allotments (LASA)



	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)



- 2.2 To prescribe the revised budget accountability report (BAR) specifically the Quarterly Physical Report of Operations; and
- 2.3 To reiterate policies and procedures on the preparation and timely submission of BAR and FARs by the agencies to the DBM and COA at the prescribed deadline.

3.0 COVERAGE

This Circular covers all departments, agencies, state universities and colleges (SUCs) and other offices of the national government, and government-owned

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.

transfers/adjustments, total obligations, total disbursements and the balances of unreleased appropriations, unobligated allotments, and unpaid obligations of a department/office/agency by Fund Cluster (i.e., equivalent to old Codes for Fund 101, 102, 151, etc.) and by allotment class. It shall likewise be presented by:

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

Note that the Funding Source Code under the UACS will be clustered to capture the financial transactions for recording in the books of accounts maintained by the agencies.



COA-DBM Joint Circular 2014-1

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).

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

Financial Services Head/ Budget Officer

Date:

Date:

...continue down to the last Program Budgeting

...continue down to the last KRA



COA-DBM Joint Circular 2014-1

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

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)

Particulars	UACS CODE	Current Year Appropriations Supplemental Appropriations Continuing Appropriations					
		Allotments					
1	2	Adjusted Appropriations	Allotments Received	Adjustments (Withdrawal, Realignment)	Transfer To	Transfer From	Adjusted Total Allotments
		5=(3+4)	6	7	8	9	10=[{6+(-)7}-8+9]
I. Agency Specific Budget	1 01 101						
<i>General Administration and Support</i>							
General Administration and Supervision	1 00 000000						
PAP	1 00 010000						
PS							
MOOE							
Fin Exp.(if applicable)							
CO							
<i>Support to Operations</i>	2 00 000000						
PAP	2 00 010000						
PS							
MOOE							
Fin Exp.(if applicable)							
CO							
<i>Operations</i>	3 00 000000						
MFO 1 - [MFO Description]	3 01 000000						
PAP	3 01 01 0000						
PS							
MOOE							
Fin Exp.(if applicable)							
CO							
...continue down to the last PAP							
...continue down to the last MFO							
: Locally-Funded Project(s)							



COA-DBM Joint Circular 2014-1

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



COA-DBM Joint Circular 2014-1

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).



COA-DBM Joint Circular 2014-1

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.



COA-DBM Joint Circular 2014-1

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.

(FAR No. 2A)

Financial Expenses

Management Supervision/Trusteeship Fees

Interest Expenses

Interest Paid to Non Residents

Interest Paid to Residents other than General Government

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

50604040 00

50604040 01

Certified Correct:

Certified Correct:

Recommending Approv

Budget Officer

Date:

Chief Accountant

Date:

Director, FMS

Date:

Office Equipment

Information and Communication Technology Equipment

50604050 02

50604050 03

(sample object of expenditure only)

Continue down to the last object of expenditure...



COA-DBM Joint Circular 2014-1

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)

FAR No. 3

Department : _____
 Agency : _____
 Operating Units : _____
 Organization Code (UACS) : _____
 Funding Source Code (as clustered): _____
 (e.g. Old Fund Code: 101,102, 151)

OBLIGATIONS

AGING OF DUE AND DEMANDABLE OBLIGATIONS

Name of Creditor	Obligation Request			AGING OF DUE AND DEMANDABLE OBLIGATIONS		
	Number	Date	Amount	Amount	90 days & below	91 to 180 days
1	2	3	4	5	6	7

<p>Certified Correct by: _____ Agency Chief Accountant Date: _____</p> <p>Certified Correct by: _____ Agency Budget Officer Date: _____</p>	<p>Recommended by: _____ Director, FMS Date: _____</p>	<p>Approved by: _____ Head of Agency or Authorized Representative Date: _____</p>
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COA-DBM Joint Circular 2014-1

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 : _____
Agency : _____
Operating Unit : _____

FAR No. 4
 STATE OF DISBURSEMENTS
 of _____, 20____

Notice of Cash Allocation (NCA)
MDS Checks Issued
Advice to Debit Account
Working Fund (NCA issued to BTr)

BUDGET		PRIOR YEAR'S BUDGET							
CO	TOTAL	PRIOR YEAR'S ACCOUNTS PAYABLE				CURRENT YEAR'S			
		PS	MOOE	Fin. Exp	CO	Sub-Total	PS	MOOE	F
	6- (2)					11- (7)			

SUMMARY:

Total Disbursement Authorities Received
 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:

Agency Chief Accountant

Date:

Notes: The use of NTA is discouraged

** Amounts should tally*

Approved By:

Head of Agency or Authorized Representative

Date:

Previous Report (Feb) This month (March) As of Date



COA-DBM Joint Circular 2014-1

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

		ACTUAL REVENUE AND OTHER RECEIPTS COLLECTIONS				
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	TOTAL
A. General Fund (formerly Fund 101)						
- Tax						
Documentary Stamp Tax	40104010 00					
- Non-Tax						
Permit Fees Import	40201010 01					
B. Special Account in the General Fund (formerly Fund 105, 183, 401, 151-159)						
- Tax						
- Non-Tax						
C. Off-Budget Accounts (formerly Fund 161 to 164, etc.)						
D. Custodial Funds (formerly Fund 101-184, 187)						
TOTAL						

Certified Correct:

Approved By:

Chief Accountant

Agency Head/Department Secretary

Date:

Date:



Timelines



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).





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





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 (7) days from receipt of this Memorandum:

1. The SAOB of your department and the agencies under it, as of 30 June 2014, to be submitted directly to DBM.
2. 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.

A handwritten signature in black ink, appearing to be 'Mr. [unclear]'. The signature is stylized and written in a cursive-like font.





Penalty Clause

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 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 of the Budget Officials of Budget Unit and the Chief

8.0 EFFECTIVITY

This Circular shall take effect immediately.


FLORENCIO B. ABAD
Secretary
Department of Budget and Management




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

STATEMENT OF APPROPRIATIONS, ALLOTMENTS, OBLIGATIONS, DISBURSEMENTS AND BALANCES

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

As of the Quarter Ending June 30, 2014

Allotments						Current Year Obligations					Current Year Disbursements				
1st Quarter ending March 31	2nd Quarter ending June 30	3rd Quarter ending Sept. 30	4th Quarter ending Dec. 31	Allot Received	Adjusted Total Allotments	1st Quarter ending March 31	2nd Quarter ending June 30	3rd Quarter ending Sept. 30	4th Quarter ending Dec. 31	Total	1st Quarter ending March 31	2nd Quarter ending June 30	3rd Quarter ending Sept. 30	4th Quarter ending Dec. 31	Total
7,986,250	6,922,181			14,908,431	1,913,200,431	452,986,780	518,417,350			971,404,130	452,986,778	518,414,658			971,401,436
Personnel Services				7,986,250	6,922,181		14,908,431	14,908,431	7,986,249	6,922,177		14,908,426	7,986,249	6,919,485	14,905,734
Priority Development Assistance Fund															
Maintenance & Other Operating Expenses															
Others (please specify)															
C. AUTOMATIC APPROPRIATIONS															
Retirement and Life Insurance Premium															
Personnel Services			72,419,000	72,419,000			72,419,000	16,036,000	15,963,125	31,999,125	16,036,000	15,963,125		31,999,125	40,419,875
Customs Duties and Taxes															
Maintenance & Other Operating Expenses															
Others (please specify) Special Fund 151 (MOOE)							0								
TOTAL CURRENT YEAR BUDGET /APPROPRIATIONS	1,898,292,000			1,898,292,000	7,986,250	6,922,181					14,908,431	1,913,200,431	452,986,780	518,417,350	971,404,130
GRAND TOTAL	1,898,292,000			1,898,292,000			14,908,431	1,913,200,431	452,986,780	518,417,350	971,404,130	452,986,778	518,414,658	971,401,436	941,796,296

QUARTERLY PHYSICAL REPORT OF OPERATION

As of June 31, 2014

Department : Department of Justice
 Agency : Public Attorney's Office
 Operating Unit :
 Organization Code (UACS) :

	Current Year Appropriations
	Supplemental Appropriations
	Continuing Appropriations
	Off-Budget Account

Particulars	UACS CODE	Physical Targets					Physical Accomplishments				
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total
MFO 1 - Free Legal Services to Indigents and Other Qualified Persons											
Performance Indicator Set 1: Judicial Services											
PI1: Number of cases under management		195,867	195,867	195,867	195,868	783,469	418,915	74,854			493,769
PI2: Percentage of cases with favorable judgement		68.99%	68.99%	68.99%	68.99%	68.99%	72.48%	76.06%			
PI3: Percentage of request for legal assistance/ representation acted upon within three (3) working days from date of request		100%	100%	100%	100%	100%	100%	100%			

Planning Services Head / Planning Officer
 Date:

Financial Services Head/ Budget Officer
 Date:

Agency Head/ Department Secretary
 Date:

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

Key Programs/Activities/ Projects (P/APs) and Performance Indicators	TARGETS		ACTUAL	Percentage of Accomplishment	Reason for Under/Over Performance (Variance)	Catch-up Plan/ Strategy
	FY 2014 (Annual)	January-June				

MFO 1: Collection and Assessment

PI 1:Collection Performance	P1,456.330 B	P711.181B	P643.208B	90.44%		
PI 2:Collection Growth	19.70%	19.79%	8.34%			



tenki หอขอขอบคุณคุณ takk спасибо kam sah hamnida
дзякуй hvala תודה dhanyavadagalu tack
gracias djere deuf blagodaram mèsi xièxie tanemirt
arigatô manana diolch dziekujez bedankt rahmet enkosi mochchakkeram trugarez dank je
ačiū grazzi ありがとう kia ora dankon dėkuji
tau barka mamnun gràçie kaitos spas
teşekkür ederim bayarlalaa obrigada chnorakaloutioun
sagolun murakoze taiku mahalo didi madloba sukriya obrigado chokrane rahmat
terima kasih misaotra welain mercé najis tuke اركش
asante grazie nandri 謝謝 mersi köszönöm sobodi nanni vinaka
mauruuru matondo cam on ban go raibh maith agat merci paldies ngiyabonga



The Revised/Improved UACS

Fund Cluster	Financing Source	Authorization Code	Fund Category	Department Code	Agency Code	Operating Unit Class	Lower Level Operating Unit	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	
Funding Source (8)		Organization Code				Location Code				MFO / PAP (15)					Object Code				
New (2)	Existing (6)		Existing (12)				Existing (9)				New (5)	Existing (9) - (10)				Existing (10)			
00	0	00	000	00	000	00	00000	00	00	00	000	00000	0	00	00	00000	00000000	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