

INSTRUCTIONS

1. The Summary Report of Disbursements shall:

a.) Reflect **all the authorized disbursements** of the agency/OU by type and by allotment class, showing the totals by quarter.

For highly decentralized departments (such as DepEd, DPWH, DA etc.) their lowest operating units (provincial/division/district/field offices) shall submit a copy of their reports to the Regional Office (RO) for consolidation. Subsequently, the RO shall prepare a consolidated report (RO and OUs under its coverage) and submit the same to the Central Office (CO). In turn, the CO shall prepare an overall consolidated report (CO, ROs and all OUs).

b.) Prepared by the Chief Accountant/Head of Accounting Unit and approved by Head of Agency/Authorized Representative.

c.) Submitted to the Government Accountancy Sector, Commission on Audit (copy furnished the Audit Team Leader) and the Department of Budget and Management (DBM).

In submitting their reports to DBM, agencies and OUs under the coverage of DBM Central Office (CO) shall submit their reports directly to the Budget and Management Bureau (BMB) concerned. In the case however of DepEd, DOH, DPWH, TESDA, SUCs and CHED, their ROs and lowest OUs shall submit their reports directly to the DBM RO concerned. The CO of these departments/agencies shall also submit a consolidated department/agency report to the BMB concerned.

d.) Due for submission to COA-GAS and DBM within 30 days after the end of the quarter.

2. Columns 1 to 9 shall reflect the following information:

Column 1 - type of disbursement authorities and corresponding disbursements made during the quarter covered by the report.

- Disbursements against the Notice of Cash Allocations/Notice of Transfer of Allocations broken down into:

* MDS Checks issued for authorized disbursements charged against the current year and prior year's budget (agency regular requirements, RLIP, Special Purpose Funds) as well as trust liabilities.

* Advices to Debit Account for authorizations by the agencies/OUs to the MDS-Servicing Banks to directly credit payment to the external creditors' accounts (included in the List of Due and Demandable A/Ps

chargeable against the NCAs of departments/agencies covered by the Direct Payment System for A/Ps.

- Tax Remittance Advices for remittance of taxes withheld.

- Cash Disbursement Ceiling for authorized disbursements charged against income collected and retained by the foreign service posts of DFA and DOLE;

- Non-Cash Availment Authority for cost of goods and services paid directly by lending institutions to creditors of the agency implementing a foreign-assisted project.

Column 2 - total disbursements made for obligations/expenditures incurred and charged against the **current year budget** (i.e., allotments received during the year chargeable against the **current year GAA** i.e., agency regular budget, RLIP and Special Purpose Funds e.g. TL/RG).

Column 3 - total disbursements made for obligations/expenditures incurred during the year but charged against **prior year's budget** (i.e. allotments received in the previous year which are still valid for obligation during current year as well as, allotment releases during the current year chargeable against **prior year's GAA** (i.e., agency regular budget and SPFs).

Column 4 - total disbursements made for prior years' obligations/expenditures including obligations per **List of Not Yet Due and Demandable Obligations** as of the immediately preceding year.

Column 5 - sub-total of Columns 2, 3 & 4 i.e., all disbursements for regular operating requirements.

Column 6 - total disbursements made for trust liabilities covered by E.O. 338 / DOF-DBM Joint Circular No. 1-97.

Column 7 - disbursements charged against other authorities such as Non-Cash Availment Authorities received by the agency/OU.

Column 8 - grand total, i.e., Columns 5, 6 & 7 for all types of disbursements by allotment class during the quarter covered by the report.

Column 9 - any additional information relevant to this report.