

**SUMMARY OF APPROVED BUDGET, UTILIZATIONS,
DISBURSEMENTS AND BALANCES BY OBJECT OF EXPENDITURES
(SABUDBOE) FAR No. 2-A**

INSTRUCTIONS

A. The agency SABUDBOE for Off-Budget Funds shall be:

1. Prepared by all agencies' Central Offices/ROs/OUTs with authority to use their revenue in reporting budgeted income received, the utilizations made, disbursements and balances for the reporting period.

For highly decentralized departments (such as DepEd, DPWH, DENR, etc.) their lowest operating units (schools/districts/provincial offices) shall submit a copy of their reports to the next higher level units (e.g., Division/ROs) for consolidation. For DepEd, the consolidated report of Division Offices (DOs) shall be submitted to their respective ROs. Subsequently the Agency ROs shall prepare a consolidated report (RO and OUTs under its coverage) and submit the same to their Central Office and to the Government Accountancy Sector (GAS) including copies of the submitted SABUDBOE of the lowest operating unit. In turn, the ACO shall prepare an overall consolidated report (CO, RO, all OUTs) for submission to the COA - GAS.

All operating units shall provide a copy of their report to their respective Audit Team Leader.

2. Presented by Funding Source Code as clustered (i.e., codes equivalent to the old Fund Codes 101, 102, 151, etc.). The Funding Source Code under the UACS will be clustered to capture the books of accounts being maintained by the agencies which will be covered by a separate issuance.
3. Certified correct by the Budget Officer (data on approved budget, budget utilizations and unpaid utilizations - Not Yet Due and Demandable) and Chief Accountant (data on disbursements & unpaid utilizations - Due and Demandable). This shall be approved by Head of the Department/Agency/Authorized Representative as recommended by the Director of Financial Management Service (FMS).
4. Submitted to the DBM and COA - GAS.

In submitting their reports to DBM, agencies and OUTs under the coverage of DBM Central Office 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 OUTs shall submit their reports directly to the DBM RO concerned. The Central Office of these departments/agencies shall also submit a consolidated department/agency report to the DBM-BMB concerned.

5. Due for submission to COA and DBM within 30 days after the end of the quarter.

B. Column 1 – Particulars shall indicate the Allotment Class and Object of Expenditures consistent with the UACS.

C. Column 2 – Adopt the UACS Code per COA-DBM-DOF Joint Circular No. 2013-1 dated 6 August 2013.

D. Columns 3 to 5 shall reflect the approved budgeted revenue of the agency:

Column 3 – Approved budgeted revenue for the period

- Column 4 – Adjustments representing realignment/augmentation within the agency approved budgeted revenue
- Column 5 – Adjusted budgeted revenue

E. Columns 6 to 10 shall reflect the budget utilization, broken down by quarter:

- Columns 6 to 9 – total budget utilized for the quarter ending March, June, September and December.
- Column 10 – sum of columns 6,7,8, and 9

F. Columns 11 to 15 shall reflect the actual disbursements made, broken down by quarter:

- Columns 11 to 14 – total disbursements for the quarter ending March, June, September and December.
- Column 15 – sum of columns 11, 12, 13, and 14

G. Columns 16 to 18 shall reflect the balances of the approved budgeted revenue at the end of the reporting period:

- Column 16 – balance of approved budgeted revenue unutilized for the period
- Column 17 to 18 – balance of unpaid utilizations for the period equivalent to the difference between columns 10 and 15 broken down into: Due and Demandable and Not Yet Due and Demandable.