

SUMMARY REPORT OF DISBURSEMENTS
For the Quarter Ending March, CY 2013

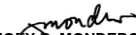
Department: State Universities and Colleges
Agency/Operating Units : Iloilo State College of Fisheries
Region/Province/City: Region VI
Fund: 101

PARTICULARS (1)	CURRENT YEAR BUDGET (2)				PRIOR YEAR'S BUDGET (3)				PRIOR YEARS' OBLIGATIONS (4)				SUB-TOTAL (5) =2+3+4	TRUST LIABILITIES (6)				Others (7)	GRAND TOTAL (8)				Remarks (9)
	PS	MOOE	CO	TOTAL	PS	MOOE	CO	TOTAL	PS	MOOE	CO	TOTAL		PS	MOOE	CO	TOTAL		PS	MOOE	CO	TOTAL	
FIRST QUARTER																							
Notice of Cash Allocation																							
MDS Checks Issued	19,176,148.46	3,073,599.00		22,249,747.46									9,589,824.37				9,589,824.37	2,733,772.04	28,765,972.83	3,073,599.00		34,573,343.87	
Advice to Debit Account	9,589,823.53			9,589,823.53														9,589,823.53					
Tax Remittance Advices Issued	2,994,622.99	173,082.32		3,167,705.31														2,994,622.99	173,082.32			3,167,705.31	
Cash Disbursement Ceiling																							
Non-Cash Availment Authority																							
TOTAL	31,760,594.98	3,246,681.32	-	35,007,276.30	-	-	-	-	-	-	-	-	9,589,824.37	-	-	9,589,824.37	2,733,772.04	41,350,419.35	3,246,681.32	-	37,741,049.18		
SECOND QUARTER																							
Notice of Cash Allocation																							
MDS Checks Issued				-																			
Advice to Debit Account				-																			
Tax Remittance Advices Issued				-																			
Cash Disbursement Ceiling				-																			
Non-Cash Availment Authority				-																			
TOTAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
THIRD QUARTER																							
Notice of Cash Allocation																							
MDS Checks Issued				-																			
Advice to Debit Account				-																			
Tax Remittance Advices Issued				-																			
Cash Disbursement Ceiling				-																			
Non-Cash Availment Authority				-																			
TOTAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
FOURTH QUARTER																							
Notice of Cash Allocation																							
MDS Checks Issued				-																			
Advice to Debit Account				-																			
Tax Remittance Advices Issued				-																			
Cash Disbursement Ceiling				-																			
Non-Cash Availment Authority				-																			
TOTAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
GRAND TOTAL																							

Certified Correct:

MELANIE B. VALENZUELA
Budget Officer III
Date: January 13, 2014

Certified Correct:


JOEY B. MONDERO, CPA
Accountant III
Date: January 13, 2014

Approved By:

RAMON G. ZARCENO, M.D., Ph.D., FPAFP
SUC President II

Date: January 13, 2014

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.

SUMMARY REPORT OF DISBURSEMENTS
For the Quarter Ending June, CY 2013

Department: State Universities and Colleges
Agency/Operating Units : Iloilo State College of Fisheries
Region/Province/City: Region VI
Fund: 101

PARTICULARS (1)	CURRENT YEAR BUDGET (2)				PRIOR YEAR'S BUDGET (3)				PRIOR YEARS' OBLIGATIONS (4)				SUB-TOTAL (5) = 2+3+4	TRUST LIABILITIES (6)				Others (7)	GRAND TOTAL (8)				Remarks (9)
	PS	MOOE	CO	TOTAL	PS	MOOE	CO	TOTAL	PS	MOOE	CO	TOTAL		PS	MOOE	CO	TOTAL		PS	MOOE	CO	TOTAL	
FIRST QUARTER																							
Notice of Cash Allocation																							
MDS Checks Issued	19,176,148.46	3,073,599.00		22,249,747.46									9,589,824.37				9,589,824.37	2,733,772.04	28,765,972.83	3,073,599.00		34,573,343.87	
Advice to Debit Account				-												-			-				
Tax Remittance Advices Issued	2,994,622.99	173,082.32		3,167,705.31												-		2,994,622.99	173,082.32			3,167,705.31	
Cash Disbursement Ceiling																							
Non-Cash Availment Authority																							
TOTAL	22,170,771.45	3,246,681.32	-	25,417,452.77	-	-	-	-	-	-	-	-	9,589,824.37	-	-	9,589,824.37	2,733,772.04	31,760,595.82	3,246,681.32	-	-	37,741,049.18	
SECOND QUARTER																							
Notice of Cash Allocation																							
MDS Checks Issued	23,532,073.14	4,100,463.83	1,949,500.00	29,582,036.97									10,454,789.25			10,454,789.25	2,747,385.79	33,986,862.39	4,100,463.83	1,949,500.00		42,784,212.01	
Advice to Debit Account				-												-		-					
Tax Remittance Advices Issued	2,941,493.85	275,119.29		3,216,613.14												-		2,941,493.85	275,119.29			3,216,613.14	
Cash Disbursement Ceiling																							
Non-Cash Availment Authority																							
TOTAL	26,473,566.99	4,375,583.12	1,949,500.00	32,798,650.11	-	-	-	-	-	-	-	-	10,454,789.25	-	-	10,454,789.25	2,747,385.79	36,928,356.24	4,375,583.12	1,949,500.00	-	46,000,825.15	
THIRD QUARTER																							
Notice of Cash Allocation																							
MDS Checks Issued				-												-		-		-		-	
Advice to Debit Account				-												-		-		-		-	
Tax Remittance Advices Issued				-												-		-		-		-	
Cash Disbursement Ceiling				-												-		-		-		-	
Non-Cash Availment Authority				-												-		-		-		-	
TOTAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
FOURTH QUARTER																							
Notice of Cash Allocation																							
MDS Checks Issued				-												-		-		-		-	
Advice to Debit Account				-												-		-		-		-	
Tax Remittance Advices Issued				-												-		-		-		-	
Cash Disbursement Ceiling				-												-		-		-		-	
Non-Cash Availment Authority				-												-		-		-		-	
TOTAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
GRAND TOTAL																							

Certified Correct:

MELANIE B. VALENZUELA
Budget Officer III
Date: July 9, 2013

Certified Correct:


JOEY B. MONDERO, CPA
Accountant III
Date: July 9, 2013

Approved By:

RAMON G. ZARCENO, M.D., Ph.D., FPAFP
SUC President II

Date: July 9, 2013

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.

SUMMARY REPORT OF DISBURSEMENTS
For the Quarter Ending September, CY 2013

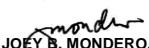
Department: State Universities and Colleges
Agency/Operating Units : Iloilo State College of Fisheries
Region/Province/City: Region VI
Fund: 101

PARTICULARS (1)	CURRENT YEAR BUDGET (2)				PRIOR YEAR'S BUDGET (3)				PRIOR YEARS' OBLIGATIONS (4)				SUB-TOTAL (5) =2+3+4	TRUST LIABILITIES (6)				Others (7)	GRAND TOTAL (8)				Remarks (9)
	PS	MOOE	CO	TOTAL	PS	MOOE	CO	TOTAL	PS	MOOE	CO	TOTAL		PS	MOOE	CO	TOTAL		PS	MOOE	CO	TOTAL	
FIRST QUARTER																							
Notice of Cash Allocation																							
MDS Checks Issued	19,176,148.46	3,073,599.00		22,249,747.46									9,589,824.37				9,589,824.37	2,733,772.04	28,765,972.83	3,073,599.00		34,573,343.87	
Advice to Debit Account				-												-			-			-	
Tax Remittance Advices Issued	2,994,622.99	173,082.32		3,167,705.31												-		2,994,622.99	173,082.32			3,167,705.31	
Cash Disbursement Ceiling																							
Non-Cash Availment Authority																							
TOTAL	22,170,771.45	3,246,681.32	-	25,417,452.77	-	-	-	-	-	-	-	-	9,589,824.37	-	-	9,589,824.37	2,733,772.04	31,760,595.82	3,246,681.32	-	-	37,741,049.18	
SECOND QUARTER																							
Notice of Cash Allocation																							
MDS Checks Issued	23,532,073.14	4,100,463.83	1,949,500.00	29,582,036.97									10,454,789.25			10,454,789.25	2,747,385.79	33,986,862.39	4,100,463.83	1,949,500.00		42,784,212.01	
Advice to Debit Account				-												-		-				-	
Tax Remittance Advices Issued	2,941,493.85	275,119.29		3,216,613.14												-		2,941,493.85	275,119.29			3,216,613.14	
Cash Disbursement Ceiling																							
Non-Cash Availment Authority																							
TOTAL	26,473,566.99	4,375,583.12	1,949,500.00	32,798,650.11	-	-	-	-	-	-	-	-	10,454,789.25	-	-	10,454,789.25	2,747,385.79	36,928,356.24	4,375,583.12	1,949,500.00	-	46,000,825.15	
THIRD QUARTER																							
Notice of Cash Allocation																							
MDS Checks Issued	18,059,561.38	5,048,903.21	1,386,550.00	24,495,014.59									10,306,736.64			10,306,736.64	2,609,683.61	28,366,298.02	5,048,903.21	1,386,550.00		37,411,434.84	
Advice to Debit Account				-												-		-				-	
Tax Remittance Advices Issued	3,112,491.36	213,024.62		3,325,515.98												-		3,112,491.36	213,024.62			3,325,515.98	
Cash Disbursement Ceiling																							
Non-Cash Availment Authority																							
TOTAL	21,172,052.74	5,261,927.83	1,386,550.00	27,820,530.57	-	-	-	-	-	-	-	-	10,306,736.64	-	-	10,306,736.64	2,609,683.61	31,478,789.38	5,261,927.83	1,386,550.00	-	40,736,950.82	
FOURTH QUARTER																							
Notice of Cash Allocation																							
MDS Checks Issued				-												-		-				-	
Advice to Debit Account				-												-		-				-	
Tax Remittance Advices Issued				-												-		-				-	
Cash Disbursement Ceiling																							
Non-Cash Availment Authority																							
TOTAL																							
GRAND TOTAL																							

Certified Correct:

MELANIE B. VALENZUELA
Budget Officer III
Date: October 9, 2013

Certified Correct:


JOEY B. MONDERO, CPA
Accountant III
Date: October 9, 2013

Approved By:

RAMON G. ZARCENO, M.D., Ph.D., FPAFP
SUC President II

Date: October 9, 2013

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.

SUMMARY REPORT OF DISBURSEMENTS
For the Quarter Ending December, CY 2013

Department: State Universities and Colleges
Agency/Operating Units : Iloilo State College of Fisheries
Region/Province/City: Region VI
Fund: 101

PARTICULARS (1)	CURRENT YEAR BUDGET				PRIOR YEAR'S BUDGET				PRIOR YEARS' OBLIGATIONS				SUB-TOTAL (5)=2+3+4	TRUST LIABILITIES				Others (7)	GRAND TOTAL				Remarks (9)
	PS	MOOE	CO	TOTAL	PS	MOOE	CO	TOTAL	PS	MOOE	CO	TOTAL		PS	MOOE	CO	TOTAL		PS	MOOE	CO	TOTAL	
FIRST QUARTER																							
Notice of Cash Allocation																							
MDS Checks Issued	19,176,148.46	3,073,599.00		22,249,747.46									9,589,824.37				9,589,824.37	2,733,772.04	28,765,972.83	3,073,599.00		34,573,343.87	
Advice to Debit Account				-												-							
Tax Remittance Advices Issued	2,994,622.99	173,082.32		3,167,705.31												-		2,994,622.99	173,082.32			3,167,705.31	
Cash Disbursement Ceiling																							
Non-Cash Availment Authority																							
TOTAL	22,170,771.45	3,246,681.32	-	25,417,452.77	-	-	-	-	-	-	-	-	-	9,589,824.37	-	-	9,589,824.37	2,733,772.04	31,760,595.82	3,246,681.32	-	37,741,049.18	
SECOND QUARTER																							
Notice of Cash Allocation																							
MDS Checks Issued	23,532,073.14	4,100,463.83	1,949,500.00	29,582,036.97									10,454,789.25			10,454,789.25	2,747,385.79	33,986,862.39	4,100,463.83	1,949,500.00		42,784,212.01	
Advice to Debit Account				-												-							
Tax Remittance Advices Issued	2,941,493.85	275,119.29		3,216,613.14												-		2,941,493.85	275,119.29			3,216,613.14	
Cash Disbursement Ceiling																							
Non-Cash Availment Authority																							
TOTAL	26,473,566.99	4,375,583.12	1,949,500.00	32,798,650.11	-	-	-	-	-	-	-	-	-	10,454,789.25	-	-	10,454,789.25	2,747,385.79	36,928,356.24	4,375,583.12	1,949,500.00	46,000,825.15	
THIRD QUARTER																							
Notice of Cash Allocation																							
MDS Checks Issued	18,059,561.38	5,048,903.21	1,386,550.00	24,495,014.59									10,306,736.64			10,306,736.64	2,609,683.61	28,366,298.02	5,048,903.21	1,386,550.00		37,411,434.84	
Advice to Debit Account				-												-							
Tax Remittance Advices Issued	3,112,491.36	213,024.62		3,325,515.98												-		3,112,491.36	213,024.62			3,325,515.98	
Cash Disbursement Ceiling																							
Non-Cash Availment Authority																							
TOTAL	21,172,052.74	5,261,927.83	1,386,550.00	27,820,530.57	-	-	-	-	-	-	-	-	-	10,306,736.64	-	-	10,306,736.64	2,609,683.61	31,478,789.38	5,261,927.83	1,386,550.00	40,736,950.82	
FOURTH QUARTER																							
Notice of Cash Allocation																							
MDS Checks Issued	24,481,726.00	9,920,628.59	3,087,961.95	37,490,316.54									10,314,822.18			10,314,822.18	2,711,950.82	34,796,548.18	9,920,628.59	3,087,961.95		50,517,089.54	
Advice to Debit Account				-												-							
Tax Remittance Advices Issued	2,733,272.91	370,247.46	146,674.62	3,250,194.99												-		2,733,272.91	370,247.46			3,103,520.37	
Cash Disbursement Ceiling																							
Non-Cash Availment Authority																							
TOTAL	27,214,998.91	10,290,876.05	3,234,636.57	40,740,511.53	-	-	-	-	-	-	-	-	-	10,314,822.18	-	-	10,314,822.18	2,711,950.82	37,529,821.09	10,290,876.05	3,087,961.95	53,620,609.91	
GRAND TOTAL																							

Certified Correct:

Valenzuela
MELANIE B. VALENZUELA
Budget Officer III
Date: January 13, 2014

Certified Correct:

Mondero
JOEY B. MONDERO, CPA
Accountant III
Date: January 13, 2014

Approved By:

Zarceno
RAMON G. ZARCENO, M.D., Ph.D., FPAPF
SUC President II

Date: January 13, 2014

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.