

SUMMARY:

	Previous Report	This Month	As of Date
Total Disbursement Authorities Received			
NCA	11,440,131.97	2,967,000.00	14,407,131.97
Working Fund	56,946,478.17	23,000,000.00	79,946,478.17
TRA	4,653,628.81	997,917.02	5,651,545.83
CDC	-	-	-
NCAA	-	-	-
Others (CDT, BTr Docs Stamp, etc.)	-	-	-
Less: Notice of Transfer Allocations (NTA)* issued	-	-	-
Total Disbursements Authorities Available	73,042,238.95	26,964,917.02	100,007,155.97
Less: Lapsed NCA	-	-	-
Disbursements *	70,913,635.16	27,524,469.61	98,438,104.77
Balance of Disbursements Authorities as of date	2,128,603.79	(599,552.59)	1,569,051.20

	Previous	This Month	As of Date
Total Disbursements Program	73,042,238.95	26,964,917.02	100,007,155.97
Less: * Actual Disbursements (Over)/Under spending	70,913,635.16	27,524,469.61	98,438,104.77
	2,128,603.79	(599,552.59)	1,569,051.20

Notes: The use of NTA is discouraged
* Amounts should tally

Certified Correct:

ROSEMARIE P. TOMILAS, CPA
Accountant III

Date:

Approved:

ENGR. RALPH C. PABLO, DPA,En. P
Regional Director

INSTRUCTIONS

FAR No. 4

1. The Monthly Report of Disbursements (MRD) shall be:

315,870.00 #####

- Prepared indicating **all authorized disbursements** of the agency/OU by type and by allotment class, showing the totals by disbursement authority issued.
- Certified Correct by the Chief Accountant/Head of Accounting Unit and approved by Head of Agency/Authorized Representative.
- Submitted to the Department of Budget and Management (DBM) and COA - Government Accountancy Sector (GAS).
In submitting their reports to DBM, agencies and OUs 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, CHED, their ROs and lowest OUs shall submit their reports directly to the DBM RO concerned. It is understood that the lowest operating unit shall likewise submit the reports to their next higher level unit for consolidation and transmittal to their Central Office (CO). The CO of these departments/agencies shall submit the consolidated department/agency report to the DBM - BMB concerned.
- Due for submission to DBM and COA on or before the **30th day of the following month covered by the report.**

2. Columns 1 to 28 shall reflect the following information:

- Column 1 - type of disbursement authorities used during the month covered by the report.
- Disbursements against the Notice of Cash Allocations/Notice of Transfer of Allocations made through MDS Checks or Advices to Debit Account;
 - Working Fund for NCA's issued to the Bureau of the Treasury (BTr);
 - 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; and
 - Others for Custom Duties and Taxes, BTr Documentary Stamp Tax, etc.
- Columns 2 to 6 - 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
- 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).
- Columns 7 to 17 - total disbursements made for prior years' budget
- Column 18 - sub-total of Columns 6 & 17 i.e., all disbursements for regular operating requirements.
- Columns 19 to 22 - total disbursements made for trust liabilities covered by E.O. 338 / DOF-DBM Joint Circular No. 1-97.
- Columns 23-27 - grand total, i.e., Columns 6, 17 & 22 for all types of disbursements by allotment class during the month covered by the report.
- Column 28 - any additional information relevant to this report.

- Summary of Total Disbursement Authority received and actual disbursements shall be indicated. List of disbursements authorities shall be presented on a separate sheet by Disbursement Authorities received indicating the number, date and amount.
- Likewise, the over or under spending shall be determined by deducting the actual disbursements from the disbursements program. The reasons for over or under spending and the catch-up plan shall be stated in the remarks.
- Separate report shall be prepared for each Foreign-Assisted Projects (Loan/Grant-Assisted Projects). - FOR DELETION IN VIEW OF THE CLUSTERING OF FUNDING SOURCE CODE