

PARTICULARS	CURRENT YEAR BUDGET				PRIOR YEAR'S BUDGET								SUB-TOTAL	GRAND TOTAL				Remarks	
	PS	MOOE	CO	TOTAL	PRIOR YEAR'S ACCOUNTS PAYABLE				CURRENT YEAR'S ACCOUNTS PAYABLE					TOTAL	PS	MOOE	CO		TOTAL
					PS	MOOE	CO	Sub-Total	PS	MOOE	CO	Sub-Total							
1	2	3	5	6=(2+3+4+5)	7	8	10	11=(7+8+9+10)	12	13	15	16=(12+13+14+15)	17=(11+16)	18=(6+17)	23	24	26	27=(23+24+25+26)	28
Notice of Cash Allocation (NCA)																			
MDS Checks Issued	14,954,100.21	5,887,957.22	2,246,090.00	23,088,147.43	-	-	-	-	-	45,461.58	-	45,461.58	45,461.58	23,133,609.01	14,954,100.21	5,933,418.80	2,246,090.00	23,133,609.01	
Regional Office	161,284.90	833,871.85	-	995,156.75	-	-	-	-	-	17,493.71	-	17,493.71	17,493.71	1,012,650.46	161,284.90	851,365.56	-	1,012,650.46	
PENRO Cebu	369,386.31	477,171.16	-	846,557.47	-	-	-	-	-	-	-	-	-	846,557.47	369,386.31	477,171.16	-	846,557.47	
PENRO Bohol	1,973,664.49	3,319,669.19	2,224,125.00	7,517,458.68	-	-	-	-	-	27,967.87	-	27,967.87	27,967.87	7,545,426.55	1,973,664.49	3,347,637.06	2,224,125.00	7,545,426.55	
PENRO Siquijor	3,832,243.27	362,003.69	10,625.00	4,204,871.96	-	-	-	-	-	-	-	-	-	4,204,871.96	3,832,243.27	362,003.69	10,625.00	4,204,871.96	
PENRO Negros	8,617,521.24	895,241.33	11,340.00	9,524,102.57	-	-	-	-	-	-	-	-	-	9,524,102.57	8,617,521.24	895,241.33	11,340.00	9,524,102.57	
Advice to Debit Account	30,954,982.40	27,354,636.52	4,646,141.87	62,955,760.79	-	28,611.79	24,000.00	52,611.79	-	198,060.00	-	198,060.00	250,671.79	63,206,432.58	30,954,982.40	27,581,308.31	4,670,141.87	63,206,432.58	
Regional Office	14,651,289.36	3,038,111.09	-	17,689,400.45	-	(1,579.28)	-	(1,579.28)	-	155,527.08	-	155,527.08	153,947.80	17,843,348.25	14,651,289.36	3,192,058.89	-	17,843,348.25	
PENRO Cebu	9,300,388.43	12,147,558.14	1,741,129.80	23,189,076.37	-	-	24,000.00	24,000.00	-	-	-	-	24,000.00	23,213,076.37	9,300,388.43	12,147,558.14	1,765,129.80	23,213,076.37	
PENRO Bohol	6,517,707.05	8,998,233.03	1,925,962.50	17,441,902.58	-	-	-	-	-	42,532.92	-	42,532.92	42,532.92	17,484,435.50	6,517,707.05	9,040,765.95	1,925,962.50	17,484,435.50	
PENRO Siquijor	125,184.40	513,939.60	-	639,124.00	-	-	-	-	-	-	-	-	-	639,124.00	125,184.40	513,939.60	-	639,124.00	
PENRO Negros	360,413.16	2,656,794.66	979,049.57	3,996,257.39	-	30,191.07	-	30,191.07	-	-	-	-	30,191.07	4,026,448.46	360,413.16	2,686,985.73	979,049.57	4,026,448.46	
Tax Remittance Advices Issued (TRA)	1,390,176.07	768,024.92	425,974.19	2,584,175.18	-	-	-	-	-	6,074.40	-	6,074.40	6,074.40	2,590,249.58	1,390,176.07	774,099.32	425,974.19	2,590,249.58	
Regional Office	648,055.21	89,788.28	199,285.72	937,129.21	-	-	-	-	-	6,000.10	-	6,000.10	6,000.10	943,129.31	648,055.21	95,788.38	199,285.72	943,129.31	
PENRO Cebu	236,181.36	406,925.30	-	643,106.66	-	-	-	-	-	-	-	-	-	643,106.66	236,181.36	406,925.30	-	643,106.66	
PENRO Bohol	188,958.03	208,344.29	99,731.77	497,034.09	-	-	-	-	-	74.30	-	74.30	74.30	497,108.39	188,958.03	208,418.59	99,731.77	497,108.39	
PENRO Siquijor	97,855.71	31,225.68	-	129,081.39	-	-	-	-	-	-	-	-	-	129,081.39	97,855.71	31,225.68	-	129,081.39	
PENRO Negros	219,125.76	31,741.37	126,956.70	377,823.83	-	-	-	-	-	-	-	-	-	377,823.83	219,125.76	31,741.37	126,956.70	377,823.83	
TOTAL	47,299,258.68	34,010,618.66	7,318,206.06	88,628,083.40	-	28,611.79	24,000.00	52,611.79	-	249,595.98	-	249,595.98	302,207.77	88,930,291.17	47,299,258.68	34,288,826.43	7,342,206.06	88,930,291.17	
GRAND TOTAL																			

SUMMARY:												
	Previous Report		This month		As of Date		Previous Report		This month		As of Date	
Total Disbursement Authorities Received	833,380,434.47		108,640,249.58		942,020,684.05		833,380,434.47		108,640,249.58		942,020,684.05	
NCA	808,559,918.00		106,050,000.00		914,609,918.00		808,559,918.00		106,050,000.00		914,609,918.00	
NTA	-		-		-		-		-		-	
Working Fund	-		-		-		-		-		-	
TRA	24,656,441.78		2,590,249.58		27,246,691.36		(Over)/Under spent		115,011,567.85		19,709,958.41	
CDC	-		-		-		-		-		-	
NCAA	-		-		-		-		-		-	
Others (CDT, BTr Docs Stamp, etc.)	164,074.69		-		164,074.69		-		-		-	
Less: Notice of Transfer Allocations (NTA)* issued	-		-		-		-		-		-	
P0 Total Disbursements Authorities Available	833,380,434.47		108,640,249.58		942,020,684.05		833,380,434.47		108,640,249.58		942,020,684.05	
Less: Lapsed NCA	63,790,070.85		-		63,790,070.85		63,790,070.85		-		63,790,070.85	
Disbursements *	718,368,866.62		88,930,291.17		807,299,157.79		718,368,866.62		88,930,291.17		807,299,157.79	
Balance of Disbursements Authorities as of to date	51,221,497.00		19,709,958.41		70,931,455.41		51,221,497.00		19,709,958.41		70,931,455.41	
Notes: The use of NTA is discouraged * Amounts should tally												
Certified Correct:						Approved By:						
JOVY O. NOVABOS, CPA Regional Accountant						PAQUITO D. MELICOR JR, CESO IV Regional Executive Director						
Date:						Date:						

INSTRUCTIONS

FAR No. 4

- The Monthly Report of Disbursements (MRD) shall be:
 - 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

 - Due for submission to DBM and COA on or before the **30th day of the following month covered by the report.**
- 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.

3. 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.
4. 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.