



بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ

Republic of the Philippines

BANGSAMORO AUTONOMOUS REGION IN MUSLIM MINDANAO

Ministry of Finance, and Budget and Management

Bangsamoro Government Center, Rosary Height VII, Cotabato City



BANGSAMORO BUDGET CIRCULAR

No. **2023-08**

28 Ramadhan 1444

19 April 2023

TO : All Heads of Ministries, BTA Parliament, and Offices of the Bangsamoro Government, Budget Officers, Accountants; and All Others Concerned

SUBJECT : ADDITIONAL BUDGET AND FINANCIAL ACCOUNTABILITY REPORTS (BFARS) STARTING FY 2023

1.0 RATIONALE

Bangsamoro Budget Circular No. 2021-03¹ was issued to provide the guidelines on the Budget and Financial Accountability Reports (BFARs), its forms, contents and corresponding submission timelines. The BFARs are submitted to provide information regarding the budget utilization and physical accomplishment of the Ministries/Offices/Agencies (MOAs), and to facilitate the regular submission of accountability reports to the Ministry of Finance, and Budget and Management (MFBM) and Commission on Audit (COA)-BARMM pursuant to the General Provisions of the annual General Appropriations Act of the Bangsamoro.

With the on-going progress in the budget process of the Bangsamoro Government, particularly in the budget accountability phase, complexities in the preparation of reports arise such as, but not limited to, reporting of fund transfers from the source MOA to the implementing MOA for joint implementation of programs/activities/projects (PAPs), reporting of liquidations for these fund transfers, and reporting of disbursements for prior years' unpaid obligations. These issues demand the introduction of new BFARs forms and contents to ensure that MOAs generate quality adequate information that will enable the MFBM and the COA-BARMM to effectively report, monitor and/or evaluate MOA performance as basis for sound policy decisions in a timely manner.

¹ Guidelines on the Budget and Financial Accountability Reports Starting FY 2021 dated March 1, 2021

2.0 PURPOSE

To prescribe new BFARs forms, its contents and corresponding submission timelines to generate information regarding the utilization of fund transfers from source MOAs to implementing MOAs, and disbursements made for prior years' unpaid obligations.

3.0 COVERAGE

This Circular covers all MOAs receiving budgetary support from the Bangsamoro Government as stated in the General Appropriations Act of the Bangsamoro (GAAB) for the Budget Year.

4.0 GUIDELINES

4.1. To monitor the funds transferred by the source MOA to the implementing MOAs, track the utilization of transferred funds, and monitor the disbursements of prior year's obligations, the following reports are prescribed:

4.1.1. **FAR No. 1-C** – Statement of Obligations, Disbursements, Liquidations and Balances for Fund Transfers to Implementing Ministries/Offices/Agencies

This report shall be prepared by the **source MOA** to reflect the fund transfers to the implementing MOA based on the corresponding obligations and disbursements. The obligations and disbursements shall be reflected in FAR Nos. 1 (Statement of Appropriations, Allotments, Obligations, Disbursements and Balances) and 1-A (Summary of Appropriations, Allotments, Obligations, Disbursements and Balances by Object of Expenditures) of the source MOA. This report shall also reflect the liquidations and unliquidated fund transfers corresponding to the disbursements and balances, respectively, per FAR No. 6 of the implementing MOA.

4.1.2. **FAR No. 3-A** – Summary of Prior Year's Unpaid Obligations, Disbursements and Balances

This report shall reflect the Prior Year's unpaid obligations, broken down into due and demandable and not yet due and demandable, and the corresponding disbursements and balances presented by program/activity/project (PAP) and allotment class. The amounts to be shown as beginning balances of the Prior Year's obligations shall correspond to the balances per FAR Nos. 1 and 1A and/or FAR No. 3-A of the immediately preceding year. The disbursements portion shall show the totals by quarter. The balances of unpaid obligation at year-

end shall have a corresponding FAR No. 3 (Aging of Unpaid Obligations).

4.1.3. **FAR No. 6** – Statement of Approved Budget, Utilization, Disbursements and Balances for Transferred Funds

This report shall be prepared by the **implementing MOA** to reflect the obligations (utilization), disbursements (fund liquidations) and balances of funds received from the source MOA. The amount to be shown as approved budget shall correspond to the fund transfers received from the source MOA and, consequently, to the disbursements (fund transferred to) per FAR No. 1-C of the source MOA. The amount to be shown as disbursements (fund liquidations) shall be reported in the FAR No. 4 (Monthly Report of Disbursements) under the Trust Liabilities column.

4.2. Copies of the additional reporting forms are attached hereto as Annexes.

5.0 RESPONSIBILITIES

5.1. The additional BFARs shall be prepared and certified correct by the following officials of the MOA:

5.1.1. **Budget Officer/Head of Budget Unit** – for the portion of the reports pertaining to the following:

- FAR No. 1-C (*for source MOA only*) – Obligations and Unpaid Obligations-Not Yet Due and Demandable
- FAR No. 3-A – Prior Year's Obligation-Not Yet Due and Demandable, and Balance at Year-End-Not Yet Due and Demandable
- FAR No. 6 (*for implementing MOA only*) – Approved Budget, Utilizations, Unutilized Budget, and Unpaid Utilizations-Not Yet Due and Demandable

5.1.2. **Chief Accountant/Head of Accounting Unit** – for the portion of the reports pertaining to the following:

- FAR No. 1-C (*for source MOA only*) – Disbursements (Funds Transferred To), Liquidations, Unpaid Obligations-Due and Demandable, and Unliquidated Fund Transfers
- FAR No. 3-A – Prior Year's Obligation-Due and Demandable, Disbursements, and Balance at Year-End-Due and Demandable

- FAR No. 6 (*for implementing MOA only*) – Disbursements and Unpaid Utilizations-Due and Demandable

- 5.2. The **Head of Finance or equivalent** shall be responsible for the review of the data provided and recommendation of the reports prepared by the Budget Officer/Head of Budget Unit and Chief Accountant/Head of Accounting Unit.
- 5.3. The **Minister/Head of Office or Authorized Representative** shall be responsible for the completeness, accuracy, consistency and timely submission of the additional BFARs prescribed in this Circular to the MFBM and to the COA-BARMM – Audit Team Leaders and Government Accountancy Sector (GAS).
- 5.4. MOAs shall accomplish and submit the electronic copy and duly-signed hardcopy of the additional BFARs to MFBM and to COA **within 30 days after the end of every quarter** in accordance with the timelines prescribed in the pertinent section of the General Provisions of the GAAB for the Budget Year.

6.0 APPLICABILITY

This Circular shall be applicable to reports for this year and every year hereinafter.

7.0 SANCTIONS

Failure of the officials and employees concerned to comply with the provisions of this Circular shall subject them to penalties imposed under Section 69 of the FY 2023 GAAB or similar provision of the GAAB for the next Budget Years.

8.0 REPEALING CLAUSE

All provisions of existing circulars, other issuances, or parts thereof, which are inconsistent with any of the provisions of this Circular are hereby repealed or modified accordingly.

9.0 SEPARABILITY CLAUSE

If any portion or provision of this Circular is declared inconsistent or invalid, other portions or provision hereof, which are not affected thereby, shall remain in full force and effect.

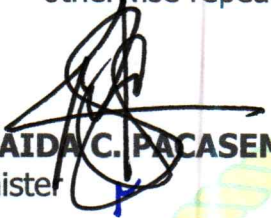
10.0 SAVING CLAUSE

Cases not covered in this Circular shall be referred to the MFBM for resolution.

11.0 EFFECTIVITY

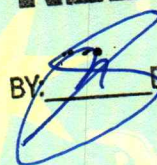
This Circular shall take effect immediately, and will remain to be in force unless otherwise repealed or amended.

UBAIDA C. PACASEM
Minister



MINISTRY OF FINANCE, AND
BUDGET AND MANAGEMENT - BARMM

RELEASED

BY:  DATE: 4/20/23 TIME: 3:37



STATEMENT OF OBLIGATIONS, DISBURSEMENTS, LIQUIDATIONS AND BALANCES FOR FUND TRANSFERS TO IMPLEMENTING MINISTRIES/OFFICES/AGENCIES
(for Source Ministry/Office/Agency use only)
As of the Quarter Ending _____

Ministry/Office _____
 Organization Code (UACS) _____

Current Year Appropriations FY _____
 Extended Appropriations FY _____
 Special Development Fund FY _____

Implementing Ministries/Offices/Agencies (MOAs) and Programs/Activities/Projects (PAPs)	Obligations							Disbursements (Funds Transferred To)				Liquidations				Balances				
	Obligation Number	Request and Status	Date	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total	Unpaid Obligations (8-13) = (13-20) Demandable / Accounts Payable	Unliquidated Fund Transfers
				Ending March 31	Ending June 30	Ending Sept. 30	Ending Dec. 31		8 = (4+5+6+7)	Ending March 31	Ending June 30	Ending Sept. 30		Ending Dec. 31	13 = (9+10+11+12)	Ending March 31	Ending June 30			
I. MOA Specific Budget																				
Name of MOA _____																				
Office/Sector/Operating Unit _____																				
Program/Sub-Program _____																				
Activity/Project _____																				
PS _____																				
MOOE _____																				
CO _____																				
... continue down to the last MOA, OSO and/or PAP																				
Subtotal, MOA Specific Budget _____																				
PS _____																				
MOOE _____																				
CO _____																				
II. Special Purpose Fund (Please Specify)																				
Name of MOA _____																				
Office/Sector/Operating Unit _____																				
Program/Sub-Program _____																				
Activity/Project _____																				
PS _____																				
MOOE _____																				
CO _____																				
... continue down to the last MOA, OSO and/or PAP																				
Subtotal, Special Purpose Fund _____																				
PS _____																				
MOOE _____																				
CO _____																				
GRAND TOTAL																				
PS _____																				
MOOE _____																				
CO _____																				
Certified Correct: _____																				
Budget Officer / Head of Budget Unit _____																				
Date: _____																				
Certified Correct: _____																				
Chief Accountant / Head of Accounting Unit _____																				
Date: _____																				
Recommending Approval: _____																				
Approved By: _____																				
Date: _____																				
Head of Finance or equivalent _____																				
Date: _____																				
Minister / Head of Office _____																				
Date: _____																				

STATEMENT OF OBLIGATIONS, DISBURSEMENTS, LIQUIDATIONS AND BALANCES FOR FUND TRANSFERS TO IMPLEMENTING MINISTRIES/OFFICES/AGENCIES
Instructions

1. The Statement of Obligations, Disbursements, Liquidations and Balances for Fund Transfers to Implementing Ministries/Offices/Agencies (MOAs) for the use of Source MOAs shall be:
 - a. prepared by all MOAs in reporting the obligations, the disbursements (funds transferred to), liquidations and balances for the reporting period.
For highly decentralized MOAs, their provincial office/lower operating unit shall submit a copy of their reports to the regional office for consolidation. Subsequently, the MOA shall prepare a consolidated report and submit the same to the Ministry of Finance and Budget and Management (MFBM) and Commission on Audit (COA)-BARMM-Government Accountability Sector (GAS).
 - All MOAs, including their provincial office/lower operating units, shall provide a copy of their report to their respective Audit Team Leader.
 - b. presented by Fund Cluster. The Funding Source Code under the Unified Accounts Codes Structure (UACS) will be clustered to capture the books of accounts being maintained by the agencies which will be covered by a separate issuance.
 - c. likewise presented by names of the Implementing MOAs receiving the funds transferred, by office/sector/operating unit, by program/sub-program and activity/project title, and by allotment class.
 - d. certified correct by the Budget Officer/Head of Budget Unit (data on obligations and unpaid obligations-Not Yet Due and Demandable) and Chief Accountant/Head of Accounting Unit (data on disbursements (funds transferred to), liquidations & unpaid obligations-Due and Demandable). This shall be approved by the Minister/Head of Office or Authorized Representative as recommended by the Head of Finance or Equivalent.
 - e. **submitted to MFBM and COA-BARMM within 30 days after the end of the quarter.**
2. Column 1 shall indicate the names of the implementing MOAs receiving the funds transferred, by office/sector/operating unit, by program/sub-program and activity/project title, and by allotment class.
3. Column 2 and 3 shall reflect the Obligation Request and Status (ORS) number and date for the transfer of funds.
4. Columns 4 to 8 shall reflect the actual obligations incurred, broken down by quarter, as recorded in the Registry of Budget, Utilization and Disbursements (RBUDs):
Columns 4-7 total obligations for the quarter ending March, June, September and December.
Column 8 total of columns 4, 5, 6 and 7.
5. Columns 9 to 13 shall reflect the actual disbursements (funds transferred to implementing MOAs) pertaining to obligations in columns 4-7, broken down by quarter, as recorded in the RBUDs:
Columns 9-12 total disbursements for the quarters ending March, June, September and December.
Column 13 total of columns 9, 10, 11 and 12.
6. Columns 14 to 18 shall reflect the actual liquidations of funds transferred to implementing MOAs, broken down by quarter.
Column 14-17 total liquidations for the quarter ending March, June, September and December.
Column 18 total of columns 14, 15, 16 and 17.
7. Columns 19 to 21 shall reflect the balances of the funds transferred to implementing MOAs at the end of the reporting period:
Columns 19-20 balance of unpaid obligations for the period equivalent to the difference between columns 8 and 13, broken down into: Due and Demandable/Accounts Payable and Not Yet Due and Demandable.
Column 21 balance of unliquidated fund transfers for the period equivalent to the difference between Columns 13 and 18.
8. **The Ministry/Office should properly indicate the type of appropriation/fund being reported. The reports should be separately prepared for each type of appropriation/fund.**

SUMMARY OF PRIOR YEARS UNPAID OBLIGATIONS, DISBURSEMENTS AND BALANCES
As of the Quarter Ending _____

Ministry/Office : _____
Organization Code (UACS) : _____

FY _____ Appropriations
Special Development Fund

Particulars	Prior Year's Obligation - Due and Demandable/Accounts Payable										Prior Year's Obligation - Not Yet Due and Demandable									
	Balance at the Beginning of the Year				Disbursement				Total	Balance at Year-End	Balance at the Beginning of the Year				Disbursement				Total	Balance at Year-End
	Unadjusted Balance	Adjustments	Adjusted Balance	1st Quarter Ending March 31	2nd Quarter Ending June 30	3rd Quarter Ending Sept. 30	4th Quarter Ending Dec. 31	9 = (5+6+7+8)			10 = (4-9)	Unadjusted Balance	Adjustments	Adjusted Balance	1st Quarter Ending March 31	2nd Quarter Ending June 30	3rd Quarter Ending Sept. 30	4th Quarter Ending Dec. 31		
I. MOA Specific Budget																				
General Administration and Support (GAS)																				
PS																				
MOOE																				
CO																				
Support to Operations (STO)																				
PS																				
MOOE																				
CO																				
Operations																				
PS																				
MOOE																				
CO																				
Program																				
PS																				
MOOE																				
CO																				
... add more Programs, if applicable																				
Subtotal, MOA Specific Budget																				
PS																				
MOOE																				
CO																				
II. Special Purpose Fund (Please Specify)																				
Pension and Gratuity Fund (PGF)																				
PS																				
Miscellaneous Personnel Benefit Fund (MPBF)																				
PS																				
Contingent Fund (CF)																				
MOOE																				
CO																				
Transitional Development Impact Fund (TDIF)																				
MOOE																				
CO																				
Other Contingent Fund																				
MOOE																				
CO																				
Special Development Fund (SDF)																				
MOOE																				
CO																				
Subtotal, Special Purpose Fund																				
PS																				
MOOE																				
CO																				

SUMMARY OF PRIOR YEAR'S UNPAID OBLIGATIONS, DISBURSEMENTS AND BALANCES
As of the Quarter Ending _____

Ministry/Office _____
Organization Code (UACS) _____

FY _____ Appropriations
FY _____ Special Development Fund

Particulars	Prior Year's Obligation - Due and Demandable/Accounts Payable					Prior Year's Obligation - Not Yet Due and Demandable												
	Balance at the Beginning of the Year Unadjusted Balance	Adjustments	Adjusted Balance	1st Quarter Ending March 31	2nd Quarter Ending June 30	3rd Quarter Ending Sept. 30	4th Quarter Ending Dec. 31	Total	Balance at Year-End	Balance at the Beginning of the Year Unadjusted Balance	Adjustments	Adjusted Balance	1st Quarter Ending March 31	2nd Quarter Ending June 30	3rd Quarter Ending Sept. 30	4th Quarter Ending Dec. 31	Total	Balance at Year-End
	2	3	4 = (2+(-)3)	5	6	7	8	9 = (5+6+7+8)	10 = (4-9)	11	12	13 = (11+(-)12)	14	15	16	17	18 = (14+15+16+17)	19 = (13-18)
GRAND TOTAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MOOE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Certified Correct:

Recommending Approval:

Approved By:

Chief Accountant / Head of Accounting Unit
Date:

Budget Officer / Head of Budget Unit
Date:

Head of Finance or equivalent
Date:

Minister / Head of Office
Date:

SUMMARY OF PRIOR YEAR'S UNPAID OBLIGATIONS, DISBURSEMENTS AND BALANCES
Instructions

FAR No. 3-A

1. The Summary of Prior Year's Unpaid Obligations, Disbursements and Balances shall be:
 - a. prepared by all MOAs in reporting the obligations, the disbursements (funds transferred to), liquidations and balances for the reporting period.

For highly decentralized MOAs, their provincial office/lower operating unit shall submit a copy of their reports to the regional office for consolidation. Subsequently, the MOA shall prepare a consolidated report and submit the same to the Ministry of Finance and Budget and Management (MFBM) and Commission on Audit (COA)-BARMM-Government Accountancy Sector (GAS).

All MOAs, including their provincial office/lower operating units, shall provide a copy of their report to their respective Audit Team Leader.
 - b. presented by Fund Cluster. The Funding Source Code under the Unified Accounts Codes Structure (UACS) will be clustered to capture the books of accounts being maintained by the agencies which will be covered by a separate issuance.
 - c. certified correct by the Chief Accountant/Head of Accounting Unit (data on prior year's obligation-due and demandable, disbursements, and balance at year-end-due and demandable) and Budget Officer/Head of Budget Unit (data on prior year's obligation-not yet due and demandable, and balance at year-end-not yet due and demandable). This shall be approved by the Minister/Head of Office or Authorized Representative as recommended by the Head of Finance or Equivalent.
 - d. submitted to MFBM and COA-BARMM within 30 days after the end of the quarter.**
2. Column 1 shall indicate the sources of funds, Organization Outcome, Cost Structure/Program and Major Programs/Projects, by Allotment Class, consistent with the UACS.
3. Column 2 to 4 shall reflect the balance of the prior year's obligation-due and demandable/accounts payable at the beginning of the year:
 - Column 2 unadjusted balance of the prior year's obligation-due and demandable/accounts payable at the beginning of the year, which shall correspond to the balances per FAR Nos. 1 and 1A and/or FAR No. 1-D of the immediately preceding year.
 - Column 3 adjustments made through Notice of Obligation Request and Status Adjustment (NORSA) due to, but not limited to, cancelled obligations and errors in the amount of obligations.
 - Column 4 adjusted balance of the prior year's obligation-due and demandable/accounts payable at the beginning of the year.
4. Columns 5 to 9 shall reflect the actual disbursements for prior year's obligation-due and demandable/accounts payable, broken down by quarter, as recorded in the Registry of Budget, Utilization and Disbursements (RBUDS):
 - Columns 5-8 total disbursements for prior year's obligation-due and demandable/accounts payable for the quarter ending March, June, September and December.
 - Column 9 total of columns 5, 6, 7 and 8.
5. Column 10 shall reflect the balance of the prior year's obligation-due and demandable/accounts payable at year-end, which is equivalent to the difference between columns 4 and 9.
6. Column 11 to 13 shall reflect the balance of the prior year's obligation-not yet due and demandable at the beginning of the year:
 - Column 11 unadjusted balance of the prior year's obligation-not yet due and demandable at the beginning of the year, which shall correspond to the balances per FAR Nos. 1 and 1A and/or FAR No. 1-D of the immediately preceding year.
 - Column 12 adjustments made through Notice of Obligation Request and Status Adjustment (NORSA) due to, but not limited to, cancelled obligations and errors in the amount of obligations.
 - Column 13 adjusted balance of the prior year's obligation-not yet due and demandable at the beginning of the year.
7. Columns 14 to 18 shall reflect the actual disbursements for prior year's obligation-not yet due and demandable, broken down by quarter, as recorded in the RBUDS:
 - Columns 14-17 total disbursements for prior year's obligation-not yet due and demandable for the quarter ending March, June, September and December.
 - Column 18 total of columns 14, 15, 16 and 17.
8. Column 19 shall reflect the balance of the prior year's obligation-not yet due and demandable at year-end, which is equivalent to the difference between columns 13 and 18.
9. **The Ministry/Office should properly indicate the type of appropriation/fund being reported. The reports should be separately prepared for each type of appropriation/fund.**

STATEMENT OF APPROVED BUDGET, UTILIZATION, DISBURSEMENTS AND BALANCES FOR TRANSFERRED FUNDS

(for Implementing Ministry/Office/Agency use only)
As of the Quarter Ending _____

Ministry/Office : _____
Organization Code (UACS) : _____

Current Year Appropriations FY _____
Extended Appropriations FY _____
Special Development Fund FY _____

Source Ministries/Offices/Agencies (MOAs) and Programs/Activities/Projects (PAPs)	UACS CODE	Approved Budgeted				Utilizations				Disbursements				Balances			
		Approved Budgeted Revenue/Receipts	Adjustments (Additions, Reductions, Modifications/ Augmentations)	Adjusted Budgeted Revenue/Receipts	1st Quarter Ending March 31	2nd Quarter Ending June 30	3rd Quarter Ending Sept. 30	4th Quarter Ending Dec. 31	Total	1st Quarter Ending March 31	2nd Quarter Ending June 30	3rd Quarter Ending Sept. 30	4th Quarter Ending Dec. 31	Total	Unutilized Budget	Unpaid Utilizations (10-15) = (17-18)	
		3	4	5=(3+4)	6	7	8	9	10=(6+7+8+9)	11	12	13	14	15=(11+12+13+14)	16=(5-10)	17	18
I. MOA Specific Budget																	
Name of MOA																	
Office/Sector/Operating Unit																	
Program/Sub-Program																	
Activity/Project																	
PS																	
MOOE																	
CO																	
... continue down to the last MOA, OSO and/or PAP																	
Subtotal, MOA Specific Budget																	
PS																	
MOOE																	
CO																	
II. Special Purpose Fund (Please Specify)																	
Name of MOA																	
Office/Sector/Operating Unit																	
Program/Sub-Program																	
Activity/Project																	
PS																	
MOOE																	
CO																	
... continue down to the last MOA, OSO and/or PAP																	
Subtotal, Special Purpose Fund																	
PS																	
MOOE																	
CO																	
GRAND TOTAL																	
PS																	
MOOE																	
CO																	
Certified Correct:		Certified Correct:															
Budget Officer / Head of Budget Unit		Chief Accountant / Head of Accounting Unit															
Date:		Date:															
		Recommending Approval:															
		Approved By:															
		Head of Finance or equivalent															
		Minister / Head of Office															
		Date:															

STATEMENT OF APPROVED BUDGET, UTILIZATION, DISBURSEMENTS AND BALANCES FOR TRANSFERRED FUNDS
Instructions

1. The Statement of Approved Budget, Utilization, Disbursements and Balances for Transferred Funds for the use of Implementing Ministries/Offices/Agencies (MOAs) shall be:
 - a. prepared by all MOAs in reporting the obligations, the disbursements (funds liquidations) and balances for the reporting period of the funds received from Source MOAs.
For highly decentralized MOAs, their provincial office/lower operating unit shall submit a copy of their reports to the regional office for consolidation. Subsequently, the MOA shall prepare a consolidated report and submit the same to the Ministry of Finance and Budget and Management (MFBM) and Commission on Audit (COA)-BARMM-Government Accountancy Sector (GAS).
All MOAs, including their provincial office/lower operating units, shall provide a copy of their report to their respective Audit Team Leader.
 - b. presented by Fund Cluster. The Funding Source Code under the Unified Accounts Codes Structure (UACS) will be clustered to capture the books of accounts being maintained by the agencies which will be covered by a separate issuance.
 - c. likewise presented by names of the Source MOAs of the funds received, by office/sector/operating unit, by program/sub-program and activity/project title, and by allotment class.
 - d. certified correct by the Budget Officer/Head of Budget Unit (data on approved budget, utilizations, unutilized budget, and unpaid utilizations-not yet due and demandable) and Chief Accountant/Head of Accounting Unit (disbursements and unpaid utilizations-due and demandable). This shall be approved by the Minister/Head of Office or Authorized Representative as recommended by the Head of Finance or Equivalent.
 - e. **submitted to MFBM and COA-BARMM within 30 days after the end of the quarter.**
2. Column 1 shall indicate the names of the Source MOAs of the funds received, by office/sector/operating unit, by program/sub-program and activity/project title, and by allotment class.
3. Column 2 - Adopt the UACS Code per COA-DBM-DOF Joint Circular (JC) No. 2013-1 dated 6 August 2013, JC No. 2014-1 dated 7 November 2014, and JC No. 1 dated 11 August 2017.
4. Columns 3 to 5 shall reflect the approved budgeted revenue/receipt of the Implementing MOA, which shall correspond to the amounts received from the Source MOAs:

Column 3	approved budgeted revenue/receipt for the period.
Column 4	adjustments representing additions, reductions or modifications/augmentations within the agency approved budgeted revenue/receipt.
Column 5	adjusted budgeted revenue/receipt for the period.
5. Columns 6 to 10 shall reflect the utilizations, broken down by quarter, as recorded in the Registry of Budget, Utilization and Disbursements (RBUD):

Columns 6-9	total budget utilized for the quarters ending March, June, September and December.
Column 10	total of columns 6, 7, 8 and 9.
6. Columns 11 to 15 shall reflect the actual disbursements made pertaining to the utilizations in Columns 6-10, broken down by quarter, as recorded in the RBUD:

Columns 11-14	total disbursements for the quarter ending March, June, September and December.
Column 15	total of columns 11, 12, 13 and 14.
7. Columns 16 to 18 shall reflect the balances of the approved budgeted revenue/receipt at the end of the reporting period:

Column 16	balance of approved budgeted revenue/receipt unutilized for the period equivalent to the difference between columns 5 and 10.
column 17-18	balance of unpaid obligations for the period equivalent to the difference between columns 10 and 15, broken down into: Due and Demandable/Accounts Payable and Not Yet Due and Demandable.
8. **The Ministry/Office should properly indicate the type of appropriation/fund being reported. The reports should be separately prepared for each type of appropriation/fund.**