

AGING OF UNPAID OBLIGATIONS
As at December 31, 2020

Department : DEPARTMENT OF FINANCE
Agency/Entity : BUREAU OF THE TREASURY
Operating Units : REGIONAL OFFICE NO. X
Organizational Code (UACS) : 110050300010
Fund Cluster : 01

(e.g. UACS Fund Cluster: 01-Regular Agency Fund, 02-Foreign Assisted Projects Fund, 03-Special Account-Locally Funded/ Domestic Grants Fund,
04-Special Account-Foreign Assisted/ Foreign Grants Fund)

Name of Creditors	Obligation Request and Status			AGING OF UNPAID OBLIGATIONS							Remarks
	Number	Date	Amount	Amount	90 days & below	91 to 180 days	181 to 270 days	271 to 365/366 days	More than 1 year but less than 2 years	More than 2 years	
1	2	3	4	5 = (6+7+8+9+10+11)	6	7	8	9	10	11	12
A. Due and Demandable Obligations (Accounts Payable)											
A.1 Current Year's Appropriations											
Sub-total			-	-	-	-	-	-	-	-	
A.2 Prior Year's Appropriations											
Sub-total			-	-	-	-	-	-	-	-	
Total			-	-	-	-	-	-	-	-	
B. Not Yet Due and Demandable Obligations											
B.1 Current Year's Appropriations											
1. Crown Paper & Stationaries Supply	02-101101-2020-12-0410	12/18/2020	3,915.00	3,915.00	3,915.00						Items were not yet delivered
Sub-total			3,915.00	3,915.00	3,915.00	-	-			-	
B.2 Prior Year's Appropriations											
Sub-total			-	-	-	-	-			-	
Total			3,915.00	3,915.00	3,915.00	-	-	-	-	-	
GRAND TOTAL			3,915.00	3,915.00	3,915.00	-	-	-	-	-	
Total Current Year's Appropriations			3,915.00	3,915.00	3,915.00	-	-	-	-	-	
Total Prior Year's Appropriations			-	-	-	-	-	-	-	-	

Certified Correct by:

MERCEDITA T. VALLEJOS

Budget Officer

Date: _____

Certified Correct by:

JAMESIR A. TABILLA

Chief Accountant

Date: _____

Approved by:

BIENVENIDO V. ESMERALDA, JR.

Agency Head or Authorized Official

Date: _____

LIST OF UNPAID OBLIGATIONS

Instructions

1. The List of Unpaid Obligations shall:

- a. be prepared by the National Government Agencies (NGAs) and Government Corporations (GCs) maintaining Special Account in the General Fund (SAGF) with Accounts Payable (A/Ps), which are outstanding as at 31 October 2019.
- b. cover all A/Ps of NGAs and GCs maintaining SAGF, except: (1) Trust or Fiduciary Funds, for as long as the purposes of their creation have not been accomplished; and (2) A/Ps correspondir to Foreign Assisted Projects (FAPs) for the duration of the said projects.
- c. cover all not yet due and demandable obligations, and adopt the UACS Code prescribed under the COA-DBM-DOF Joint Circular (JC) No. 2013-1 dated 6 August 2013, JC No. 2014-01 dated 7 November 2014, and JC No. 1 dated 11 August 2017
- d. be certified correct by the Budget Officer (data on Obligation Request and Status Number and amount and date on the list of Not Yet Due and Demandable Obligations) and Chief Accountant (data on the list of Due and Demandable Obligations) and approved by the Agency/Entity Head or Authorized Official as recommended by the Director of Financial Management Service (FMS) or Equivalent.
- e. cover the current year's (2019) information as of 31 October 2019.
- f. be due for submission to the COA Auditor on or before 15 November 2019 and forwarded to COA-Government Accountancy Sector (GAS) thereafter.

2. Column 1 to 10 shall reflect the following information:

Column 1 - Particulars indicating source of funds and the names of the creditors broken down into Due and Demandable Obligations (Accounts Payable) and Not Yet Due and Demandable Obligations, Current Year's and Prior Years' Appropriations

Due and Demandable Obligations (Accounts Payable) - A/Ps of NGAs and GCs maintaining SAGF for which goods, services, and projects have been delivered, rendered, completed and/or accepted regardless of the year when these obligations were incurred (i.e. current year or previous years).

Not Yet Due and Demandable Obligations - Obligations of NGAs and GCs maintaining SAGF, charged against current year and prior years' budget for which goods, services and pro are yet delivered, rendered, completed and/or accepted year.

Columns 2 to 4 - Obligation Request and Status Number, Date, and Total Amount of Unpaid Obligations

Column 5 - Amount of Unpaid Obligations Due and Demandable or Not Yet Due and Demandable per creditor

Column 6 to 9 - Outstanding Balance of Unpaid Due and Demandable Obligations (A/Ps) and Not Yet Due and Demandable Obligations for the fiscal year 2019 and years prior thereto

Column 10 - Indicate if the A/Ps are: (1) undocumented or not covered by perfected contracts or record regardless of year; (2) with actual administrative or judicial claim that has been fil and (3) other reasons.

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LIST OF UNPAID UTILIZATIONS
As at October 31, 2019

Department : DEPARTMENT OF FINANCE
 Agency/Entity : BUREAU OF THE TREASURY
 Operating Units : REGIONAL OFFICE NO. X
 Organizational Code (UACS) : 110050300010
 Fund Cluster : _____

(e.g. UACS Fund Cluster: 05-Internally Generated Funds, 06-Business Related Funds and 07-Trust Receipts)

Name of Creditors	Budget Utilization Request and Status			UNPAID UTILIZATIONS OUTSTANDING					Remarks
				Amount	2019	2018	2017	2016 and below	
1	2	3	4	5 = (6+7+8+9)	6	7	8	9	10
A. Due and Demandable Utilizations (Accounts Payable)									
A.1 Current Year's Approved Budget									
Creditor A (please specify name of creditor/s)									
Sub-total									
A.2 Prior Year's Approved Budget									
Creditor A (please specify name of creditor/s)									
Sub-total									
Total									
B. Not Yet Due and Demandable Utilizations									
B.1 Current Year's Approved Budget									
Creditor A (please specify name of creditor/s)									
Sub-total									
B.2 Prior Year's Approved Budget									
Creditor A (please specify name of creditor/s)									
Sub-total									
Total									
GRAND TOTAL									
Total Current Year's Approved Budget									
Total Prior Year's Approved Budget									

Certified Correct by:

MERCEDITA T. VALLEJOS

Budget Officer

Date: _____

Certified Correct by:

JAMESIR A. TABILLA

Chief Accountant

Date: _____

Approved by:

BIENVENIDO V. ESMERALDA, JR.

Agency Head or Authorized Official

Date: _____

LIST OF UNPAID UTILIZATIONS

Instructions

1. The List of Unpaid Utilizations shall:

- a. be prepared by the National Government Agencies (NGAs) and Government Corporations (GCs) maintaining Special Account in the General Fund (SAGF) with Accounts Payable (A/Ps), which are outstanding as at 31 October 2019.
- b. cover all A/Ps of NGAs and GCs maintaining SAGF, except: (1) Trust or Fiduciary Funds, for as long as the purposes of their creation have not been accomplished; and (2) A/Ps corresponding to Foreign Assisted Projects (FAPs) for the duration of the said projects.
- c. cover all not yet due and demandable utilizations, and adopt the UACS Code prescribed under the COA-DBM-DOF Joint Circular (JC) No. 2013-1 dated 6 August 2013, JC No. 2014-01 dated 7 November 2014, and JC No. 1 dated 11 August 2017
- d. be certified correct by the Budget Officer (data on Budget Utilization Request and Status Number and amount and date on the list of Not Yet Due and Demandable Utilizations) and Chief Accountant (data on the list of Due and Demandable Utilizations) and approved by the Agency/Entity Head or Authorized Official as recommended by the Director of Financial Management Service (FMS) or Equivalent.
- e. cover the current year's (2019) information as of 31 October 2019.
- f. be due for submission to the COA Auditor on or before 15 November 2019 and forwarded to COA-Government Accountancy Sector (GAS) thereafter.

2. Column 1 to 10 shall reflect the following information:

Column 1 - Particulars indicating source of funds and the names of the creditors broken down into Due and Demandable Utilizations (Accounts Payable) and Not Yet Due and Demandable Utilizations, Current Year's and Prior Years' Approved Budget

Due and Demandable Utilizations (Accounts Payable) - A/Ps of NGAs and GCs maintaining SAGF for which goods, services, and projects have been delivered, rendered, completed and/or accepted regardless of the year when these budget utilizations were incurred (i.e. current year or previous years)

Not Yet Due and Demandable Utilizations - Utilization of NGAs and GCs maintaining SAGF, charged against current year and prior years' budget for which goods, services and projects are not yet delivered, rendered, completed and/or accepted year.

Columns 2 to 4 - Budget Utilization Request and Status Number, Date, and Total Amount of Unpaid Utilizations

Column 5 - Amount of Unpaid Utilizations Due and Demandable or Not Yet Due and Demandable per creditor

Column 6 to 9 - Outstanding Balance of Unpaid Due and Demandable Utilizations (A/Ps) and Not Yet Due and Demandable Obligations for the fiscal year 2019 and years prior thereto

Column 10 - Indicate if the A/Ps are: (1) undocumented or not covered by perfected contracts or record regardless of year; (2) with actual administrative or judicial claim that has been filed and (3) other reasons.

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