

**M A S T E R**
C O P Y
U N C O N T R O L L E D
C O P Y
1.0 PURPOSE


The purpose of this procedure is to provide guidelines on the effective implementation of the approved budget, controlling agency expenses in accordance with the National Expenditure Program and Program of expenditures of the National Sports Development Fund and prepare regular reports for submission to the Chairman and other government agencies as required by the law.

2.0 SCOPE

The scope of this procedure covers preparation of Budget Utilization Request and Status (BURS)/Obligation Request and Status, preparation and submission of reports, preparation of annual budget proposal and request for Special Account in the General Fund.

3.0 DEFINITION OF TERMS

- 3.1 ALLOTMENT RELEASE PROGRAM (ARP) - Overall ceiling of the total obligation authority which may be issued to the agencies for the year, from all fund sources.
- 3.2 BUDGET ACCOUNTABILITY REPORTs (BARs) - Reports on the agencies actual financial and physical accomplishments/performance for a given period.
- 3.3 BUDGET EXECUTION DOCUMENTS (BEDs) - contain the agency's plans, spending schedules and spending targets for a particular period, it is being requested by the DBM in preparation for next year's national government quarterly disbursement program.
- 3.4 BUDGET ULIZATION REQEST AND STATUS/OBLIGATION REQUEST AND STATUS (BURS/ORS) - This is a request form for payment of all obligations, reimbursement of expenses, payrolls, cash advances, financial assistance and all other expenses.
- 3.5 CASH RELEASE PROGRAM (CRP)- Overall ceiling of disbursement authorities which may be issued to the agencies for a particular period.
- 3.6 DEPARTMENT OF BUDGET AND MANAGEMENT (DBM) - The Department/Office that is directly in charge of all the funding requirements of all the departments/bureaus/offices and agencies in the government.
- 3.7 BUDGET FINANCIAL ACCOUNTABILITY REPORTs (BFARs) - Reports on the agency's actual obligations, disbursements and balances for a specific given time submitted to DBM and COA, 30 days after the end of each quarter.
- 3.8 FORWARD ESTIMATEs (FEs) - Projections or estimation of the future costs of existing policies. It also serves as the validation instrument of determining the reasonableness of agency proposals on existing programs/projects/activities.
- 3.9 GENERAL APPROPRIATION ACT (GAA) - An act authorizing the disbursements of funds for all government offices and agencies.
- 3.10 MAJOR FINAL OUTPUTs (MFOs)- Goods and services that an agency is mandated to deliver to external client through the implementation of program, projects and activities.
- 3.11 MAINTENANCE AND OTHER OPERATING EXPENSES (MOOE) - Refer to expenditures to support the operations of government agencies such as expenses for supplies and materials, transportation and travel, etc.

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- 3.12 NOTICE OF CASH ALLOCATION (NCA) - Cash authority issued by the DBM to central, regional and provincial offices and operating units to cover the cash requirements of the agencies.
- 3.13 PERSONAL SERVICES (PS) - Provisions for the payment of salaries and wages and other personnel benefits.
- 3.14 RETIREMENT AND LIFE INSURANCE PREMIUMS (RLIP) - The share of the national government in the premium payments to GSIS, for the life insurance and retirement benefit fund of government employees.
- 3.15 STATEMENT OF APPROPRIATION, ALLOTMENT, OBLIGATION, DISBURSEMENT AND BALANCES (SAAODB) - This report reflects the authorized appropriations received including total obligations, total disbursements, and the balances of unreleased appropriation, unobligated allotments and unpaid obligations of department/office/agency.
- 3.16 SPECIAL ALLOTMENT RELEASE ORDER (SARO) - A specific authority issued for identified agencies to incur obligations not exceeding a given amount during a specified period for the purpose indicated. It shall cover expenditures the release of which is subject to compliance with specific laws or regulations or is subject to separate approval or clearance by competent authority.

4.0 REFERENCE DOCUMENTS

- 4.1 Budget Division Operations Manual
- 4.2 Republic Act 6847
- 4.3 Department of Budget and Management Guidelines
- 4.4 Itinerary and Travel Order
- 4.5 Government Account Manual
- 4.6 Annual General Appropriations Act
- 4.7 Budget Call
- 4.8 House of Representatives forms
- 4.9 Senate of the Philippines forms
- 4.10 Reports of Concerned Office



5.0 PROCESS FLOW

5.1 Preparation of Budget Utilization Request and Status (BURS)/Obligation Request and Status (ORS)

RESPONSIBLE	FLOW CHART	REFERENCE
<p>Deputy Executive Director-FAS, AFMS Staff</p> <p>Top Management, Procurement</p> <p>Chief Budget Officer, Budget Staff</p> <p>Budget Staff</p> <p>Chief Budget Officer</p> <p>Budget Staff</p> <p>Budget Staff</p>	<pre> graph TD START([START]) --> Step1[Endorsement of Approved Request for BURS/ORS] Step1 --> Step2[➤ Purchase Order ➤ Financial Assistance ➤ Reimbursement ➤ Other Approved Requests] Step2 --> Step3[Determine Fund Source and Object Class] Step3 --> Step4[Prepare Budget Utilization Request and Status (BURS)/Obligation Request and Status (ORS)] Step4 --> Step5[Certify that the allotment is available and obligated] Step5 --> Step6[Endorse and forward certified BURS/ORS to Accounting Division and file the photo copy of the signed BURS/ORS] Step6 --> Step7[Encode and consolidate all signed photo copies of BURS/ORS in preparation for all the reports to DBM and COA] Step7 --> END([END]) </pre>	<p>Budget Division Operations Manual</p> <ul style="list-style-type: none"> ➤ BAC Resolutions ➤ Board Resolutions ➤ Itinerary and Travel Order ➤ Approved Requests <p>Government Account Manual</p> <p>Budget Division Operations Manual</p> <p>Budget Division Operations Manual</p> <p>Budget Division Operations Manual</p> <p>Budget Division Operations Manual</p>



5.2 Preparation and Submission of Reports

RESPONSIBLE	FLOW CHART	REFERENCE
Chief Budget Officer, Budget Staff		All applicable DBM Guidelines GAAM
Budget Staff		All applicable DBM Guidelines
Chief Budget Officer, Budget Staff		All applicable DBM Guidelines
Budget Staff		All applicable DBM Guidelines
Chief Budget Officer		Budget Division Operations Manual
Top Management		Budget Division Operations Manual
Budget Staff		Motor Pool Unit Manual
Budget Staff		Budget Division Operations Manual




5.3 Preparation of Annual Budget Proposal

RESPONSIBLE	FLOW CHART	REFERENCE
<p>Budget Division</p> <p>Chief Budget Officer, Budget Staff</p> <p>Top Management, Program Research and Development Division, Budget Division, Accounting Division, AFMS, BCSSS, Personnel Office and other concerned office</p> <p>Budget Division</p> <p>Chief Budget Officer, Budget Staff</p> <p>Top Management</p> <p>Top Management</p>	<pre> graph TD START([START]) --> Step1[Received/download all Annual Budget Preparation Forms from Budget Call, Senate of the Philippines and House of Representatives] Step1 --> Step2[Distribute all Annual Budget Preparation Forms to all respective offices together with a memoranda and deadline of submission.] Step2 --> Step3[Prepares all data and necessary documents] Step3 --> Step4[Collate and encode all data in the Online Submission of Budget Proposal (OSBP) system of DBM] Step4 --> Step5[Generates system report from the OSBP] Step5 --> Step6[Approves Hardcopy and OSBP generated report of the Annual Budget Proposal] Step6 --> Step7[Submit Annual Budget Proposal to DBM, Senate of the Philippines and House of Representatives] Step7 --> END([END]) </pre>	<ul style="list-style-type: none"> ➤ Budget Call (DBM) ➤ House of Representatives Forms ➤ Senate of the Philippines Forms <ul style="list-style-type: none"> ➤ Budget Call (DBM) ➤ House of Representatives Forms ➤ Senate of the Philippines Forms <p>Reports of concerned offices</p> <p>Reports of concerned offices</p> <p>All applicable DBM Guidelines</p> <p>All applicable DBM Guidelines</p> <p>All applicable DBM Guidelines</p>



5.4 Requests for Special Account in the General Fund (SAGF)

RESPONSIBLE	FLOW CHART	REFERENCE
Chief Budget Officer	<p style="text-align: center;">START</p> <p style="text-align: center;">↓</p> <div style="border: 1px solid black; padding: 5px; text-align: center;"> Write request letter to Manila Jockey Club, Inc. (MJCI)/Philippine Racing Club, Inc. (PRCI)/Bureau of Customs (BOC) for certification of taxes on horse racing during special holidays and taxes and duties on all imported athletic equipment from the previous year </div> <p style="text-align: center;">↓</p>	R.A 6847, Vital Documents for PSC, Operations Manual
Chief Budget Officer	<p style="text-align: center;">Request letter</p> <p style="text-align: center;">↓</p>	Operations Manual
Head of Agency	<p style="text-align: center;">Approval of letter request</p> <p style="text-align: center;">↓</p>	Operations Manual
Manila Jockey Club, Inc. (MJCI)/Philippine Racing Club, Inc. (PRCI)/Bureau of Customs (BOC)	<p style="text-align: center;">Release of Certification</p> <p style="text-align: center;">↓</p>	R.A 6847
Head of Agency, Chief Budget Officer	<p style="text-align: center;">Request for certification from Bureau of Internal Revenue (BIR)</p> <p style="text-align: center;">↓</p>	R.A 6847
Bureau of Internal Revenue (BIR)	<p style="text-align: center;">Release of Certification</p> <p style="text-align: center;">↓</p>	R.A 6847
Head of Agency, Chief Budget Officer	<p style="text-align: center;">Request for certification from Bureau of Treasury (BTR)</p> <p style="text-align: center;">↓</p>	R.A 6847
Bureau of Treasury (BTR)	<p style="text-align: center;">Release of Certification</p> <p style="text-align: center;">↓</p>	R.A 6847

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6.0 PROCEDURE

6.1 Preparation of Budget Utilization Request and Status (BURS)/Obligation Request and Status (ORS)


- 6.1.1 Endorsement of approved document for BURS/ORS to the Budget Division from the Office of the Deputy Executive Director – FAS
- 6.1.2 Determine Fund Source and Object Class
- 6.1.3 Prepare Budget Utilization Request and Status (BURS)/Obligation Request and Status (ORS)
- 6.1.4 Chief Budget Officer will certify that the allotment is available and obligated
- 6.1.5 Endorse and forward all the documents with the BURS/ORS to the Accounting Division; retain a copy of the signed BURS/ORS
- 6.1.6 Encode and consolidate all BURS/ORS in a data bank and file all photocopies of signed BURS/ORS to a file holder

6.2 Preparation and Submission of Reports

- 6.2.1 Prepare Budgetary Reports from the data bank
- 6.2.2 Encode data in the Unified Reporting System (URS) of the DBM
- 6.2.3 Generate online reports and hard copy reports
- 6.2.4 Certify and coordinates all Reports with Accounting Division, AFMS and Top Management
- 6.2.5 Top Management will sign and approve all the reports
- 6.2.6 Request vehicle to deliver reports to COA and/or DBM
- 6.2.6 Budget Division will submit all approved reports to DBM and/or COA

6.3 Preparation of Annual Budget Proposal

- 6.3.1 Received/download all Annual Budget Preparation Forms from Budget Call, Senate of the Philippines and House of Representatives
- 6.3.2 Distribute all Annual Budget Preparation Forms to all respective offices together with a memoranda and deadline of submission.
- 6.3.3 Prepares all data and necessary documents
- 6.3.4 Collate and encode all data in the Online Submission of Budget Proposal (OSBP) system of DBM
- 6.3.5 Generates system report from the OSBP
- 6.3.6 Approves Hardcopy and OSBP generated report of the Annual Budget Proposal
- 6.3.7 Submit Annual Budget Proposal to DBM, Senate of the Philippines and House of Representatives

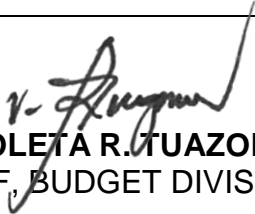

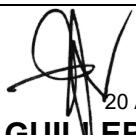
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6.4 Requests for Special Account in the General Fund (SAGF)

- 6.4.1 Write request letter to Manila Jockey Club, Inc. (MJCI)/Philippine Racing Club, Inc. (PRCI)/Bureau of Customs (BOC) for certification of taxes on horse racing during special holidays and taxes and duties on all imported athletic equipment from the previous year
- 6.4.2 Approval of letter request
- 6.4.3 Release of Certification from MJCI/PRCI/BOC
- 6.4.4 Request for certification from Bureau of Internal Revenue (BIR)
- 6.4.5 Release of Certification from BIR
- 6.4.6 Request for certification from Bureau of Treasury (BTR)
- 6.4.7 Release of Certification from BTR
- 6.4.8 Request for Special Allotment Release Order (SARO) & Notice of Cash Allocation (NCA) to DBM
- 6.4.9 Release of Special Allotment Release Order (SARO) & Notice of Cash Allocation (NCA)
- 6.4.10 Pick-up of Special Allotment Release Order (SARO) & Notice of Cash Allocation (NCA)

7.0 FORMS ATTACHED

- 7.1 BURS & ORS Form

Prepared by/Date:	Reviewed by/Date:	Approved by/Date:
 VIOLETA R. TUAZON CHIEF, BUDGET DIVISION	 ANNA CHRISTINE S. ABELLANA HEAD, SEA AND AIR TRAVEL UNIT (QMR)	 20 April 2021 ATTY. GUILLERMO B. IROY, JR. ACTING EXECUTIVE DIRECTOR