

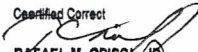
SUMMARY OF APPROPRIATIONS, ALLOTMENTS, OBLIGATIONS, DISBURSEMENTS AND BALANCES BY OBJECT OF EXPENDITURES
As of the Quarter Ending September 30, 2014

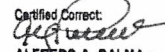
Department: DEPARTMENT OF FINANCE
Agency: BUREAU OF CUSTOMS
Operating Unit :
Organization Code (UACS) : 11 002 00 00000
Funding Source Code : 01101101, 03104339, 0310434

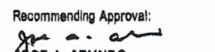
X	Current Year Appropriations
	Supplemental Appropriations
	Continuing Appropriations

Particulars	UACS CODE	APPROPRIATIONS			ALLOTMENTS			CURRENT YEAR OBLIGATIONS				CURRENT YEAR DISBURSEMENTS				BALANCES						
		Authorized Appropriation	Adjustments (Transfer To/From Realignment)	Adjusted Appropriations	Allotments Received	Adjustments (Withdrawal/Realignment)	Transfer To	Transfer From	Adjusted Total Allotments	1st Quarter Ending Mar 31	2nd Quarter Ending Jun 30	3rd Quarter Ending September 30	Total	1st Quarter Ending Mar 31	2nd Quarter Ending Jun 30	3rd Quarter Ending Sept 30	Total	Unreleased Appropriations	Unobligated Allotment	Unpaid Accounts		
		3	4	5(3-4)	6	7	8	9	10(8-7-9)	11	12	13	14(11+12+13)	15	16	17	18	19(16+17+18)	20(15-10)	21(16-15)	22	23
SUMMARY																						
A. AGENCY SPECIFIC BUDGET	01 10 1101																					
Personnel Services	5010000000	1,120,807,000.00	0.00	1,120,807,000.00	1,120,807,000.00	0.00	0.00	0.00	1,120,807,000.00	277,411,303.72	269,137,489.14	224,480,727.65	771,069,520.51	247,918,008.82	293,690,016.54	222,236,261.60	763,844,286.66	0.00	349,797,479.49	7,165,233.85		
Salaries and Wages																						
Salaries and Wages - Regular	50101010 01	867,791,000.00		867,791,000.00	867,791,000.00				867,791,000.00	243,027,130.95	186,258,402.83	194,548,035.42	623,833,569.20	217,390,716.00	207,455,721.59	193,027,446.20	617,873,883.79	0.00	243,957,430.80	5,959,885.41		
Basic Salary - Civilian																						
Basic Pay - Military/Uniformed Personnel																						
Salaries and Wages - Contractual	50101010 02	2,502,000.00		2,502,000.00	2,502,000.00				2,502,000.00	274,841.60	70,125.80	294,967.60	639,859.00	128,197.43	215,005.34	286,980.61	630,183.38	0.00	1,862,141.00	6,675.62		
Other Compensation																						
Personal Economic Relief Allowance (PERA)	50102010 01	86,400,000.00		86,400,000.00	86,400,000.00				86,400,000.00	24,444,435.49	18,819,093.58	19,291,468.04	62,554,998.01	22,593,504.71	20,502,373.85	18,995,387.94	62,091,268.50	0.00	23,845,001.99	463,731.51		
Representation Allowance (RA)	50102020	7,896,000.00		7,896,000.00	7,896,000.00				7,896,000.00	2,117,400.00	1,887,375.00	2,232,500.00	6,237,275.00	1,596,500.00	2,398,250.00	2,217,500.00	6,212,250.00	0.00	1,658,725.00	26,025.00		
Transportation Allowance (TA)	50102030 01	7,896,000.00		7,896,000.00	7,896,000.00				7,896,000.00	2,061,600.00	1,893,375.00	2,233,000.00	6,187,975.00	1,532,500.00	2,380,250.00	2,185,000.00	6,057,750.00	0.00	1,708,025.00	130,225.00		
Clothing/Uniform Allowance	50102040 01	18,000,000.00		18,000,000.00	18,000,000.00				18,000,000.00	0.00	16,685,000.00	40,000.00	15,925,000.00	15,885,000.00	35,000.00	15,820,000.00	15,820,000.00	0.00	2,075,000.00	5,000.00		
Subsistence Allow (Military/Uniformed Personnel)	50102050 01	5,790,000.00		5,790,000.00	5,790,000.00				5,790,000.00	432,801.00	831,951.00	635,130.00	1,899,882.00	226,290.00	845,216.33	816,810.00	1,887,018.33	0.00	3,890,118.00	12,885.67		
Subsistence Allow - Magna Carta RA 7305	50102050 03	90,000.00		90,000.00	90,000.00				90,000.00	20,000.00	5,000.00	14,650.00	39,550.00	7,500.00	17,600.00	14,650.00	39,550.00	0.00	80,450.00	0.00		
Laundry Allow - Magna Carta RA 7305	502090 04	9,000.00		9,000.00	9,000.00				9,000.00	3,000.00	750.00	1,984.12	5,734.12	750.00	3,000.00	1,984.12	5,734.12	0.00	3,265.88	0.00		
Hazard Pay - Magna Carta RA 7305	50102110 06	37,000.00		37,000.00	37,000.00				37,000.00	55,602.54	(18,602.54)	0.00	37,000.00		37,000.00		37,000.00	0.00	0.00	0.00		
Quarters Allowance - Civilian	50102090 01	6,720,000.00		6,720,000.00	6,720,000.00				6,720,000.00	0.00	0.00	0.00	0.00				0.00	0.00	6,720,000.00	0.00		
Productivity Incentive Allowance	50102080 01	7,200,000.00		7,200,000.00	7,200,000.00				7,200,000.00	0.00	284,000.00	328,000.00	892,000.00	284,000.00	468,000.00	732,000.00	1,400,000.00	0.00	6,808,000.00	(140,000.00)		
Year end Bonus	50102140 01	72,317,000.00		72,317,000.00	72,317,000.00				72,317,000.00	0.00	31,803,025.12	67,682.00	31,860,607.12	31,769,365.62	79,926.50	31,838,292.12	0.00	40,458,392.88	22,315.00			
Cash Gift	50102150 01	18,000,000.00		18,000,000.00	18,000,000.00				18,000,000.00	0.00	8,035,000.00	17,500.00	8,052,500.00	8,035,000.00	17,500.00	8,052,500.00	0.00	9,947,500.00	0.00			
Personnel Benefit Contributions																		0.00	0.00	0.00		
Pag-ibig Contributions	50103020 01	4,321,000.00		4,321,000.00	4,321,000.00				4,321,000.00	1,187,478.89	816,650.00	979,098.81	2,983,197.70	1,047,303.89	938,774.22	973,488.81	2,957,546.92	0.00	1,387,802.30	6,650.78		
Philhealth Contributions	50103030 01	9,356,000.00		9,356,000.00	9,356,000.00				9,356,000.00	2,858,530.16	1,779,010.07	2,198,974.35	6,834,514.57	2,357,685.12	2,076,475.78	2,138,821.85	6,572,762.73	0.00	2,721,485.43	61,751.84		
ECC Contributions	50103040 01	4,313,000.00		4,313,000.00	4,313,000.00				4,313,000.00	1,148,483.10	807,333.28	989,395.04	2,925,211.42	1,038,081.37	900,083.63	955,210.43	2,893,376.63	0.00	1,387,788.58	31,835.79		
Other Personnel Benefits																		0.00	0.00	0.00		
Lump-sum for Sep Increments (Length of Service)	50104990 10	2,169,000.00		2,169,000.00	2,169,000.00				2,169,000.00	0.00	0.00	620,647.37	620,647.37			43,175.14	43,175.14	0.00	1,548,352.63	577,472.23		
Maintenance & Other Operating Expenses	5020000000	818,828,000.00	0.00	818,828,000.00	818,828,000.00	0.00	0.00	0.00	818,828,000.00	67,662,839.99	98,238,968.27	85,439,406.62	249,238,215.98	63,318,819.21	89,632,813.90	90,707,872.36	243,659,305.47	0.00	869,386,764.02	5,579,910.51		
Travelling Expenses																						
Travel Expenses - Local	50201010	20,762,000.00		20,762,000.00	20,762,000.00				20,762,000.00	1,730,690.46	2,386,365.74	2,414,821.70	6,531,677.90	1,680,157.30	2,531,477.12	2,409,813.82	6,521,248.24	0.00	14,230,322.10	10,429.66		
Travel Expenses - Foreign	50201020	19,492,000.00		19,492,000.00	19,492,000.00				19,492,000.00	0.00	2,895,208.64	925,184.06	3,820,392.70		2,883,960.48	906,864.34	3,790,824.82	0.00	15,671,607.30	29,687.88		
Training and Scholarship Expenses																		0.00	0.00	0.00		
Training Expenses	50202010	12,350,000.00		12,350,000.00	12,350,000.00				12,350,000.00	369,394.00	451,068.32	687,053.15	1,507,515.47	80,394.00	626,390.00	678,839.07	1,382,423.07	0.00	10,842,484.53	126,082.40		
Scholarship Expenses													0.00						0.00	0.00		
Supplies and Materials Expenses																						
Office Supplies Expenses	50203010	79,668,000.00		79,668,000.00	79,668,000.00				79,668,000.00	10,542,878.63	6,015,056.53	9,231,682.40	27,769,617.58	10,266,095.47	8,226,718.58	8,989,068.78	27,511,882.83	0.00	51,878,362.44	277,734.73		
Accountable Forms Expenses	50203020	27,000,000.00		27,000,000.00	27,000,000.00				27,000,000.00	4,124,280.00	3,932,400.00	7,302,657.00	15,359,237.00	4,124,280.00		11,234,897.00	15,359,237.00	0.00	11,640,763.00	0.00		
Medical, Dental, Lab Supplies Exp	50203080	400,000.00		400,000.00	400,000.00				400,000.00	0.00	76,550.00	0.00	76,550.00		76,550.00		76,550.00	0.00	323,450.00	0.00		
Gasoline, Oil and Lubricants Expenses	50203090	18,940,000.00		18,940,000.00	18,940,000.00				18,940,000.00	858,593.36	2,077,915.50	1,915,045.23	4,851,554.09	763,827.94	2,172,680.92	1,890,749.23	4,827,258.09	0.00	14,088,445.91	24,296.00		
Other Supplies Expenses																						
Utility Expenses																						
Water Expenses	50204010	26,140,000.00		26,140,000.00	26,140,000.00				26,140,000.00	5,367,582.89	7,110,413.08	6,830,753.02	19,308,748.99	5,205,866.89	7,057,561.33	6,982,474.59	19,245,902.81	0.00	6,831,251.01	62,846.18		
Electricity Expenses	50204020	159,462,000.00		159,462,000.00	159,462,000.00				159,462,000.00	15,456,861.63	24,100,076.93	19,160,380.13	56,707,118.69	14,892,927.29	24,026,055.95	18,976,180.04	57,695,163.28	0.00	100,754,881.31	1,011,955.41		
Communication Expenses																						
Postage and Deliveries	50205010	2,612,000.00		2,612,000.00	2,612,000.00				2,612,000.00	572,879.00	840,039.00	583,211.00	1,996,129.00	633,079.00	632,902.67	598,520.00	1,964,501.67	0.00	615,871.00	31,627.33		
Telephone Expenses - Landline	50205020 02	39																				

Particulars	UACS CODE	APPROPRIATIONS			ALLOTMENTS				CURRENT YEAR OBLIGATIONS				CURRENT YEAR DISBURSEMENTS				BALANCES						
		Authorized Appropriation	Adjustments (To/From Reassignment)	Adjusted Appropriations	Allotments Received	Adjustments (Withdrawal/ Reassignment)	Transfer To	Transfer From	Adjusted Total Allotments	1st Quarter Ending Mar 31	2nd Quarter Ending Jun 30	3rd Quarter Ending September 30	Total	1st Quarter Ending Mar 31	2nd Quarter Ending Jun 30	3rd Quarter Ending Sept 30	Total	Unreleased Appropriations	Unobligated Allotment	Unpaid Accounts			
		3	4	5(3+4)	6	7	8	9	10=7+8+9	11	12	13	14=11+12+13+14	15	16	17	18	19=15+16+17+18	20=(5-10)	21=(10-15)	22	23	24
Transportation and Delivery Expenses	60299040	3,859,000.00		3,859,000.00	3,859,000.00				3,859,000.00	34,710.56	63,803.50	85,718.00	184,232.06	36,502.00	59,012.06	61,895.00	160,209.06	0.00	3,694,787.94	4,023.00			
Subscription Expenses	60299070	1,600,000.00		1,600,000.00	1,600,000.00				1,600,000.00	11,349.00	107,176.00	287,894.31	408,409.31	8,899.00	109,626.00	209,072.30	327,597.30	0.00	1,093,590.69	78,812.01			
Professional Services																							
Auditing Services	60211020	500,000.00		500,000.00	500,000.00				500,000.00	3,450.00	1,950.00	0.00	5,400.00	3,450.00	1,950.00		5,400.00	0.00	494,600.00	0.00			
Environment/Sanitary Services	60212010	6,042,000.00		6,042,000.00	6,042,000.00				6,042,000.00	0.00	63,000.00	144,109.00	207,109.00				0.00	0.00	5,834,891.00	207,109.00			
General Services	60212990	2,940,000.00		2,940,000.00	2,940,000.00				2,940,000.00	104,356.00	79,104.50	21,165.75	204,626.25	104,356.00	46,304.50	17,839.75	168,200.25	0.00	2,735,373.75	36,426.00			
Janitorial Services	60212020	25,578,000.00		25,578,000.00	25,578,000.00				25,578,000.00	6,457,891.24	7,838,938.88	6,471,452.25	20,768,082.37	6,384,422.57	8,541,412.04	4,748,613.58	18,772,448.19	0.00	4,808,917.63	1,995,634.18			
Other Professional Services	60211990	63,130,000.00		63,130,000.00	63,130,000.00				63,130,000.00	8,101,790.67	12,497,133.72	17,125,920.49	37,724,844.88	7,861,658.85	12,737,265.54	16,668,331.52	37,267,255.91	0.00	25,405,155.12	457,689.97			
Repairs & Maintenance (Specify object)																							
Repairs & Maintenance (RM) - Land Improvements																							
RM - Building																							
RM - Office Building	60213040	171,449,000.00		171,449,000.00	171,449,000.00				171,449,000.00	108,956.00	355,181.00	1,289,513.52	1,733,650.52	108,956.00	199,000.00	826,360.60	1,134,336.60	0.00	159,715,349.48	599,313.72			
RM - Other Machinery and Equipment	60213050	55,779,000.00		55,779,000.00	55,779,000.00				55,779,000.00	950,881.80	987,983.61	1,056,074.29	2,994,939.70	901,852.80	1,037,212.61	1,015,827.04	2,954,492.45	0.00	82,784,060.30	40,447.25			
RM - Transportation Equipment																							
RM - Motor Vehicles	60213080	2,198,000.00		2,198,000.00	2,198,000.00				2,198,000.00	100,000.00	234,000.00	183,294.70	487,294.70	100,000.00	220,936.60	136,044.70	456,981.60	0.00	1,708,705.30	30,313.20			
Out-of-State Expenses																							
Confidential Expenses	60210010	4,000,000.00		4,000,000.00	4,000,000.00				4,000,000.00	0.00	0.00	0.00	0.00				0.00	0.00	4,000,000.00	0.00			
Intelligence Expenses	60210020	800,000.00		800,000.00	800,000.00				800,000.00	0.00	0.00	0.00	0.00				0.00	0.00	800,000.00	0.00			
Miscellaneous Expenses	60210030	5,081,000.00		5,081,000.00	5,081,000.00				5,081,000.00	790,078.80	918,270.55	928,414.81	2,634,764.16	782,302.65	771,334.90	1,089,720.26	2,623,357.81	0.00	2,426,235.84	11,406.35			
Taxes, Insurance Premiums and Other Fees																							
Taxes, Duties and Licenses	60215010	1,039,000.00		1,039,000.00	1,039,000.00				1,039,000.00	5,000.00	39,578.12	19,839.08	81,417.18	5,000.00	36,578.12	19,839.08	81,417.18	0.00	977,682.82	0.00			
Fidelity Bond Premiums	60215020	3,633,000.00		3,633,000.00	3,633,000.00				3,633,000.00	657,893.75	358,878.75	333,249.25	1,350,021.75	667,893.75	358,878.75	331,465.75	1,348,238.25	0.00	2,162,978.25	1,783.50			
Insurance Expenses	60215030	2,820,000.00		2,820,000.00	2,820,000.00				2,820,000.00	0.00	0.00	183,140.66	183,140.66				183,140.66	0.00	2,356,859.34	5,285.35			
Other Maintenance and Operating Expenses																							
Fiscal Expenses				0.00									0.00				0.00	0.00	0.00	0.00	0.00		
Capital Outlays				0.00									0.00				0.00	0.00	0.00	0.00	0.00		
Office Equipments/Furniture & Fixtures				0.00									0.00				0.00	0.00	0.00	0.00	0.00		
Transportation Equipment				0.00									0.00				0.00	0.00	0.00	0.00	0.00		
Land and Land Improvements				0.00									0.00				0.00	0.00	0.00	0.00	0.00		
B. AUTOMATIC APPROPRIATIONS		6,961,336,000.00	0.00	6,961,336,000.00	239,764,100.00				239,764,100.00	27,341,612.20	18,317,775.64	158,936,632.22	204,895,920.06	24,303,893.84	21,355,212.64	157,366,810.04	203,017,616.82	6,721,871,900.00	35,168,179.44	1,578,303.54	0.00		
Retirement and Life Insurance Premium	01 104 102																						
Personal Services	60203010	104,133,000.00		104,133,000.00	104,133,000.00				104,133,000.00	27,341,612.20	18,317,775.64	23,305,432.72	68,964,820.56	24,303,893.84	21,355,212.64	21,727,410.54	87,386,517.02	0.00	35,168,179.44	1,578,303.54			
Customs Duties and Taxes													0.00										
Specify object of expenditures																							
Others (Please specify)													0.00										
Special Account in the General Fund																							
CONTAINER SECURITY FEES (CSF)	03 104339	288,728,000.00		288,728,000.00	135,631,100.00				135,631,100.00			135,631,099.50	135,631,099.50			135,631,099.50	135,631,099.50	153,066,900.00	0.00	0.00			
SUPER GREEN LANE (SGL)	03 104340	36,000,000.00		36,000,000.00	0.00				0.00									36,000,000.00	0.00	0.00			
TAX REFUNDS	03 104341	6,300,000,000.00		6,300,000,000.00	0.00				0.00									6,300,000,000.00	0.00	0.00			
TCC MONETIZATION PROGRAM	03 104341	232,475,000.00		232,475,000.00	0.00				0.00									232,475,000.00	0.00	0.00			
C. SPECIAL PURPOSE FUND		129,961,062.00		129,961,062.00	129,961,062.00				129,961,062.00	46,011,329.00	36,387,125.00	47,562,608.00	129,961,062.00	41,783,758.70	30,776,116.66	51,653,421.98	124,216,299.34	0.00	0.00	5,744,762.66	0.00		
Miscellaneous Personnel Benefits Fund																							
Pension and Gratuity Fund	50100000 00	129,961,062.00		129,961,062.00	129,961,062.00				129,961,062.00	46,011,329.00	36,387,125.00	47,562,608.00	129,961,062.00	41,783,758.70	30,776,116.66	51,653,421.98	124,216,299.34	0.00	0.00	5,744,762.66	0.00		
Personal Services (Terminal Leave/Retirement Gratuity)																							
Contingent Fund																							
GRAND TOTAL		9,030,732,062.00		9,030,732,062.00	2,309,160,162.00				2,309,160,162.00	418,327,084.01	420,079,358.05	516,399,276.49	1,354,805,718.55	377,324,480.27	435,456,961.74	621,956,065.98	1,334,737,507.99	6,721,871,900.00	954,354,442.95	20,068,210.56	0.00		

Certified Correct

RAFAEL M. CRISOL, JR.
 Chief, Budget Division
 Date: October 8, 2014

Certified Correct:

ALFREDO A. PALMA
 Chief Accountant
 Date: October 15, 2014

Recommending Approval:

JOSE A. ABUNDO
 Director, Financial Management Office
 Date: 10/20/2014


Approved By:

ARTURO M. LACHICA, CESO II
 Deputy Commissioner, Internal Administration Group
 Date:

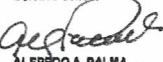
Resident Auditor
 COA - Accountancy
 Senate
 Congress
 DBM
 DOF
 File

Particulars	UACS CODE	APPROPRIATIONS			ALLOTMENTS					CURRENT YEAR OBLIGATIONS				CURRENT YEAR DISBURSEMENTS				BALANCES						
		Authorized Appropriation	Adjustments (Transfer To/From Reassignment)	Adjusted Appropriations	Allotments Received	Adjustments (Withdrawal Reassignment)	Transfer To	Transfer From	Adjusted Total Allotments	1st Quarter Ending Mar 31	2nd Quarter Ending Jun 30	3rd Quarter Ending September 30	Total	1st Quarter Ending Mar 31	2nd Quarter Ending Jun 30	3rd Quarter Ending September 30	Total	Unreleased Appropriations	Unobligated Allotment	Unpaid Accounts				
																				Due and Demandable	Not Yet Due and Demandable			
1	2	3	4	5=(3+4)	6	7	8	9	10=(8+7+6+9)	11	12	13	14=(11+12+13+14)	15	16	17	18	19=(15+16+17+18+19)	20=(19-16)	21=(6-16)	22=(10-16)	23	24	
RM - Machinery and Equipment	50213050 02	30,405,550.27		30,405,550.27	30,405,550.27				30,405,550.27				25,189.00			12,857.35			12,857.35	0.00		30,380,361.27	12,331.65	
RM - Other Machinery and Equipment	50213050 99	47,456,127.81		47,456,127.81	47,456,127.81				47,456,127.81	19,000.00			19,000.00	18,900.00					18,900.00	0.00		47,437,127.81	100.00	
RM - Transportation Equipment																			0.00				0.00	
RM - Motor Vehicles	50213060	14,729.37		14,729.37	14,729.37				14,729.37				0.00						0.00	0.00		14,729.37	0.00	
Confidential, Intelligence, Extraordinary and Miscellaneous Expenses																			0.00				0.00	
Confidential Expenses	50210010	0.00		0.00	0.00				0.00				0.00						0.00	0.00		0.00	0.00	
Intelligence Expenses	50210020	500,000.00		500,000.00	500,000.00				500,000.00				0.00						0.00	0.00		500,000.00	0.00	
Miscellaneous Expenses	50210030	992,196.17		992,196.17	992,196.17				992,196.17	382,727.27	16,250.00		378,977.27	382,727.27	16,250.00				378,977.27	0.00		813,218.90	0.00	
Taxes, Insurance Premiums and Other Fees																			0.00				0.00	
Taxes, Duties and Licenses	50215010	1,002,407.15		1,002,407.15	1,002,407.15				1,002,407.15				0.00						0.00	0.00		1,002,407.15	0.00	
Fidelity Bond Premiums	50215020	875,732.25		875,732.25	875,732.25				875,732.25		43,027.49		43,027.49	43,027.49					43,027.49	0.00		832,704.76	0.00	
Insurance Expenses	50215030	1,685,097.02		1,685,097.02	1,685,097.02				1,685,097.02				0.00						0.00	0.00		1,685,097.02	0.00	
B. AUTOMATIC APPROPRIATIONS		150,171.56		150,171.56	150,171.56				150,171.56	0.00	37,198.00	0.00	37,198.00	0.00					0.00	0.00		112,973.56	37,198.00	0.00
Special Account in the General Fund													0.00						0.00				0.00	
CONTAINER SECURITY FEES (CSF)	03 104339																		0.00				0.00	
RM - Machinery and Equipment													0.00						0.00				0.00	
RM - Machinery and Equipment																			0.00				0.00	
RM - Other Machinery and Equipment	60213050	150,171.56		150,171.56	150,171.56				150,171.56		37,198.00	0.00	37,198.00						0.00	0.00		112,973.56	37,198.00	
GRAND TOTAL		274,166,238.83	0.00	274,166,238.83	274,166,238.83	0.00	0.00	0.00	274,166,238.83	3,902,014.48	2,049,292.73	229,568.20	6,180,875.41	2,499,200.49	3,095,555.78	229,568.20	8,824,334.47	0.00	285,005,363.42	356,540.94	0.00			

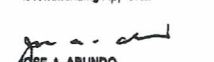
Certified Correct


 RAFAEL M. CRISOL, JR.
 Chief, Budget Division
 Date: October 6, 2014

Certified Correct:


 ALFREDO A. PALMA
 Chief Accountant
 Date: October 15, 2014

Recommending Approval:


 JOSE A. ABUNDO
 Director, Financial Management Office
 Date: 10/15/2014

Approved By:


 ARTURO M. LACHICA, CEBO II
 Deputy Commissioner, Internal Administration Group
 Date:

Resident Auditor

COA - Accountancy

Senate

Congress

DBM

DOF

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