

# FAR No. 5

Quarterly Report of Revenue and Other Receipts

Regular Agency Fund

**QUARTERLY REPORT OF REVENUE AND OTHER RECEIPTS**  
As at the Quarter Ending December 31, 2025

Department : DEPARTMENT OF BUDGET AND MANAGEMENT  
 Agency/Entity : OFFICE OF THE SECRETARY  
 Operating Unit : ALL  
 Organization Code (UACS) : ALL  
 Fund Cluster : 01 - REGULAR AGENCY FUND

Classification/Sources of Revenue and Other Receipts	UACS Code	REVENUE TARGET (Annual) per BESF	Actual Revenue and Other Receipts Collections					Cumulative Remittance/Deposits to Date			Variance		Remarks
			1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	TOTAL	Remittance to BTr	Deposited with AGDB	Total	Amount	%	
1	2	3	4	5	6	7	8=(4+5+6+7)	9	10	11=(9+10)	12=(8-3)	13=(12/3)	14
<b>A. Regular Agency Fund (Fund Cluster Code 01)</b>													
<b>A.1. Revenue Collections</b>													
<b>A.1.1 Cash Revenue</b>													
<b>Tax</b>													
Income Tax-Individual	4010101001		0.00	0.00	0.00		0.00	0.00		0.00	0.00		
Value Added Tax	4010303001		0.00	0.00	0.00		0.00	0.00		0.00	0.00		
Expanded Value Added Tax	4010303002		0.00	0.00	0.00		0.00	0.00		0.00	0.00		
Immigration Tax	4010104000		0.00	0.00	0.00		0.00	0.00		0.00	0.00		
Import Duties			0.00	0.00	0.00		0.00	0.00		0.00	0.00		
Documentary Stamp Tax			0.00	0.00	0.00		0.00	0.00		0.00	0.00		
<b>Non-Tax</b>													
Permit Fees			0.00	0.00	0.00		0.00	0.00		0.00	0.00		
Registration Fees			0.00	0.00	0.00		0.00	0.00		0.00	0.00		
Franchising Fees			0.00	0.00	0.00		0.00	0.00		0.00	0.00		
Passport and Visa Fees			0.00	0.00	0.00		0.00	0.00		0.00	0.00		
<i>Miscellaneous Income</i>													
Sale of valueless records of DBM-CO	4069999000	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00		
Sale of valueless records of DBM-RO	4069999000	0.00	2,135.21	3,405.15	5,520.05	1,187.69	12,248.10	12,248.10		12,248.10	12,248.10		
Sale of unserviceable properties of DBM-CO	4060102000	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00		
Sale of unserviceable properties of DBM-RO	4060102000	0.00	0.00	0.00	0.00	20,000.00	20,000.00	20,000.00		20,000.00	20,000.00		
Sale of bid docs	4069999000		0.00	5,000.00	5,000.00	11,300.00	21,300.00	21,300.00		21,300.00	21,300.00		
Miscellaneous Income (e.g., liquidated damages)	4060999000	0.00	45,273.53	1,552.10	0.00	29,368.67	76,194.30	76,194.30		76,194.30	76,194.30		
Miscellaneous Income (e.g., sale from scrap, fines and penalty)	4069999000				29,761.14	0.00	29,761.14	29,761.14		29,761.14	29,761.14		
<b>A.1.2 Non-Cash Revenue</b>													
<b>Tax</b>													
Tax Remittance Advance (TRA) (for BIR and BOC use only)													
Income Tax-Individual	4010101001		0.00	0.00	0.00		0.00	0.00		0.00	0.00		
Value Added Tax	4010303001		0.00	0.00	0.00		0.00	0.00		0.00	0.00		
Expanded Value Added Tax	4010303002		0.00	0.00	0.00		0.00	0.00		0.00	0.00		
Customs Duties and Taxes (TEF)			0.00	0.00	0.00		0.00	0.00		0.00	0.00		
BTr Documentary Stamp Tax			0.00	0.00	0.00		0.00	0.00		0.00	0.00		
<b>Non-Tax</b>													
<b>Collections effected through outright deductions from claims</b>													
				0.00	0.00		0.00	0.00		0.00	0.00		

**QUARTERLY REPORT OF REVENUE AND OTHER RECEIPTS**  
As at the Quarter Ending December 31, 2025

Department : DEPARTMENT OF BUDGET AND MANAGEMENT  
 Agency/Entity : OFFICE OF THE SECRETARY  
 Operating Unit : ALL  
 Organization Code (UACS) : ALL  
 Fund Cluster : 01 - REGULAR AGENCY FUND

Classification/Sources of Revenue and Other Receipts	UACS Code	REVENUE TARGET (Annual) per BESF	Actual Revenue and Other Receipts Collections					Cumulative Remittance/Deposits to Date			Variance		Remarks
			1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	TOTAL	Remittance to BTr	Deposited with AGDB	Total	Amount	%	
1	2	3	4	5	6	7	8=(4+5+6+7)	9	10	11=(9+10)	12=(8-3)	13 = (12/3)	14
Miscellaneous Income (e.g., liquidated damages)	4060999000	0.00	826,349.18	452,120.11	150,671.63	288,420.11	1,717,561.03	1,717,561.03		1,717,561.03	1,717,561.03		
Interest Income	4020221001	0.00	105.08	128.14	95.28	117.62	446.12	446.12		446.12	446.12		
<b>A.2. Non-Revenue Collections/Other Receipts</b>				<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>		
<b>A.2.1 Cash Receipts</b>				<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>		
<b>Others</b>				<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>		
<i>Refund of Cash Advances</i>				<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>		
Cash advance on Trainings	5020201000	0.00	52,134.40	59,831.06	6,766.84	186,558.80	305,291.10	305,291.10		305,291.10	305,291.10		
Cash advance on Travel - Local	5020101000	0.00	34,677.10	17,132.83	68,037.50	98,004.51	217,851.94	217,851.94		217,851.94	217,851.94		
Cash advance on Travel - Foreign	5020102000	0.00	0.00	0.00	0.00	102,856.47	102,856.47	102,856.47		102,856.47	102,856.47		
Cash advance on Special Activities (APPEAR, YEA)	5020201000	0.00	175,700.72	525,450.27	203,102.92	54,460.86	958,714.77	958,714.77		958,714.77	958,714.77		
Cash advance to the conduct of RO Anniversary Celebration	5029903000	0.00	0.00	0.00	0.00	1,147.50	1,147.50	1,147.50		1,147.50	1,147.50		
Cash advance to the conduct of DBM Anniversary	5029999000	0.00	0.00	1,736.20	0.00	0.00	1,736.20	1,736.20		1,736.20	1,736.20		
Cash advance to the conduct of Budget Prep Activities	5029903000	0.00	0.00	102.55	109,000.00	41,237.95	150,340.50	150,340.50		150,340.50	150,340.50		
Cash advance to the conduct of Internal Audit Service (IAS) Onsite Au	5029903000	0.00	4,449.25	0.00	26,589.75	0.00	31,039.00	31,039.00		31,039.00	31,039.00		
Cash advance to defray emergency expenses	5020399000	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00		
Cash advance to purchase refreshments for meetings	5029903000	0.00	0.00	0.00	782.08	0.00	782.08	782.08		782.08	782.08		
Cash advance for building improvement labor services	5021299099	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00		
Cash advance for the conduct of RCM, ManCom	5020201002	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00		
Petty Cash	1010102000		0.00	24,509.00	132.75	159,532.19	184,173.94	184,173.94		184,173.94	184,173.94		
Cash advance for special disbursing officer	1990103000	0.00	63,578.26	20,454.30	4,584.00	392,415.65	481,032.21	481,032.21		481,032.21	481,032.21		
Cash advance for purchase of Fuel, Oil and Lubricants Expenses	5020309000	0.00	32,567.58	0.00	0.00	0.00	32,567.58	32,567.58		32,567.58	32,567.58		
Cash advance for building repair	5021304001	0.00	0.00	0.00	3,649.54	352.80	4,002.34	4,002.34		4,002.34	4,002.34		
Cash advance to the conduct of Strategic Plan Midterm Review	5029903000	0.00	0.00	0.00	0.00	9,746.12	9,746.12	9,746.12		9,746.12	9,746.12		
Cash advance for the operating expenses of the DBM NIR	5029999099	0.00	0.00	0.00	0.00	14,072.18	14,072.18	0.00		0.00	14,072.18		
<i>Refund of Overpayments</i>				<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>		
Salary overpayments	5010101001	0.00	4,578.24	136,039.20	19,306.60	0.00	159,924.04	159,924.04		159,924.04	159,924.04		
Overtime overpayments	5010213001	0.00	1,120.57	0.00	0.00	0.00	1,120.57	1,120.57		1,120.57	1,120.57		

The liquidation report was submitted on 26 December 2025; however, the collection amounting to P14,072.18 was not remitted to the Bureau of the Treasury due to a work-from-home arrangement on the last working day of the year. The amount was remitted in January 2026.

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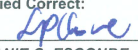
Department : DEPARTMENT OF BUDGET AND MANAGEMENT  
 Agency/Entity : OFFICE OF THE SECRETARY  
 Operating Unit : ALL  
 Organization Code (UACS) : ALL  
 Fund Cluster : 01 - REGULAR AGENCY FUND


Classification/Sources of Revenue and Other Receipts	UACS Code	REVENUE TARGET (Annual) per BESF	Actual Revenue and Other Receipts Collections					Cumulative Remittance/Deposits to Date			Variance		Remarks
			1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	TOTAL	Remittance to BTr	Deposited with AGDB	Total	Amount	%	
1	2	3	4	5	6	7	8=(4+5+6+7)	9	10	11=(9+10)	12=(8-3)	13 = (12/3)	14
RA Overpayment	5010202000	0.00	0.00	20,000.00	0.00	3,000.00	23,000.00	23,000.00		23,000.00	23,000.00		
TA Overpayment	5010203001	0.00	0.00	0.00	0.00	3,000.00	3,000.00	3,000.00		3,000.00	3,000.00		
Travel - Local overpayments	5020101000	0.00	25,710.00	0.00	720.00	3,000.00	29,430.00	29,430.00		29,430.00	29,430.00		
U/CA Overpayment	5010204001	0.00	14,000.00	0.00	0.00	0.00	14,000.00	14,000.00		14,000.00	14,000.00		
Medical Allowance overpayment	5010499099	0.00	0.00	0.00	0.00	7,000.00	7,000.00	7,000.00		7,000.00	7,000.00		
Overpayment to supplier caused by personnel error	1039902000	0.00	20.00	93,127.86	0.00	0.00	93,147.86	93,147.86		93,147.86	93,147.86		
Disallowances	1039901000	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00		
Restitution of loss			0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00		
Others				0.00	0.00		0.00	0.00		0.00	0.00		
Payment of Tax Deficiency	1030502000	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00		
Payment of Tax Deficiency	2020101000		0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00		
Lost assets	1030502000	0.00	16,975.51	0.00	1,699.57	0.00	18,675.08	18,675.08		18,675.08	18,675.08		
Refund of outstanding balance of Petty Cash Fund	1010102000	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00		
Payment of overremittance of HDMF Premiums	2020103001	0.00	0.00	0.00	0.00	100.00	100.00	100.00		100.00	100.00		
Payment for Philhealth deficiency	2020104000	0.00	0.00	0.00	0.00	160.70	160.70	160.70		160.70	160.70		
Reversal of unutilized deposits	1030301000	0.00	0.00	0.00	10,035.05	0.00	10,035.05	10,035.05		10,035.05	10,035.05		
Reversal of unutilized fund transfer	1030301000	0.00	0.00	0.00	30,000.00	0.00	30,000.00	30,000.00		30,000.00	30,000.00		
Payment of salary loan	1010101000	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00		
Refund of non-attendance to the 2025 Women's Run	5029999099	0.00	0.00	0.00	1,337.00	0.00	1,337.00	1,337.00		1,337.00	1,337.00		
Refund of non-attendance to the 2025 CSC's Fun Run	5029999099	0.00	0.00	0.00	250.00	250.00	500.00	500.00		500.00	500.00		
Payment of Water Consumption - Contractor	5020401000	0.00	0.00	0.00	1,952.89	1,604.26	3,557.15	3,557.15		3,557.15	3,557.15		
Payment of Electricity Consumption - Contractor	5020402000	0.00	0.00	0.00	18,263.41	26,228.28	44,491.69	44,491.69		44,491.69	44,491.69		
Over remittance of PAG-IBIG loan payment	2020103002	0.00	1,304.31	0.00	1,254.00	0.00	2,558.31	2,558.31		2,558.31	2,558.31		
Refund for the overpayment of retention money	2040104000	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00		
Refund of Expenses Charged Against GPC	1030502000	0.00	46,918.21	52,809.98	25,377.84	228,677.66	353,783.69	353,783.69		353,783.69	353,783.69		
Overpayment on Reimbursement of Telecommunication Expenses	5020502001	0.00		3,500.00	0.00	0.00	3,500.00	3,500.00		3,500.00	3,500.00		
Proceeds from Insurance/Indemnities	4069901000	0.00		358,557.29	0.00	0.00	358,557.29	358,557.29		358,557.29	358,557.29		
Refund for the overpayment of Taxes, Duties and Licenses	5021501001	0.00				1,100.00	1,100.00	1,100.00		1,100.00	1,100.00		XII: Refund for the overpayment of Taxes, Duties
Sale of valueless records	4050199000	0.00	0.00	0.00	0.00	1,658.16	1,658.16	1,658.16		1,658.16	1,658.16		
Full payment for the sale of property, plant, and equipment	4050104000	0.00	0.00	0.00	0.00	147,677.88	147,677.88	147,677.88		147,677.88	147,677.88		
Auction bond for the sale of property, plant, and equipment	2040104000	0.00	0.00	0.00	0.00	13,100.00	13,100.00	13,100.00		13,100.00	13,100.00		
Others (pls see remarks)		0.00	0.00	31,772.98	1,190.00	0.00	32,962.98	32,962.98		32,962.98	32,962.98		VII: Refund for the overpayment of registration
<b>A.2.2 Non-Cash Receipts</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>		

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Department : DEPARTMENT OF BUDGET AND MANAGEMENT  
 Agency/Entity : OFFICE OF THE SECRETARY  
 Operating Unit : ALL  
 Organization Code (UACS) : ALL  
 Fund Cluster : 01 - REGULAR AGENCY FUND

Classification/Sources of Revenue and Other Receipts	UACS Code	REVENUE TARGET (Annual) per BESF	Actual Revenue and Other Receipts Collections					Cumulative Remittance/Deposits to Date			Variance		Remarks
			1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	TOTAL	Remittance to BTr	Deposited with AGDB	Total	Amount	%	
1	2	3	4	5	6	7	8=(4+5+6+7)	9	10	11=(9+10)	12=(8-3)	13 = (12/3)	14
<b>Collections effected through outright deductions from claims</b>			0.00	0.00	0.00		0.00	0.00		0.00	0.00		
Overpayment of expenses (Salary and other benefits, AWOP)	1030502000	0.00	0.00	0.00	0.00	9,517.97	9,517.97	9,517.97		9,517.97	9,517.97		
Disallowances			0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00		
Disallowances	1030502000	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00		
Penalty for not completing REAP	1030502000			828.00	2,484.00	2,484.00	5,796.00	5,796.00		5,796.00	5,796.00		
Others		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00		
<b>TOTAL</b>			<b>1,347,597.15</b>	<b>1,808,057.02</b>	<b>727,563.84</b>	<b>1,859,338.03</b>	<b>5,742,556.04</b>	<b>5,728,483.86</b>	<b>0.00</b>	<b>5,728,483.86</b>	<b>5,742,556.04</b>		

Certified Correct:  
  
 LODANIE C. ESCONDE  
 Accountant IV  
 Date: 9-28-26

Recommending Approval By:  
  
 JEFFREY D. GALARPE  
 Chief Accountant  
 Date:

Approved By:  
  
 RAMON VICENTE B. ASUNCION  
 Internal Management Group  
 Date:

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As at the Quarter Ending December 31, 2025

Department : DEPARTMENT OF BUDGET AND MANAGEMENT  
 Agency/Entity : OFFICE OF THE SECRETARY  
 Operating Unit : ALL  
 Organization Code (UACS) : ALL  
 Fund Cluster : 07 - TRUST RECEIPTS

Classification/Sources of Revenue and Other Receipts	UACS Code	REVENUE TARGET (Annual) per BESF	Actual Revenue and Other Receipts Collections					Cumulative Remittance/Deposits to Date			Variance		Remarks
			1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	TOTAL	Remittance to BTr	Deposited with AGDB	Total	Amount	%	
1	2	3	4	5	6	7	8=(4+5+6+7)	9	10	11=(9+10)	12=(8-3)	13 = (12 / 3)	14
<b>G. Trust Receipts (Fund Cluster Code 07)</b>													
<b>G.1. Inter-Agency Transferred Funds (IATF) Deposited with the National Treasury</b>													
Due to NGAs							-	-					
Due to LGUs							-	-					
Due to GOCCs							-	-					
<b>G.2. Other Trust Receipts Deposited with the National Treasury</b>													
Retention Fee		0	-				-	-	-	-	-	-	
Performance Bond	2040104000	0.00	1,680,425.89	14,456,048.46	2,498,338.79	9,945,946.80	28,580,759.94	28,580,759.94	-	28,580,759.94	28,580,759.94	-	
Proceeds from sale of bid documents	4060999000	0.00	525,000.00	350,000.00	380,000.00	616,100.00	1,871,100.00	1,871,100.00	-	1,871,100.00	1,871,100.00	-	
Proceeds from sale of unserviceable properties - RO	4060999000			8,000.00	0.00	5,600.00	13,600.00	13,600.00	-	13,600.00	13,600.00	-	
Others (Please specify)													
Trust Liabilities (RTF-ELCAC Caraga)	2040101000	-	1,000,000.00	700,000.00	0.00	-	1,700,000.00	1,700,000.00	-	1,700,000.00	1,700,000.00	-	
<b>G.3. Trust Receipts Deposited with Authorized Government Depository Banks (AGDB)</b>													
Donations for Disaster Risk Reduction and Mangement Program							-	-					
Proceeds from sale of bid documents	2040104000	0.00					26,000.00	26,000.00	-	26,000.00	26,000.00	-	
<b>TOTAL</b>		<b>0.00</b>	<b>3,205,425.89</b>	<b>15,514,048.46</b>	<b>2,878,338.79</b>	<b>10,593,646.80</b>	<b>32,191,459.94</b>	<b>32,191,459.94</b>	<b>0.00</b>	<b>32,191,459.94</b>	<b>32,191,459.94</b>		

Certified Correct:  LODANIE C. ESCONDE Accountant IV Date: 01-24-26	Recommending Approval By:  JEFFREY D. BALARTE Chief Accountant Date:	Approved By:  RAMON VICENTE B. ASUNCION Internal Management Group Date:
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