

Particulars	Budgeted Amount		Actual Amounts on Comparable Basis	Difference Final Budget and Actual
	Original	Final		
RECEIPTS				
Tax Revenue	Based on FAR No. 5 - 1st Qtr.	Based on FAR No. 5 - 4th Qtr.	Based on FAR No. 5 - 4th Qtr.	Final Budgeted Amount less Actual Amount
Services and Business Income	Computation: A. Revenue Target (Column 3) for Total General Fund + B. Revenue Target (Column 3) for Total Special Account in the General Fund (except for other receipts like refund of cash advances, disallowances, etc.)	Computation: A. Revenue Target (Column 3) for Total General Fund + B. Revenue Target (Column 3) for Total Special Account in the General Fund (except for other receipts like refund of cash advances, disallowances, etc.)	Computation: A. Total Actual Revenue and other Receipts collections (Column 8) for Total General Fund + B. Total Actual Revenue and other Receipts collections (Column 8) for Total Special Account in the General Fund (except for other receipts like refund of cash advances, disallowances, etc.)	
Assistance and Subsidy				
Shares, Grants and Donations				
Gains				
Others:				
Other Non-Operating Income				
Other Non-Operating Receipts:				
Loan Proceeds				

PAYMENTS

Personnel Services	Based on Current Year FAR No. 1 1st Qtr and 4th Qtr. and Previous Year FAR No. 1 4th Qtr.	Based on Current Year FAR No. 1 4th Qtr.	Based on Current Year FAR No. 1 4th Qtr.	Final Budgeted Amount less Actual Amount
Maintenance and Other Operating Expenses				
Capital Outlay				
Financial Expenses	A. Total of Authorized Appropriations (Column 3) from Agency-Specific Budget for Current Year Appropriations of CY FAR No. 1 1st Qtr. + B. Total of Authorized Appropriations (Column 3) from Automatic Appropriations and Special Purpose Funds of CY FAR No. 1 4th Qtr. + C. Grand Total of Not Yet Due and Demandable (Column 24) for Current Year Appropriations of PY FAR No. 1 4th Qtr. + D. Grand Total of Not Yet Due and Demandable (Column 24) for Continuing Appropriations of PY FAR No. 1 4th Qtr.	A. Grand Total of Adjusted Appropriations (Column 5) for Current Year Appropriations of CY FAR No. 1 4th Qtr. + B. Grand Total of Adjusted Appropriations (Column 5) for Continuing Appropriations of CY FAR No. 1 4th Qtr.	A. Grand Total of Total Current Year Disbursements (Column 20) for Current Year Appropriations of CY FAR No. 1 4th Qtr. + B. Grand Total of Total Current Year Disbursements (Column 20) for Continuing Appropriations of CY FAR No. 1 4th Qtr.	

Note: The SCBAA shall be prepared by Management based on the Registrys (please see Section 30, Chapter 3, Volume I of the GAM). For audit purposes, auditors should compare the SCBAA with the FARs, Registrys (RROR, RAPAL, RAOD/RBUDs) and the actual supporting documents (GAA, SARO, NCA, ORS, etc.) to ensure validity of both the FARs and the SCBAA.

Particulars	Budgeted Amount		Actual Amounts on Comparable Basis	Difference Final Budget and Actual
	Original	Final		
RECEIPTS				
Tax Revenue	Based on FAR No. 5 - 1st Qtr.	Based on FAR No. 5 - 4th Qtr.	Based on FAR No. 5 - 4th Qtr.	Final Budgeted Amount less Actual Amount
Services and Business Income	Computation: A. Revenue Target (Column 3) for Total General Fund + B. Revenue Target (Column 3) for Total Special Account in the General Fund (except for other receipts like refund of cash advances, disallowances, etc.)	Computation: A. Revenue Target (Column 3) for Total General Fund + B. Revenue Target (Column 3) for Total Special Account in the General Fund (except for other receipts like refund of cash advances, disallowances, etc.)	Computation: A. Total Actual Revenue and other Receipts collections (Column 8) for Total General Fund + B. Total Actual Revenue and other Receipts collections (Column 8) for Total Special Account in the General Fund (except for other receipts like refund of cash advances, disallowances, etc.)	
Assistance and Subsidy				
Shares, Grants and Donations				
Gains				
Others:				
Other Non-Operating Income				
Other Non-Operating Receipts:				
Loan Proceeds				

PAYMENTS

Personnel Services	Based on Current Year FAR No. 1 1st Qtr and 4th Qtr. and	Based on Current Year FAR No. 1 4th Qtr.	Based on Current Year FAR No. 1 4th Qtr.	Final Budgeted Amount less Actual Amount
Maintenance and Other Operating Expenses	Previous Year FAR No. 1 4th Qtr.			
Capital Outlay				
Financial Expenses	A. Total of Authorized Appropriations (Column 3) from Agency-Specific Budget for Current Year Appropriations of CY FAR No. 1 1st Qtr. + B. Total of Authorized Appropriations (Column 3) from Automatic Appropriations and Special Purpose Funds of CY FAR No. 1 4th Qtr. + C. Grand Total of Not Yet Due and Demandable (Column 24) for Current Year Appropriations of PY FAR No. 1 4th Qtr. + D. Grand Total of Not Yet Due and Demandable (Column 24) for Continuing Appropriations of PY FAR No. 1 4th Qtr.	A. Grand Total of Adjusted Appropriations (Column 5) for Current Year Appropriations of CY FAR No. 1 4th Qtr. + B. Grand Total of Adjusted Appropriations (Column 5) for Continuing Appropriations of CY FAR No. 1 4th Qtr.	A. Grand Total of Total Current Year Disbursements (Column 20) for Current Year Appropriations of CY FAR No. 1 4th Qtr. + B. Grand Total of Total Current Year Disbursements (Column 20) for Continuing Appropriations of CY FAR No. 1 4th Qtr.	

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