

MONTHLY REPORT OF DISBURSEMENTS

For the month of January, 2023

Department : Department of Environment and Natural Resources (DENR)
 Agency/Entity : Office of the Secretary
 Operating Unit : CONSOLIDATED
 Organization Code : 10 001 0300012
 Fund Cluster : 01 Regular Agency Fund

Particulars	Current Year Budget				Prior Year's Budget											SUB-TOTAL	Trust Liabilities				Grand Total					Remarks	
	PS	MOOE	Fin Ex	CO	Prior Year's Accounts Payable					Current Year's Accounts Payable					TOTAL		PS	MOOE	CO	TOTAL	PS	MOOE	FinEx	CO	TOTAL		
					TOTAL	PS	MOOE	FinEx	CO	Sub-Total	PS	MOOE	FinEx	CO													Sub-Total
1	2	3	4	5	6=(2+3+4+5)	7	8	9	10	11=(7+8+9+10)	12	13	14	15	16=(12+13+14+15)	17=(11+16)	18=(6+17)	19	20	21	22=(19+20+21)	23	24	25	26	27=(23+24+25+26)	28
CASH DISBURSEMENTS	27,063,087.52	9,724,898.51	-	2,681,635.73	39,469,621.76	18,340,050.79	1,403,645.29	-	527,936.43	20,271,632.51	-	-	-	-	-	20,139,626.22	59,609,247.98	-	-	-	-	45,403,138.31	11,128,543.80	-	3,209,572.16	59,741,254.27	
Notice of Cash Allocation (NCA)	27,063,087.52	9,724,898.51	-	2,681,635.73	39,469,621.76	18,340,050.79	1,403,645.29	-	527,936.43	20,271,632.51	-	-	-	-	-	20,139,626.22	59,609,247.98	-	-	-	-	45,403,138.31	11,128,543.80	-	3,209,572.16	59,741,254.27	
MDS Checks Issued	2,670,931.68	5,767,520.24	-	-	8,438,451.92	-	132,006.29	-	-	132,006.29	-	-	-	-	-	-	8,438,451.92	-	-	-	-	2,670,931.68	5,899,526.53	-	-	8,570,458.21	
Advice to Debit Account	24,392,155.84	3,957,378.27	-	2,681,635.73	31,031,169.84	18,340,050.79	1,271,639.00	-	527,936.43	20,139,626.22	-	-	-	-	-	20,139,626.22	51,170,796.06	-	-	-	-	42,732,206.63	5,229,017.27	-	3,209,572.16	51,170,796.06	
Notice of Transfer Allocations (NTA)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
MDS Checks Issued	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Advice to Debit Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Working Fund for FAPs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Cash Disbursement Ceiling (CDC)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL CASH DISBURSEMENTS	27,063,087.52	9,724,898.51	-	2,681,635.73	39,469,621.76	18,340,050.79	1,403,645.29	-	527,936.43	20,271,632.51	-	-	-	-	-	20,139,626.22	59,609,247.98	-	-	-	-	45,403,138.31	11,128,543.80	-	3,209,572.16	59,741,254.27	
NON-CASH DISBURSEMENTS	558,456.11	245,989.26	-	79,439.01	883,884.38	-	5,742.73	-	-	5,742.73	-	-	-	-	-	5,742.73	889,627.11	-	-	-	-	558,456.11	251,731.99	-	79,439.01	889,627.11	
Tax Remittance Advices Issued (TRA)	558,456.11	245,989.26	-	79,439.01	883,884.38	-	5,742.73	-	-	5,742.73	-	-	-	-	-	5,742.73	889,627.11	-	-	-	-	558,456.11	251,731.99	-	79,439.01	889,627.11	
Non-Cash Availment Authority (NCAA)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Disbursements effected through outright deductions from claims (please specify...)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Overpayment of expenses(e.g. personnel benefits)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Restitution for loss of government property	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Liquidated damages and similar claims	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Others(TEF, BTR-Documentary Stamp Tax, etc.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL NON-CASH DISBURSEMENTS	558,456.11	245,989.26	-	79,439.01	883,884.38	-	5,742.73	-	-	5,742.73	-	-	-	-	-	5,742.73	889,627.11	-	-	-	-	558,456.11	251,731.99	-	79,439.01	889,627.11	
GRAND TOTAL	27,621,543.63	9,970,887.77	-	2,761,074.74	40,353,506.14	18,340,050.79	1,409,388.02	-	527,936.43	20,277,375.24	-	-	-	-	-	20,145,368.95	60,498,875.09	-	-	-	-	45,961,594.42	11,380,275.79	-	3,289,011.17	60,630,881.38	

SUMMARY

Particulars (1)	Previous Report (2)	This Month (3)	As at Date (4)
Total Disbursement Authorities Received	-	79,525,627.11	79,525,627.11
NCA		78,636,000.00	78,636,000.00
NTA			-
Working Fund			
TRA		889,627.11	889,627.11
CDC			-
NCAA			
Less: Notice of Transfer of Allocations (NTA)* issued			-
Total Disbursement Authorities Available	-	79,525,627.11	79,525,627.11
Less:			
Lapsed NCA			-
Disbursements		60,630,881.38	60,630,881.38
Less: Other Non-Cash Disbursements			-
Disbursements effected through outright deductions from claims		-	-
Overpayment of expenses(e.g. personnel benefits)		-	-
Restitution for loss of government property		-	-
Liquidated damages and similar claims		-	-
Others (e.g. TEF, BTr, Docs Stamp, etc.)		-	-
Add/Less: Adjustments (e.g. cancelled/staled checks)			-
Balance of Disbursement Authorities as at date	-	18,894,745.73	18,894,745.73
Total Disbursements Program	-	79,525,627.11	79,525,627.11
Less: *Actual Disbursements	-	60,630,881.38	60,630,881.38
(Over)/Under spending	-	18,894,745.73	18,894,745.73

Notes: * The use of NTA is discouraged

Notes: ** Amounts should tally with the grand total disbursemnt (column 27).

Certified Correct:

MARISSA A. KALIM, CPA

Regional Accountant

Dated: January 04, 2023

Recommending Approval:

MAMUTUR D. CARIGA

ARD Regional Executive Director

Dated: January 04, 2023

Approved By

ATTY. FELIX S. ALICER

Regional Executive Director

Dated: January 04, 2023

PENRO COTABATO

Particulars	Current Year Budget					Prior Year's Budget											SUB-TOTAL	Trust Liabilities				Grand Total					Remarks
	PS	MOOE	Fin Ex	CO	TOTAL	Prior Year's Accounts Payable					Current Year's Accounts Payable					TOTAL		PS	MOOE	CO	TOTAL	PS	MOOE	FinEx	CO	TOTAL	
						PS	MOOE	FinEx	CO	Sub-Total	PS	MOOE	FinEx	CO	Sub-Total												
1	2	3	4	5	6=(2+3+4+5)	7	8	9	10	11=(7+8+9+10)	12	13	14	15	16=(12+13+14+15)	17=(11+16)	18=(6+17)	19	20	21	22=(19+20+21)	23	24	25	26	27=(23+24+25+26)	28
CASH DISBURSEMENTS	7,053,328.81	149,148.06	-	-	7,202,476.87	4,424,000.00	372,852.88	-	-	4,796,852.88	-	-	-	-	-	4,664,846.59	11,867,323.46	-	-	-	-	11,477,328.81	522,000.94	-	-	11,999,329.75	
Notice of Cash Allocation (NCA)	7,053,328.81	149,148.06	-	-	7,202,476.87	4,424,000.00	372,852.88	-	-	4,796,852.88	-	-	-	-	-	4,664,846.59	11,867,323.46	-	-	-	-	11,477,328.81	522,000.94	-	-	11,999,329.75	
MDS Checks Issued	445,512.44	143,654.56	-	-	589,167.00	-	132,006.29	-	-	132,006.29	-	-	-	-	-	589,167.00	-	-	-	-	-	445,512.44	275,660.85	-	-	721,173.29	
Advice to Debit Account	6,607,816.37	5,493.50	-	-	6,613,309.87	4,424,000.00	240,846.59	-	-	4,664,846.59	-	-	-	-	-	4,664,846.59	11,278,156.46	-	-	-	-	11,031,816.37	246,340.09	-	-	11,278,156.46	
Notice of Transfer Allocations (NTA)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
MDS Checks Issued	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Advice to Debit Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Working Fund for FAPs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Cash Disbursement Ceiling (CDC)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL CASH DISBURSEMENTS	7,053,328.81	149,148.06	-	-	7,202,476.87	4,424,000.00	372,852.88	-	-	4,796,852.88	-	-	-	-	-	4,664,846.59	11,867,323.46	-	-	-	-	11,477,328.81	522,000.94	-	-	11,999,329.75	
NON-CASH DISBURSEMENTS	223,432.88	18,006.60	-	-	241,439.48	-	-	-	-	-	-	-	-	-	-	241,439.48	-	-	-	-	-	223,432.88	18,006.60	-	-	241,439.48	
Tax Remittance Advices Issued (TRA)	223,432.88	18,006.60	-	-	241,439.48	-	-	-	-	-	-	-	-	-	-	241,439.48	-	-	-	-	-	223,432.88	18,006.60	-	-	241,439.48	
Non-Cash Availment Authority (NCAA)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Disbursements effected through outright deductions from claims (please specify...)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Overpayment of expenses(e.g. personnel benefits)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Restitution for loss of government property	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Liquidated damages and similar claims	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Others(TEF, BTr-Documentary Stamp Tax, etc.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL NON-CASH DISBURSEMENTS	223,432.88	18,006.60	-	-	241,439.48	-	-	-	-	-	-	-	-	-	-	241,439.48	-	-	-	-	-	223,432.88	18,006.60	-	-	241,439.48	
GRAND TOTAL	7,276,761.69	167,154.66	-	-	7,443,916.35	4,424,000.00	372,852.88	-	-	4,796,852.88	-	-	-	-	-	4,664,846.59	12,108,762.94	-	-	-	-	11,700,761.69	540,007.54	-	-	12,240,769.23	

SUMMARY

Particulars	Previous Report	This Month	As at Date
(1)	(2)	(3)	(4)
Total Disbursement Authorities Received	-	16,202,439.48	16,202,439.48
NCA	-	15,961,000.00	15,961,000.00
NTA	-	-	-
Working Fund	-	-	-
TRA	-	241,439.48	241,439.48
CDC	-	-	-
NCAA	-	-	-
Less: Notice of Transfer of Allocations (NTA)* issued	-	-	-
Total Disbursement Authorities Available	-	16,202,439.48	16,202,439.48
Less:	-	-	-
Lapsed NCA	-	-	-
Disbursements	-	12,240,769.23	12,240,769.23
Less: Other Non-Cash Disbursements	-	-	-
Disbursements effected through outright deductions from claims	-	-	-
Overpayment of expenses(e.g. personnel benefits)	-	-	-
Restitution for loss of government property	-	-	-
Liquidated damages and similar claims	-	-	-
Others (e.g. TEF, BTr, Docs Stamp, etc.)	-	-	-
Add/Less: Adjustments (e.g. cancelled/staled checks)	-	-	-
Balance of Disbursement Authorities as at date	-	3,961,670.25	3,961,670.25
Total Disbursements Program	-	16,202,439.48	16,202,439.48
Less: *Actual Disbursements	-	12,240,769.23	12,240,769.23
(Over)/Under spending	-	3,961,670.25	3,961,670.25

SOUTH COTABATO

Particulars	Current Year Budget				Prior Year's Budget												SUB-TOTAL	Trust Liabilities				Grand Total					Remarks					
	PS	MOOE	Fin Ex	CO	Prior Year's Accounts Payable					Current Year's Accounts Payable					TOTAL	PS		MOOE	CD	TOTAL	PS	MOOE	FinEx	CO	TOTAL							
					TOTAL					TOTAL																						
					PS	MOOE	FinEx	CO	Sub-Total	PS	MOOE	FinEx	CO	Sub-Total																		
1	2	3	4	5	6=(2+3+4+5)					7					17=(11+16)	18=(6+17)	19	20	21	22={19+20+21}	23	24	25	26	27=(23+24+25+26)	28						
CASH DISBURSEMENTS	2,422,886.00	1,518,186.87	-	1,808,214.00	5,749,286.87					-					-	5,749,286.87	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Notice of Cash Allocation (NCA)	2,422,886.00	1,518,186.87	-	1,808,214.00	5,749,286.87					-					-	5,749,286.87	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
MDS Checks Issued	602,279.07	1,243,386.87	-	-	1,845,665.94					-					-	1,845,665.94	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Advice to Debit Account	1,820,606.93	274,800.00	-	1,808,214.00	3,903,620.93					-					-	3,903,620.93	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Notice of Transfer Allocations (NTA)	-	-	-	-	-					-					-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
MDS Checks Issued	-	-	-	-	-					-					-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Advice to Debit Account	-	-	-	-	-					-					-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Working Fund for FAPs	-	-	-	-	-					-					-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Disbursement Ceiling (CDC)	-	-	-	-	-					-					-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL CASH DISBURSEMENTS	2,422,886.00	1,518,186.87	-	1,808,214.00	5,749,286.87					-					-	5,749,286.87	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
NON-CASH DISBURSEMENTS	-	-	-	-	-					-					-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Tax Remittance Advices Issued (TRA)	-	-	-	-	-					-					-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Cash Availment Authority (NCAA)	-	-	-	-	-					-					-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Disbursements effected through outright deductions from claims (release specific)	-	-	-	-	-					-					-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Overpayment of expenses (e.g. personnel benefits)	-	-	-	-	-					-					-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Restitution for loss of government property	-	-	-	-	-					-					-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Liquidated damages and similar claims	-	-	-	-	-					-					-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Others (TEF, BTr, Documentary Stamp Tax, etc.)	-	-	-	-	-					-					-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH DISBURSEMENTS	-	-	-	-	-					-					-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
GRAND TOTAL	2,422,886.00	1,518,186.87	-	1,808,214.00	5,749,286.87					-					-	5,749,286.87	-	-	-	-	-	-	-	-	-	-	-	-	-	-		

SUMMARY

Particulars	Previous Report	This Month	As at Date
(1)	(2)	(3)	(4)
Total Disbursement Authorities Received	-	-	-
NCA	-	-	-
Working Fund	-	-	-
TRA	-	-	-
CDC	-	-	-
NCAA	-	-	-
Less: Notice of Transfer of Allocations (NTA)* issued	-	-	-
Total Disbursement Authorities Available	-	-	-
Less:	-	-	-
Lapsed NCA	-	-	-
Disbursements	-	5,749,286.87	5,749,286.87
Less: Other Non-Cash Disbursements	-	-	-
Disbursements effected through outright deductions from claims	-	-	-
Overpayment of expenses (e.g. personnel benefits)	-	-	-
Restitution for loss of government property	-	-	-
Liquidated damages and similar claims	-	-	-
Others (e.g. TEF, BTr, Docs Stamp, etc.)	-	-	-
Add/Less: Adjustments (e.g. cancelled/staled checks)	-	-	-
Balance of Disbursement Authorities as at date	-	(5,749,286.87)	(5,749,286.87)
Total Disbursements Program	-	-	-
Less: *Actual Disbursements	-	5,749,286.87	5,749,286.87
(Over)/Under spending	-	(5,749,286.87)	(5,749,286.87)

SARANGANI PROVINCE

Particulars	Current Year Budget				Prior Year's Budget											SUB-TOTAL	Trust Liabilities				Grand Total					Remarks	
	PS	MOOE	FinEx	CO	TOTAL	Prior Year's Accounts Payable					Current Year's Accounts Payable						TOTAL	PS	MOOE	CD	TOTAL	PS	MOOE	FinEx	CO		TOTAL
						PS	MOOE	FinEx	CO	Sub-Total	PS	MOOE	FinEx	CO	Sub-Total												
1	2	3	4	5	6=(2+3+4+5)	7	8	9	10	11=(7+8+9+10)	12	13	14	15	16=(12+13+14+15)	17=(11+16)	18=(6+17)	19	20	21	22={19+20+21}	23	24	25	26	27={23+24+25+26}	28
CASH DISBURSEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Notice of Cash Allocation (NCA)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MDS Checks Issued	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Advice to Debit Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Notice of Transfer Allocations (NTA)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MDS Checks Issued	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Advice to Debit Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Working Fund for FAPs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Disbursement Ceiling (CDC)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL CASH DISBURSEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NON-CASH DISBURSEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Remittance Advices Issued (TRA)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Cash Availment Authority (NCAA)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Disbursements effected through outright deductions from claims (e.g. personnel benefits)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Overpayment of expenses (e.g. personnel benefits)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restitution for loss of government property	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Liquidated damages and similar claims	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Others (TEF, BTr, Documentary Stamp Tax, etc.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH DISBURSEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
GRAND TOTAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

SUMMARY

Particulars (1)	Previous Report (2)	This Month (3)	As at Date (4)
Total Disbursement Authorities Received	-	-	-
NCA	-	-	-
NTA	-	-	-
Working Fund	-	-	-
TRA	-	-	-
CDC	-	-	-
NCAA	-	-	-
Less: Notice of Transfer of Allocations (NTA)* issued	-	-	-
Total Disbursement Authorities Available	-	-	-
Less:	-	-	-
Lapsed NCA	-	-	-
Disbursements	-	-	-
Less: Other Non-Cash Disbursements	-	-	-
Disbursements effected through outright deductions from claims	-	-	-
Overpayment of expenses (e.g. personnel benefits)	-	-	-
Restitution for loss of government property	-	-	-
Liquidated damages and similar claims	-	-	-
Others (e.g. TEF, BTr, Docs Stamp, etc.)	-	-	-
Add/Less: Adjustments (e.g. cancelled/staled checks)	-	-	-
Balance of Disbursement Authorities as at date	-	-	-
Total Disbursements Program	-	-	-
Less: *Actual Disbursements	-	-	-
(Over)/Under spending	-	-	-