

DETAILED STATEMENT OF CURRENT YEAR'S OBLIGATIONS, DISBURSEMENTS AND UNPAID OBLIGATIONS
As of the Quarter Ending December 31, 2013

Annex B

Department: SUC
Agency/Operating Unit: APAYAO STATE COLLEGE
Region/Province/City: CAR
Post: 101

Program/Activity/Project (PAW) and Account Title	Acct. Unit	Current Year Obligations					Total	Disbursements				Balance (Unpaid Obligations) as of 12/31/13	Breakdown of Unpaid Obligations	
		1st Quarter ending Mar. 31	2nd Quarter ending June 30	3rd Quarter ending Sept. 30	4th Quarter ending Dec. 31	Total		1st Quarter ending Mar. 31	2nd Quarter ending June 30	3rd Quarter ending Sept. 30	4th Quarter ending Dec. 31		Total	Accounts Payable
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
I. CURRENT YEAR BUDGET APPROPRIATIONS														
A. AGENCY SPECIFIC BUDGET														
PMP (please specify)														
Personnel Services														
Salaries and Wages														
701	7,445,410.87	7,603,550.00	8,054,816.77	7,749,211.81	29,848,989.45	7,380,009.01	7,711,390.20	8,061,989.81	7,726,767.90	29,880,156.92	38,773.15	29,773.15		
702	-	-	-	48,037.27	48,037.27	-	-	-	48,037.27	48,037.27	-	-	-	-
703	-	-	-	-	-	-	-	-	-	-	-	-	-	-
704	-	-	-	-	-	-	-	-	-	-	-	-	-	-
705	-	-	-	-	-	-	-	-	-	-	-	-	-	-
706	-	-	-	-	-	-	-	-	-	-	-	-	-	-
707	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Compensation														
711	821,035.23	817,346.85	870,726.30	876,400.63	3,385,509.01	671,035.23	817,346.85	810,726.30	874,406.63	3,175,514.81	2,099.00	2,099.00		
712	-	-	-	-	-	-	-	-	-	-	-	-	-	-
713	15,000.00	11,250.00	7,500.00	35,500.00	69,250.00	15,000.00	17,250.00	7,500.00	35,500.00	65,250.00	-	-		
714	16,000.00	11,250.00	7,500.00	35,500.00	69,250.00	16,000.00	17,250.00	7,500.00	35,500.00	66,250.00	-	-		
715	510,000.00	-	(10,000.00)	15,000.00	495,000.00	510,000.00	-	-	-	510,000.00	-	-		
716	8,100.00	3,650.00	7,800.00	5,046.00	24,602.00	8,100.00	3,650.00	7,800.00	5,046.00	24,602.00	30.00	30.00		
717	196,000.00	-	-	-	196,000.00	-	-	-	-	196,000.00	-	-		
720	88,000.00	70,500.00	87,800.00	387,686.00	1,033,986.00	88,000.00	88,000.00	87,800.00	387,686.00	1,033,986.00	1,882.00	1,882.00		
722	10,000.00	10,000.00	30,000.00	10,000.00	60,000.00	10,000.00	10,000.00	30,000.00	10,000.00	60,000.00	-	-		
724	-	360,000.00	-	360,000.00	720,000.00	-	-	360,000.00	-	720,000.00	-	-		
725	-	1,247,184.50	-	1,180,681.50	2,427,866.00	-	-	1,247,184.50	-	2,494,866.00	-	-		
Retirement Benefit Contributions														
727	-	-	-	30,580.72	30,580.72	-	-	-	30,580.72	30,580.72	-	-		
728	31,200.00	30,800.00	30,000.00	33,900.00	126,900.00	31,200.00	30,800.00	30,000.00	33,900.00	126,900.00	100.00	100.00		
733	85,175.50	65,025.00	64,112.50	80,135.20	294,452.20	85,175.50	65,025.00	64,112.50	80,135.20	294,452.20	160.00	160.00		
734	31,154.63	30,756.47	30,586.47	30,865.47	123,363.04	31,154.63	30,756.47	30,586.47	30,865.47	123,363.04	-	-		
Other Personnel Benefits														
738	-	-	-	-	-	-	-	-	-	-	-	-	-	-
739	-	-	-	-	-	-	-	-	-	-	-	-	-	-
740	-	-	-	-	-	-	-	-	-	-	-	-	-	-
741	-	-	-	-	-	-	-	-	-	-	-	-	-	-
742	-	-	-	-	-	-	-	-	-	-	-	-	-	-
743	-	-	-	44,200.00	44,200.00	-	-	-	44,200.00	44,200.00	-	-		
744	78,853.16	-	36,823.66	356,111.00	471,587.82	78,853.16	-	36,823.66	-	471,587.82	-	-		
Total PS	6,131,675.39	11,816,871.84	7,929,333.88	10,796,669.61	37,684,549.31	37,684,549.31	3,823,797.03	14,325,351.82	7,845,873.49	10,298,168.79	37,496,860.60	426,743.11	426,743.11	
Maintenance & Other Operating Expenses														
Traveling Expenses														
751	229,130.00	245,526.86	189,021.00	213,505.76	877,183.62	177,721.00	217,181.85	190,711.30	204,144.16	849,688.31	14,765.30	14,765.30		
752	58,903.00	369,827.00	128,289.00	350,500.42	1,307,519.42	41,500.00	247,582.00	236,316.30	711,560.00	1,307,519.42	89,783.42	89,783.42		8,000.00
753	230,243.72	303,676.44	508,902.41	75,077.71	1,017,900.28	261,377.94	304,338.63	511,854.41	75,077.71	1,017,900.28	2,612.00	2,612.00		
754	17,247.00	11,200.00	900.00	1,500.00	3,147.00	1,500.00	1,500.00	1,500.00	1,500.00	3,147.00	-	-		
755	55,782.25	787,852.46	81,301.21	155,880.88	1,080,816.80	212,117.30	115,706.35	234,822.32	100,394.82	663,040.80	35,814.30	35,814.30		

Program/Activity/Project (NAEP) and Account Title	Account	Current Year Disbursements				Total	Disbursements			4th Quarter	Total	Balance (Unpaid Obligations)	Encumbrance or Unpaid Obligations	
		1st Quarter ending Mar 31	2nd Quarter ending June 30	3rd Quarter ending Sept. 30	4th Quarter ending Dec. 31		1st Quarter ending Mar 31	2nd Quarter ending June 30	3rd Quarter ending Sept. 30				4th Quarter ending Dec. 31	Accounts Payable
Workshop Supplies Expenses	702	23,457.40	-	-	-	23,457.40	23,457.40	-	-	-	23,457.40	-	-	-
Travel and International Materials	703	-	-	129,793.00	-	129,793.00	129,793.00	-	-	-	129,793.00	-	-	-
Other Supplies Expenses	756	21,033.00	7,387.05	227,810.00	158,796.97	416,866.92	3,100.00	6,881.00	242,103.00	95,887.50	347,557.00	67,329.88	87,320.88	-
Utility Expenses	707	84,835.81	125,500.63	177,875.47	217,897.21	416,169.12	84,383.81	124,485.87	178,718.27	217,897.21	416,169.12	-	-	-
Communication Expenses														
Postage and Delivery	771	650.00	2,180.00	1,130.00	1,270.00	5,630.00	560.00	1,880.00	1,640.00	470.00	4,480.00	1,380.00	1,280.00	-
Telephone Expense-Local	772	9,658.30	1,520.30	-	-	11,178.60	11,178.60	1,520.30	1,930.30	-	1,591.60	-	-	-
Telephone Expense-Inter	773	24,185.77	37,423.84	23,315.85	44,892.00	129,777.30	26,878.63	28,497.57	28,243.50	44,867.80	128,713.30	-	-	-
Internet Expenses	774	2,365.04	15,488.00	2,601.30	13,810.84	35,005.14	2,365.04	8,685.00	12,101.30	9,610.84	32,026.14	2,000.00	2,000.00	-
Cable, Satellite, Telegraph and Radio	775	-	-	-	-	-	-	-	-	-	-	-	-	-
Membership Dues and Contribution to Org	776	85,007.00	4,030.00	719,000.00	16,550.00	347,800.00	70,000.00	19,000.00	219,000.00	16,000.00	347,800.00	-	-	-
Advertising Expense	709	10,000.00	-	-	-	10,000.00	10,000.00	-	-	-	10,000.00	-	-	-
Printing and Binding Expenses	781	500.00	74,725.25	23,527.90	126,754.45	207,507.60	500.00	73,930.25	23,497.90	126,428.15	207,507.60	-	-	-
Rent Expenses	702	41,286.00	39,210.00	27,900.00	26,237.50	134,573.50	41,286.00	37,910.00	27,900.00	26,237.50	134,573.50	-	-	-
Representation on Expenses	703	14,524.00	60,885.00	11,040.00	146,875.00	233,424.00	14,524.00	60,885.00	11,040.00	146,875.00	233,424.00	-	-	-
Transportation and Delivery Expenses	704	300.00	14,500.00	-	-	14,800.00	300.00	14,500.00	-	-	14,800.00	-	-	-
Insurance Expenses	706	-	-	63,220.00	-	63,220.00	-	-	63,220.00	-	63,220.00	-	-	-
Printing Services														
Copy Services	791	1,750.00	2,000.00	-	-	3,750.00	1,750.00	2,000.00	-	-	3,750.00	-	-	-
Printing Services	792	-	20,100.45	16,831.00	-	36,931.45	-	20,100.45	16,831.00	-	36,931.45	-	-	-
General Services	793	30,800.00	79,576.80	40,374.00	20,821.80	171,672.60	30,800.00	80,875.50	40,382.80	20,821.80	171,672.60	-	-	-
Security Services	794	-	75,300.00	23,275.00	-	98,575.00	-	75,300.00	23,275.00	-	98,575.00	-	-	-
Other Professional Services	795	119,900.00	745,000.00	108,800.00	-	1,933,700.00	119,900.00	745,000.00	108,800.00	-	1,933,700.00	-	-	-
RM-Subsidiary														
RM-Office Buildings	811	-	2,350.00	126,077.00	-	128,427.00	-	2,350.00	126,077.00	-	128,427.00	-	-	-
RM-School Buildings	812	7,142.00	-	-	-	7,142.00	-	-	-	-	7,142.00	-	-	-
RM-Office Equipment, Furniture and Fixtures														
RM-IT Equipment and Software	822	5,500.00	800.00	-	4,918.78	11,218.78	5,500.00	800.00	-	-	11,218.78	-	-	-
RM-Transportation Equipment														
RM-Motor Vehicles	841	500.00	4,755.00	-	90,000.00	95,255.00	500.00	-	94,755.00	-	95,255.00	-	-	-
Miscellaneous Expenses														
Extraordinary Expenses	853	5,400.00	6,400.00	5,786.87	8,000.01	35,586.88	5,400.00	6,400.00	5,786.87	8,000.01	35,586.88	0.67	0.67	-
Miscellaneous Expenses	854	3,400.00	8,400.00	1,500.00	22,500.00	35,800.00	3,400.00	8,400.00	11,600.00	22,500.00	35,800.00	-	-	-
Taxes, Insurance Premiums and Other Fees														
Town, District and License	851	22,870.00	19,342.00	-	(10,600.00)	31,552.00	22,870.00	19,342.00	-	-	31,552.00	-	-	-
Public Bond Premiums	852	-	-	-	36,082.27	36,082.27	-	-	-	36,082.27	-	-	-	-
Insurance Expenses	853	24,732.00	1,637.80	-	-	26,369.80	24,732.00	1,637.80	-	-	26,369.80	-	-	-
Other MOOE	960	45,000.00	28,290.00	-	(71,285.20)	2,004.80	45,000.00	28,290.00	-	(71,285.20)	2,004.80	-	-	-
Donor's Expenses														
Donor's Salary Expenses	974	485.00	700.00	-	-	1,185.00	485.00	700.00	-	-	1,185.00	-	-	-
Total MOOE		1,482,741.16	2,381,897.64	2,845,871.48	1,446,849.77	8,285,000.00	1,429,876.67	1,871,880.77	3,412,677.18	1,184,817.26	8,285,000.00	283,538.18	348,838.18	2,000.00
Capital Outlays														
Land and Land Improvements														
Buildings														
General Buildings	212	-	-	-	2,870,566.81	2,870,566.83	-	-	-	-	2,870,566.83	-	-	2,870,566.83
Total CO					2,870,566.83	2,870,566.83	-	-	-	-	2,870,566.83	-	-	2,870,566.83
SPECIAL PURPOSE FUNDS														
MPBF-NEP														
External Services														
Salaries and Wages-Regist	207	281,071.00	281,831.00	281,831.00	281,831.00	1,126,564.00	281,831.00	281,831.00	281,831.00	281,831.00	1,126,564.00	-	-	-
Other Compensation														
Portion of Economic Stimulus Allowance	711	12,000.00	12,000.00	12,000.00	12,000.00	48,000.00	12,000.00	12,000.00	12,000.00	12,000.00	48,000.00	-	-	-
Reimbursement Allowance (RA)	713	27,500.00	27,500.00	27,500.00	27,500.00	108,000.00	27,500.00	27,500.00	27,500.00	27,500.00	108,000.00	-	-	-
College Uniform Allowance	716	2,000.00	-	-	-	2,000.00	2,000.00	-	-	-	2,000.00	-	-	-
Provision for Income Allowance	717	4,000.00	-	-	-	4,000.00	4,000.00	-	-	-	4,000.00	-	-	-
Cash-GR	719	-	5,000.00	-	5,000.00	10,000.00	-	5,000.00	-	5,000.00	10,000.00	-	-	-
Interest Bonds	725	-	46,636.00	-	35,676.00	82,312.00	-	46,636.00	-	35,676.00	82,312.00	-	-	-

Program/Activity/Project (PAP) and Account Title	Account	Current Year Obligations					Disbursements					Balance (Unpaid Obligations)	Encumbrance of Unpaid Obligations			
		1st Quarter ending Mar 31	2nd Quarter ending June 30	3rd Quarter ending Sept. 30	4th Quarter ending Dec. 31	Total	1st Quarter ending Mar 31	2nd Quarter ending June 30	3rd Quarter ending Sept. 30	4th Quarter ending Dec. 31	Total		Accounts Payable	Obligations for the Dec. 31 Fiscal Year		
Personal Benefit Contribution																
PAR-ERS Contributions	732	800.00	800.00	800.00	800.00	3,200.00	800.00	800.00	800.00	800.00	3,200.00					
PHL-HEALTH Contributions	733	1,650.00	1,650.00	1,650.00	1,650.00	6,600.00	1,650.00	1,650.00	1,650.00	1,650.00	6,600.00					
JECC Contributions	734	800.00	800.00	800.00	800.00	3,200.00	800.00	800.00	800.00	800.00	3,200.00					
NPBF-SRB																
Personal Services																
Salaries and Wages - Regular	701	64,308.00	64,308.00	64,308.00	64,308.00	257,232.00	64,308.00	64,308.00	64,308.00	64,308.00	257,232.00					
Other Compensation																
Personal Economic Relief Allowance	711	5,000.00	5,000.00	5,000.00	5,000.00	20,000.00	5,000.00	5,000.00	5,000.00	5,000.00	20,000.00					
Clothing Uniform Allowance	715	5,000.00				5,000.00	5,000.00				5,000.00					
Provisional Incentive Allowance	717	2,000.00				2,000.00	2,000.00				2,000.00					
Cash GW	724	2,500.00				2,500.00	2,500.00				2,500.00					
Visit Exp. Bonus	725	10,718.00				10,718.00	10,718.00				10,718.00					
Personal Benefit Contribution																
PAR-BIG Contributions	732	300.00	300.00	300.00	300.00	1,200.00	300.00	300.00	300.00	300.00	1,200.00					
PHL-HEALTH Contributions	733	787.50	787.50	787.50	787.50	3,150.00	787.50	787.50	787.50	787.50	3,150.00					
JECC Contributions	734	300.00	300.00	300.00	300.00	1,200.00	300.00	300.00	300.00	300.00	1,200.00					
(G.P.F.E)																
Other Personal Benefits	749				517,500.00	517,500.00					517,500.00					
BRP-TLR																
Terminal Leave Benefits	742			835,285.00		835,285.00					835,285.00					
Total PB		416,176.00	469,335.00	1,230,641.00	841,827.00	3,048,079.00	416,176.00	466,350.00	1,230,641.00	841,827.00	3,048,079.00					
Whistleblower Personal Benefits Fund																
Whistleblower Retention Fund																
Research Expenses	754	36,000.00				36,000.00					36,000.00					
Other (please specify)																
OSP insurance in accordance with GAA																
Total NODE		36,000.00				36,000.00					36,000.00					
AUTOMATIC APPROPRIATIONS																
Life and Retirement Insurance Costs	751	661,647.68	678,891.79	842,988.85	887,394.02	3,070,922.34	661,647.68	678,891.79	842,988.85	887,394.02	3,070,922.34					
SRP																
Life and Retirement Insurance Costs	751	33,796.72	33,796.72	33,796.72	33,796.72	135,186.88	33,796.72	33,796.72	33,796.72	33,796.72	135,186.88					
SRP																
Life and Retirement Insurance Costs	751	7,716.96	7,716.96	7,716.96	7,716.96	30,867.84	7,716.96	7,716.96	7,716.96	7,716.96	30,867.84					
Total PB		803,861.21	859,895.27	894,419.51	928,907.70	3,896,294.28	803,861.21	859,895.27	894,419.51	928,907.70	3,896,294.28					
Customs Duties and Taxes																
Specify object of expenditures																
Other (please specify)																
CURRENT YEAR BUDGET (APPROPRIATION)		12,896,672.32	13,696,146.36	12,969,853.31	11,093,437.30	59,017,777.69	11,993,011.91	13,697,549.40	13,479,001.51	13,468,039.67	52,677,602.81	3,258,836.11	672,379.28	2,994,256.69		
1 YEAR'S BUDGET (CONTINUING APPROPRIATION)																
UNRELEASED APPROPRIATIONS																
UNOBLIGATED ALLOTMENT																
Total PRIOR YEARS BUDGET (CONTRIBUTION)																
GRAND TOTAL		12,131,327.32	13,696,146.36	12,969,853.31	11,093,437.30	59,017,777.69	11,993,011.91	13,697,549.40	13,479,001.51	13,468,039.67	52,677,602.81	3,258,836.11	672,379.28	2,994,256.69		

Certified Correct:

 JENNIFER PERENA
 Budget Officer

Certified Correct:

 JENNIFER S. ROTONDO
 Accountant II

Approved by:

 NIEVES J. DACYON
 College President