COA-DBM Joint Circular No. 2014-1 dated July 2, 2014

FAR No. 1-A

SUMMARY OF APPROPRIATIONS, ALLOTMENTS, OBLIGATIONS, DISBURSEMENTS AND BALANCES BY OBJECT OF EXPENDITURES

As of the Quarter Ending December 31, 2015

Department : State Universities and Colleges
Agency : NEGROS ORIENTAL STATE UNIVERSITY (NORSU)
Operating Unit :
Organization Code (UACS) : 08 072 00 00000
Funding Source Code (as clustered) :

(e.g. Old Fund Code: 101,102, 151)

[X] Current Year Appropriation
[ ] Supplemental Appropriation
[ ] Continuing Appropriation

PARTICULARS	UACS CODE	Appropriations			Allotments				Current Year Obligations					Current Year Disbursements					Balance			
		Authorized Appropriation	Adjustments (Transfer (To) From, Realignment)	Adjusted Appropriations	Allotments Received	Adjustments (Withdrawal, Realignment)	Transfer To	Transfer From	Adjusted Total Allotments	1st Qtr Ending March 31	2nd Qtr Ending June 30	3rd Qtr Ending Sept. 30	4th Qtr Ending Dec. 31	Total	1st Qtr Ending March 31	2nd Qtr Ending June 30	3rd Qtr Ending Sept. 30	4th Qtr Ending Dec. 31	Total	Unreleased Appropriations	Unobligated Allotment	Unpaid Obligations (16-20) = (23+24) Due and Demandable	Unpaid Obligations (16-20) = (23+24) Not Yet Due and Demandable
1	2	3	4	5=(3+4)	6	7	8	9	10=(6+7)-(8+9)	11	12	13	14	15=(11+12+13+14)	16	17	18	19	20=(16+17+18+19)	21=(3-15)	22=(10-15)	23	24
SUMMARY																							
A. AGENCY SPECIFIC BUDGET		270,561	1,624	272,185	270,561	1,624	0	0	272,185	37,595	41,871	51,094	78,163	208,723	36,079	43,054	50,262	63,946	193,340	0	63,462	2,053	13,331
Personnel Services		144,605	7,427	152,032	144,605	7,427	0	0	152,032	29,582	31,978	28,352	42,997	132,909	29,582	31,978	28,264	42,165	131,989	0	19,122	921	0
Salaries and Wages:																							
Salaries and Wages - Regular	5 01 01 010-01	115,791	-1,608	114,183	115,791	-1,608	0	0	114,183	24,562	23,778	23,239	26,409	97,988	24,562	23,778	23,158	25,984	97,482	0	16,195	506	0
Salaries and Wages - Casual	5 01 01 020-00	664	0	664	664	0	0	0	664	0	0	0	634	634	0	0	0	634	634	0	30	0	0
Other Compensation:																							
Personnel Economic Relief Allowance (PERA)	5 01 02 010-01	9,360	197	9,557	9,360	197	0	0	9,557	2,075	2,024	2,684	2,124	8,908	2,075	2,024	2,678	2,097	8,875	0	650	32	0
Representation Allowance	5 01 02 020-00	240	0	240	240	0	0	0	240	60	45	45	30	180	60	45	45	30	180	0	60	0	0
Transportation Allowance	5 01 02 030-01	240	0	240	240	0	0	0	240	60	45	45	30	180	60	45	45	30	180	0	60	0	0
Clothing / Uniform Allowance	5 01 02 040-01	1,950	0	1,950	1,950	0	0	0	1,950	1,465	255	35	0	1,755	1,465	255	35	0	1,755	0	195	0	0
Subsistence Allowance	5 01 02 050-03	62	0	62	62	0	0	0	62	6	6	3	12	27	6	6	3	12	27	0	35	0	0
Quarters Allowance	5 01 02 060-04	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Productivity Incentive Allowance (PIA)	5 01 02 080-01	780	3	783	780	3	0	0	783	711	0	0	0	711	711	0	0	0	711	0	72	0	0
Honoraria	5 01 02 100-01	1,495	71	1,566	1,495	71	0	0	1,566	112	56	779	433	1,380	112	56	779	54	1,001	0	187	379	0
Longevity/Step Increment	5 01 02 120-01	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Overtime and Night Pay	5 01 02 130-01	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Year-End Bonus	5 01 02 140-01	9,649	23	9,672	9,649	23	0	0	9,672	0	4,420	0	4,306	8,726	0	4,420	0	4,306	8,726	0	946	0	0
Cash Gift	5 01 02 150-01	1,950	104	2,054	1,950	104	0	0	2,054	0	865	0	852	1,717	0	865	0	852	1,717	0	337	0	0
Other Bonuses and Allowances																							
Collective Negotiation Agreement Incentive - Civilian	5 01 02 990-11	0	5,803	5,803	0	5,803	0	0	5,803	0	0	0	5,803	5,803	0	0	0	5,803	5,803	0	0	0	0
Personnel Benefit Contributions:																							
Life and Retirement Insurance Contributions	5 01 03 010-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Pag-IBIG Contributions	5 01 03 020-01	468	1	467	468	-1	0	0	467	104	93	113	113	420	104	93	113	113	420	0	47	0	0
PHILHEALTH Contributions	5 01 03 030-01	1,198	24	1,222	1,198	24	0	0	1,222	302	283	297	296	1,179	302	283	297	297	1,179	0	43	0	0
ECIP Contributions	5 01 03 040-01	467	-1	466	467	-1	0	0	466	100	97	102	103	402	100	97	102	100	399	0	64	3	0
Provident/Welfare Fund Contributions	5 01 03 050-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Terminal Leave Benefits	5 01 04 030-01	0	14	14	0	14	0	0	14	14	0	0	0	14	14	0	0	0	14	0	0	0	0
Lump-sum for Step Increments - Length of Service	5 01 04 990-10	291	-4	287	291	-4	0	0	287	11	11	13	97	132	11	11	13	97	132	0	155	0	0
Other PS Benefits (Loyalty and others)	5 01 04 990-99	0	2,800	2,800	0	2,800	0	0	2,800	0	0	998	1,756	2,754	0	0	998	1,756	2,754	0	46	0	0
Maintenance & Other Operating Expenses		102,382	-5,803	96,579	102,382	-5,803	0	0	96,579	8,013	9,898	22,742	21,835	62,483	6,497	11,076	21,998	21,781	61,351	0	34,096	1,131	0
Travel Expenses:																							
Traveling Expenses - Local	5 02 01 010-01	1,689	-652	1,037	1,689	-652	0	0	1,037	359	173	282	81	895	359	173	282	81	895	0	142	0	0
Training and Scholarship Expenses:																							
Training Expenses	5 02 02 010-00	6,030	-1,699	4,331	6,030	-1,699	0	0	4,331	1,105	567	1,235	1,424	4,331	1,075	597	1,093	1,260	4,024	0	0	306	0
Scholarship Expenses	5 02 02 020-00	58,768	0	58,768	58,768	0	0	0	58,768	0	3,932	12,071	12,800	28,803	0	3,895	12,108	12,800	28,803	0	29,965	0	0
Supplies Expenses:																							
Office Supplies Expense	5 02 03 010-00	2,746	-924	1,822	2,746	-924	0	0	1,822	550	169	301	543	1,564	257	456	156	358	1,227	0	259	336	0
Accountable Forms Expenses	5 02 03 020-00	550	-106	444	550	-106	0	0	444	433	3	0	6	442	433	3	0	6	442	0	2	0	0
Animal / Zoological Supplies Expenses	5 02 03 040-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Drugs and Medicines Expenses	5 02 03 070-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Medical, Dental and Laboratory Supplies Exp	5 02 03 080-00	0	1	1	0	1	0	0	1	0	0	1	0	1	0	0	1	0	1	0	0	0	0
Fuel, Oil & Lubricants Exp.	5 02 03 090-00	393	-142	251	393	-142	0	0	251	33	1	175	0	208	33	1	175	0	208	0	43	0	0
Agricultural Supplies Expenses	5 02 03 100-00	500	215	715	500	215	0	0	715	365	0	295	0	660	23	343	66	229	660	0	55	0	0
Textbooks & Instructional Supplies	5 02 03 110-00	1,016	-414	602	1,016	-414	0	0	602	62	135	31	0	228	62	135	31	0	228	0	374	0	0
Other Supplies and Materials Expenses	5 02 03 990-00	1,380	-855	525	1,380	-855	0	0	525	248	36	54	50	389	150	129	60	50	389	0	137	0	0
Utility Expenses:																							
Water	5 02 04 010-00	1,030	-234	796	1,030	-234	0	0	796	244	273	202	6	724	244	273	202	6	724	0	72	0	0
Electricity	5 02 04 020-00	6,114	3,112	9,226	6,114	3,112	0	0	9,226	2,119	2,349	3,096	1,625	9,190	2,119	2,349	3,096	1,625	9,190	0	36	0	0
Communication Expenses:																							
Postage and Courier Services	5 02 05 010-00	184	-84	100	184	-84	0	0	100	14	25	34	16	89	14	25	31	10	80	0	11	9	0
Telephone - Mobile	5 02 05 020-01	77	-51	26	77	-51	0	0	26	8	0	15	0	22	8	0	15	0	22	0	4	0	0
Telephone - Landline	5 02 05 020-02	159	57	216	159	57	0	0	216	58	40	51	61	210	58	40	51	61	210	0	6	0	0
Internet Subscription Expenses	5 02 05 030-00	40	36	76	40	36	0	0	76	9	9	27	29	74	9	9	27	29	74	0	2	0	0
Extraordinary and Miscellaneous Expenses	5 02 10 030-00	100	32	132	100	32	0	0	132	33	33	33	33	132	33	33	33	33	132	0	0	0	0
Professional Services:																							
Legal Services	5 02 11 010-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Auditing Services	5 02 11 020-00	48	31	79	48	31	0	0	79	5	9	37	29	79	5	9	36	28	78	0	0	2	0
Consultancy Services	5 02 11 030-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Professional Services	5 02 11 990-00	3,779	-921	2,858	3,779	-921	0	0	2,858	309	231	375	57	972	309	231	375	57	972	0	1,886	0	0
General Services:																							
Janitorial Services	5 02 12 020-00	5,148	-1,820	3,328	5,148	-1,820	0	0	3,328	0	376	1,087	1,656	3,120	0	376	1,087	1,503	2,966	0	208	154	0
Security Services	5 02 12 030-00	5,863	-842	5,021	5,863	-842	0	0	5,021	484	90	1,854	2,510	4,939	484	90	1,854	2,230	4,659	0	81	280	0
Other General Services	5 02 12 990-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Repairs and Maintenance:																							
R/M - Buildings and Structures - Buildings	5 02 13 040-01	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
R/M - Buildings and Structures - School Bldgs	5 02 13 040-02	3,378	-1,402	1,976	3,378	-1,402	0	0	1,976	708	137	586	436	1,868	230	445	400	764	1,839	0	108	29	0
R/M - Buildings and Structures - Others	5 02 13 040-99	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
R/M - Transportation Equipment - Motor Vehicle	5 02 13 060-01	190	158	348	190	158	0	0	348	62	1	111	96	271	4	1	65	202	271	0	77	0	0
R/M - Furnitures and Fixtures	5 02 13 070-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
R/M - Other Property, Plant and Equipment	5 02 13 990-99	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Subsidies - Others (Operating Units)	5 02 14 990-99	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Taxes, Insurance Premiums and other Fees																							
Taxes, Duties & Licenses	5 02 15 010-00	30	5	35	30	5	0	0	35	7	12	15	0	35	7	12	15	0	35	0	0	0	0
Fidelity Bond Premiums	5 02 15 020-00	268	-6	262	268	-6	0	0	262	102	99	34	27	262	102	99	34	27	262	0	0	0	0
Insurance Expenses	5 02 15 030-00	30	626	656	30	626	0	0	656	21	629	6	0	656	21	629	6	0	656	0	0	0	0
Labor and Wages	5 02 16 010-00	184	-184	0	184	-184	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Maintenance & Operating Expenses:																							
Advertising Expense	5 02 99 010-00	10	13	23	10	13	0	0	23	0	0	23	0	23	0	0	23	0	23	0	0	0	0
Printing & Binding Expenses	5 02 99 020-00	945	535	1,480	945	535	0	0	1,480	370	177	312	114	973	156	331	228	190	907	0	558	15	0
Representation Expenses	5 02 99 030-00	1,026	104	923	1,026	-104	0	0	923	223	305	238	153	918	223	305	238	153	918	0	5	0	0
Transportation & Delivery Expenses	5 02 99 040-00	480	-145	335	480	-145	0	0	335	41	78	141	51	309	41	78	141	51	309	0	26	0	0
Rents - Buildings and Structures	5 02 99 050-01	20	0	20	20	0	0	0	20	0	0	0	0	0	0	0	0	0	0	0	20	0	0
Rents - Motor Vehicles	5 02 99 050-03	77	-2	76	77	-2	0	0	76	10	48	10	8	76	10	0	58	8	76	0	0	0	0
Membership Dues & Contrib. to Org.	5 02 99 060-00	130	-39	91	130	-39	0	0	91	30	7	11	24	71	30	7	11	24	71	0	20	0	0
Subscription Expense	5 02 99 070-00	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other MOOE - Website Maintenance	5 02 99 990-99	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other MOOE	5 02 99 990-99	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Financial Charges	5 03 01 990-99	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Capital Outlays		23,574	0	23,574	23,574	0	0	0	23,574	0	0	0	13,331	13,331	0	0	0	0	0	0	10,243	0	13,331
Buildings																							
Office Buildings	5 06 04 040-01	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
School Buildings	5 06 04 040-02	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Structures - Industrial Electronics	5 06 04 040-99	23,574	0	23,574	23,574	0	0	0	23,574	0	0	0	13,331	13,331	0	0	0	0	0	0	10,243	0	13,331
Machinery and Equipment Outlay																							
Office Equipment	5 06 04 050-02	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Technical and Scientific Equipment	5 06 04 050-14	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Machinery and Equipment	5 06 04 050-99	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation and Equipment Outlay																							
Motor Vehicles	5 06 04 060-01	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Transportation Equipment	5 06 04 060-99	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Machinery and Equipment																							
Furniture and Fixtures	5 06 04 070-01	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Library Books	5 06 04 070-02	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
B. AUTOMATIC APPROPRIATIONS		13,895	0	13,895	13,895	0	0	0	13,895	2,856	2,806	2,967	2,991	11,621	2,856	2,806	2,967	2,886	11,516	0	2,274	105	0
Retirement and Life Insurance Premiums	5 01 02 010-00	13,895	0	13,895	13,895	0	0	0	13,895	2,856	2,806	2,967	2,991	11,621	2,856	2,806	2,967	2,886	11,516	0	2,274	105	0
C. SPECIAL PURPOSE FUNDS		0	24,510	24,510	0	24,510	0	0	24,510	168	13,019	3,574	7,628	24,388	168	13,019	3,245	7,956	24,388	0	122	0	0
Miscellaneous Personnel Benefits Fund (MBPF)		*0*	*24,008*	*24,008*	*0*	*24,008*	*0*	*0*	*24,008*	*0*	*12,952*	*3,306*	*7,628*	*23,886*	*0*	*12,952*	*2,978*	*7,956*	*23,886*	*0*	*122*	*0*	*0*
Performance Based Bonus - Civilian	5 01 02 990-14	0	5,520	5,520	0	5,520	0	0	5,520	0	0	0	5,520	5,520	0	0	0	5,520	5,520	0	0	0	0
NBC 461 PS - Salary Differentials	5 01 01 010-01	0	8,502	8,502	0	8,502	0	0	8,502	0	3,667	2,975	1,859	8,502	0	3,667	2,682	2,152	8,502	0	0	0	0
NBC 461 PS - RLIP Differentials	5 01 03 010-00	0	1,020	1,020	0	1,020	0	0	1,020	0	440	331	249	1,020	0	440	296	284	1,020	0	0	0	0
Productivity Enhancement Incentive - Civilian	5 01 02 990-13	0	8,967	8,967	0	8,967	0	0	8,967	0	8,845	0	0	8,845	0	8,845	0	0	8,845	0	122	0	0
Pension and Gratuity Fund (PGF)		*0*	*502*	*502*	*0*	*502*	*0*	*0*	*502*	*168*	*66*	*268*	*0*	*502*	*168*	*66*	*268*	*0*	*502*	*0*	*0*	*0*	*0*
Terminal Leave Benefits	5 01 04 030-01	0	502	502	0	502	0	0	502	168	66	268	0	502	168	66	268	0	502	0	0	0	0
Other Personnel Benefits (Monet and Others)	5 01 04 990-99	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
GRAND TOTAL - NORSU PAPs		284,456	26,134	310,590	284,456	26,134	0	0	310,590	40,619	57,696	57,634	88,783	244,732	39,103	58,879	56,474	74,789	229,244	0	65,858	2,158	13,331

Submit to COA and DBM

Certified Correct:

RENE BOY A. CATUBIG, CPA
University Budget Officer
28-Jan-16

Certified Correct:

MERLYN A. ROMANO, CPA
University Chief Accountant
28-Jan-16

Recommending Approval:

JOEL MARJON E. YASIL, Psy. D.
VP-Administration, Planning and Development
28-Jan-16

APPROVED:

FOR: JOEL P. LIMSON, Ph. D.
University President
28-Jan-16