

**DETAILED STATEMENT OF CURRENT YEAR'S OBLIGATIONS, DISBURSEMENTS AND UNPAID OBLIGATIONS**  
As of the Year Ending March 31, 2014

Department : DEPARTMENT OF LABOR AND EMPLOYMENT  
Region/Province/City : REGION 10, CAGAYAN DE ORO CITY  
Fund : 101

Program/Activity/Project (P/A/P) and Account Title	Account Code	Current Year Obligations					Disbursements					Balance (Unpaid Obligations)	Breakdown of Unpaid Obligations	
		1st Quarter ending March 31	2nd Quarter ending June 30	3rd Quarter ending Sept. 30	4th Quarter ending Dec. 31	Total	1st Quarter ending March 31	2nd Quarter ending June 30	3rd Quarter ending Sept. 30	4th Quarter ending Dec. 31	Total		Accounts Payable	Obligations Not Yet Due and Demandable
<b>1. CURRENT YEAR BUDGET/APPROPRIATIONS</b>														
<b>A. AGENCY SPECIFIC BUDGET</b>														
<b>P/A/P (please specify)</b>														
<b>Personnel Services</b>		<b>8,985,045.45</b>	-	-	-	<b>8,985,045.45</b>	<b>8,985,045.45</b>	-	-	-	<b>8,985,045.45</b>	-	-	-
Salaries and Wages														
Salaries and Wages - Regular	701	7,415,262.50				7,415,262.50	7,415,262.50				7,415,262.50	-		
Other Compensation														-
Personnel Economic Relief Allowance (PERA)	711	483,545.45				483,545.45	483,545.45				483,545.45	-		-
Representation Allowance (RA)	713	180,000.00				180,000.00	180,000.00				180,000.00	-		-
Transportation Allowance (TA)	714	180,000.00				180,000.00	180,000.00				180,000.00	-		-
Clothing/Uniform Allowance	715	405,000.00				405,000.00	405,000.00				405,000.00	-		-
Productivity Incentive Allowance	717	152,000.00				152,000.00	152,000.00				152,000.00	-		-
Overseas Allowance	718											-		-
Cash Gift	724	2,500.00				2,500.00	2,500.00				2,500.00	-		-
Year end Bonus	725											-		-
Personnel Benefit Contributions												-		-
Pag-big Contributions	732	24,400.00				24,400.00	24,400.00				24,400.00	-		-
Philhealth Contributions	733	82,937.50				82,937.50	82,937.50				82,937.50	-		-
ECC Contributions	734	24,400.00				24,400.00	24,400.00				24,400.00	-		-
Other Personnel Benefits	749	35,000.00				35,000.00	35,000.00				35,000.00	-		-
<b>Maintenance &amp; Other Operating Expenses</b>		<b>34,923,496.48</b>	-	-	-	<b>34,923,496.48</b>	<b>29,062,886.52</b>	-	-	-	<b>29,062,886.52</b>	<b>5,860,609.96</b>	-	<b>5,860,609.96</b>
Traveling Expenses														
Travel Expenses-Local	751	846,823.00				846,823.00	814,597.33				814,597.33	32,225.67		32,225.67
Training Expenses	753	396,058.00				396,058.00	332,827.03				332,827.03	63,230.97		63,230.97
Office Supplies Expenses	755	425,587.35				425,587.35	417,491.24				417,491.24	8,096.11		8,096.11
Accountable Forms Expenses	756	85,900.00				85,900.00	71,146.88				71,146.88	14,753.12		14,753.12
Gasoline, Oil and Lubricants Expenses	761	111,654.37				111,654.37	60,929.19				60,929.19	50,725.18		50,725.18
Other Supplies Expenses	765	22,690.00				22,690.00	22,690.00				22,690.00	-		-
Water Expenses	766	15,778.85				15,778.85	15,778.85				15,778.85	-		-
Electricity Expenses	767	178,327.68				178,327.68	163,801.26				163,801.26	14,526.42		14,526.42
Postage and Deliveries	771	16,515.00				16,515.00	16,257.21				16,257.21	257.79		257.79
Telephone Expenses-Landline	772	30,675.12				30,675.12	28,920.09				28,920.09	1,755.03		1,755.03
Telephone Expenses-Mobile	773	170,752.99				170,752.99	170,752.99				170,752.99	-		-
Internet expenses	774	21,140.10				21,140.10	17,932.13				17,932.13	3,207.97		3,207.97
Cable, Satellite, Telegraph and Radio Expenses	775	11,358.50				11,358.50	9,064.38				9,064.38	2,294.12		2,294.12
Membership Dues and Contributions to Org.	778	5,000.00				5,000.00	5,000.00				5,000.00	-		-
Advertising Expenses/Promo	780	-				-	-				-	-		-
Printing and Publication Expenses	781	120,703.00				120,703.00	113,658.94				113,658.94	7,044.06		7,044.06
Rent/Leases Expenses	782	838,161.00				838,161.00	772,618.75				772,618.75	65,542.25		65,542.25
Representation Expenses	783	108,031.50				108,031.50	73,985.17				73,985.17	34,046.33		34,046.33
Transportation and Delivery Expenses	784	3,640.00				3,640.00	3,640.00				3,640.00	-		-
Subscription Expenses	786	4,123.00				4,123.00	3,924.15				3,924.15	198.85		198.85
Auditing Services	792	14,787.00				14,787.00	4,442.00				4,442.00	10,345.00		10,345.00
Consultancy Services	793	30,000.00				30,000.00	30,000.00				30,000.00	-		-
Security Services	797	83,518.15				83,518.15	36,594.38				36,594.38	46,923.77		46,923.77
Other Professional Services	799	625,309.35				625,309.35	553,753.45				553,753.45	71,555.90		71,555.90
RM - Buildings and Other Structures	819	104,447.47				104,447.47	104,447.47				104,447.47	-		-
RM - Furniture and Fixtures	822	-				-	-				-	-		-
RM - Machinery and Equipment	821	7,080.00				7,080.00	1,041.07				1,041.07	6,038.93		6,038.93
RM - Transportation Equipment	841	63,172.46				63,172.46	43,905.97				43,905.97	19,266.49		19,266.49
Subsidies-Others	879	29,555,691.67				29,555,691.67	24,147,115.67				24,147,115.67	5,408,576.00		5,408,576.00
Extraordinary and Miscellaneous Expenses	883	27,499.98				27,499.98	27,499.98				27,499.98	-		-
Taxes, Duties and Licenses	891	-				-	-				-	-		-
Fidelity Bond Premiums	892	1,500.00				1,500.00	1,500.00				1,500.00	-		-
Insurance Expenses	893	2,329.06				2,329.06	2,329.06				2,329.06	-		-
Other Maintenance and Operating Expenses	969	995,241.88				995,241.88	995,241.88				995,241.88	-		-
<b>B. SPECIAL PURPOSE FUNDS</b>		<b>680,428.00</b>	-	-	-	<b>680,428.00</b>	<b>680,428.00</b>	-	-	-	<b>680,428.00</b>	-	-	-
Other Releases														
Pension and Gratuity Fund / Retirement Benefits Fund		680,428.00				680,428.00	680,428.00				680,428.00	-		-
<b>C. AUTOMATIC APPROPRIATIONS</b>		<b>836,998.20</b>				<b>836,998.20</b>	<b>836,998.20</b>	-	-	-	<b>836,998.20</b>	-	-	-

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Life and Retirement Insurance Contributions	731	836,998.20				836,998.20	836,998.20				836,998.20	-		-
<b>TOTAL CURRENT YEAR BUDGET/APPROPRIATION</b>		<b>45,425,968.13</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>45,425,968.13</b>	<b>39,565,358.17</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>39,565,358.17</b>	<b>5,860,609.96</b>	<b>-</b>	<b>5,860,609.96</b>

*Certified Correct:*

AKISA L. GURO  
Budget Officer

*Certified Correct:*

LUZ C. GAA  
Chief Accountant

*Approved By:*

ATTY. ALAN M. MACARAYA  
Regional Director

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## Instructions:

1. The Detailed Summary of Obligations, Disbursements and Unpaid Obligations shall be:

a.) Prepared by all agencies' central offices/regional offices/operating units in reporting the details of the obligations and corresponding disbursements/payments made for the current year.

For highly decentralized departments (such as DepEd, DPWH, DA etc.) the lower operating units (provincial/division/district/field offices) shall submit a copy of their reports to the Regional Office (RO) for consolidation. Subsequently, the RO shall prepare a consolidated report (RO and OUs under its coverage) and submit the same to the Central Office (CO). In turn, the CO shall prepare an overall consolidated report (CO, RO, and all OUs).

b.) Presented by fund (Fund 101, 151, etc), by P/A/P, by allotment class (PS, MOOE, CO) and by object of expenditures consistent with the Revised Chart of Accounts.

c.) Certified correct by the Budget Officer (data on obligations) Chief Accountant (data on disbursements). This shall be approved by Head of Agency/Authorized Representative.

d.) Submitted to the Government Accountancy Sector, Commission on Audit (copy furnished the Audit Team Leader) and the Department of Budget and Management (DBM).

In submitting their reports to DBM, agencies and OUs under the coverage of DBM Central Office shall submit their reports directly to the Budget and Management Bureau (BMB) concerned. In the case however of DepEd, DOH, DPWH, TESDA, SUCs and CHED, their ROs and lowest OUs shall submit their reports directly to the DBM RO concerned. The CO of these departments/agencies shall also submit a consolidated department/agency report to the BMB concerned.

e.) Due for submission to COA and DBM within 30 days after the end of the quarter.

2. Columns 1 to 13 shall reflect the following information:

Column 1 - account title of the object of expenditures by allotment class and by source of fund.

Column 2 - account code of the object of expenditures.

Columns 3,4,5 and 6 - total amount of obligations for the quarter, including adjustments/cancellation of obligations.

Column 7 - total of the obligations for the year.

Columns 8,9,10 and 11 - total disbursements/payments made for current year obligations for each quarter, including adjustments/cancellation of payments.

Column 12 - total disbursements for the calendar year pertaining to current year obligations

Column 13 - unpaid obligations (obligations less disbursements) as of end of the reporting period. The balance is categorized into Accounts Payable and Not Yet Due and Demandable Obligations. The balance as of end of the 4<sup>th</sup> Quarter (December 31) shall be forwarded or reflected as Balance, Beginning of the Year in the Summary of Prior Year's Obligations, Disbursements and Unpaid Prior Year Obligations of the immediately succeeding year (format per Annex C).