

SUMMARY OF PRIOR YEAR'S OBLIGATIONS, DISBURSEMENTS AND UNPAID PRIOR YEAR OBLIGATIONS
For the Period Ending SEPTEMBER 31, 2013

Department: SUCs
Agency/Operating Units : JOSE RIZAL MEMORIAL STATE UNIVERSITY
Region/Province/City: Region IX / Zamboanga del Norte / DapitanCity
Fund:101

Annex C

Particulars	PRIOR YEAR'S OBLIGATIONS			DISBURSEMENTS					Unpaid Obligations
	Balance Beginning of the year	Adjustments	Adjusted Balance	1st Quarter ending March 31	2nd Quarter ending June 30	3rd Quarter ending Sept. 30	4th Quarter ending Dec. 31	Total	
1	2	3	(2+3)=4	5	6	7	8	9 = (5+6+7+8)	10
I. PRIOR YEARS' ACCOUNTS PAYABLE									
Personnel Services									
Maintenance & Other Operating Expenses									
Capital Outlays									
TOTAL									
II. OBLIGATIONS NOT YET DUE AND DEMANDABLE									
Personnel Services									
Maintenance & Other Operating Expenses									
Capital Outlays									
TOTAL									
GRAND TOTAL									

Certified Correct:

EFREN G. CAGBABANUA
Agency Budget Officer

Date: November 27, 2013

Certified Correct:

NATHANIEL G. DAYMIEL
Agency Chief Accountant

Date: November 27, 2013

Approved by:

EDGAR S. BALBUENA, FfUP, Ed.D.
Head of Agency or Authorized Representative
Date: November 27, 2013

Instructions:

1. The Summary of Prior Year's Obligations, Disbursements and Unpaid Obligations shall be:

a.) prepared by agencies central offices/regional offices/operating units in reporting the details of the obligations and the corresponding disbursements/payments made for the calendar year presented by quarter and by allotment class.

For highly decentralized departments (such as DepEd, DPWH, DA etc.) their lowest 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, ROs and all OUs).

b.) Presented by fund (Fund 101, 151, etc) and by allotment class (PS, MOOE, FE, CO).

c.) Certified correct by the Budget Officer (data on obligations) and Chief Accountant (data on disbursements) and 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 (CO) 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 10 shall reflect the following information:

Column 1 - status or category of obligations as to accounts payable and obligations which are not yet due and demandable by allotment class

Column 2 - amount of accounts payable and obligations which are not yet due and demandable at the beginning of the year. These balances should correspond to the amount of unpaid obligations reflected under Columns 13 to 15 of the Detailed Statement of Current Year's Obligations, Disbursements and Unpaid Obligations per Annex B of the immediately preceding year.

Column 3 - adjustments of obligations maybe cancellation of obligations or change of category from obligations not yet due and demandable to accounts payable.

Column 4 - total of columns 2 and 3

Columns 5 to 8 - disbursements/payments of accounts payable by quarter chargeable against all types of disbursements authorities (NCA, NCAA, CDC, TRA). This shall correspond with the amount of quarterly prior years' obligations in **Annex D**.

Column 9 - total of columns 5 to 8

Column 10 - the balance of prior years' unpaid obligations as of end of the reporting period.