

**COMPARATIVE BUDGET BY OBJECT OF EXPENDITURE**  
**FY 2021 GAA and 2022 NEP**  
 (In thousand pesos)

REGION: V  
 STATE UNIVERSITY/COLLEGE: BICOL UNIVERSITY

OBJECT OF EXPENDITURE	FY 2021 GAA	FY 2021 Automatic Appropriations	FY 2021 Total	FY 2022 President's Proposal (New Appr)	FY 2022 Automatic Appropriations	FY 2022 Total	VARIANCE/ CHANGES NEW APPRO.	REASON(S) FOR THE VARIANCE/CHANGE IN THE BUDGET*	VARIANCE/ CHANGES AUTOMATIC APPRO.	REASON(S) FOR THE VARIANCE/CHANGE IN THE BUDGET*
	(a)	(b)	(a+b)	(d)	(e)	(d+e)	(d-a)		(e-b)	
<b>A. Personnel Services</b>										
Salaries and Wages - Regular	480,058		480,058	486,129		486,129	6,071			
Salaries and Wages - Casual/Contractual	4,225		4,225	4,225		4,225	-			
PERA - Civilian	22,848		22,848	22,680		22,680	-168			
Representation Allowance (RA)	312		312	312		312	-			
Transportation Allowance (TA)	312		312	312		312	-			
Clothing/Uniform Allowance - Civilian	5,712		5,712	5,670		5,670	-42			
Subsistence Allowance (SA)	172		172	172		172	-			
Laundry Allowance ( LA )	25		25	25		25	-			
Honoraria - Civilian	63,000		63,000	63,000		63,000	-			
Hazard Pay ( HP )	1,297		1,297	1,297		1,297	-			
Year End Bonus	40,006		40,006	40,511		40,511	505			
Cash Gift - Civilian	4,760		4,760	4,725		4,725	-35			
Mid-Year Bonus - Civilian	40,006		40,006	40,511		40,511	505			
Productivity Enhancement Incentive - Civilian	4,760		4,760	4,725		4,725	-35			
Anniversary Bonus - Civilian	2,889		2,889	-		-	-2,889			
Pag-IBIG - Civilian	1,142		1,142	1,133		1,133	-9			
PhilHealth - Civilian	4,760		4,760	7,462		7,462	2,702			
ECIP - Civilian	1,142		1,142	1,133		1,133	-9			
Terminal Leave Benefits - Civilian	5,358		5,358	5,354		5,354	-4			
Lump-sum for Filling of Positions - Civilian	105,565		105,565	155,350		155,350	49,785			
Lump-sum for Personnel Services	5,435		5,435	-		-	-5,435			
Lump-sum for Step Increments - Length of Service	1,199		1,199	1,215		1,215	16			
Loyalty Award - Civilian	1,260		1,260	1,115		1,115	-145			
<b>B. Maintenance and Other Operating Expenses</b>										
Traveling Expenses - Local	7,494		7,494	6,000		6,000	-1,494			
Traveling Expenses - Foreign	3,814		3,814	3,600		3,600	-214			
Training Expenses	8,813		8,813	7,955		7,955	-858			
Office Supplies Expenses	9,874		9,874	9,537		9,537	-337			
Accountable Forms Expenses	565		565	645		645	80			
Drugs and Medicines Expenses	350		350	350		350	-			
Medical, Dental and Laboratory Supplies Expenses	650		650	760		760	110			
Fuel, Oil and Lubricants Expenses	2,574		2,574	2,650		2,650	76			
Textbooks and Instructional Materials Expenses	2,000		2,000	2,300		2,300	300			

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	(a)	(b)	(a+b)	(d)	(e)	(d+e)	(d-a)		(e-b)	
Other Supplies and Materials Expenses	16,496		16,496	16,525		16,525	29			
Water Expenses	11,367		11,367	9,433		9,433	-1,934			
Electricity Expenses	34,888		34,888	32,800		32,800	-2,088			
Postage and Courier Services	101		101	100		100	-1			
Telephone Expenses-Mobile	470		470	470		470	-			
Telephone Expenses-Landline	1,165		1,165	1,365		1,365	200			
Internet Subscription Expenses	6,302		6,302	3,066		3,066	-3,236			
Cable, Satellite, Telegraph and Radio Expenses	10		10	10		10	-			
Awards/Rewards Expenses	1,000		1,000				-1,000			
Extraordinary and Miscellaneous Expenses	236		236	180		180	-56			
Auditing Services	600		600	600		600	-			
Other Professional Services	2,724		2,724	2,001		2,001	-723			
Janitorial Services	12,104		12,104	13,100		13,100	996			
Security Services	21,651		21,651	21,550		21,550	-101			
Other General Services	12,337		12,337	11,117		11,117	-1,220			
RM-Buildings	2,671		2,671	2,500		2,500	-171			
RM-School Buildings	1,908		1,908	100		100	-1,808			
RM-Office Equipment	444		444	372		372	-72			
RM-Information and Communication Technology Equipment			-	15		15	15			
RM-Other Machinery and Equipment			-	400		400	400			
RM-Motor Vehicles	4,100		4,100	4,100		4,100	-			
Taxes, Duties and Licenses			-	91		91	91			
Fidelity Bond Premiums	928		928	918		918	-10			
Insurance Expenses	4,543		4,543	10,523		10,523	5,980			
Labor and Wages	1,919		1,919	1,640		1,640	-279			
Advertising Expenses	10		10	10		10	-			
Printing and Publication Expenses	669		669	1,420		1,420	751			
Representation Expenses	2,060		2,060	1,914		1,914	-146			
Transportation and Delivery Expenses	1,923		1,923	1,914		1,914	-9			
Membership Dues and Contributions to Organizations	815		815	1,800		1,800	985			
Other Maintenance and Operating Expenses	16,948		16,948	18,773		18,773	1,825			
<b>C. Financial Expense (if applicable)</b> <i>(kindly specify the object of expenditure here &amp; include additional rows as needed)</i>							-170,612			
<b>D. Capital Outlay</b>	40,000		40,000	3,000		3,000	-37,000			
Buildings	167,634		167,634	20,022		20,022	-137,612			
School Buildings	4,000		4,000				-4,000			
Hostels and Dormitories	1,204,300		1,204,300	1,072,482		1,072,482	-131,818			
<b>TOTAL NEW APPROPRIATIONS</b>	796,243		796,243	847,068		847,068	50,813			
PS	196,623		196,623	102,604		102,604	-4,019			
MOOE										
FE	211,634		211,634	32,022		32,022	-170,612			
CO		67,608	67,608		60,330	60,330		728		
<b>Add: Automatic Appropriations</b>		67,608	67,608		60,330	60,330		728		
PS										

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	(a)	(b)	(a+b)	(d)	(e)	(d+e)	(d-a)		(e-b)	
MOOE			-							
FE			-						728	
CO			-						728	
<b>TOTAL OBLIGATIONS</b>	<b>1,204,300</b>	<b>57,608</b>	<b>1,261,908</b>	<b>1,072,482</b>	<b>58,338</b>	<b>1,130,818</b>	<b>-131,810</b>	The overall decrease in the amount for the 2021 GAA vs. 2022 NEP is the budget recommended for the Capital Outlay Projects		
PS	796,243	57,608	853,851	847,056	58,338	905,392	50,813			
MOOE	196,523		196,523	192,504		192,504	-4,019			
FE			-			-				
CO	211,534		211,534	32,922		32,922	-178,612			

\*In case the space provided in this column is not enough, assign a number for each variance and provide the corresponding explanation/reason as an endnote to this form.

Prepared by:

  
**CRISANTA A. BOTIN**  
 Budget Officer

Approved by:

  
**ARNULFO M. MASCARIÑAS, Ph.D.**  
 SUC President

**ENDNOTES:**

Explanation on the adjustment(s):

- a-1/
- a-2/
- a-3/

Reason on the variance/change in the budget:

- b-1/
- b-2/
- b-3/