CNU Main-Supreme Student Council
COMMISSION ON AUDIT
Osmeña Blvd, Cebu City, 6000

AUDIT REPORT:

PASKO SA KABATAN-ONAN SA SUGBO 2025

December 21, 2025

COA At Its Finest!
2026

CNU MAIN - SUPREME STUDENT COUNCIL
COMMISSION ON AUDIT

AUDIT REPORT
NO. **2025-2026-009**

Audit Report: Pasko Sa Kabatan-Onan Sa Sugbo 2025
Audit Type: Compliance and Financial Audit
Audit Scope: Second Semester
Chairperson/Head: Senate President Lowe Jay Camomot, Sen. Matthew Gabrielle Prieto, Sen. Janelle Fritchel Tabuco, and Sec. Bianca Mae Brendez
Co-Chairperson: Rep. Rodrick Methan Paña, Rep. Kyle Sacolingan, Rep. Aliyah San Andres, and Rep. Gwyneth Alingasa
Date Audited: May 4, 2026 - June 12, 2026

I. INTRODUCTION

This compliance and financial audit report covers the staging of the CNU Christmas celebration held on **December 21, 2025,** with the theme ***Pasko sa Paglaum: Tingog sa Kabatan-onan ug Panaghiusa (A Christmas of Hope, Unity, and Voices of the Youth).*** The activity was organized by the Cebu Normal University Main Campus - Supreme Student Council, in collaboration with the University Administration, College Councils, and Campus-Based Organizations, as part of the annual **Pasko sa Kabatan-onan sa Sugbo** celebration.

Anchored on the spirit of Christmas as a season of hope, unity, and renewal, the activity responded to the challenges experienced throughout the year, including natural calamities and social transitions by promoting collective resilience and solidarity among the youth. The theme emphasized the role of students as catalysts of hope and unity, encouraging college councils and student organizations to express how shared efforts strengthen the community. lIn this context, the celebration served not only as a festive tradition but also as a platform to amplify the voice of the youth in building a more compassionate and united future.

The activity featured two major competitive components: the Christmas Station ID Competition, which encouraged students to produce original musical compositions reflecting themes of hope, resilience, and community realities; and the Holiday Variety Show Extravaganza, which served as a venue for performances that showcased artistic expression, storytelling, and unity among participating groups.

This audit was undertaken to assess the extent to which the financial planning and implementation of the activity complied with applicable financial policies and standards as mandated by the Commission on Audit Implementing Rules and Regulations (COA-IRR). It also aims to evaluate adherence to the principles of transparency, accountability, and responsible stewardship in the utilization of student funds.

II. SUMMARY

The Commission on Audit conducted a review on the financial documents, liquidation reports, official receipts, and other supporting documents for the implementation of *Pasko sa Kabatan-onan sa Sugbo 2025*.

During the audit, **Notice to Explain (NTE) No. 2025–2026-007** was issued to the Committee on Budget and Finance regarding several audit observations, including the absence of Memorandum of Agreement (MOA) for concessionaires and fair booth participants, discrepancies in liquidation totals, and the submission of an incomplete liquidation report requiring correction.

PASKO SA SUGBO 2025

- We request clarification on whether a **Memorandum of Agreement (MOA)** exists in relation to the sponsor postings for **Pasko sa Sugbo 2025**. It has been noted that no MOA was submitted for the concessionaires and fair booth participants involved in the event.
- There **appears to be a difference in the total price reflected**, as the computed total based on the submitted breakdown and supporting documents does not **match the final amount indicated in the liquidation report.**
- The total amount reflected in your liquidation is **incorrect and does not match the verified and computed total expenses**.
- Kindly submit a **complete and corrected version** of your liquidation report for proper review and verification.

In response to the issued NTE, the Committee on Budget and Finance formally submitted its explanation clarifying that ***Pasko sa Sugbo 2025*** **did not engage in or establish partnerships with concessionaires or fair participants under the authority of the CNU Main – Supreme Student Council.** The response further explained that the concessionaires present during the activity were under the partnership and management of the Provincial Youth Development Council and not affiliated with the CNU Main - SSC. Moreover, the committee acknowledged that the previously uploaded Committee on Budget and Finance was an outdated version and subsequently submitted the official and updated Certificate of Availability of Funds together with the corrected liquidation report for the event.

After evaluation, the Commission found the explanation and supporting documents satisfactory. The corrected financial records were properly validated and aligned with the approved budget resolution, liquidation procedures, and actual availability of funds. **However, the final liquidation report should have been submitted correctly at the outset, and there should have been no need for further reminders or follow-up from the Commission regarding the submission.** Moving forward, greater diligence should be

exercised to ensure the accuracy and completeness of all reports prior to submission.

Overall, the activity substantially complied with the financial and administrative procedures prescribed by the Commission on Audit Implementing Rules and Regulations (COA-IRR), demonstrating transparency, accountability, and proper utilization of student funds.

III. FINANCIAL PERFORMANCE

PASKO SA KABATAN-ONAN SA SUGBO 2025
Comparison of Budget Resolutions and Actual Amounts

Category	Source of Funds	Total Amounts			Variance	Remarks
		Budgeted	Available funds	Actual Expenses		
1. Resolution no. 118	Internal funds	₱55,578.00	₱42,277.00	₱33,695.75	₱ 8,581.25	The **variance** represents the amount turned over to the Council, as supported by the proof of remittance.
TOTAL:		₱55,578.00	₱42,277.00	₱33,695.75	₱ 8,581.25	

As examined by the Commission.

The Commission found that the budgeted amount reflected in this audit report was based on the finalized liquidation report and the actual availability of funds allocated for the activity. The initially approved budget as stated in the Budget Resolution No. 118 was ₱55,578.00. However, due to limited funds, the amount released only amounted to ₱42,277.00. In the making of the event, only ₱33,695.75 was used and the variance of ₱8,581.25 (rounded off to ₱8,582.00) were returned to the Council's internal funds. Upon verification of the supporting financial documents, it was determined that the figures presented in the financial performance section were aligned with the available funds utilized during the implementation of the

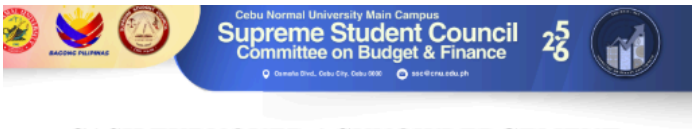
activity and the corrected liquidation records subsequently submitted by the Committee on Budget and Finance.

PASKO SA KABATAN-ONAN SA SUGBO 2025
Cash Flows (Internal Funds)

Pasko sa Kabatan-onan sa Sugbo Liquidation Report

DATE	PARTICULARS	DESCRIPTION	QUANTITY	PRICE PER QUANTITY	TOTAL PRICE	REMARKS
12/20/25	Marine Plywood 3/4	LED Wall Platform	2 pcs	₱ 1,200.00	₱ 2,400.00	Receipt #1
	DC (Delivery Charge)	Delivery Charge	1 pc	₱ 50.00	₱ 50.00	
12/21/25	Triple A	Battery	2 pcs	₱ 22.00	₱ 44.00	Receipt #4
	Sewing Pin	Sashes	2 pcs	₱ 15.00	₱ 30.00	
	Thumbtacks	Decorations	1 pc	₱ 5.00	₱ 5.00	
	Christmas Hats w/o Lights	Accessories	4 pcs	₱ 12.00	₱ 48.00	
12/10/25	LED Candle	Decorations	4 pcs	₱ 49.00	₱ 196.00	Receipt #3
	Snow Garland w/ Leaves	Decorations	30 pcs	₱ 39.00	₱ 1,170.00	
12/09/25	Electronic Candle (7.5x150)	Decorations	2 pcs	₱ 129.00	₱ 258.00	Receipt #5
	Electronic Candle (CT-1311)	Decorations	6 pcs	₱ 19.00	₱ 114.00	
12/09/25	Green Metallic Ribbon w/ Gold Outline	Sashes	10 meters	₱ 10.00	₱ 100.00	Receipt #2
	Dirty White/Beige Ribbon	Sashes	24 ¾ meters	₱ 5.00	₱ 123.75	
	Red Satin Ribbon	Sashes	1 roll	₱ 210.00	₱ 210.00	
	Green Metallic Ribbon w/ Gold	Sashes	1 roll	₱ 40.00	₱ 40.00	

	Outline					
12/09/25	Double Sided Tape	Sashes	10 pcs	₱ 24.00	₱ 240.00	Receipt #8
	Glue Sticks Big	Sashes	10 pcs	₱ 6.00	₱ 60.00	
	A4 Vellum Paper (120gsm)	Certificates	10 pcs	₱ 19.00	₱ 190.00	
12/21/25	Thumbtacks	Decorations	3 pcs	₱ 23.00	₱ 69.00	Receipt # 6
12/18/25	Certificate Jacket A4	Certificates	30 pcs	₱ 28.50	₱ 855.00	Receipt #7
12/15/25	Spraypaint Metallic Gold	Decorations	1 pc	₱ 115.00	₱ 115.00	Receipt #9
12/10/25	Chip Board	Decorations	30 pcs	₱ 16.00	₱ 480.00	Receipt #11
12/11/25	Spraypaint Metallic Gold	Decorations	1 pc	₱ 115.00	₱ 115.00	Receipt #10
12/19/25	Gasoline Payment	Gasoline for Delivery	4.42 liters	-	₱ 250.00	Receipt #12
12/13/25	Fireworks Exhibition	Event Finale	1 fee	₱ 1,049.00	₱ 1,049.00	Receipt #13
12/20/25	Jollibee Chicken Fillet (Pepper Cream)	Food	36 pcs	₱ 69.00	₱ 2,484.00	Receipt #14
12/21/2025	HSVE Judge Honorarium	Honorarium	-	₱1,500.00	₱ 1,500.00	Receipt #15
12/21/2025	HSVE Judge Honorarium	Honorarium	-	₱1,500.00	₱ 1,500.00	Receipt #15
12/21/2025	HSVE Judge Honorarium	Honorarium	-	₱1,500.00	₱ 1,500.00	Receipt #15
12/21/2025	Station ID Judge Honorarium	Honorarium	-	₱500.00	₱ 500.00	Receipt #15
12/21/2025	Station ID Judge Honorarium	Honorarium	-	₱500.00	₱ 500.00	Receipt #15
12/21/2025	Station ID Judge Honorarium	Honorarium	-	₱500.00	₱ 500.00	Receipt #15
12/21/2025	Station ID Champion Cash Prize	Cash Prize	-	₱3,000.00	₱ 3,000.00	Receipt #15
12/21/2025	Station ID First Runner Up Cash Prize	Cash Prize	-	₱2,000.00	₱ 2,000.00	Receipt #15
12/21/2025	Station ID Second Runner Up Cash Prize	Cash Prize	-	₱1,000.00	₱ 1,000.00	Receipt #15
12/21/2025	HSVE Champion Cash Prize	Cash Prize	-	₱ 4,000.00	₱ 4,000.00	Receipt #15
12/21/2025	HSVE First Runner Up Cash Prize	Cash Prize	-	₱ 3,000.00	₱ 3,000.00	Receipt #15
12/21/2025	HSVE Second Runner Up Cash Prize	Cash Prize	-	₱ 2,000.00	₱ 2,000.00	Receipt #15
12/21/2025	Personnel Overtime Pay	Overtime Pay	-	₱ 1,000.00	₱ 1,000.00	Receipt #15
12/21/2025	Driver Overtime Pay	Overtime Pay	-	₱ 1,000.00	₱ 1,000.00	Receipt #15
					₱ 33,695.75	
				TOTAL BUDGET PROVIDED	₱ 42,277.00	
				VARIANCE	₱ 8,582.00	



CASH TURNOVER ACKNOWLEDGEMENT RECEIPT

This is to acknowledge the receipt of EIGHT THOUSAND FIVE HUNDRED EIGHTY-TWO PESOS (Php 8,582.00) representing the remaining funds from the **Pasko Sa Sugbo 2025** has been officially turned over by the undersigned

Payee:

MATTHEW GABRIELLE PRIETO

Payer:

KENNETH EARL L. AMORES
Chairperson, Committee on Budget & Finance
CNU Main - Supreme Student Council

As provided by the CBAF.

The Commission verified and accepted the financial records for Pasko sa Kabatan-onan sa Sugbo 2025, reflecting the utilization of internal funds based on the submitted liquidation report. As provided by the Committee on Budget and Finance, the expenditures incurred were within the actual available funds and were supported by official receipts and liquidation documents submitted to the Commission. Upon examination, the Commission found the submitted documents to be sufficient for audit purposes, subject to verification and reconciliation of the final liquidation records.

CNU MAIN - SUPREME STUDENT COUNCIL
COMMISSION ON AUDIT

PASKO SA KABATAN-ONAN SA SUGBO 2025
Cash Inflow (Merchandise)

Normalight Movement Merchandise Selling

Particulars	Gains reflected in the Liquidation Report	Gains	Remarks
1. ALITAPTAP NOTCHER (Shirt)	PHP 1,500	PHP 1,500	
2. NORMALITE THING (Shirt)	PHP 2,100	PHP 2,100	
3. NORMALISTA (Shirt)	PHP 900	PHP 900	
4. CBNRMLNVRSTY (Pins)	PHP 400	PHP 400	
5. NORMALIGHT (Pins)	PHP 520	PHP 520	
6. CEBU NORMAL UNIVERSITY (Pins)	PHP 600	PHP 600	
7. Old PSS Merchandise(Shirts)	PHP 880	PHP 880	
TOTAL GAINS	**PHP 6,900**	**PHP 6,900**	



MERCHANDISE ACKNOWLEDGEMENT RECEIPT OF TURNOVER

This is to certify that the undersigned has received the amount of **SIX THOUSAND NINE HUNDRED PESOS (₱6,900.00)** representing the proceeds from merchandise sales from the activity stated above.

Signed this 21st day of December 2025.

Prepared by:

KENNETH EARL L. AMORES
Chairperson, Committee on Budget & Finance
CNU Main - Supreme Student Council

Witnessed by:

LOVEY JEN SABRANI
Secretary, Budget & Finance
CNU Main - Supreme Student Council



TOTAL CASH INFLOW

Cash inflow	Gains	Remarks
Normalight Movement Merchandise Selling	PHP 6,900	
TOTAL	**PHP 6,900**	

The table shows the total cash inflow of PHP 6,900, which was generated from the sales of Normalight Movement merchandise. As this was the only recorded source of income, the total cash inflow amounted to PHP 6,900.

IV. CONCLUSION

Based on the audit conducted and the documents submitted as provided by the Committee on Budget and Finance (CBAF), the Commission issues a **"Unqualified Opinion"** on the ***Pasko sa Kabatan-onan sa Sugbo 2025.***

The financial records for the activity showed that the approved budget under Resolution No. 118 amounted to **₱55,578.00** sourced from internal funds. However, due to the limited availability of funds, only **₱42,277.00** was released for the implementation of the activity.

Based on the finalized liquidation report submitted by the Committee on Budget and Finance, the actual amount utilized during the conduct of the event totaled **₱33,695.75,** resulting in a variance of **₱8,581.25** (**₱8,582)** which was then returned to the Council's internal funds.

Upon examination of the liquidation reports, official receipts, disbursement records, and other supporting financial documents, the Commission confirmed that the expenditures incurred were utilized in accordance with the approved purpose of the activity. While initial audit observations were noted through Notice to Explain (NTE) No. 2025-2026-007 regarding discrepancies in liquidation submissions and the absence of supporting clarifications on concessionaire arrangements, the concerned committee was able to provide satisfactory explanations and submit corrected and updated financial documents for validation.

The Commission found that all audited disbursements were sufficiently documented and substantially aligned with the provisions of the 2025 Amended Constitution of the CNU Main–SSC and the financial procedures prescribed under the 2023 Commission on Audit Implementing Rules and Regulations (COA-IRR), thereby demonstrating transparency, accountability, and responsible stewardship in the utilization of student funds.

V. RECOMMENDATIONS

The Commission areas of constant solicitude hereby recommend the following:

- Shall ensure that all submitted liquidation reports and financial documents are **complete, accurate, and updated prior to audit review.**
- All activities involving external partners, concessionaires, or sponsors must have proper written documentation clearly identifying accountability and scope of responsibility.
- Continue strengthening documentation practices to uphold transparency and accountability.
- Review financial reports carefully before submission to prevent discrepancies, omissions, and delays in future audits.

Audited by:

SOPHIA NICOLE D. VENDER
Supervising Auditing Officer
Head, Information Dissemination Division

Reviewed by:

ANGEL MARY R. DALAYGON
Commissioner
Head, Information Dissemination Division

Approved by:

ANDREL ARREGLADO
Chairperson, Commission on Audit
CNU Main-SSC

Noted by:

HON. LOWE JAY CAMOMOT
Chairperson, Pasko sa Kabatan-Onan sa Sugbo 2025 (A.Y. 2025-2026)

HON. MATTHEW GABRIELLE PRIETO
Chairperson, Pasko sa Kabatan-Onan sa Sugbo 2025 (A.Y. 2025-2026)

HON. JANELLE FRITCHEL TABUCO
Chairperson, Pasko sa Kabatan-Onan sa Sugbo 2025 (A.Y. 2025-2026)

HON. BIANCA MAE BRENDEZ
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