Palawan State University

FINANCIAL OPERATIONS MANUAL

Republic of the Philippines
PALAWAN STATE UNIVERSITY

FINANCIAL OPERATIONS MANUAL

TABLE OF CONTENTS

10. Cash Advance for Travel
11. Cash Advance for Specific Purpose/Time-bound Undertaking
12. Cash Advance for Petty Operating Expenses
13. Granting of Petty Cash Advance
14. Cash Advance for Travel
15. Liquidation of Cash Advance

A. References

B. Core Function

   1. Budget Office
   2. Cashier's Office
   3. Accounting Office

C. Forms

   1. Budget Office
   2. Cashier's Office
   3. Accounting Office

I. INTRODUCTION

Palawan State University (PalawanSU), since its declaration in November 12, 1994 as Palawan State University under Republic Act No. 7818 has become a national institution with a greater public obligation to fulfill. As such, the University is committed to making significant contributions to national development through prudent management of public funds, fiscal discipline and promotion of long-term financial sustainability.

Preparatory thereto, the University will adopt decentralized processes through implementation of the Revised Organizational Structure, Management Processes and Procedures (ROSMPP) in 2026. It aims to widen the participation of the External Campuses (ECs) in decision-making while increasing responsibility and accountability of campuses and its management. They are also expected to deliver their services more efficiently and effectively, and perform their functions with prudence and greater productivity.

The Financial Operations Manual outlines the system and procedures of the University's financial operations and other related management practices in budgeting, accounting and cash management, as well as in financial forecasting and data analysis.

It is developed to ensure sound fiscal management and compliance with all legal, statutory, and ethical obligations of the University as provided for by existing laws, rules, and regulations promulgated by government regulatory agencies, particularly the Commission on Audit (COA) and the Department of Budget and Management (DBM).

A. LEGAL BASES

Republic Act No. 7818 otherwise known as *An Act Converting The Palawan State College in the City of Puerto Princesa, Province of Palawan into a State University to be known as the Palawan State University*, provides the authority of the Board of Regents, among others, to wit:

> *"Sec. 7. Power and Duties of the Board x x x*
>
> *(d) Fix the tuition fees and other necessary school charges such as, but not limited to, matriculation fees, graduation fees, and laboratory fees, as the Board may deem proper to impose;*
>
> *Such fees and charges, including government subsidies and other income generated by the University shall constitute special trust fund and shall be deposited in any authorized government depository bank, and all interest that shall accrue therefrom shall form part of the same funds for the use of the University.*

x x x The income generated by the University may, at the discretion of the University, be disbursed for the professional growth and development, health, welfare and other similar benefits of the faculty members and personnel for extension and student welfare expenses so that the flexibility on use of income shall be focused on faculty, personnel improvement and student welfare activities, and for expenses necessary for the attainment of its purposes under this Act.."

Republic Act No. 11780 otherwise known as *An Act Integrating the Palawan State University-College of Community Resources Development (PSU-CCRD) External Campuses in the Province of Palawan and the in the City of Puerto Princesa as a Regular Campuses of Palawan State University (PSU), Amending for the Purpose Republic Act No. 7818, and Appropriating Funds Therefor.*

Republic Act No. 10931 otherwise known as the *Universal Access to Quality Tertiary Education Act* ,

"Sec. 4. Free Higher Education in SUCs and LUCs. x x x"

Provided finally, that the amount required to implement the free tuition and other school fees in SUCs and LUCs shall be determined by the respective governing boards of the SUCs and LUCs based on the projected number of enrollees for each academic year, which shall be the primary factor in computing the annual proposed budget of SUCs, in the case of LUCs, the CHED for such purpose. This shall in turn serve as the baseline during the preparation of the annual National Expenditure Program (NEP) by the Department of Budget and Management (DBM).

Revised Organizational Structure, Management Processes and Procedures (ROSMPP) approved through Board Resolution No. 172, s. 2020 which aims to strengthen and empower its campuses through the delegation and delineation of authorities, and the redesign of its organizational structure in order to promote shared decision-making, and a higher sense of accountability and responsibilities.

General Appropriations Act which provides the annual budget of the University from the National Government for Personnel Services (PS), Maintenance and Other Operating Expenses (MOOE), and Capital Outlays (CO).

Various DBM, COA, CHED and CSC Circulars and other issuances which serve as guidelines in the allocation, utilization, and disbursement of funds

B. SCOPE AND COVERAGE

This Financial Operations Manual covers the financial operations and transactions of the Central Administration and its External Campuses.

C. OBJECTIVE

The Manual aims to provide a definitive source of policies and procedures governing the strategic allocation, utilization and disbursements of the University's funds, custody of financial resources, and accounting and financial reporting.

Specifically, it intends to:

1. Ensure the University's strong financial position and sound financial performance.
2. Ensure compliance with the laws, rules and regulations in financial transactions, promulgated by the government regulatory agencies such as COA and DBM, and applicable standards such as International Public Sector Accounting Standards (IPSAS);
3. Ensure strict adherence to the documentary requirements relative to key financial processes; and
4. Guide all stakeholders in the financial processes of the University.

II. ACRONYMS AND DEFINITION OF TERMS

A. ACRONYMS

ACIC	Advice of Checks Issued and Cancelled
ADA	Authority to Debit Account
AGDB	Authorized Government Depository Bank
ARTA	Anti-Red Tape Act
ATM	Automated Teller Machine
BAC	Bids and Awards Committee
BFAR	Budget and Financial Accountability Reports
BIR	Bureau of Internal Revenue
BOR/T	Board of Regents/Trustees
BTr	Bureau of the Treasury
BUR	Budget Utilization Rate
CDJ	Cash Disbursement Journal
CDR	Cash Disbursement Records
CHED	Commission on Higher Education
CkADADRec	Checks and Advices to Debit Account Disbursements Record
CO	Capital Outlay
COA	Commission on Audit
CRJ	Cash Receipts Journal
CRReg	Cash Receipts Register
CTC	Certified True Copy
DBM	Department of Budget and Management
DTE	Daily Travel Expenses
DV	Disbursement Voucher
EO	Executive Order
FabLab	Fabrication Laboratory
FS	Financial Statements
GAA	General Appropriation Act
GJ	General Journal
GL	General Ledger
GSIS	Government Service Insurance System
HDMF	Home Development Mutual Fund
HYSA	High Yield Savings Account
IAR	Inspection and Acceptance Report
IGI	Internally Generated Income
IGP	Income Generating Projects
IPSAS	International Public Sector Accounting Standards
ISO	International Standards Organization
IP	Index of Payment
IT	Itinerary of Travel
JEV	Journal Entry Voucher
KIST	Knowledge, Innovation, Science and Technology
LBP	Land Bank of the Philippines
LDDAP	List of Due and Demandable Accounts Payable
LR	Liquidation Report

MDP	Monthly Disbursement Program
MDS	Modified Disbursement Scheme
MOOE	Maintenance and Other Operating Expenditures
NAP	National Archives of the Philippines
NBC	National Budget Circular
NCA	Notice of Cash Allocation
NEP	National Expenditure Program
On-Coll	Online Collection
OPCR	Office Performance Commitment and Review
OR	Official Receipt
PCF	Petty Cash Fund
PCFC	Petty Cash Fund Custodian
PCV	Petty Cash Voucher
PPE	Property, Plant and Equipment
PPMP	Project Procurement Management Plan
PRE	Program of Receipts and Expenditure
PS	Personnel Services
QPRO	Quarterly Reports of Operation
RAAF	Report of Accountability for Accountable Forms
RADAI	Report of Authority to Debit Account Issued
RCA	Revised Chart of Accounts
RCD	Report of Collections and Deposit
RCI	Report of Checks Issued
RPPCV	Report of Paid Petty Cash Vouchers
RTF	Regular Trust Fund
SAAODB	Statement of Appropriations, Allotment, Obligations, Disbursements and Balances
SCBAA	Statement Comparison of Budget and Actual Amounts
SFP	Statement of Financial Position
SAAODBOE	Statement of Appropriations, Allotment, Obligations, Disbursements and Balances by Object of Expenditures
SABUDB	Summary of Approved Budget, Utilizations, Disbursement and Balances
SABUDBOE	Summary of Approved Budget, Utilizations, Disbursement and Balances by Object of Expenditures
SAOB	Statement of Allotment, Obligations and Balances
SARO	Special Allotment Release Order
SCF	Statement of Cash Flow
SCNA/E	Statement of Changes in Net Assets/Equity
SFP	Statement of Financial Position
SFPer	Statement of Financial Performance
SL	Subsidiary Ledger
SSA	Special Savings Account
STF	Special Trust Fund
Sub-ARO	Sub-Allotment Release Order
SUCs	State Universities and Colleges
TRA	Tax Remittance Advice
WI	Work Instruction
WMR	Waste Material Report

B. DEFINITION OF TERMS

1. **Accountable Officer** - an officer of any government agency who by the nature of their duties and responsibilities or participation in the collection/receipt and expenditure/use of government funds
2. **Capital Outlay (CO)** - an appropriation for the infrastructure and purchase of goods and services which extends beyond the fiscal year and adds to the assets of the University.
3. **Cash** - refers to money (currency) that is readily available for use. This includes petty cash, cash on hand and cash in bank.
4. **Cashier** - a person in-charge of the receipts, disbursements and custody of funds
5. **Cash Advance** – an advance granted to cashiers, disbursing officers, and accountable officers for salaries and wages, commutable allowances, honoraria, and other lawful expenditures.
6. **Cash Receipts** – a transaction pertaining to collection of cash from students, employees and other stakeholders.
7. **Check** – a written, dated and signed instrument that directs a bank to pay a specific sum of money to the payee. This includes checks received and issued by the University for payment and other lawful purposes.
8. **Continuing Appropriations** - appropriations available to support obligations for a specified purpose or project, such as multi-year construction projects which require the incurrence of obligations even beyond the budget year, and those PAPs that are yet to be implemented in the current year.
9. **Disbursement** - a transaction pertaining to payment of cash and checks for lawful expenditures to suppliers, employees and other creditors
10. **Fidelity Bond** –a bond secured by an accountable officer from the BTr in compliance with the Public Bonding Law and applicable requirements.
11. **Fund Cluster** - an aggregation of funding sources for the purpose of recording transactions and preparing reports in the Budget, Treasury and Accounting processes. This includes MDS, STF, IGP and RTF.
12. **Grant** – an assistance in the form of transfer of resources to the University from other government agencies, private sectors or international institutions with or without conditions relating to the operating activities of the University.
13. **Imprest System -** a control system where regular payments are made through issuance of checks and a sum of money called a petty cash fund is kept on hand to be used for small expenditures and is periodically replenished.

14. **Internally Generated Income (IGI)** - revenues that the University generates from the collection of tuition fees, miscellaneous fees and other income, and from entrepreneurial activity managed by colleges or other operating units. This includes income classified under STF, IGP and RTF.

15. **Income Generating Projects (IGP)** - an entrepreneurial activity managed by colleges or other operating units to augment income of the University.

16. **Maintenance and Other Operating Expenses (MOOE)** - an expenditure category/ expense class for support to the operations of the University such as supplies and materials expense, traveling.

17. **Sub-Allotment Release Order** (Sub-ARO) - a formal document issued by the Budget-Central to the CCs as a specific authority to incur obligations not exceeding a given amount during a specified period for the purpose indicated. It shall cover expenditures in which the release is subject to compliance with specific laws and regulations, subject to separate approval or clearance by competent authority.

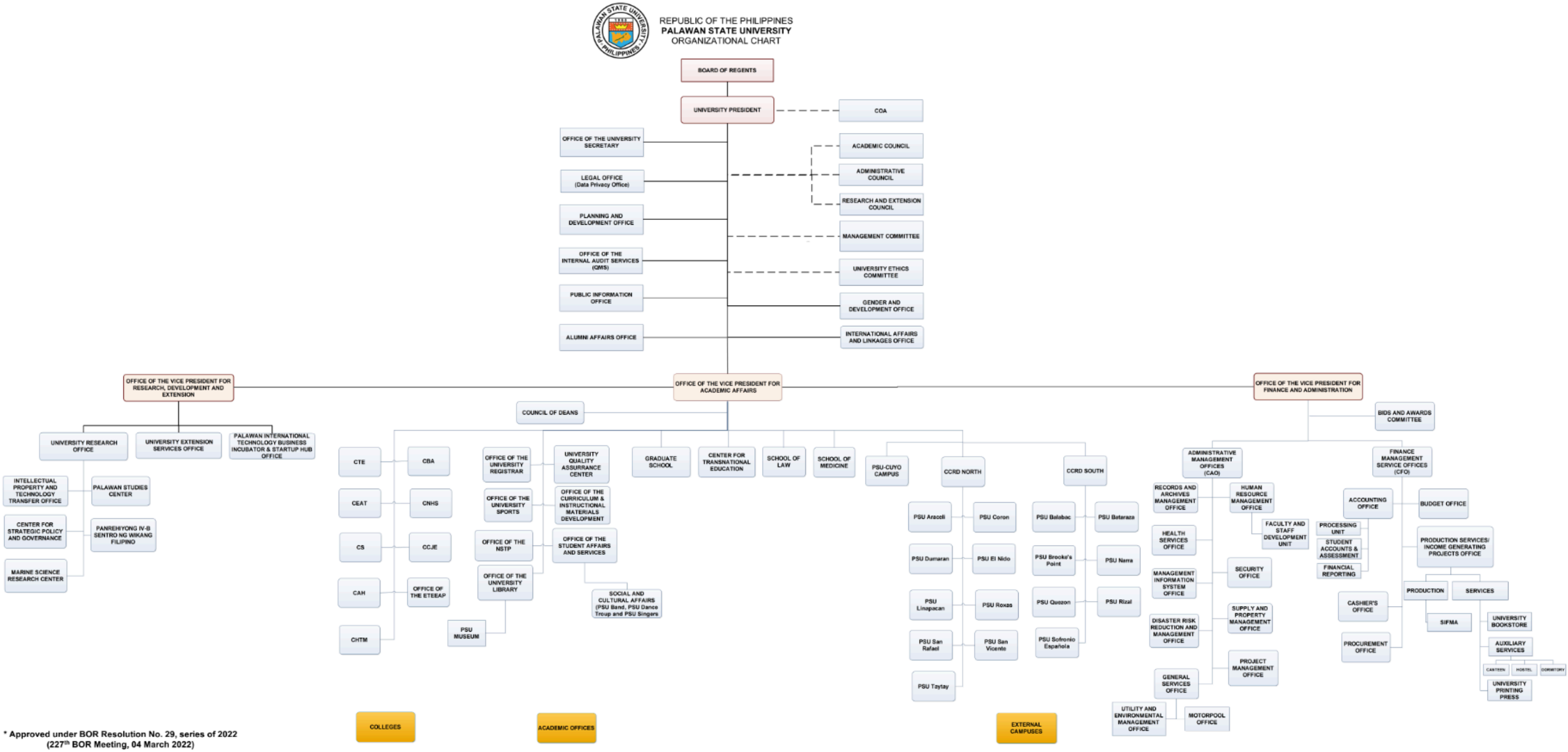
18. **Special Trust Fund (STF)** – refers to the University's income arising from the collection of tuition fees, miscellaneous fees and other income.

19. **Statement of Appropriations, Allotment, Obligations, Disbursements and Balances (SAAODB)** – a report that reflects the authorized appropriations and adjustments, total allotments received including transfers, total obligations, total disbursements and the balances of unreleased appropriations, unobligated allotments and unpaid obligations of the University by source and by allotment class.

20. **Statement of Appropriations, Allotment, Obligations, Disbursements and Balances by Object of Expenditures (SAAODBOE) -** a report prepared that reflects the summary of appropriations, allotments, obligations, disbursements and balances detailed by object or expenditures consistent with the COA Revised Chart of Accounts.

21. **Summary of Approved Budget, Utilizations, Disbursement and Balances by Object of Expenditures (SABUDBOE) -** a report that reflects the details of the approved budget, utilizations and disbursements and balances of the University authorized by law to use their income presented by object of expenditures consistent with the COA Revised Chart of Accounts.

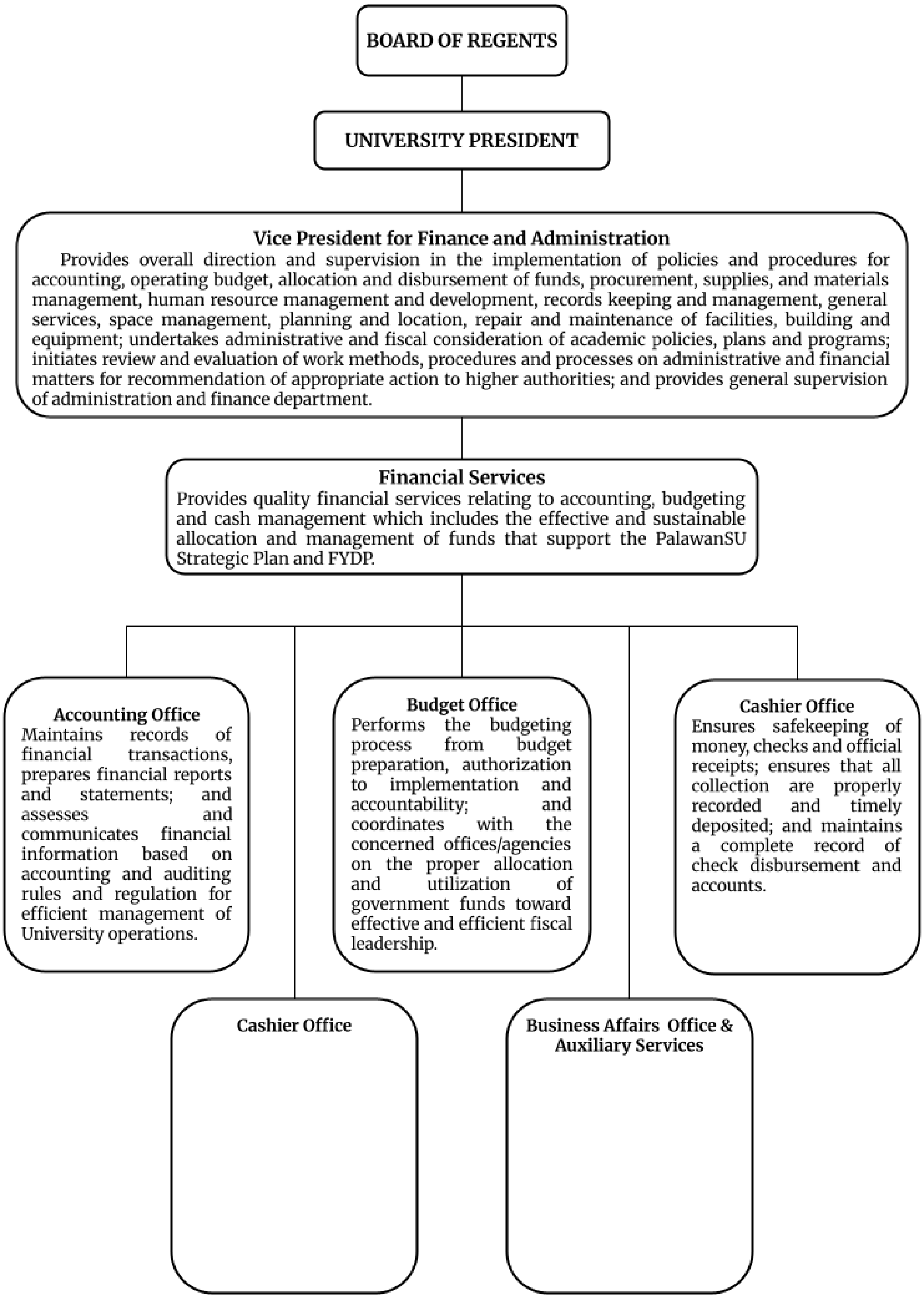
III. ORGANIZATIONAL STRUCTURE



* Approved under BOR Resolution No. 29, series of 2022 (227th BOR Meeting, 04 March 2022)

IV. FUNCTIONAL CHART

OFFICE OF THE DIRECTOR FOR FINANCIAL SERVICES



V. BUDGETING PROCESS

The PalawanSU Strategic Plan 2026-2031 of the University serves as the framework and building blocks of the annual budget. These plans articulate the University's goals, desired outcomes, strategies, programs, and projects. They incorporate an assessment of the challenges faced by the University given its new mandates and how to overcome it, to achieve the desired outcomes and overarching goals. This necessitates the strategic appropriations and allocations of funds.

The Budgeting Process comprises four phases: ***Preparation, Authorization, Implementation, and Accountability.***

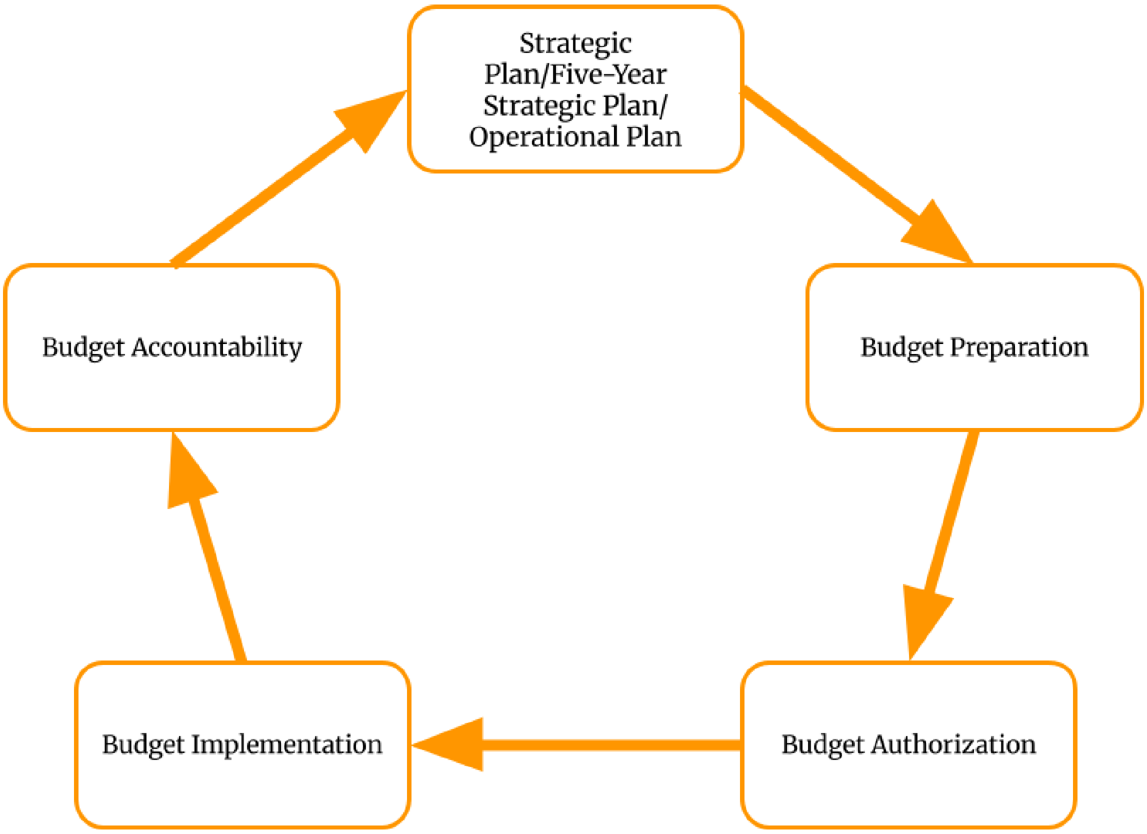


Figure 1. Budget Process Framework

A. BUDGET PREPARATION

Budget preparation covers the determination of the University's budget thrust, priorities activities and available funds for the following year and translates them into budgetary estimates in accordance with the existing budgeting, accounting and auditing rules and regulations. Every year, the University prepares the three University budgets: Program of Receipts and Expenditures (PRE); Supplemental Budget (SB); and Modified Disbursement System (MDS) Budget.

Table 1: Budget Cycle in the Budget Preparation of PRE for the Following Year

Stage	Description	Responsible	Schedule	Duration
1	Issuance of an Annual Budget Call by the University President	1. Office of the President	1st week of February (current year)	1 day
2	Preparation of the Budget Proposals with PPMPs. Note: PPMPs are prepared as early as the February of the current year	1. Central Administration 2. External Campuses	1st to 2nd Week of October (current year)	7 days
3	Presentation and Deliberation of Budget Proposals	1. Central Administration to VPFA 2. External Campuses to the VP for External Campuses	2nd week of October (current year)	2 days
4	Revision of the Budget Proposal by the Central Administration and Constituent Campuses, if any	1. Central Administration 2. External Campuses	3rd week of October (current year)	4 days
5	Submission of the Budget Proposals to the Budget Officer in the Central Admin	1. Central Administration 2. External Campuses	4th week of October (current year)	1 day
6	Consolidation of the Budget Proposals	1. Budget Officer of the Central Admin	4th week of October (current year)	3 days
7	Presentation and Deliberation of Budget Proposals to the PalawanSU Management	1. Central Administration 2. External	1st week of November (current	3 days

Stage	Description	Responsible	Schedule	Duration
	Committee (ManCom)	Campuses	year)	
8	Preparation of Program of Receipts and Expenditures (PRE)	1. Budget Officer of the Central Admin	1st week of November (current year)	3 days

Program of Receipts and Expenditures (PRE)

A PRE is the annual budget of the University based on the projected income and projected expenditures for a fiscal year.

The following are the procedures in the budget preparation for PRE:

a. The preparation of the PRE starts from the Annual Budget Call issued by the University President which includes the following key assumptions used in the computation of projection of income:

1. Average enrollment of students:
   - Undergraduate – 20 units
   - Graduate – 9 units
   - College of Law – 15 units
   - College of Medicine – 18 units
   - ETEEAP – 6 units
   - Professional Education – 18 units

2. Projected Enrollment for Fiscal Year (2nd Semester – January to May; Midyear – June-July; 1st Semester – August to December)

3. Projected Income from Qualified bonafide students in Free Higher Education and Collectibles from Students and Other Sources - based on the projected enrollment classified according to the functions of fund sources:
   - Tuition Fees (Fund 164)
   - Miscellaneous Fees (Fund 164)
   - Regular Trust Fund (RTF)
   - Income Generating Projects (IGP)

b. The Central Administration and External Campuses shall prepare their budget proposals based on the University's projected income which corresponds to their budget ceiling. It must be prepared in three components: Within the FHE appropriation under NEP; Collectibles from Students and Other Sources; and Not within the FHE appropriation under NEP. The income within the FHE appropriation under NEP shall be allocated to the Central Administration at 15%, while the remaining 85% shall be allocated for the External Campuses, subject to adjustments when circumstances warrant.

c. The Central Administration and External Campuses shall submit their budget proposals which are formulated in line with their operational plan, and the University's Strategic Plan and FYDP, and with strict observance of fiscal prudence, strategic allocation of limited resources, and operational efficiency.

d. The Central Administration and External Campuses as budget proponents of Miscellaneous Fees and Regular Trust Fund shall prepare their Budget Proposals as well as Project Procurement and Management Plan (PPMP). The PPMPs shall be submitted to the Bids and Awards Committee for consolidation and preparation of the Annual Procurement Plan. The 'No PPMP, No Procurement' policy shall be implemented.

e. The budget proposals shall include estimates for current operating expenditures for PS and MOOE, and CO, as well as reserve funds, in accordance with the specific guidelines mentioned in the Annual Budget Call issued by the University President. In case that there is a proposed unfunded budget or a budget proposal which exceeds the budget ceiling, the proposal shall be submitted separately provided with justification.

f. Other policies consistent with the laws, rules and regulation of monitoring and regulatory agencies most specifically the DBM and COA may be adopted by the University.

g. The Budget Proposals shall be submitted to their respective Budget Offices for evaluation. Upon approval of the cluster deans of each External Campuses, these budget proposals shall be submitted to the Budget Central Office for consolidation.

h. Budget proposals shall be subject to the initial review of the respective Budget Offices. The Budget Office shall review the budget proposal if the items and object of expenditure are properly identified and allocated, and check whether the budget proposals are within the budget ceiling and with corresponding PPMP. After the initial review, the proposals are consolidated and presented for budget deliberation and evaluation by the following:

1. Central Administration to VPFA
2. External Campuses to Cluster Deans and VPEC

i. The Central Administration and External Campuses shall revise their budget proposals as agreed during deliberation, if any.

j. The Central Administration and External Campuses shall submit their revise Budget Proposals to the Budget Office-Central Administration for consolidation

k. The Central Administration and External Campuses shall present their Budget Proposals for deliberation and scrutiny by the ManCom.

l. When necessary adjustments are decided by ManCom, it is now possible for the Budget Office Central Administration to prepare and consolidate the Supplemental Budget (SB) of the University.

m. As to its timeline, the budget preparation for PRE starts in the 1st week of October with the issuance of Annual Budget Call by the University President until the 1st week of November.

n. The allocation of budget for the ensuing fiscal year shall be guided by a performance-based framework that considers the fund utilization, target realization, and accomplishments of the concerned offices, colleges, and campuses during the preceding year. Offices that demonstrate efficient, timely, and appropriate use of their allocated funds, along with the successful attainment of planned targets and meaningful contributions to institutional goals, shall be given priority in budget endorsement and approval.

The Head of Office shall serve as the principal accountable official for ensuring the completeness, accuracy, and timely submission of fund utilization and performance reports. Administrative and Finance Officers shall be subsidiarily responsible for supporting the Head of Office in compiling, validating, and presenting the required documentation.

The Management Committee shall use these criteria—fund utilization, realization of targets, and documented accomplishments—as the basis for endorsing, reviewing, or amending budget proposals. This includes evaluating the alignment of expenditures with approved programs, identifying inefficiencies or exemplary practices, and recommending adjustments that reflect actual performance and strategic priorities.

This provision shall take effect in the next budget cycle and be subject to annual review to ensure its continued relevance and effectiveness in promoting responsible, performance-driven budgeting across all units of the institution.

2. **Supplemental Budget (SB)** – This annual budget consists of the unexpended balance and/or savings from previous year's budget that are available for continuing and current appropriations of the University. The savings are determined from: a.) completed PAPs; b.) unutilized reserve funds; c.) cost-savings measures and efficiency; and d.) discontinued activities due to changes of priorities. The supplemental budget has two components:
    a. Continuing Appropriations - appropriations available to support obligations for a specified purpose or project, such as multi-year construction projects which require the incurrence of obligations even beyond the budget year, and those PAPs that are yet to be implemented in the current year.
    b. New PAPs - allocation for the priority PAPs that are not funded in the PRE.

The allocation of budget for the ensuing fiscal year shall likewise consider the following criteria:

1. ***Fund Utilization***: The efficiency, timeliness, and appropriateness of fund usage by the concerned offices during the preceding year.
2. ***Realization of Targets***: The degree to which offices, colleges, and campuses achieved their planned targets and deliverables for the previous year.
3. ***Accomplishments***: Documented outputs, outcomes, and contributions of offices, colleges, and campuses toward institutional mandates and strategic objectives.

Accountability

1. The Head of Office shall be the principal accountable official for ensuring the completeness and accuracy of fund utilization and performance reports.
2. Administrative and Finance Officers shall be subsidiarily responsible for supporting the Head of Office in compiling, validating, and submitting the required documentation.

Role of the Management Committee:

The Management Committee shall use the above criteria as the basis for endorsing, reviewing, or amending budget proposals. This includes:

1. Evaluating fund utilization and performance against approved plans
2. Identifying gaps, inefficiencies, or exemplary practices
3. Recommending budget adjustments that reflect actual performance and strategic priorities

Implementation and Review

This provision shall take effect in the next budget cycle and be subject to annual review to ensure its continued relevance and effectiveness in promoting responsible and performance-driven budgeting.

Budget Cycle in the Preparation of Supplemental Budget

Issuance of summary of unobligated by Central Administration and External Campuses to the concerned unit/office	1st week February - 1 Day
Determination of Prior years Savings and/or for Continuing (PRE/Previous Supplemental budget call)	1st to 2nd week February - 7 Days
Preparation of the Budget Proposals with PPMP by the Central Administration and External Campuses	3rd to 4th week February - 7 Days
Presentation and Deliberation of Budget Proposals; a. Central Administration to VPFA b. External Campuses to cluster deans	4th week February - 2 Days
Revision of the Budget Proposals by the Central Administration and External Campuses, if any.	4th week February to 1st week March - 4 Days
Submission of the Budget Proposals by the Central Administration and External Campuses to the University Budget Office Central Administration	1st week March - 1 Day
Consolidation of the Budget Proposals by the University Budget Office Central Administration	1st week March - 2 Days
Presentation and Deliberation of Budget Proposals by the Central Administration and External Campuses to ManCom/FinCom	2nd week March - 1 Day
Preparation of the Program of Supplemental Budget (SB)	2nd week March - 3 Days

Figure 3. Budget Cycle in the Budget Preparation of SB

The following are the procedures in the budget preparation for SB:

a. The preparation of SB starts with the issuance of the summary of unobligated balance by Central Administration and External

Campuses to the concerned unit/office and they should determine which is for savings and for continuing appropriations.

b. Determination of Prior Years Savings and/or for Continuing (PRE/Previous Supplemental Budget) based on the Year-End Statement of Allotment, Obligations and Balances for Internally Generated Income

c. The Central Administration and External Campuses shall submit their budget proposals which are formulated in line with their operational plan, and the University's Strategic Plan and FYDP, and with strict observance of fiscal prudence, strategic allocation of limited resources, and operational efficiency.

d. The Central Administration and External Campuses as budget proponents shall prepare their Budget Proposals as well as Project Procurement and Management Plan (PPMP). The PPMPs shall be submitted to the Bids and Awards Committee for consolidation and preparation of the Annual Procurement Plan. The 'No PPMP, No Procurement' policy shall be implemented.

e. The budget proposals shall include estimates for current operating expenditures for PS and MOOE, and CO, as well as reserve funds (if applicable). In case that there is a proposed unfunded budget or a budget proposal which exceeds the budget ceiling, the proposal shall be submitted separately provided with justification.

f. Other policies consistent with the laws, rules and regulation of monitoring and regulatory agencies most specifically the DBM and COA may be adopted by the University.

g. The Budget Proposals shall be submitted to their respective Budget Offices for evaluation. Upon approval of the Chancellor of each External Campuses, these budget proposals shall be submitted to the Budget Office Central Administration for consolidation.

h. Budget proposals shall be subject to the initial review of the respective Budget Offices. The Budget Office shall review the budget proposal if the items and object of expenditure are properly identified and allocated, and check whether the budget proposals are within the budget ceiling and with corresponding PPMP. After the initial review, the proposals are consolidated and presented for budget deliberation and evaluation by the following:
    1. Central Administration to VPAF
    2. External Campuses to Cluster Deans and VPEC

i. The Central Administration and External Campuses shall revise their budget proposals as agreed during deliberation, if any.

j. The Central Administration and External Campuses shall submit their revised Budget Proposals to the Budget Office-Central Administration for consolidation

k. The Budget Office-Central Administration shall consolidate the Budget Proposals submitted by the Central Administration and External Campuses

l. The Central Administration and External Campuses shall present their Budget Proposals for deliberation and scrutiny by the ManCom

m. When necessary adjustments are decided by ManCom, it is now possible for the Budget Office Central Administration to prepare and consolidate the Supplemental Budget (SB) of the University.

n. As for its timeline, the budget preparation for SB starts in the 1st week of February until the 2nd week of March.

3. **Modified Disbursement System (MDS) Budget** - This annual budget is prepared in accordance with the Annual National Budget Memorandum and the Budget Ceiling issued by the DBM. The MDS budget consists of the allocation for PS, MOOE and CO. The budget for PS is determined based on the salaries and other compensations of the University's filled positions. The MOOE is allocated based on the regular and recurring expenses from previous year including incremental amounts due to inflation. The CO consists of the University priority projects duly endorsed by the Regional Development Council (RDC). The University shall submit the consolidated budget proposals to the DBM for evaluation.

   As for its timeline, the budget preparation for MDS Budget in the following year begins in January of the current year and continues until submission in April 2024, as specified in the Budget Preparation Calendar outlined in the National Budget Memorandum.

B. BUDGET AUTHORIZATION

Budget Authorization pertains to the phase of the Budget Process that includes the endorsement of the budget proposals to the Management Committee (ManCom), Administrative Council, BOR-Finance Committee and the approval by the Board of Regents of the University.

As a matter of policy, all operating budgets (PRE, Supplemental, and MDS) shall be approved by the Board of Regents.

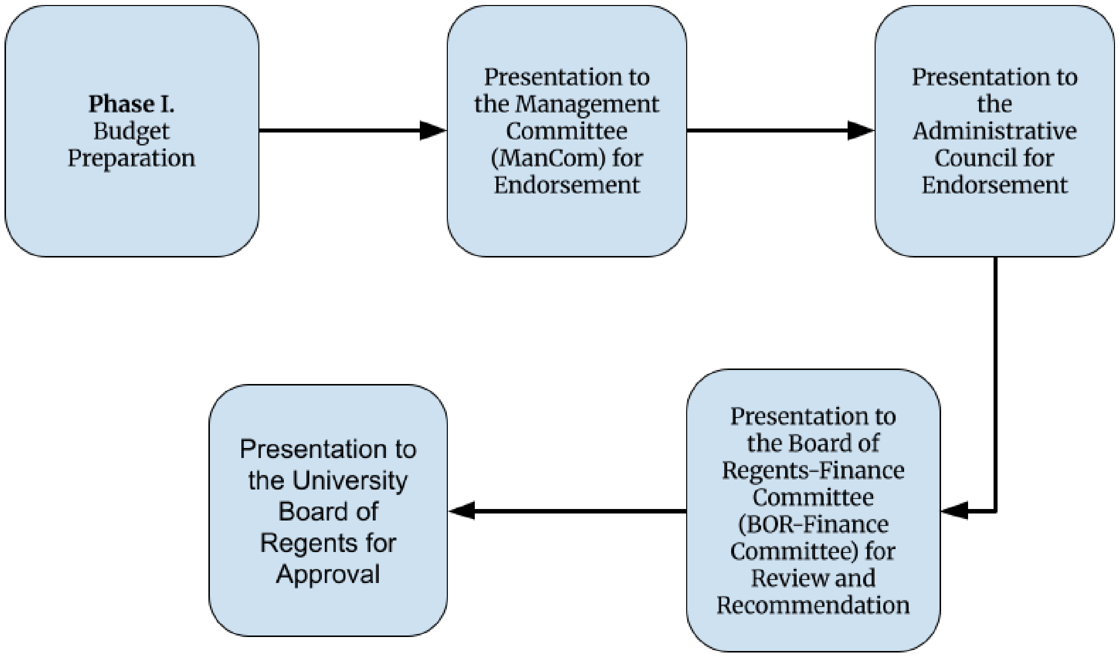


Figure 4: Budget Authorization (Phase II)

Level of Authority

For PRE and SB, ManCom endorsement is required prior to the Administrative Council of the University's endorsement, then recommendation of the UAFC to and approval of the Board of Regents.

Once approved, the budget process shall proceed to the Phase III: Budget Implementation.

For MDS budget, ManCom endorsement is required prior to the Administrative Council of the University and is likewise required prior to the recommendation of the UAFC to and approval of the Board of Regents. In addition, the endorsement by CHED and RDC shall be sought prior to the submission of budget proposals to DBM, subject to the review and scrutiny of DBM Technical Panel and Congress. The budget process shall proceed to Phase III: Budget Implementation, upon the legislative authorization through the General Appropriation Act (GAA).

C. BUDGET IMPLEMENTATION

This phase starts with release of the Notice of Approved Budget for PRE, SB and MDS to the Central Administration and External Campuses. For the External Campuses, the release of the Sub-ARO is required for the implementation of their approved budget.

The Central Administration and its External Campuses shall use their allocated budget per the approved Program of Receipts and Expenditures (PRE), Supplemental Budget (SB), Modified Disbursement System (MDS), and Annual Procurement Plan (APP) or requires a modification/revision thereof.

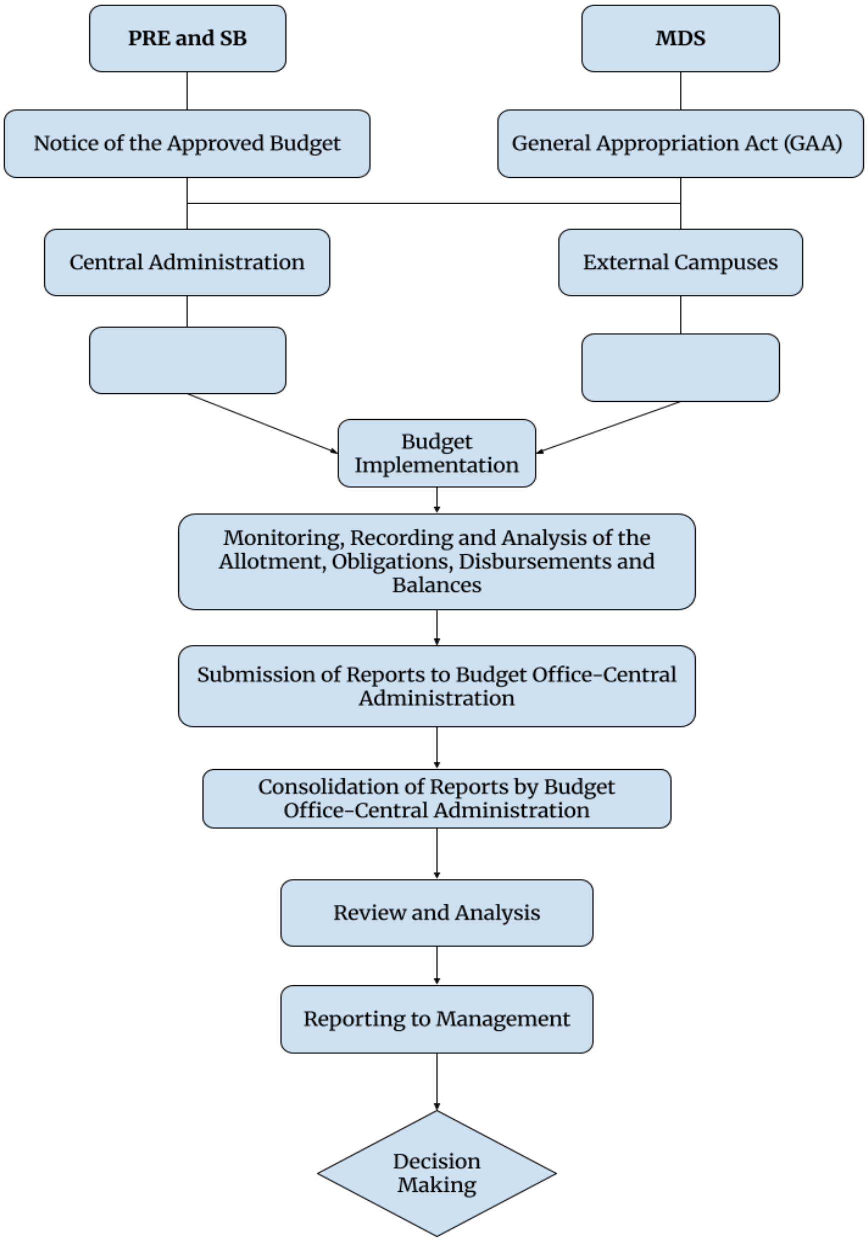


Figure 5: Workflow of the Budget Implementation of Central Administration and External Campuses (PRE, SB and MDS)

As shown in Figure 6, there are several activities under Phase III after the Budget Authorization. To implement the approved PAPs the following must be observed: (1) issuance of notice among Central Administration and External Campuses of their respective approved budget allocation; (2) Request of the campus/college for the incurrence of expenditures (PS, MOOE & CO); (3) usual protocol in the approval of the said expenses (including monitoring of approved budget vs. requests); (4) Disbursement and/or Procurement.

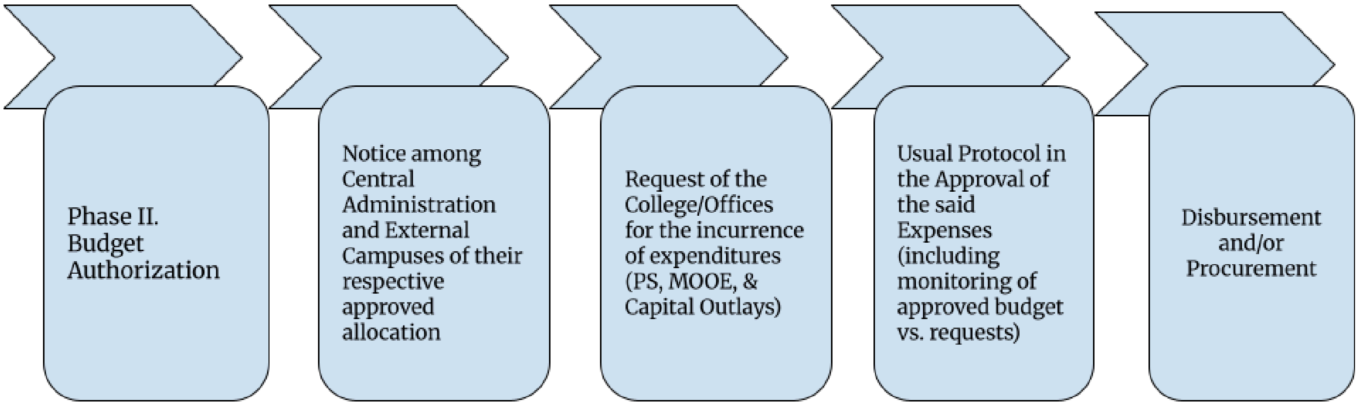


Figure 6: Budget Implementation (Phase III)

As shown in Figure 7, there are several limitations in the budget implementation. To address these limitations, the University shall ensure that: (1) the request has an allotment as indicated in the PRE, SB, and MDS; (2) the request is included in the approved PPMP;
(3) there is enough cash/fund to support the project/request; and (4) the request is allowed by existing budgeting, accounting, auditing rules and regulations, policies and laws and is in consonance with the terms and conditions of the contract if there is. Should any of these restrictions are violated, the request will not be allowed.

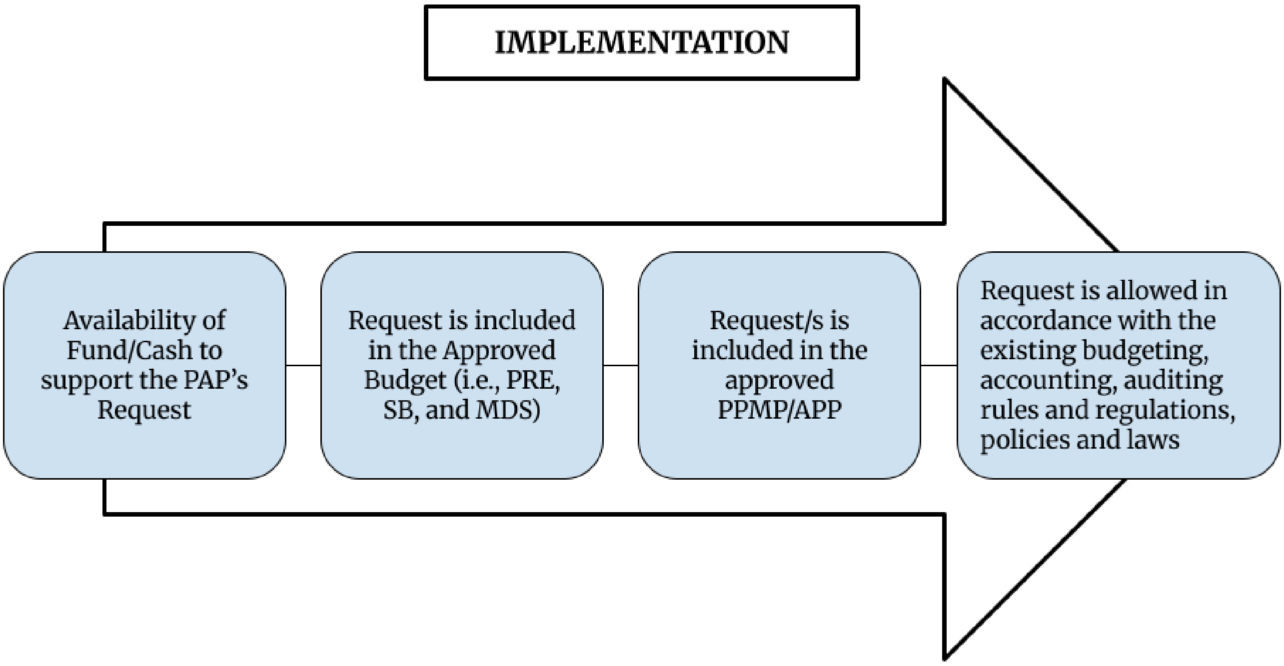


Figure 7: Limitations of Implementation

1. **General Policies**

    a. Every request prior to approval must conform with the limitations set forth above. Once the budget is approved by the University Board of Regents, the Budget Office shall then notify all units of the University of their respective approved budget allocation/ceiling;
    b. Every request must be in accordance with the approved allotment, hence requests beyond the allotment are not allowed;

c. The University also adopts the “No PPMP, No Procurement Policy” so that priority expenditures come first before items of lesser importance. This is only possible through constant monitoring by the Budget Office (Central Administration and CCs) during their day-to-day transaction whether the request is included in the PRE. Monitoring of procurements does not stop in the Budget Office. The Procurement Office also monitors whether every single request is within the approved PPMP. This promotes stricter monitoring and filtering of requests, thus highlighting University’s priorities.

d. The delegation of functions herein does not preclude the University from exercising such functions, when necessary, in the interest of public service. Further, it must not be construed as limiting the power of the President to review, modify, or reverse, in accordance with existing laws, rules, and regulations, any action taken by officers pursuant to these guidelines.

2. Delineation of Authority

a. The approval of all expenditures, contracts, agreements, and payments shall be in accordance with existing budgeting, accounting, and auditing rules and regulations; and
b. The University President, who has the primary authority over university financial transactions, may delegate signing authority to certain university officers

2.1 Authority to Download Funds

- An Authority to Download Funds to the external campuses shall be issued upon submission of the Monthly Disbursement Program (MDP) and other related supporting documents endorsed by the cluster deans and approved by the VPEC. The Authority shall be given by the University President with the recommendation of the VP for Finance and Administration. No downloading of funds shall be approved without approved Sub-ARO.

***2.2* Obligation Request and Status (ORS)**

The Obligation Request and Status shall be signed by the following Officials

Office	Requesting Official and Certification as to legality and propriety of expenditures (Box A)	Certification as to Allotment Availability and Obligation (Box B)
a. Central Administration	VPFA	Asst. Director Budget
b. External campuses	VPEC	Budget Officer Designate

- Note that in the external campus level, since all their administrative and financial transactions shall be processed in the external campus campus where it is attached,
- ORS shall likewise be processed in the said external campus.

2.3 Sub-Allotment Release Order

- Fund released by the DBM to the University intended for the implementation of programs, projects, and activities by campuses shall be downloaded through a Sub-Allotment Release Order (Sub-ARO);

- Allotment under PRE and SB shall be downloaded to campuses through a Sub- Allotment Release Order (Sub-ARO);

- The Sub-ARO shall be issued by the Central Administration to be signed by the following officers: as to certification of allotment availability, the Budget Office of the Central Administration; reviewed by the Chief Finance Officer(CFO), recommending approval by the VP for Finance and Administration and approval by the University President;

- Note that in the extension campus level, since all their administrative and financial transactions shall be processed in the external campus where it is attached, Sub-ARO shall be under the said external campus.

2.4 Budget Realignment

- An authority given by the BOR to the University President to Realign the Budget within the same class of expenditures up to 50% and Realign the Budget from one expenditure class to another up to 50% of the previously approved budget of programs and projects for Internally Generated Income as per BOR Res. No. 104, s. 2023.

2.5 Procurement of Capital Outlay Projects

- An authority given by the BOR to the University President to approve an award for Procurement of Capital Outlay Projects covering infrastructure and equipment up to PHP 5 million pesos as per BOR Res. No. 113, series of 2025

D. BUDGET ACCOUNTABILITY

To track and monitor actual expenditures, revenues, disbursements, assets and liabilities of the University. It is particularly involved in the evaluation of expenditures and performance of the University primarily through the preparation of all financial and budgetary reports.

The budget utilization rate is a key performance indicator that measures how effectively the University allocated its resources. A high utilization rate indicates that the University's resources are being used efficiently and effectively, while a low utilization rate indicates that the resources may be underutilized or mismanaged.

In the University, this phase is primarily done by the Finance Division, Procurement Office, and by the Supply and Property Management Office (Central Administration and External Campuses). All external campuses must submit their reports to the Central Administration for the preparation of the university- wide budget.

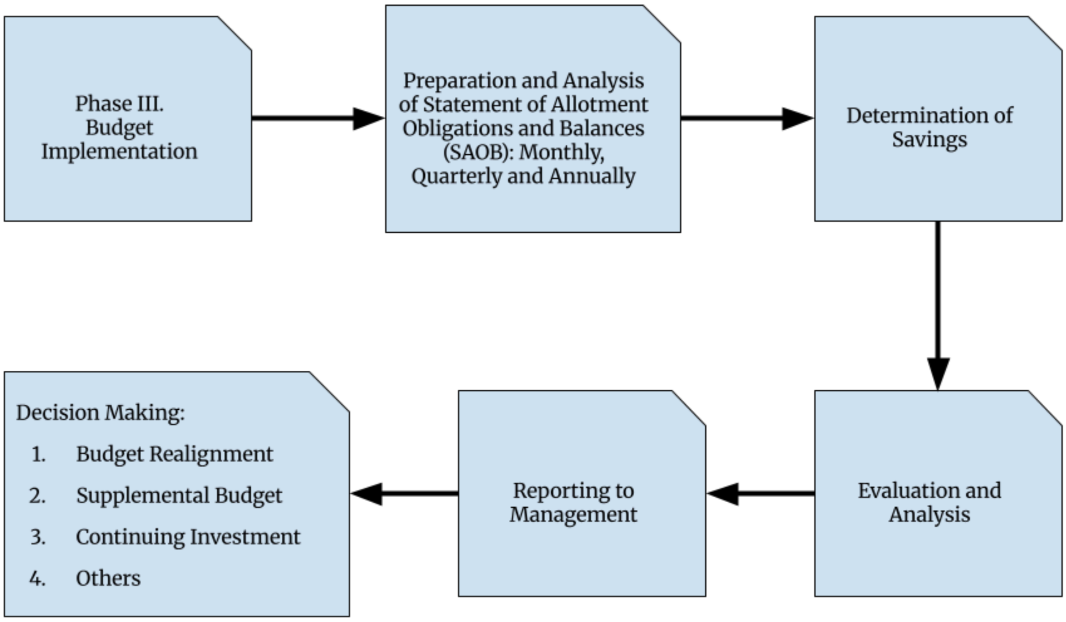


Figure 8: Accountability of the Budget Office (Monitoring of Allotment, Obligations and Balances)

The above is only limited to the accountability of the Budget Office as regards the University budget. It is well to note that despite presentation in the Phase III of the actual protocol in the disbursement of the requested fund, the role of the Budget Office during Phase III ends when the approved request is actually obligated.

1. General Policies

a. On the day-to-day transactions, the obligated requests are being recorded into the Palawan State University Financial System. The Office prepares the Registry of Allotment and Obligation for PS, MOOE and Capital Outlay. With this scheme, they can easily determine the amount of obligation incurred and the balance of the total allotment. This shall now be the basis of the Office in the preparation of the Monthly Statement of Allotment, Obligations and Balances (SAOB). Said report shows the total allotment, the obligation incurred and the unobligated balances. With this, determination of savings is possible;

b. The SAOB shall then be submitted to the management at the end of each quarter. Every quarter, the unobligated balances shall be relayed to the concerned offices to inform them that they still have fund available for a specific quarter;

c. Said balance shall be carried over the next quarter and so on until the last quarter of the fiscal year. Once savings is determined through the SAOB of the last quarter, the same shall be reported to the Management. This shall now be the portion where the management shall evaluate the excess and shall decide what action should be taken; it is either to realign the budget, use the savings as a Supplemental Budget, and intend it for continuing investments or other actions in line with the University's Strategic Plan.

However, budget accountability presents a more complex sense of accountability. This phase also involves the actual reporting of the University expenditures, assets and liabilities to the monitoring and regulatory agencies of the government.

VI. COLLECTION AND DISBURSEMENT PROCESS

Cash Management

The Cashier's Office collects payments and is responsible for the receipt and depositing of all University funds to ensure that all collections are properly accounted for, accurately recorded and timely deposited.

The operation of the office is not limited to collection and deposit only but also includes disbursement of financial obligations to all customers and its stakeholders. It responds to the University's commitment to aggressively strive to provide the best services to students and all clientele in the most efficient manner possible while seeking to improve the quality and quantity of University services.

The Cashier's Office leverages technology for online payments, reducing the reliance on cash transactions. Feedback mechanisms are in place to gather input for continuous improvement in service delivery.

The Cashier's Office is dedicated to fostering financial transparency, providing exceptional service, and contributing to the overall success of the University's mission. Through its commitment to excellence, the Cashier's Office remains an essential component of the university's administrative framework.

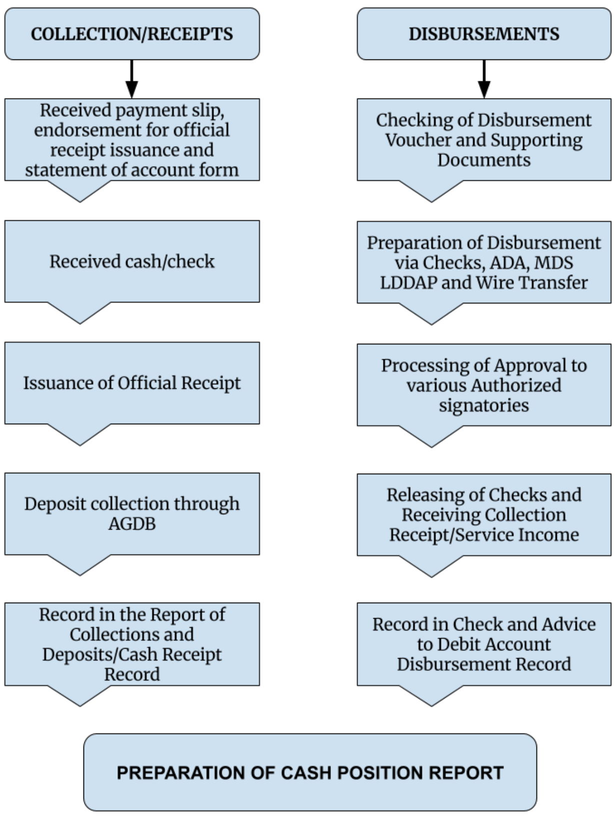


Figure 9: Workflow of Cash Management Process and Reporting of Central Administration and External Campuses

The Cash Management Process involves various procedures in Collections/Receipts i.e. receiving of payment slip, receiving of cash/check, issuance of official receipt and deposit collections through AGDB and Disbursements i.e. checking of disbursement vouchers, preparation of disbursement, processing of approval to various authorized signatories and releasing of checks. Recording of transactions in the regulatory reports for the collection/receipts under Report of Collections and Deposits/Cash Receipts Record and disbursement procedures thru Checks and Advices to Debit Account Disbursement Record are the basis in the preparation of Cash Position Report. The Cash Position Report shows the cash balances of the university.

A. COLLECTION OF INCOME

All collections shall be deposited in the duly authorized government depository bank. The Cashier's Office shall prepare a detailed collection report and summary of collections and deposits, with validated bank deposit slips, duplicate copies of official receipts (OR), and other supporting documents for submission to the Accounting Unit.

1. General Policies

a. The process begins when a financial transaction is initiated, either by a customer, client, or another department within the organization.

b. Payment Details received - Payment details, including the amount, purpose, and any relevant information, are collected from the payor.

c. Verification of Payment Method - The cashier verifies the payment method to determine the appropriate procedures for processing.

1. **Thru Cash Payment** - if the payment is in cash, the cashier counts the cash, issues a receipt, and updates the financial records.

2. **Thru Check Payment** - if the payment is by check, the cashier verifies the check information.

    i. If the Manager's check, the cashier issues a receipt, and updates the financial records.

    ii. If a commercial or personal check the cashier will inform the payor that it will wait for the check to be cleared by the bank which takes two days and upon confirmation from the bank that the check is already cleared the cashier issues a receipt, and updates the financial records.

iii. **Thru bank transfer** - if the amount credited to our account has been determined and validated, an endorsement letter from the offices designated as project leaders is required together with the copy of validated deposit slips or any document that will serve as evidence of the bank transfer.

d. Issuance of Official Receipt (OR) shall be completed within three (3) minutes.

2. Collections for Central Administration

a. Checks and verifies the following forms/slips:

   i. Order for payment - payment for the return of cash advance

   ii. Request payment slip from Bids and Awards Committee (BAC Secretariat) - payment of bidding documents/performance security

   iii. Office of the Auxiliary Services Statement of Account

   iv. Letter of Endorsement for fund transfers (ex. funds from External Agencies)

b. Accepts payment

c. Issues Official Receipt

3. Collections for External Campuses

a. Checks and verifies the following forms/slips:

   i. Assessment Form via student portal

   ii. Order for payment – payment for the return of cash advance

   iii. Request payment slip from Bids and Awards Committee (BAC Secretariat) – payment of bidding documents/performance security

   iv. Request and Claim Slip Form issued by the registrar

b. Accepts payment thru the following options:

   i. Over the counter transaction or direct payment to the Cashier's Office

   ii. Through On-coll deposit to PalawanSU Landbank Account

   iii. Through online: Log on to https://epaymentportal.land bank.com

c. Issues official receipt

Collections from Free Higher Education (FHE)

Tuition and other school fees of actual qualified enrolled students shall be billed to the DBM. Due diligence procedures shall be observed to ensure that the Consolidated Free Higher Education (FHE) Billing Statements and Certification from the Registrar shall tally with the pdf copies the Certificates of Registration (CORs) of the qualified students for each semester in an academic year.

The amount received from DBM shall be allocated to Central Administration and External Campuses according to the FHE Income Distribution prepared by the Accounting Office - Central following the 15:85 allocation.

1. Deposit of Collections

a. Deposit of Collections is done daily through pick-up deposit arrangement with the LBP. Payment in the form of checks is directly deposited to the bank daily since pick-up deposit is for cash transaction only. Collections after the pick-up deposit are safely kept in the vault and deposited on the next banking day;

b. Cash balances are properly monitored and an amount in excess of current operation is recommended for a special savings account which earns bigger interest.

B. DISBURSEMENTS

Disbursement constitutes all cash paid out during a given period either in currency (cash) or by check. It may also mean the settlement of government payables/ obligations by cash or by check. The disbursement system covers the preparation and processing of Disbursement Voucher (DV); preparation and issuance of checks; payment by cash; granting of cash advances. The process of disbursement can be made through check, cash, petty cash or payroll. Below are the general procedures for disbursement.

1. General Policies:

a. The process begins when a Disbursement Voucher is received.

b. The Cashier's Office verifies the authorization for the disbursement, ensuring it aligns with established policies and procedures and the following requirements are met:

i. Check Budget Availability - the availability of funds in the budget is checked to ensure that the disbursement can be covered without exceeding budget limits.

ii. Obtain Approvals - necessary approvals are obtained from relevant authorities or departments, ensuring compliance with internal controls.

c. Prepared cheque/check or Process Payment thru LDDAP (eMDS) *(Depending on the payment method, a cheque may be generated or the payment is processed through the chosen financial system)*

d. Issuance of checks to payees which requires an Official Receipt from them

e. Record Transaction - the disbursement transaction is recorded to maintain accurate financial records.

f. Provide documentation to Accounting related to the disbursement for reconciliation and auditing purposes

2. **Releasing of Checks** - checks for payment of obligations of the University are claimed at the cashier.

   a. Checks and verifies the identity of the claimant by requesting proof of identity like identification card and authorization letter, if check is claimed by a representative.

   b. Before releasing the check, require claimant to sign the disbursement voucher, and logbook, take a picture of the claimant and the issued check, and get the official receipt issued by suppliers or contractors.

3. **Releasing of Salary, Honorarium, Allowances, Grants, Etc.** - if these are to be disbursed in the form of cash, all shall be claimed at the Cashier's Office.

   a. Check and verify the identity of the claimant by requesting proof of identity like identification card and authorization letter, if claimed by a representative.

   b. Double check if the amount indicated in the DV/payroll and the cash inside the pay envelope are the same.

   c. Release the cash to the claimant.

4. **Disbursement of Salary, Honorarium, Allowances, Grants through ATM payroll account**

   a. Upon the receipt of the DV together with the payroll, payroll register and other attachments, the Cashier's Office prepares

Authority to Debit/Credit Account (ADA) and Advice of Checks Issued & Canceled (ACIC).

b. ADA & ACIC shall be subject for signature of the authorized signatories

c. ADA & ACIC together with the list of payees shall then be submitted to LBP authorizing the payment.

5. **Petty Cash Disbursement -** authorized petty cash can be claimed/reimbursed in the Cashier's Office.

   a. Verify the amount spent by the client through validating the Official Receipt attached. If the request exceeds Php15,000.00, it will not be acknowledged for it has to be processed via reimbursement though voucher method. Check the completeness of the signatures in the form. If the amount exceeds Php1,000.00, the request shall be supported by a canvass, if applicable.

   b. Give the appropriate requested amount of money.

   c. Sign the Petty Cash Voucher ensuring that the amount requested is already given.

   d. Return the petty cash voucher to the client to secure Inspection Report from the Property and Supply Office

6. **Disbursements by Check.** Checks shall be drawn only on duly approved Disbursement Voucher (DV) or Payroll. These shall be used for payment of regular expenses which cannot be conveniently nor practically paid using the ADA or not authorized to be paid using the Petty Cash Fund or advances for operating expenses. Checks issued shall be reported and recorded in the books of accounts whether released or unreleased to the respective payees. There are two types of checks being issued by government agencies as follows:

a. **Modified Disbursement System Checks** – are checks issued by government agencies chargeable against the account of the Treasurer of the Philippines, which are maintained with different MDS-GSBs.

b. **Commercial Checks** – are checks issued by the University chargeable against its Checking Account with GSBs. These shall be covered by income/receipts authorized to be deposited with AGDBs.

c. **Documentary Requirements.** The documentary requirements for common government transactions depending on the nature of expenses to be paid by checks shall be complied with as prescribed in COA Circular No. 2012-001 dated June 14, 2012, amended by COA Circular No. 2013-001 dated January 10, 2013.

d. **Accounting Books, Records, Forms and Reports to be Prepared and Maintained**. All checks drawn during the day, whether released or unreleased including cancelled checks, shall be recorded chronologically in the Checks and ADA Disbursements Record (CkADADRec) maintained by the Cashier's Office. The dates the checks were actually released shall be indicated in the appropriate column provided for in the CkADADRec. All checks/ADA drawn whether released or unreleased shall be included in the Report of Checks Issued (RCI) or Report of ADA Issued (RADAI), which shall be prepared daily by the Cashier's Office. The RCI/RADAI together with the original copies of the supporting documents (SDs) shall be submitted to the Accounting Office for the preparation of JEV. At the end of the year, a Schedule of Unreleased Commercial Checks shall be prepared by the Cashier's Office for submission to the Accounting Office.

7. **Disbursements by Cash**. Cash disbursements constitute payments out of cash advances granted to the regular and special disbursing officers for personal services, petty expenses and MOOE for field operating requirements. All cash payments shall be covered by duly approved DVs/payrolls/petty cash vouchers (PCVs). The cash advances may be granted to the cashiers/disbursing officers/officials and employees to cover the following: salaries and wages, travels, special time-bound undertakings and petty operating expenses. The granting and liquidation of cash advances shall be governed by the following existing COA rules and regulations and other pertinent issuances:

   a. No cash advance shall be given unless for a legally authorized specific purpose;
   b. A cash advance shall be reported on and liquidated as soon as the purpose for which it was given has been served;

c. No additional cash advance shall be allowed to any official or employee unless the previous cash advance given to him/her is first settled/liquidated or a proper accounting thereof is made;
d. Except for cash advance for official travel, no officer or employee shall be granted cash advance unless he/she is properly bonded in accordance with existing laws or regulations. The amount of cash advance which may be granted shall not exceed the maximum cash accountability covered by his/her bond;
e. Only permanently appointed officials shall be designated as disbursing officers;
f. Only duly appointed or designated disbursing officers may perform disbursing functions. Officers and employees who are given cash advances for official travel need not be designated as Disbursing Officers;
g. Transfer of cash advance from one accountable officer to another shall not be allowed; and
h. The cash advance shall be used solely for specific legal purposes for which it was granted. Under no circumstance shall it be used for encashment of checks or for liquidation of a previous cash advance.
i. The specific rules and regulations on the granting, utilization and liquidation of cash advances are provided for under COA Circular No. 97-002 dated February 10, 1997, as amended by COA Circular No. 2006-005 dated July 13, 2006.

8. **Cash Advance for Payroll**. Advances for Payroll shall be granted to Regular Disbursing Officers for payment of salaries, wages, honoraria, allowances and other personnel benefits of officials and employees. The Advances for Payroll shall not be used for encashment of checks or for liquidation of previous or other types of cash advances. It shall be equal to the net amount of the processed payroll corresponding to the pay period. Liquidation of the advances shall be made within five (5) days after the end of the pay period. Any unclaimed salaries/allowances shall be refunded and issued an official receipt to close the account.

   a. **Documentary Requirements.** The documentary requirements for Payroll Fund for salaries, wages, allowances, honoraria and other similar expenses are provided under COA Circular No. 2012-001 dated June 14, 2012, amended by COA Circular No. 2013- 001 dated January 10, 2013.

   b. **Accounting Books, Records, Forms and Reports to be Prepared and Maintained**. The Disbursing Officer shall maintain the Cash Disbursements Record (CDRec) (Appendix 40) to monitor the cash advances/payroll, current operating expenses, and special purpose/time-bound undertakings and prepare the Report of Cash Disbursements (RCDisb) (Appendix 41) to report its utilization. Payments shall be based on duly approved Payroll and shall be posted by the Designated Staff to the IP. The JEV shall be prepared based on the RD and shall be recorded in the CDJ.

9. **Cash Advances for Travel.** Section 3 of Executive Order (EO) No. 77 dated March 15, 2019, respectively, provides that official local or foreign travels and assignments shall cover only those which meet the following creditria:
   i. it is essential to the effective performance of an official or employee's mandates or functions;
   ii. it is required to meet the needs of the department, agency, bureau or office, or there is substantial benefit to be derived by the State;
   iii. the presence of the official or employee is critical to the outcome of the meeting, conference, seminar, consultation or any official activity to be attended; and
   iv. the projected expenses are not excessive or involve minimum expenditures.

   Provision for Daily Travel Expenses (DTE)

   Pursuant to EO 77. the maximum allowable DTE of government personnel, regardless of rank and position, shall be at the following rates:

Destination		Maximum DTE
Cluster I	Region I	₱ 1,500.00
	Region II	
	Region III	
	Region V	
	Region VIII	
	Region IX	
	Region XII	
	Region XIII	
	ARMM	
Cluster II	Cordillera Administrative Region	₱ 1,800.00
	Region VI	
	Region VII	
	Region X	
	Region XI	
Cluster III	National Capital Region	₱ 2,200.00
	Regional IV-A	
	Regional IV-B	

B. No government fund shall be utilized to defray foreign travel expenses of any government official or employee, except in the case of training, seminar or conference abroad when the officials or other personnel of the foreign mission cannot effectively represent the country therein, and travels necessitated by international commitments; provided that no official or employee, will be sent to foreign training, conferences or attend international commitments when they are due to retire within one year after the said foreign travel.

C. Officials and employees authorized to travel shall be granted cash advance to cover traveling expenses. The amount to be granted shall be accounted as "Advances to Officers and Employees". No additional cash advance shall be granted to any official or employee unless the previous cash advance given to him/her for travel is first liquidated and accounted for in the books. For local travel, liquidation shall be done within a period of 30 days upon return to the personnel's workstation. On the other hand, cash advance for foreign travel shall be liquidated within 60 days upon return to the Philippines. The Liquidation Report (LR) (Appendix 44) shall be prepared by the officers/employees concerned and submitted to the Accounting Office with appropriate SDs as basis for JEV preparation. The excess cash advance shall be refunded and an OR shall be issued to acknowledge receipt thereof. In case the amount of cash advance is less than the travel expenses incurred, the LR shall be submitted to liquidate the cash advance previously granted and a DV shall be prepared to claim reimbursement of the deficiency in amount.

D. **Documentary Requirements.** The documentary requirements for cash advance for travel as provided under 1.1.4 of COA Circular No. 2012-001 dated June 14, 2012, amended by COA Circular No. 2013-001 dated January 10, 2013

10. **Cash Advance for Specific Purpose/Time-Bound Undertaking.** Cash advance for special purpose/time-bound undertaking shall be granted only to duly authorized accountable officer/special disbursing officer. It shall be accounted for in the books of accounts as "Advances to Special Disbursing Officer." It shall be liquidated by the accountable officer within a specified period. Any unutilized cash advance shall be refunded and an OR shall be issued to acknowledge collection thereof.

    a. **Documentary Requirements.** The documentary requirements for cash advance for specific purpose/time-bound undertaking are provided under COA Circular No. 2012- 001 dated June 14, 2012, amended by COA Circular No. 2013-001 dated January 10,

    2013.

    b. **Accounting Books, Records, Forms and Reports to be Prepared and Maintained.** The accountable officer/special disbursing officer shall prepare the RCDisb and maintain the CDRec to monitor and control the granting and utilization of cash advance. The RCDisb shall be the basis in the preparation of the JEV which shall be recorded by the designated staff in the CDJ.

11. **Cash Advance for Petty Operating Expenses.** The Petty Cash Fund (PCF) to be set up shall be sufficient for the recurring petty operating expenses of the agency for one month. It shall be maintained using the imprest system. All replenishments shall be directly charged to the expense account and at all times, the PCF shall be equal to the total cash on hand and the unreplenished expenses. The PCF shall be replenished as soon as disbursements reach at least 75% or as needed. The following are the accounting policies regarding cash advance for PCF:

    a. The fund shall be kept separately from the regular cash advances/collections and shall not be used for payment of regular expenses such as rentals, subscriptions, light and water bills, purchase of supplies and materials for stock purposes, and the like. Payments out of PCF, which shall be made through a Petty Cash Voucher (PCV), should be allowed only for amounts not exceeding P15,000.00 for each transaction, except when a higher amount is allowed by law and/or specific authority by the COA. Splitting of transactions to avoid exceeding the ceiling shall not be allowed. All disbursements out of PCF shall be covered by duly accomplished and approved PCV supported by cash invoices, ORs or other evidence of disbursement;

    b. The unused balance of the PCF shall be closed at the end of the year.

At the end of the year, the PCFC shall submit to the Accounting Office all unreplenished Petty Cash Vouchers (PCVs) for recording in the books of accounts.

c. **Documentary Requirements.** The documentary requirements for PCF as provided under COA Circular No. 2012-001 dated June 14, 2012, amended by COA Circular No. 2013-001 dated January 10, 2013, and under this Chapter, are as follows

12. **Granting of Petty Cash Advance**

a. Authority of an accountable officer issued by the Head of the Agency or his/her duly authorized representatives indicating the maximum accountability and purpose of cash advance (for initial cash advance);

b. Certification from the Accountant that previous cash advances have been liquidated and accounted for in the books; and

c. Approved application for bond and/or Fidelity Bond for the year for cash accountability of P5,001 or more as provided under Treasury Circular No. 02-2009 dated

d. Additional Documentary Requirements for initial cash advances

   i. Approved estimates of petty expenses for one month; and

   ii. Copy of policy for maintaining PCF under the imprest system

e. For Liquidation of PCF

   i. Report on Paid Petty Cash Vouchers (RPPCV)

   ii. Approved purchase request with certificate of Emergency Purchase if necessary;

   iii. Bill, receipts, sales invoices

   iv. Inspection and Acceptance Report (IAR)

   v. Waste Materials Report (WMR) in case of replacement/repair;

   vi. Approved Trip Ticket, for gasoline/fuel expenses;

   vii. Canvass from at least three suppliers for purchases involving P1,000 and above, except for purchases made while on official travel;

   viii. Summary/Abstract of Canvass;

   ix. PCVs duly accomplished and signed;

   x. OR in case of refund;

   xi. For reimbursement of toll receipts; and

      a. Toll Receipts

      b. Trip Tickets

xii. Such other supporting documents that may be required.

f. **Accounting Books, Records, Forms and Reports to be Prepared and Maintained.** The PCFC shall prepare the RPPCV and maintain the Petty Cash Fund Record (PCFR) (Appendix 50) to monitor and control the granting and utilization of the fund. The RPPCVs shall be the basis in the preparation of the DV to replenish the PCF. The Accounting Office shall record the replenishment of PCF in the CkDJ through a JEV and shall maintain SL to monitor and control accountability.

14. Liquidation of Cash Advance

a. For Local Travel

i. Paper/Electronic plane, boat or bus tickets, boarding pass, terminal fee;

ii. Certificate of Appearance/Attendance;

iii. Copy of previously approved IT;

iv. Revised or supplemental Office Order or any proof supporting the change of schedule;

v. Revised IT, if the previous approved itinerary was not followed;

vi. Certification by the Head of Agency as to the absolute necessity of the expenses together with the corresponding bills or receipts, if the expenses incurred for official travel exceeded the prescribed rate per day (certification or affidavit of loss shall not be considered as an appropriate replacement for the required hotel/lodging bills and receipts);

vii. LR (Appendix 44);

viii. Reimbursement Expense Receipt (RER) (Appendix 46);

ix. OR in case of refund of excess cash advance;

x. Certificate of Travel Completed (CTC) (Appendix 47); and

xi. Hotel room/lodging bills with official receipts in the case of official travel to places within 50-kilometer radius from the last city or municipality covered by the Metro Manila Area, or the city or municipality where their permanent official station is located in the case of those outside the Metro Manila Area, if the travel allowances being claimed include the hotel room/lodging rate.

b. For Foreign Travel

i. Paper/Electronic plane, boarding pass, boat or bus ticket, terminal fee;

ii. Certificate of Appearance/Attendance for training/seminar participation;

iii. Bill/Receipts for non-commutable representation expenses approved by the President under Section 16 of EO No. 77;

iv. For reimbursement of actual travel expenses in excess of the prescribed rate (EO No. 77):

1. Approval of the President

2. Certification from the Head of Agency that it is absolutely necessary

3. Hotel room bills with official receipts (certification or affidavit of loss shall not be considered as an appropriate replacement for the required hotel/lodging bills and receipts)

v. Revised IT, if applicable;

Narrative report on trip undertaken/Report on Participation;

vi. OR in case of refund of excess cash advance;

vii. CTC; and

viii. LR.

c. **Accounting Books, Records, Forms and Reports to be Prepared and Maintained.** The officers/employees who made the travel shall prepare the LR which shall be the basis for the preparation of the JEV. The Accounting Office shall record the JEV in the GJ and maintain SL/IP for officers and employees where the granting and liquidation of travel allowances shall be posted for monitoring purposes.

VII. ACCOUNTING AND FINANCIAL REPORTING

A. GENERAL PROVISIONS

Basic Government Accounting and Budget Reporting Principles. The University shall recognize and present its financial transactions and operations conformably to the following:
generally accepted government accounting principles in accordance with the International Public Sector Accounting Standards (IPSAS) and pertinent laws, rules and regulations:

1. accrual basis of accounting in accordance with the IPSAS;

2. budget basis for presentation of budget information in the financial statements (FSs) in accordance with IPSAS 24;

3. Revised Chart of Accounts prescribed by COA;

4. double entry bookkeeping;

5. financial statements based on accounting and budgetary records; and

6. fund cluster accounting.

B. BASIC STANDARDS AND POLICIES

Responsibility, Accountability and Liability over Government Funds and Property

1. **Responsibility over Government Funds and Property**

   a. It is the declared policy of the State that all resources of the government shall be managed, expended or utilized in accordance with laws and regulations, and safeguarded against loss or wastage through illegal or improper disposition, with a view to ensuring efficiency, economy and effectiveness in the operations of government. The responsibility to take care that such policy is faithfully adhered to rests directly with the chief or head of the government agency concerned. (*Sec. 2, P.D. No. 1445*)

   b. Fiscal responsibility shall, to the greatest extent, be shared by all those exercising authority over the financial affairs, transactions, and operations of the government agency. (*Sec. 4(4), P.D. No. 1445*)

   c. The head of any agency of the government is immediately and primarily responsible for all government funds and property pertaining to his agency. Persons entrusted with the possession or custody of the funds or property under the agency head shall be immediately responsible to him, without prejudice to the liability of either party to the government. (*Sec. 102, P.D. No. 1445*)

2. **Accountability over Government Funds and Property**

   a. Every officer of any government agency whose duties permit or require the possession or custody of government funds or property shall be accountable therefor and for the safekeeping thereof in conformity with law. Every AO shall be properly bonded in accordance with law. (*Sec. 101, P.D. No. 1445; Section 50, Chapter 9, Subtitle B, Book V, Executive Order (E.O.) No. 292*)

   b. Transfer of government funds from one officer to another shall not be allowed, except when authorized by the COA.

   c. When government funds or property are transferred from one AO to another, or from an outgoing officer to his successor, it shall be done upon properly itemized invoice and receipt which shall invariably support the clearance to be issued to the relieved or outgoing officer, subject to regulations of the COA. (*Sec. 77, P.D. No. 1445*) (COA 2020-006 dated January 31, 2020

3. **Liability over Government Funds and Property**

   a. Expenditures of government funds or uses of government property in violation of law or regulations shall be a personal liability of the official or employee found to be directly responsible therefor. (*Sec. 103, P.D. No. 1445*)

   b. Every officer accountable for government funds shall be liable for all losses resulting from the unlawful deposit, use, or application thereof and for all losses attributable to negligence in the keeping of the funds. (*Sec. 105(2), P.D. No. 1445*)

   c. No AO shall be relieved from liability by reason of his having acted under the direction of a superior officer in paying out, applying, or disposing of the funds or property with which he is chargeable, unless prior to that act, he notified the superior officer in writing of the illegality of the payment, application, or disposition. The officer directing any illegal payment or disposition of the funds or property shall be primarily liable for the loss, while the AO who fails to serve the required notice shall be secondarily liable. (*Sec. 106, P.D. No. 1445*)

   d. When a loss of government funds or property occurs while they are in transit or the loss is caused by fire, theft, or other casualty or force majeure, the officer accountable therefor or having custody thereof shall immediately notify the Commission or the auditor concerned and, within 30 days or such longer period as the

Commission or auditor may in the particular case allow, shall present his application for relief, with the available supporting evidence. Whenever warranted by the evidence, credit for the loss shall be allowed. An officer who fails to comply with this requirement shall not be relieved of liability or allowed credit for any loss in the settlement of his accounts. (*Sec. 73, P.D. No. 1445*)

4. **Fundamental Principles for Revenue.**

All revenues accruing to the University shall be governed by the following fundamental principles:

a. Tuition fees and other necessary school charges, including government support and other income generated by the University, shall constitute its special trust funds, and shall be deposited in any authorized government depository bank. All interest shall accrue therefrom shall form part of the same funds for the use of the University. *(Sec. 15, R.A. no. 11694)*

b. Any provision of existing law, rule or regulation to the contrary notwithstanding, any income generated and collected by the University, as well as from operation of auxiliary services and land grants, shall be retained by the PalawanSU and may be disbursed by the Governing Board for instruction, research, extension services or other programs or projects of the University; for the professional growth and development, health, welfare, and other benefits of the students, faculty members and administrative personnel; for the acquisition, construction, maintenance and repair of needed instructional and auxiliary facilities, equipment, buildings and other infrastructure; development of economic assets, and for expenses necessary for the attainment of its purposes under its approved program of expenditures. *(Sec. 15, R.A. no. 11694)*

c. No payment of any nature shall be received by a collecting officer without immediately issuing an official receipt in acknowledgement thereof. The receipt may be in the form of postage, internal revenue or documentary stamps and the like, officially numbered receipts, subject to proper custody, accountability, and audit. (*Sec. 68(1), P.D. No. 1445*)

d. Where mechanical devices (e.g. electronic official receipt) are used to acknowledge cash receipts, the COA may approve, upon request, exemption from the use of accountable forms. (*Sec. 68 (2), P.D. No. 1445*)

e. At no instance shall temporary receipts be issued to acknowledge the receipt of public funds. (*Sec. 72, GAAM Volume I*)

f. Pre-numbered ORs shall be issued in strict numerical sequence. All copies of each receipt shall be exact copies or carbon reproduction in all respects of the original. (*Sec. 73, GAAM Volume I*) An officer charged with the collection of revenue or the receiving of money payable to the government shall accept payment for taxes, dues or other indebtedness to the government in the form of checks issued in payment of government obligations, upon proper endorsement and identification of the payee or endorsee. Checks drawn in favor of the government in payment of any such indebtedness shall likewise be accepted by the Collecting Officer.

g. At no instance should money in the hands of the CO be utilized for the purpose of cashing private checks. (*Sec. 67(1) and (3), P.D. No. 1445*

5. Fundamental Principles for Disbursement of Public Funds.

Section 4 of P.D. No. 1445, the Government Auditing Code of the Philippines, provides that all financial transactions and operations of any government entity shall be governed by the following fundamental principles:

a. No money shall be paid out of any public treasury or depository except in pursuance of an appropriation law or other specific statutory authority.

b. Government funds or property shall be spent or used solely for public purposes.

c. Trust funds shall be available and may be spent only for the specific purpose for which the trust was created or the funds received.

d. Fiscal responsibility shall, to the greatest extent, be shared by all those exercising authority over the financial affairs, transactions, and operations of the government agency.

e. Disbursement or disposition of government funds or property shall invariably bear the approval of the proper officials.

f. Claims against government funds shall be supported with complete documentation.

g. All laws and regulations applicable to financial transactions shall be faithfully adhered to.

h. Generally accepted principles and practices of accounting as well as of sound management and fiscal administration shall be observed, provided that they do not contravene existing laws and regulations

C. THE ACCOUNTING CYCLE

The Accounting Cycle of the University is shown below:

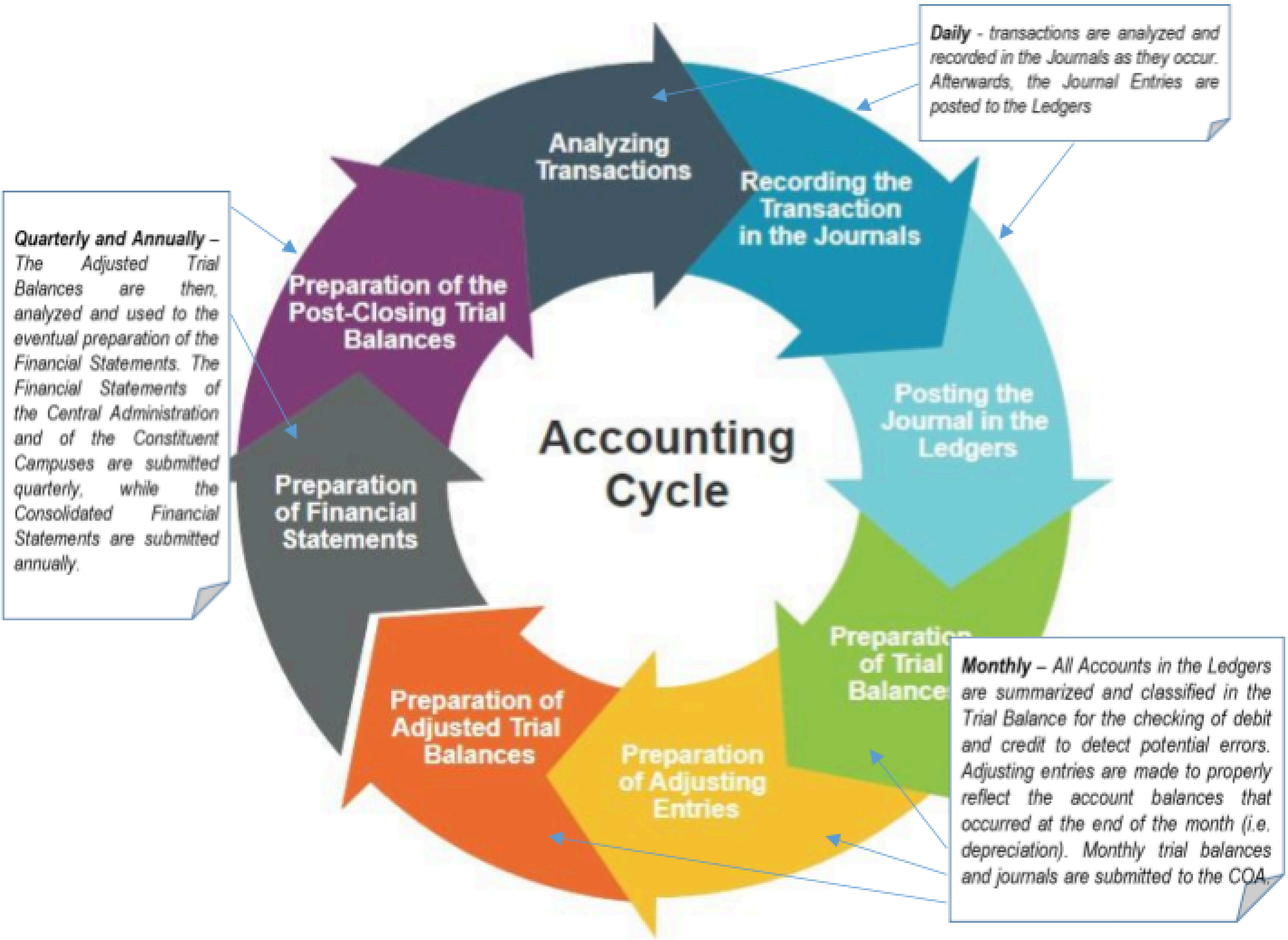


Figure 10: The Accounting Cycle

1. **Analyzing Transactions** - The accounting cycle starts with analyzing transactions that are done on a daily basis. This encompasses the process of identifying the needed information about a transaction occurring in the University, whether receipts, disbursement or a non-cash transaction. The Accounting Office shall analyze the transaction and identify the appropriate journal entries to be made. The Accounting Period of the University starts on January 1 of each year.

2. **Recording the Transaction in the Journals** - this process is the entry point of the transactions to be recorded in the books of accounts of the University. Here, the transactions are chronologically recorded into an Account that has a Debit and

Credit balance (double-entry accounting). The University has five different journals namely:

i. General Journal

ii. Cash Receipts Journal

iii. Cash Disbursements Journal

iv. Check Disbursements Journal

v. ADA Disbursement Journal.

The above journals are further discussed in the Books of Accounts section. The Accounting Office shall prepare and monitor all these five journals for each of the four Fund Clusters: MDS, STF, IGP and RTF.

3. **Posting the Journal in the Ledgers -** each account in the journal entries is posted in the ledgers. The Ledger serves as the individual summary of each Accounts in

the Financial Statements. It shows the chronological order of all transactions in which the Account has been recorded in the Ledger. The size of a Ledger depends on the number of transactions recorded for the Account. The ending balance of an Account is shown in the Ledger that will form part of the Trial Balance, and eventually the Financial Statements.

4. **Preparation of Trial Balances** - The Trial Balance is a listing of all Accounts that has been generated in the PSU Financial System and has an ending balance at the end of the accounting period, with the Debit and Credit balances. The Trial Balance shows a glimpse of the balances of the Accounts shown in the Finance Statements. It is also used to check if all the Debits and Credits are balanced or equal. If the total debits is not equal to the total credits, this indicates that an error occurred in the accounting process. The Accounting Office is required to prepare and submit the Monthly Trial Balances on the 10th day following the end of the month, to the COA. *(the same for Central Administration and External Campuses)*

5. **Preparation of Adjusting Entries** - at the end of the accounting period, the Accounting Office shall review and check those transactions that are not recorded in the receipts and disbursements that require recognition in the Financial Statements. This includes the necessity to record the depreciation of the fixed assets, amortization of intangible assets, expiration / allocation of the prepayments and other non-cash transactions that affects the operations and assets of the University. In addition, the Accounting Office also shall check the unrecorded payables and receivables that may occur as of the end of the accounting period that needs to be recognized in the books of accounts. Moreover, the Accounting Office shall evaluate the subsequent events after the end of the reporting period that affects the University at the end of the reporting period, and analyze whether it requires necessary adjusting entries to be recorded.

6. **Preparation of Adjusted Trial Balances -** The Adjusted Trial Balances are the list of Accounts after all necessary adjusting entries have been recorded. Here, the balances presented will be used in the preparation of the Annual Financial Statements. This is prepared and submitted to the COA on January 20 and February 14 following the end of the calendar year, for External Campuses and Central Administration, respectively.

7. **Preparation of Financial Statements -** The Financial Statements is the end product of the Accounting Process of the University. It

shows the financial position, financial performance, financial cash flows and changes in the net assets/equity of the University during a period of time. The Central Administration and External Campuses are required to submit quarterly financial statements to COA on the 10th day following the end of the quarter. At year-end, the External Campuses are required to submit their Annual Financial Statements to the Central Administration and COA on January 20 following the end of the calendar year. The Central Administration shall prepare its Annual Financial Statements and the Consolidated Financial Statements showing the balances from External Campuses and submit it to COA on February 14 following the end of the calendar year. The Statement of Management Responsibility shall be signed by the Accountant and Vice President for External Campuses (for External Campus) / University President (for Central Administration).

8. **Preparation of Post-Closing Trial Balance -** The Post-Closing Trial Balance shows the list of the permanent accounts (or balance sheet accounts) of the University. The nominal accounts (or income statements) shall be closed to the Revenue and Expenses Summary account and eventually to the Accumulated Surplus account. The balances appearing in this trial balance will be used as the beginning balances in the next accounting period.

D. FINANCIAL REPORTING

1. Financial Reporting System

The financial reporting system of the University consists of accounting system on accrual basis and budget reporting system on budget basis under the statutory responsibility of the NGAs, Bureau of the Treasury (BTr), Department of Budget and Management (DBM), and the COA, as follows:

a. The University maintains a complete set of accounting books by fund cluster which is reconciled with the records of cash transactions maintained by the BTr.

b. The University maintains budget registries which are reconciled with the budget records maintained by the DBM and the Government Accountancy Sector (GAS), COA.

2. Objectives of General-Purpose Financial Statements.

The objectives of general purpose financial statements (GPFSs) are to provide information about the financial position, financial performance, and cash flows of the University that is useful to a wide range of users in making and evaluating decisions about the allocation of resources. Specifically, the objectives of general purpose financial reporting in the public sector are to provide information useful for decision- making, and to demonstrate the accountability of the University for the resources entrusted to it.

3. **Components of General Purpose Financial Statements.** The complete set of GPFSs consists of:

a. Statement of Financial Position (SFP)

- a formal statement which shows the financial condition of the University as at a certain date. It includes information on the three elements of financial position - assets, liabilities and equity. This statement shall be presented in comparative, detailed and condensed format

b. Statement of Financial Performance (SFPer)

- a statement that shows the results of operation/performance of the University at the end of a particular period. All items of revenue and expense recognized in a period shall be included in surplus or deficit unless a PPSAS requires otherwise

c. Statement of Changes in Net Assets/Equity (SCNA/E)

- a statement that shows the changes in equity between two accounting periods reflecting the increase or decrease in the

University's net assets during the year

d. Statement of Cash Flows (SCF)

- summary of cash flows from operating, investing and financing activities of the University during a given period. It identifies the sources of cash inflows, the items on which cash was expended during the reporting period, and the cash balance as at the reporting date. It provides users of financial statements with a basis to assess the ability of the University to generate cash and cash equivalents and the needs of the entity to utilize those cash flows. Cash flow information allows users to ascertain how the University raised the cash it required to fund its activities and the manner in which that cash was used.

e. Statement of Comparison of Budget and Actual Amounts (SCBAA)

- A comparison of budget and actual amounts will enhance the transparency of financial reporting in government. This shall be presented by government agencies as a separate additional financial statement

f. Notes to the Financial Statements

- The Notes to FSs contain information in addition to that presented in the SFP, SFPer, SCNA/E, SCF and SCBAA. Notes provide narrative descriptions or disaggregation of items disclosed in those FSs and information about items that do not qualify for recognition in those statements.

4. **Books of Accounts and Registries.**

The books of accounts and registries of the University consist of:

a. Journals

1. General Journal - the journal that is used to record transactions that cannot be recorded in the special journals, i.e. receipts of NCA from DBM.
2. Cash Receipts Journal - a special journal that is used to record receipts of cash, i.e. collection of cash from tuition fees.
3. Cash Disbursements Journal - a special journal that is used to record disbursements through cash by the Disbursing Officer.
4. Check Disbursements Journal - a special journal that is used to record disbursement through checks.
5. ADA Disbursement Journal - a special journal that is used to record disbursement through LDDAP-ADA.

b. Ledgers

1. General Ledgers - summary of the chronological order of transactions of each account appearing in the Financial Statements.
2. Subsidiary Ledgers - a more specific summary of the chronological order of transactions of each account in the Financial Statements, presented as disaggregation of the General Ledger Accounts in the Revised Chart of Accounts of the COA.

c. Registries

1. Registries of Revenue and Other Receipts
2. Registries of Appropriations and Allotments
3. Registries of Allotments, Obligations and Disbursements
4. Registries of Budget, Utilization and Disbursements

5. Financial Timelines and Budgetary Reporting

a. **Budget Office**

Name of Report	Deadline of Submission	Purpose	Submitted to:
Quarterly Reports			
Statement of Appropriations, Allotment, Obligations, Disbursements and Balances (SAAODB) - FAR No. 1	Within 30 days after the end of each quarter	Compliance to COA and DBM requirements	DBM and COA
Summary of Appropriations, Allotment, Obligations Disbursements and Balances by Object of Expenditures (SAAODBOE) - FAR Nzo. 1-A	Within 30 days after the end of each quarter	Compliance to COA and DBM requirements	DBM and COA
List of Allotments and Sub-Allotments (LASA) - FAR No. 1-B	Within 30 days after the end of each quarter	Compliance to COA and DBM requirements	DBM and COA
Statement of Approved Budget, Utilizations, Disbursements and Balances (SABUDB) - FAR No. 2	Within 30 days after the end of each quarter	Compliance to COA and DBM requirements	DBM and COA
Summary of Approved Budget, Utilizations, Disbursements and Balances By Object of Expenditures (SABUDBOE) - FAR	Within 30 days after the end of each quarter	Compliance to COA and DBM requirements	DBM and COA

No. 2-A			
Statement of Allotment, Obligations and Balances (Annex A) - MDS Fund	Within 30 days after the end of each quarter	Compliance to DBM requirements	DBM
Semi-Annual Reports			
Catch-up Plans for Financial Performance Targets for the Past Years and 1^{st} Semester of the Current Year	On or before the end February of the current year, and on or before end of August of the current year	Compliance to DBM requirements	DBM
Agency Performance Reviews (APRs) covering the current year and First Semester APR	On or before September 15, of the current year and Full Year APR on or before March 15/31 of the succeeding year	Compliance to DBM requirements	DBM
Annual Reports			
Catch-up Plans for Financial Performance Targets for the Past Years and 1^{st} Semester of the Current Year	On or before the end February of the current year, and on or before end of August of the current year	Compliance to DBM requirements	DBM
Encoding and Submission of Past Year's Actual Obligation (MDS) (through Online Submission of Budget Proposal to DBM)	January 23 to April 20 of the current year (Subject to change based on the DBM Budget preparation Calendar)	Compliance to DBM requirements	DBM

Encoding and Submission of all BP Forms for the Agency's Budget Proposal (MDS) for the following year (through Online Submission of Budget Proposal to DBM)	March 25 to April 20, of the current year (Subject to change based on the DBM Budget preparation Calendar)	Compliance to DBM requirements	DBM

Financial Plan (BED No. 1) - NEP Level	Not later than November 30, of the current year	Compliance to DBM requirements	DBM
Monthly Disbursement Program (BED No. 3) – NEP Level	Not later than November 30, of the current year	Compliance to DBM requirements	DBM
Financial Plan (BED No. 1) - GAA Level	Within 15 working days after the publication of GAA	Compliance to DBM requirements	DBM
Monthly Disbursement Program (BED No. 3) – GAA Level	Within 15 working days after the publication of GAA	Compliance to DBM requirements	DBM
Agency Performance Reviews (APRs) covering the current year and First Semester APR	On or before September 15, of the current year and Full Year APR on or before March 15/31 of the succeeding year	Compliance to DBM requirements	DBM
Past Year's Allotment, Obligations and Balances	February 14, of the current year	Compliance to COA requirements	COA

Past Year's Statement of Comparison of Budget and Actual Amounts (SCOBAA)	February 14, of the current year	Compliance to COA requirements	COA
Supplemental Budget (SB)	March of the current year (Subject to change based on the availability of Board of Regents)	To secure authority from the Board of Regents for the use of prior years' savings	BOR
Program of Receipts and Expenditures (PRE)	December of the current year (Subject to change based on the availability of Board of Regents)	To secure authority from the Board of Regents for the use of PRE for the succeeding year	BOR
Special Budget on Free Higher Education (FHE)	March 30, of the current year for Second Semester; July 30, of the current year for Midterm; October 30, of the current year for First Semester	To release the SARO and NCA for its utilization	DBM
Budgetary Requirements	July 25th of the current year (Subject to change based on the schedule required by Senate and Congress)	Compliance to Senate and Congress requirements	Senate and Congres s
RDC Forms & other documentary Requirements	January 23th of the current year (Subject to change based on the schedule required by RDC-NEDA)	Compliance to RDC-NEDA requirements	RDC-NEDA
TRIP Forms & other documentary Requirement	On or before January 31 of the current year (Subject to change based on the schedule required by RDC-NEDA)	Compliance to RDC-NEDA requirements	RDC-NEDA

RDIP Forms & other documentary Requirements (CALABARZON-NEDA)	On or before March 31 of the current year (Subject to change based on the schedule required by RDC-NEDA)	Compliance to RDC-NEDA requirements	RDC-NEDA
Past Year's Report on the Payment of CNA, SRI and Gratuity Pay	On or before January 31, of the current year	Compliance to DBM requirements	DBM

Cashier's Office

Name of Report	Deadline of Submission	Purpose	Submitted to:
Daily Reports			
Report of Collections and Deposits	a day after the collections and deposits were made	To record and collections deposits to an AGDB	Accounting office, COA
Abstract of Daily Collection	a day after the collections and deposits were made	To record and collections deposits to an AGDB	Accounting office, COA
Monthly Reports			
Report of Advice to Debit Account Issued	10th day following the end of each month	To report daily or as often as necessary the disbursements made through ADA	Accounting office, COA
Cash Receipts Record	10th day following the end of each month	To monitor accountability	Accounting office, COA
Report of Issued Checks	10th day following the end of each month	To report daily or as often as necessary the disbursements made through checks	Accounting office, COA
Cash Disbursements Record	10th day following the end of each	To monitor the cash advance balance	Accounting office, COA

	month		
Report of Cash Disbursements	10th day following the end of each month	To liquidate cash advances for payment of salaries, wages, honoraria, allowances, and other personnel benefits, current operating expenses, and special purpose/time- bound undertakings	Accounting office, COA
Report of Accountability for Accountable Forms	10th day following the end of each month	To report the result of the physical count of all accountable forms, with or without face value such as checks, stamps, official receipts, LDDAP-ADA, etc., in his/her custody	Accounting office, COA
Report of Paid Petty Cash Voucher	10th day following the end of each month	To replenish the PCF	Accounting office, COA
Petty Fund Cash Record	10th day following the end of each month	To record the cash advance, utilization and replenishment made and to monitor the PCF balance	Accounting office, COA
Checks and Advices to Debit Account Disbursements Record	10th day following the end of each month	To record/monitor all checks drawn (MDS or Commercial) and ADAs issued during the day	Accounting office, COA

Accounting Office

Name of Report	Date submitted	Purpose	Submitted to:
Monthly Reports			
Payslip	On the same day that the salary is credited.	To show an employee's earnings, deductions, and net pay, and serve as proof of income.	University Employees
Monthly Trial Balance	10th day following the end of each month	To report on the summary of the Accounts of the University with its balances of debit and credit	COA
General Ledgers and Subsidiary Ledgers	14th day of 2nd month following the end of the fiscal year.	To report on the individual summary of all transactions and recording for each Accounts of the University	COA
Check Disbursement Journals	10th day following the end of each month	To record all payments made by check, tracking expenses and maintaining accurate financial records.	COA
ADA Disbursement Journal	10th day following the end of each month	To record salary payments made through direct deposits to employees' bank accounts via ATM, ensuring accurate payroll records.	COA
Cash Disbursements Journals	10th day following the end of each month	To record all cash disbursements made by the disbursing officer.	COA

Cash Receipts Journals	10th day following the end of each month	To record the RCD/CRReg submitted by the collecting officer/s to the Accounting Division/Unit helping track and manage cash inflows.	COA

General Journals	10th day following the end of each month	To record all financial transactions not recorded in the Special Journals, providing a comprehensive log for accurate bookkeeping and financial reporting.	COA
Paid Disbursement Voucher	10th day following the end of each month	To record, compile and submit the paid DVs	COA
Journal Entry Vouchers	10 days after the end of the previous month	To record all transactions of the University, whether cash receipts, cash disbursements or non-cash transactions. Accounting journal entries shall be reflected therein and it shall serve as the basis for recording in the books of accounts.	COA
Status Report of Cash Advances and Liquidation Reports	10 days after the end of the previous month	To report the cash advance, utilization and replenishment made and to monitor the PCF balance	COA
Payroll of Job Order and Contract of Service employees	10 days after the end of the previous month	To report salaries of Job Order and Contract of Service employees for a specific period of time or on a given date.	Cashier's Office, COA

Payroll of Permanent Employees	10 days after the end of the previous month	To report salaries, wages, PERA, and other monetary benefits of officers/employees for a specific period of time or on a given date.	Cashier's Office, COA
Quarterly Reports			
Quarterly Financial Statements and Trial Balances	10th day following the end of each quarter	To report on the quarterly financial position and performance of the University	COA

Annual Reports			
Annual and Consolidated Financial Statements and Trial Balances *(Central Administration)*	14th day of 2nd month following the end of the fiscal year.	To report on the annual financial position and performance of the University	Managem ent and COA
Annual Financial Statements and Trial Balances *(External Campuses)*	20th day of 1st month following the end of the fiscal year.	To report on the annual financial position and performance of the University	Accounting Office - Central; Management and COA
Property, Plant And Equipment Ledger Card	14th day of 2nd month following the end of the fiscal year.	To track the acquisition, depreciation, and disposal of the University's physical assets, ensuring accurate financial reporting and asset management.	COA

Construction In Progress Ledger Card	14th day of 2nd month following the end of the fiscal year.	To record the costs of ongoing construction projects until they are completed and transferred to fixed assets for proper accounting.	COA
Semi-Expendable Property Ledger Card	14th day of 2nd month following the end of the fiscal year.	To track the acquisition, usage, and disposal of semi- expendable assets, which are items with lower value than fixed assets.	COA

VIII. INTERNAL CONTROL

Internal Control is an integral process implemented by the University's management and personnel, designed to address risks and to provide reasonable assurance that in pursuit of the University's mission, the goals and objectives are being achieved. Pursuant to DBM Circular Letter No. 2008-8 or the "National Guidelines on Internal Control Systems," the University shall formulate, implement, and monitor its internal control systems.

A. Internal Control Objectives

The University shall strives to achieve the following internal control objectives:

1. Operations - executing orderly, economical, efficient, effective and ethical operations.
2. Reporting - developing, maintaining and making available reliable and relevant financial and financial information and by means of a fair disclosure of that information in timely reports to internal as well as external stakeholders.
3. Compliance - complying with applicable laws, rules, regulations and policies.
4. Safeguarding of assets - safeguarding resources against loss, misuse and damage due to waste, abuse, mismanagement, errors, fraud and irregularities.

B. Internal Control System Components

The University's Internal Control System has the following components:

1. Control Environment - consists of the University organization, processes and procedures and the implementation of its PAPs.
2. Risk Assessment - the process of identifying and analyzing relevant risk to the achievement of the University's objectives and determining the appropriate response.
3. Control Activities - policies and procedures established by the University to address risks and to achieve its objectives
4. Information and Communication - essentialities in realizing all internal control objectives by providing management with access to relevant, complete, reliable, correct and timely communication related to internal as well as external events
5. Monitoring - the process of assessing the quality of the systems performance over time accomplished through ongoing monitoring, separate evaluations or a combination of both in order to help ensure that internal control continues to be applied at all levels and across the University, and that internal control achieves the desired result

C. The Internal Audit Unit (IAU)

Palawan State University, to achieve its new mandates as the National Engineering University and to significantly contribute to the attainment of its Five-Year Development Plan 2023-2027, shall strengthen its internal control mechanisms and the functions of IAU. With these, the university shall advance effective, efficient, ethical, and economical (4Es) operations in the government.

The Internal Audit encompasses matters about operational audit and management control. This includes evaluating the level of compliance with laws, rules, and regulations governing the university's operations, appraising the adequacy of internal controls, and assessing the operational results, with a focus on the effectiveness of controls in operating and supporting service units/systems to achieve university objectives

IX. RISK MANAGEMENT

For purposes of this Manual, the following definition of risk is adopted—"the threat or possibility that an action or event will adversely affect the University's ability to achieve its investment program in pursuit of its strategic goals."

In the process of risk identification, it is important to determine if a particular risk could affect the whole University or simply the achievement of a particular goal or initiative. Early warning indicators must be recognized to know when the risk is about to happen including things or events that influence the impact or likelihood of risk (e.g., government policy, competition). It is equally important to be familiar with measures and controls currently in place to stop the problem from arising, reduce its frequency or limit its impact (e.g. insurance, internal controls).

The following are potential risks that the University may face as far as financials and completion of the projects are concerned:

1. unmet projected income from tuition and other charges
2. potential liabilities (e.g., money claims, damages)
3. failure to secure adequate external funding support
4. adverse economic conditions (e.g., interest rates, economic downturn)
5. loss of funding due to factors beyond the control of the University
6. delayed implementation or completion of projects due to calamities, disaster and other causes
7. COA disallowances
8. breach of contracts
9. low revenues generated from income-generating projects
10. increased project cost due to unforeseen events
11. Information System (PalawanSU Financial System, Enrollment System, etc.)

Recognizing that risk management is an integral part of Financial Operation, the University is committed to enhancing its Risk Management Policy and reconstituting its Risk Management Committee.

Currently, the ISO Office is implementing the use of monitoring tool for the risk management process of the University, namely: Risk Assessment and Opportunity

X. ANNEXES

A. REFERENCES

- Republic Act No. 7818 or *An Act Converting The Palawan State College in the City of Puerto Princesa, Province of Palawan into a State University to be known as the Palawan State University*.
- **Republic Act No. 11780** otherwise known as *An Act Integrating the Palawan State University-College of Community Resources Development (PSU-CCRD) External Campuses in the Province of Palawan and the in the City of Puerto Princesa as a Regular Campuses of Palawan State University (PSU), Amending for the Purpose Republic Act No. 7818, and Appropriating Funds Therefor.*
- Republic Act No. 10931 otherwise known as the "Universal Access to Quality Tertiary Education Act"
- Section 24 of RA No. 9045 makes Republic Act (R.A.) No. 8292, the Higher Education Modernization Act of 1997
- COA Circular No. 2000-002 on April 4, 2000 Accounting Guidelines and Procedures on the Use of Income of SUCs Pursuant to Republic Act No. 8292
- General Provisions and Special Provisions of the General Appropriations Act (GAA)
- Revised Organizational Structure, Management Processes and Procedures with Board Resolution No. 29, S. 2022
- COA Revised Chart of Accounts per COA Circular No. 2013-002 dated January 30, 2013
- COA Circular No. 2014-003 dated April 15, 2014. Conversion from the Philippine Government Chart of Accounts under the New Government Accounting System per Commission on Audit Circular No. 2004-008 dated September 20, 2004, as amended, to the Revised Chart of Accounts for National Government Agencies under Commission on Audit Circular No. 2013-002 dated January 30, 2013, additional accounts/revised description/title of accounts and relevant Accounting Policies and Guidelines in the implementation thereof
- COA Circular No. 2015-007 dated October 22, 2015 Prescribing the Government Accounting Manual for Use of All National Government Agencies
- COA Circular Letter No. 2022-004 dated May 31, 2022 Guidelines on

the Implementation of Section 23 of the General Provisions of Republic Act (RA) No. 11639 also known as the General Appropriations Act (GAA) for Fiscal Year (FY) 2022 relative to the increase in the capitalization threshold from 15,000.00 to P50,000.00

- BOR Resolution No. 017, s. 2019 (Increase of development fees of PalawanSU Integrated School)
- Republic Act No. 9184, otherwise known as the *Government Procurement Reform Act;*
- National Budget Circular No. 592 Guidelines on the Release of Funds for Fiscal Year (FY) 2024
- OUP Memorandum Order No. 568 series of 2023 *Guidelines and Procedures in the Preparation and Submission of the FY 2024 Program of Receipts and Expenditures (PRE)*
- National Budget Memorandum No. 149 dated December 27, 2024 *National Budget Call for FY 2025*
- BOR Resolution No. 104, s, 2023 *Request to Increase the Authority of the University President to Realign the Budget within the same class of expenditures from 30%-50% and Authority of the University President to Realign the Budget from one expenditure class to another up to 50% of the previously approved budget of programs and projects for Internally Generated Income.*
- BOR Resolution No. 51, s, 2023 *Increase the Authority of the University President to approved award for Procurement of Capital Outlay Projects covering infrastructure and equipment from PHP 35 million to PHP 50 million pesos.*
- Executive Order No. 77 *Prescribing rules and regulations and rates of expenses and allowances for official local and foreign travels of government personnel.*
- COA Circular No. 2012-001 dated June 14, 2012 *Prescribing the Revised Guidelines and Documentary Requirements for Common Government Transactions*
- Treasury Circular No. 02-2009 *dated August 6, 2009 Public Bonding Law, under the Revised Administratjve Code of 1917*
- COA Circular No. 2013-001 dated January 10, 2013 *Amendment to COA Circular No. 2012-001 dated June 14, 2012 prescribing additional documentary requirement for retirement benefits and increasing the amount of cash advance requiring fidelity bond from P2,001 to P5,00*
- COA Circular No. 97-002 dated February 10, 1997 *Restatement with amendments of the rules and regulations on the granting, utilization and*

liquidation of cash advances provided for under COA Circular No. 90-331 dated May 3, 1990

- COA Circular No. 2006-005 dated July 13, 2006 *Amendment to Item 7.1 of COA Circular No. 97-002 dated February 10, 1997 on the Granting, Utilization and Liquidation of Cash Advance*

B. CORE FUNCTION

1. Budget Office

Budget Office is one of the units under the Financial Services which is supervised by the Office of the Vice President for Administration and Finance. For external campuses, the unit is supervised by the Office of the Vice Chancellor for Administration and Finance. The office is tasked to perform the budgeting process from budget preparation, authorization, implementation, and accountability in compliance with all legal, statutory, and ethical obligations of the University as provided for by existing laws, rules, and regulations promulgated by government regulatory agencies, particularly the Commission on Audit (COA) and the Department of Budget and Management (DBM).

The core functions of the unit includes the following:

a. Preparation and consolidation of the University's annual budgets: Program of Receipts and Expenditures (PRE); Supplemental Budget (SB); and Modified Disbursement System (MDS) Budget;

b. Provides timely and accurate reporting of financial movements and ensures financial control of the University's sources and uses of resources in an efficient, effective and appropriate manner;

c. Provides technical advice and coordinates with the concerned unit/office the proper allocation and utilization of government funds toward effective and efficient fiscal leadership;

d. Track and monitor the allotment, actual expenditures, disbursements, and balances of the University's funds;

e. Evaluate the expenditures and performance of the University primarily through the preparation of all financial and budgetary reports;

f. Prepares and submits budget and financial accountability reports for management guidance as required by higher authorities and by regulatory agencies;

g. Develops, maintains and periodically updates the allotment, actual expenditures, and balances under the Budget Management System of the EMC2;

h. Recommends and prepares budget related guidelines and advisories for internal control mechanism and for the continuous improvement of the services and processess;

i. Perform other functions as may be assigned by the higher authorities

2. Cashier's Office

The Cashier's Office is one of the units under the Financial Services which is supervised by the Office of the Vice President for Administration and Finance. For external campuses, the unit is supervised by the Office of the Vice Chancellor for Administration and Finance. The office is tasked to perform the disbursement of public funds and collection of revenues and receipts in conformity with laws, rules and regulations. The core functions of the unit includes the following:

a. Disbursement of funds thru the preparation of check/LDDAP-ADA due to internal and external creditors in payment for Salaries, Wages, Bonuses, Honoraria, and other benefits, remittances of all payroll deductions (loans, premiums, contributions), travel expenditures and maintenance & other operating expenses of the agency;

b. Collection of Revenues and Receipts – the issuance of official receipts (OR) from all income collections;

c. Prepares and submits cash management reports to the accounting unit for financial recording and reporting.

d. Executes mandated disbursement systems and procedures and other policies and principles on cash management;

e. Provides technical advice on Cash Management and other financial related matters;

f. Develops, maintains and periodically updates disbursement and collection under the Cashier Management System of the EMC2;

g. Serves as focal point for PalawanSU depository banks and other related agencies;

h. Perform other functions as may be assigned by the management.

3. Accounting Office

The core function of an Accounting Office is to manage public funds responsibly and ensure transparency, accountability, and compliance with laws and regulations. It is tasked with maintaining accurate records of government financial transactions, including revenues, expenditures, and assets, while preparing detailed financial reports for both internal use and public disclosure. This office also ensures timely processing of payroll for government employees and handles tax-related matters, ensuring compliance with tax laws and regulations. The Accounting Office is responsible for overseeing accounts payable and receivable, maintaining cash flow, and supporting external audits to verify financial accuracy. Its role in cost control and financial oversight is essential to achieving fiscal responsibility, ensuring that public funds are used effectively for the benefit of the University and the whole community.

B. FORMS

BUDGET OFFICE FORMS

	Reference No. : BatStateU-FO-BUD-01	Effectivity Date: May 18, 2022	Revision No. 02

OBLIGATION REQUEST AND STATUS		Serial No.		
Batangas State University		Date:		
The National Engineering University				
Central Administration		Fund Cluster:		
Payee				
Office				
Address				
Responsibility Center	Particulars	MFO/PAP	UACS Code Expenditures	Amount
	TOTAL			-
A. Certified: Charges to appropriation allotment are necessary, lawful and under my direct supervision & supporting documents valid, proper and legal.		**B. Certified:** Allotment available and obligated for the purpose/adjustment necessary as indicated above.		
Signature:		Signature:		
Printed Name:		Printed Name:		
Position:	Head, Requesting Office/Authorized Representative	Position:	Head, Budget Division/Unit/ Authorized Representative	
Date:		Date:		

C.	STATUS OF OBLIGATION						
Reference			Amount				
Date	Particulars	ORS/JEV/RC /RADAI No.	Obligation	Payable	Payment	Balance	
						Not yet Due	Due and Demandable
			(a)	(b)	(c)	(a-b)	(b-c)
	TOTALS						

FAR No. 1

STATEMENT OF APPROPRIATIONS, ALLOTMENTS, OBLIGATIONS, DISBURSEMENTS AND BALANCES
As at the Quarter Ending ______________

Department : ____________________
Agency/Entity : ____________________
Operating Unit : ____________________
Organization Code (UACS) : ____________________
Fund Cluster : ____________________
(e.g. UACS Fund Cluster: 01-Regular Agency Fund, 02-Foreign Assisted Projects Fund, 03-Special Account-Locally Funded/ Domestic Grants Fund, and 04-Special Account-Foreign Assisted/Foreign Grants Fund)

☐ Current Year Appropriations
☐ Supplemental Appropriations
☐ Continuing Appropriations

Particulars	UACS CODE	Appropriations			Allotments					Obligations					Disbursements					Balances			
		Authorized Appropriations	Adjustments (Transfer (To)/From, Modifications/ Augmentations)	Adjusted Appropriations	Allotments Received	Adjustments (Reductions, Modifications/ Augmentations)	Transfer To	Transfer From	Adjusted Allotments	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	Unreleased Appropriations	Unobligated Allotments	Unpaid Obligations (15-20) = (23+24)	
																						Due and Demandable	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+1 8+19)	21=(5-10)	22=(10-15)	23	24
I. Agency Specific Budget																							
General Administration and Support																							
General Management and Supervision																							
Activity																							
PS																							
MOOE																							
FinEx (if applicable)																							
CO																							
Sub-Total, General Administration and Support																							
PS																							
MOOE																							
FinEx (if applicable)																							
CO																							
Support to Operations																							
Activity																							
PS																							
MOOE																							
FinEx (if applicable)																							
CO																							
...continue down to the last Activity																							
Locally-Funded Project(s)																							
Project																							
PS																							
MOOE																							
FinEx (if applicable)																							
CO																							
...continue down to the last Project																							
Foreign-Assisted Project(s)																							
Project																							
PS																							
MOOE																							
FinEx (if applicable)																							
CO																							
...continue down to the last Project																							
Sub-Total, Support to Operations																							
PS																							
MOOE																							
FinEx (if applicable)																							
CO																							

FAR No. 1

STATEMENT OF APPROPRIATIONS, ALLOTMENTS, OBLIGATIONS, DISBURSEMENTS AND BALANCES
As at the Quarter Ending ______________

Department : ____________________

Agency/Entity : ____________________

Operating Unit : ____________________

Organization Code (UACS) : ____________________

Fund Cluster : ____________________

(e.g. UACS Fund Cluster: 01-Regular Agency Fund, 02-Foreign Assisted Projects Fund, 03-Special Account-Locally Funded/ Domestic Grants Fund, and 04-Special Account-Foreign Assisted/Foreign Grants Fund)

☐	Current Year Appropriations
☐	Supplemental Appropriations
☐	Continuing Appropriations

Particulars	UACS CODE	Appropriations			Allotments					Obligations					Disbursements					Balances			
		Authorized Appropriations	Adjustments (Transfer (To)/From, Modifications/ Augmentations)	Adjusted Appropriations	Allotments Received	Adjustments (Reductions, Modifications/ Augmentations)	Transfer To	Transfer From	Adjusted Allotments	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	Unreleased Appropriations	Unobligated Allotments	Unpaid Obligations (15-20) = (23+24)	
																						Due and Demandable	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+1 8+19)	21=(5-10)	22=(10-15)	23	24
Operations																							
Organizational Outcome																							
Program 1																							
Sub-Program (if applicable)																							
Activity																							
PS																							
MOOE																							
FinEx (if applicable)																							
CO																							
...continue down to the last PAP																							
Locally-Funded Project(s)																							
Project																							
PS																							
MOOE																							
FinEx (if applicable)																							
CO																							
...continue down to the last Project																							
Foreign-Assisted Project(s)																							
Project																							
PS																							
MOOE																							
FinEx (if applicable)																							
CO																							
Sub-Total, Program																							
PS																							
MOOE																							
FinEx (if applicable)																							
CO																							
Sub-Total, Sub-Program (if applicable)																							
PS																							
MOOE																							
FinEx (if applicable)																							
CO																							
Program 2																							
Sub-Program (if applicable)																							
Activity																							
PS																							
MOOE																							
FinEx (if applicable)																							
CO																							
...continue down to the last PAP																							

FAR No. 1

STATEMENT OF APPROPRIATIONS, ALLOTMENTS, OBLIGATIONS, DISBURSEMENTS AND BALANCES
As at the Quarter Ending _____________

Department : ______________________
Agency/Entity : ______________________
Operating Unit : ______________________
Organization Code (UACS) : ______________________
Fund Cluster : ______________________
(e.g. UACS Fund Cluster: 01-Regular Agency Fund, 02-Foreign Assisted Projects Fund, 03-Special Account-Locally Funded/ Domestic Grants Fund, and 04-Special Account-Foreign Assisted/Foreign Grants Fund)

☐ Current Year Appropriations
☐ Supplemental Appropriations
☐ Continuing Appropriations

Particulars	UACS CODE	Appropriations			Allotments					Obligations					Disbursements					Balances			
		Authorized Appropriations	Adjustments (Transfer (To)/From, Modifications/ Augmentations)	Adjusted Appropriations	Allotments Received	Adjustments (Reductions, Modifications/ Augmentations)	Transfer To	Transfer From	Adjusted Allotments	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	Unreleased Appropriations	Unobligated Allotments	Unpaid Obligations (15-20) = (23+24)	
																						Due and Demandable	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=(5-10)	22=(10-15)	23	24
II. Automatic Appropriations																							
RLIP																							
PS																							
Special Account in the General Fund (Please specify)																							
Motor Vehicle User's Charge Fund																							
PS																							
MOOE																							
CO																							
Debt Service																							
FinEx																							
CO																							
Sub-Total, Automatic Appropriations																							
PS																							
MOOE																							
FinEx (if applicable)																							
CO																							
III. Special Purpose Fund (Please specify)																							
MPBF																							
PS																							
MOOE																							
PGF (Pension Benefits)																							
PS																							
MOOE																							
Budgetary Support to GOCCs (for BTr use only)																							
MOOE																							
CO																							
Sub-Total, Special Purpose Fund																							
PS																							
MOOE																							
CO																							
GRAND TOTAL																							
PS																							
MOOE																							
FinEx (if applicable)																							
CO																							
Recapitulation by OO:																							
Program 1																							
Program 2																							
…continue down to the last Program																							
OF WHICH:																							
Major Programs/Projects																							
…continue down to the last P/A/P																							

Certified Correct:	Certified Correct:	Recommending Approval by:	Approved By:
________________	______________________________	____	____________________________________
Budget Officer	***Chief Accountant***	***Director of Financial Management Service (FMS) or Equivalent***	***Agency/Entity Head or Authorized Representative***
Date: ______________	Date: ____________________	Date: ____________________	Date: ____________________

*The Agency/Entity Central Office shall disclose the regional offices (ROs)/lower level operating units (OUs) which are not included in the consolidated report, in case not all ROs/lower level OUs submitted their reports for consolidation.

FAR No. 1-A

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

As at the Quarter Ending ______________

Department : ______________________
Agency/Entity : ______________________
Operating Unit : ______________________
Organization Code (UACS) : ______________________
Fund Cluster : ______________________

☐ Current Year Appropriations
☐ Supplemental Appropriations
☐ Continuing Appropriations

(e.g. UACS Fund Cluster: 01-Regular Agency Fund, 02-Foreign Assisted Projects Fund, 03-Special Account-Locally Funded/ Domestic Grants Fund, and 04-Special Account-Foreign Assisted/Foreign Grants Fund)

Particulars	UACS CODE	Appropriations			Allotments					Obligations					Disbursements					Balances			
		Authorized Appropriations	Adjustments (Transfer (To)/From, Modifications/ Augmentations)	Adjusted Appropriations	Allotments Received	Adjustments (Reductions, Modifications/ Augmentations)	Transfer To	Transfer From	Adjusted Allotments	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	Unreleased Appropriations	Unobligated Allotments	Unpaid Obligations (15-20) = (23+24)	
																						Due and Demandable	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=(5-10)	22=(10-15)	23	24
SUMMARY																							
A. AGENCY SPECIFIC BUDGET																							
Personnel Services																							
Salaries and Wages																							
Salaries and Wages - Regular	5010101000																						
Basic Salary - Civilian	5010101001																						
Basic Pay - Military/Uniformed Personnel	5010101002																						
Salaries and Wages - Contractual	5010102000																						
Other Compensation																							
Personnel Economic Relief Allowance (PERA)																							
PERA - Civilian																							
PERA - Military/Uniformed Personnel																							
Representation Expenses																							
Transportation Allowance																							
Transportation Allowance																							
RATA of Sectoral/Alternate Sectoral Representatives																							
Continue down to the last object of expenditure....																							
Maintenance & Other Operating Expenses																							
Traveling Expenses	5020100000																						
Traveling Expenses-Local	5020101000																						
Traveling Expenses-Foreign	5020102000																						
Training and Scholarship Expenses																							
Training Expenses																							
Scholarship Grants/Expenses																							
Supplies and Materials Expenses																							
Office Supplies Expenses																							
Accountable Forms Expenses																							
Non-Accountable Forms Expenses																							
Animal/Zoological Supplies Expenses																							
Food Supplies Expenses																							
Welfare Goods Expenses																							
Drugs and Medicines Expenses																							
Medical, Dental and Laboratory Supplies Expenses																							
Fuel, Oil and Lubricants Expenses																							
Agricultural and Marine Supplies Expenses																							
Textbooks and Instructional Materials Expenses																							
Textbooks and Instructional Materials Expenses																							
Chalk Allowance																							
Military, Police and Traffic Supplies Expenses																							
Chemical and Filtering Supplies Expenses																							
Other Supplies and Materials Expenses																							
Utility Expenses																							
Water Expenses																							
Electricity Expenses																							
Continue down to the last object of expenditure....																							
Financial Expenses																							
Management Supervision/Trusteeship Fees																							
Interest Expenses																							
Interest Expenses	5030101000																						
Interest Paid to Non-Residents	5030101001																						
Interest Paid to Residents other than General Government	5030101002																						
Interest Paid to other General Government Units	5030101003																						
Continue down to the last object of expenditure....																							

FAR No. 1-A

SUMMARY OF APPROPRIATIONS, ALLOTMENTS, OBLIGATIONS, DISBURSEMENTS AND BALANCES BY OBJECT OF EXPENDITURES
As at the Quarter Ending ____________

Department : ____________________
Agency/Entity : ____________________
Operating Unit : ____________________
Organization Code (UACS) : ____________________
Fund Cluster : ____________________

	Current Year Appropriations
	Supplemental Appropriations
	Continuing Appropriations

(e.g. UACS Fund Cluster: 01-Regular Agency Fund, 02-Foreign Assisted Projects Fund, 03-Special Account-Locally Funded/ Domestic Grants Fund, and 04-Special Account-Foreign Assisted/Foreign Grants Fund)

Particulars	UACS CODE	Appropriations			Allotments					Obligations					Disbursements					Balances			
		Authorized Appropriations	Adjustments (Transfer (To)/From, Modifications/ Augmentations)	Adjusted Appropriations	Allotments Received	Adjustments (Reductions, Modifications/ Augmentations)	Transfer To	Transfer From	Adjusted Allotments	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	Unreleased Appropriations	Unobligated Allotments	Unpaid Obligations (15-20) = (23+24) Due and Demandable	Unpaid Obligations (15-20) = (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=(5-10)	22=(10-15)	23	24
Capital Outlays																							
Property, Plant and Equipment Outlay																							
Buildings and Other Structures Outlay	5060404000																						
Buildings	5060404001																						
School Buildings	5060404002																						
Hospitals and Health Centers	5060404003																						
Markets	5060404004																						
Machinery and Equipment Outlay	5060405000																						
Machinery	5060405001																						
Office Equipment	5060405002																						
Information and Communications Technology Equipment	5060405003																						
(sample object of expenditure only)																							
Continue down to the last object of expenditure…																							
B. AUTOMATIC APPROPRIATIONS																							
Retirement and Life Insurance Premium-PS																							
Retirement and Life Insurance Premiums	50103010																						
Customs Duties and Taxes																							
Specify allotment class/object of expenditures																							
Continue down to the last object of expenditure…																							
C. SPECIAL PURPOSE FUNDS																							
Miscellaneous Personnel Benefits Fund-PS																							
Specify object of expenditures																							
Pension and Gratuity Fund-PS																							
Specify object of expenditures																							
Continue down to the last object of expenditure…																							
GRAND TOTAL																							

Certified Correct:	Certified Correct:	Recommending Approval:	Approved By:
______________________	______________________	______________________	______________________
Budget Officer	*Chief Accountant*	*Director Financial Management Service (FMS) or Equivalent*	*Agency/Entity Head or Authorized Representative*
Date:	Date:	Date:	Date:

*The Agency/Entity Central Office shall disclose the regional offices (ROs)/lower level operating units (OUs) which are not included in the consolidated report, in case not all ROs/lower level OUs submitted their reports for consolidation.

FAR No. 1-B

List of Allotments and Sub-Allotments
As at the quarter ending ___________, 20___

Department : ______________________________
Agency/Entity : ______________________________
Operating Unit : ______________________________
Organization Code (UACS) : ______________________________
Fund Cluster : ______________________________
(e.g. UACS Fund Cluster: 01-Regular Agency Fund, 02-Foreign Assisted Projects Fund, 03-Special Account-Locally Funded/ Domestic Grants Fund, and 04-Special Account-Foreign Assisted/Foreign Grants Fund)

☐ Current Year Appropriations
☐ Continuing Appropriations
☐ Supplemental Appropriations

No.	Allotments/Sub-Allotments Reference		Funding Source		Allotments/Sub-Allotments received from CO/ROs/OUs					Sub-Allotments to ROs/OUs					Total Allotments/Net of Sub-allotments				
	Number	Date	Description	UACS Code	PS	MOOE	FinEx	CO	Total	PS	MOOE	FinEx	CO	Total	PS	MOOE	FinEx	CO	Total
1	2	3	4	5	6	7	8	9	10=(6+7+8+9)	11	12	13	14	15=(11+12+13+14)	16 = (6+11)	17 = (7+12)	18 = (8 + 13)	19 = (9 + 14)	20=(16+17+18+19)
A. Allotments received from DBM																			
1	Comprehensive Release per Annex A and A-1 of NBC No. 573	3-Jan-18	Agency Specific Budget	1 01 101															
2	GARO No. 2018-001	3-Jan-18	RLIP	1 04 102															
3	SARO (MPBF)			1 01 406															
4	APSA No. 2018-xx-xxxx		Agency Specific Budget																
5	MAF No. 2018-xx-xxxx		Agency Specific Budget																
6																			
7																			
8																			
9																			
10																			
	Sub-total				-	-		-	-	-	-		-	-	-	-		-	-
B. Sub-allotments received from Central Office/Regional Office																			
1																			
2																			
3																			
4																			
5																			
6																			
7																			
8																			
9																			
10																			
	Sub-Total				-	-		-	-	-	-		-	-	-	-		-	-
	Total Allotments				-	-		-	-	-	-		-	-	-	-		-	-
		Summary by Funding Source Code:																	
		Agency Specific Budget		1 01 101															
		RLIP		1 04 102															
		MPBF		1 01 406															

Certified Correct:

____
Budget Officer
Date: ____________________

Recommending Approval:

____
Director of Financial Management Service (FMS) or Equivalent
Date: ____________________

Approved By:

____
Agency/Entity Head or Authorized Representative
Date: ____________________

FAR No. 2

STATEMENT OF APPROVED BUDGET, UTILIZATIONS, DISBURSEMENTS AND BALANCES
(For Off- Budgetary Funds)
As at the Quarter Ending _______________

Department :______________________________

Agency/Entity :______________________________

Operating Unit :______________________________

Organization Code (UACS) :______________________________

Fund Cluster :______________________________

(e.g. UACS Fund Cluster: 05-Internally Generated Funds and 06-Business Related Funds)

Particulars	UACS CODE	Approved Budget			Utilizations					Disbursements					Balances		
		Approved Budgeted Revenue	Adjustments (Reductions, Modifications/ Augmentations)	Adjusted Budgeted Revenue	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	Unutilized Budget	Unpaid Utilizations (10-15) = (17+18): Due and Demandable/ Accounts Payable	Unpaid Utilizations (10-15) = (17+18): 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=(5-10)	17	18
I. Agency Approved Budget																	
General Administration and Support																	
General Management and Supervision																	
Activity																	
PS																	
MOOE																	
FinEx (if applicable)																	
CO																	
Sub-Total, General Administration and Support																	
PS																	
MOOE																	
FinEx (if applicable)																	
CO																	
Support to Operations																	
Activity																	
PS																	
MOOE																	
FinEx (if applicable)																	
CO																	
Locally - Funded Project(s)																	
Project																	
PS																	
MOOE																	
FinEx (if applicable)																	
CO																	
Sub-Total, Support to Operations																	
PS																	
MOOE																	
FinEx (if applicable)																	
CO																	

FAR No. 2

STATEMENT OF APPROVED BUDGET, UTILIZATIONS, DISBURSEMENTS AND BALANCES
(For Off- Budgetary Funds)
As at the Quarter Ending _______________

Department :______________________________
Agency/Entity :______________________________
Operating Unit :______________________________
Organization Code (UACS) :______________________________
Fund Cluster :______________________________
(e.g. UACS Fund Cluster: 05-Internally Generated Funds and 06-Business Related Funds)

Particulars	UACS CODE	Approved Budget			Utilizations					Disbursements					Balances		
		Approved Budgeted Revenue	Adjustments (Reductions, Modifications/ Augmentations)	Adjusted Budgeted Revenue	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	Unutilized Budget	Unpaid Utilizations (10-15) = (17+18)	
																Due and Demandable/ Accounts Payable	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=(5-10)	17	18
Operations																	
Organizational Outcome																	
Program 1																	
Sub-Program (if applicable)																	
Activity																	
PS																	
MOOE																	
FinEx (if applicable)																	
CO																	
…continue down to the last Activity																	
…continue down to the last Program																	
…continue down to the last Sub-Program (if applicable)																	
Locally-Funded Project(s)																	
Project																	
PS																	
MOOE																	
FinEx (if applicable)																	
CO																	
…continue down to the last PAP																	
Sub-Total, Program																	
PS																	
MOOE																	
FinEx (if applicable)																	
CO																	
Sub-Total, Sub-Program (if applicable)																	
PS																	
MOOE																	
FinEx (if applicable)																	
CO																	

FAR No. 2

STATEMENT OF APPROVED BUDGET, UTILIZATIONS, DISBURSEMENTS AND BALANCES
(For Off- Budgetary Funds)
As at the Quarter Ending _______________

Department :______________________________

Agency/Entity :______________________________

Operating Unit :______________________________

Organization Code (UACS) :______________________________

Fund Cluster :______________________________

(e.g. UACS Fund Cluster: 05-Internally Generated Funds and 06-Business Related Funds)

Particulars	UACS CODE	Approved Budget			Utilizations					Disbursements					Balances		
		Approved Budgeted Revenue	Adjustments (Reductions, Modifications/ Augmentations)	Adjusted Budgeted Revenue	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	Unutilized Budget	Unpaid Utilizations (10-15) = (17+18): Due and Demandable/ Accounts Payable	Unpaid Utilizations (10-15) = (17+18): 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=(5-10)	17	18
Program 2																	
Sub-Program (if applicable)																	
Activity																	
PS																	
MOOE																	
FinEx (if applicable)																	
CO																	
…continue down to the last Activity																	
…continue down to the last Program																	
…continue down to the last Sub-Program (if applicable)																	
Locally-Funded Project(s)																	
Project																	
PS																	
MOOE																	
FinEx (if applicable)																	
CO																	
…continue down to the last PAP																	
Sub-Total, Program																	
PS																	
MOOE																	
FinEx (if applicable)																	
CO																	
Sub-Total, Sub-Program (if applicable)																	
PS																	
MOOE																	
FinEx (if applicable)																	
CO																	
Sub-Total, Operations																	
PS																	
MOOE																	
FinEx (if applicable)																	
CO																	

FAR No. 2-A

SUMMARY OF APPROVED BUDGET, UTILIZATIONS, DISBURSEMENTS AND BALANCES BY OBJECT OF EXPENDITURES
(For Off- Budgetary Funds)
As at the Quarter Ending ______________

Department :______________________________
Agency/Entity :______________________________
Operating Unit :______________________________
Organization Code (UACS) :______________________________
Fund Cluster :______________________________
(e.g. UACS Fund Cluster: 05-Internally Generated Funds and 06-Business Related Funds)

Particulars	UACS CODE	Approved Budget			Utilizations					Disbursements					Balances		
		Approved Budgeted Revenue	Adjustments (Reductions, Modifications/ Augmentations)	Adjusted Budgeted Revenue	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	Unutilized Budget	Unpaid Utilizations (10-15) = (17+18) Due and Demandable/ Accounts Payable	Unpaid Utilizations (10-15) = (17+18) 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=(5-10)	17	18
SUMMARY																	
A. AGENCY SPECIFIC BUDGET																	
Personnel Services																	
Salaries and Wages																	
Salaries and Wages - Regular	5010101000																
Basic Salary - Civilian	5010101001																
Basic Pay - Military/Uniformed Personnel	5010101002																
Salaries and Wages - Contractual	5010102000																
Other Compensation																	
Personnel Economic Relief Allowance (PERA)																	
PERA - Civilian																	
PERA - Military/Uniformed Personnel																	
Representation Expenses																	
Transportation Allowance																	
Transportation Allowance																	
RATA of Sectoral/Alternate Sectoral Representatives																	
Continue down to the last object of expenditure…																	
Maintenance & Other Operating Expenses																	
Traveling Expenses																	
Traveling Expenses - Local	50201010 00																
Traveling Expenses - Foreign	50201020 00																
Training and Scholarship Expenses																	
Training Expenses																	
Scholarship Grants/Expenses																	
Supplies and Materials Expenses																	
Office Supplies Expenses																	
Accountable Forms Expenses																	
Non-Accountable Forms Expenses																	
Animal/Zoological Supplies Expenses																	
Food Supplies Expenses																	
Welfare Goods Expenses																	
Drugs and Medicines Expenses																	
Medical, Dental and Laboratory Supplies Expenses																	
Fuel, Oil and Lubricants Expenses																	
Agricultural and Marine Supplies Expenses																	
Textbooks and Instructional Materials Expenses																	
Textbooks and Instructional Materials Expenses																	
Chalk Allowance																	
Military, Police and Traffic Supplies Expenses																	
Chemical and Filtering Supplies Expenses																	
Other Supplies and Materials Expenses																	
Utility Expenses																	
Water Expenses																	
Electricity Expenses																	
Continue down to the last object of expenditure…																	

FAR No. 2-A

SUMMARY OF APPROVED BUDGET, UTILIZATIONS, DISBURSEMENTS AND BALANCES BY OBJECT OF EXPENDITURES

(For Off- Budgetary Funds)

As at the Quarter Ending _______________

Department : ______________________________
Agency/Entity : ______________________________
Operating Unit : ______________________________
Organization Code (UACS) : ______________________________
Fund Cluster : ______________________________
(e.g. UACS Fund Cluster: 05-Internally Generated Funds and 06-Business Related Funds)

Particulars	UACS CODE	Approved Budget			Utilizations					Disbursements					Balances		
		Approved Budgeted Revenue	Adjustments (Reductions, Modifications/ Augmentations)	Adjusted Budgeted Revenue	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	Unutilized Budget	Unpaid Utilizations (10-15) = (17+18) Due and Demandable/ Accounts Payable	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=(5-10)	17	18
Financial Expenses																	
Financial Expenses																	
Management Supervision/Trusteeship Fees	5030101000																
Interest Expenses	5030102000																
Interest Paid to Non Residents	5030102001																
Interest Paid to Residents other than General Government	5030102002																
Interest Paid to other General Government Units	5030102003																
Continue down to the last object of expenditure…																	
Capital Outlays																	
Property, Plant and Equipment Outlay																	
Buildings and Other Structures Outlay	50604040 00																
Buildings	50604040 01																
School Buildings	50604040 02																
Hospitals and Health Centers	50604040 03																
Markets	50604040 04																
Machinery and Equipment Outlay	50604050 00																
Machinery	50604050 01																
Office Equipment	50604050 02																
Information and Communications Technology Equipment	50604050 03																
(sample object of expenditure only)																	
Continue down to the last object of expenditure…																	
GRAND TOTAL																	

Certified Correct:	Certified Correct:	Recommending Approval:	Approved By:
______________________	______________________	______________________	______________________
Budget Officer	*Chief Accountant*	*Director of Financial Management Service (FMS) or Equivalent*	*Agency Head or Authorized Representative*
Date:	Date:	Date:	Date:

* The Agency/Entity CO shall disclose the OUs/ROs which are not included in the consolidated report, in case not all OUs/ROs submitted their reports for consolidation.

REGISTRY OF APPROPRIATIONS AND ALLOTMENTS

For the year ____________________

Entity Name : ____________________

Fund Cluster : ____________________ **Sheet No. :** ______________

Date	Reference		MFO/PAP	Appropriations				Total Appropriations	Adjustment/s on Appropriations				Total Adjustment/s on Appropriations	Adjusted Appropriations				Total Adjusted Appropriations
	Date	GAA/SA/ GARO/ SARO No.		Personnel Services	Maintenance and Other Operating Expenses	Financial Expenses	Capital Outlays		Personnel Services	Maintenance and Other Operating Expenses	Financial Expenses	Capital Outlays		Personnel Services	Maintenance and Other Operating Expenses	Financial Expenses	Capital Outlays	
				(1)	(2)	(3)	(4)	(1)+(2)+(3)+(4)= (5)	(6)	(7)	(8)	(9)	(6)+(7)+(8)+(9) =(10)	(11)	(12)	(13)	(14)	(11)+(12)+(13)+ (14)=(15)

REGISTRY OF ALLOTMENTS, OBLIGATIONS AND DISBURSEMENTS
PERSONNEL SERVICES

For the year ____________

Entity Name: ___________________________

Fund Cluster : ___________________________ **MFO/PAP : _____________________**

Legal Basis : ___________________________ **Sheet No. : ________________**

Date	Reference		UACS Object Code/ Expenditures	Allotments	Obligations	Unobligated Allotments	Disbursements	Unpaid Obligations	
	Date	Serial Number						Due and Demandable	Not Yet Due and Demandable

REGISTRY OF ALLOTMENTS, OBLIGATIONS AND DISBURSEMENTS

MAINTENANCE AND OTHER OPERATING EXPENSES

For the year ________________

Entity Name: ______________________________
Fund Cluster : ______________________________ **MFO/PAP :** ____________________
Legal Basis : ______________________________ **Sheet No. :** ____________________

Date	Reference		UACS Object Code/ Expenditure	Allotments	Obligations	Unobligated Allotments	Disbursements	Unpaid Obligations	
	Date	Serial Number						Due and Demandable	Not Yet Due and Demandable

REGISTRY OF ALLOTMENTS, OBLIGATIONS AND DISBURSEMENTS
CAPITAL OUTLAYS
For the year _______________

Entity Name: _______________
Fund Cluster : _ _____________ **MFO/PAP :** ____________________
Legal Basis : _______________ **Sheet No. :** _________________

Date	**Reference**		**UACS Object Code/ Expenditure**	**Allotments**	**Obligations**	**Unobligated Allotments**	**Disbursements**	**Unpaid Obligations**	
	Date	Serial Number						Due and Demandable	Not Yet Due and Demandable

REGISTRY OF BUDGET, UTILIZATION AND DISBURSEMENTS
PERSONNEL SERVICES
For the year ________________________

Entity Name : ____________________________________
Fund Cluster : ____________________________________ **MFO/PAP :** __________________________
Legal Basis: ____ **Sheet No. :** __________________________

Date	Reference		UACS Object Code/ Expenditures	Budgeted Amount	Utilization	Unutilized Budgeted Amount	Disbursements	Unpaid Utilization	
	Date	Serial Number						Due and Demandable	Not Yet Due and Demandable

REGISTRY OF BUDGET, UTILIZATION AND DISBURSEMENTS

MAINTENANCE AND OTHER OPERATING EXPENSES

For the year ______________

Entity Name : ______________________ **Fund Cluster :** ______________

Legal Basis: ______________________

Date	Reference		UACS Object Code/ Expenditures	Budgeted Amount	Utilization	Unutilized Budgeted Amount	Disbursements	Unpaid Utilization	
	Date	Serial Number						Due and Demandable	Not Yet Due and Demandable

REGISTRY OF BUDGET, UTILIZATION AND DISBURSEMENTS

CAPITAL OUTLAYS

For the year _______________

Entity Name : _______________________

Legal Basis: _______________________ Fund Cluster : _______________________

Date	Reference		UACS Object Code/ Expenditures	Budgeted Amount	Utilization	Unutilized Budgeted Amount	Disbursements	Unpaid Utilization	
	Date	Serial Number						Due and Demandable	Not Yet Due and Demandable

Annex A - BED No. 1

FY ________ FINANCIAL PLAN

(In Thousand Pesos)

Department : ______________________________

Agency : ______________________________

Operating Unit : ______________________________

Organization Code (UACS) : ______________________________

Particulars	UACS CODE	Current Year's Obligations			Budget Year Obligation Program										
					TOTAL	COMPREHENSIVE RELEASE					FOR LATER RELEASE (Negative List)				
		Actual Jan. 1-Sept. 30	Estimate Oct.1-Dec.31	Total		Q1	Q2	Q3	Q4	Sub-Total	Q1	Q2	Q3	Q4	Sub-Total
1	2	3	4	5=3+4	6=11+16	7	8	9	10	11=7+8+9+10	12	13	14	15	16=12+13+14+15
I. **Budget Year / Appropriations**															
Regular Program															
General Administration and Support															
General Management and Supervision															
Activity															
PS															
MOOE															
Fin Exp.(if applicable)															
CO															
Support to Operations															
Activity															
PS															
MOOE															
Fin Exp.(if applicable)															
CO															
Operations															
Program															
Sub-Program															
Activity															
PS															
MOOE															
Fin Exp.(if applicable)															
CO															
...continue down to the last PAP															
Projects															
Locally-Funded Project(s)															
Project															
PS															
MOOE															
Fin Exp.(if applicable)															
CO															
...continue down to the last Project															
Foreign-Assisted Project(s)															
Project															
GOP Counterpart															
PS															
MOOE															
Fin Exp.(if applicable)															
CO															
Loan Proceeds															
PS															
MOOE															
Fin Exp.(if applicable)															
CO															
...continue down to the last Project															

Annex A - BED No. 1

FY _______ FINANCIAL PLAN

(In Thousand Pesos)

Department : ____________________

Agency : ____________________

Operating Unit : ____________________

Organization Code (UACS) : ____________________

Particulars	UACS CODE	Current Year's Obligations			Budget Year Obligation Program										
		Actual Jan. 1-Sept. 30	Estimate Oct.1-Dec.31	Total	TOTAL	COMPREHENSIVE RELEASE					FOR LATER RELEASE (Negative List)				
						Q1	Q2	Q3	Q4	Sub-Total	Q1	Q2	Q3	Q4	Sub-Total
1	2	3	4	5=3+4	6=11+16	7	8	9	10	11=7+8+9+10	12	13	14	15	16=12+13+14+15
II. Automatic Appropriations															
Retirement and Life Insurance Premiums															
General Administration and Support															
General Management and Supervision															
Activity															
PS															
MOOE															
Fin Exp.(if applicable)															
CO															
Support to Operations															
Activity															
PS															
MOOE															
Fin Exp.(if applicable)															
CO															
Operations															
Program															
Sub-Program															
Activity															
PS															
MOOE															
Fin Exp.(if applicable)															
CO															
...continue down to the last PAP															
Special Account in the General Fund (Please specify)															
e.g., Wildlife Management Fund															
General Administration and Support															
General Management and Supervision															
Activity															
PS															
MOOE															
Fin Exp.(if applicable)															
CO															
Support to Operations															
Activity															
PS															
MOOE															
Fin Exp.(if applicable)															
CO															
Operations															
Program															
Sub-Program															
Activity															
PS															
MOOE															
Fin Exp.(if applicable)															
CO															
...continue down to the last PAP															

Annex A - BED No. 1

FY ________ FINANCIAL PLAN

(In Thousand Pesos)

Department : ____________________
Agency : ____________________
Operating Unit : ____________________
Organization Code (UACS) : ____________________

Particulars	UACS CODE	Current Year's Obligations			Budget Year Obligation Program										
					TOTAL	COMPREHENSIVE RELEASE					FOR LATER RELEASE (Negative List)				
		Actual Jan. 1-Sept. 30	Estimate Oct.1-Dec.31	Total		Q1	Q2	Q3	Q4	Sub-Total	Q1	Q2	Q3	Q4	Sub-Total
1	2	3	4	5=3+4	6=11+16	7	8	9	10	11=7+8+9+10	12	13	14	15	16=12+13+14 +15
III. Special Purpose Fund (Please specify) Pension and Gratuity Fund (Pension Benefits) Program Activity															
TOTAL, Current Year Budget / Appropriations PS MOOE Fin Exp.(if applicable) CO															
IV. Continuing Appropriations *General Administration and Support* General Management and Supervision Activity PS MOOE Fin Exp.(if applicable) CO															
Support to Operations Activity PS MOOE Fin Exp.(if applicable) CO															
Operations Program Sub-Program Activity PS MOOE Fin Exp.(if applicable) CO *...continue down to the last PAP*															
TOTAL, Continuing Appropriations PS MOOE Fin Exp.(if applicable) CO															
GRAND TOTAL PS MOOE Fin Exp.(if applicable) CO															
Recapitulation by Program: Program 1 Program 2 *...continue down to the last major Program*															

Prepared By:

____
Financial Services Head/Budget Officer
Date:

In coordination with:

____
Planning Head/Planning Officer

Approved By:

____
Agency Head/Department Secretary
Date:

Annex C- BED No. 3

FY _______ MONTHLY DISBURSEMENT PROGRAM

(In Thousand Pesos)

Department : ____________________

Agency : ____________________

Operating Unit : ____________________

Organization Code (UACS) : ____________________

PARTICULARS	UACS CODE	TOTAL PROGRAM	TAX REM. ADVICE (TRA)	NET PROGRAM	FULL YEAR REQUIREMENT																
					QUARTER 1				QUARTER 2				QUARTER 3				QUARTER 4				FULL YEAR
					JAN	FEB	MAR	TOTAL	APR	MAY	JUN	TOTAL	JUL	AUG	SEPT	TOTAL	OCT	NOV	DEC	TOTAL	TOTAL
1	2	3	4	5	6	7	8	9=6+7+8	10	11	12	13=10+11+12	14	15	16	17=14+15+16	18	19	20	21=18+19+20	22
I. NOTICE OF CASH ALLOCATION																					
A. Fiscal Year's (FY) Budget																					
New GAA																					
Comprehensive Release																					
Specific Budget of National Govt. Agencies (Programs and Locally Funded Projects)																					
PS																					
MOOE																					
Fin Exp.(if applicable)																					
CO																					
GOP Counterpart																					
PS																					
MOOE																					
Fin Exp.(if applicable)																					
CO																					
Loan Proceeds																					
PS																					
MOOE																					
Fin Exp.(if applicable)																					
CO																					
For Later Release																					
Specific Budget of National Govt. Agencies (Programs and Locally Funded Projects)																					
PS																					
MOOE																					
Fin Exp.(if applicable)																					
CO																					
GOP Counterpart																					
PS																					
MOOE																					
Fin Exp.(if applicable)																					
CO																					
Loan Proceeds																					
PS																					
MOOE																					
Fin Exp.(if applicable)																					
CO																					
Automatic Appropriation																					
RLIP (PS)																					
Special Account in the General Fund (please specify)																					
PS																					
MOOE																					
Fin Exp.(if applicable)																					
CO																					
Special Purpose Fund (Agency specific only)																					
PS																					
MOOE																					
CO																					
TOTAL PROGRAM, FY BUDGET																					
PS																					
MOOE																					
Fin Exp.(if applicable)																					
CO																					

NOTE: THE AGGREGATE SUM OF THE FOUR (4) QUARTERS PER COLUMN 22 MAY OR MAY NOT BE EQUAL TO THE PROGRAM, NET OF TRA

Annex C- BED No. 3

FY _______ MONTHLY DISBURSEMENT PROGRAM

(In Thousand Pesos)

Department : ____________________

Agency : ____________________

Operating Unit : ____________________

Organization Code (UACS) : ____________________

PARTICULARS	UACS CODE	TOTAL PROGRAM	TAX REM. ADVICE (TRA)	NET PROGRAM	FULL YEAR REQUIREMENT																
					QUARTER 1				QUARTER 2				QUARTER 3				QUARTER 4				FULL YEAR
					JAN	FEB	MAR	TOTAL	APR	MAY	JUN	TOTAL	JUL	AUG	SEPT	TOTAL	OCT	NOV	DEC	TOTAL	TOTAL
1	2	3	4	5	6	7	8	9=6+7+8	10	11	12	13=10+11+12	14	15	16	17=14+15+16	18	19	20	21=18+19+20	22
B. Prior Year (PY) Obligation *																					
Prior Year Accounts Payable																					
PS																					
MOOE																					
Fin Exp.(if applicable)																					
CO																					
Not yet Due and Demandable Obligations																					
PS																					
MOOE																					
Fin Exp.(if applicable)																					
CO																					
TOTAL PROGRAM, PY OBLIGATION																					
PS																					
MOOE																					
Fin Exp.(if applicable)																					
CO																					
C. Continuing Appropriations																					
Unreleased Appropriations																					
PS																					
MOOE																					
Fin Exp.(if applicable)																					
CO																					
Unobligated Allotment																					
PS																					
MOOE																					
Fin Exp.(if applicable)																					
CO																					
TOTAL PROGRAM, CONTINUING APPROPRIATIONS																					
PS																					
MOOE																					
Fin Exp.(if applicable)																					
CO																					
TOTAL NCA PROGRAM																					
PS																					
MOOE																					
Fin Exp.(if applicable)																					
CO																					
II. CASH DISBURSEMENT CEILING (For DFA and DOLE only)																					
PS																					
MOOE																					
Fin Exp.(if applicable)																					
CO																					
III. NON-CASH AVAILMENT AUTHORITY																					
PS																					
MOOE																					
Fin Exp.(if applicable)																					
CO																					

Annex C- BED No. 3

FY _______ MONTHLY DISBURSEMENT PROGRAM

(In Thousand Pesos)

Department : ____________________

Agency : ____________________

Operating Unit : ____________________

Organization Code (UACS) : ____________________

PARTICULARS	UACS CODE	TOTAL PROGRAM	TAX REM. ADVICE (TRA)	NET PROGRAM	FULL YEAR REQUIREMENT																
					QUARTER 1				QUARTER 2				QUARTER 3				QUARTER 4				FULL YEAR
					JAN	FEB	MAR	TOTAL	APR	MAY	JUN	TOTAL	JUL	AUG	SEPT	TOTAL	OCT	NOV	DEC	TOTAL	TOTAL
1	2	3	4	5	6	7	8	9=6+7+8	10	11	12	13=10+11+12	14	15	16	17=14+15+16	18	19	20	21=18+19+20	22
IV. TAX REMITTANCE ADVICE																					
PS																					
MOOE																					
Fin Exp.(if applicable)																					
CO																					
V. TOTAL DISBURSEMENT PROGRAM																					
PS																					
MOOE																					
Fin Exp.(if applicable)																					
CO																					

Footnote: *Please cite assumptions/parameters used*

Prepared By:

____

Budget Officer

Date:

Prepared By:

____

*Accountant **

Date:

Approved By:

____

Agency Head/Department Secretary

Date:

Supplemental Budget

Republic of the Philippines

BATANGAS STATE UNIVERSITY

The National Engineering University

Rizal Avenue Ext., Batangas City, Batangas, Philippines 4200

SUB-ALLOTMENT RELEASE ORDER

FY _XXXX

Name of Constituent Campus :

Address :

Funding Source :

Purpose : :

Fund Source	Function	Object Code		Amount
Special Trust Fund (Tuition Fee)	Instruction Services			
	Personnel Services	50100000 00	₱	xxx.xx
	Maintenance and Other Operating Expenses	50200000 00		
	Capital Outlay	50600000 00		
	SUB-TOTAL			**xxx.xx**
	Research Services			
	Personnel Services	50100000 00		
	Maintenance and Other Operating Expenses	50200000 00		
	Capital Outlay	50600000 00		
	Research Projects	50200000 00		
	SUB-TOTAL			**xxx.xx**
	Extension Services			
	Personnel Services	50100000 00		
	Maintenance and Other Operating Expenses	50200000 00		
	Capital Outlay	50600000 00		
	Extension Programs / Activities / Projects (PAPs)	50200000 00		
	SUB-TOTAL			**xxx.xx**
	(Others Please Specify)			
	TOTAL			**xxx.xx**
Special Trust Fund (Miscellaneous Fees)	Registration and Other Fees			
	Personnel Services	50100000 00		
	Maintenance and Other Operating Expenses	50200000 00		
	Capital Outlay	50600000 00		
	Reserve Fund			
	SUB-TOTAL			**xxx.xx**
	Admission Fee			
	Personnel Services	50100000 00		
	Maintenance and Other Operating Expenses	50200000 00		
	Capital Outlay	50600000 00		
	Reserve Fund			
	SUB-TOTAL			**xxx.xx**
	(Others Please Specify)			
	TOTAL			**xxx.xx**
	GRAND TOTAL		₱	**xxx.xx**

Amount in words:

Notes:

The allotment herein authorized shall be used solely for the purposes indicated and disbursements there from shall be made in accordance with existing budgeting, accounting, and auditing rules and regulations. It is the primary responsibility of the head of the Constituent Campuses concerned to keep expenditures within the limits of the amount alloted.

Prepared by:	Reviewed by:	Recommending Approval:	Approved by:
Name	**Name**	**Name**	**Name**
Budget Officer/Next-in-rank Position/Authorize Representative	Director for Financial Service:	VP for Administration and Finance	University President
Date:	Date:	Date:	Date:

SRO No.:

Page _ of _ page(s) Date of Issue:

Fund 101

Republic of the Philippines

BATANGAS STATE UNIVERSITY

The National Engineering University

Rizal Avenue Ext., Batangas City, Batangas, Philippines 4200

SUB-ALLOTMENT RELEASE ORDER

For the Quarter _XXXX

Name of Constituent Campus :

Address :

Funding Source :

Purpose : :

Fund Source	Function	Object Code		Amount
Special Trust Fund (Tuition Fee)	Instruction Services			
	Personnel Services	50100000 00	₱	xxx.xx
	Maintenance and Other Operating Expenses	50200000 00		
	Capital Outlay	50600000 00		
	SUB-TOTAL			xxx.xx
	Research Services			
	Personnel Services	50100000 00		
	Maintenance and Other Operating Expenses	50200000 00		
	Capital Outlay	50600000 00		
	Research Projects	50200000 00		
	SUB-TOTAL			xxx.xx
	Extension Services			
	Personnel Services	50100000 00		
	Maintenance and Other Operating Expenses	50200000 00		
	Capital Outlay	50600000 00		
	Extension Programs / Activities / Projects (PAPs)	50200000 00		
	SUB-TOTAL			xxx.xx
	(Others Please Specify)			
	TOTAL			xxx.xx
Special Trust Fund (Miscellaneous Fees)	Registration and Other Fees			
	Personnel Services	50100000 00		
	Maintenance and Other Operating Expenses	50200000 00		
	Capital Outlay	50600000 00		
	Reserve Fund			
	SUB-TOTAL			xxx.xx
	Admission Fee			
	Personnel Services	50100000 00		
	Maintenance and Other Operating Expenses	50200000 00		
	Capital Outlay	50600000 00		
	Reserve Fund			
	SUB-TOTAL			xxx.xx
	(Others Please Specify)			
	TOTAL			xxx.xx
	GRAND TOTAL		₱	xxx.xx

Amount in words:

Notes :

The allotment herein authorized shall be used solely for the purposes indicated and disbursements there from shall be made in accordance with existing budgeting, accounting, and auditing rules and regulations. It is the primary responsibility of the head of the Constituent Campuses concerned to keep expenditures within the limits of the amount alloted.

Prepared by:	Reviewed by:	Recommending Approval:	Approved by:
Name	**Name**	**Name**	**Name**
Budget Officer/Next-in-rank Position/Authorize Representative	Director for Financial Service	VP for Administration and Finance	University President
Date:	Date:	Date:	Date:

SRO No.:

Page _ of _ page(s) Date of Issue:

Fund 164

Republic of the Philippines

BATANGAS STATE UNIVERSITY

The National Engineering University

Rizal Avenue Ext., Batangas City, Batangas, Philippines 4200

SUB-ALLOTMENT RELEASE ORDER

For the Quarter _XXXX

Name of Constituent Campus	:	
Address	:	
Funding Source	:	
Purpose :	:	

Fund Source	Function		Object Code		Amount
Special Trust Fund (Tuition Fee)	Instruction Services				
	Personnel Services		50100000 00	₱	xxx.xx
	Maintenance and Other Operating Expenses		50200000 00		
	Capital Outlay		50600000 00		
		SUB-TOTAL			xxx.xx
	Research Services				
	Personnel Services		50100000 00		
	Maintenance and Other Operating Expenses		50200000 00		
	Capital Outlay		50600000 00		
	Research Projects		50200000 00		
		SUB-TOTAL			xxx.xx
	Extension Services				
	Personnel Services		50100000 00		
	Maintenance and Other Operating Expenses		50200000 00		
	Capital Outlay		50600000 00		
	Extension Programs / Activities / Projects (PAPs)		50200000 00		
		SUB-TOTAL			xxx.xx
	(Others Please Specify)				
		TOTAL			xxx.xx
Special Trust Fund (Miscellaneous Fees)	Registration and Other Fees				
	Personnel Services		50100000 00		
	Maintenance and Other Operating Expenses		50200000 00		
	Capital Outlay		50600000 00		
	Reserve Fund				
		SUB-TOTAL			xxx.xx
	Admission Fee				
	Personnel Services		50100000 00		
	Maintenance and Other Operating Expenses		50200000 00		
	Capital Outlay		50600000 00		
	Reserve Fund				
		SUB-TOTAL			xxx.xx
	(Others Please Specify)				
		TOTAL			xxx.xx
		GRAND TOTAL		₱	xxx.xx

Amount in words:

Notes:

The allotment herein authorized shall be used solely for the purposes indicated and disbursements there from shall be made in accordance with existing budgeting, accounting, and auditing rules and regulations. It is the primary responsibility of the head of the Constituent Campuses concerned to keep expenditures within the limits of the amount alloted.

Prepared by:	Reviewed by:	Recommending Approval:	Approved by:
Name	**Name**	**Name**	**Name**
Budget Officer/Next-in-rank Position/Authorize Representative	Director for Financial Services	VP for Administration and Finance	University President
Date:	Date:	Date:	Date:

SRO No.:

Page _ of _ page(s) Date of Issue:

Republic of the Philippines

BATANGAS STATE UNIVERSITY

The National Engineering University

(Campus Letterhead)

Monthly Cash Disbursement Program

For the Month of xxx, 2021

STF / Fund 164

Particulars	**Amount**
Cash Requirement for the month of xxx	xxx.xx
I. Fiscal Year's (FY) Budget	
A - Personnel Services	
Salaries and Wages - Contractual	xxx.xx
PERA	xxx.xx
Honoraria	xxx.xx
Clothing/Uniform Allowance	xxx.xx
Year End bonus	xxx.xx
Cash Gift	xxx.xx
Retirement and Life Insurance Premium	xxx.xx
Pag-ibig Contributions	xxx.xx
Philhealth Contributions	xxx.xx
ECIP Contributions	xxx.xx
Other Personnel Benefits	xxx.xx
Others (Please specify)	
Total (A)	xxx.xx
B - Maintenance & Other Operating Expenses	
Traveling Expenses - Local	xxx.xx
Traveling Expenses - Foreign	xxx.xx
Training Expenses	xxx.xx
Office Supplies Expenses	xxx.xx
Accountable Form Expenses	xxx.xx
Medical, Dental and Laboratory Supplies Expenses	xxx.xx
Fuel, Oil and Lubricants Expenses	xxx.xx
Textbooks and Instructional Materials Expenses	xxx.xx
Semi-Expendable Machinery and Equipment	xxx.xx
Semi-Expendable Furniture and Books	xxx.xx
Semi-expendable ICT Equipment	xxx.xx
Other Supplies and Materials Expenses	xxx.xx
Water Expenses	xxx.xx
Electricity Expenses	xxx.xx
Postage and Courier Services	xxx.xx
Telephone Expenses (Landline)	xxx.xx
Internet Subscription Expenses	xxx.xx
Cable, Satellite, Telegraph and Radio Expenses	xxx.xx
Auditing Services	xxx.xx
Other Professional Services	xxx.xx
Janitorial Services	xxx.xx
Security Services	xxx.xx
Other General Services	xxx.xx
Repairs & Maintenance - School Buildings	xxx.xx
Repairs & Maintenance - Other Structures	xxx.xx
Repairs & Maintenance - Office Equipment	xxx.xx
Repairs & Maintenance - ICT Equipment	xxx.xx
Repairs & Maintenance - Other Machinery & Equipment	xxx.xx
Repairs & Maintenance - Motor Vehicle	xxx.xx
Repairs & Maintenance - Furnitures and Fixtures	xxx.xx
Repairs & Maintenance - Other PPP & Equipment	xxx.xx
Taxes, Duties and Licenses	xxx.xx
Fidelity Bond Premiums	xxx.xx
Insurance Expenses	xxx.xx
Printing and Publication Expenses	xxx.xx
Representation Expenses	xxx.xx
Rent -Motor Vehicles	xxx.xx
Membership Dues and Contributions to Orgs.	xxx.xx
Other Subscription Expenses	xxx.xx
Other Maintenance and Operating Expenses	xxx.xx
Others (Please specify)	xxx.xx
Total (B)	xxx.xx
C - Capital Outlay	
PAP's (Please specify)	
1	xxx.xx
2	xxx.xx
3	xxx.xx
Total (C)	xxx.xx
Total (A+B+C)	xxx.xx
Grand Total	xxx.xx
Less: Cash Balance beginning	xxx.xx
Cash Requirement for the month	xxx.xx

Prepared by:

Head, Budget — Accountant

Reviewed by:

Vice Chancellor for Administration and Finance

Approved by:

Republic of the Philippines
BATANGAS STATE UNIVERSITY
The National Engineering University
Rizal Avenue Ext., Batangas City, Batangas, Philippines 4200
Tel Nos.: (+63 43) 779-8400; 406-8800 loc. 1987/1168
E-mail Address: budget.central@g.batstate-u.edu.ph | Website Address: http://www.batstate-u.edu.ph

Operating Unit: Central Administration
Address : Batangas City

MODIFICATION ADVICE FORM (MAF) No. 2024-08-010

Funding Source: Regular Agency Fund, FY 2024 General Appropriations Act, Specific Budgets of National Government Agencies

Legal Basis: RA No. 11975 2024 CURRENT

DEFICIENT ITEMS (TO):

PROGRAMS / PROJECTS / ACTIVITIES	RESPONSIBILITY CENTER	ALLOTMENT CLASS	OBJECT OF EXPENDITURES	AMOUNT
Total:				-

SOURCE ITEMS (FROM):

PROGRAMS / PROJECTS / ACTIVITIES	RESPONSIBILITY CENTER	ALLOTMENT CLASS	OBJECT OF EXPENDITURES	AMOUNT
Total:				-

Prepared by:

Name
Designation

Recommended by:

Name
Designation

Approved by:

NAME
President/Chancellor

MODIFICATION ADVICE FORM (MAF) No. ________________

Date: _____________

Funding Source:
Legal Basis:

DEFICIENT ITEMS (TO):

FUND SOURCE	FUNCTION	ALLOTMENT CLASS	ACCOUNT NAME	OBJECT CODE	AMOUNT

SOURCE ITEMS (FROM):

FUND SOURCE	FUNCTION	ALLOTMENT CLASS	ACCOUNT NAME	OBJECT CODE	AMOUNT

Prepared by:

Recommended by:

Approved by:

Republic of the Philippines
BATANGAS STATE UNIVERSITY
The National Engineering University
Rizal Avenue Ext., Batangas City, Batangas, Philippines 4200
Tel Nos.: (+63 43) 779-8400; 406-8800 loc. 1987/1168
E-mail Address: budget.central@g.batstate-u.edu.ph | Website Address: http://www.batstate-u.edu.ph

Office of the Assistant Director for Budget (use your specific letterhead)

CERTIFICATE OF AVAILABILITY OF ALLOTMENT

This is to certify that as of this date the University has available allotment in the amount of ______________________ **and** ______/100 **(PHP** ________**)** **for** **the** **(purpose)**____ taken from the following fund source/s:

Fund (i.e., Modified Disbursement System/Special Trust Fund)
Fund Source (i.e.,Program of Receipts and Expenditures/Supplemental Budget FY___ (if applicable)
Fund Source Reference (specific for STF Fund, i.e., Tuition Fee/Miscellaneous Fees)
Expense Class / Function
Object of Expenditure
Specific Account Name PHP______xxx.xx

TOTAL **PHP______xxx.xx**

Issued this _____ day of (month) (year)

Full Name
(Head, Budget / Assistant Director for Budget)

Serial No: CAA-000164-2024-02-001
: CAA-000101-2024-02-001
: CAA-000RTF-2024-02-001
: CAA-000163-2024-02-001

CASHIER'S OFFICE FORMS

BATANGAS STATE UNIVERSITY

TNEU - ACCOUNTING OFFICE

Order of Payment		
TO	:	CASHIER
FUND	:	
NAME	:	
AMOUNT	:	Php _ _ _ , _ _ _ . _ _
Remarks	:	
Return of excess Cash Advance		
from DV ____________		
Accounting Staff		

	Reference No.: BatStateU-FO-LIKHA-04	Effectivity Date:	Revision No.:00

3D PRINTING SERVICES REQUEST FORM

Date:	2024-07-30	Project Title: 3D Print Robotic Part	
Name:		Category: Academe	SR CODE:
Course / Affiliation:		**Contact No.:**	

Particulars	Quantity	Unit Price:	Total
Machine Utilization			
Material Used			
	TOTAL (Php):		

Signature Over Printed Name of Requestor	Signature Over Printed Name of Likha FabLab Personnel
Date:	Date:

Request Payment Slip

Name of Bidder: ____________________

Nature of Payment: ____________________

Amount: ____________________

Bids and Awards Committee

STATEMENT of ACCOUNTS FORM			
BILLING INFORMATION		Same as Client Contact Information Alternate Billing Information	
Name:			
Address:			
Contact number:			
Email address:		Date:	
Particulars	Rate	Quantity	Amount
		Total Amount	
Kindly review the statement carefully and report any discrepancy to us immediately, otherwise, this is considered correct.			

Prepared by:	Verified by:
Dave G. Mendoza FIC Staff	**Dr. MARIELLI KATHERINE C. UNTALAN** Head, Food Innovation Center
Date:	Date:

	Reference No.: BatStateU-FO-MTTC-02	Effectivity Date: June 1, 2023	Revision No.: 00

MATERIAL TESTING SERVICES REQUEST FORM

Company Name:		Office/Department:	
Contact Person:		Contact Number:	
Company Address:		Email Address:	

Sample Details

Sample description with Quantity:	Remarks:*(To be filled-out by MTCC Staff)*
Service Request(s): ____ ☐ Tensile Strength ____ ☐ Compression Strength ____ ☐ FTIR Spectrometry ☐ Others, please specify:	

Reporting: ☐ Report of Analysis (soft copy) ☐ Report of Analysis (hard copy)
☐ Raw Data

Assigned Personnel:	

Requested by: **NAME** Position/Designation Date:	Reviewed by: **NAME** Head, Material Testing and Calibration Center Date:

Approved by:

NAME
Director, STEER Hub/
Vice President for Research, Development and Extension Services

Date:

Date Received:		Date Released: *(To be filled-out by MTCC Staff)*	

"Pursuant to Republic Act No. 10173, also known as the Data Privacy Act of 2012, Batangas State University, The National Engineering University recognizes its commitment to protect and respect the privacy of its customers and/or stakeholders and ensure that all information collected from them are all processed in accordance with the principles of transparency, legitimate purpose and proportionality mandated under the Data Privacy Act of 2012."

	Reference No.: BatStateU-FO-ARC-03	Effectivity Date: August 10, 2023	Revision No.: 00

STATEMENT of ACCOUNTS FORM

BILLING INFORMATION	☐ Same as Client Contact Information ☐ Alternate Billing Information
Name:	
Address:	
Contact number:	
Email address:	Date

Particulars	Rate	Quantity	Amount
		Total Amount	

Kindly review the statement carefully and report any discrepancy to us immediately, otherwise, this is considered correct.

Prepared by:	Verified by:
Ms. IVY FIDES R. PEREZ Staff, Analytical Research Center Date:	**Assoc. Prof. ANITA P. AQUINO** Head, Analytical Research Center Date:

Republic of the Philippines

BATANGAS STATE UNIVERSITY

The National Engineering University

Rizal Avenue Ext., Batangas City, Batangas, Philippines 4200

Tel Nos.: (+63 43) 980-0385; 980-0387; 980-0392 to 94; 425-7158 to 62 loc. 1130

E-mail Address: auxiliary.central@g.batstate-u.edu.ph | Website Address: http://www.batstate-u.edu.ph

Office of the Auxiliary Services

STATEMENT OF ACCOUNT			
Name of Rentee:			
Name of Institution:			
Address:		Contact Number:	
Date of Event:		Time of Event:	

Facility Rented: (Please check the appropriate box)

	FACILITY	RATE FOR 4 HRS.	RATE	NO. OF HOURS	TOTAL
☐	Narra Hall				
	☒ Succeeding Hour/s				
☐	Multi-Purpose Rooms				
	☐ Succeeding Hour/s				
☐	Open Spaces				
	☐ G/F Lobby				
	☐ 2/F Fountain Area (both sides)				
				TOTAL	

Less: DISCOUNT (if applicable)	
GRAND TOTAL	

Prepared by: **NAME** Staff Date:	Checked and verified by: **NAME** Director Concerned Date:

Received by:

____

Signature over Printed Name

Date:

Republic of the Philippines
BATANGAS STATE UNIVERSITY
The National Engineering University
Rizal Avenue Ext., Batangas City, Batangas, Philippines 4200
Tel Nos.: (+63 43) 980-0385; 980-0387; 980-0392 to 94; 425-7158 to 62
E-mail Address: office@g.batstate-u.edu.ph | Website Address: http://www.batstate-u.edu.ph

Name of Office/Unit

FOR: HEAD OF CASHIERING

FROM: END USER

SUBJECT: ENDORSEMENT OF FUND TRANSFER/PROOF OF PAYMENT

Sir/Ma'am:

This is to respectfully endorse to your good office the abovementioned documents/reports to (basis/reason)
____
____
____.

Attachments, if any: ____.

☐ For reference ☐ For reference ☐ For evaluation ☐ For approval

Thank you very much.

Respectfully,

NAME OF HEAD
Designation
Date Signed: ___________

Received by:

NAME
Designation
Date Received: ________

Reference No.: BatStateU-FO-CSH-01 | Effectivity Date: May 18, 2022 | Revision No.: 01

REPORT OF ADVICE TO DEBIT ACCOUNT ISSUED
Period Covered:

-

Entity Name: ______________________ Report No.: ____________
Fund Cluster: ______________________ Sheet No.: ____________
Bank Name/Account No.: ______________________

ADA		DV/PAYROLL NO.	ORS/BURS NO.	RESPONSIBILITYCENTER CODE	PAYEE	UACS OBJECT CLASS	NATURE OF PAYMENT	AMOUNT
DATE	SERIAL NO.							
					Total Forwarded			0.00

C E R T I F I C A T I O N

I hereby certify on my official oath that the above is a true statement of all ADAs issued by me during the period stated above for which ADA Nos. inclusive, were actually issued by me in the amounts shown thereon.

-

Name Signature of Disbursing Officer / Cashier

Official Designation Date

REPORT OF COLLECTIONS AND DEPOSITS

Entity Name: ____________________

Fund Cluster: ____________________

Report No.: ________

Sheet No.: ________

Date: ________

OFFICIAL RECEIPT/REPORT OF COLLECTIONS BY SUB-COLLECTOR		RESPONSIBILITY CENTER CODE	PAYOR	PARTICULARS	MFO/ PAP	AMOUNT					
						TOTAL PER OR	BREAKDOWN OF COLLECTIONS				
DATE	NUMBER						STF CHED UNIFAST	STF	RTF	IGP	MDS

Summary:
Undeposited Collections per last Report
Collections per OR Nos.
Deposits Slip No.:
Undeposited Collections, this Report

CERTIFICATION

I hereby certify on my official oath that the above is a true statement of all collections and deposits had by me during the period stated above for which Official Receipt Nos._ necessary Official Receipt in acknowledgement thereof. Collections received by sub-collectors are recorded above in lump-sum opposite their respective collection report numbers. I certify further that the balance shown above agrees with the balance appearing in my Cash Receipts Record.

Name and Signature of the Collecting Officer

____________________ Official Designation

____________ Date

	Reference No.: BatStateU-FO-REG-11	Effectivity Date: May 18, 2022	Revision No.: 02

REQUEST AND CLAIM SLIP FORM

Name of Student:			
Program:		Year Graduated:	
Date of Filing:		Claim Date:	
Official Receipt No.:		Contact Number:	

	REQUESTED DOCUMENT/S	NUMBER OF PIECES	UNIT COST (in Php)	AMOUNT
☐	Diploma		400.00	
☐	Certificate of Transfer Credentials		100.00	
☐	Form 137		100.00	
☐	Certification		30.00	
☐	Transcript of Records		50.00 per page	
☐	Authentication		20.00 per page	
☐	Second Copy of Registration Form		15.00	
☐	Graduation Fee		1,000.00	
☐	Others, please specify:			
			TOTAL AMOUNT TO BE PAID	

Purpose/s:	

Requested by: Signature over Printed Name of Student Date Signed:	Checked by: Signature over Printed Name of Registrar's Staff Date Signed:

Claim Slip

Name of Student:			
Program:		Year Graduated:	
Date of Filing:		Claim Date:	
Requested Document/s:		Number of Copies:	

REMINDERS:

- In claiming a document through a representative, Authorization Letter and Valid IDs of Claimants and Requestor are required.
- Provide 2 pieces of documentary stamps for each copy of requested documents EXCEPT for authentication.

Contact Numbers:

(043) 980-0385 local 1933	- BatStateU Pablo Borbon
(043) 425-0139 local 2149	- BatStateU Alangilan
(043) 425-7158 local 6102	- BatStateU Balayan
(043) 980-0385 local 5101	- BatStateU Lemery
(043) 980-0387 local 3103	- BatStateU Lipa
(043) 980-0387 local 4205	- BatStateU Rosario
(043) 980-0385 local 4101	- BatStateU San Juan
(043) 416-0349 local 114	- BatStateU ARASOF-Nasugbu
(043) 778-2170 local 110	- BatStateU JPLPC-Malvar

Checked by:

Signature over Printed Name of Registrar's Staff
Date Signed:

Appendix 35

REPORT OF CHECKS ISSUED

Period Cover:

Entity Name:
Fund Cluster:
Bank Name/Account No.:

Report No.
Sheet No.

CHECK		DV / PAYROLL	ORS / BURS NO.	RESPONSIBILITY CENTER CODE	PAYEE	UACS OBJECT CODE	NATURE OF PAYMENT	AMOUNT
DATE	SERIAL NO.							
							TOTAL	

CERTIFICATION

I hereby certify on my official oath that this Report of Checks Issued in __ sheet(s) is a full, true and correct statement of all checks issued by me during the period stated above for which Check Nos. ____ to ______ inclusive, were actually issued by me in payment for obligations shown in the attached disbursement vouchers/payroll.

-

Name and Signature of Disbursing Officer/Cashier

Official Designation **Date**

Appendix 29

Reference No.: BatStateU-FO-CSH-03 | Effectivity Date: May 18, 2022 | Revision No.: 01

CASH RECEIPTS RECORD

Entity Name:
Fund Cluster:

Sheet No.
Year:

ACCOUNTABLE OFFICER					OFFICIAL DESIGNATION			STATION
DATE	Reference No./ O.R. No./DS	Payor	UACS Code		Nature of Collection	Collection	Deposit	Undeposited Collections
			MFO/PAP	Object Code				

I hereby certify on my official oath that the foregoing is a correct and complete record of all collections and deposits had by me in my capacity as _______________ during the period from ____________, inclusive, as indicated in the corresponding columns.

Official Designation

REPORT OF CASH DISBURSEMENTS
Period Covered:

Entity Name: **Report No.:**
Fund Cluster: **Sheet No.:**

DATE	DV/ PAYROLL NO.	ORS/BURS No.	RESPONSIBILITY CENTER CODE	PAYEE	UACS OBJECT CODE	NATURE OF PAYMENT	AMOUNT
						TOTAL	0.00

I hereby certify on my official oath that this Report of Cash Disbursements in ______ is a full, true and correct statement of all cash disbursements during the period stated above actually made by me in payment for obligations shown in pertinent disbursement vouchers/payroll.

____
Name and Signature of Disbursing Officer/Cashier

____
Official Designation

Reference No.: BatStateU-FO-CSH-12 Effectivity Date: May 18, 2022

Appendix 67
Revision. No.: 01

REPORT OF ACCOUNTABILITY FOR ACCOUNTABLE FORMS

For the month of

Entity Name :

Fund Cluster: __________

Accountable Forms			*Beginning Balance*			*Receipt*			*Issuance*			*Ending Balance*		
Name of Form	Number	Face Value	Qty.	Inclusive Serial Nos.		Qty.	Inclusive Serial Nos.		Qty.	Inclusive Serial Nos.		Qty.	Inclusive Serial Nos.	
				From	To		From	To		From	To		From	To

CERTIFICATION

I hereby certify that the foregoing is a true statement of all accountable forms received, issued and transferred by me during the period above-stated and that the beginning and ending balances are correct.

____
OFFICIAL DESIGNATION

Reference No.: BatStateU-FO-CSH-06 Effectivity Date: May 18, 2022 Revision. No.: 01

CASH DISBURSEMENTS RECORD

Entity Name:

Fund Cluster: **Sheet No.: 1**

Accountable Officer			Official Designation		- Station		
Date	**ADA /Check/DV Payroll/ Reference No.**	**Payee**	**UACS Object Code**	**Nature of Payment**	**Cash Advance Received**	**Disbursements**	**Cash Advance Balance**
				Balance Forwarded	**0.00**	**0.00**	0.00

CERTIFICATION

I hereby certify on my official oath that the foregoing is a correct and complete record of all cash disbursements had by me in my capacity as _______of____________ during the period from inclusive, as indicated in the corresponding columns.

Name and Signature of Disbursing Officer

____

Date

Appendix 40

Reference No.: BatStateU-FO-CSH-04 Effectivity Date: May 18, 2022 Revision. No.: 01

CHECKS AND ADVICES TO DEBIT ACCOUNT DISBURSEMENTS RECORD

Entity Name: Fund Cluster:
Bank Name/Bank Account Number: Sheet No.:

ACCOUNTABLE OFFICER								OFFICIAL DESIGNATION				STATION	
NCA / DS / DV / PAYROLL		**CHECK/ADA**					**PAYEE**	**UACS OBJECT CODE**	**NATURE OF PAYMENT**	**AMOUNT**			
		SERIAL NO.											
NO.	**DATE**	**CHECK NO.**	**ADA NO.**	**LDDAP NO.**	**DATE**	**DATE RELEASED**				**NCA RECEIVED/ DEPOSIT MADE**	**CHECK ISSUED**	**ADA/LDDAP ISSUED**	**NCA / BANK BALANCE**

CERTIFICATION

I hereby certify on my official oath that the foregoing is a correct and complete record of all checks/ADAs issued by me in my capacity as ________ of ________ during the period from ______ inclusive, as indicated in the corresponding columns

-
Name and Signature

Date

Reference No.: BatStateU-FO-CSH-09 Effectivity Date: May 18, 2022 Revision. No.: 01

REPORT ON PAID PETTY CASH VOUCHERS

Period Covered:

Entity Name: **Report No:**

Fund Cluster: **Sheet No:**

DATE	PETTY CASH VOUCHER NO.	PAYEE	PARTICULARS	AMOUNT
			TOTAL	-

CERTIFICATION

I hereby certify the correctness of the above information.

Petty Cash Custodian — Date

Reference No.: BatStateU-FO-CSH-10 Effectivity Date: May 18, 2022 Revision. No.: 01

PETTY CASH FUND RECORD

Entity Name:
Fund Cluster:

- PETTY CASH FUND CUSTODIAN			-		- STATION		
Date	Reference/ Check/ PCV No.	PAYEE	NATURE OF PAYMENT	CASH ADVANCE		Disbursements	CASH ADVANCE BALANCE

CERTIFICATION

I hereby certify that the foregoing is a correct and complete record of all cash advances received and disbursements made by me in my capacity as _______________ of _______________ during the period ____________ inclusive, as indicated in the corresponding columns

Official Designation

Date

Republic of the Philippines

BATANGAS STATE UNIVERSITY

The National Engineering University

DETAILED CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE

ALL FUNDS

For the _______________

	Fund 101	FUND 164	FUND 163	RTF	TOTAL
REVENUE					
Business Income					
School Fees	xxx	xxx	xxx	xxx	xxx
Rent/Lease Income	xxx	xxx	xxx	xxx	xxx
Income from Hostels/Dormitories and Other :	xxx	xxx	xxx	xxx	xxx
Sales Revenue	xxx	xxx	xxx	xxx	xxx
Less: Sales Discounts	xxx	xxx	xxx	xxx	xxx
Less: Cost of Sales	xxx	xxx	xxx	xxx	xxx
Net Sales	xxx	xxx	xxx	xxx	xxx
Fines and Penalties - Business Income	xxx	xxx	xxx	xxx	xxx
Interest Income	xxx	xxx	xxx	xxx	xxx
Other Business Income	xxx	xxx	xxx	xxx	xxx
Total Business Income	xxx	xxx	xxx	xxx	xxx
Total Service and Business Income	**xxx**	**xxx**	**xxx**	**xxx**	**xxx**
Shares, Grants and Donations					
Shares	xxx	xxx	xxx	xxx	xxx
Grants and Donations					
Donation in Cash	xxx	xxx	xxx	xxx	xxx
Donation in Kind	xxx	xxx	xxx	xxx	xxx
Total Shares, Grants and Donations	**xxx**	**xxx**	**xxx**	**xxx**	xxx
Gains					
Gain on Initial Recognition of Biological Asse	xxx	xxx	xxx	xxx	xxx
Gain on Sales of Biological Assets	xxx	xxx	xxx	xxx	xxx
Gain from Changes in Fair Value Less Costs to Sell of Biological Assets Due to Physical Change	xxx	xxx	xxx	xxx	xxx
-	xxx	xxx	xxx	xxx	xxx
Gain from Changes in Fair Value Less Costs to Sell of Biological Assets Due to Price Change	xxx	xxx	xxx	xxx	xxx
Total Gains	**xxx**	**xxx**	**xxx**	**xxx**	**xxx**
	xxx	**xxx**	**xxx**	**xxx**	xxx
Total Revenue	**xxx**	**xxx**	**xxx**	**xxx**	**xxx**
Less: Current Operating Expenses					
Personnel Services					
Salaries and Wages					
Salaries and Wages - Regular	xxx	xxx	xxx	xxx	xxx
Salaries and Wages - Casual/Contractual	xxx	xxx	xxx	xxx	xxx
Total Salaries and Wages	**xxx**	**xxx**	**xxx**	**xxx**	xxx

Other Compensation					
Personal Economic Relief Allowance	xxx	xxx	xxx	xxx	xxx
Representation Allowance (RA)	xxx	xxx	xxx	xxx	xxx
Transportation Allowance (TA)	xxx	xxx	xxx	xxx	xxx
Clothing/Uniform Allowance	xxx	xxx	xxx	xxx	xxx
Subsistence Allowance	xxx	xxx	xxx	xxx	xxx
Laundry Allowance	xxx	xxx	xxx	xxx	xxx
Quarters Allowance	xxx	xxx	xxx	xxx	xxx
Productivity Incentive Allowance	xxx	xxx	xxx	xxx	xxx
Overseas Allowance	xxx	xxx	xxx	xxx	xxx
Honoraria	xxx	xxx	xxx	xxx	xxx
Hazard Pay	xxx	xxx	xxx	xxx	xxx
Longevity Pay	xxx	xxx	xxx	xxx	xxx
Overtime and Night Pay	xxx	xxx	xxx	xxx	xxx
Year End Bonus	xxx	xxx	xxx	xxx	xxx
Cash Gift	xxx	xxx	xxx	xxx	xxx
Mid-Year Bonus	xxx	xxx	xxx	xxx	xxx
Other Bonuses and Allowances	xxx	xxx	xxx	xxx	xxx
Total Other Compensation	**xxx**	**xxx**	**xxx**	**xxx**	**xxx**
Personnel Benefit Contributions					
Retirement and Life Insurance Premiums	xxx	xxx	xxx	xxx	xxx
Pag-IBIG Contributions	xxx	xxx	xxx	xxx	xxx
PhilHealth Contributions	xxx	xxx	xxx	xxx	xxx
Employees Compensation Insurance	xxx	xxx	xxx	xxx	xxx
Provident/Welfare Fund Contributions	xxx	xxx	xxx	xxx	xxx
Total Personnel Benefit Contributions	**xxx**	**xxx**	**xxx**	**xxx**	**xxx**
Other Personnel Benefits					
Pension Benefits	xxx	xxx	xxx	xxx	xxx
Retirement Gratuity	xxx	xxx	xxx	xxx	xxx
Terminal Leave Benefits	xxx	xxx	xxx	xxx	xxx
Other Personnel Benefits	xxx	xxx	xxx	xxx	xxx
Total Other Personnel Benefits	**xxx**	**xxx**	**xxx**	**xxx**	**xxx**
	xxx	xxx	xxx	xxx	xxx
Total Personnel Services	**xxx**	**xxx**	**xxx**	**xxx**	**xxx**
Maintenance and Other Operating Expenses					
Traveling Expenses					
Traveling Expenses - Local	xxx	xxx	xxx	xxx	xxx
Traveling Expenses - Foreign	xxx	xxx	xxx	xxx	xxx
Total Traveling Expenses	**xxx**	**xxx**	**xxx**	**xxx**	**xxx**
Training and Scholarship Expenses					
Training Expenses	xxx	xxx	xxx	xxx	xxx
Scholarship Grants/Expenses	xxx	xxx	xxx	xxx	xxx
Total Training and Scholarship	**xxx**	**xxx**	**xxx**	**xxx**	**xxx**
Supplies and Materials Expenses					
Office Supplies Expenses	xxx	xxx	xxx	xxx	xxx
Accountable Forms Expenses	xxx	xxx	xxx	xxx	xxx
Non-Accountable Forms Expenses	xxx	xxx	xxx	xxx	xxx
Animal/Zoological Supplies Expenses	xxx	xxx	xxx	xxx	xxx
Food Supplies Expenses	xxx	xxx	xxx	xxx	xxx
Welfare Goods Expenses	xxx	xxx	xxx	xxx	xxx
Drugs and Medicines Expenses	xxx	xxx	xxx	xxx	xxx
Medical, Dental and Laboratory Supplies Expenses	xxx	xxx	xxx	xxx	xxx
Fuel, Oil and Lubricants Expenses	xxx	xxx	xxx	xxx	xxx
Agricultural and Marine Supplies Expenses	xxx	xxx	xxx	xxx	xxx
Expenses	xxx	xxx	xxx	xxx	xxx
Semi-Expendable Machinery and Equipment Expenses	xxx	xxx	xxx	xxx	xxx
Semi-Expendable Furniture, Fixtures and Books Expenses	xxx	xxx	xxx	xxx	xxx
Other Supplies and Materials Expenses	xxx	xxx	xxx	xxx	xxx
Total Supplies and Materials Expenses	**xxx**	**xxx**	**xxx**	**xxx**	**xxx**

Utility Expenses					
Water Expenses	xxx	xxx	xxx	xxx	xxx
Electricity Expenses	xxx	xxx	xxx	xxx	xxx
Total Utility Expenses	**xxx**	**xxx**	**xxx**	**xxx**	**xxx**
Communication Expenses					
Postage and Courier Services	xxx	xxx	xxx	xxx	xxx
Telephone Expenses	xxx	xxx	xxx	xxx	xxx
Internet Subscription Expenses	xxx	xxx	xxx	xxx	xxx
Cable, Satellite, Telegraph and Radio Expens	xxx	xxx	xxx	xxx	xxx
Total Communication Expenses	**xxx**	**xxx**	**xxx**	**xxx**	**xxx**
Awards/Rewards and Prizes					
Awards/Rewards Expenses	xxx	xxx	xxx	xxx	xxx
Prizes	xxx	xxx	xxx	xxx	xxx
Total Awards/Rewards and Prizes	**xxx**	**xxx**	**xxx**	**xxx**	**xxx**
Survey, Research, Exploration and Development Expenses					
Survey Expenses	xxx	xxx	xxx	xxx	xxx
Research, Exploration and Development Exp	xxx	xxx	xxx	xxx	xxx
Total Survey, Research, Exploration and	**xxx**	**xxx**	**xxx**	**xxx**	**xxx**
Demolition/Relocation and Desilting/Dredging Expenses					
Demolition and Relocation Expenses	xxx	xxx	xxx	xxx	xxx
Desilting and Dredging Expenses	xxx	xxx	xxx	xxx	xxx
Total Demolition/Relocation and Desiltin	**xxx**	**xxx**	**xxx**	**xxx**	**xxx**
Generation, Transmission and Distribution Expenses					
Generation, Transmission and Distribution Ex	xxx	xxx	xxx	xxx	xxx
Total Generation, Transmission and Dist	**xxx**	**xxx**	**xxx**	**xxx**	**xxx**
Confidential, Intelligence and Extraordinary Expenses					
Confidential Expenses	xxx	xxx	xxx	xxx	xxx
Intelligence Expenses	xxx	xxx	xxx	xxx	xxx
Extraordinary and Miscellaneous Expenses	xxx	xxx	xxx	xxx	xxx
Total Confidential, Intelligence and	**xxx**	**xxx**	**xxx**	**xxx**	**xxx**
Professional Services					
Legal Services	xxx	xxx	xxx	xxx	xxx
Auditing Services	xxx	xxx	xxx	xxx	xxx
Consultancy Services	xxx	xxx	xxx	xxx	xxx
Other Professional Services	xxx	xxx	xxx	xxx	xxx
Total Professional Services	**xxx**	**xxx**	**xxx**	**xxx**	**xxx**
General Services					
Environment/Sanitary Services	xxx	xxx	xxx	xxx	xxx
Janitorial Services	xxx	xxx	xxx	xxx	xxx
Security Services	xxx	xxx	xxx	xxx	xxx
Other General Services	xxx	xxx	xxx	xxx	xxx
Total General Services	**xxx**	**xxx**	**xxx**	**xxx**	**xxx**

Repairs and Maintenance					
Repairs and Maintenance - Investment Prope	xxx	xxx	xxx	xxx	xxx
Repairs and Maintenance - Land Improvements	xxx	xxx	xxx	xxx	xxx
Repairs and Maintenance - Infrastructure Assets	xxx	xxx	xxx	xxx	xxx
Repairs and Maintenance - Buildings and Other Structures	xxx	xxx	xxx	xxx	xxx
Repairs and Maintenance - Machinery and Equipment	xxx	xxx	xxx	xxx	xxx
Repairs and Maintenance - Transportation Equipment	xxx	xxx	xxx	xxx	xxx
Repairs and Maintenance - Furniture and Fixtures	xxx	xxx	xxx	xxx	xxx
Repairs and Maintenance - Semi-Expendable Machinery and Equipment	xxx	xxx	xxx	xxx	xxx
Repairs and Maintenance - Semi-Expandable Furniture and Fixtures	xxx	xxx	xxx	xxx	xxx
Repairs and Maintenance - Leased Assets	xxx	xxx	xxx	xxx	xxx
Repairs and Maintenance - Leased Assets In	xxx	xxx	xxx	xxx	xxx
Restoration and Maintenance - Heritage Ass	xxx	xxx	xxx	xxx	xxx
Repairs and Maintenance - Other Property, Plant and Equipment	xxx	xxx	xxx	xxx	xxx
Total Repairs and Maintenance	**xxx**	**xxx**	**xxx**	**xxx**	**xxx**
Taxes, Insurance Premiums and Other Fees					
Taxes, Duties and Licenses	xxx	xxx	xxx	xxx	xxx
Fidelity Bond Premiums	xxx	xxx	xxx	xxx	xxx
Insurance Expenses	xxx	xxx	xxx	xxx	xxx
Total Taxes, Insurance Premiums and	**xxx**	**xxx**	**xxx**	**xxx**	**xxx**
Labor and Wages					
Labor and Wages	xxx	xxx	xxx	xxx	xxx
Total Labor and Wages	**xxx**	**xxx**	**xxx**	**xxx**	**xxx**
Other Maintenance and Operating Expenses					
Advertising Expenses	xxx	xxx	xxx	xxx	xxx
Printing and Publication Expenses	xxx	xxx	xxx	xxx	xxx
Representation Expenses	xxx	xxx	xxx	xxx	xxx
Transportation and Delivery Expenses	xxx	xxx	xxx	xxx	xxx
Rent/Lease Expenses	xxx	xxx	xxx	xxx	xxx
Membership Dues and Contributions to	xxx	xxx	xxx	xxx	xxx
Subscription Expenses	xxx	xxx	xxx	xxx	xxx
Donations	xxx	xxx	xxx	xxx	xxx
Bank Transaction Fee	xxx	xxx	xxx	xxx	xxx
Litigation/Acquired Assets Expenses	xxx	xxx	xxx	xxx	xxx
Other Maintenance and Operating Expenses	xxx	xxx	xxx	xxx	xxx
Total Other Maintenance and Operating	**xxx**	**xxx**	**xxx**	**xxx**	**xxx**
Total Maintenance and Other Operating Ex	**xxx**	**xxx**	**xxx**	**xxx**	**xxx**
Financial Expenses					
Financial Expenses					
Management Supervision/Trusteeship Fees	xxx	xxx	xxx	xxx	xxx
Guarantee Fees	xxx	xxx	xxx	xxx	xxx
Bank Charges	xxx	xxx	xxx	xxx	xxx
Commitment Fees	xxx	xxx	xxx	xxx	xxx
Other Financial Charges	xxx	xxx	xxx	xxx	xxx
Total Financial Expenses	**xxx**	**xxx**	**xxx**	**xxx**	**xxx**
Total Financial Expenses	**xxx**	**xxx**	**xxx**	**xxx**	**xxx**

Non-Cash Expenses					
Depreciation					
Depreciation - Investment Property	xxx	xxx	xxx	xxx	xxx
Depreciation - Land Improvements	xxx	xxx	xxx	xxx	xxx
Depreciation - Infrastructure Assets	xxx	xxx	xxx	xxx	xxx
Depreciation - Buildings and Other Structures	xxx	xxx	xxx	xxx	xxx
Depreciation - Machinery and Equipment	xxx	xxx	xxx	xxx	xxx
Depreciation - Transportation Equipment	xxx	xxx	xxx	xxx	xxx
Depreciation - Furniture, Fixtures and Books	xxx	xxx	xxx	xxx	xxx
Depreciation - Leased Assets	xxx	xxx	xxx	xxx	xxx
Depreciation - Leased Assets Improvements	xxx	xxx	xxx	xxx	xxx
Depreciation - Heritage Assets	xxx	xxx	xxx	xxx	xxx
Depreciation - Service Concession Assets	xxx	xxx	xxx	xxx	xxx
Depreciation - Other Property, Plant and Equ	xxx	xxx	xxx	xxx	xxx
Total Depreciation	**xxx**	**xxx**	**xxx**	**xxx**	**xxx**
Amortization					
Amortization					
Amortization - Intangible Assets	xxx	xxx	xxx	xxx	xxx
Total Amortization	**xxx**	**xxx**	**xxx**	**xxx**	**xxx**
Impairment Loss					
Impairment Loss					
Impairment Loss - Financial Assets Held to M	xxx	xxx	xxx	xxx	xxx
Impairment Loss - Loans and Receivables	xxx	xxx	xxx	xxx	xxx
Impairment Loss - Lease Receivables	xxx	xxx	xxx	xxx	xxx
Impairment Loss - Inventories	xxx	xxx	xxx	xxx	xxx
Impairment Loss - Investments in GOCCs	xxx	xxx	xxx	xxx	xxx
Impairment Loss - Investments in Joint Ventu	xxx	xxx	xxx	xxx	xxx
Impairment Loss - Other Receivables	xxx	xxx	xxx	xxx	xxx
Impairment Loss - Inventories	xxx	xxx	xxx	xxx	xxx
Impairment Loss - Investment Property	xxx	xxx	xxx	xxx	xxx
Impairment Loss - Property, Plant and Equipment	xxx	xxx	xxx	xxx	xxx
Impairment Loss - Biological Assets	xxx	xxx	xxx	xxx	xxx
Impairment Loss - Intangible Assets	xxx	xxx	xxx	xxx	xxx
Impairment Loss - Investments in Associates	xxx	xxx	xxx	xxx	xxx
Impairment Loss - Other Assets	xxx	xxx	xxx	xxx	xxx
Total Impairment Loss	**xxx**	**xxx**	**xxx**	**xxx**	**xxx**
Losses					
Losses					
Loss on Sale of Biological Assets	xxx	xxx	xxx	xxx	xxx
Loss on Sale of Agricultural Produce	xxx	xxx	xxx	xxx	xxx
Loss on Initial Recognition of Biological Asse	xxx	xxx	xxx	xxx	xxx
Loss from Changes in Fair Value Less Costs to Sell of Biological Assets Due to Physical Change	xxx	xxx	xxx	xxx	xxx
Total Losses	**xxx**	**xxx**	**xxx**	**xxx**	**xxx**
Total Non-Cash Expenses	**xxx**	**xxx**	**xxx**	**xxx**	**xxx**
Total Current Operating Expenses	**xxx**	**xxx**	**xxx**	**xxx**	**xxx**
Surplus (Deficit) from Current Operations	**xxx**	**xxx**	**xxx**	**xxx**	**xxx**
Financial Assistance/Subsidy					
Financial Assistance/Subsidy from NGAs, LGUs, GOCCs					
Subsidy from National Government	xxx	xxx	xxx	xxx	xxx
Subsidy from other NGAs	xxx	xxx	xxx	xxx	xxx
Assistance from Local Government Units	xxx	xxx	xxx	xxx	xxx
Assistance from Other National Government Agencies	xxx	xxx	xxx	xxx	xxx
Subsidy from Central Office	xxx	xxx	xxx	xxx	xxx
Subsidy from Other Funds	xxx	xxx	xxx	xxx	xxx
NGAs, LGUs, GOCCs	**xxx**	**xxx**	**xxx**	**xxx**	**xxx**

Less: Financial Assistance/Subsidy to NGAs, LGUs, GOCCs, NGOs/POs					
Subsidy to NGAs (for BTr only)	xxx	xxx	xxx	xxx	xxx
Subsidy to Operating Units	xxx	xxx	xxx	xxx	xxx
Financial Assistance to NGAs	xxx	xxx	xxx	xxx	xxx
Financial Assistance to Local Government Ui	xxx	xxx	xxx	xxx	xxx
Budgetary Support to GOCCs	xxx	xxx	xxx	xxx	xxx
Financial Assistance to NGOs/POs	xxx	xxx	xxx	xxx	xxx
Subsidies - Others	xxx	xxx	xxx	xxx	xxx
NGAs, LGUs, GOCCs	**xxx**	**xxx**	**xxx**	**xxx**	**xxx**
Net Financial Assistance/Subsidy	**xxx**	**xxx**	**xxx**	**xxx**	**xxx**
Other Non-Operating Income					
Sale of Garnished/Confiscated/Abandoned/Seized Goods and Properties	**xxx**	**xxx**	**xxx**	**xxx**	**xxx**
Reversal of Impairment Loss	xxx	xxx	xxx	xxx	xxx
Miscellaneous Income	xxx	xxx	xxx	xxx	xxx
Gain on Foreign Exchange (FOREX)	xxx	xxx	xxx	xxx	xxx
Gain on Sale of Intangible Assets	xxx	xxx	xxx	xxx	xxx
Other Gains	xxx	xxx	xxx	xxx	xxx
Total Other Non-Operating Income	**xxx**	**xxx**	**xxx**	**xxx**	**xxx**
Losses					
Loss on Sale of Property, Plant and Equipmei	xxx	xxx	xxx	xxx	xxx
Loss on Sale of Intangible Assets	xxx	xxx	xxx	xxx	xxx
Loss on Sale of Assets	xxx	xxx	xxx	xxx	xxx
Loss of Assets	xxx	xxx	xxx	xxx	xxx
Loss on Foreign Exchange (FOREX)	xxx	xxx	xxx	xxx	xxx
Other Losses	xxx	xxx	xxx	xxx	xxx
Total Losses	**xxx**	**xxx**	**xxx**	**xxx**	**xxx**
	xxx	xxx	xxx	xxx	xxx
	xxx	xxx	xxx	xxx	xxx
Surplus (Deficit) for the Period	**xxx**	**xxx**	**xxx**	**xxx**	**xxx**

Certified Correct:

NAME

Asst. Director for Accounting/Accountant III

Republic of the Philippines

BATANGAS STATE UNIVERSITY

The National Engineering University

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE

ALL FUNDS

For the ________________

	Fund 101	FUND 164	FUND 163	RTF	TOTAL
REVENUE					
Service and Business Income	xxx	xxx	xxx	xxx	xxx
Shares, Grants and Donations	xxx	xxx	xxx	xxx	xxx
Gains	xxx	xxx	xxx	xxx	xxx
	xxx	xxx	xxx	xxx	xxx
Total Revenue	**xxx**	**xxx**	**xxx**	**xxx**	**xxx**
Less: Current Operating Expenses					
Personnel Services	xxx	xxx	xxx	xxx	xxx
Maintenance and Other Operating Expenses	xxx	xxx	xxx	xxx	xxx
Financial Expenses	xxx	xxx	xxx	xxx	xxx
Non-Cash Expenses	xxx	xxx	xxx	xxx	xxx
Total Current Operating Expenses	**xxx**	**xxx**	**xxx**	**xxx**	**xxx**
Surplus (Deficit) from Current Operations	**xxx**	**xxx**	**xxx**	**xxx**	**xxx**
Net Financial Assistance/Subsidy	xxx	xxx	xxx	xxx	xxx
Other Non-Operating Income	xxx	xxx	xxx	xxx	xxx
Losses	xxx	xxx	xxx	xxx	xxx
Surplus (Deficit) for the Period	**xxx**	**xxx**	**xxx**	**xxx**	**xxx**

Certified Correct:

NAME
Asst. Director for Accounting/Accountant III

Reference No. BatStateU-FO-ACC-22 Revision No.:01

Republic of the Philippines

BATANGAS STATE UNIVERSITY

The National Engineering University

DETAILED CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE

(Comparative Figures)

For the ____________________________

	2023	2022
REVENUE		
Business Income		
School Fees	xxx	xxx
Rent/Lease Income	xxx	xxx
Income from Hostels/Dormitories and Other Like Facilities	xxx	xxx
Sales Revenue	xxx	xxx
Less: Sales Discounts	xxx	xxx
Less: Cost of Sales	xxx	xxx
Net Sales	xxx	xxx
Fines and Penalties - Business Income	xxx	xxx
Interest Income	xxx	xxx
Other Business Income	xxx	xxx
Total Business Income	xxx	xxx
Total Service and Business Income	xxx	xxx
Shares, Grants and Donations		
Shares	xxx	xxx
Grants and Donations		
Donation in Cash	xxx	xxx
Donation in Kind	xxx	xxx
Total Shares, Grants and Donations	xxx	xxx
Gains		
Gain on Initial Recognition of Biological Assets	xxx	xxx
Gain on Sales of Biological Assets	xxx	xxx
Gain from Changes in Fair Value Less Costs to Sell of Biological Assets Due to Physical Change	xxx	xxx
-	xxx	xxx
Gain from Changes in Fair Value Less Costs to Sell of Biological Assets Due to Price Change	xxx	xxx
Total Gains	xxx	xxx
Total Revenue	xxx	xxx
Less: Current Operating Expenses		
Personnel Services		
Salaries and Wages		
Salaries and Wages - Regular	xxx	xxx
Salaries and Wages - Casual/Contractual	xxx	xxx
Total Salaries and Wages	xxx	xxx

Other Compensation		
Personal Economic Relief Allowance (PERA)	xxx	xxx
Representation Allowance (RA)	xxx	xxx
Transportation Allowance (TA)	xxx	xxx
Clothing/Uniform Allowance	xxx	xxx
Subsistence Allowance	xxx	xxx
Laundry Allowance	xxx	xxx
Quarters Allowance	xxx	xxx
Productivity Incentive Allowance	xxx	xxx
Overseas Allowance	xxx	xxx
Honoraria	xxx	xxx
Hazard Pay	xxx	xxx
Longevity Pay	xxx	xxx
Overtime and Night Pay	xxx	xxx
Year End Bonus	xxx	xxx
Cash Gift	xxx	xxx
Mid-Year Bonus	xxx	xxx
Other Bonuses and Allowances	xxx	xxx
Total Other Compensation	**xxx**	**xxx**
Personnel Benefit Contributions		
Retirement and Life Insurance Premiums	xxx	xxx
Pag-IBIG Contributions	xxx	xxx
PhilHealth Contributions	xxx	xxx
Employees Compensation Insurance Premiums	xxx	xxx
Provident/Welfare Fund Contributions	xxx	xxx
Total Personnel Benefit Contributions	**xxx**	**xxx**
Other Personnel Benefits		
Pension Benefits	xxx	xxx
Retirement Gratuity	xxx	xxx
Terminal Leave Benefits	xxx	xxx
Other Personnel Benefits	xxx	xxx
Total Other Personnel Benefits	**xxx**	**xxx**
Total Personnel Services	**xxx**	**xxx**
Maintenance and Other Operating Expenses		
Traveling Expenses		
Traveling Expenses - Local	xxx	xxx
Traveling Expenses - Foreign	xxx	xxx
Total Traveling Expenses	**xxx**	**xxx**
Training and Scholarship Expenses		
Training Expenses	xxx	xxx
Scholarship Grants/Expenses	xxx	xxx
Total Training and Scholarship Expenses	**xxx**	**xxx**
Supplies and Materials Expenses		
Office Supplies Expenses	xxx	xxx
Accountable Forms Expenses	xxx	xxx
Non-Accountable Forms Expenses	xxx	xxx
Animal/Zoological Supplies Expenses	xxx	xxx
Food Supplies Expenses	xxx	xxx
Welfare Goods Expenses	xxx	xxx
Drugs and Medicines Expenses	xxx	xxx
Medical, Dental and Laboratory Supplies Expenses	xxx	xxx
Fuel, Oil and Lubricants Expenses	xxx	xxx
Agricultural and Marine Supplies Expenses	xxx	xxx
Textbooks and Instructional Materials Expenses	xxx	xxx
Semi-Expendable Machinery and Equipment Expenses	xxx	xxx
Semi-Expendable Furniture, Fixtures and Books Expenses	xxx	xxx
Other Supplies and Materials Expenses	xxx	xxx
Total Supplies and Materials Expenses	**xxx**	**xxx**

Utility Expenses		
Water Expenses	xxx	xxx
Electricity Expenses	xxx	xxx
Total Utility Expenses	**xxx**	**xxx**
Communication Expenses		
Postage and Courier Services	xxx	xxx
Telephone Expenses	xxx	xxx
Internet Subscription Expenses	xxx	xxx
Cable, Satellite, Telegraph and Radio Expenses	xxx	xxx
Total Communication Expenses	**xxx**	**xxx**
Awards/Rewards and Prizes		
Awards/Rewards Expenses	xxx	xxx
Prizes	xxx	xxx
Total Awards/Rewards and Prizes	**xxx**	**xxx**
Survey, Research, Exploration and Development Expenses		
Survey Expenses	xxx	xxx
Research, Exploration and Development Expenses	xxx	xxx
Total Survey, Research, Exploration and Development Expenses	**xxx**	**xxx**
Demolition/Relocation and Desilting/Dredging Expenses		
Demolition and Relocation Expenses	xxx	xxx
Desilting and Dredging Expenses	xxx	xxx
Total Demolition/Relocation and Desilting/Dredging Expenses	**xxx**	**xxx**
Generation, Transmission and Distribution Expenses		
Generation, Transmission and Distribution Expenses	xxx	xxx
Total Generation, Transmission and Distribution Expenses	**xxx**	**xxx**
Confidential, Intelligence and Extraordinary Expenses		
Confidential Expenses	xxx	xxx
Intelligence Expenses	xxx	xxx
Extraordinary and Miscellaneous Expenses	xxx	xxx
Total Confidential, Intelligence and Extraordinary Expenses	**xxx**	**xxx**
Professional Services		
Legal Services	xxx	xxx
Auditing Services	xxx	xxx
Consultancy Services	xxx	xxx
Other Professional Services	xxx	xxx
Total Professional Services	**xxx**	**xxx**

General Services		
Environment/Sanitary Services	xxx	xxx
Janitorial Services	xxx	xxx
Security Services	xxx	xxx
Other General Services	xxx	xxx
Total General Services	**xxx**	**xxx**
Repairs and Maintenance		
Repairs and Maintenance - Investment Property	xxx	xxx
Repairs and Maintenance - Land Improvements	xxx	xxx
Repairs and Maintenance - Infrastructure Assets	xxx	xxx
Repairs and Maintenance - Buildings and Other Structures	xxx	xxx
Repairs and Maintenance - Machinery and Equipment	xxx	xxx
Repairs and Maintenance - Transportation Equipment	xxx	xxx
Repairs and Maintenance - Furniture and Fixtures	xxx	xxx
Repairs and Maintenance - Semi-Expendable Machinery and Equipment	xxx	xxx
Repairs and Maintenance - Semi-Expandable Furniture and Fixtures	xxx	xxx
Repairs and Maintenance - Leased Assets	xxx	xxx
Repairs and Maintenance - Leased Assets Improvements	xxx	xxx
Restoration and Maintenance - Heritage Assets	xxx	xxx
Repairs and Maintenance - Other Property, Plant and Equipment	xxx	xxx
Total Repairs and Maintenance	**xxx**	**xxx**
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	xxx	xxx
Fidelity Bond Premiums	xxx	xxx
Insurance Expenses	xxx	xxx
Total Taxes, Insurance Premiums and Other Fees	**xxx**	**xxx**
Labor and Wages		
Labor and Wages	xxx	xxx
Total Labor and Wages	**xxx**	**xxx**
Other Maintenance and Operating Expenses		
Advertising Expenses	xxx	xxx
Printing and Publication Expenses	xxx	xxx
Representation Expenses	xxx	xxx
Transportation and Delivery Expenses	xxx	xxx
Rent/Lease Expenses	xxx	xxx
Membership Dues and Contributions to Organizations	xxx	xxx
Subscription Expenses	xxx	xxx
Donations	xxx	xxx
Bank Transaction Fee	xxx	xxx
Litigation/Acquired Assets Expenses	xxx	xxx
Other Maintenance and Operating Expenses	xxx	xxx
Total Other Maintenance and Operating Expenses	**xxx**	**xxx**
Total Maintenance and Other Operating Expenses	**xxx**	**xxx**
Financial Expenses		
Financial Expenses		
Management Supervision/Trusteeship Fees	xxx	xxx
Guarantee Fees	xxx	xxx
Bank Charges	xxx	xxx
Commitment Fees	xxx	xxx
Other Financial Charges	xxx	xxx
Total Financial Expenses	**xxx**	**xxx**
Total Financial Expenses	**xxx**	**xxx**

Non-Cash Expenses		
Depreciation		
Depreciation - Investment Property	xxx	xxx
Depreciation - Land Improvements	xxx	xxx
Depreciation - Infrastructure Assets	xxx	xxx
Depreciation - Buildings and Other Structures	xxx	xxx
Depreciation - Machinery and Equipment	xxx	xxx
Depreciation - Transportation Equipment	xxx	xxx
Depreciation - Furniture, Fixtures and Books	xxx	xxx
Depreciation - Leased Assets	xxx	xxx
Depreciation - Leased Assets Improvements	xxx	xxx
Depreciation - Heritage Assets	xxx	xxx
Depreciation - Service Concession Assets	xxx	xxx
Depreciation - Other Property, Plant and Equipment	xxx	xxx
Total Depreciation	**xxx**	**xxx**
Amortization		
Amortization		
Amortization - Intangible Assets	xxx	xxx
Total Amortization	**xxx**	**xxx**
Impairment Loss		
Impairment Loss		
Impairment Loss - Financial Assets Held to Maturity	xxx	xxx
Impairment Loss - Loans and Receivables	xxx	xxx
Impairment Loss - Lease Receivables	xxx	xxx
Impairment Loss - Inventories	xxx	xxx
Impairment Loss - Investments in GOCCs	xxx	xxx
Impairment Loss - Investments in Joint Venture	xxx	xxx
Impairment Loss - Other Receivables	xxx	xxx
Impairment Loss - Inventories	xxx	xxx
Impairment Loss - Investment Property	xxx	xxx
Impairment Loss - Property, Plant and Equipment	xxx	xxx
Impairment Loss - Biological Assets	xxx	xxx
Impairment Loss - Intangible Assets	xxx	xxx
Impairment Loss - Investments in Associates	xxx	xxx
Impairment Loss - Other Assets	xxx	xxx
Total Impairment Loss	**xxx**	**xxx**
Losses		
Losses		
Loss on Sale of Biological Assets	xxx	xxx
Loss on Sale of Agricultural Produce	xxx	xxx
Loss on Initial Recognition of Biological Assets	xxx	xxx
Loss from Changes in Fair Value Less Costs to Sell of Biological Assets Due to Physical Change	xxx	xxx
Total Losses	**xxx**	**xxx**
Total Non-Cash Expenses	**xxx**	**xxx**
Total Current Operating Expenses	**xxx**	**xxx**
Surplus (Deficit) from Current Operations	**xxx**	**xxx**
Financial Assistance/Subsidy		
Financial Assistance/Subsidy from NGAs, LGUs, GOCCs		
Subsidy from National Government	xxx	xxx
Subsidy from other NGAs	xxx	xxx
Assistance from Local Government Units	xxx	xxx
Assistance from Other National Government Agencies	xxx	xxx
Subsidy from Central Office	xxx	xxx
Subsidy from Other Funds	xxx	xxx
Total Financial Assistance/Subsidy from NGAs, LGUs, GOCCs	**xxx**	**xxx**

Less: Financial Assistance/Subsidy to NGAs, LGUs, GOCCs, NGOs/POs		
Subsidy to NGAs (for BTr only)	xxx	xxx
Subsidy to Operating Units	xxx	xxx
Financial Assistance to NGAs	xxx	xxx
Financial Assistance to Local Government Units	xxx	xxx
Budgetary Support to GOCCs	xxx	xxx
Financial Assistance to NGOs/POs	xxx	xxx
Subsidies - Others	xxx	xxx
Total Financial Assistance/Subsidy to NGAs, LGUs, GOCCs	**xxx**	**xxx**
Net Financial Assistance/Subsidy	**xxx**	**xxx**
Other Non-Operating Income		
Sale of Garnished/Confiscated/Abandoned/Seized Goods and Properties	**xxx**	**xxx**
Reversal of Impairment Loss	xxx	xxx
Miscellaneous Income	xxx	xxx
Total Other Non-Operating Income	**xxx**	**xxx**
Gains		
Gain on Foreign Exchange (FOREX)	xxx	xxx
Gain on Sale of Intangible Assets	xxx	xxx
Other Gains	xxx	xxx
Total Gains	**xxx**	**xxx**
Losses		
Loss on Sale of Property, Plant and Equipment	xxx	xxx
Loss on Sale of Intangible Assets	xxx	xxx
Loss on Sale of Assets	xxx	xxx
Loss of Assets	xxx	xxx
Loss on Foreign Exchange (FOREX)	xxx	xxx
Other Losses	xxx	xxx
Total Losses	**xxx**	**xxx**
Surplus (Deficit) for the Period	**xxx**	**xxx**

Certified Correct:

NAME
Asst. Director for Accounting/Accountant III

Republic of the Philippines

BATANGAS STATE UNIVERSITY

The National Engineering University

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE

(Comparative Figures)

For the ___________________

	2023	2022
REVENUE		
Service and Business Income	xxx	xxx
Shares, Grants and Donations	xxx	xxx
Gains	xxx	xxx
Total Revenue	**xxx**	**xxx**
Less: Current Operating Expenses		
Personnel Services	xxx	xxx
Maintenance and Other Operating Expenses	xxx	xxx
Financial Expenses	xxx	xxx
Non-Cash Expenses	xxx	xxx
Total Current Operating Expenses	**xxx**	**xxx**
Surplus (Deficit) from Current Operations	**xxx**	**xxx**
Net Financial Assistance/Subsidy	xxx	xxx
Other Non-Operating Income	xxx	xxx
Gains	xxx	xxx
Losses	xxx	xxx
Surplus (Deficit) for the Period	**xxx**	**xxx**

Certified Correct:

NAME
Asst. Director for Accounting/Accountant III

Republic of the Philippines
BATANGAS STATE UNIVERSITY
The National Engineering University

CONSOLIDATED STATEMENT OF CHANGES IN NET ASSETS/EQUITY
ALL FUNDS
For the ______________________

	FUND 101	FUND 164	FUND 163	RTF	TOTAL
Accumulated Surplus, ____________	-	-	-	-	-
Changes in Accounting Policy	-	-	-	-	-
Prior Period Adjustments/Unrecorded Income and Expenses	-	-	-	-	-
Other Adjustments	-	-	-	-	-
Restated Balance	-	-	-	-	-
Changes in Net Assets/Equity for Calendar Year					
Surplus/(Deficit) for the Period	-	-	-	-	-
Adjustment of Net Revenue recognized directly in Net Assets/Equity	-	-	-	-	-
Total Recognized Revenue and Expenses for the Period	-	-	-	-	-
Others	-	-	-	-	-
Accumulated Surplus, ____________	-	-	-	-	-

Certified Correct:

NAME
Asst. Director for Accounting/Accountant III

Republic of the Philippines

BATANGAS STATE UNIVERSITY

The National Engineering University

CONSOLIDATED STATEMENT OF CHANGES IN NET ASSETS/EQUITY

(Comparative Figures)

For the ___________________

	2023	2022
Accumulated Surplus, ____________________	-	-
Changes in Accounting Policy	-	-
Prior Period Adjustments/Unrecorded Income and Expenses	-	-
Other Adjustments	-	-
Restated Balance	-	-
Changes in Net Assets/Equity for Calendar Year		
Surplus/(Deficit) for the Period	-	-
Adjustment of Net Revenue recognized directly in Net Assets/Equity	-	-
Total Recognized Revenue and Expenses for the Period	-	-
Others	-	-
Accumulated Surplus, ____________________	-	-

Certified Correct:

NAME
Asst. Director for Accounting/Accountant III

BATANGAS STATE UNIVERSITY

The National Engineering University

CENTRAL ADMINISTRATION

TRIAL BALANCE

Fund

For the Period Ended (Month and Year)

Accounts	Account Codes	Debit	Credit
Total			

Certified Correct:

NAME
Assistant Director, Accounting

GENERAL LEDGER

Entity Name : ____ **Fund Cluster :** ____

Account of: ____ Office/Address: ____ Contact Person: ____ Contact Number/Email Address: ____	**Account Code** **GL:** ____________________

Date	**Particulars**	**Ref.**	**Amount**		
			Debit	Credit	Balance
		Total:			

SUBSIDIARY LEDGER

Entity Name : ______________________________________ **Fund Cluster :** ____

Account of: ______________________________________
Office/Address: ______________________________________
Contact Person: ______________________________________
Contact Number/Email Address: ______________________________________

Account Code

SL: ________________

Date	**Particulars**	**Ref.**	**Amount**		
			Debit	Credit	Balance
		Total:			

CHECK DISBURSEMENT JOURNAL

Month and Year

Entity Name: ______________________________

Fund Cluster: ______________________________

DATE	JEV No.	DV No.	CHECK No.	PAYEE	CREDIT				DEBIT		
					Cash-LCCA-LBP	SUNDRY			SUNDRY		
					1010202024	Account Code	Account Name	Amount	Account Code	Account Name	Amount
Total					-			-			-

Recapitulation:

UACS Code	Account Title	Debit	Credit
	T O T A L	-	-

Certified Correct:

NAME
Assistant Director, Accounting

Reference No. BatStateU-FO-ACC-03 Effectivity Date: May 18, 2022 Revision No.: 01

ADA DISBURSEMENT JOURNAL

Month and Year

Entity Name: ______________________________

Fund Cluster: ______________________________

DATE	JEV No.	DV No.	CHECK No.	PAYEE	CREDIT				DEBIT		
					Cash-LCCA-LBP	SUNDRY			SUNDRY		
					1010202024	Account Code	Account Name	Amount	Account Code	Account Name	Amount
Total											

Recapitulation:

UACS Code	Account Title	Debit	Credit
	T O T A L	-	-

Certified Correct:

NAME
Assistant Director, Accounting

CASH DISBURSEMENT JOURNAL

Month and Year

Entity Name: ______________________________

Fund Cluster: ______________________________

DATE	JEV No.	RCDisb. No.	Name of Disbursing Officer	CREDIT				DEBIT			
				Advances to Special Disbursing Officer	SUNDRY			Accounts Payable	SUNDRY		
				1990103000	Account Title	UACS Object Code	Amount	2010101000	Account Title	UACS Object Code	Amount
.	**TOTAL**										

Recapitulation:

UACS Code	Account Title	Debit	Credit
TOTAL		-	-

Certified Correct:

NAME
Assistant Director, Accounting

CASH RECEIPTS JOURNAL

Month and Year

Entity Name: ______________________________

Fund Cluster: ______________________________

DATE	RCD/ CRReg No.	JEV No.	Name of Collecting Officer	COLLECTIONS				DEPOSIT				
				DEBIT	CREDIT			DEBIT				CREDIT
				Cash-Collecting Officers	SUNDRY			Cash in Bank-Local Currency, Current Account-Land Bank of the Philippines (LBP)	SUNDRY			Cash-Collecting Officers
				1010101000	Account Title	UACS Object Code	Amount	1010202024	Account Title	UACS Object Code	Amount	1010101000
			TOTAL									

Recapitulation:

UACS Code	Account Title	Debit	Credit
	TOTAL		

Certified Correct:

NAME
Assistant Director, Accounting

GENERAL JOURNAL
Month and Year

Entity Name: ____
Fund Cluster: ____

Date	JEV No.	Account Title / Explanations	UACS Object Code	P	Amount	
					Debit	**Credit**
			TOTAL:			

Certified Correct:

NAME
Assistant Director, Accounting

<table>
<tr><td></td><td>Reference No. BatStateU-FO-ACC-11</td><td colspan="2">Effectivity Date: May 18, 2022</td><td>Revision No.:02</td></tr>
<tr><td colspan="4" rowspan="2">Republic of the Philippines
BATANGAS STATE UNIVERSITY
The National Engineering University
CENTRAL ADMINISTRATION
TIN - 000-633-420-000

DISBURSEMENT VOUCHER</td><td>Fund Cluster :</td></tr>
<tr><td>Date :
DV No. :</td></tr>
<tr><td>Mode of Payment</td><td colspan="4">☐ MDS Check ☐ Commercial Check ☐ ADA ☐ Others (Please specify)</td></tr>
<tr><td>Payee</td><td></td><td colspan="2">TIN/Employee No.</td><td>ORS/BURS No.:</td></tr>
<tr><td>Address</td><td colspan="4"></td></tr>
<tr><td colspan="2">Particulars</td><td>Responsibility Center</td><td>MFO/PAP</td><td>Amount</td></tr>
<tr><td colspan="2">STF
Amount Due</td><td></td><td></td><td>xxx
xxx</td></tr>
<tr><td colspan="5">A. Certified: Expenses/Cash Advance necessary, lawful and incurred under my direct supervision.

NAME
Designation/Position</td></tr>
<tr><td colspan="5">B. Accounting Entry:</td></tr>
<tr><td colspan="2">Account Title</td><td>UACS Code</td><td>Debit</td><td>Credit</td></tr>
<tr><td colspan="2"></td><td></td><td></td><td></td></tr>
<tr><td colspan="2">Total</td><td></td><td>xxx</td><td>xxx</td></tr>
<tr><td colspan="2">C. Certified
☐ Cash available
☐ Subject to Authority to Debit Account (when applicable)
☐ Supporting documents complete and amount claimed proper</td><td colspan="3">D. Approved for Payment by the authority of the University President</td></tr>
<tr><td>Signature</td><td></td><td>Signature</td><td colspan="2"></td></tr>
<tr><td>Printed Name</td><td>NAME</td><td>Printed Name</td><td colspan="2">NAME</td></tr>
<tr><td>Position</td><td>Assistant Director for Accounting
Head, Accounting Unit/Authorized Representative</td><td>Position</td><td colspan="2">VP for Administration and Finance</td></tr>
<tr><td>Date</td><td></td><td>Date</td><td colspan="2"></td></tr>
<tr><td colspan="4">E. Receipt of Payment</td><td rowspan="2">JEV No.</td></tr>
<tr><td>Check/ADA No. :</td><td>Date :</td><td colspan="2">Bank Name & Account Number:</td></tr>
<tr><td>Signature :</td><td>Date :</td><td colspan="2">Printed Name:</td><td rowspan="2">Date</td></tr>
<tr><td colspan="4">Official Receipt No. & Date/Other Documents</td></tr>
</table>

STATUS REPORT OF CASH ADVANCE
[Period]
[FUND]

Accountable Officer/Designation	Beginning Balance		Grant Cash Advance		Nature	Liquidation		Balance	Audit Action
	Amount	Date	Amount	Date		Amount	Date		Balance
Advances for Operating Expenses 1990101000								-	
								-	
Sub-Total	-		-			-		-	
Advances to Special Disbursing Officer 1990103000									
Sub-Total	-		-			-		-	
Advances to Officers and Employees 1990104000									
Sub-Total	-		-			-		-	
T O T A L	-		-			-		-	

Certified Correct:

Mr. DANIEL JOHN F. FALO, CPA
Assistant Director for Accounting

	Reference No: BatStateU-FO-ACC-10	Effectivity Date: May 18, 2022	Revision No: 01

LIQUIDATION REPORT

Period Covered: ____________

Entity Name: ________________________________

Serial No. ____________

Fund Cluster: ________

Date: _________

PARTICULARS	AMOUNT
	-
TOTAL AMOUNT SPENT	-
AMOUNT OF CASH ADVANCE	-
AMOUT REFUNDED	-
AMOUNT TO BE REIMBURSED IF APPROVED	-

A. Certified: Correctness of the above data	B. Certified: Purpose of travel / cash advance duly accomplished	C. Certified: Supporting documents complete and proper
NAME Claimant	**NAME** Immediate Supervisor	**NAME** Accountant III
Date:	Date:	Date:

Reference No. BatStateU-FO-ACC-08-B   Effectivity Date: May 18, 2022   Revision No.: 02

PAYROLL
[for the period covered]

Entity Name : ____   **Payroll No.:** ______________________________
Fund Cluster: ____

We acknowledge receipt of the sum shown opposite our names as full compensation for services rendered for the period stated:

No.	NAME	POSITION	ACCOUNT NUMBER	COMPENSATION				DEDUCTION							No.	NET AMOUNT RECEIVED
				RATE	TOTAL HOURS		GROSS AMOUNT EARNED	BSU COOP LOANS	Pag-ibig Premium	Pag-ibig MP2	Pag-ibig MPL	EWT		TOTAL DEDUCTION		
					June	Adjustment						2%	5%			
[OFFICE]																
1														-	1	
2															2	
3															3	
4															4	
5															5	
6															6	
7															7	
8															8	
9															9	
10															10	
	TOTAL - [OFFICE]				-	-	-	-	-	-	-	-	-	-		-
10	**GRAND TOTAL**				-	-	-	-	-	-	-	-	-	-		-

A **CERTIFIED:** Services duly rendered as stated.

NAME **Date**
Assistant Director, HRMO - Central

C **APPROVED FOR PAYMENT :** By authority of the University President

NAME **Date**
VP for Administration and Finance

B **CERTIFIED:** Supporting documents complete and proper; and cash available in the amount of **Php.-**

NAME **Date**
Assistant Director - Accounting

D **CERTIFIED:** Each employee whose name appears on the payroll has been paid the amount as opposite his/her name.

NAME **Date**
Assistant Director - Cashier

E
ORS/BURS No. : ______________________
Date : ______________________
JEV No. : ______________________
Date : ______________________

Reference No. BatStateU-FO-ACC-08-A

Effectivity Date: May 18,2022

Revision No. 02

PAYROLL OF PERMANENT EMPLOYEES [TEACHING/NON-TEACHING PERSONNEL]
[For the period]

Entity Name : ______________________________

d Cluster : ______________________________

Payroll No. : ____________________

Sheet 1 of ____________

We acknowledge receipt of cash shown opposite our name as full compensation for services rendered for the period covered.

Serial No.	Name	Position	Employee No.	COMPENSATION				DEDUCTIONS																										Net Earnings	Signature of Recipient
									HDMF		PHIC		GSIS			GSIS LOANS									HDMF MP2 PREMIUM / LOANS										
				Salaries and Wages-Regular	Basic Salary	PERA	Gross Earnings	Withholding Tax	Pag-IBIG (PS)	Pag-IBIG (GS)	PhilHealth (PS)	PhilHealth (GS)	Life & Retirement (PS)	Life & Retirement (GS)	Life & Retirement (EC)	Conso / Salary Loan	GFAL	Computer Loan	Multi Purpose Loan	Emergency Loan	Policy Loan	Educ'l Loan	Optional Insurance Premium	Optional Additional Policy Loan	Multi Purpose Loan	Calamity Loan	MP2 Premium	Credit Cooperative	Damayan	Death Aid	Adjustment	Absences	Total Deductions		
	I-A (Permanent)																																		
																																			1
																																			2
																																			22
																																			23
																																			24
																																			25
																																			26
																																			27
																																			28
																																			29
																																			30
																																			31
																																			32
																																			33
																																			34
																																			35
																																			36
																																			37
																																			38
																																			39
																																			40
																																			41
																																			42
																																			43
																																			44
																																			45
																																			46
																																			47
																																			48
																																			49
																																			50
																																			51
																																			52
																																			53
																																			54
																																			55
	TOTAL FORWARDED BALANCE			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

A CERTIFIED: Services duly rendered as stated.

NAME
Assistant Director, HRMO ______ Date

C APPROVED FOR PAYMENT: ______________________________
By authority of the University President

NAME
Vice President for Administration and Finance ______ Date

B CERTIFIED: Supporting documents complete and proper; and cash available in the amount of: **Php. -**

NAME
Assistant Director, Accounting ______ Date

D CERTIFIED: Each employee whose name appears on the payroll has been paid the amount as indicated opposite his/her name

NAME
Assistant Director, Cashier ______ Date

E

ORS/BURS No. : ____________________
Date : ____________________
JEV No. : ____________________
Date : ____________________

Reference No.: BatStateU-FO-ACC-12 Effectivity Date: May 18, 2022 Revision No.: 01

Republic of the Philippines

BATANGAS STATE UNIVERSITY

The National Engineering University

CENTRAL ADMINISTRATION

PAYSLIP

Pay Period	:	
Employee's Name	:	
Position	:	
Employment Status	:	
Employee No. / ID	:	
Basic Salary	:	
GROSS EARNINGS	:	
DEDUCTIONS		
Withholding Tax	:	-
Pag-IBIG Premium	:	
Pag-IBIG MP2	:	-
Pag-IBIG MPL	:	-
Pag-IBIG Penalty	:	-
Pag-IBIG Calamity Loan	:	
Credit Cooperative	:	-
Due from Officers & Employees	:	-
Absences	:	-
Overpayment of Salary	:	-
Total Deductions	:	-
Net Pay	:	-

Certified Correct:

NAME

ASST. DIR. - ACCOUNTING OFFICE

	Reference No. : BatStateU-FO-ACC-25	Effectivity Date: July 5, 2023	Revision No. 00

Appendix 70

PROPERTY, PLANT AND EQUIPMENT LEDGER CARD

Entity Name : ____________________ **Fund Cluster :** ____________

Property, Plant and Equipment:

Description:

Object Account Code: ____________
Estimated Useful Life: ____________
Rate of Depreciation: ____________

Date	**Reference**	**Receipt**			**Accumulated Depreciation**	**Accumulated Impairment Losses**	**Issues/ Transfers/ Adjustment/s**	**Adjusted Cost**	**Repair History**	
		Qty.	Unit Cost	Total Cost					Nature of Repair	Amount

Prepared by: Certified correct by:

Name
Position/Designation

Name
Position/Designation