



FINANCIAL OPERATIONS MANUAL





Republic of the Philippines
BATANGAS STATE UNIVERSITY
The National Engineering University

FINANCIAL OPERATIONS MANUAL

TABLE OF CONTENTS

- I. Introduction**
 - A. Legal Bases
 - B. Scope and Coverage
 - C. Objectives

- II. Acronyms and Definition of Terms**
 - A. Acronyms
 - B. Definition of Terms

- III. Organizational Structure**

- IV. Functional Chart**

- V. Budgeting Process**
 - A. Budget Preparation
 - 1. Program of Receipts and Expenditures (PRE)
 - 2. Supplemental Budget (SB)
 - 3. Modified Disbursement System (MDS) Budget

 - B. Budget Authorization
 - 1. Level of Authority

 - C. Budget Implementation
 - 1. General Policies
 - 2. Delineation of Authority
 - 2.1 Authority to Download Funds
 - 2.2 Obligation Request and Status (ORS)
 - 2.3 Sub-Allotment Release Order (Sub-ARO)
 - 2.4 Budget Realignment
 - 2.5 Procurement of Capital Outlay Projects

 - D. Budget Accountability
 - 1. General Policies

- VI. Collection and Disbursement Process**
 - A. Collection of Income
 - 1. General Policies
 - 2. Collections for Central Administration
 - 3. Collections for Constituent Campuses
 - 4. Collections from Free Higher Education
 - 5. Deposits of Collections

- B. Disbursements
 - 1. General Policies
 - 2. Releasing of Checks
 - 3. Releasing of Salary, Honorarium, Allowances, Grants, etc.
 - 4. Disbursement of Salary, Honorarium, Allowances, Grants through ATM payroll account
 - 5. Petty Cash Disbursement
 - 6. Modes of Disbursement
 - 7. Disbursement by Check
 - 8. Disbursement by Cash
 - 9. Cash Advance for Payroll
 - 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

VII. Accounting and Financial Reporting

- A. General Provisions
 - 1. Basic Government Accounting and Budget Reporting Principles
- B. Basic Standards and Policies
 - 1. Responsibility over Government Funds and Property
 - 2. Accountability over Government Funds and Property
 - 3. Liability over Government Funds and Property
 - 4. Fundamental Principles for Revenue
 - 5. Fundamental Principles for Disbursement of Public Funds
- C. The Accounting Cycle
- D. Financial Reporting
 - 1. Financial Reporting System
 - 2. Objectives of General Purpose Financial Statements
 - 3. Components of General Purpose Financial Statements
 - 4. Books of Accounts and Registries
 - 5. Financial Timelines and Budgetary Reporting

VIII. Internal Control

IX. Risk Management

X. Annexes

- A. References
- B. Core Function
 - 1. Budget Office
 - 2. Cash Management Office
 - 3. Accounting Office
- C. Forms
 - 1. Budget Office
 - 2. Cash Management Office
 - 3. Accounting Office

I. INTRODUCTION

Batangas State University (BatStateU), since its declaration in 2022 as The National Engineering University under Republic Act No. 11694 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 adopted decentralized processes through implementation of the Revised Organizational Structure, Management Processes and Procedures (ROSMPP) in 2021. It aims to widen the participation of the Constituent Campuses (CCs) 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. 11694 otherwise known as *An Act Declaring The Batangas State University As The National Engineering University And Appropriating Funds Therefor*, provides the authority of the Board of Regents, among others, to wit:

“Sec. 15. Power and Duties of the Board

x x x

(i) Fix the tuition fees and other necessary school charges as the Board may deem proper to impose, after due consultation with the students concerned.

Such fees and charges, including government support and other income generated by the BatStateU, 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 BatStateU.

x x x any income generated and collected by the BatStateU or by its subsidiaries, as well as from the operation of auxiliary services and land grants, shall be retained by the BatStateU and may be disbursed by the Board for instruction, research, extension services or other programs or projects of the BatStateU; 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, building and other infrastructures; development of economic assets, and for expenses necessary for the attainment of its purpose under its approved program of expenditures.”

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 Constituent 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

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

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.

Cash - refers to money (currency) that is readily available for use. This includes petty cash, cash on hand and cash in bank.

Cashier - a person in-charge of the receipts, disbursements and custody of funds

Cash Advance – an advance granted to cashiers, disbursing officers, and accountable officers for salaries and wages, commutable allowances, honoraria, and other lawful expenditures.

Cash Receipts – a transaction pertaining to collection of cash from students, employees and other stakeholders.

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.

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.

Disbursement - a transaction pertaining to payment of cash and checks for lawful expenditures to suppliers, employees and other creditors

Fidelity Bond –a bond secured by an accountable officer from the BTr in compliance with the Public Bonding Law and applicable requirements.

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.

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.

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.

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.

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

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

expenses, training expenses, utility expenses (water and electricity), and repairs and maintenance, among others.

Modified Disbursement System (MDS) – the disbursement system implemented to facilitate effective management of the national government's cash resources, whereby national government agencies/ GOCCs settle their payables through issuance of checks or through direct crediting to bank accounts, chargeable against the account of the Treasurer of the Philippines (TOP /Bureau of the Treasury) being maintained with the head offices of government servicing banks (GSBs).

National Expenditure Program (NEP) – the budget document containing the details of the government's proposed programs submitted to Congress for the review and deliberation of the proposed national budget for the legislation of the annual appropriations measures for the next fiscal year. It serves as the basis of the General Appropriations Bill (GAB), which becomes the General Appropriations Act (GAA) upon enactment.

Payroll – a report of the compensation and other employee benefits, the University should pay to its employees for a specified period of time or on a given date.

Personnel Services (PS) – a provision for the payment of salaries, wages and other compensation of permanent, temporary, contractual, and casual employees of the University.

Petty Cash – an amount granted to duly designated petty cash fund custodians for authorized petty or miscellaneous expenses not exceeding Php 2,000.00, which cannot be conveniently paid through MDS checks or List of Due and Demandable Accounts Payable-Authority to Debit Account (LDDAP-ADA).

Program - a group of activities and projects that contribute to a common particular outcome. A program should have the following: 1) unique expected results or outcomes; 2) a clear target population or client group external to the agency; 3) a defined method of intervention to achieve the desired result; and 4) a clear management structure that defines accountabilities.

Program of Receipts and Expenditures (PRE) – a projected income from tuition fees and other charges, miscellaneous fees, income generating projects, and regular trust fund as well as the projected expenditures of the University in a specific calendar year.

Project Procurement Management Plan (PPMP) – a procurement plan of the specific program, activities and projects (PAPs) of the University. This shall include information on whether the PAPs will be contracted out, implemented by the administration or consigned; the type and objectives of contract to be employed; the extent/size of contract scopes/packages, the procurement methods to be adopted, time schedule for each procurement activity and contract implementation, and estimated budget for the general components of the contract.

Regular Trust Fund (RTF) - fund in which its allotment, utilization and disbursement are governed by a specific law such as NSTP Law, ROTC Law and Journalism Act of 1991.

Reserve Fund – a separate fund or a budget provision set aside to meet unforeseen and unavoidable requirements that may arise during the budget year, like natural disasters and or any fortuitous event which may adversely affect the University and its operations.

Salary - a fixed regular payment, typically paid on a monthly or bi-monthly basis but often expressed as an annual sum.

Savings - refer to such portion or balance of the University allotment for the year, free of any obligation or incumbrance and which are no longer intended for specific/purpose/s and 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.

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.

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

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.

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.

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.

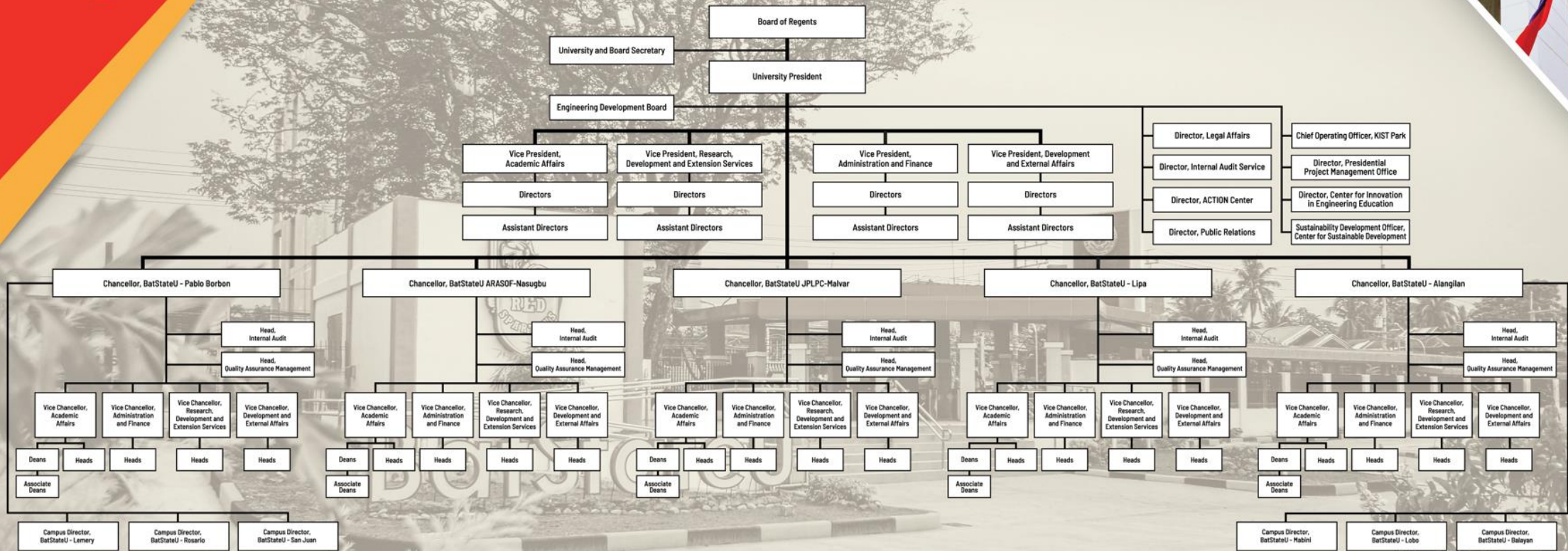
III. ORGANIZATIONAL STRUCTURE



BATANGAS STATE UNIVERSITY

The National Engineering University

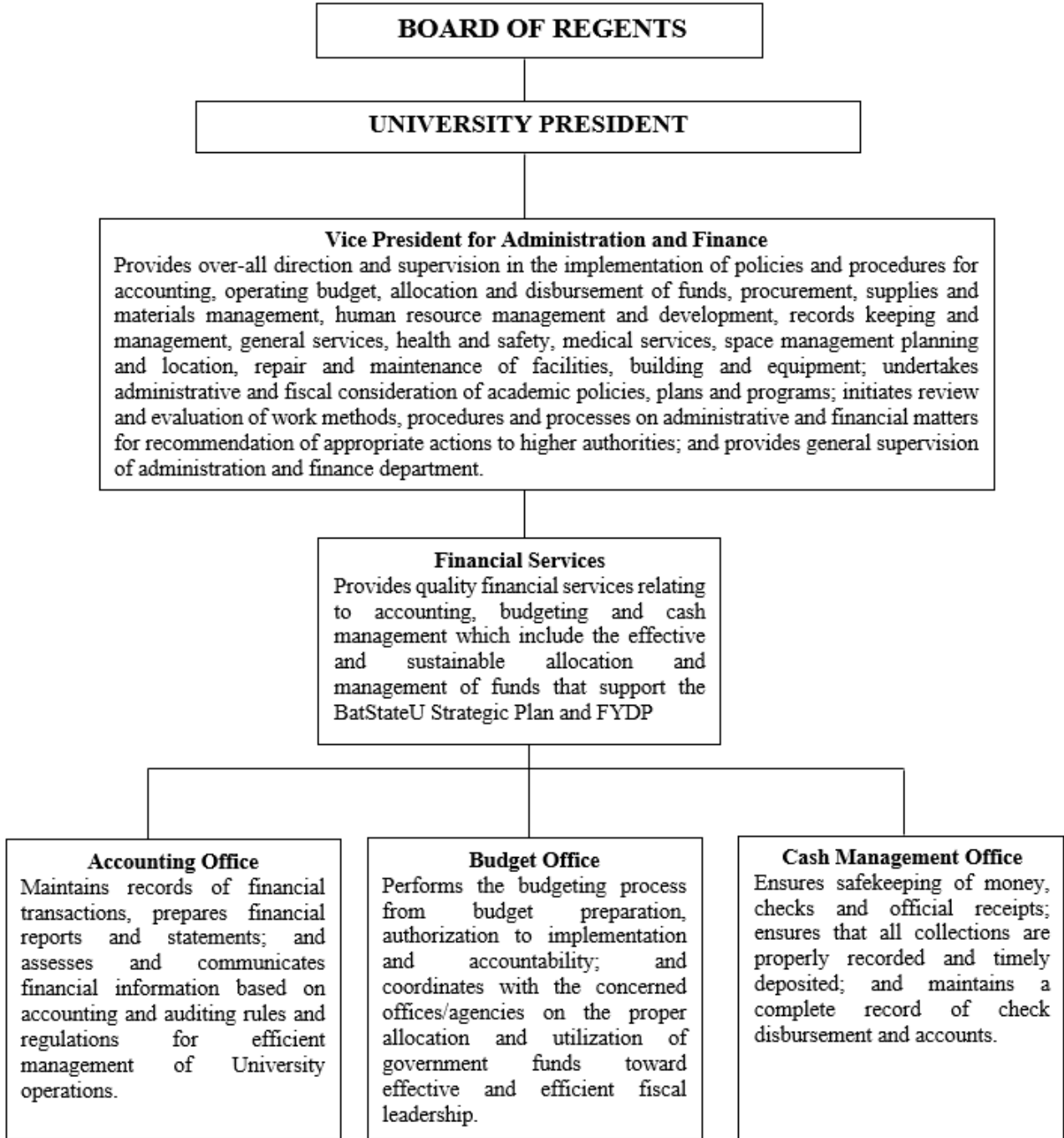
ORGANIZATIONAL STRUCTURE



Revised Organizational Structure approved by the Board of Regents through Resolution No. 77, s. 2022

IV. FUNCTIONAL CHART

OFFICE OF THE DIRECTOR FOR FINANCIAL SERVICES



V. BUDGETING PROCESS

The BatStateU Strategic Plan 2019-2029 and the Five-Year Development Plan (FYDP) 2023-2027 of the University serve 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 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.

Budget Cycle in the Budget Preparation of PRE

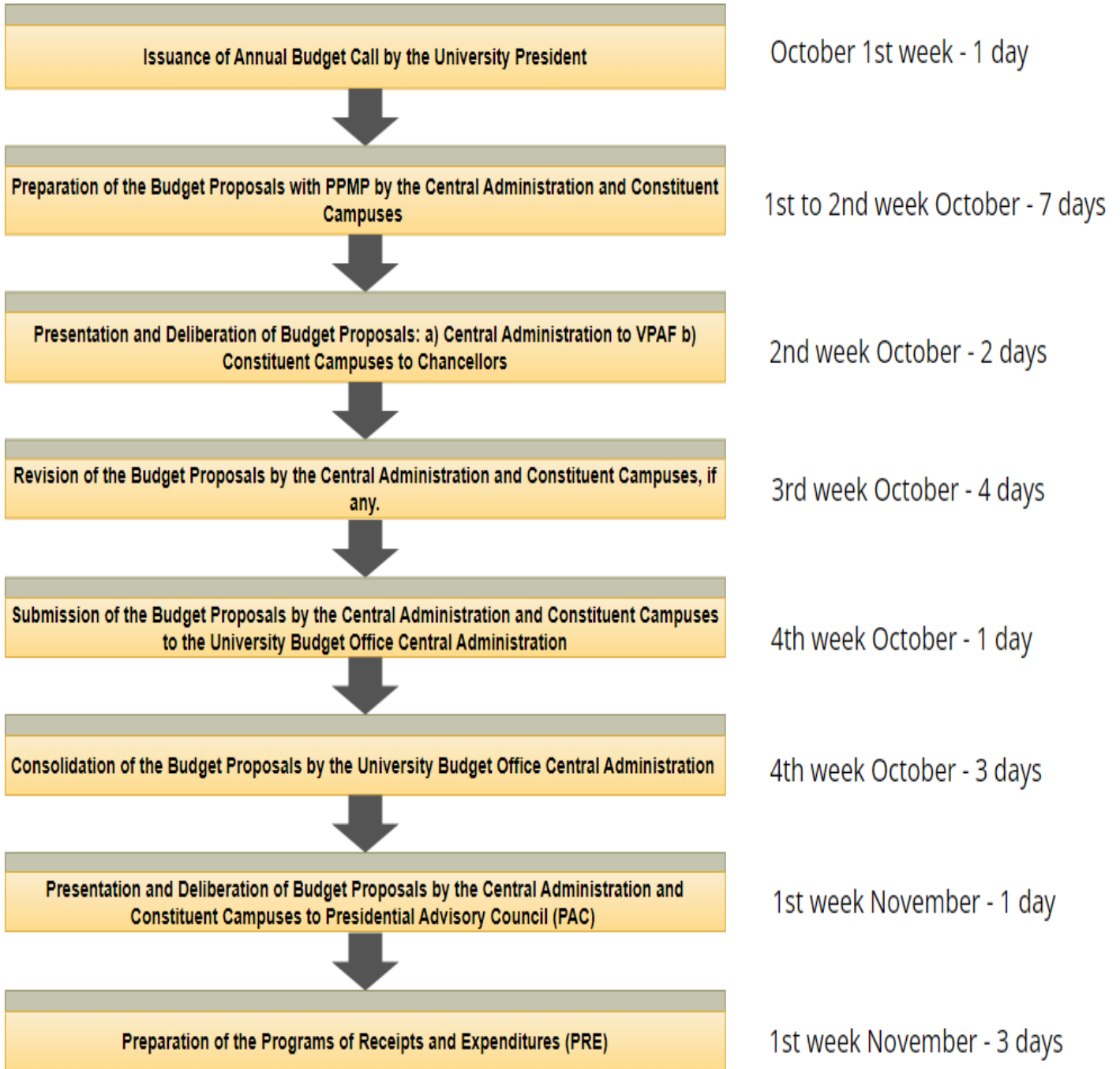


Figure 2. Budget Cycle in the Budget Preparation of PRE

1. Program of Receipts and Expenditures (PRE) - This 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; Midterm – June-July; 1st Semester – August to December)
 3. Projected Income from Qualified 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 Constituent 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 Constituent Campuses, subject to adjustments when circumstances warrant.
- c. The Central Administration and Constituent 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 Constituent 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 Chancellor of each Constituent 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 VPAF
 - 2. Constituent Campuses to Chancellor
- i. The Central Administration and Constituent Campuses shall revise their budget proposals as agreed during deliberation, if any.
- j. The Central Administration and Constituent Campuses shall submit their revise Budget Proposals to the Budget Office-Central Administration for consolidation
- k. The Central Administration and Constituent Campuses shall present their Budget Proposals for deliberation and scrutiny by the PAC.
- l. When necessary adjustments are decided by PAC, 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.

- 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.

Budget Cycle in the Preparation of Supplemental Budget

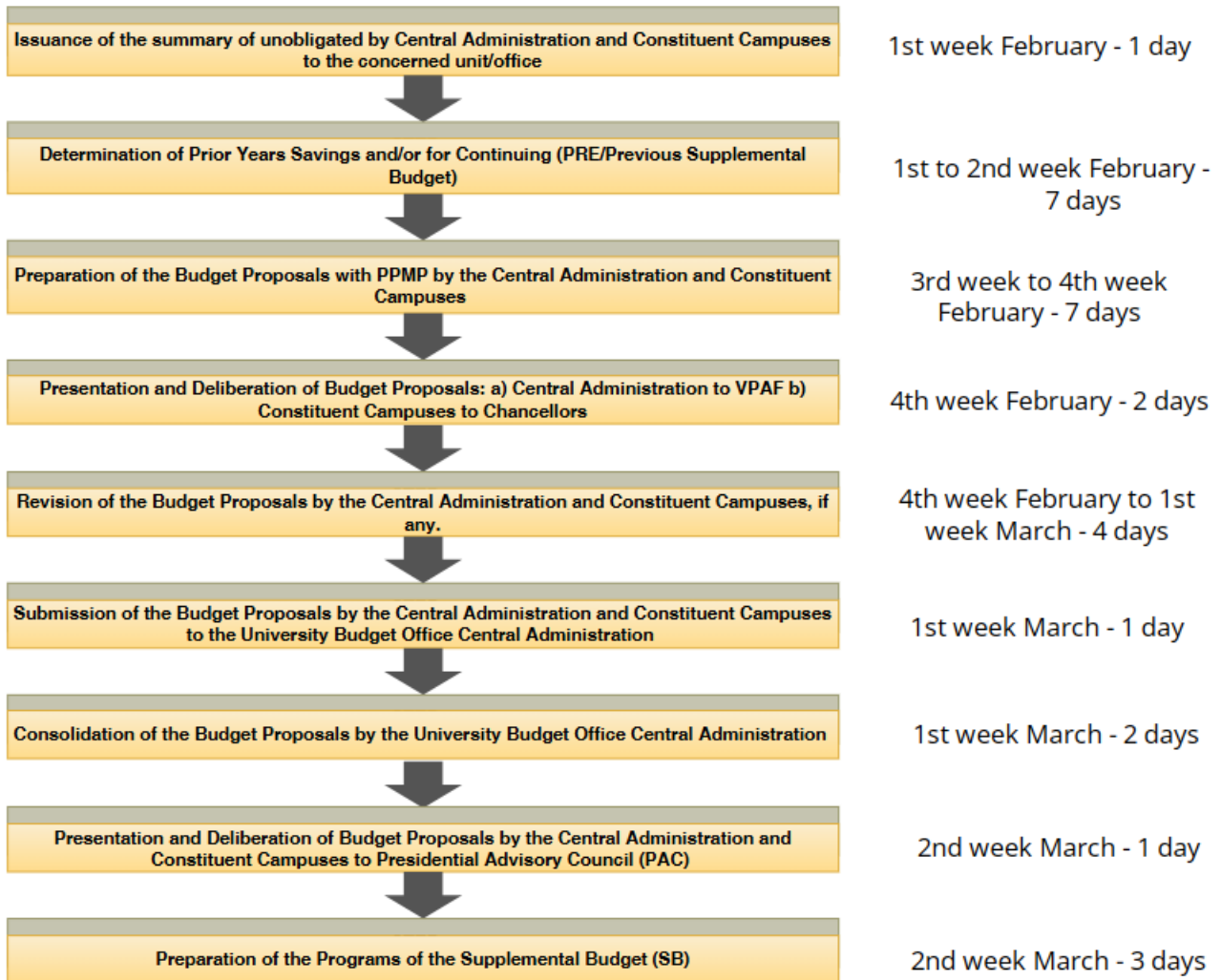


Figure 3. Budget Cycle in the Budget Preparation of SB

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 Constituent 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 Constituent 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 Constituent 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 Constituent 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. Constituent Campuses to Chancellor
- i. The Central Administration and Constituent Campuses shall revise their budget proposals as agreed during deliberation, if any.
- j. The Central Administration and Constituent 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 Constituent Campuses
- l. The Central Administration and Constituent Campuses shall present their Budget Proposals for deliberation and scrutiny by the PAC
- m. When necessary adjustments are decided by PAC, 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 Presidential Advisory Council (PAC), Administrative Council, UAFC 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.

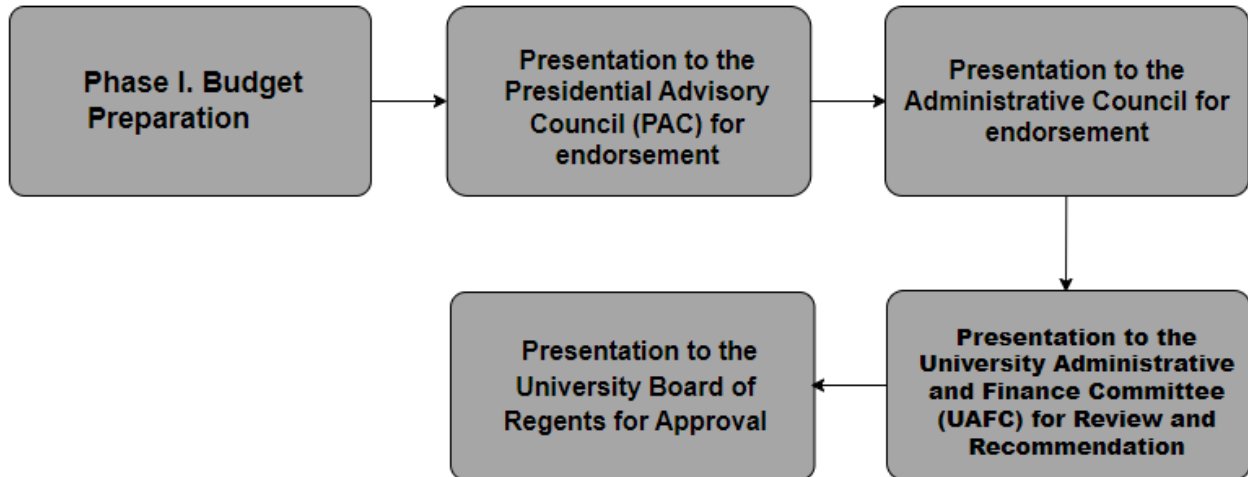


Figure 4: Budget Authorization (Phase II)

Level of Authority

For PRE and SB, PAC 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, PAC 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 Constituent Campuses. For the Constituent Campuses, the release of the Sub-ARO is required for the implementation of their approved budget.

The Central Administration and its Constituent 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.

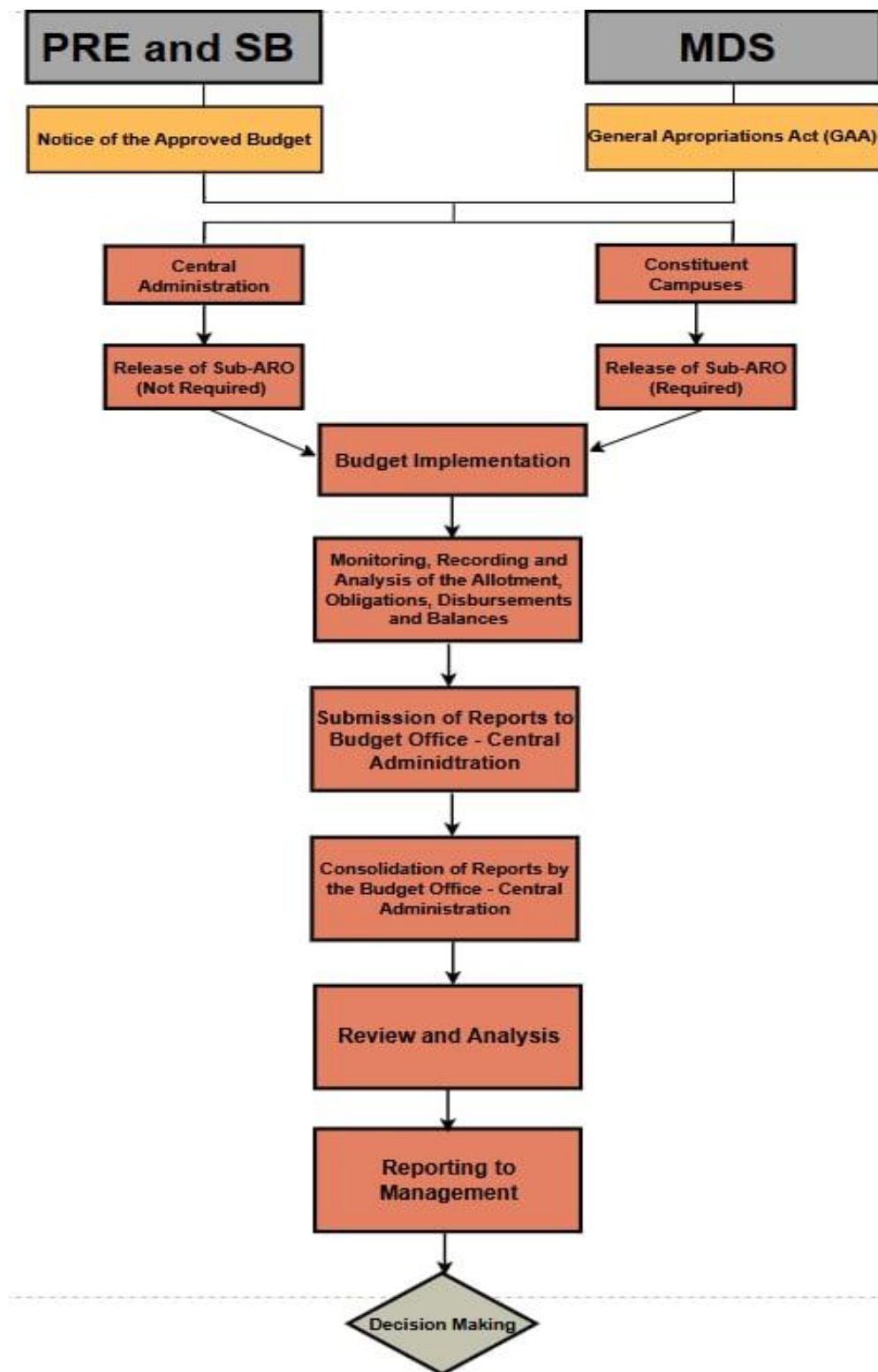


Figure 5: Workflow of the Budget Implementation of Central Administration and Constituent Campuses (PRE, SB and MDS)

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 Constituent 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.

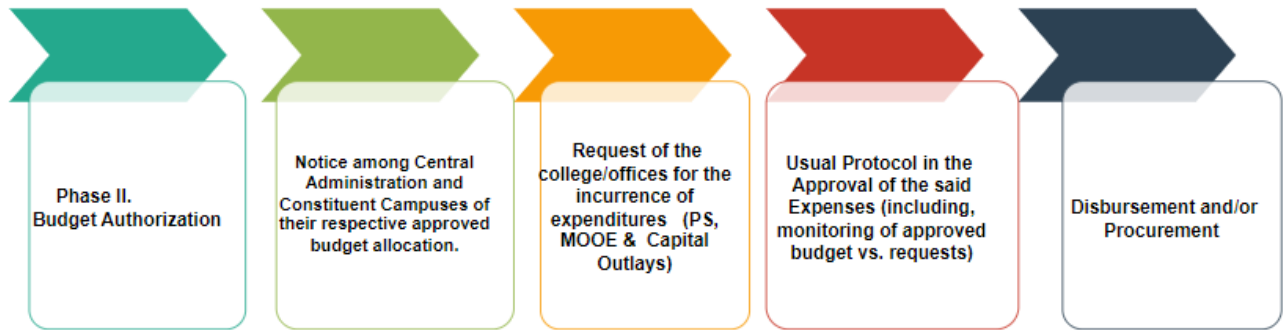


Figure 6: Budget Implementation (Phase III)

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.

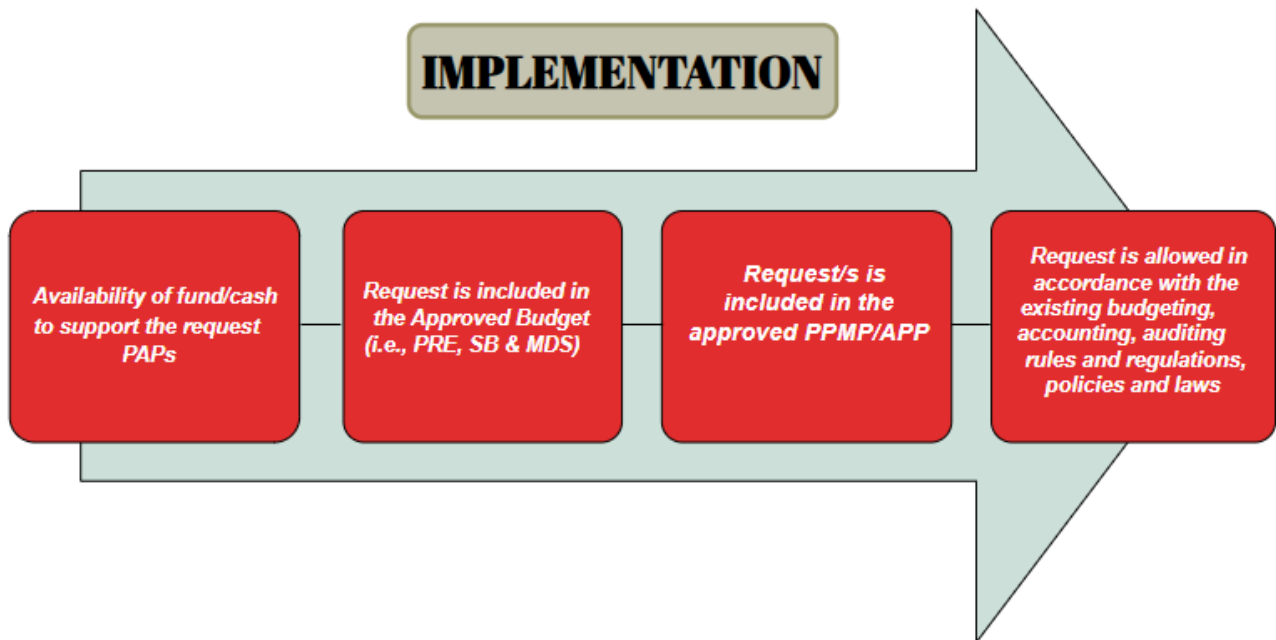


Figure 7: Limitations of Implementation

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 constituent campuses shall be issued upon submission of the Monthly Disbursement Program (MDP) and other related supporting documents approved by the Chancellor. The Authority shall be given by the University President with the recommendation of the VP for Administration and Finance. 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 | Head of Unit/Office | Asst. Director Budget |
| b. Constituent campuses | Head of Unit/Dean | Budget Officer Designate |

- Note that in the extension campus level, since all their administrative and financial transactions shall be processed in the constituent campus where it is attached,
- ORS shall likewise be processed in the said constituent 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 Director for Financial Services, recommending approval by the VP for Administration and Finance 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 constituent campus where it is attached, Sub-ARO shall be under the said constituent 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 50 million pesos as per BOR Res. No. 51, s. 2023.

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 and by the Supply and Property Office (Central Administration and Constituent Campuses). All constituent campuses must submit their reports to the Central Administration for the preparation of the university-wide budget.

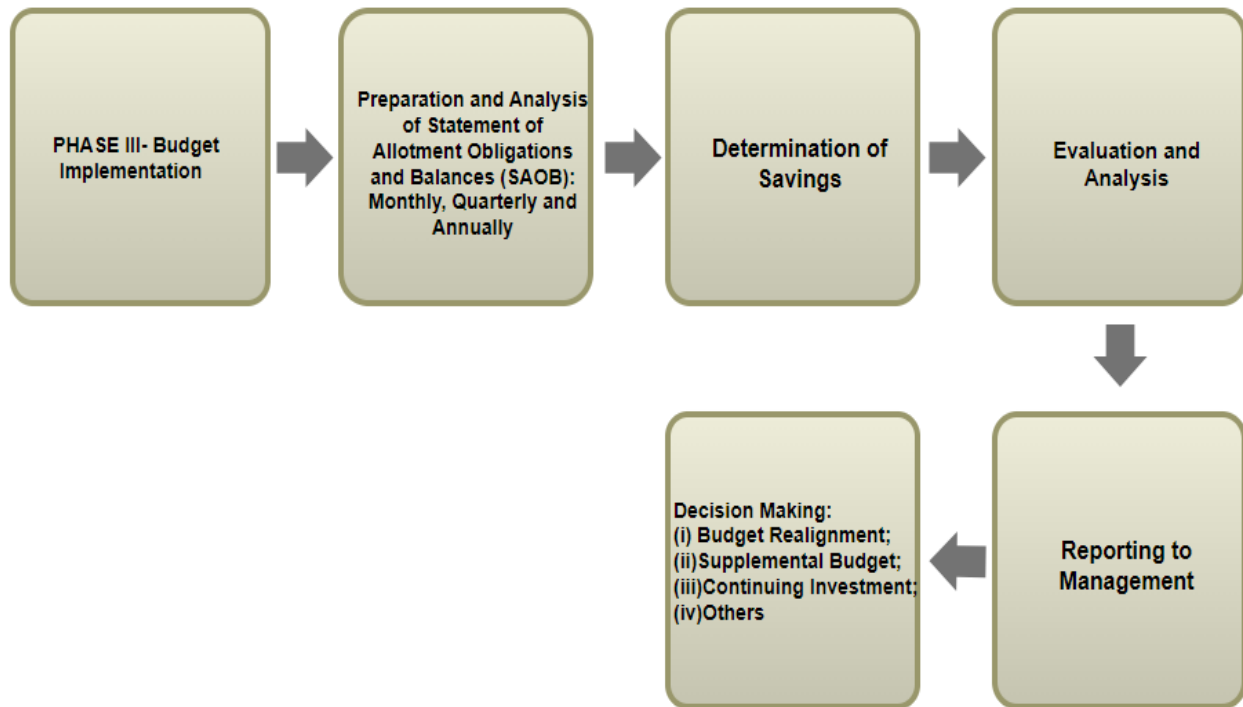


Figure 8: Accountability of the Budget Office (Monitoring of Allotment, Obligations and Balances)

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 Office's 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 Cash Management 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 Cash Management 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 Cash Management 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 Cash Management Office remains an essential component of the university's administrative framework.

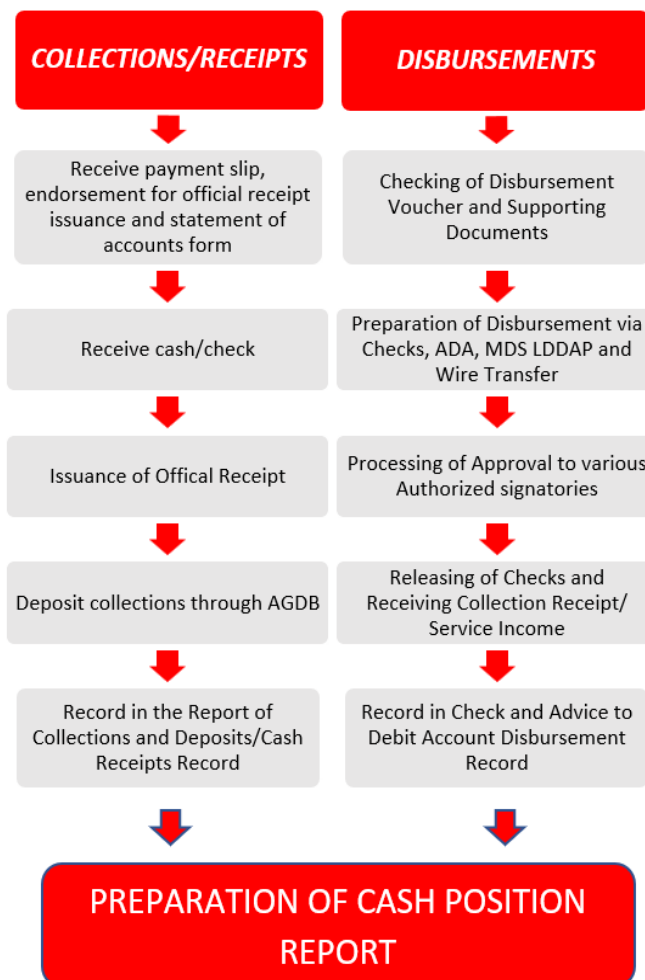


Figure 9: Workflow of Cash Management Process and Reporting of Central Administration and Constituent Campuses

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 Cash Management 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.
- d. 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.
- e. 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) - payment of bidding documents/performance security
 - iii. Food Innovation Center Statement of Accounts Form
 - iv. Likha Fablab Service Request Form
 - v. Material Testing Services Request Form
 - vi. Office of the Auxiliary Services Statement of Account
 - vii. Analytical Research Center Statement of Account Form
 - viii. Letter of Endorsement for fund transfers (ex. funds from External Agencies)
- b. Accepts payment
- c. Issues Official Receipt

3. Collections for Constituent 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) – 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 Cash Management Office
 - ii. Through On-coll deposit to BatStateU Landbank Account
 - iii. Through online: Log on to <https://epaymentportal.landbank.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 Constituent 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 Cash Management 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 Cash Management 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 Cash Management Office.
- a. Verify the amount spent by the client through validating the Official Receipt attached. If the request exceeds Php2,000.00, it will not be acknowledged for it has to be processed via reimbursement through 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 Cash Management 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 Cash Management 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 Cash Management 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 | |
| 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 P2,000.00 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 disbursements;

- 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;
- vi. Narrative report on trip undertaken/Report on Participation;
- vii. OR in case of refund of excess cash advance;
- viii. CTC; and
- ix. 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 BatStateU and may be disbursed by the 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 officer concerned.
- 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:

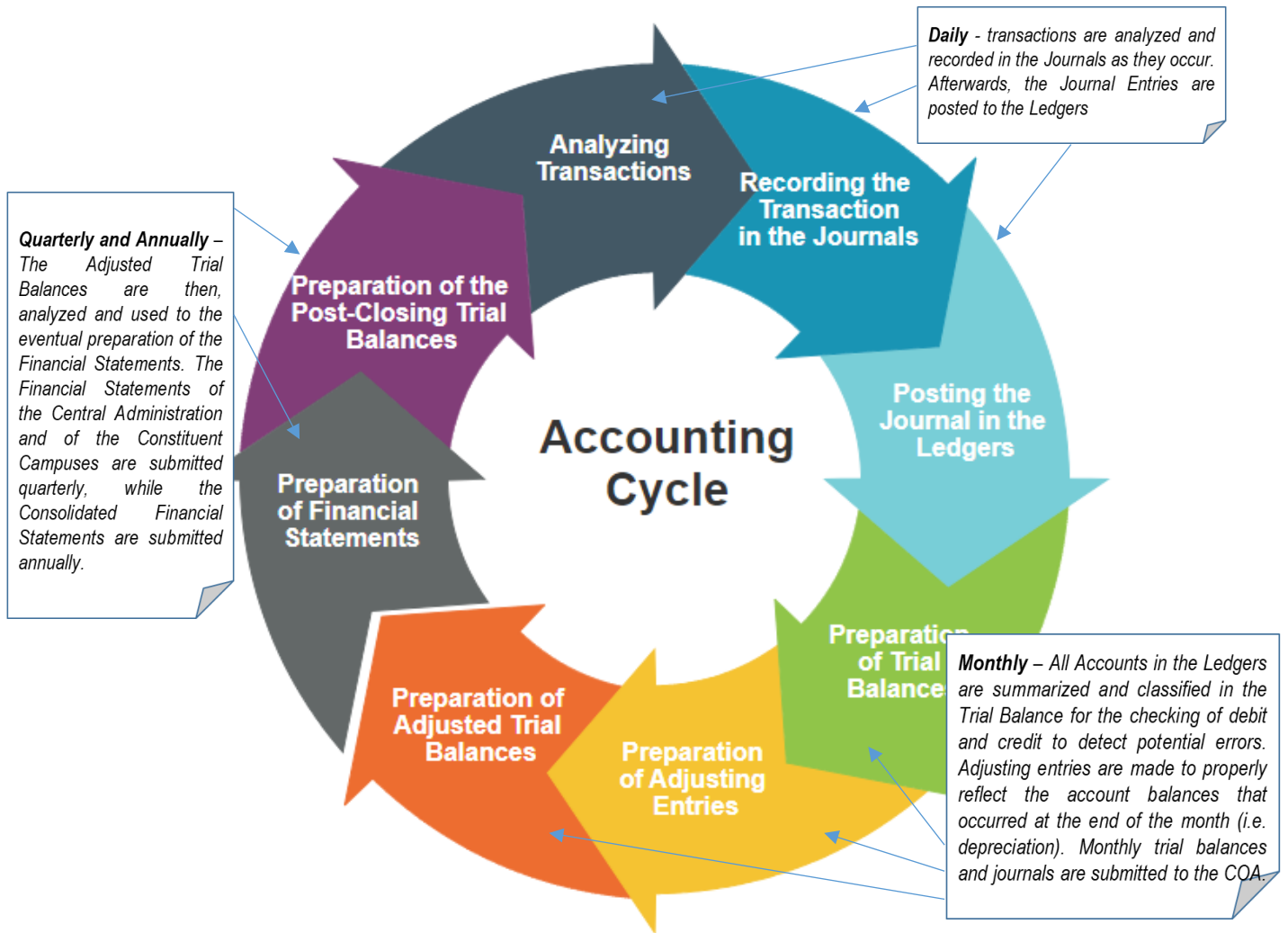


Figure 10: The Accounting Cycle

- 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.
- 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:
 - General Journal
 - Cash Receipts Journal
 - Cash Disbursements Journal
 - Check Disbursements Journal
 - 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.
- 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 Accounting 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 Constituent 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 Constituent 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 Constituent Campuses are required to submit quarterly financial statements to COA on the 10th day following the end of the quarter. At year-end, the Constituent 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 Constituent 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 Chancellor (for Constituent 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 (GPFs) 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 GPFs 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 | Within 30 days after the end of each quarter | Compliance to COA and DBM requirements | DBM and COA |

| | | | |
|---|--|--|-------------|
| Expenditures (SAAODBOE) - FAR Nzo. 1-A | | | |
| 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 No. 2-A | Within 30 days after the end of each quarter | Compliance to COA and DBM requirements | DBM and COA |
| 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 Congress |
| 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 |

Cash Management 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 collections and deposits to an AGDB | Accounting office, COA |
| Abstract of Daily Collection | a day after the collections and deposits were made | To record collections and 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 Checks Issued | 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 month | To monitor the cash advance balance | Accounting office, COA |
| 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 Cash Fund 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. | Cash Management 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. | Cash Management 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 <i>(Central Administration)</i> | 14th day of 2nd month following the end of the fiscal year. | To report on the annual financial position and performance of the University | Management and COA |
| Annual Financial Statements and Trial Balances <i>(Constituent Campuses)</i> | 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 results.

C. The Internal Audit Unit (IAU)

Batangas 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:

- unmet projected income from tuition and other charges
- potential liabilities (e.g., money claims, damages)
- failure to secure adequate external funding support
- adverse economic conditions (e.g., interest rates, economic downturn)
- loss of funding due to factors beyond the control of the University
- delayed implementation or completion of projects due to calamities, disaster and other causes
- COA disallowances
- breach of contracts
- low revenues generated from income-generating projects
- increased project cost due to unforeseen events

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. 11694 or *An Act Declaring The Batangas State University As The National Engineering University 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. 172, S. 2020
- 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 BatStateU 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 Administrative 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 Advances.*

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 constituent 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 processes;
- i. Perform other functions as may be assigned by the higher authorities

2. Cash Management Office

The Cash Management 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 constituent 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 BatStateU 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.

C. FORMS

BUDGET OFFICE FORMS

| | | | | | | | |
|---|--|-----------------------|---|--|------------------------|-------------|--------------------|
|  | Reference No. : BatStateU-FO-BUD-01 | | Effectivity Date: May 18, 2022 | | Revision No. 02 | | |
| | OBLIGATION REQUEST AND STATUS Batangas State University The National Engineering University Central Administration | | | Serial No. Date: 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 | |
| | | | (a) | (b) | (c) | Not yet Due | Due and Demandable |
| | | | | | | (a-b) | (b-c) |
| TOTALS | | | | | | | |

STATEMENT OF APPROPRIATIONS, ALLOTMENTS, OBLIGATIONS, DISBURSEMENTS AND BALANCES
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 | 2nd Quarter | 3rd Quarter | 4th Quarter | Total | 1st Quarter | 2nd Quarter | 3rd Quarter | 4th Quarter | Total | Unreleased Appropriations | Unobligated Allotments | Unpaid Obligations (15-20) = (23+24) | |
| | | | | | | | | | | Ending March 31 | Ending June 30 | Ending Sept. 30 | Ending Dec. 31 | | Ending March 31 | Ending June 30 | Ending Sept. 30 | Ending Dec. 31 | | | | 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 | | | | | | | | | | | | | | | | | | | | | | | |
| <i>General Administration and Support</i> | | | | | | | | | | | | | | | | | | | | | | | |
| <i>General Management and Supervision</i> | | | | | | | | | | | | | | | | | | | | | | | |
| <i>Activity</i> | | | | | | | | | | | | | | | | | | | | | | | |
| <i>PS</i> | | | | | | | | | | | | | | | | | | | | | | | |
| <i>MOOE</i> | | | | | | | | | | | | | | | | | | | | | | | |
| <i>FinEx (if applicable)</i> | | | | | | | | | | | | | | | | | | | | | | | |
| <i>CO</i> | | | | | | | | | | | | | | | | | | | | | | | |
| <i>Sub-Total, General Administration and Support</i> | | | | | | | | | | | | | | | | | | | | | | | |
| <i>PS</i> | | | | | | | | | | | | | | | | | | | | | | | |
| <i>MOOE</i> | | | | | | | | | | | | | | | | | | | | | | | |
| <i>FinEx (if applicable)</i> | | | | | | | | | | | | | | | | | | | | | | | |
| <i>CO</i> | | | | | | | | | | | | | | | | | | | | | | | |
| <i>Support to Operations</i> | | | | | | | | | | | | | | | | | | | | | | | |
| <i>Activity</i> | | | | | | | | | | | | | | | | | | | | | | | |
| <i>PS</i> | | | | | | | | | | | | | | | | | | | | | | | |
| <i>MOOE</i> | | | | | | | | | | | | | | | | | | | | | | | |
| <i>FinEx (if applicable)</i> | | | | | | | | | | | | | | | | | | | | | | | |
| <i>CO</i> | | | | | | | | | | | | | | | | | | | | | | | |
| <i>...continue down to the last Activity</i> | | | | | | | | | | | | | | | | | | | | | | | |
| <i>Locally-Funded Project(s)</i> | | | | | | | | | | | | | | | | | | | | | | | |
| <i>Project</i> | | | | | | | | | | | | | | | | | | | | | | | |
| <i>PS</i> | | | | | | | | | | | | | | | | | | | | | | | |
| <i>MOOE</i> | | | | | | | | | | | | | | | | | | | | | | | |
| <i>FinEx (if applicable)</i> | | | | | | | | | | | | | | | | | | | | | | | |
| <i>CO</i> | | | | | | | | | | | | | | | | | | | | | | | |
| <i>...continue down to the last Project</i> | | | | | | | | | | | | | | | | | | | | | | | |
| <i>Foreign-Assisted Project(s)</i> | | | | | | | | | | | | | | | | | | | | | | | |
| <i>Project</i> | | | | | | | | | | | | | | | | | | | | | | | |
| <i>PS</i> | | | | | | | | | | | | | | | | | | | | | | | |
| <i>MOOE</i> | | | | | | | | | | | | | | | | | | | | | | | |
| <i>FinEx (if applicable)</i> | | | | | | | | | | | | | | | | | | | | | | | |
| <i>CO</i> | | | | | | | | | | | | | | | | | | | | | | | |
| <i>...continue down to the last Project</i> | | | | | | | | | | | | | | | | | | | | | | | |
| <i>Sub-Total, Support to Operations</i> | | | | | | | | | | | | | | | | | | | | | | | |
| <i>PS</i> | | | | | | | | | | | | | | | | | | | | | | | |
| <i>MOOE</i> | | | | | | | | | | | | | | | | | | | | | | | |
| <i>FinEx (if applicable)</i> | | | | | | | | | | | | | | | | | | | | | | | |
| <i>CO</i> | | | | | | | | | | | | | | | | | | | | | | | |

STATEMENT OF APPROPRIATIONS, ALLOTMENTS, OBLIGATIONS, DISBURSEMENTS AND BALANCES
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 | |
| 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 | | | | | | | | | | | | | | | | | | | | | | | | |

STATEMENT OF APPROPRIATIONS, ALLOTMENTS, OBLIGATIONS, DISBURSEMENTS AND BALANCES
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 | 2nd Quarter | 3rd Quarter | 4th Quarter | Total | 1st Quarter | 2nd Quarter | 3rd Quarter | 4th Quarter | Total | Unreleased Appropriations | Unobligated Allotments | Unpaid Obligations (15-20) = (23+24) | |
| | | | | | | | | | | Ending March 31 | Ending June 30 | Ending Sept. 30 | Ending Dec. 31 | | 15=(11+12+13+14) | Ending March 31 | Ending June 30 | Ending Sept. 30 | | | | Ending Dec. 31 | 20=(16+17+18+19) |
| 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 | | | | | | | | | | | | | | | | | | | | | | | |
| <i>RLIP</i> | | | | | | | | | | | | | | | | | | | | | | | |
| PS | | | | | | | | | | | | | | | | | | | | | | | |
| <i>Special Account in the General Fund (Please specify)</i> | | | | | | | | | | | | | | | | | | | | | | | |
| 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) | | | | | | | | | | | | | | | | | | | | | | | |
| <i>MPBF</i> | | | | | | | | | | | | | | | | | | | | | | | |
| PS | | | | | | | | | | | | | | | | | | | | | | | |
| MOOE | | | | | | | | | | | | | | | | | | | | | | | |
| <i>PGF (Pension Benefits)</i> | | | | | | | | | | | | | | | | | | | | | | | |
| PS | | | | | | | | | | | | | | | | | | | | | | | |
| MOOE | | | | | | | | | | | | | | | | | | | | | | | |
| <i>Budgetary Support to GOCCs (for BTR use only)</i> | | | | | | | | | | | | | | | | | | | | | | | |
| 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: | | | | | | | | | | | | | | | | | | | | | | | |
| _____ Budget Officer | | | | | | | | | | | | | | | | | | | | | | | |
| Date: _____ | | | | | | | | | | | | | | | | | | | | | | | |
| Certified Correct: | | | | | | | | | | | | | | | | | | | | | | | |
| _____ Chief Accountant | | | | | | | | | | | | | | | | | | | | | | | |
| Date: _____ | | | | | | | | | | | | | | | | | | | | | | | |
| Recommending Approval by: | | | | | | | | | | | | | | | | | | | | | | | |
| _____ Director of Financial Management Service (FMS) or Equivalent | | | | | | | | | | | | | | | | | | | | | | | |
| Date: _____ | | | | | | | | | | | | | | | | | | | | | | | |
| Approved By: | | | | | | | | | | | | | | | | | | | | | | | |
| _____ Agency/Entity Head or Authorized Representative | | | | | | | | | | | | | | | | | | | | | | | |
| 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.

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=[(8+(-)7)-(-)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 | | | | | | | | | | | | | | | | | | | | | | | | |
| Travelling Expenses | | | | | | | | | | | | | | | | | | | | | | | | |
| Traveling Expenses-Local | 5020100000 | | | | | | | | | | | | | | | | | | | | | | | |
| Traveling Expenses-Foreign | 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... | | | | | | | | | | | | | | | | | | | | | | | | |

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 | |
| Capital Outlays | | | | | | | | | | | | | | | | | | | | | | | | |
| Property, Plant and Equipment Outlay | | | | | | | | | | | | | | | | | | | | | | | | |
| Buildings and Other Structures Outlay | | | | | | | | | | | | | | | | | | | | | | | | |
| Buildings | 5060404000 | | | | | | | | | | | | | | | | | | | | | | | |
| School Buildings | 5060404001 | | | | | | | | | | | | | | | | | | | | | | | |
| Hospitals and Health Centers | 5060404002 | | | | | | | | | | | | | | | | | | | | | | | |
| Markets | 5060404003 | | | | | | | | | | | | | | | | | | | | | | | |
| Machinery and Equipment Outlay | 5060404004 | | | | | | | | | | | | | | | | | | | | | | | |
| Machinery | 5060405000 | | | | | | | | | | | | | | | | | | | | | | | |
| Office Equipment | 5060405001 | | | | | | | | | | | | | | | | | | | | | | | |
| Information and Communications Technology Equipment | 5060405002 | | | | | | | | | | | | | | | | | | | | | | | |
| 5060405003 | 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.

List of Allotments and Sub-Allotments
As at the quarter ending _____, 20__

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

| | |
|--|-----------------------------|
| | Current Year Appropriations |
| | Continuing Appropriations |
| | Supplemental 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)

| 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 | | | | | | | | | | | | | | | | | |

| | | |
|---|---|--|
| <p>Certified Correct:</p> <p>_____</p> <p><i>Budget Officer</i></p> <p>Date: _____</p> | <p>Recommending Approval:</p> <p>_____</p> <p><i>Director of Financial Management Service (FMS) or Equivalent</i></p> <p>Date: _____</p> | <p>Approved By:</p> <p>_____</p> <p><i>Agency/Entity Head or Authorized Representative</i></p> <p>Date: _____</p> |
|---|---|--|

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 |
| 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 | | | | | | | | | | | | | | | | | |

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 | | | | | | | | | | | | | | | | | |

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 |
| 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 | | | | | | | | | | | | | | | | | |

**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 | |
| 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 | | | | | | | | | | | | | | | | | | |
| <i>Continue down to the last object of expenditure...</i> | | | | | | | | | | | | | | | | | | |
| 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 | | | | | | | | | | | | | | | | | | |
| <i>Continue down to the last object of expenditure...</i> | | | | | | | | | | | | | | | | | | |

**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) | |
| 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 | | | | | | | | | | | | | | | | |
| <i>Continue down to the last object of expenditure...</i> | | | | | | | | | | | | | | | | | |
| 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 | | | | | | | | | | | | | | | | |
| <i>(sample object of expenditure only)</i> | | | | | | | | | | | | | | | | | |
| <i>Continue down to the last object of expenditure...</i> | | | | | | | | | | | | | | | | | |
| GRAND TOTAL | | | | | | | | | | | | | | | | | |
| Certified Correct: | Certified Correct: | Recommending Approval: | | | | | Approved By: | | | | | | | | | | |
| _____ | _____ | _____ | | | | | _____ | | | | | | | | | | |
| <i>Budget Officer</i> | <i>Chief Accountant</i> | <i>Director of Financial Management Service (FMS) or Equivalent</i> | | | | | <i>Agency Head or Authorized Representative</i> | | | | | | | | | | |
| 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) | (5) | (6) | | (7) | (8) | (9) | (10) | | (11) | (12) | (13) | (14) | |
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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 |
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REGISTRY OF ALLOTMENTS, OBLIGATIONS AND DISBURSEMENTS

MAINTENANCE AND OTHER OPERATING EXPENSES

For the year _____

Entity Name: _____

Fund Cluster : _____

Legal Basis : _____

MFO/PAP : _____

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 |
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**REGISTRY OF ALLOTMENTS, OBLIGATIONS AND DISBURSEMENTS
CAPITAL OUTLAYS**

For the year _____

Entity Name: _____

Fund Cluster : _____

Legal Basis : _____

MFO/PAP : _____

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 |
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**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 |
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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 | Unused Budgeted Amount | Disbursements | Unpaid Utilization | |
|------|-----------|---------------|--------------------------------------|-----------------|-------------|---------------------------|---------------|-----------------------|-------------------------------|
| | Date | Serial Number | | | | | | Due and Demandable | Not Yet Due and Demandable |
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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 | Unused Budgeted Amount | Disbursements | Unpaid Utilization | |
|------|-----------|---------------|--------------------------------------|-----------------|-------------|---------------------------|---------------|-----------------------|-------------------------------|
| | Date | Serial Number | | | | | | Due and Demandable | Not Yet Due and Demandable |
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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 | |
| I. Budget Year / Appropriations | | | | | | | | | | | | | | | | |
| Regular Program | | | | | | | | | | | | | | | | |
| <i>General Administration and Support</i> | | | | | | | | | | | | | | | | |
| General Management and Supervision | | | | | | | | | | | | | | | | |
| Activity | | | | | | | | | | | | | | | | |
| PS | | | | | | | | | | | | | | | | |
| MOOE | | | | | | | | | | | | | | | | |
| Fin Exp.(if applicable) | | | | | | | | | | | | | | | | |
| CO | | | | | | | | | | | | | | | | |
| <i>Support to Operations</i> | | | | | | | | | | | | | | | | |
| Activity | | | | | | | | | | | | | | | | |
| PS | | | | | | | | | | | | | | | | |
| MOOE | | | | | | | | | | | | | | | | |
| Fin Exp.(if applicable) | | | | | | | | | | | | | | | | |
| CO | | | | | | | | | | | | | | | | |
| <i>Operations</i> | | | | | | | | | | | | | | | | |
| Program | | | | | | | | | | | | | | | | |
| Sub-Program | | | | | | | | | | | | | | | | |
| Activity | | | | | | | | | | | | | | | | |
| PS | | | | | | | | | | | | | | | | |
| MOOE | | | | | | | | | | | | | | | | |
| Fin Exp.(if applicable) | | | | | | | | | | | | | | | | |
| CO | | | | | | | | | | | | | | | | |
| ...continue down to the last PAP | | | | | | | | | | | | | | | | |
| Projects | | | | | | | | | | | | | | | | |
| <i>Locally-Funded Project(s)</i> | | | | | | | | | | | | | | | | |
| Project | | | | | | | | | | | | | | | | |
| PS | | | | | | | | | | | | | | | | |
| MOOE | | | | | | | | | | | | | | | | |
| Fin Exp.(if applicable) | | | | | | | | | | | | | | | | |
| CO | | | | | | | | | | | | | | | | |
| ...continue down to the last Project | | | | | | | | | | | | | | | | |
| <i>Foreign-Assisted Project(s)</i> | | | | | | | | | | | | | | | | |
| 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 | | | | | | | | | | | | | | | | |

FY _____ FINANCIAL PLAN
(In Thousand Pesos)

Annex A - BED No. 1

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 | | | | | | | | | | | | | | | | |
| <i>General Administration and Support</i> | | | | | | | | | | | | | | | | |
| <i>General Management and Supervision</i> | | | | | | | | | | | | | | | | |
| <i>Activity</i> | | | | | | | | | | | | | | | | |
| PS | | | | | | | | | | | | | | | | |
| MOOE | | | | | | | | | | | | | | | | |
| Fin Exp.(if applicable) | | | | | | | | | | | | | | | | |
| CO | | | | | | | | | | | | | | | | |
| <i>Support to Operations</i> | | | | | | | | | | | | | | | | |
| <i>Activity</i> | | | | | | | | | | | | | | | | |
| PS | | | | | | | | | | | | | | | | |
| MOOE | | | | | | | | | | | | | | | | |
| Fin Exp.(if applicable) | | | | | | | | | | | | | | | | |
| CO | | | | | | | | | | | | | | | | |
| <i>Operations</i> | | | | | | | | | | | | | | | | |
| <i>Program</i> | | | | | | | | | | | | | | | | |
| <i>Sub-Program</i> | | | | | | | | | | | | | | | | |
| <i>Activity</i> | | | | | | | | | | | | | | | | |
| 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 | | | | | | | | | | | | | | | | |
| <i>General Administration and Support</i> | | | | | | | | | | | | | | | | |
| <i>General Management and Supervision</i> | | | | | | | | | | | | | | | | |
| <i>Activity</i> | | | | | | | | | | | | | | | | |
| PS | | | | | | | | | | | | | | | | |
| MOOE | | | | | | | | | | | | | | | | |
| Fin Exp.(if applicable) | | | | | | | | | | | | | | | | |
| CO | | | | | | | | | | | | | | | | |
| <i>Support to Operations</i> | | | | | | | | | | | | | | | | |
| <i>Activity</i> | | | | | | | | | | | | | | | | |
| PS | | | | | | | | | | | | | | | | |
| MOOE | | | | | | | | | | | | | | | | |
| Fin Exp.(if applicable) | | | | | | | | | | | | | | | | |
| CO | | | | | | | | | | | | | | | | |
| <i>Operations</i> | | | | | | | | | | | | | | | | |
| <i>Program</i> | | | | | | | | | | | | | | | | |
| <i>Sub-Program</i> | | | | | | | | | | | | | | | | |
| <i>Activity</i> | | | | | | | | | | | | | | | | |
| PS | | | | | | | | | | | | | | | | |
| MOOE | | | | | | | | | | | | | | | | |
| Fin Exp.(if applicable) | | | | | | | | | | | | | | | | |
| CO | | | | | | | | | | | | | | | | |
| ...continue down to the last PAP | | | | | | | | | | | | | | | | |

FY _____ FINANCIAL PLAN
(In Thousand Pesos)

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

| Particulars 1 | UACS CODE 2 | Current Year's Obligations | | | Budget Year Obligation Program | | | | | | | | | | |
|--|----------------|--------------------------------|-------------------------------|----------------|---|-----------------------|---------|---------|----------|---|-----------------------------------|----------|----------|----------|-----------------------------|
| | | Actual Jan. 1-Sept. 30 3 | Estimate Oct.1-Dec.31 4 | Total 5=3+4 | TOTAL 6=11+16 | COMPREHENSIVE RELEASE | | | | | FOR LATER RELEASE (Negative List) | | | | |
| | | | | | | Q1 7 | Q2 8 | Q3 9 | Q4 10 | Sub-Total 11=7+8+9+10 | Q1 12 | Q2 13 | Q3 14 | Q4 15 | Sub-Total 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: | | | | | In coordination with: | | | | | Approved By: | | | | | |
| _____ Financial Services Head/Budget Officer | | | | | _____ Planning Head/Planning Officer | | | | | _____ Agency Head/Department Secretary | | | | | |
| Date: _____ | | | | | Date: _____ | | | | | Date: _____ | | | | | |

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

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 | | | | | | | | | | | | | | | | | | | | | | |

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: _____

Prepared By: _____

Approved By: _____

Budget Officer

Accountant *

Agency Head/Department Secretary

Date: _____

Date: _____

Date: _____



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 | P 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 | | | P 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 allotted. | | | |
| Prepared by: | Reviewed by: | Recommending Approval: | Approved by: |
| Name | Name | Name | Name |
| Budget Officer/Next-in-rank | Director for Financial Service | VP for Administration and Finance | University President |
| Position/Authorize Representative | Director for Financial Service | VP for Administration and Finance | University President |
| Date: | Date: | Date: | Date: |
| Page _ of _ page(s) | | SRO No.: | |
| | | Date of Issue: | |



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 | P 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 | | | P 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 allotted. | | | |
| Prepared by: | Reviewed by: | Recommending Approval: | Approved by: |
| Name | Name | Name | Name |
| Budget Officer/Next-in-rank | Director for Financial Services | VP for Administration and Finance | University President |
| Position/Authorize Representative | | | |
| Date: | Date: | Date: | Date: |
| Page _ of _ page(s) | | SRO No.: | |
| | | Date of Issue: | |



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 allotted. | | | | |
| Prepared by: | Reviewed by: | Recommending Approval: | Approved by: | |
| Name | Name | Name | Name | |
| Budget Officer/Next-in-rank | Director for Financial Services | VP for Administration and Finance | University President | |
| Position/Authorize Representative | | | | |
| 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 xxxx, 2021
SIF / Fund 164

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



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:

Recommended by:

Name
Designation

Name
Designation

Approved by:

NAME
President/Chancellor

Leading Innovations, Transforming Lives, Building the Nation



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. 1168/1987

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

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:

Leading Innovations, Transforming Lives, Building the Nation



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

Leading Innovations, Transforming Lives, Building the Nation

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.: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;">Particulars</th> <th style="width: 15%;">Quantity</th> <th style="width: 15%;">Unit Price:</th> <th style="width: 10%;">Total</th> </tr> </thead> <tbody> <tr> <td>Machine Utilization</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Material Used</td> <td></td> <td></td> <td></td> </tr> <tr> <td> </td> <td></td> <td></td> <td></td> </tr> <tr> <td> </td> <td></td> <td></td> <td></td> </tr> <tr> <td> </td> <td></td> <td></td> <td></td> </tr> <tr> <td> </td> <td></td> <td></td> <td></td> </tr> <tr> <td> </td> <td></td> <td></td> <td></td> </tr> <tr> <td> </td> <td></td> <td></td> <td></td> </tr> <tr> <td> </td> <td></td> <td></td> <td></td> </tr> <tr> <td colspan="3" style="text-align: right;">TOTAL (Php):</td> <td></td> </tr> </tbody> </table> | | | | Particulars | Quantity | Unit Price: | Total | Machine Utilization | | | | Material Used | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | TOTAL (Php): | | | |
| Particulars | Quantity | Unit Price: | Total | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Machine Utilization | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Material Used | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| 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 |
| <i>Kindly review the statement carefully and report any discrepancy to us immediately, otherwise, this is considered correct.</i> | | | |
| 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: <i>(To be filled-out by MTCC Staff)</i> | |
| Service Request(s): <input type="checkbox"/> Tensile Strength <input type="checkbox"/> Compression Strength <input type="checkbox"/> FTIR Spectrometry <input type="checkbox"/> Others, please specify: | | | |
| Reporting: <input type="checkbox"/> Report of Analysis (soft copy) | | <input type="checkbox"/> Report of Analysis (hard copy) | |
| <input type="checkbox"/> Raw Data | | | |
| Assigned Personnel: | | | |
| Requested by: | Reviewed by: | | |
| NAME Position/Designation | NAME Head, Material Testing and Calibration Center | | |
| Date: | Date: | | |
| Approved by: | | | |
| NAME Director, STEER Hub/ Vice President for Research, Development and Extension Services | | | |
| Date: | | | |
| Date Received: | | Date Released: | <i>(To be filled-out by MTCC Staff)</i> |

"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 |
|-------------|------|----------|--------------|
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| | | | |
| | | | Total Amount |

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

Prepared by:

Ms. IVY FIDES R. PEREZ
 Staff, Analytical Research Center

Date:

Verified by:

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 |
| <input type="checkbox"/> | Narra Hall | | | | |
| <input checked="" type="checkbox"/> | Succeeding Hour/s | | | | |
| <input type="checkbox"/> | Multi-Purpose Rooms | | | | |
| <input type="checkbox"/> | Succeeding Hour/s | | | | |
| <input type="checkbox"/> | Open Spaces | | | | |
| <input type="checkbox"/> | G/F Lobby | | | | |
| <input type="checkbox"/> | 2/F Fountain Area (both sides) | | | | |
| TOTAL | | | | | |
| Less: DISCOUNT (if applicable) | | | | | |
| GRAND TOTAL | | | | | |
| Prepared by: | | | Checked and verified by: | | |
| NAME Staff | | | NAME Director Concerned | | |
| Date: | | | 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: _____
 Fund Cluster: _____
 Bank Name/Account No.: _____

Report No.: _____
 Sheet No.: _____

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

CERTIFICATION

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



Reference No.: BatStateU-FO-CSH-02

Effectivity Date: May 18, 2022

Revision No.:
01

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 | | | | |
|---|--------|----------------------------|-------|-------------|---------|------------------|--------------------------|-----|-----|-----|
| DATE | NUMBER | | | | | TOTAL PER OR | BREAKDOWN OF COLLECTIONS | | | |
| | | | | | | STF CHED UNIFAST | STF | RTF | IGP | MDS |
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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 |
| <input type="checkbox"/> | Diploma | | 400.00 | |
| <input type="checkbox"/> | Certificate of Transfer Credentials | | 100.00 | |
| <input type="checkbox"/> | Form 137 | | 100.00 | |
| <input type="checkbox"/> | Certification | | 30.00 | |
| <input type="checkbox"/> | Transcript of Records | | 50.00 per page | |
| <input type="checkbox"/> | Authentication | | 20.00 per page | |
| <input type="checkbox"/> | Second Copy of Registration Form | | 15.00 | |
| <input type="checkbox"/> | Graduation Fee | | 1,000.00 | |
| <input type="checkbox"/> | Others, please specify: | | | |
| TOTAL AMOUNT TO BE PAID | | | | |
| Purpose/s: | | | | |
| Requested by: | Checked by: | | | |
| Signature over Printed Name of Student Date Signed: | 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: <ul style="list-style-type: none"> ▪ 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: | | | |



Reference No.: BatStateU-FO-CSH-05

Effectivity Date: May 18, 2022

Appendix 35
Revision No.: 01

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. | | | | | | | |
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| | | | | | | | 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



Reference No.: BatStateU-FO-CSH-03

Effectivity Date: May 18, 2022

Appendix 29

Revision No.: 01

CASH RECEIPTS RECORD

Entity Name:

Sheet No.

Fund Cluster:

Year:

| DATE | ACCOUNTABLE OFFICER | | | | OFFICIAL DESIGNATION | | STATION | |
|------|---------------------|-------|-----------|-------------|----------------------|------------|---------|-------------------------|
| | Reference No./ | Payor | UACS Code | | Nature of Collection | Collection | Deposit | Undeposited Collections |
| | O.R. No./DS | | MFO/PAP | Object Code | | | | |
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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:
Fund Cluster:Report No.:
Sheet No.:

| DATE | DV/ PAYROLL NO. | ORS/BURS No. | RESPONSIBILIT Y CENTER CODE | PAYEE | UACS OBJECT CODE | NATURE OF PAYMENT | AMOUNT |
|-------|--------------------|--------------|--------------------------------|-------|------------------|-------------------|--------|
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| 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: _____

| <i>Accountable Forms</i> | | | <i>Beginning Balance</i> | | <i>Receipt</i> | | | <i>Issuance</i> | | | <i>Ending Balance</i> | | | |
|--------------------------|--------|------------|--------------------------|-----------------------|----------------|------|-----------------------|-----------------|------|-----------------------|-----------------------|------|-----------------------|----|
| 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 |
| | | | | | | | | | | | | | | |
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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

Appendix 40

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 |
| | | | | | | | |
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| 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



Reference No.: BatStateU-FO-CSH-04

Effectivity Date: May 18, 2022

Appendix 40

Revision No.:
01

CHECKS AND ADVICES TO DEBIT ACCOUNT DISBURSEMENTS RECORD

Entity Name:
Bank Name/Bank Account Number:

Fund Cluster:
Sheet No.:

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

Appendix 49

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 |
|------|------------------------|-------|--------------|--------|
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| | | | 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

Appendix 50

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 |
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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 | <u>xxx</u> | <u>xxx</u> | <u>xxx</u> | <u>xxx</u> | <u>xxx</u> |
| 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 | <u>xxx</u> | <u>xxx</u> | <u>xxx</u> | <u>xxx</u> | <u>xxx</u> |
| Total Service and Business Income | <u>xxx</u> | <u>xxx</u> | <u>xxx</u> | <u>xxx</u> | <u>xxx</u> |
| Shares, Grants and Donations | | | | | |
| Shares | | | | | |
| 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 | <u>xxx</u> | <u>xxx</u> | <u>xxx</u> | <u>xxx</u> | <u>xxx</u> |
| Gains | | | | | |
| Gain on Initial Recognition of Biological Assets | 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 |
| Gain from Changes in Fair Value Less Costs to Sell of Biological Assets Due to Price Change | - xxx | xxx | xxx | xxx | xxx |
| Total Gains | <u>xxx</u> | <u>xxx</u> | <u>xxx</u> | <u>xxx</u> | <u>xxx</u> |
| Total Revenue | <u>xxx</u> | <u>xxx</u> | <u>xxx</u> | <u>xxx</u> | <u>xxx</u> |
| 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 | <u>xxx</u> | <u>xxx</u> | <u>xxx</u> | <u>xxx</u> | <u>xxx</u> |

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 |

Total Personnel Services

| | | | | | |
|------------|------------|------------|------------|------------|------------|
| xxx | xxx | xxx | xxx | xxx | xxx |
| xxx | 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 Expenses | 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 Expenses | xxx | xxx | xxx | xxx | xxx |
| Total Survey, Research, Exploration and Development Expenses | 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 Desilting/Dredging Expenses | xxx | xxx | xxx | xxx | xxx |

Generation, Transmission and Distribution Expenses

| | | | | | |
|---|------------|------------|------------|------------|------------|
| Generation, Transmission and Distribution Expenses | xxx | xxx | xxx | xxx | xxx |
| Total Generation, Transmission and Distribution Expenses | 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 Extraordinary Expenses | 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 | <u>xxx</u> | <u>xxx</u> | <u>xxx</u> | <u>xxx</u> | <u>xxx</u> |

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 | <u>xxx</u> | <u>xxx</u> | <u>xxx</u> | <u>xxx</u> | <u>xxx</u> |

Labor and Wages

| | | | | | |
|------------------------------|------------|------------|------------|------------|------------|
| Labor and Wages | xxx | xxx | xxx | xxx | xxx |
| Total Labor and Wages | <u>xxx</u> | <u>xxx</u> | <u>xxx</u> | <u>xxx</u> | <u>xxx</u> |

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 | <u>xxx</u> | <u>xxx</u> | <u>xxx</u> | <u>xxx</u> | <u>xxx</u> |

| | | | | | |
|---|------------|------------|------------|------------|------------|
| Total Maintenance and Other Operating Ex | <u>xxx</u> | <u>xxx</u> | <u>xxx</u> | <u>xxx</u> | <u>xxx</u> |
|---|------------|------------|------------|------------|------------|

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 | <u>xxx</u> | <u>xxx</u> | <u>xxx</u> | <u>xxx</u> | <u>xxx</u> |

| | | | | | |
|---------------------------------|------------|------------|------------|------------|------------|
| Total Financial Expenses | <u>xxx</u> | <u>xxx</u> | <u>xxx</u> | <u>xxx</u> | <u>xxx</u> |
|---------------------------------|------------|------------|------------|------------|------------|

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 Equipment | 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 Maturity | 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 Ventures | 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 Assets | 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 Units | 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 Equipment | 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 | 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 _____

Table with 6 columns: Fund 101, FUND 164, FUND 163, RTF, TOTAL. Rows include REVENUE (Service and Business Income, Shares, Grants and Donations, Gains, Total Revenue), Less: Current Operating Expenses (Personnel Services, Maintenance and Other Operating Expenses, Financial Expenses, Non-Cash Expenses, Total Current Operating Expenses), Surplus (Deficit) from Current Operations, Net Financial Assistance/Subsidy, Other Non-Operating Income, Losses, and Surplus (Deficit) for the Period.

Certified Correct:

NAME

Asst. Director for Accounting/Accountant III



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 |
| <i>Net Sales</i> | <u>xxx</u> | <u>xxx</u> |
| Fines and Penalties - Business Income | xxx | xxx |
| Interest Income | xxx | xxx |
| Other Business Income | xxx | xxx |
| Total Business Income | <u>xxx</u> | <u>xxx</u> |
| Total Service and Business Income | <u>xxx</u> | <u>xxx</u> |
| 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 | <u>xxx</u> | <u>xxx</u> |
| 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 |
| Gain from Changes in Fair Value Less Costs to Sell of Biological Assets Due to Price Change | xxx | xxx |
| Total Gains | <u>xxx</u> | <u>xxx</u> |
| Total Revenue | <u>xxx</u> | <u>xxx</u> |
| 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 | <u>xxx</u> | <u>xxx</u> |

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 | <u>xxx</u> | <u>xxx</u> |
| 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 | <u>xxx</u> | <u>xxx</u> |
| Awards/Rewards and Prizes | | |
| Awards/Rewards Expenses | xxx | xxx |
| Prizes | xxx | xxx |
| Total Awards/Rewards and Prizes | <u>xxx</u> | <u>xxx</u> |
| Survey, Research, Exploration and Development Expenses | | |
| Survey Expenses | xxx | xxx |
| Research, Exploration and Development Expenses | xxx | xxx |
| Total Survey, Research, Exploration and Development Expenses | <u>xxx</u> | <u>xxx</u> |
| 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 | <u>xxx</u> | <u>xxx</u> |
| Generation, Transmission and Distribution Expenses | | |
| Generation, Transmission and Distribution Expenses | xxx | xxx |
| Total Generation, Transmission and Distribution Expenses | <u>xxx</u> | <u>xxx</u> |
| 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 | <u>xxx</u> | <u>xxx</u> |
| Professional Services | | |
| Legal Services | xxx | xxx |
| Auditing Services | xxx | xxx |
| Consultancy Services | xxx | xxx |
| Other Professional Services | xxx | xxx |
| Total Professional Services | <u>xxx</u> | <u>xxx</u> |

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****Total Current Operating Expenses****xxx****Surplus (Deficit) from Current Operations****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 |
|-----------------|----------------------|--------------|---------------|
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| Total | | | |

Certified Correct:

NAME

Assistant Director, Accounting



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 | |
| | | | | | | | | | | | | |
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| 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 | |
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| | TOTAL | | | | | | | | | | | |

Recapitulation:

| UACS Code | Account Title | Debit | Credit |
|--------------|---------------|-------|--------|
| | | | |
| | | | |
| | | | |
| TOTAL | | - | - |

Certified Correct:

NAME
Assistant Director, Accounting

| | | | |
|---|--|---|---|
|  | Reference No. BatStateU-FO-ACC-11 | Effectivity Date: May 18, 2022 | Revision No.:02 |
| Republic of the Philippines BATANGAS STATE UNIVERSITY The National Engineering University CENTRAL ADMINISTRATION TIN - 000-633-420-000 DISBURSEMENT VOUCHER | | | Fund Cluster : Date : DV No. : |
| Mode of Payment | <input type="checkbox"/> MDS Check <input type="checkbox"/> Commercial Check <input type="checkbox"/> ADA <input type="checkbox"/> Others (Please specify) | | |
| Payee | | TIN/Employee No. | ORS/BURS No.: |
| Address | | | |
| | Particulars | Responsibility Center | MFO/PAP |
| | | | xxx |
| STF | Amount Due | | xxx |
| A. Certified: Expenses/Cash Advance necessary, lawful and incurred under my direct supervision. | | | |
| _____ NAME Designation/Position | | | |
| B. Accounting Entry: | | | |
| | Account Title | UACS Code | Debit |
| | | | Credit |
| | | | |
| | Total | | xxx |
| C. Certified | | D. Approved for Payment by the authority of the University President | |
| <input type="checkbox"/> Cash available <input type="checkbox"/> Subject to Authority to Debit Account (when applicable) <input type="checkbox"/> Supporting documents complete and amount claimed proper | | | |
| Signature | | Signature | |
| Printed Name | NAME | Printed Name | NAME |
| Position | Assistant Director for Accounting | Position | VP for Administration and Finance |
| | Head, Accounting Unit/Authorized Representative | | |
| Date | | Date | |
| E. Receipt of Payment | | | JEV No. |
| Check/ADA No. : | | Date : | Bank Name & Account Number: |
| Signature : | | Date : | Printed Name: |
| Official Receipt No. & Date/Other Documents | | | Date |

| 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 | - | | - | | | | - | - | |
| TOTAL | - | | - | | | | - | - | |
| 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: _____

Serial No. _____

Entity Name: _____

Fund Cluster: _____

Date: _____

PARTICULARS

AMOUNT

TOTAL AMOUNT SPENT

-

AMOUNT OF CASH ADVANCE

-

AMOUNT 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 : _____
Fund Cluster: _____

Payroll No.: _____

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

| | |
|---|--|
| A CERTIFIED: Services duly rendered as stated. | C APPROVED FOR PAYMENT : By authority of the University President |
| _____ NAME Assistant Director, HRMO - Central Date _____ | _____ NAME VP for Administration and Finance Date _____ |
| B CERTIFIED: Supporting documents complete and proper; and cash available in the amount of _____ Php.- | D CERTIFIED: Each employee whose name appears on the payroll has been paid the amount as opposite his/her name. |
| _____ NAME Assistant Director - Accounting Date _____ | _____ NAME Assistant Director - Cashier Date _____ |
| E ORS/BURS No. : _____ Date : _____ JEV No. : _____ Date : _____ | |



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

Entity Name : _____ 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.

Table with columns for Compensation (Salaries, PERA, Gross Earnings, Withholding Tax) and Deductions (HDMF, PHIC, GSIS, GSIS LOANS, HDMF MP2 PREMIUM/LOANS, Credit Cooperative, Damayan, Death Aid, Adjustment, Absences, Total Deductions, Net Earnings, Signature of Recipient). Rows 1-55.

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: Pbp. - 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 : _____



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 | | | | | | | |
|---|-------------------------------------|--------------------------------|------------------------------|------------|--------------------------|-------------------------------|---------------------------------|---------------|------------------|--------|
| <i>Appendix 70</i> | | | | | | | | | | |
| PROPERTY, PLANT AND EQUIPMENT LEDGER CARD | | | | | | | | | | |
| Entity Name : _____ | | | Fund Cluster : _____ | | | | | | | |
| Property, Plant and Equipment: | | | Object Account Code: _____ | | | | | | | |
| Description: | | | 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 |
| | | | | | | | | | | |
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Prepared by:

Certified correct by:

Name
Position/Designation

Name
Position/Designation