



Republic of the Philippines
OFFICE OF THE PRESIDENT
COMMISSION ON HIGHER EDUCATION

CHED MEMORANDUM ORDER (CMO)

No. 01

Series of 2002

SUBJECT: GUIDELINES FOR THE IMPLEMENTATION, SUPPORT AND EVALUATION OF CENTERS OF EXCELLENCE (COEs) AND CENTERS OF DEVELOPMENT (CODs) IN HUMANITIES, SOCIAL SCIENCES AND COMMUNICATION (HuSoComm)

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In accordance with the pertinent provisions of *Republic Act (RA) No. 7722*, otherwise known as the "*Higher Education Act of 1994*", the Commission on Higher Education, pursuant to its commitment to expedite the utmost achievement of relevant, responsive and quality higher education in the country, hereby adopts and promulgates the following guidelines for the implementation, support and evaluation of Centers of Excellence (COEs) and Centers of Development (CODs) in the disciplines under Humanities, Social Sciences and Communication (HuSoComm), thus:

I. BASIC CONCEPTS REGARDING THE COEs AND CODs IN HuSoComm

A. POLICY

Section 8(f) of the "Higher Education Act of 1994" provides that the Commission develop Centers that can spearhead the nation's thrust towards development. It is, therefore, the policy of the Commission to promote quality and excellence in higher education by identifying, supporting and developing Centers of Excellence and Centers of Development in disciplines under Humanities, Social Sciences and Communication (HuSoComm). The disciplines recognized as program areas needed for the development of world-class scholarship, for nation-building and for national development are: *under the cluster of Humanities* – English, Filipino, Fine Arts, Foreign Languages, Literature, Music, and Philosophy; *under the cluster of Social Sciences* – Anthropology, Economics, History, Psychology, Political Science, and Sociology; and *under the cluster of Communication* – Broadcasting, Journalism and Communication (General Program).

B. DEFINITION

Center of Excellence (COE) - a unit within any higher education institution (HEI) with (i) a strong graduate program and (ii) an undergraduate program that meets international standards of academic quality and excellence. As *Center of Excellence*, the unit enjoys full administrative, financial and curricular deregulation, authority to graduate students without prior approval of the CHED and without the need for Special Orders, priority in terms of available funding assistance for scholarships, faculty development, library materials, development activities and limited visitation, inspection and/or supervision by the CHED.

Center of Excellence-Honorific - a variation of the COE. This Center enjoys all the benefits and privileges of a COE, such as full administrative, financial and curricular deregulation, authority to graduate students without prior approval of the CHED and without the need for Special Orders and limited visitation, inspection and/or supervision by the CHED, *except* funding assistance.

Center of Development (COD) - a unit within any higher education institution with a strong undergraduate program and a strong potential to develop its faculty and its capability in research.

C. ROLES AND RESPONSIBILITIES OF THE COEs AND CODs IN HUSOCOMM

The Centers shall be the loci of academic and human resource development at both the regional and national levels. Hence, they shall have the following roles, duties and responsibilities:

- a. Serve as role models in the local, regional and national community - either in the form of technology transfer, industry linkages or consortia with other HEIs, or extension services;
- b. Serve as Centers of Training in the concerned discipline;
- c. Serve as the country's provider of top quality human resources for both academe and industry;
- d. Develop research capabilities in line with the development agenda of the Philippine government;
- e. Offer professional and/or research graduate program(s) in the concerned discipline;
- f. Provide assistance to other HEIs within its geographical area of coverage in terms of faculty development, instructional materials development and other quality upgrading activities;
- g. Undertake and initiate activities necessary in developing quality higher education; and
- h. Implement specific upgrading projects as approved by the Commission.

D. IDENTIFICATION AND SELECTION CRITERIA

The COEs and CODs in HuSoComm shall be identified based on the following criteria:

- a. Nature of the Program/Length of Existence
- b. Reputation of the School/Program
- c. Quality of the Curriculum
- d. Faculty (*teaching quality, research and publications, contact/network with relevant publics in the concerned discipline and recognition/award/scholarships/fellowships garnered*)
- e. Students
- f. Program/Institutional Output - Research Publications and Outreach
- g. Facilities (Library, Laboratory and Equipment)
- h. Accreditation Level (when applicable)

E. IDENTIFICATION AND SELECTION PROCESS

Letters of information and invitation will be sent to HEIs offering the concerned programs. The Technical Committees for each of the concerned disciplines will undertake the task of screening and evaluating the HEI-applicants.

II. DEVELOPMENTAL SUPPORT FOR THE COEs AND CODs IN HUSOCOMM

A. PRIORITY CATEGORIES

In line with the Commission's commitment to accelerate the attainment and development of empowered and globally competitive Filipinos, the following are the identified priority categories of assistance and their parameters:

- a. **Graduate Scholarships and Thesis/Dissertation Grants** - specifically for faculty members of non-designated HuSoComm COE/COD institutions. The idea is to increase the number of highly qualified faculty teaching in the concerned HuSoComm discipline. This will be a one-time grant for the duration of the project.
- b. **Faculty Development and Upgrading** - includes faculty re-tooling and graduate education support for the COE/COD's own faculty, to increase and upgrade its faculty and re-align them with the objectives of quality academic performance. Assistance through this category may come in the form of graduate education scholarships, salary for deloaded faculty who will concentrate on their graduate studies or for their substitutes, thesis/dissertation grants and attendance in both local and international seminars, workshops, academic and research training programs.
- c. **Material, Equipment and Software Acquisition** - to increase institutional capability in both instruction and research. This category includes acquisition of new equipment, purchase of necessary software, procurement of laboratory chemicals and supplies and reference material (*i.e. books, journals, manuals, CD-ROMs, videotapes, etc.*) upgrading. "Equipment" is defined as instruments that are necessary for instruction and research of the institution, including computers and audio-visual equipment. Excluded from this category are apparatus for administrative functions such as photocopiers, facsimile machines, etc.
- d. **Instructional Materials Development** - to answer the need for indigenous reference materials and to further encourage, develop and reinforce research capabilities of tertiary educators. Included in this category are research grants, development and publication of manuals and journals (both refereed and non-refereed).
- e. **Local and International Linkages** - local linkages include the COE/COD's outreach programs to non-Centers to assist them in improving their instructional and research activities. International linkages, on the other hand, will enable the COE/COD to benchmark its capabilities against international standards and acquire the necessary tools to uplift its own capabilities. Linkages may take the form of faculty sponsorships, researcher and/or student exchanges.

- f. **Other Activities** - this may cover the following important aspects:
- i. facilitation of actual research work in the institution;
 - ii. faculty incentives for academic/research/publications related to the endeavors within the COE/COD concept; and
 - iii. provision of forums and other related functions, e.g. training, sponsorship of national or international conferences and workshops in either instruction or research-related activities.

B. FINANCIAL SUPPORT

The Commission is committed to provide financial support to the COEs and CODs in Humanities, Social Sciences and Communication for at least three (3) years. The amount of grant will depend upon the resolution signed by the CHED Chairman and Commissioners and will be taken from the CHED Higher Education Development Fund (CHED-HEDF). However, before the grant is given, the COE/COD must submit a full three-year (3) Work and Financial Plan detailing its needs and reflecting the priorities identified above. The said Work and Financial plan, as well as subsequent changes and/or re-alignments needed and requested are subject to the evaluation of both the Technical Panel for Humanities, Social Sciences and Communication and the Commission.

C. DURATION, RE-EVALUATION AND/OR RE-CLASSIFICATION

The status of a unit, department or institute in any HEI as a Center of Excellence or Center of Development shall be for three (3) academic years, commencing on the date the financial grant is released. Upon the expiration of the selected COE/COD's term, it shall be re-evaluated to determine if it will be:

- a. Retained again as a COE or COD for another term;
- b. Upgraded as a COE (for HEIs classified as CGD); or
- c. Removed from the list of COEs and/or CODs.

D. RESPONSIBILITIES OF THE TECHNICAL PANEL FOR HUMANITIES, SOCIAL SCIENCES AND COMMUNICATION (TP HuSoComm)

In addition to its regular and usual functions and responsibilities and after its submission of recommended COEs/CODs to the Commission, the TP HuSoComm shall:

- a. Assist the COEs and CODs in preparing their work and financial plans in accordance with CHED priorities and financial regulations;
- b. Recommend the award of grants, endowment funds and other forms of financial support to the COEs and CODs;
- c. Formulate with the different Technical Committees a monitoring checklist/instrument of the COE/COD projects;
- d. Recommend a program of action to the Commission after the duration of the projects.

E. RESPONSIBILITIES OF THE CHED REGIONAL OFFICES (CHEDROS) IN RELATION TO THE COE/COD PROJECT

In relation to the implementation, support, monitoring and evaluation of chosen COEs and CODs in HuSoComm, the CHEDROs shall:

- a. Assist the COEs/CODs in the implementation of the different project components in their submitted work and financial plans;
- b. Perform an oversight function for CHED with regards to the Scholarship Program, including monitoring the status of scholars who are rendering service obligation in the region;
- c. Assist the Technical Panel in the monitoring and evaluation of the identified COEs and CODs; and
- d. Provide assistance as may be necessary.

F. RESPONSIBILITIES OF THE CHED-HEDF

The CHED Higher Education Development Fund shall:

- a. Release the financial requirement of the COE/COD as reflected in its approved project proposal and as recommended by the Technical Panel for HuSoComm and its Technical Committees;
- b. Verify the correctness of the liquidation reports submitted by the COEs/CODs;
- c. Coordinate with the OPS HuSoComm Secretariat regarding the financial and operational status/requirements of the COEs/CODs for orderly and expeditious action.

III. OPERATIONAL PROTOCOL FOR THE COEs AND CODs IN HUSOCOMM

A. GUIDELINES FOR THE INDIVIDUAL PROJECT CATEGORIES

1. Graduate Scholarships

Effective Summer 1999-2000, the Graduate Scholarship Program shall be for full-time study towards a master's or doctorate degree in any of the Humanities, Social Sciences and Communication discipline, and is open only for deserving HuSoComm faculty members of non-COE/CODs. Full time study is defined as having a minimum study load of nine (9) units per semester/term.

- i.) The *full scholarship package* includes: (a) the actual cost of tuition and other school fees; (b) monthly stipend; (c) one-time book allowance per semester; (d) travel allowance; and (e) thesis and/or dissertation grant. The COE/COD reserves the right to offer either a full or partial scholarship package. Please refer to Annex A for Maximum Allowable Amounts.
- ii.) The *number of scholars* enrolled shall be based on the actual grant and grant duration. The COE/COD is advised to compute the total scholarship requirements with respect to the total project fund or look for other sources to finance the difference. If summer classes are required in the program of the scholar, tuition for these classes should be taken from the previous release of funds. No special fund releases will be facilitated.

- iii.) **Selection and retention of scholars** shall follow rules and specified policies of each institution. If new institutional policies are to be observed, these should be reflected in the report to be submitted to the CHED. However, in general, scholars should possess the following qualifications:
- (a) must be certified by the school president as a faculty member;
 - (b) must be of good moral character and clear of any administrative charge;
 - (c) must be in good health as certified by a registered physician; and
 - (d) must have no pending application for resident immigrant status for the USA or any other country.
- iv.) **Service Obligation.** Upon completion of his/her degree, the scholar shall immediately render service preferably in the region and along his/her field of training for a minimum period equivalent to the length of time that he/she enjoyed the scholarship. If the scholarship is terminated by the scholar, he/she shall either refund the total financial assistance received plus twelve percent (12%) interest, or render service to the country equivalent to the length of time he/she enjoyed the scholarship. However, deferment of service obligation may be allowed in any of the following cases: (a) local and out-of-the-country study, whether on scholarship or at personal expense; and (c) travel abroad. In all of the mentioned situations, the scholar is required to submit a letter of request for deferment of service obligation and to submit a copy of the scholarship contract, if applicable. For reasons involving travel out of the country, the scholar is also required to post a surety bond, the amount of which shall be the cost of the scholarship already enjoyed plus interest, and execute a supplemental agreement before leaving the country.
- v.) **Refunds.** It is the obligation of the COE/COD to deal with the sending institution on matters involving refunds for terminated scholarships. Refunds plus interest shall be deposited to the CHED COE/COD Account and shall be incorporated as part of the COE/COD fund/grant. Surety bonds posted can only be utilized if the terms specified in the supplemental agreement have expired. The COE/COD shall then submit a proposal on how it plans to utilize the refund, subject to the approval of the Commission.
- vi.) **Liquidation of scholarship stipends and other allowances** for grantees shall be reported through a payroll system. Stipends and other allowances are not to be considered as income and are therefore non-taxable.

2. Graduate Thesis and Dissertation Grants

Thesis and dissertation grants under this category shall be awarded to graduate students who are certified HuSoComm faculty members or researchers of non-COE/COD designated institution and are currently enrolled in the COE's/COD's graduate program. The president of the institution to which the faculty or researcher belongs shall issue a certification attesting to this.

Although the COE/COD shall be given the autonomy to implement criteria and screening procedures for approval of thesis/dissertation proposals, it should ensure that these are supportive of the Centers' research initiatives and thrust and should be relevant to regional and national concerns.

Grantees shall be expected to finish a thesis within a year while a dissertation should be finished within three (3) years from approval of the grant. The grantee shall submit a copy of the finished thesis/dissertation to the CHED for record purposes. For maximum allowable amount of grant, please refer to Annex A.

3. Faculty Development

- i.) **Graduate Scholarship.** Exclusive to faculty members of COEs/CODs, this scholarship may include all the benefits indicated in the graduate scholarship package, the salary (full or partial) of faculty members who will go on study leave and the salary (full or partial) of faculty substitutes, provided the salary of the faculty on study leave does not come from the grant. No faculty member currently enjoying in-house scholarship grant from the COE/COD may avail of this grant at the same time.
- ii.) **Thesis and Dissertation Grants.** Same provisions in the "Graduate Thesis and Dissertation Grant".
- iii.) **Faculty Development and Training.** Attendance of the Center's faculty in workshops, conferences, training and seminars, both local and international.

4. Material, Equipment and Software Acquisition

The following is a summary of the salient points on procurement:

- i.) For any purchase in the amount of P 500,000.00 or above, public bidding is required;
- ii.) Creation of the Pre-Qualification, Bids and Awards Committee (PBAC) is necessary prior to the holding of public bidding;
- iii.) For any purchase in the amount of less than P 500,000.00, other forms of procurement procedures may be utilized;
- iv.) To prevent circumventing the requirements for public bidding, COA restricts splitting of purchases, *i.e.* division of procurement of the same materials/ services; and
- v.) In case of public bidding, all participating entities should post a bond. In the event the winning party cannot comply with the terms of bid, the award will be canceled and the posted bond will be forfeited. The bond in this case shall be incorporated into the COE's/COD's grant.

The 1997 Commission on Audit Policy Training and Technical Facilities (COA-PTTF) Manual on Procurements governs all procedures on procurement. For quick and easy reference of the usual procedures and liquidation requirements, please refer to Annexes B and C.

The ownership of material, equipment and software purchased under this project shall be transferred to the COE/COD provided an Inventory Report of Property (*Form 12*) fully accomplished (certified by the Property Officer and verified by the Controller) is submitted to CHED-HEDF. An Invoice Receipt of Property will then be issued by CHED-HEDF as soon as the inventory report is processed.

5. Instructional Materials Development

Instructional Material is defined as journals (refereed or non-refereed), manuals, handbooks, textbooks and printed researches supportive of the need to infuse indigenous materials into any of the HuSoComm fields. This category includes funding for (a) the conduct of actual field research; (b) development and printing of any instructional material; and (c) activities related to the preparation of papers for presentation to conferences and/or submission to journals.

It is recommended that research proposals of COEs/CODs be submitted for competitive funding under CHED's National Higher Education Research Agenda (NHERA) rather than through the COE/COD project fund in order to maximize the utilization of both project funds. If this is not preferred, research grants can still be given through this category. However, to guarantee non-duplication of research projects, a certification attesting to the non-existence of a similar field of research study should be obtained from the CHED-NHERA before any fund is obliged and released for the said research project.

Research contracts may be utilized in handling research projects. In such cases, actual expenses incurred may be charged. For honorarium rates, please refer to Annex A.

In cases where there are resulting publications, at least three (3) copies of published researches/documents should be submitted to the CHED for record purposes.

6. Local and International Linkages

Linkages may come in the form of faculty sponsorship, researcher and/or student exchanges, conduct of and faculty attendance to local or international workshop, seminars and conferences and establishment of consortium with other higher education institutions. For parameters and allowable expenditures, please refer to Annex A. For liquidation, please refer to Annex B.

7. Other Activities

This category includes other activities that the COEs and CODs may consider relevant to enhancing their basic capabilities in the academic, research or extension aspects.

B. MONITORING AND EVALUATION

1. COE/COD Monitoring Reports

a. Preliminary Report Prior to COE/COD Funding

The COEs/CODs in HuSoComm shall submit duly accomplished **Preliminary Data Forms** (please refer to Appendix A). The information will be used as baseline/preliminary data for comparison with the final data to be submitted at the end of the grant. Institutional performance in line with the COE/COD project will be assessed through this comparison and will also be based on the critical evaluation points given by the TP HuSoComm for each of the areas. It contains basic information about the institution/department prior to the COE/COD selection, among others, the following: (i) Institutional Background; (ii) Faculty Data; (iii) Undergraduate Student Data; (iv) Graduate Student Data; (v) Graduation Data; and (vi) Facilities and Equipment.

b. Semestral/Term Reports

The COEs/CODs shall accomplish these forms at the end of each term/semester, focusing on the priority categories specified in this Guideline. These forms shall serve as CHED's progress monitoring instruments and shall include full details of the individual project components being monitored. Subsequent submissions shall be updates of the previous data and should highlight changes within the period concerned:

- (i.) **Forms for Scholarships and Grants Data** (*Appendices B.1-B.2*) - these forms should contain data on the profile of graduate faculty scholars from other HEIs supported through the COE/COD grant. These includes:
 - Graduate Student Scholarships (*Appendix B.1*)
 - Thesis and Dissertation Grants (*Appendix B.2*)
 - (ii.) **Forms for Faculty Development** (*Appendices C.1-C.3*) - these forms contain reports on activities of COE/COD faculty supported by the grant and should include the following components:
 - Faculty Scholarship Grants (*Appendix C.1*)
 - Thesis and Dissertation Grants (*Appendix C.2*)
 - Faculty Training (*Appendix C.3*)
 - (iii.) **Form for Newly Purchased Materials, Equipment and Software** (*Appendix D*) - report on the newly acquired materials, equipment and software through the COE/COD fund within the period.
 - (iv.) **Form for Instructional Materials Development** (*Appendix E*)
 - (v.) **Forms for Local and International Linkages** (*Appendices F.1-F.2*) - these forms contain reports on linkages/outreach/extension services carried out through the grant, which include the following:
 - Local Linkages (*Appendix F.1*)
 - International Linkages (*Appendix F.2*)
 - (vi.) **Forms for Other Activities** (*Appendices G.1-G.2*) - these forms contain reports on other activities undertaken and supported by the COE/COD project grant but is not included under any of the above categories:
 - Forums, Seminars, Workshop and Conferences (*Appendix G.1*)
 - Other Activities (*Appendix G.2*)
- c. Index of Comparison Report** (*Appendix H*)
- The COEs/CODs shall submit an Index of Comparison Report that would indicate progression in each of the priority categories. The Index of Comparison Report contains the summary of the changes and accomplishments in each category within a specified period (semestral/term) and should be submitted at the end of the term following the start of the next grant.

2. Form Processing

All forms, as well as supporting documents, shall be submitted by the COEs/CODs directly to the Secretariat for HuSoComm at the CHED Office of Programs and Standards (OPS), CHED Central Office. These reports will be the basis of the evaluation to be done by the Technical Panel. The secretariat shall then prepare a project assessment report based on the Technical Panel's evaluation. All reports filed by the secretariat will be part of the perpetual record of the Commission on Higher Education.

3. Visitation, Monitoring and Evaluation

The COE/COD is required to submit an Annual Progress Report of their respective programs and projects. If warranted, the Technical Committee or the Technical Panel may visit the COE or COD anytime.

However, before the term of the Centers expire, the Technical Panel for HuSoComm will conduct an ocular monitoring and evaluation. This is to fully assess the status of the COEs and the CODs.

The COEs/CODs will be notified of any visits beforehand.

4. Evaluation Instrument and Quality Indicators for the Monitoring and Evaluation of COE/COD Projects

The Technical Panel for HuSoComm shall formulate an evaluation and assessment instrument that will be used in the annual evaluation of the status of COEs/CODs. The following quality indicators will be used in evaluating the progress of projects funded under the COE/COD grants:

a. Graduate Scholarship and Thesis/Dissertation Grant

- i. Completion rate
- ii. Completion of thesis/dissertation

b. Faculty Development

- i. Increase in number of faculty with graduate degrees
- ii. Improvement in research methods and quality of research output
- iii. Relevance of seminars, workshops and conferences sponsored and/or attended

c. Materials, Equipment and Software Acquisition

- i. Effective use of materials, equipment and software for research work
- ii. Increased student proficiency in the use of materials, equipment and software
- iii. Maintenance of materials, equipment and software

d. Instructional Materials Development

- i. Increase in research grants
- ii. Number of publications
- iii. Quality of research output

e. Linkages

- i. Increase in number of contacts/MOAs with other HEIs, professional organizations, and private and/or government agencies
- ii. Impact of linkage in improving faculty qualifications of COE/COD and non-COE/COD institutions

- iii. Increase in faculty and/or student exchange
- iv. Output of educational visit/s
- v. Relevance of established linkages
- vi. Impact of community outreach/service

f. Other Activities

- i. Number and relevance of workshops, seminars, conferences and other similar activities conducted for other HEIs/organizations
- ii. Other relevant indicators

C. CHED-HEDF-COA GUIDELINES FOR FINANCIAL PROCESSING

1. COE/COD Fund Management and Fund Releases

The fund assistance from HEDF comes from public funds, raised as stipulated under Section 10 of RA 7722. Hence, these funds are subject to government procedures on disbursement and audit. Auditing and accounting procedures for private institutions designated as COEs/CODs shall follow COA Circular No. 96-003 (*Annex D*); while public institutions shall follow COA Circular No. 94-013 (*Annex E*).

Each of the COEs/CODs shall receive the full amount allocated per year upon evaluation of submitted Work and Financial Plan.

2. Liquidation Requirements Prior to Subsequent Release

Subsequent releases for the COE/COD grant shall be based on the amount of remaining funds/unliquidated funds in the institution's COE/COD account. Before any subsequent releases, the COE/COD should liquidate at least seventy-five percent (75%) of the previous release. The following should be submitted with each report:

- a. Official liquidation documents, certified by the Resident Auditor; and
- b. A copy of the book balance of the bank account

Please refer to Annex B for the list of other liquidation requirements.

D. OTHER GUIDELINES

1. Key Project Personnel

The COE/COD shall appoint a **PROJECT COORDINATOR** who may be any high ranking school official in the COE/COD (from the president down to the department chair). The Project Coordinator will be responsible for the management of the fund vis-a-vis the approved projects. The Project Coordinator will also serve as the liaison officer with CHED on all matters pertaining to the projects. Any change in the appointment of the Project Coordinator should be immediately reported to the secretariat of the TP HuSoComm.

The **COE/COD PROJECT IMPLEMENTERS** are the school administrators (institute director, department chair or the division supervisor) who will execute the plans of action in the approved project proposals.

Major decisions relative to the approved projects should be done through proper consultative process within the COE/COD and should involve the Project Implementers.

2. Administrative Cost

Administrative cost shall be limited to expenditures for consumable materials such as paper, printer ink/toner etc. They shall also be subject to the prescribed auditing and procurement procedures. Equipment, such as photocopiers and facsimile machines, must NOT be procured through this grant. Likewise, no additional compensation to any administrator or staff of the COE/COD may be charged to the fund.

3. Provisional Changes in the Submitted Project Proposal

The COE/COD may make provisional changes in their budget requirements (i.e., realignment of finances for each of the categorical specifications in the approved proposal). However, these changes must be submitted to CHED and to the Technical Panel for reconsideration at least *TWO (2) MONTHS prior to actual implementation*, and are still subject to the approval of the Commission. This provision is for strict compliance. Any administrative and/or financial effects of non-compliance to this provision shall be shouldered by the COE/COD.

4. Guidelines during the Terminal Phase of the Project

Liquidation of the terminal/final fund release must be submitted within a year after completion of the project. Any unutilized funds should be returned to the CHED within thirty (30) days after the official date of termination/completion of the project.

The COE/COD shall be required to submit a report on the completion of the project within sixty (60) days after the official date of completion. The CHED shall then issue to the COE/COD a certificate of acceptance of the project outcome.

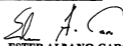
IV. REPEAL

All other CHED issuances, which are inconsistent with the above guidelines are hereby repealed, superseded or modified accordingly.

V. EFFECTIVITY

This CMO shall take effect immediately.

Pasig City, Philippines, January 9, 2002


ESTER ALBANO-GARCIA
Chairperson

Attachments:

Annex A – Maximum Allowable Expenditures and Other Specific Guidelines

Annex B – Liquidation Procedures and Requirements

Annex C – Procurement

Annex D – COA Circular No. 96-003

Annex E – COA Circular No. 94-013

Appendices A-H

Forms 1-12

ANNEX A

MAXIMUM ALLOWABLE EXPENDITURES AND OTHER SPECIFIC GUIDELINES

1. GRADUATE SCHOLARSHIP PROGRAM

	<i>Master's Degree</i>	<i>Ph.D.</i>	<i>Summer</i>
Tuition Fee	ACTUAL	ACTUAL	ACTUAL
Other School Fees	ACTUAL	ACTUAL	ACTUAL
Stipend	P 4,400.00/mo <i>max of 5 mos. per sem.</i>	P 5,500.00/mo. <i>max of 5 mos. per sem.</i>	P 3,000.00/mo <i>max of 2 months</i>
Book Allowance	P 2,500.00/sem	P 2,500.00/sem	P 500.00
Travel Allowance	P 3,500.00/sem	P 3,500.00/sem	<i>not applicable</i>
Thesis/Dissertation Grant	P 30,000.00	P 50,000.00	<i>not applicable</i>
Short-Term Courses (Training Fee)		P 6,000.00	

2. THESIS AND DISSERTATION GRANT

Thesis Grant	P 30,000.00
Dissertation Grant	P 50,000.00

3. FACULTY SALARY

The full or partial salary of the faculty or his/her substitute shall be based on the standard faculty compensation in the institution with regard to the level or rank of the faculty scholar during the time of the grant. Both shall be subject to tax deductions since they are considered as income.

4. TRAVEL

4.1. *Inclusive Parameters.*

Expenditures shall include:

- a. fare for buses, trains, airlines and boats/ships
- b. subsistence, lodging and per diem allowance
- c. chartered boats, launches and automobiles (taxis)
- d. transportation of baggage
- e. hiring of guides or patrols (if extremely necessary)
- f. transfers
- g. road tolls
- h. parking fees

Travel shall cover expenses for activities including (a) academic/research exchanges; (b) attendance in conferences or seminars-workshops; and (c) any other activity that may entail travel.

Use of Private Vehicles. Gasoline for private vehicles shall not be charged against the fund, even if the vehicle was used in relation to a COE/COD project. However, reimbursement of the equivalent cost of the customary mode of transportation may be claimed. Circuitous routes or side trips cannot be charged against government funds.

4.2. *Basic Definitions*

- a. Permanent Official Station – place where the official or employee is expected to stay as required by the nature of his/her duty. Should not be confused with territorial jurisdiction, which covers the sphere where duties are exercised.

- b. Travel Time – the period of actual departure from and arrival at the permanent official station. For Asian and domestic travels, travel time shall be one (1) day before and one (1) day after the function. For countries outside Asia, this means three (3) days before and three (3) days after. For per diem for foreign travel, travel time shall mean actual travel to the venue and return to the Philippines. Per diems may not be given while the grantee is still in, or has returned to, the Philippines.
- c. Travel Expense or Per Diem – allowable travel expense divided into travel allowance (which includes inland transportation within the area of temporary work assignment or residence, meals and other incidental expenses) and lodging. Per diem for local travel is non-commutable. However, a portion of the per diem for foreign trips is commutable.
- c.1. Maximum Per Diem for Local Travel – P 300.00
(P200.00 travel allowance and P100.00 lodging)
 - c.2. Maximum Per Diem for Foreign Travel – US\$ 300.00
(US\$200.00 for accommodation and US\$100.00 lodging)
- d. Transportation Expense – allowable transportation expense via land, sea or air. It covers actual travel to and from permanent official station and area of temporary work assignment or residence.
- e. Commutable Expenses – expenses that are subject to official and original receipts or other proofs of expense, i.e. Reimbursement of Expense Receipts (RER), *Form 10*.

4.3 Local Travels

4.3.1 Allowable

- a. Permissible travel expense is P 300.00 per day regardless of rank or position. Claim for the full travel expense may be given if the person was away for one (1) full day or has left the permanent official station *before* 12:00 noon. If the person left *after* 12:00 noon or returned to the permanent official station *after* 12:00 noon, he can claim P200.00. However, if he returned to the permanent official station *before* 12:00 noon, he can only claim P 100.00.
- b. Actual food and accommodation expense can be claimed provided the original official receipt for the expense is presented.
- c. For accommodation, the allowable hotel class is a 3-star certified hotel.
- d. The allowable class for air travel is the economy section; for local sea and land transport, one may travel first class.
- e. Actual fare/rate of authorized means of transportation is allowed from permanent official station to the area of temporary work assignment or residence including incidental expenses covering transport from the office or resident to the point of embarkation (airport, pier or bus station) and *vice-versa*, as well as transport expense from the point of debarkation to the temporary work assignment or residence and back.
- f. Allowable travel expense within the 50-km radius from the outskirts of the city or municipality where the permanent official station is located shall be allowed upon presentation of appropriate bills (i.e. bus tickets, RER). The maximum allowable travel expense in this case shall not exceed P 200.00

4.3.2 Disallowed

- a. Claim for travel within the limits of the city or municipality where the permanent official station is located.
- b. Transportation expense shall not cover expenditures within the area of temporary assignment or residence since these should be covered by the travel allowance inclusive in the per diem/travel expense.

Please note that transport and lodging expenses beyond the allowable classes should be supported by a written justification acceptable to the Chairman of the Commission or his/her designated official.

If the trip exceeds the approved itinerary, incurred expenses can be allowed only when a written justification is submitted and approved by the COE/COD Project coordinator. However, if the extension is due to sickness, the employee or official shall not be entitled to additional per diem or reimbursement of expenses.

4.4 *International Travels*

4.4.1 This shall be categorized into *study* and *non-study trips*.

Study trips include foreign exchange or visitations of faculty and research staff for academic and research ideas/methods, travel of faculty under study schemes or research collaborations with government or private institutions. Foreign undergraduate and graduate scholarships are not included.

For officials and administrators of public higher education institutions, approval for study trips shall come from the President of the Philippines or his/her designated official. For private higher education institutions, the approval shall come from the Chairperson of the Commission or his/her designated official, provided an endorsement from the president of the originating higher education institution is attached.

A Memorandum of Agreement (MOA) shall first be executed by the sending and accepting institutions. Details such as the specific counterpart expenses by each institution, duration of travel and other pertinent information shall be included. The maximum allowable travel expense should be taken into consideration in the formulation of the MOA. The MOA shall be subject to the approval of the Commission.

Non-Study Trips, on the other hand, shall include attendance or presentation of a paper in an international forum, conference or workshop. If the Center is the official organizer of an international event to be held in the Philippines, travel expenses of guest speakers may be charged against its project fund. Invitations for non-study trips should be official and sent through proper channels or embassies before they are given to the grantee. Mode of approval shall follow that of study trips, except for cases specific to private HEIs wherein the travel duration is for more than one (1) calendar month, to which the approval shall come from the President of the Philippines or his/her designated official.

4.4.2 *Allowable*

Allowable expenses are similar for both study and non-study trips, are as follows:

- a. Pre-departure Expenses – grantees shall be entitled to P1,500.00 for miscellaneous expenses such as taxi fare, passport photographs, immunization, visa fees, portage and airport terminal fees subject to the presentation of receipts.
- b. Transportation Expense – if the sponsor agency does not provide transport, the grantee shall be allowed full actual transportation expenses (economy class). This shall also include transportation expense from point of embarkation to point of debarkation in the country/destination as well as expense from the point of debarkation to area of temporary work assignment of residence.
- c. Travel Expense or Per Diem – grantee shall be allowed a US\$300.00 daily allowance. This is divided to a non-commutable travel allowance of US\$100.00, and a commutable US\$200.00 for accommodation. Payment of travel expense in excess of the allowed per diem shall be subject to the submission of a certification from the COE/COD Project Coordinator that the expenses were necessary in the performance of the assignment as well as presentation of the original official receipt/s. This is however still subject to the approval of the Chairperson of the Commission.
- d. Clothing Allowance – travel grantee shall be authorized to claim a commutable clothing allowance worth US\$400.00. This shall be given once in 24 months. If the grantee has traveled more than once in 24 months, a certification that no clothing allowance has been received in the preceding 24 months should be submitted.
- e. Representation Expense – a commutable representation expense of US\$1,000.00 shall be allowed provided approval from the President of the Philippines or his/her designated official is secured first.

After arrival from an international travel, a travel grantee is given thirty (30) calendar days to submit a report of his trip, including his/her recommendation to the Commission. Liquidation should be submitted within sixty (60) calendar days.

If the trip is extended, a justification for travel extension is necessary, subject to the approval of the Chairperson of the Commission or his/her designated official.

5. PROCUREMENT OF EQUIPMENT, SUPPLIES AND OTHER MATERIALS

(Please refer to Annex C)

Equipment, instruments, books, journals, software and other materials purchased under this project will be the property of the COE/COD. An Invoice Receipt of Property will be immediately issued as soon as the CHED is informed of the purchase.

6. COMMUNICATION

The allowable expenditure for communication service shall cover only official COE/COD project related postage or courier expense and telegrams. Telephone bills, telefax messages and wireless cables may not be paid out of the COE/COD project fund.

7. PUBLICATIONS

Expenses incurred for the following published articles may be taken from the COE/COD fund: (a) research-related; (b) instructional materials such as manuals, textbooks and handbooks developed during the project period; (c) notices of invitation to pre-qualify and to bid awards; and (d) advertisements and notices in newspapers provided they are needed in carrying out the COEs/CODs projects and programs. Excluded are topics on life, history, function, resources and activities of a person, a group or even the Center as a collective unit. Advertisements and notices shall be published in newspapers of general circulation and in the locality.

The actual cost of the publication of an advertisement as well as the notices of invitation to pre-qualify and to bid awards may be charged against the fund. However, in the case of the other publications, please refer to Annex C for the proper procurement procedures.

8. RESEARCH PROJECTS

For research projects, research contracts may be drawn. Actual expenses incurred while carrying out the different aspects of the project such as transportation, food, accommodation expense, as well as purchase of materials needed can be charged against the project. However, for the personnel involved in the research project, the honorarium rates specified in the *National Compensation Circular No. 75* dated March 1, 1995 shall apply, to wit:

<i>Level</i>	<i>Designation of Research Personnel</i>	<i>Permissible Ceiling per Month</i>
Level I	Project Management Committee Chairperson Vice-Chairperson or equivalent Project Manager/Director or Equivalent	P 2,500.00
Level II	Project Management Committee Member or equivalent Assistant Project Manager or equivalent Project Consultant/Researcher/Expert/Specialist	P 2,000.00
Level III	Technical Staff Team Leader/Coordinator Senior Technical Staff/Team Leader	P 1,600.00
Level IV	Technical Staff/Team Member	P1,200.00

9. FORUMS, SEMINAR-WORKSHOPS AND CONFERENCES

For forums and seminar-workshops related to the COE/COD projects, the Commission shall allow support within the limits of the travel and accommodation given under local travels. Cost of venue, kits and materials may likewise be charged against the project fund. Food expense for the lecturers and the workshop support personnel (i.e. facilitators and rapporteurs) may likewise be charged against the fund.

However, the food of the participants may or may not be charged depending upon the decision of the Center to either give full or partial support to the activity. If partial support is given and a registration fee is charged to the participants, these fees may be incorporated into the COE/COD project fund for that activity, but shall not be subject to auditing.

For honorarium purposes, the following rates according to the *Civil Service Commission Memorandum Circular No. 15, series of 1988* shall be adopted:

- | | |
|--------------------------------|-----------------|
| i. Professor level | - P 250.00/hour |
| ii. Associate Professor level | - P 200.00/hour |
| iii. Assistant Professor level | - P 150.00/hour |
| iv. Instructor level | - P 100.00/hour |

Honorarium for administrative personnel doing work in connection with the activity shall not be taken from the fund. It can, however, be charged against registration fees collected, if any, provided the total administrative personnel honorarium does not exceed ten percent (10%) of the total registration fee collected.

ANNEX B

LIQUIDATION PROCEDURES

The following rules shall apply:

- a. Only the following shall be honored for liquidation purposes:
 - i. Original proof of billing (e.g. bus, plane and boat tickets, meal receipts, etc.); and documents marked "official receipt"
 - ii. Original copy of signed certificate of appearance;
 - iii. Certified true copy of other forms of certificates received;
 - iv. Original copy of signed list of attendees for meetings, forums, workshop-conferences, etc.; and
 - v. Original copy of signed documentary requirement forms.
- b. No 'Affidavit of Loss' for missing original receipt/s or document will be accepted and considered for liquidation.
- c. Number of forms to be submitted shall be as follows:
 - i. Abstract of Canvass (*Form 1*, single copy)
 - ii. Authority to Hold Activity (*Form 2*, single copy)
 - iii. Authority to Reimburse (*Form 3*, single copy)
 - iv. Authority to Travel (*Form 4*, single copy)
 - v. Certificate of Acceptance (*Form 5*, single copy)
 - vi. Certificate of Travel Completed (*Form 6*, triplicate copies)
 - vii. Certificate to Justify Emergency Purchase (*Form 7*, single copy)
 - viii. Inspection Report (*Form 8*, single copy)
 - ix. Itinerary of Travel (*Form 9*, triplicate copies)
 - x. Reimbursement of Expense Receipt (*Form 10*, single copy)
 - xi. Requisition and Issue Voucher (*Form 11*, four copies)
- d. Cash advances for expenses involving travel and seminar-workshop activities may be withdrawn. Before they are released, however, the following documents must first be submitted: (a.) authority to travel or travel order; (b.) itinerary of travel; and (c.) authority to hold a seminar-workshop or a related activity.
- e. A certification of fund availability from the account officer shall be issued before any travels, procurements, research, seminar-workshop and other activities begin.
- f. Liquidation reports should be duly certified and signed by the Auditor and the Accountant.
- g. Other forms and/or documents may be required by the CHED-HEDF to further justify and support liquidation of expenses.

1. GRADUATE SCHOLARSHIP AND THESIS/DISSERTATION GRANT

The above categories shall be subject to requirements given below. The payroll form should include the name of the payee, amount paid (including breakdown for other incentives received, tax deductions, etc.) and signature of payee.

<i>Category</i>	<i>Liquidation Requirements</i>
Graduate Scholarships	<input checked="" type="checkbox"/> Copy of signed and notarized contracts (for initial liquidation only) <i>For Tuition and Other School Fees</i> <input checked="" type="checkbox"/> Actual Billing and Statement of Account of the HEI, signed by the Accountant/Account Officer <i>For Stipend, Book Allowance and Travel Allowance</i> <input checked="" type="checkbox"/> Payroll
Graduate Thesis and Dissertation	<input checked="" type="checkbox"/> Payroll <input checked="" type="checkbox"/> Copy of signed and notarized contracts <input checked="" type="checkbox"/> Copy of final paper

2. TRAVEL

<i>Category</i>	<i>Liquidation Requirements</i>
Local Travel	<input checked="" type="checkbox"/> Authority to Travel/Travel Order (<i>Form 4</i>) <input checked="" type="checkbox"/> Itinerary of Travel (<i>Form 9</i>) <input checked="" type="checkbox"/> Certificate of Travel Completed (<i>Form 6</i>) <input checked="" type="checkbox"/> Certificate of Appearance <input checked="" type="checkbox"/> Original Airline/Ship/Bus Tickets <input checked="" type="checkbox"/> Original Hotel and Meal Receipts, if actual expense will be charged and no claim for per diem is made <input checked="" type="checkbox"/> Original Receipts of Other Travel Expense (i.e. Terminal Fee, portorage fees, RER (<i>Form 10</i>) for taxi expense, etc) <input checked="" type="checkbox"/> Justification for (if necessary) > Extension of travel (approved by the COE/COD Coordinator) > Non-compliance with allowed class of transportation and hotel accommodation
Foreign Travel (For both Study and Non-Study Trips)	<input checked="" type="checkbox"/> Authority to Travel/Travel Order (<i>Form 4</i>) <input checked="" type="checkbox"/> Itinerary of Travel (<i>Form 9</i>) <input checked="" type="checkbox"/> Memorandum of Agreement <input checked="" type="checkbox"/> Certificate of Appearance <input checked="" type="checkbox"/> Certificate of Travel Completed (<i>Form 6</i>) <input checked="" type="checkbox"/> Original Airline Tickets

Category	Liquidation Requirements
Foreign Travel (For both Study and Non-Study Trips) (continuation....)	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> For Clothing Allowance – <ul style="list-style-type: none"> ➢ Certificate of Receipt signed by the grantee, the COE/COD Coordinator and the Accountant/Accounting Officer ➢ Certificate that no clothing allowance has been received for the preceding 24 months signed by the Accountant/Accounting Officer <input checked="" type="checkbox"/> Justification for (if necessary) <ul style="list-style-type: none"> ➢ Extension of travel (duly approved by the President of the Philippines if travel extension more than thirty (30) calendar days; or by the Chairman of the Commission or his official representative if travel extension is less than thirty (30) calendar days) ➢ Non-compliance with allowed class of transportation and hotel accommodation <input checked="" type="checkbox"/> Proofs of billing (if beyond the US\$ 300.00 per diem allowance) <ul style="list-style-type: none"> ➢ Hotel receipts ➢ Meal receipts (if necessary) ➢ Pre-departure expenses (required) ➢ For representation allowance (required) ➢ RER (Form 10) for taxi fare

3. PROCUREMENT

Please refer to Annex C for more specific Guidelines.

Category	Liquidation Requirements
Procurement of Equipment and Supplies & Materials (Normal procurement methods i.e. public bidding or other forms of procurement)	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> Requisition and Issue Voucher (Form 11) specifying equipment and supplies or their equivalent duly approved by the proper authorities <input checked="" type="checkbox"/> Purchase/Letter Order or contract, duly approved by the proper officials and accepted by the supplier (date of acceptance should be clearly indicated) <input checked="" type="checkbox"/> Original copy of the dealer's/supplier's invoice <input checked="" type="checkbox"/> Documents regarding procurement process used for purchase of requested materials (if by public bidding, documents therefore, etc.) <input checked="" type="checkbox"/> Abstract of Canvass (Form 1) <input checked="" type="checkbox"/> Certificate of Acceptance (Form 5) <input checked="" type="checkbox"/> Inspection Report (Form 8) <input checked="" type="checkbox"/> Result of test, if applicable <input checked="" type="checkbox"/> Certificate waiving the rights of the supplier to be present during the testing, if applicable

<i>Category</i>	<i>Liquidation Requirements</i>
Emergency Purchase	<input checked="" type="checkbox"/> Requisition and Issue Voucher (<i>Form 11</i>) specifying equipment and supplies or their equivalent duly approved by the proper authorities <input checked="" type="checkbox"/> Appropriate bills/Official Receipts <input checked="" type="checkbox"/> Abstract of Canvass (<i>Form 1</i>) <input checked="" type="checkbox"/> Certificate to Justify Emergency Purchase (<i>Form 7</i>) <input checked="" type="checkbox"/> Certificate of Acceptance (<i>Form 5</i>) <input checked="" type="checkbox"/> Inspection Report (<i>Form 8</i>) <input checked="" type="checkbox"/> Authority to Reimburse (<i>Form 3</i>), if applicable

4. RESEARCH RELATED ACTIVITIES

<i>Category</i>	<i>Liquidation Requirements</i>
Research Contract	<input checked="" type="checkbox"/> Original Copy of Research Contract <input checked="" type="checkbox"/> Payroll (for Honorarium of Research Personnel) <input checked="" type="checkbox"/> Authority to Reimburse (<i>Form 3</i>), if applicable <input checked="" type="checkbox"/> Original Receipts of Expenses incurred (for travel, accommodation, meals and supplies) <input checked="" type="checkbox"/> For purchase of material and supplies needed – <ul style="list-style-type: none"> ➤ Requisition and Issue Voucher (<i>Form 11</i>) specifying equipment and supplies or their equivalent purchased, duly approved by the proper authorities ➤ Abstract of Canvass (<i>Form 1</i>) ➤ Certificate to Justify Emergency Purchase (<i>Form 7</i>) ➤ Certificate of Acceptance (<i>Form 5</i>) <input checked="" type="checkbox"/> Copy of the Research Paper (draft or final, whichever is applicable at the time of liquidation) <input checked="" type="checkbox"/> For liquidation of printing/publication, please use guidelines and liquidation requirements for procurement

5. FORUMS, SEMINAR-WORKSHOPS AND CONFERENCES

<i>Category</i>	<i>Liquidation Requirements</i>
Forums, Seminar-Workshop and Conferences	<input checked="" type="checkbox"/> Authority to Hold Activity (<i>Form 2</i>) <input checked="" type="checkbox"/> Abstract of Canvass (<i>Form 1</i>) for Venue of activity <input checked="" type="checkbox"/> Abstract of Canvass (<i>Form 1</i>) for Caterer, if food for participants will be shouldered by the Center <input checked="" type="checkbox"/> Original list of Participants (with participants' signature) <input checked="" type="checkbox"/> Official Receipts for hotel bills, transport fare (airline, ship or bus) and materials used <input checked="" type="checkbox"/> Authority to reimburse in case payment for expenses were advanced by officials or employees of the Center

<i>Category</i>	<i>Liquidation Requirements</i>
Forums, Seminar-Workshops and Conferences (<i>continuation...</i>)	<input checked="" type="checkbox"/> Certificate of Justification for Emergency Purchase (for purchases of materials not included in the original procurement or for out-of-pocket purchases) <input checked="" type="checkbox"/> Payroll for honorarium - indicate name, amount received, length of service and signature. <input checked="" type="checkbox"/> Copy of Materials used for the Activity

6. LIQUIDATION REQUIREMENTS FOR OTHER SERVICES/EXPENSES

6.1 COMMUNICATIONS SERVICE

<i>Category</i>	<i>Liquidation Requirements</i>
Postage, Courier Service, Telegrams	<input checked="" type="checkbox"/> Appropriate Bills and Official Receipts

6.2 PUBLICATIONS

<i>Category</i>	<i>Liquidation Requirements</i>
Publications-related Expenses	<input checked="" type="checkbox"/> Bill of the publisher <input checked="" type="checkbox"/> Copies/clippings of the publication and/or notices <input checked="" type="checkbox"/> Canvass of the rate for advertisements, if applicable

ANNEX C

PROCUREMENT

Government procedures and auditing rules must be implemented in the purchase of equipment for the Centers of Excellence/Development project since the funds are public funds. The 3-year project proposal from the Centers includes the list of equipment requirements and timetable for procurement. The Centers should follow the procurement procedures outlined below. However, the following is a summary of the important notes on procurement:

- a. Public bidding is required for any purchases in the amount of P 500,000.00 or above;
- b. The creation of a Pre-qualification, Bids and Awards Committee (PBAC) is necessary prior to the holding of public bidding;
- c. For purchases below P 500,000.00, other forms of procurement procedures may be utilized; and
- d. COA restricts splitting of purchases.

1. PUBLIC BIDDING

The government in transactions such as public service or purchase of supplies, materials and equipment uses public bidding.

1.1 PREQUALIFICATION, BIDDING AND AWARDS COMMITTEE (PBAC)

State universities and colleges designated as Centers of Excellence or Development in Humanities, Social Sciences and Communication may use their existing PBACs in procuring equipment, supplies and materials. For private institutions, a PBAC must first be created. The institutions may create more than one PBAC, i.e. per Center within the institution.

Besides conducting the bidding, the PBAC shall also review or validate the procurement plans of each of the Centers. Any decision of the PBAC with regards to the procurement plan is only recommendatory. The final approval shall come from the head of the institution or his duly authorized representative. The chairman may call meetings any time to expedite work presented to the committee.

PBAC Composition

- a. Chairman (regular) - at least third ranking official of the institution
- b. Executive Officer and Secretary (regular) - legal officer of the institution
- c. Member (regular) - technical member designated by the head of the institution (may be the project coordinator)
- d. Member (provisional) - at least two, with experience in the type of Project to be bid on or in project management, duly designated by the head of the institution (may be the project implementers of the institution or CHED representatives)
- e. Members from the private sector (optional observers) - To ensure transparency, one qualified representative each from the following organizations: (1) Philippine Chamber of Commerce and Industry and (2) end-user group or non-governmental organization to be designated by the head of the institution.

A quorum of the PBAC shall be composed of the chairman or his designated alternate plus two (2) members. A decision shall be made by a simple vote of members who are present, except the chairman who shall cast his vote in case of a tie. The decisions of the PBAC are, however, recommendatory and subject to the approval of the head of the institution or his duly authorized representative.

1.2 BIDDING PROCESS

Bidding process shall be conducted in the following manner:

1.2.1 Preparation of Bid/Tender Documents

Bid/Tender Documents are outline papers prepared by the PBAC describing the nature of the goods. The following specifications shall be included in a Bid/Tender Document:

- a. technical standards/requirements;
- b. place and period of delivery or installation;
- c. warranty and maintenance requirements;
- d. method and criteria in the evaluation and comparison of bids; and
- e. other pertinent terms.

1.2.2 Invitation to Pre-qualify and to Bid

The technical descriptions of the goods, delivery mode and procedures, bidder pre-qualification statements/supporting documents and other matters pertinent to the goods to be bid must be included in the invitation to pre-qualify and to bid. The invitation shall be advertised in: (a) two (2) newspapers of general circulation which have been published regularly for the past two (2) years; and (b) the ad should appear at least three (3) times for two (2) consecutive weeks in the newspaper.

1.2.3 Pre-qualification of Bidders

The capabilities and resources of prospective bidders should be assessed to determine if they could meet the contract requirements. The pre-qualification should take consider the bidder's financial, technical and production capabilities based on documentary evidences in the pre-qualification statements as well as current and relevant factual information and previous experience.

Each prospective bidder shall be assessed. They shall then be classified as "Pre-qualified" or "Pre-disqualified." Bidders shall be informed of their status through official notices within seven (7) calendar days after the institution head approves the PBAC's pre-qualifying recommendations. Pre-disqualified bidders shall be informed of the grounds for disqualification. They may be given seven (7) calendar days upon receipt of the notice to appeal for reconsideration.

1.2.4 Pre-Bid Conferences

Pre-bid conferences may be conducted at the discretion of the institution or upon written request of any pre-qualified bidder. Pre-bid conferences are held to clarify and explain the requirements, terms, conditions and specifications in the bidding documents.

The conference shall be held after the bidding documents are distributed. However, the bidders should be given enough time to familiarize themselves with the documents. The pre-bid conference shall not be held later than fourteen (14) days before bid opening.

Nothing stated in the pre-bid conference shall modify the bid documents unless it is made as a written amendment. A summary of the conference proceedings and results shall be sent to all pre-qualified bidders.

1.2.5 Bid Security/Bond

Each of the bids submitted should be accompanied by a bid security/bond payable to the institution. The bond guarantees that the successful bidder shall enter into a contract with the institution and executes the terms of the contract within fifteen (15) calendar days of receipt of the Notice of Award. Failure to enclose the required bond as to form and amount shall automatically disqualify the bid.

The bond shall not be less than two-and-one-half percent (2-1/2%) of the total bid price. The bond may be in the form of: (a) cash; (b) cashier's check; (c) manager's check; (d) bank draft or guarantee against any reputable bank; (e) letter of credit issued by a commercial bank; (f) a surety bond callable on demand issued by a surety or insurance company accredited by the Office of the Insurance Commissioner; or (g) any combination thereof.

Bids and bid securities shall be valid for a period of time to be determined by the head of the institution. This will be indicated in the Instructions to Bidders. In no case shall the validation exceed one hundred twenty (120) days from the date of opening of bids.

1.2.6 Examination and Evaluation of Bids

Prior to bid evaluation and comparison, bids received shall be examined with respect to: (a) eligibility requirements; (b) form and amount; (c) responsiveness/compliance with the bid documents and technical specifications; (d) authority of signatory; and (e) any computational errors.

Only bids that are complete, valid, eligible and substantially responsive and compliant shall be considered for evaluation and comparison.

Bid evaluations shall be based on evaluated cost. The evaluated cost should be the most advantageous to the institution in terms of price, warranty, efficiency in mode of delivery, support service, etc. and is not necessarily limited to the lowest submitted price.

Evaluation of bids shall be completed not later than thirty (30) calendar days from the date of the opening of the bids. The PBAC shall prepare and keep on file detailed reports of the evaluation and comparison of the bids. The reports should contain the reasons for the recommendations.

The institution shall reserve the right to reject bids or to declare failure of bidding if there is reason to suspect collusion among bidders, resulting in no competition. In cases where some of the bids are rejected, new bids may be invited on the same specifications except where the lowest evaluated bid exceeds the estimated procurement cost by a very substantial amount. In this case, the PBAC may revise the requirement to a less expensive level for affordable results.

No information relating to the substance, examination, evaluation of bids and recommendations concerning awards may be disclosed to persons outside the PBAC before the announcement of the contract award to the successful bidder is made. All unsuccessful bidders shall be informed individually afterwards.

1.2.7 Withdrawal of Bids

Upon written request of concerned bidders, bids and bid securities may be withdrawn or modified. The withdrawal processes are as follows:

- a. single-stage bidding and its variation – bidding where the technical requirement or specification is clearly defined by the institution. Bids may be withdrawn or modified before the deadline for the submission of bids.
- b. two-stage bidding – bidding where technical specifications cannot be precisely defined before the bidding process. Withdrawal or modification may be done before the time and date of the opening of bids.

Withdrawal of bids after the deadline shall be subject to sanctions. Bid modifications received after the deadline and bids submitted after the deadline for submission of bids shall be returned unopened. Bonds submitted in the form of sureties shall not be returned. But other forms of bid securities may be returned to the bidder upon request *provided* that the bidder is not among the three lowest evaluated bidders for the award of contract.

If only one (1) bid is received, an award may be made to the single bidder *provided* that the bid:

- a. complies with the technical requirements and specifications of the contract;
- b. price offered is fair and reasonable; and
- c. other prospective bidders were given an equal opportunity to respond.

1.2.8 Failure of Bidding

The institution may declare a failure of bidding when no bids are submitted or when the submitted bid did not comply with the requirements, particularly the technical specifications. A re-bidding may be conducted.

If there is failure in the re-bidding, the institution may enter into a negotiated procurement.

2. ALTERNATIVE METHODS OF PROCUREMENT

Alternative methods may be used *provided* that the following conditions are present:

- a. The supplies are urgently needed for an emergency, which may involve loss of, or danger to, life and/or property;
- b. The supplies are needed for a project that cannot be delayed without causing detriment to public service;
- c. The materials are sold by an exclusive distributor or manufacturer who does not have sub-dealers selling at a lower price and for which no substitute can be obtained elsewhere at more advantageous terms to the government;
- d. The supplies have been placed on bid at least two consecutive times but failed due to lack of bidders, exorbitant offers or nonconformance to specifications;
- e. In cases where it is apparent that the requisition of the needed supplies through negotiated purchase is most advantageous to the government to be determined by the Department/Agency/Institution head concerned, and;
- f. The purchase is made from an agency of the government.

2.1 LIMITED SOURCE BIDDING OR SELECTIVE BIDDING

This involves direct invitation to bid by the concerned agency from a set of pre-selected manufacturers/suppliers/distributors with known experience and proven capability on the requirements of the particular contract.

2.2 DIRECT CONTRACTING OR SINGLE SOURCE PROCUREMENT

The selected manufacturer/supplier/distributor is asked to submit a price quotation or *pro-forma* invoice together with the conditions of sale. The offer may be accepted immediately or after some negotiations.

2.3 REPEAT ORDER

Additional quantities may be ordered from the manufacturer/supplier/distributor who provided the same items in a previous bid contract. This may be resorted to in cases where manufacturer/supplier/distributor selected in the previous bidding is clearly superior to the other bids in terms of equipment reliability, availability of spare parts, after sales service, delivery period, among others. Repeat orders shall be subject to the following conditions:

- a. same or lower price than in the original contract;
- b. repeat order is done within six (6) months from the date of the original purchase;
- c. repeat order shall not result in splitting of requisition or purchase orders; and
- d. it does not exceed the quantity in the original contract.

2.4 SHOPPING

This is a method whereby the purchaser simply requests for submission of price quotations for the goods to be procured directly from manufacturer/supplier/distributor of known qualifications.

2.5 NEGOTIATED PROCUREMENT

As distinguished from direct contracting, this method is resorted to only for convenience even if broader tendering would have been possible. This may be employed by agencies only in the following cases as determined by the head of the agency/institution:

- a. where there has been failure of competitive bidding for the second time;
- b. where the existing contract has been terminated in accordance with the pertinent provisions of the NEDA IRR and existing laws, rules and regulations;
- c. when the goods are to be used in connection with a project or activity which cannot be delayed without causing detriment to public service; and
- d. when the purchase is to be made from another agency of the government.

3. COMMON PROCEDURES FOR ALL MODES OF PROCUREMENT

After the awarding of contract in any of the above modes, the following procedures shall be observed:

3.1 CONTRACT EXECUTION

Purchase shall take effect after perfection of the contract, buyer's order and letter or purchase order. Within five (5) days after execution of the contract, the institution and the local auditor should be furnished with a copy of the contract and the instrument, as well as other supporting documents such as the results of bidding, canvass, advertisement and the certificate of availability of funds, etc.

3.1.1 Prohibition Against Splitting

Requisitions for one or more items needed at about the same time must be consolidated to avoid splitting *provided* the need is not made under emergency purchase/situation.

The following forms of splitting are just illustrative and by no means exhaustive:

- splitting of requisition or non-consolidation of requisition for items needed at about the same time by the same requisitioner;
- splitting of purchase order into two or more purchase orders based on two or more requisitions for the same or at about the same time by different requisitioner; and
- splitting of payments which consists of two or more payments for items involving one purchase order.

Generally, there is splitting when non-consolidation is resorted to in order to avoid the approval of higher authorities or to circumvent control measures provided for by law or regulations.

3.1.2 Penalty Clause

A penalty clause shall be included in the contract as stipulated under COA Circular No. 78-84, dated August 1, 1987:

"For the protection of the Government, Heads of Agencies, subdivision or instrumentalities shall invariably incorporate a penalty clause or provision for liquidated damage in case of late delivery in the amount equivalent to not less than (minimum) one tenth (1/10) of one percent (1%) of the total value of the contract, or if the contract has been partially fulfilled within the stipulated, the total value of the undelivered portion thereof. Likewise a provision on the liability of the supplier or contractor in case of failure to deliver the items called for shall be included in the order or contract."

3.2 INSPECTION OF DELIVERIES

Equipment, supplies and materials delivered for operational use shall be inspected. In view of total lifting of pre-audit on all government financial transactions, inspection by COA Auditors shall not be a pre-requisite to payment.

The testing shall be made at the place of delivery only after the concerned officials have accepted the delivery to prevent substitution. The inspector should check that the articles are in accordance with specifications and that the quantity is not in excess of the actual needs. Inspection shall include testing of some items as needed.

3.2.1 Sampling and Testing of Articles

The inspector may proceed with the sampling/testing if so authorized by the dealer and if the dealer has signed a certification waiving his or his representative's rights to be present during testing. Before testing, not more than eighty percent (80%) of the total purchase value may be paid. If test results show full compliance with the institution's specifications/requirements the articles may be paid fully.

Articles with ten percent (10%) deficiency may be accepted *provided* that the contract price is reduced according to the deficiency found. If test result deficiency is above ten percent, articles must be totally rejected and replacement therefore demanded.

Inspectors may waive the test and analysis of articles subject to testing under any of the following conditions:

- a. the specifications of the order may be determined or calculated without actual testing;
- b. specifications of the current equipment/supplies and materials are similar to those previously purchased and tested *provided that* :
 - i. the current and previous purchases are from the same supplier;
 - ii. test report of the previous purchase is not more than six (6) months from the actual date it was conducted.
- c. articles are produced by the government *provided that* they are delivered to the institution in their original containers, properly labeled and sealed and without any indication of tampering or an attempt to unseal the containers.

Charges for the test and analysis of articles may be taken from the fund.

3.3 OTHER CONDITIONS FOR PAYMENT OF DELIVERIES

The project coordinator shall facilitate the immediate payment of claims. He may allow payment of claim equivalent to eighty percent (80%) of the amount pending completion of test *provided* the purchase has been lawfully incurred and claim is supported by delivery receipts or invoices and deliveries have been accepted by the requisitioner.

3.4 DELIVERY PERIOD

The requisitioner shall state with certainty the date of delivery. Statements such as 'immediate delivery,' 'as soon as possible,' or similar terms shall be understood to mean seven (7) working days after receipt by the supplier or contractor of the purchase order.

Request for extension after the expiration of the contract is not allowed.



REPUBLIC OF THE PHILIPPINES
COMMISSION ON AUDIT
Constitution Avenue, Quezon City, Philippines

FEB 27 1996

COMMISSION ON AUDIT CIRCULAR NO. 96 - 003

- TO:** All Heads of Departments, Bureaus, Agencies, and Offices of the National Government; Heads of Government-Owned or Government-Controlled Corporations; Chief Executive Officers, Provincial Governors; City and Municipal Mayors; Local Treasurers, Accountants, Budget Officers; COA Directors, Auditors and All Others Concerned.
- SUBJECT:** Restatement with amendments of COA Circular No. 95-003 dated February 15, 1995 Prescribing Accounting and Auditing Guidelines on the Release of Fund Assistance to Non-Governmental Organizations / People's Organizations (NGOs/POs).

1.0 RATIONALE AND OBJECTIVES

The 1987 Philippine Constitution provides under Section 23, Article 11 that the State shall encourage non-governmental, community-based, or sectoral organizations that promote the welfare of the nation. In consideration of this provision, Republic Act No. 7160, otherwise known as the Local Government Code, institutionalized the partnership of these organizations and the local government units (LGUs).

In order to finance the developmental efforts of these NGOs/POs, government organizations (GOs), i.e., national government agencies (NGAs), LGUs and government-owned/control corporations (GOCCs) extend financial assistance to implement the projects of the former.

Since the Commission has noted that there has been a marked increase in the active participation of NGOs and POs in nation-building, COA Circular No. 95-003 dated February 15, 1995 was issued. However, upon its implementation by the GOs, some provisions thereof need amendments and clarification, hence, this circular is issued to:

- 1.1 restate and amend COA Circular No. 95-003 dated February 15, 1995;
- 1.2 clarify ownership of assets acquired / projects completed by NGOs/POs from fund assistance released to them; and
- 1.3 provide illustrative accounting entries relative to the release of funds to NGOs/POs.

2.0 DEFINITION OF TERMS

For purposes of this Circular, the following terms shall be construed to mean as follows:

- 2.1 Accreditation - the acceptance by the GO of the NGO/PO to implement the former's project after proper verification and validation of required documents.
- 2.2 Beneficiary - the community or any of its sectors which is the recipient of the results of the development efforts of the GO and the NGO/PO.
- 2.3 Fund Assistance - the government funds entrusted to the NGO/PO to cover the implementation of a project which is included in the Work and Financial Plan (WFP) and Budget of the GO release of which is not necessarily limited to Maintenance and Other Operating Expenses (MDOE), Grants, Subsidies and Other Operating Expenses (3-10-000). This may be in the form of training packages, livelihood projects, interest-free loans, etc.
- 2.4 Government Office - any government agency whether local, national or corporate, which extends financial assistance to the NGO/PO.
- 2.5 Liquidation Report - document showing the summary of expenses in connection with the implementation of the project for a given period of time.
- 2.6 Non-Governmental Organization - a non-profit, voluntary organization that is committed to the task of socio-economic development and established primarily for service. Such service may involve assisting citizens or people's organizations in various ways by educating, training, or giving financial assistance to them.
- 2.7 People's Organization - independent community and/or class-based association established to protect and advance the interest of specific causes or sectors, e.g., labor, farmer, fisherman, women, civic organizations.
- 2.8 Project - actively undertaken by the NGO/PO which may cover livelihood development, manpower development, sports development, delivery of basic services, cooperative development, environmental protection, family planning and the financing, construction, maintenance, operations and management of infrastructure projects.

Nov 13 1994

COMMISSION ON AUDIT CIRCULAR NO. 94-113

TO: All Heads of Departments, Bureaus, Offices, Self-Governing Boards and Commissions, State Universities and Colleges, Chiefs of Financial and Management Services, Chief Accountants/Heads of Accounting Units, Budget Officers, COA Auditors and Others Concerned.

SUBJECT: RULES AND REGULATIONS IN THE GRANT, UTILIZATION AND LIQUIDATION OF FUNDS TRANSFERRED TO IMPLEMENTING AGENCIES.

1. RATIONALE

There are projects which require inter-agency implementation. The funds are released to the agency which programmed the project in its Budget. In turn, these funds are transferred/sub-allotted to the government agency which will implement the project.

This Circular is, therefore, issued to ensure that:

- the transfer is properly taken up in the books of both agencies,
- the transferred funds are used only for the intended purpose, and that
- proper accounting and reporting is made of the utilization of the funds.

2. COVERAGE

This Circular shall apply to financial transactions of National Government agencies and instrumentalities involving grant, utilization and liquidation of funds transferred to implementing agencies.

3. DEFINITION OF TERMS

As used in this Circular, the terms herein shall be understood to mean as follows:

- 3.1 Inter-Agency Transferred Funds - The cash or money transferred or sub-allotted by the agency to which the allotment was originally released in favor of another agency which will implement the project.

3.2 Project - The undertaking, whether construction work, research or training program, computer engagement or other authorized activities which an agency shall prosecute or implement in favor or in behalf of another agency.

3.3 Source Agency (SA) - The agency which the allotment has been originally released and in whose behalf or benefit the project will be prosecuted/implemented.

3.4 Implementing Agency (IA) - The Agency to which the funds are transferred for the purpose of prosecuting/implementing the project.

3.5 Agency - Any department, bureau or office of the national government, or any of its branches and instrumentalities, or any political subdivision, as well as any government-owned or controlled corporation, including its subsidiaries, or other self-governing board or commission of the government.

4. GENERAL GUIDELINES

4.1 The SA shall enter into an agreement with the IA for the undertaking by the letter of the project of the former. The Agreement shall provide for the requirements for project implementation and reporting.

4.2 The cash/money transferred shall be taken up as Cash, Inter-agency Transferred Funds (8-70-604) by the source agency (SA) and as a trust liability (8-84-180) by the implementing agency. For this purpose, a special budget to be submitted to and approved by the Department of Budget and Management (DBM) is not required.

4.3 The fund to be transferred or sub-allotted to the IA shall be (a) in an amount sufficient for three months operation subject to replenishment upon submission of the reports of disbursements by the IA, or (b) the total project cost, as may be determined by the heads of the two agencies in either case.

5.3 require beneficiaries to issue certificate of acceptance for accomplished/completed projects;

5.4 submit the required financial and physical status reports;

5.5 submit to the GO certificate of accomplishment with required evidences, and for projects involving assistance of P100,000 or more, duly audited financial statements;

5.6 return to the GO any unutilized amount or request authority to use the savings for allied activities.

6.0 DUTIES AND RESPONSIBILITIES OF THE COA AND ITS AUDITORS

The COA shall:

6.1 audit the grant of the fund assistance, with emphasis on the GO's monitoring and inspection systems, in accordance with laws and regulations;

6.2 conduct special audits of NGOs/PDs upon request by proper authorities or as determined by the COA Chairman.

7.0 ACCOUNTS AND ILLUSTRATIVE ACCOUNTING ENTRIES

7.1 The new account to be used is as follows:

B-70-910 - Cash - Funds Entrusted to NGOs/PDs

This account is used to record the release of funds entrusted to NGOs/PDs which shall be in the nature of a cash advance for the implementation of government projects.

Debit this account for:

Release of funds entrusted to NGOs/PDs.

Credit this account for:

Liquidation.
Refund of the unused fund.

7.2 The accounting entries to be followed are provided in Annex A hereof.

8.0 LIMITATIONS

8.1 No portion of the fund assistance shall be used for the payment of salaries, honoraria and any form of allowances of the personnel of the GO nor for the purchase of supplies and materials, equipment and motor vehicles for the GO.

8.2 Except for purchases out of interest-free loans, no equipment shall be acquired out of the fund assistance to NGOs/PDs.

9.0 REPEALING CLAUSE

All circulars or other issuances which are inconsistent herewith are hereby repealed or modified accordingly.

10.0 EFFECTIVITY

This Circular shall take effect immediately.


CELSD D. GASGAN
Chairman


ROGELIO B. ESPIRITU
Commissioner


SOFRONIO D. URESAL
Commissioner

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3.0 GENERAL GUIDELINES

The following are the general guidelines in the extension of the fund assistance to the NGO/PO:

3.1 The project shall be included in the WFP and budget of the GO. If the fund assistance will be charged to savings or trust receipts received for the purpose, such utilization shall be approved by proper authorities.

3.2 The NGO/PO shall be accredited by the GO. In the case of non-regularly-funded GOs which generate their funds out of donations and shares from other GOs like the Presidential Management Staff with respect to the President's Social Fund, the implementing GOs shall set the minimum requirements/criteria for the selection of the NGO/PO project partners as stipulated in each program guideline.

3.3 The following shall be the requirements for the NGO/PO accreditation:

3.3.1 Certificates of registration with the Securities and Exchange Commission (SEC), and/or with either the Cooperatives Development Authority (CDA) or the Department of Labor and Employment (DOLE), as the case may be, depending on the nature of the service required or to be rendered. This is to ensure that the NGO/PO has a legal personality, has officers who are responsible and accountable for its operations, and is based in the community where the project shall be implemented.

3.3.2 Financial statements for at least three (3) years operation to ensure that:

- it has a stable financial condition so that the fund assistance shall not be its sole source of funds; and

- it has proven experience in fund management so that the grant shall be managed efficiently and economically.

3.3.3 For NGO/PO which has been in operation for less than 3 years, proof that it had previously implemented similar projects and a certificate from LBU concerned attesting to the credibility and capability of the officers and staff of the NGO/PO shall be submitted in lieu of financial statements.

3.3.4 List of projects it has previously undertaken to show its experience and expertise in implementing the project to be funded.

3.4 The GO and the NGO/PO shall enter into a Memorandum of Agreement (MOA) or similar document, incorporating the following requirements:

3.4.1 Project statement including identification of beneficiaries;

3.4.2 Standards for project implementation by the NGO/PO and acceptance by the GO to include completion date;

3.4.3 Systems and procedures for project implementation such as but not limited to, the procurement of goods and services by the NGO/PO and the schedule of release of the fund assistance by the GO, in the development of the systems and procedures, the GO and the NGO/PO shall be guided by generally accepted management principles for economical, efficient and effective operations;

3.4.4 Project cost estimates and time schedules; and

3.4.5 Reporting, monitoring and inspection requirements.

3.5 In the course of implementation, and as the need demands, amendments(s) of the MOA shall be made for any change(s) in the provisions.

3.6 During the effectivity of the MOA, the NGO/PO shall not use the funds for money market placement, time deposit and other forms of investments not related to the project.

3.7 For infrastructure projects, the NGO/PO shall post a performance security in the form of a surety bond callable on demand, issued by the Government Service Insurance System (GSIS) or any insurance company duly accredited by the Office of the Insurance Commission equivalent to 30% of the total fund assistance. If the project is not completed within 90 days after the prescribed completion date, the bond shall be forfeited.

3.8 The fund assistance shall be released as follows:

3.8.1 If the project is for implementation within a period of three (3) months, the assistance shall be released as follows:

3.8.1.1 For projects of P300,000 or less, assistance may be released in full.

3.8.1.2 For projects of more than P300,000, release may be made in three tranches:

- o 15% upon approval and signing of the MDA;
- o 35% after 50% project completion;
- o 50% upon completion of the project, subject to the favorable evaluation / inspection by the GO of the results of the previous release(s).

3.8.2 If the project is to be implemented for more than 3 months, the first release shall cover two (2) months operation but not to exceed 30% of the total assistance, subject to the release of the remaining balance upon submission of accomplishment reports evidenced by pictures of the accomplishments and/or report of inspection by the GO and certifications of receipt by beneficiaries/payrolls/invoices, etc.

3.9 The NGO/PO shall keep and maintain financial and accounting records for the funds in accordance with generally accepted accounting principles. They shall be subject to the visitorial audit and examination of the GO and the Commission on Audit (COA).

3.10 Within 60 days after completion of a project, the NGO/PO shall submit financial statements, certificate of project completion and acceptance of project by the beneficiaries or funding agencies. For projects amounting to P100,000.00 and more, the statements shall be certified to by an independent Certified Public Accountant or verified by the internal auditor of the funding agency.

3.11 The NGO/PO shall return any amount not utilized to the funding GO or shall request authority to use the savings for activities allied to the project, e.g., purchase of additional medicines for medical services, books for mangrove development, desks and chairs for school buildings, etc.

4.0 DUTIES AND RESPONSIBILITIES OF THE GO

The GO shall:

- 4.1 accredit the NGO/PO after proper verification and validation of required documents and statements;
- 4.2 develop standards for project implementation and acceptance;
- 4.3 release the grant as required and record it as Cash - Funds Entrusted to NGOs/POs (8-70-910);
- 4.4 require monthly or quarterly financial and physical status reports as it deems necessary;
- 4.5 monitor and inspect project implementation and verify financial records and reports of the NGO/PO;
- 4.6 issue certificates of acceptance upon completion of the project and acceptance by its beneficiaries and take up the credit to the NGO/PO account;
- 4.7 forfeit the performance bond for non-completion and credit the proceeds as income of the GO or to the account of the NGO/PO, as the case may be;
- 4.8 request the COA for special audits of NGO/PO on a case to case basis;
- 4.9 authorize the use of savings from the assistance for prosecution of related projects;
- 4.10 demand the refund of unused funds or savings after project completion;
- 4.11 demand the refund of the disallowed amounts after financial audit;
- 4.12 institute appropriate actions against the NGO/PO for material violation of the provision(s) of the MDA.

5.1 DUTIES AND RESPONSIBILITIES OF THE NGO/PO

The NGO/PO shall:

- 5.1 ensure project implementation in accordance with the MDA;
- 5.2 keep and maintain separate COMBO/savings account and subsidiary records for assistance received from each GO;

ILLUSTRATIVE ACCOUNTING ENTRIES

Annex A

se 1 - When the financial assistance is extended by a National Government Agency (NSA).

Transaction	Account Title	Account Code	NSA Books	
			Dr	Cr
Receipt of Allotment	National Clearing Account Appropriations Allotted	8-99-000 0-90-000	100,000	100,000
Incurrence of Obligation	Appropriations Allotted Obligations Incurred	0-90-000 0-82-000	100,000	100,000
Release of Fund Assistance - 100%				
a.1 If the project is to be implemented within the period of three (3) months - 100% release	Cash - Funds Entrusted to NGOs/PDs Cash - Treasury Account Current - Check Disbursement	8-70-910 8-70-707	100,000	100,000
a.2 Full liquidation of the release				
4. If liquidated during the year	Obligations Liquidated Cash - Funds Entrusted to NGOs/PDs	0-83-000 8-70-910	50,000	90,000
5. If liquidated in the ensuing year	Payables - Unliquidated Obligations Cash - Funds Entrusted to NGOs/PDs	8-81-400 8-70-910	50,000	50,000
Release of Fund Assistance Staggered Basis				
1 If the project is to be implemented for a period of more than three (3) months - only 30% initial release	Cash - Funds Entrusted to NGOs/PDs Cash - Treasury Account Current - Check Disbursement	8-70-910 8-70-707	30,000	30,000
2 Receipt of liquidation reports from NGO/PD. (initial release)	Obligation Liquidated Cash - Funds Entrusted to NGOs/PDs	0-83-000 8-70-910	30,000	30,000
3 Final release upon receipt of report	Cash - Funds Entrusted to NGOs/PDs			

4.4 Liquidation of final release

a. If liquidation reports are received during the year	Obligation Liquidated Cash - Funds Entrusted to NGOs/PDs	0-83-000 8-70-910	60,000	60,000
b. If liquidation reports are received in the ensuing year	Payables - Unliquidated Obligation Cash - Funds Entrusted to NGOs/PDs	8-81-400 8-70-910	60,000	60,000
Return of unutilized fund assistance - \$6,000				
a. If returned during the year				
a.1 Collection	Cash - Collecting Officer Cash - Funds Entrusted to NGOs/PDs	8-70-400 8-70-910	6,000	6,000
a.2 A. Payment of obligation	Appropriations Allotted Obligations Incurred	0-90-000 0-82-000	16,000	16,000
a.3 Remittance to BTR	Cash - Treasury/Agency Account Current - Deposits Cash - Collecting Officer	8-70-700 8-70-500	6,000	6,000
b. If returned in the ensuing year				
b.1 Collection	Cash - Collecting Officer Cash - Funds Entrusted to NGOs/PDs	8-70-400 8-70-910	6,000	6,000
b.2 Remittance to BTR	Cash - Treasury/Agency Account Current - Deposits Cash - Collecting Officer	8-70-700 8-70-400	6,000	6,000
b.3 Reversion of Accounts Payable	Payables - Unliquidated Obligation ORU - Adjustments for Excess Certification to Accounts Payable and Reverted Claims	8-81-400 7-92-410	6,000	6,000

Case III - When the financial assistance is extended by a Government Owned and Controlled Corporation (GOCC)

Transaction	Account Title	Account Code	GOCC Books	
			Dr	Cr
1. 100% Release of Fund Assistance				
1.1 Release of Fund Assistance	Cash - Funds Entrusted to NGOs/POs	0-70-910	100,000	
	Cash - Other Banks - Current Account	8-70-300		100,000
1.2 Full Liquidation				
a. If liquidated during the year	Expenditure Summary Account Grants, Subsidies & Contribution	0-90-000 3-10-000	100,000 <u>100,000</u>	
	Cash - Funds Entrusted to NGOs/POs	8-70-910		100,000
	Retained Earnings	8-92-110	100,000	
	Expenditure Summary Account Grants, Subsidies & Contribution	0-90-000 3-10-000		100,000 <u>100,000</u>
b. If liquidated in the ensuing year	CRDU-Adj. for- Others (Deductions)	7-92-420	100,000	
	Cash - Funds Entrusted to NGOs/POs	8-70-910		100,000
	Retained Earnings	8-92-110	100,000	
	CRDU-Adj. for- Others (Deductions)	7-92-420		100,000
2. Release of Fund Assistance on Staggered Basis				
2.1 Initial Release	Cash - Funds Entrusted to NGOs/POs	8-70-910	30,000	
	Cash - Other Banks - Current Account	8-70-300		30,000
2.2 Liquidation of initial release	Expenditure Summary Account Grants, Subsidies & Contributions	0-90-000 3-10-000	30,000 <u>30,000</u>	
	Cash - Funds Entrusted to NGOs/POs	8-70-910		30,000
2.3 Final release upon receipt of remaining	Cash - Funds Entrusted to NGOs/POs	8-70-910	70,000	

2.0 Liquidation of final release

a. If liquidated during the year	Expenditure Summary Account Grants, Subsidies & Contributions	0-90-000 3-10-000	64,000 <u>64,000</u>	
	Cash - Funds Entrusted to NGOs/POs	8-70-910		64,000
b. If liquidated in the ensuing year	CRDU-Adj. for- Others (Deductions)	7-92-420	100,000	
	Cash - Funds Entrusted to NGOs/POs	8-70-910		100,000
	Retained Earnings	8-92-110	100,000	
	CRDU-Adj. for- Others (Deductions)	7-92-420		100,000
2.5 Closing of expense summary account to Retained Earnings	Retained Earnings	8-92-110	94,000	
	Expenditure Summary Account	0-90-000		94,000
3. Return of the unutilized fund assistance				
a. Collection	Cash - Collecting Officer	8-70-400	6,000	
	Cash - Funds Entrusted to NGOs/POs	8-70-910		6,000
b. Reittance to AGOB	Cash - Other Banks - Current Account	8-70-300	6,000	
	Cash - Collecting Officer	8-70-400		6,000

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4.4 The check shall be issued in the name of the IA for deposit to its trust account in its authorized government depository bank. The IA shall issue its official receipt in acknowledgment.

4.5 A separate subsidiary record for each account shall be maintained by the IA whether or not a separate bank account is opened.

4.6 Within ten (10) days after the end of each month/end of the agreed period for the Project, the IA shall submit the Report of Checks Issued (RCI) and the Report of Disbursement (RD) to (RCI) and the Report of Disbursement (RD) to report the utilization of the funds. Only actual project expenses shall be reported. The reports shall be approved by the Head of the IA.

4.7 The SA shall draw a Journal Voucher to take up the reports. The amount to take up the liquidation per the RCI shall be net of the cash advances granted by the IA to its accountable officers in accordance with Commission on Audit Circular No. 90-331 dated May 3, 1990.

4.8 The IA Auditor shall audit the disbursements out of the trust accounts in accordance with existing COA Regulations.

4.9 The IA shall return to the SA any unused balance upon completion of the project.

4.10 When the IA is a Bureau/Regional Office of the SA, the procedures for centrally managed projects shall be followed in accordance with entries herein provided.

5. DUTIES AND RESPONSIBILITIES OF THE SOURCE AGENCY

The SA shall:

5.1 obligate the allotment for the project to be implemented based on the advise of allotment and/or memorandum of agreement or similar document;

5.2 issue a check in the name of IA;

5.3 maintain a subsidiary ledger of the cash transferred pertaining to the project;

5.4 require the IA to submit the reports and furnish the IA with a copy of the journal voucher taking up the expenditures. Upon receipt of the copy of up the expenditures. Upon receipt of the copy of the Certificate of Settlement and Balances (CSB) and the Credit Notice (CN) issued by the IA Auditor, the Accountant shall draw a journal voucher restoring back the amount previously credited for any disallowance. He shall furnish the IA with a copy of the JV; and

5.5 issue the official receipt for the unexpanded balance and the refunded disallowance remitted by the IA.

6. DUTIES AND RESPONSIBILITIES OF THE IMPLEMENTING AGENCIES

The IA shall:

6.1 issue an official receipt for every amount received from the SA;

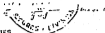
6.2 deposit the amount with its authorized depository bank;

6.3 keep separate subsidiary records for the trust liability whether or not a separate bank account is maintained;

6.4 within five (5) days after the end of each month, the Accountable Officer (AO) shall prepare the RCI and the RD and shall submit them with all supporting vouchers/payrolls and documents to the Accountant. These reports shall be approved by the Head of the Agency;

6.5 within ten (10) days after receipt from the AO, the Accountant shall verify the Reports, provide the accounting entries, record and submit the duplicate copies of the Reports with all the original copies of vouchers/payrolls and all supporting documents to the IA Auditor. The Accountant shall ensure that only expenses for the project are included in the Reports. He shall submit the original copy of the Reports to the SA (Attention: the SA Accountant).

ILLUSTRATIVE ACCOUNTING ENTRIES



Case 1 - Where the Implementing Agency is another agency

Transactions	Source Agency (SA) Books		Implementing Agency (IA) Books	
1. Receipt of Advice of Allotment (IA) \$10,000.00	B-99-000 10,000 B-90-000 10,000		No Entry	
2. Receipt of MCA	No Entry		No Entry	
3. Incurrence of obligation based on Memorandum of Agreement (MDA)	B-90-000 10,000 B-88-000 10,000		No Entry	
Note: No corollary entry shall be made in the books of the source agency even if the funds transferred pertain to capital outlay.				
4. Transfer of Cash				
a. Transfer by SA	B-70-68R 10,000 B-70-707 10,000		No Entry	
b. Issuance of DR by IA	No Entry	B-70-600 10,000 B-84-100 10,000		10,000
c. Deposit of Cash Received	No Entry	B-70-300 10,000 B-70-600 10,000		10,000
5. Use of Funds				
a. Check Disbursements	No Entry	B-84-100 8,000 B-70-300 8,000		8,000
1) corollary entry for purchase of equipment		B-70-084 6,000 B-94-384 6,000		6,000
2) corollary entry for purchase of supplies and materials or non-expendable supplies and property		B-72-900 2,000 B-96-900 2,000		2,000
b. Grant of Cash Advance (CA) to Accountable Officer (AO)	No Entry	B-70-500 1,000 B-70-300 1,000		1,000

Transactions	Source Agency (SA) Books		Implementing Agency Books	
6. Liquidation of CA by AO	No Entry			
6. Receipt of Reports from IA				
a. Within the year of transfer				
1. Report of Disbursements (RD)	B-83-000 1,000 B-70-68R 1,000			No Entry
2. Report of Checks Issued (RCI)	B-83-000 8,000 B-70-68R 8,000			No Entry
b. In the ensuing year				
1. Report of Disbursements (RD)	B-81-000 1,000 B-70-68R 1,000			No Entry
2. Report of Checks Issued (RCI)	B-81-000 8,000 B-70-68R 8,000			No Entry
7. Return to SA of the unutilized balance of the transferred funds after the completion of the project				
a. If returned during the year				
1. Issuance of check by IA			B-84-100 1,000 B-70-300 1,000	1,000
2. Collection	B-70-100 1,000 B-70-68R 1,000			1,000
3. Adjustment of obligation	B-90-000 11,000 B-82-000 11,000			11,000
4. Remittance to SA	B-70-700 1,000 B-70-100 1,000			1,000
5. Closing of	B-99-000 1,000 B-70-700 1,000			1,000

11-17-74

Case II - When the financial assistance is extended by a Local Government Unit (LGU).

Transaction	Account Title	Account Code	LGU Books	
			Dr.	Cr.
1. Set up of appropriation	Cumulative Results of Operation - Unappropriated- Legislative Appropriations	0-92-310	100,000	
	Cumulative Results of Operation - Appropriated- Legislative Appropriations	0-93-310		100,000
2. Release of allotment	Cumulative Results of Operation - Appropriated- Legislative Appropriations	0-93-310	100,000	
	Appropriations Allotted	0-90-000		100,000
3. Incurrence of obligation	Appropriations Allotted	0-90-000	100,000	
	Obligations Incurred	0-82-000		100,000
4. 100% Release of Fund Assistance				
4.1 Release of Fund	Cash - Funds Entrusted to NGOs/PDOs	8-70-910	100,000	
	Cash- Other Banks- Current Account	8-70-300		100,000
4.2 Full Liquidation				
a. If liquidated during the year	Obligations Liquidated	0-83-000	94,000	
	Cash - Funds Entrusted to NGOs/PDOs	8-70-910		94,000
b. If liquidated in the ensuing year	Payables- Unliquidated Obligations	8-81-000	94,000	
	Cash - Funds Entrusted to NGOs/PDOs	8-70-910		94,000
5. Release of Fund Assistance on Staggered Basis				
5.1 30% release	Cash - Funds Entrusted to NGOs/PDOs	8-70-910	30,000	
	Cash- Other Banks- Current Account	8-70-300		30,000
5.2 Liquidation of initial release	Obligations Liquidated	0-83-000	30,000	
	Cash - Funds Entrusted to NGOs/PDOs	8-70-910		30,000
5.3 Final Release upon	Cash - Funds Entrusted			

5.4 Liquidation of final release

a. If liquidated during the year	Obligations Liquidated	0-83-000	64,000	
	Cash - Funds Entrusted to NGOs/PDOs	8-70-910		64,000
b. If liquidated in the ensuing year	Payables- Unliquidated Obligations	8-81-000	64,000	
	Cash - Funds Entrusted to NGOs/PDOs	8-70-910		64,000
6. Return of unutilized fund assistance				
<u>If returned during the year</u>				
a.1 Collection	Cash- In Treasury	8-70-100	6,000	
	Cash - Funds Entrusted to NGOs/PDOs	8-70-910		6,000
a.2 Remittance to NGDB	Cash- Other Banks- Current Account	8-70-300	6,000	
	Cash- In Treasury	8-70-100		6,000
a.3 Adjustment of obligation	Appropriations Allotted	0-90-000	16,000	
	Obligations Incurred	0-82-000		16,000
<u>b. If returned in the ensuing year</u>				
b.1 Collection	Cash- In Treasury	8-70-100	6,000	
	Cash - Funds Entrusted to NGOs/PDOs	8-70-910		6,000
b.2 Remittance to AGDB	Cash- Other Banks- Current Account	8-70-300	6,000	
	Cash- In Treasury	8-70-100		6,000
b.3 Reversion of Accounts Payable	Payables- Unliquidated Obligation	8-81-000	6,000	
	CRU - Adjustments for Excess Certification to Accounts Payable and Reverted Claims	7-92-610		6,000

- 6.6 record the disallowance in audit after receipt of the CBS and the CN issued by the IA Auditor and require the settlement of any suspension and disallowance;
- 6.7 return to the SA any unused balance and refund of disallowance upon completion of the project.

DUTIES AND RESPONSIBILITIES OF THE AUDITOR OF THE SA

The Auditor of the SA shall:

- 7.1 ensure that the fund transferred is for a project of the SA with appropriate allotment and covered by a MOA/similar document and that it is properly recorded;
- 7.2 advise the IA Auditor of the funds transferred;
- 7.3 see that reports of disbursements are recorded, transmit the CBS and the CN from the IA Auditor to the Head and Accountant of the SA and ensure that the disallowances are immediately taken up in the SA books;
- 7.4 coordinate with the Auditor of the IA for the regular reconciliation of the accounts;
- 7.5 ensure that provisions of COA Circular No. 90-326 are followed when the IA audited is a Bureau/Regional Office of the SA.

8. DUTIES AND RESPONSIBILITIES OF THE AUDITOR OF THE IA

The Auditor of the IA shall:

- 8.1 ensure that the fund transferred is taken up as trust liability in the books and that a separate subsidiary ledger is maintained;
- 8.2 audit the transactions for the project within thirty (30) days upon receipt of the reports from the IA Accountant;
- 8.3 issue separate CBS and CN for the trust account and furnish the SA Auditor with a copy;
- 8.4 see that the unexpended balance and the refund of the disallowance are remitted to the SA.

9. LIMITATION IN THE USE OF THE FUND TRANSFER

In no case shall the fund transferred be utilized for the payment of additional compensation to employees in the form of allowances, incentive pay, bonuses, honorarium, or other forms of additional compensation, except as may be authorized by law or existing regulations, nor shall it be used to create new positions, to augment salaries of regular personnel or in case of purchase motor vehicles without prior approval of the Office of the President.

10. ACCOUNTING ENTRIES

The accounting entries in recording the transfer and utilization of the transferred funds are prescribed in Annex A.

11. REPEALING CLAUSE

All circulars/issuances inconsistent herewith are hereby modified accordingly.

12. This Circular shall take effect immediately.

[Signature]
CELSO D. GARGAN
Chairman

[Signature]
ROGELIO B. ESPIRITU
Commissioner

[Signature]
ROFRONIO B. USRAL
Commissioner

NRA/all
COA94

D. If returned the ensuing year

1. Issuance of check by IA			8-84-100 1,000	8-70-300 1,000
2. Collection	8-70-000 1,000		8-70-684 1,000	
3. Reimburse to BTR	8-70-700 1,000		8-70-400 1,000	
4. Reversion of Accounts Payable	8-81-400 1,000		7-92-410 1,000	

B. Closing Entries

a. If unutilized fund is transferred and liquidation reports are submitted during the year

1. Unexpended balance of allotment	8-99-000 11,000		0-90-000 (1,000)	
2. For obligation incurred and liquidated	0-82-000 9,000		0-81-000 9,000	
3. For HGS Disbursements	8-70-707 10,000		8-99-000 10,000	

b. If unutilized fund is transferred and liquidation reports are submitted in the ensuing year.

1. For obligation incurred and liquidated	0-82-000 10,000		0-83-000 9,000	8-81-400 1,000
2. For HGS Disbursements	8-70-707 10,000		8-99-000 10,000	

3

Case 2 - IA. The Implementing Agency is a 5 Bureau/Regional Office/
Operating Unit of the Source Agency

Transactions	Agency Proper (Source Agency)	Bureau/RD/OU (Implementing Agency)
1. Receipt of AN - P10,000	8-99-000 10,000 0-90-000 10,000	No Entry
2. Receipt of MCA	No Entry	No Entry
3. Issuance of SAA/LAA by Source Agency to its Staff Bureau/Regional Office/Operating Unit	8-81-170 10,000 0-90-000 (10,000)	8-71-170 10,000 0-90-000 10,000
4. Issuance of Funding Check to Staff Bureau/RD/OU	8-81-170 9,500 8-70-707 9,500	8-70-370 9,500 8-71-170 9,500
Note: This does not require issuance of CR by IA		
5. Incurrence of obligation by Bureau/RD/OU	No Entry	0-90-000 9,000 0-82-000 9,000
1) corollary entry for purchase of equipment		8-79-900 6,000 0-95-110 6,000
6. Disbursement by Bureau/Regional Office/OU	No Entry	0-83-000 8,000 8-70-370 8,000
1) corollary entry for purchase of equipment		8-79-100 4,000 8-79-900 4,000
2) corollary entry for purchase of supplies and materials and semi-expendable supplies, containers and property		8-72-600 1,200 8-86-600 1,200 8-72-700 800 8-86-700 800 8-71-710 8-86-710 23
7. Grant of Cash Advance	No Entry	8-70-500 1,000 8-70-370 1,000
8. Liquidation of Cash Advance	No Entry	0-83-000 1,000 8-70-500 1,000

4

APPENDIX A

COMMISSION ON HIGHER EDUCATION
Technical Panel for Humanities, Social Sciences and Communication
Preliminary Data Form (as of SY 1999-2000)

INSTITUTIONAL PROFILE	
1. Name of Institution	
2. Address of Institution	
3. Name of President/Head	
a. Business Telephone No.	
b. Facsimile No.	
c. E-mail address	
4. College where the COE/COD belong(s)	
5. Name of Dean	
a. Business Telephone No.	
b. Facsimile No.	
c. E-mail address	
6. Name of Department Chair	
a. Business Telephone No.	
b. Facsimile No.	
c. E-mail address	
7. Name of Project Coordinator <i>(indicate designation within the institution)</i>	
a. Business Telephone No.	
b. Facsimile No.	
c. E-mail address	
8. Name of Project Implementers <i>(indicate individually)</i>	
a. Business Telephone No.	
b. Facsimile No.	
c. E-mail address	

FACULTY DATA

1. Total Number of Faculty	Full Time _____	Part Time _____
2. Number of Faculty by Qualification (<i>highest degree obtained</i>)	Within Discipline Concerned Ph.D. _____ MA/MS _____ BS _____	Others (specify) Ph.D. _____ MA/MS _____ BS _____
3. Number of Faculty with the degrees in-progress	Within Discipline Concerned Ph.D. _____ MA/MS _____ BS _____	Others (specify) Ph.D. _____ MA/MS _____ BS _____
4. Individual Faculty Qualifications (<i>indicate academic qualifications, researches conducted, publications/paper presented, membership in related organizations and position, and professional awards received - use one sheet ONLY per faculty; time frame: last five (5) years</i>)		

ENROLMENT DATA

1. No. of undergraduates enrolled (SY 1999-2000)	1 st Year _____	2 nd Year _____	3 rd Year _____	4 th Year _____
2. No. of graduate students enrolled (SY 1999-2000)	MA/MS _____	Ph.D. _____		

GRADUATE DATA

1. No. of undergraduates (1995-1999)	95 _____	96 _____	97 _____	98 _____	99 _____
2. No. of MA/MS graduates (1995-1999)	95 _____	96 _____	97 _____	98 _____	99 _____
3. No. of Ph.D. graduates (1995-1999)	95 _____	96 _____	97 _____	98 _____	99 _____

APPENDIX B.2

GRADUATE THESIS/DISSERTATION GRANTS

INSTITUTION _____
DEPARTMENT _____
SCHOOL YEAR _____
SEMESTER _____

Name of Grantee/Institution	Title of Thesis/Dissertation

Prepared by:

Printed Name and Signature / Designation

Date

APPENDIX C.2

FACULTY GRADUATE THESIS/DISSERTATION GRANTS

INSTITUTION _____
DEPARTMENT _____
SCHOOL YEAR _____
SEMESTER _____

Name of Grantee/Institution	Title of Thesis/Dissertation

Prepared by:

Printed Name and Signature / Designation

Date

APPENDIX C.3

FACULTY TRAINING

INSTITUTION _____
DEPARTMENT _____
SCHOOL YEAR _____
SEMESTER _____

Name of Faculty/Institution	Training/Seminar Attended (include date of attendance; nature of participation)

Prepared by:

Printed Name and Signature / Designation

Date

APPENDIX D

NEWLY PURCHASED EQUIPMENT

INSTITUTION _____
 DEPARTMENT _____
 SCHOOL YEAR _____
 SEMESTER _____

Name of Equipment	Model	Date of Purchase	Location	Nature of Usage*	Degree of Usability**

* Nature of Usage

- 1 = Instruction and Student Laboratory
- 2 = Student Research (thesis)
- 3 = Other Research (funded by the government, private, etc.)
- 4 = Analytical Services

** Degree of Usability

- 1 = Often used
- 3 = Moderately used
- 5 = Rarely used

Prepared by _____

Printed Name and Signature / Designation _____

Date _____

APPENDIX E

DEVELOPMENT OF INSTRUCTIONAL MATERIALS

INSTITUTION _____
DEPARTMENT _____
SCHOOL YEAR _____
SEMESTER _____

Name of Researcher(s)/Author(s)	Title of Instructional Material Developed/Published	Target Market/Recipient

(Please attach Abstract of Instructional Material Developed/Published)

Prepared by:

Printed Name and Signature / Designation

Date

APPENDIX F.1

NATIONAL LINKAGE

INSTITUTION _____
DEPARTMENT _____
SCHOOL YEAR _____
SEMESTER _____

Activities	Date of Implementation	Status/Nature of Linkage	Institutions/Agencies included in Network

(Please use additional sheet/s if necessary)

Prepared by

Printed Name and Signature / Designation

Date

APPENDIX F.2

INTERNATIONAL LINKAGE

INSTITUTION _____
DEPARTMENT _____
SCHOOL YEAR _____
SEMESTER _____

Activities	Date of Implementation	Status of Linkage	Institutions/Agencies included in Network

(Please use additional sheet/s if necessary)

Prepared by _____

Printed Name and Signature / Designation _____

Date _____

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APPENDIX G.1

FORUMS, SEMINARS, WORKSHOPS AND CONFERENCES

INSTITUTION _____
 DEPARTMENT _____
 SCHOOL YEAR _____
 SEMESTER _____

Proponent	Date Implemented	Recipients	Title

(Please use additional sheet/s if necessary)

Prepared by

 Printed Name and Signature / Designation

 Date

APPENDIX G.2

OTHER ACTIVITIES UNDERTAKEN

INSTITUTION _____
 DEPARTMENT _____
 SCHOOL YEAR _____
 SEMESTER _____

Nature	Date of Activity	Participants	Title

(Please use additional sheet/s if necessary)

Prepared by

 Printed Name and Signature / Designation

 Date

APPENDIX H

INDEX OF COMPARISON REPORT
 INSTITUTION _____
 DEPARTMENT _____

Categories	1999-2000	2000-2001		2001-2002	
	Summer	1 st Sem	2 nd Sem	1 st Sem	2 nd Sem
1. No. of Graduate scholars					
2. No. of Faculty Graduate scholars					
3. No. of Grantees (Thesis/Dissertation)					
4. No. of faculty members able to attend conferences & seminar-workshops through the COE/COD grant (<i>indicate nature of participation; use additional sheet/s if necessary</i>)					
5. No. of Equipment bought					
6. No. of Linkages developed (<i>indicate nature of participation; use additional sheet/s if necessary</i>)					
7. No. of Publications (<i>indicate nature, title and author; use additional sheet/s if necessary</i>)					
8. No. of research(es) facilitated through the COE/COD grant (<i>indicate nature, title and author; use additional sheet/s if necessary</i>)					
9. No. of seminar-workshops conducted by the Center funded through the COE/COD grant (<i>indicate nature and title; use additional sheet/s if necessary</i>)					
10. Others (<i>please specify, use additional sheet/s if necessary</i>)					

Prepared by:

 Printed Name and Designation

 Date

 Date

FORM 1**ABSTRACT OF CANVASS****ABSTRACT OF CANVASS**

(For Emergency Purchases)

To be used for:

Activity - _____

Date - _____

Venue - _____

ESTABLISHMENT	ADDRESS	PRICE

Canvass made through personal inquiries. Choice was _____ (name of establishment) due to its lowest price.

Prepared By:

*Printed Name and Signature of Official/Employee
 Designation*

Approved By:

Noted by:

*Printed Name and
 Signature of Project Coordinator
 Designation*

*Printed Name and
 Signature of Project Implementer
 Designation*

*Italicized items may be changed.

FORM 2

AUTHORITY TO HOLD ACTIVITY

Institute/Department : _____
College : _____
University : _____
Address : _____

AUTHORITY TO HOLD ACTIVITY

Date Requested :

Purpose :

Date :

Venue :

No. of Persons :

Estimated Expenses :

Breakdown :

a. *Packaged rate* :

b. *Supplies and Materials* :

c. *Transportation* :

d. *Incidental Expenses* :

Chargeable Against :

Requested by :

Recommending Approval:

Approved by:

Project Implementer
Printed Name and Signature

Project Coordinator
Printed Name and Signature

*Italicized items may be changed.

FORM 3

AUTHORITY TO REIMBURSE

Institute/Department : _____
College : _____
University : _____
Address : _____

AUTHORITY TO REIMBURSE

Date Requested :

Purpose :

Date :

Venue :

No. of Persons :

Estimated Expenses :

Breakdown :

a. *Packaged rate* :

b. *Supplies and Materials* :

c. *Transportation* :

d. *Incidental Expenses* :

Chargeable Against :

Requested by :

Recommending Approval:

Approved by:

Project Implementer
Printed Name and Signature

Project Coordinator
Printed Name and Signature

*Italicized items may be changed.

FORM 4

AUTHORITY TO TRAVEL

Institute/Department : _____
College : _____
University : _____
Address : _____

AUTHORITY TO TRAVEL

NAME : _____
POSITION : _____
OFFICIAL STATION : _____
DESTINATION : _____
PERIOD OF TRAVEL : _____
PURPOSE OF TRAVEL : _____
ESTIMATED COST : _____
CHARGEABLE AGAINST : _____

RECOMMENDING APPROVAL:

APPROVED:

Project Implementer
Printed Name and Signature

Project Coordinator
Printed Name and Signature

- Italicized items may be changed.

FORM 5
CERTIFICATE OF ACCEPTANCE

Institute/Department : _____
College : _____
University : _____
Address : _____

Date

CERTIFICATE OF ACCEPTANCE
(For Merchandise)

I/We hereby certify that I have accepted and inspected each article delivered by
_____ Incorporated. They are in accordance with the
specification stipulated under PO No./RIV No. _____ dated _____.

Project Coordinator/Implementer
Printed Name and Signature

* Italicized items may be changed.

FORM 6

CERTIFICATE OF TRAVEL COMPLETED

Institute/Department : _____
 College : _____
 University : _____
 Address : _____

CERTIFICATE OF TRAVEL COMPLETED

(Institution Head-President/Dean)
 Printed Name and Designation

(Institution)
 Official Station

 Date

I CERTIFY that I have completed the travel authorized in Itinerary of Travel No. _____
 dated _____ under the conditions indicated below:

- Strictly in accordance with the approved itinerary
- Cut short as explained below. Note: Excess payment was refunded.
 Attached: O.R. No. _____ dated _____ for P. _____
- Extended as explained below. Additional itinerary was submitted.
- Other deviation as explained below.

EXPLANATION OR JUSTIFICATION: _____

Evidences of travel attached hereto: _____

Respectfully submitted:

Officer/Employee
(Printed Name and Signature)

I hereby attest that the travel was actually undertaken based on the attached documents and on my personal information.

(Institution Head-President/Dean)
 Printed Name, Signature and Designation

- Italicized items may be changed.

FORM 7

CERTIFICATE TO JUSTIFY EMERGENCY PURCHASE

(Date)

CERTIFICATE TO JUSTIFY EMERGENCY PURCHASE

I hereby certify:

1. That the need for the supplies covered by the attached Requisition Issue Voucher dated _____ is exceptionally urgent and absolutely indispensable to avoid detriment to public service;
2. That the articles are urgently needed by the _____ (Department) for _____ (Purpose);
3. That to procure them through regular requisition will result in disruption of work and cause detriment to public service;
4. That the price was the lowest obtainable at the time of the purchase.

Project Coordinator
Printed Name and Signature

Authority: Paragraph 6, Exec. Order No. 303, s. 1990

* Italicized items may be changed.

FORM 8
INSPECTION REPORT

Institute/Department : _____
College : _____
University : _____
Address : _____

INSPECTION REPORT

AGENCY: _____
DEALER/SUPPLIER: _____

ARTICLES	AMOUNT

Modes of Acquisition: _____ **Date**: _____

Delivered At: _____

On: _____

FINDINGS AND RECOMMENDATIONS	AMOUNT

INVOICE/O.R. NO. _____ **Date**: _____

Inspected by: _____ **Date**: _____
PRINTED NAME AND SIGNATURE

* Italicized items may be changed.

FORM 9

ITINERARY OF TRAVEL

Institute/Department : _____
College : _____
University : _____
Address : _____

ITINERARY OF TRAVEL

Name : _____ Position : _____
 Monthly Salary : _____ Official Station : _____
 Purpose of Travel : _____

Date	Place Visited	Time		Means of Transportation	Allowable Transportation	Expenses per Diem	Daily Allowance	Total Amount
		Departure	Arrival					
TOTAL								

I certify that : (1) I have reviewed the foregoing itinerary. (2) The travel is necessary to the service. (3) The period covered is reasonable. (4) Expenses claimed are proper.

Prepared by :

 Official/ Employee

RECOMMENDING APPROVAL

APPROVED:

Project Implementer
 Printed Name and Signature

Project Coordinator
 Printed Name and Signature

* Italicized items may be changed.

FORM 10**REIMBURSEMENT EXPENSE RECEIPT****REIMBURSEMENT EXPENSE RECEIPT**

Date: _____

RECEIVED from _____
(Name)_____ the amount
(Official Designation)of _____ (P _____)
(In Words) (In Figures)in payment for _____
(Payments for subsistence, services,

rental or transportation should show inclusive dates, purpose,

distance, inclusive points of travel, etc.)

PAYEE

Name/Signature _____

Address _____

Residence Cert. No. _____

Date/Place of Issue _____

WITNESS

Name/Signature _____

Address _____

Residence Cert. No. _____

Date/Place of Issue _____

FORM 11

REQUISITION AND ISSUE VOUCHER

REQUISITION					ISSUANCE				
Balance On Hand	REQUISITION				Stock Number	Qty.	Unit Value	Total Value	Account Charged
	Qty.	Unit	Article	Purpose					

OFFICE	Date
CERTIFIED: Supplies requisitioned are necessary and will be used solely for purposes stated.	RECEIVED BY: _____ <i>Name, Designation & Signature</i> Date Received: _____
APPROVED BY: _____ <i>Name, Designation & Signature of Approving Officer</i> Date Approved: _____	Filled by: _____ Packed by: _____ Shipped to: _____ Bill of Lading No. / Date: _____ Property Officer/Clerk: _____

FORM 12

INVENTORY REPORT OF PROPERTY

INVENTORY REPORT OF PROPERTY						
Qty.	Unit	Name and Description/Specification <i>(to include brand name and serial number, if any)</i>	Date of Purchase	Unit Value	Total Value	Remarks <i>(specify if property is library holdings or equipment or semi-expendable property)</i>
CERTIFIED BY: _____ <i>Name and Signature of Property Officer</i> Date Prepared: _____				VERIFIED BY: _____ <i>Name and Signature of Controller</i> Date Prepared: _____		