



FINANCE SERVICES DIVISION

The Finance Service Division (FSD) under the VP for Administration and Finance is in charge of all financial transactions of the University. It ensures that such transactions are in accordance with existing rules and regulations.

A summary of the Accomplishment Report of the Finance Service Division for the period January to December 2022 is shown below. These data were consolidated from the Accomplishment Reports of the three offices: the Accounting Office, Budget Office, and Cashiering Office.

I. PROCESSING OF FINANCIAL TRANSACTIONS

a. OBLIGATED FINANCIAL TRANSACTIONS

Summary of Obligated Financial Transactions as of December 31, 2022.

FUND CLUSTER	No. of BUR/OBR processed	Total Allotment	Amount Obligated	Utilization Rate
General Fund Regular 2022	2,993	620,601,165.00	582,295,648.69	93.83%
GF Current Continuing 2021	96	23,354,910.78	23,047,355.20	98.68%
Internally Generated Income	1,731	193,136,476.61	141,470,708.00	73.25%
Revolving Fund 161 & 163	1,041	92,734,482.09	81,512,057.35	87.90%
Trust Fund 911	1,658	250,177,748.93	121,184,192.47	48.44%
Special Projects	37	1,322,810.00	1,240,497.30	93.78%

b. PRE-AUDITED FINANCIAL TRANSACTIONS

Pre-Audit/Processing of Documents and Transactions/ Review of Financial Reports and certification of completeness of supporting documents and availability of funds

- ✓ Pre-audited and processed financial transactions/documents under General Fund, Business Type Fund (Revolving Fund 161 and Revolving Fund 163), Internally Generated Income (Special Trust Fund- Common STF and Fiduciary Funds) Custodial Fund (Trust Fund, Special Projects, Other outside Funds, Scholarship Funds and Other Receipts). Specifically, the Office pre-audited the following:
 - a) Disbursement Vouchers for payments of Personal Services, Maintenance and Other Operating Expenses (MOOE) and Capital Outlay; remittances of various social obligations to GSIS, PAG-IBIG, PHILHEALTH; remittances of payables to other organizations and or lending institutions; refund to students, employees and other claimants.
 - b) Purchase Orders together with attached procurement papers
 - c) Claims of cash advances for travel, specific purpose, petty cash fund, advances for payroll and other activities
 - d) Liquidation reports of cash advances
 - e) Terminal Leave Benefits
 - f) Students' Refund of School Fees

Pre-audited Disbursement Vouchers and Purchase Orders

FUND	Processed Disbursement Vouchers/PO
a. Disbursement Voucher	
General Fund (01)	6,707
Special Trust Fund (05)	15,892
Revolving Fund 161 & Revolving Fund 163 (06)	7,115
Trust Fund (911) (07)	2,968
b. Purchase Orders (All Funds)	9,096
TOTAL	41,778

* Returned **868** Disbursement Vouchers/Purchase Orders and other financial documents for insufficiency of supporting documents.

* Reprocessed returned Disbursement vouchers upon completion of required supporting documents.

- ✓ Indicated JEV No. of disbursement vouchers as generated by e-NGAS.
- ✓ Reviewed Financial Reports of Income Generating Projects and outside funded researches/ projects
- ✓ Reviewed List of Scholars on various scholarship program

- ✓ Reviewed submitted Liquidation Reports on Cash Advances for travel, advances for payroll, petty cash, specific and other activities and Liquidation Reports to various Scholarship Programs
- ✓ Certified the correctness and completeness of supporting documents to various Purchase Orders, Disbursement Vouchers, Payrolls and Liquidation Reports



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- ✓ Certified availability of funds of the following:
 - Job Order and Contract of Service Appointment
 - Trainings/Activity Proposal
 - Disbursement Vouchers
 - Purchase Order
- ✓ Certified box C of the Disbursement Vouchers.
- ✓ Certified availability of funds for various contracts on Capital Outlay.
- ✓ Reviewed and certified as to the correctness and completeness of supporting documents and as to funds appropriation/funds availability of financial transactions of the university on various funds.

c. PAYMENTS OF FINANCIAL TRANSACTIONS THROUGH LDDAP & CHECKS

Prepared LDDAP

Month	Number of processed LDDAP	Number of processed DVs subject for LDDAP	Number of processed DVs included in LDDAP	Percentage (No. of processed DVs subject for LDDAP/ No. of processed DVs included in LDDAP)
January	23	139	139	100%
February	56	222	222	100%
March	46	231	231	100%
April	57	268	268	100%
May	64	340	340	100%
June	41	258	258	100%
July	49	279	279	100%
August	53	288	288	100%
September	47	213	213	100%
October	58	351	351	100%
November	62	333	333	100%
December	47	236	236	100%
Total	603	3,158	3,158	100%

* From **3,158** Disbursement Vouchers, 603 List of Due and Demandable Accounts Payable-Advice to Debit Account (LDDAP) including Summary of LDDAP-ADAs Issued and Invalidated ADA Entries (SLIIE) from January 1, 2022 to December 31, 2022 were prepared.

d. DISBURSEMENTS

The total disbursement processed for the year is Php **1,002,213,127.40**. Below is the summary of the disbursements processed.

FUND CLUSTER	TOTAL per cluster		
	No. of Vouchers	Amount	%
(01) Regular Agency Fund (GF-101)	3,559	590,470,665.00	58.92%
(05) Internally Generated Income (STF-164)	1,646	208,660,409.36	20.82%
(06) Business Type Income (RF-161 & 163)	1,261	85,846,138.36	8.57%
(07) Trust Fund (TF-911)	1,472	65,664,039.60	6.55%
(07) Trust Fund (Special Projects)	59	4,605,430.02	0.46%
(07) Trust Fund (BAPTC) INCOME	261	38,340,134.90	3.83%
(07) Trust Fund (BAPTC) DA FUND	13	8,626,310.16	0.86%
Total per month	8,271	1,002,213,127.40	100%

The total disbursement processed for the year is at **Php 1,002,213,127.40**. The bulk of the disbursement vouchers processed and prepared with checks or Authority to Debit Account (ADA) for payment of University obligations are under General Fund or the appropriation from the national government with constitute **58.92%** of the total disbursements of the University. Cash Allocation of **Php 590,470,665.00** was **100%** disbursed, no cash reversion for the year 2023. Disbursements under Internally Generated Cluster (STF 164) followed with **Php 208,660,409.36** at **20.82%**. The Other disbursements were from the Trust fund Cluster or those by Externally Funded Special Projects (TF 911 and various Special Project) and the Business Related Fund Cluster (RF 161 and RF 163) such as University Canteen, Marketing, Bakery, etc.

Details of Disbursements are as follows:

FUND CLUSTER	JANUARY		FEBRUARY		MARCH	
	No. of DV	Amount	No. of DV	Amount	No. of DV	Amount
(01) Regular Agency Fund (GF-101)	157	25,311,429.78	251	39,544,274.07	268	62,799,296.15
(05) Internally Generated Income (STF-164)	134	15,531,078.16	121	14,373,079.63	128	20,592,995.70



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(06) Business Type Income (RF-161 & 163)	68	3,609,320.30	79	4,388,968.96	144	7,423,652.72
(07) Trust Fund (TF-911)	100	4,173,664.06	125	5,896,651.98	72	4,319,617.80
(07) Trust Fund (Special Projects)	3	25,909.61	4	66,948.46	5	201,168.06
(07) Trust Fund (BAPTC) INCOME	22	1,835,742.81	14	2,768,422.93	18	4,769,706.87
(07) Trust Fund (BAPTC) -DA FUND	2	1,215,897.30	1	225,188.70	1	90,075.48
Total per month	486	51,703,042.02	595	67,263,534.73	636	100,196,512.78

FUND CLUSTER	APRIL		MAY		JUNE	
	No. of DV	Amount	No. of DV	Amount	No. of DV	Amount
(01) Regular Agency Fund (GF-101)	306	45,641,704.22	365	70,564,390.52	299	40,688,905.26
(05) Internally Generated Income (STF-164)	91	13,512,822.48	94	11,869,231.01	135	10,983,863.08
(06) Business Type Income (RF-161 & 163)	98	4,564,804.28	111	4,992,816.68	147	6,102,203.77
(07) Trust Fund (TF-911)	89	3,594,023.20	115	5,990,270.77	149	7,080,988.30
(07) Trust Fund (Special Projects)	5	47,995.52	11	625,215.24	4	82,823.50
(07) Trust Fund (BAPTC) INCOME	18	7,065,958.78	25	1,465,584.10	24	3,298,598.84
(07) Trust Fund (BAPTC) DA FUND	5	5,564,808.81	3	713,512.67	0	-
Total per month	612	79,992,117.29	724	96,221,020.99	758	68,237,382.75

FUND CLUSTER	JULY		AUGUST		SEPTEMBER	
	No. of DV	Amount	No. of DV	Amount	No. of DV	Amount
(01) Regular Agency Fund (GF-101)	309	39,375,356.66	325	42,741,847.04	245	43,735,936.30
(05) Internally Generated Income (STF-164)	162	17,709,250.53	197	13,894,399.51	130	10,684,415.08
(06) Business Type Income (RF-161 & 163)	110	17,102,065.65	123	9,347,250.56	98	14,035,331.65
(07) Trust Fund (TF-911)	95	3,125,297.88	160	4,571,705.92	115	8,345,270.84
(07) Trust Fund (Special Projects)	1	6,825.00	5	12,995.00	2	17,325.00
(07) Trust Fund (BAPTC) INCOME	25	1,515,882.03	27	3,819,424.74	14	2,365,419.77
(07) Trust Fund (BAPTC) DA FUND	0	-	1	816,827.20	0	-
Total per month	702	78,834,677.75	838	75,204,449.97	604	79,183,698.64

FUND CLUSTER	OCTOBER		NOVEMBER		DECEMBER	
	No. of DV	Amount	No. of DV	Amount	No. of DV	Amount
(01) Regular Agency Fund (GF-101)	388	47,348,818.68	371	71,136,201.07	275	61,582,505.25
(05) Internally Generated Income (STF-164)	169	20,065,961.65	152	44,509,572.79	133	14,933,739.74
(06) Business Type Income (RF-161 & 163)	92	6,099,995.33	97	4,252,098.01	94	3,927,630.45
(07) Trust Fund (TF-911)	131	6,608,190.34	136	3,472,119.21	185	8,486,239.30
(07) Trust Fund (Special Projects)	7	3,133,592.00	3	77,150.68	9	307,481.95
(07) Trust Fund (BAPTC) INCOME	24	4,946,295.23	25	2,403,718.73	25	2,085,380.07
(07) Trust Fund (BAPTC) DA FUND	0	-	0	-	0	-
Total per month	811	88,202,853.23	784	125,850,860.49	721	91,322,976.76

Summary of Disbursements (GAA)

Month	NCA + forwarded balance	Total Disbursement	Balance	Disbursement Rate (Total Disbursement/NCA)
January	127,655,000	25,311,429.78	102,343,570.22	100%
February	102,343,570.22	34,981,674.13	67,361,896.09	100%
March	67,361,896.08	67,361,896.08	-	100%
April	156,895,000.00	45,641,704.22	111,253,295.78	100%
May	111,253,295.78	70,564,390.519	40,688,905.26	100%
June	40,688,905.26	40,688,905.26	-	100%
July	123,371,000.00	39,375,356.66	83,995,643.34	100%
August	83,995,643.34	42,741,847.04	41,253,796.30	100%
September	43,735,936.30	43,735,936.30	0	100%



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October	163,301,000.00	47,348,818.68	115,952,181.32	100%
November	118,438,181.32	71,136,201.07	47,301,980.25	100%
December	61,582,505.25	61,582,505.25	-	100%

II. BILLINGS AND RECORDINGS

Monitored and prepared Billing Statements, Order of Payments, Students' Statement of Accounts for walk-in clients, parents, scholarship sponsors.

Students Accounts

Month	Number of students to be monitored	Number of students monitored	Percentage (no. of students monitored/no. students to be monitored)
January – May 2022	9,856	9,856	100%
June – July 2022	116	116	100%
August – Dec. 2022	13,036	13,036	100%
Total	23,008	23,008	100%

* Including online queries of students on the Accounting Facebook page.

Lease Accounts

Month	Number of SOA to be issued (Lease)	Number of SOA issued (Lease)	Percentage (no. of SOA issued/no. SOA to be issued)
Agricultural Lot Rental (with SL's)	819	819	100%
Central Balili Stalls Rental	73	73	100%
Betag Satellite Market Stall Rental	63	63	100%
Dry Goods Stalls Rental	173	173	100%
Entrepreneur Center Rental	222	222	100%
Orchidarium & Ornamental Plants Rent	338	338	100%
Prime Businesses Rental	8	8	100%
Tabangaoen Stalls Rental	144	144	100%
Balili Parking Area	95	95	100%
Tabangaoen Parking Area	74	74	100%
Strawberry Fields Parking Area	38	38	100%
Agricultural Lot Rentals - Farm Rents	489	489	100%
Agricultural Lot Rentals- Reservation Areas	413	413	100%
Agricultural Lot Rentals - School Grounds	26	26	100%
Lot Rentals - Commercial Lot Areas	16	16	100%
Agricultural Lot Rental - Strawberry Fields (ATBI)	42	42	100%
Business Fees - Ambulant Vendors	360	360	100%
Total	3,393	3,393	100%

Water and Electric Billing Accounts

Water Billing Accounts

Month	Number of accounts to be billed	Number of accounts billed	Percentage (no. of accounts billed/no. accounts to be billed)
January 2022	33	33	100%
February 2022	33	33	100%
March 2022	33	33	100%
April 2022	32	32	100%
May 2022	31	31	100%
June 2022	31	31	100%
July 2022	31	31	100%
August 2022	32	32	100%
September 2022	31	31	100%
October 2022	32	32	100%
November 2022	33	33	100%
December 2022	33	33	100%
Total	385	385	100%

Electric Billing Accounts

Month	Number of accounts to be billed	Number of accounts billed	Percentage (no. of accounts billed/no. accounts to be billed)
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January 2022	49	49	100%
February 2022	49	49	100%
March 2022	49	49	100%
April 2022	48	48	100%
May 2022	48	48	100%
June 2022	47	47	100%
July 2022	49	49	100%
August 2022	50	50	100%
September 2022	51	51	100%
October 2022	51	51	100%
November 2022	52	52	100%
December 2022	53	53	100%
Total	596	596	100%

III. COLLECTION

The University is collecting thru three channels: (1) thru the counter of the Cashiering Office, (2) thru Special collections officers and (3) thru electronic collection, particularly the Landbank e-payment portal.

The details of the total collections are as follows:

Point of Collection	No. of Transaction	Amount	%
SIAS/ Over the Counter	42,867 (92.06%)	85,960,967.59	33.96%
Special Collecting Officers/Agents & Project Remittance	2,574 (5.53%)	164,482,542.96	64.98%
Electronic Collection (Landbank e-payment portal)	1,120 (2.41%)	2,699,353.00	1.07%
Total per Month	46,561 (100%)	253,142,863.55	100%

The total collection for the year is **Php 253,142,863.55**. Special Collection Officers/Agents & Project Remittance has a total collection of **Php 164,482,542.96** which constitute **64.98%** of the total collections, this consist of remittance of Special collection officers from Income Generating project and other authorized offices to collect fees, also fund transfers from funding agencies for special projects downloaded to the University. SIAS/Cashier counter collection totaling **Php85,960,967.59** which constitute **33.96%** of the total collections. As to number of transactions, the SIAS/Cashier Counter has the bulk with **42,867** transactions constitute **92.06%** of overall transactions, this consist of tuition and other matriculation fees, rental fee of facilities, parking/car pass fees, certification and other fees. Electronic collection of payment made thru the Landbank e-payment portal with a total of **Php 2,699,353.00** at **10.7%**. The circumstances indicate the high preference of clients to pay over-the-counter rather than online. It also reveals the high degree of accountability lodged to collecting officers.

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In 2022 and early 2023, the office received COA Audit observation memoranda regarding the handling of collections by the office, stating therein the need for additional or alternative collecting officers and emphasizing accountability.

In response to the volume of transactions and the AOMs received, an additional two (2) collecting officers were designated to aid in the collection and/or preparation of necessary reportorial requirements. The office is also looking forward to the implementation of NBC589 which will add two more Officers considering the high degree of accountability for the function.

Details of the collections are as follows:

Point of Collection	JANUARY		FEBRUARY		MARCH	
	No. of Transactions	Amount	No. of Transactions	Amount	No. of Transactions	Amount
SIAS/ Over the Counter	6,569	7,819,424.89	2,833	4,914,057.41	2,899	6,966,156.48
IGP & Project Remittance	197	12,899,555.30	190	10,827,909.68	238	13,724,930.97
Online Payments	539	1,360,772.00	5	12,629.00	14	17,532.00



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TOTAL per month	7,305	22,079,752.19	3,028	15,754,596.09	3,151	20,708,619.45
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Point of Collection	APRIL		MAY		JUNE	
	No. of Transactions	Amount	No. of Transactions	Amount	No. of Transactions	Amount
SIAS/ Over the Counter	1,793	8,659,203.26	2,178	6,061,976.78	4,065	5,741,318.19
IGP & Project Remittance	206	15,445,770.36	204	13,158,412.46	228	13,358,143.80
Online Payments	11	4,940.00	14	17,929.00	144	251,188.00
TOTAL per month	2,010	24,109,913.62	2,396	19,238,318.24	4,437	19,350,649.99

Point of Collection	JULY		AUGUST		SEPTEMBER	
	No. of Transactions	Amount	No. of Transactions	Amount	No. of Transactions	Amount
SIAS/ Over the Counter	1,793	8,659,203.26	2,178	6,061,976.78	4,065	5,741,318.19
IGP & Project Remittance	206	15,445,770.36	204	13,158,412.46	228	13,358,143.80
Online Payments	11	4,940.00	14	17,929.00	144	251,188.00
TOTAL per month	2,010	24,109,913.62	2,396	19,238,318.24	4,437	19,350,649.99

Point of Collection	OCTOBER		NOVEMBER		DECEMBER	
	No. of Transactions	Amount	No. of Transactions	Amount	No. of Transactions	Amount
SIAS/ Over the Counter	2,131	5,528,175.59	1,957	4,257,638.77	2,417	4,377,491.45
IGP & Project Remittance	210	13,305,672.22	217	12,497,487.44	219	13,715,359.47
Online Payments	13	20,481.00	9	8,958.00	15	19,270.00
TOTAL per month	2,354	18,854,328.81	2,183	16,764,084.21	2,651	18,112,120.92

IV. FINANCIAL REPORTING

Bookkeeping/Recording of Financial Transactions of the University:

1. Journalized various financial transactions of the University using the Electronic Government Accounting System (eNGAS) charged from General Fund, Business Type Fund (Revolving Fund 161 and Revolving Fund 163), Internally Generated Income (Special Trust Fund- Common STF and Fiduciary Funds) Custodial Fund (Trust Fund, Special Projects, Other Outside Funds, Scholarship Funds and Other Receipts). Specifically, the following were recorded:
 - a. Receipt of Notice of Cash Allocation (NCA) form DBM for General Fund (Specific Budget of NGAs Fund, Misc. Personal Benefits Fund, Pension and Gratuity Fund, Retirement and Life Insurance Fund, Continuing Appropriation Fund.
 - b. Collections of the University on various funds
 - c. Deposits made to Agency Authorized Depository Bank (LBP)
 - d. Disbursements
 - e. Issuances of supplies and materials made by the SPMO
 - f. Remittances of government share and personal share on social obligations (GSIS, PAG-IBIG, PHILHEALTH, SSS)
 - g. Remittances of other deductions from payroll such as loans, refunds, payment of electricity, water and other financial obligations
 - h. Liquidation of cash advances on travels, advances made by disbursing officers and special disbursing officers and other activities.



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- i. Disallowances and Charges issued by COA
- j. Refund issued by Management to employees, scholars, students, etc.
- k. Non cash outlay transactions such as depreciation
- l. Financial expenses such as cost of check booklets, bank charges
- m. Other financial transactions and adjustments

2. Reviewed financial transactions, journalized and approved/disapproved journal entries by the head of Accounting Office.

Breakdown of Journalized and Approved Entry Vouchers

Particulars	Prepared JEV	Approved JEV
Adjustment of Inventory Items	2	2
Audit Disallowance	25	25
Authority to Debit Account	8	8
Automatic Closing Entries	21	16
Billing Creditor/Employee	73	73
Collections	6,793	6,845
Completed Projects	1	1
Deposits	4,455	4,420
Depreciation of Property, Plant and Equipment	55	54
Disbursement	9,295	9,310
Establishment of Payroll	11	11
Issuance of Inventory Items	258	258
Liquidation of Cash Advance	113	110
Miscellaneous Transactions	1,122	1,122
Other Adjustments	8,057	8,036
Purchase/Receipt of Inventory Items	183	183
Purchase/Receipt of Plant and Property Equipment on Accounts	35	35
Receipt of Notice of Cash Allocation (NCA)	31	30
Remittance of Withholding Taxes (TRA)	107	105
Repair and Maintenance of PPE	4	4
Set-up of Accounts Payable	2,287	2,266
Staled/Cancelled Checks	13	13
Total	32,949	32,927

Reports:

1. Financial Accountability Report using Department of Budget and Management Unified Reporting System (DBM-URS) for Report of Disbursements and Quarterly Report of Actual Receipts (FAR 1, 1-A, 1-B, 1-C, 2, 2A, FAR 3, FAR 4, FAR 5, FAR 6) using the Unified Reporting System of DBM (URS-DBM), FAR
2. Copy of FARs for uploading to transparency seal.
3. Monthly Report of Disbursements on various funds of the University
4. Monthly Report of Tax Remittance Advice on Personnel Services, Maintenance, and Other Operating Expenses and Capital Outlay
5. Trial Balance on various funds using enhance e-NGAS
6. Bank Reconciliation Statements with Schedule of Outstanding Checks on various funds.
7. Detailed Report of remittances of external scholarship programs
8. Monthly Trial Balances on various funds
9. Aging of Cash Advance and Liquidation
10. Other Financial Reports as required by top management and oversight bodies such as COA, DBM, CHED, BIR, GAS.
11. Report of scholarship grants and remittances and receivables for submission to OSA and external scholarship sponsors
12. Consolidated report of income and expenses on various IGPs of the University
13. Variance Analysis on Actual Receipts versus Projections
14. Financial Reports of IGPs
15. Summary of Allotment and Obligation (SAOB) for the months of January- November 2022 for the following funds:
 - Government Subsidy (Fund 101)
 - General Fund Current Continuing 2019
 - Special Projects (SP) and Trust Fund 911 (TF 911)
 - Internally Generated Income (IGI)
 - Revolving Fund 161 & 163 (RF 161 & 163)
16. Actual Obligations and Disbursement of the University for of January- November 2022.
17. Requests for the release of SARO and corresponding NCA for the Terminal Leave Benefit of retirees to the Department of Budget and Management.



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18. Budget and Financial Accountability Reports (BFARS) for the 3rd quarter of 2022 to the Department of Budget and Management (DBM-CAR) and Commission on Audit.
 - BAR 1 - Quarterly Physical Report of Operation
 - FAR 1 – Statement of Appropriations, Allotments, Obligations, Disbursements and Balances
 - FAR 1A - Statement of Appropriations, Allotments, Obligations, Disbursements and Balances by Object of Expenditures
 - FAR 1Ab - Statement of Appropriations, Allotments, Obligations, Disbursements and Balances by Object of Expenditures by PAP
 - FAR 2 – Statement of Approved Budget, Utilizations, Disbursements and Balances
 - FAR 2A - Statement of Approved Budget, Utilizations, Disbursements and Balances by Object Expenditure
 - FAR 4 – Monthly Report of Disbursements
 - FAR 5 – Quarterly Report of Revenue and Other Receipts
 - FAR 6 – Statement of Approved Budget, Utilizations, Disbursements and Balances of Trust Receipts
19. Monthly Status of Accounts of various lessees.
20. Monthly Billing Statement for various consumers of electricity and water
21. Monthly report of Status of Cash Advances and Liquidation on General Fund 101, TF 911, STF, RF 161, RF 163 and Special Projects.
22. Monthly Report of Disbursements on various funds of the University
23. Monthly Report of Tax Remittance Advice on Personnel Services, Maintenance, and Other Operating Expenses, and Capital Outlay
24. Status of Cash Advances (granted, liquidated and balances)
25. Monthly report of Status of Cash Advances and Liquidation on General Fund 101, TF 911, STF, RF 161, RF 163 and Special Projects.
26. Bank Reconciliation Statements with Schedule of Outstanding Checks on various funds.
27. Detailed Report of remittances of external scholarship programs
28. Monthly Trial Balances on various funds
29. Ageing of Cash Advance and Liquidation
30. Other Financial Reports as required by top management and oversight bodies such as COA, DBM, CHED, BIR, GAS.
31. Report of scholarship grants and remittances and receivables for submission to OSA and external scholarship sponsors
32. Consolidated report of income and expenses on various IGPs of the University
33. Variance Analysis on Actual Receipts versus Projections
34. Financial Reports of IGPs
35. Report of Checks Issued (RCI)
36. Report of ADAs Issued (RADAI)
37. Report of Collections and Deposits (RCD)
38. Report of Cash Disbursement (ROD)
39. Report of Accountability for Accountable Forms (RAAF)

Below is the summary of Report of Checks Issued (RCI), Report of ADAs Issued (RADAI), Report of Collections and Deposits (RCD), Report of Cash Disbursement (ROD) and Report of Accountability for Accountable Forms (RAAF):

REPORTS	JAN	FEB	MAR	PRL	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	TOTAL
Report of Checks Issued (RCI)	11	10	13	13	13	11	12	12	64	20	57	65	301
Report of ADAs Issued (RADAI)	11	15	12	11	17	12	12	10	25	21	42	58	246
Report of Collections and Deposits (RCD)	82	64	79	62	66	79	69	78	71	66	83	80	879
Report of Cash Disbursement (ROD)	1	1	0	1	0	0	1	1	2	2	1	1	11
Report of Accountability for Accountable Forms (RAAF)	7	7	7	7	7	7	7	7	7	7	7	7	84
TOTAL	112	97	111	94	103	109	101	108	169	116	190	211	1,521

A total of **1,521** reportorial requirements were prepared and completed from January 1 to December 31, 2022. The Report of Checks Issued (RCI) contains the list of all checks issued with the Report of ADA issued (RADAI) contains the list of all Authority to Debit Account issued. The Report of Collections and Deposits (RCD) contains the total amount of collections and its corresponding deposits. The Report of Disbursement contains the payment made thru cash thru the disbursing officer. The Report of Accountability for Accountable Forms (RAAF) contains the inventory of purchased, used and ending balance of Accountable Forms such as Official Receipts, Cash Tickets and Checks.

Other Accomplishments:

- a) Account Monitoring
 Checking and updating of employees with cash advances and liquidation.



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- b) Continued the implementation of checkless payment scheme under Fund cluster 01, except for creditors/suppliers that falls under DBM CL No. 2018-14 3.4.1, 3.4.2 and 3.4.3. The Accounting Office is preparing the List of Due and Demandable Payables with the corresponding Authority to Debit Account to the agency authorized depository bank, the Land Bank of the Philippines.
- c) Implemented the enhanced electronic National Government Accounting System with the Unified Accounting Code Structure and fund clustering and fund sourcing scheme, in compliance to COA and DBM rules and regulations.
- d) Remittance of Monthly Withholding Tax thru eFPS.
- e) Maintenance of Tax System
- Prepared daily Certificate of Taxes Withheld (form 2306 & 2307) for various suppliers of goods and services as attachment to Disbursement Vouchers.
 - Prepared monthly Tax Remittance Advice (TRAs) under GF-101 on compensation, R-VAT, PCT and EWT (BIR Form 1601-C, BIR Form 1600 & BIR Form 1601-E remitted to Land Bank/BIR thru Automatic Debit Advice (ADA)
 - Maintained and updated the monthly withholding tax of individual employees and submit the same to CBOO.
 - Prepared Bank/BIR thru Automatic Debit Advice (ADA)
 - Maintained and updated the monthly withholding tax of individual employees and submit the same, filed and remitted monthly withholding tax of the University on compensation, Value Added Tax (VAT), Expanded Withholding Tax (EWT), Professional tax, Percentage Tax using online system of BIR, the Electronic Filing and Payment System; and Electronic Tax Payment System (LBP)
 - Reconciled taxes withheld and taxes submitted per subsidiary ledger for Bokod, Buguias and La Trinidad campuses
 - Monitored the BIR Notification (e-Payment) LBP Confirmation
 - Maintained excel format database on the Gross Receipts, exclusion from gross income, monthly withholding tax of employees
 - Coordinated with the HRMO and CBOO on tax matters
 - Collected BIR Income Payee's Sworn Declaration for Gross Receipts/Sales (Annex B) of Job Orders and Contract of Service and submitted to BIR together with Annex C as required
 - Prepared and submitted through e-submission (esubmission@bir.gov.ph) the Monthly Alphabetical List of Payees (MAP) and Quarterly Alphabetical List of Payees (QAP)
- f) Maintenance of Student Account System:
- Assisted in UNIFAST Billing in coordination with the Office of the Registrar
 - Prepared detailed list of assessment
 - Updated student ledgers for online fees and payments made through the e-payment portal
- g) Technical Assistance and Support Services
- Issued clearances/certification/notices of settlement of cash advances to various employees
 - Reviewed submitted Financial Reports of Buguias & Bokod Campuses
 - Received and released memorandum of agreements, contract of service, financial reports, job order appointments, and official communications
 - Certified as to availability of funds of all MOA, contract of service and job order appointments in 5-7 copies per MOA/contract/appointment
 - Reviewed financial accountability reports uploaded on BSU website under transparency seal
 - Reviewed and Certified Billing on Free Higher Education, Tertiary Education Subsidy
 - Reviewed and certified Liquidation Report on TES
 - Prepared Work and Financial Plan for CHED Sikap Grantees
 - Prepared billing for CHED Sikap Grantees
- h) Attendance to various trainings and seminars. All staff of the Division had attended at least one seminar.

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Noted by:

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