



PROPOSAL on UTILIZATION of INCOME for SECOND SEMESTER SY: 2021-2022

To request for BOR authority to obligate VSU income for the period February - June, 2022 (Second Semester SY: 2021-2022) in the amount of **ONE HUNDRED TEN MILLION TWO HUNDRED THIRTY THREE THOUSAND THREE HUNDRED TEN PESOS (P110,233,310.00)** for the whole VSU System. The fund utilization is based on the 2022 Program of Receipts and Expenditures (PRE) which was approved per BOR Res. No. 75 s. 2021 dated December 3, 2021. This will be used to pay the necessary expenses for one semester and the source of which is the projected income of the said period.

Tuition and Other School Fees is to be requested to DBM RO VIII since the amount of Free Higher Education (P110,010,000.00) is under the For Later Release of the 2022 GAA. Previously, it was CHED Unifast who will pay our billing. Income from other sources represent projected income from different Income Generating Projects under STF provided if they will be operational. Services and business income comes from various collections for payment of Certification, Transcript of Records and the like which may be collected through online deposits and other mode of money transfers. **(Annex A)**

The Projected Income for 2nd Semester SY: 2021-2022 per campus are as follows:

Campus	Amount
VSU – Alangalang	P 6,801,870.00
VSU – Isabel	6,468,840.00
VSU – Tolosa	14,702,600.00
VSU – Villaba	4,350,000.00
VSU – Main	77,910,000.00
TOTAL	P 110,233,310.00

The Utilization per allotment class are shown below: **(Annex A.1)**

Allotment Class	Amount
Personal Services	P 7,907,810.00
MOOE	80,103,990.00
Capital Outlay	22,221,510.00
TOTAL	P 110,233,310.00

Attachment: Certification from Budget Officers of all Campuses **(Annex B-F)**
Consolidated Program of Receipts and Expenditures February-June, 2022
(Annex G)

LEGAL BASIS – CHED MEMO No. 20 Series of 2011

Section 24 – Budget authorized by the BOR/T shall be implemented within the Calendar Year for which it was formulated. The inclusive collection period and the Quarter for which the collection will be used shall be clearly and specifically stated.

The BOR/T meets only once every quarter, and allowed to conduct two (2) special meetings. Therefore a reasonable scheme must be resorted to in order to abide with COA Circular No. 2000-02, s. 2000 which requires board approval for the use of income, while aligning the financial operations and transactions with financial cycle which abides by a January to December or calendar year period.

Hence, for example, collections for the period covering November 16, 2009 – February 28, 2010 shall be used for operations of the First Quarter CY 2010 which covers January to March 2010. A collection period is associated for one quarter. The implication is that the standard months pertaining to a quarter will not necessarily be the same as the collection period.


This happens because of (1) the limitation on the availability of the BOR/T members to meet on a regular basis which ought to be on the month before the next quarter period and (2) the possibility of generating actual report of collections pertaining to the quarter for which they will authorize the budget. This necessitates the authority of the BOR/T to incur "obligational authority" to the extent of amounts stated in the Program of Receipts and Expenditures (PRE) for the current Calendar Year.

For this reason, obligational authority to the extent of amounts stated in the BOR/T approved Program/Projected Receipts and Expenditures (PRE) shall be obtained to fill in the ensuing vacuum in budgetary authority created by this desynchronization.

Prepared by:


LOUELLA C. AMPAC 2/4/22
Financial Management Director

Recommending Approval:


DANIEL LESLIE S. TAN 2/4/22
Vice Pres. for Admin. and Finance

ANNEX A

PROPOSED COLLECTIONS

2nd Sem. SY: 2021-2022

February - June, 2022

<u>Nature of Collections</u>	<u>Alangalang</u>	<u>Isabel</u>	<u>Tolosa</u>	<u>Villaba</u>	<u>Main</u>	<u>Total</u>
Tuition	3,825,120.00	3,296,130.00	9,696,500.00	2,175,000.00	24,800,000.00	43,792,750.00
Other School Fees	2,726,750.00	2,161,380.00	4,510,000.00	1,325,000.00	27,000,000.00	37,723,130.00
Inc. fr. Other Sources	250,000.00	1,011,330.00	496,100.00	850,000.00	26,110,000.00	28,717,430.00
TOTAL	6,801,870.00	6,468,840.00	14,702,600.00	4,350,000.00	77,910,000.00	110,233,310.00

PROPOSED UTILIZATION OF FUNDS

2nd Sem. SY: 2021-2022

February-June, 2022

<u>ALLOTMENT CLASS</u>	<u>Alangalang</u>	<u>Isabel</u>	<u>Tolosa</u>	<u>Villaba</u>	<u>Main</u>	<u>Total</u>
PS	1,350,000.00	691,560.00	1,691,250.00	500,000.00	3,675,000.00	7,907,810.00
MOOE	3,083,400.00	4,867,440.00	9,518,150.00	3,100,000.00	59,535,000.00	80,103,990.00
CO	2,368,470.00	909,840.00	3,493,200.00	750,000.00	14,700,000.00	22,221,510.00
TOTAL	6,801,870.00	6,468,840.00	14,702,600.00	4,350,000.00	77,910,000.00	110,233,310.00

Prepared by:



LOUELLA CHAN-AMPAC

Financial Management Director

Reviewed by:



DANIEL LESLIE S. TAN

VP, Administration and Finance



VISAYAS
STATE UNIVERSITY



ACCOUNTING AND BUDGET OFFICE

Visayas State University-Alangalang
Binongtoan Alangalang, Leyte PHILIPPINES
Email: eldadelosreyes@yahoo.com
Website: www.vsu.edu.ph

CERTIFICATION

TO WHOM IT MAY CONCERN:

THIS IS TO CERTIFY that funds in the amount of SIX MILLION EIGHT HUNDRED ONE THOUSAND EIGHT HUNDRED SEVENTY PESOS (P6.801.870.00), is available for obligation, chargeable to Income under Special Trust Fund (STF) of VSU Alangalang Campus for February to June 2022.

The Breakdown are as follows:

PS	Php 1,350,000.00
MOOE	3,083,400.00
CO	<u>2,368,470.00</u>
Total	Php <u>6,801,870.00</u>

This certification is being issued this 3rd day of February 2022 for whatever legal purpose it may serve.

ELDA V. DE LOS REYES
AO II/Budget Officer Des.

JUDITH B. JOMADIO
College Dean



VISAYAS
STATE UNIVERSITY
ISABEL

OFFICE OF THE FINANCE

Visayas State University-Isabel

Marbel, Isabel, Leyte PHILIPPINES

Phone: +63 9190852489/9955181520

Email: danilita.eli@vsu.edu.ph

CERTIFICATION

To Whom It May Concern:

THIS IS TO CERTIFY that the funds in the total amount of **SIX MILLION FOUR HUNDRED SIXTY-EIGHT THOUSAND EIGHT HUNDRED FORTY PESOS (6,468,840.00)** is available for obligation chargeable to Income under Special Trust Fund (STF) of Visayas State University-Isabel for 2nd Semester SY 2021-2022 (February-June 2022).

This certification is being issued this 2nd day of February 2022 for whatever legal purpose it may serve.

Certified Correct:


DANILITA C. ELI
Accountant

Approved:


LUZVIMINDA A. TAJOS
Chancellor

VSU's Vision:

A globally competitive university for science, technology, and environmental conservation.

VSU's Mission:

Development of a highly competitive human resource, cutting-edge scientific knowledge and innovative technologies for sustainable communities and environment.



VISAYAS
STATE UNIVERSITY

BUDGET OFFICE


G/F KOICA (New Administration) Building
VSU Tolosa, Tanghas, Tolosa, Leyte 6503
Email Address: tolosa_hrmo@vsu.edu.ph
Contact No.: (053) 565 - 0601 loc. 10791


CERTIFICATION

TO WHOM IT MAY CONCERN:

THIS IS TO CERTIFY that the funds in the total amount of **FOURTEEN MILLION SEVEN HUNDRED TWO THOUSAND SIX HUNDRED PESOS ONLY (P 14,702,600.00)** is available for obligation, chargeable to Income under Special Trust Fund (STF) of VSU Tolosa Campus for 2nd Semester SY 2021-2022 (February-June, 2022).

This certification is being issued on this 4th day of February, 2022 for whatever legal purpose it may serve.


ELVIRA L. SABULAO
AO IV/ Head, Budget Office


QUENSTEIN D. LAUZON
Chancellor



CERTIFICATION

TO WHOM IT MAY CONCERN:

THIS IS TO CERTIFY that funds in the amount of **FOUR MILLION THREE HUNDRED FIFTY THOUSAND PESOS ONLY (P 4,350,000.00)** is available for obligation chargeable to Income under Special Trust Fund (STF) of VSU-Villaba Component Campus for the 2nd Semester of SY – 2021-2022 covering the period from February to June 2022.

THIS CERTIFICATION is being issued on this 2nd day of February 2022, for whatever legal purpose it may serve.


TERESITA P. JUANERO
Head, Budget Office

Approved:


MARIA JEHAN P. LIBRE
Chancellor






CERTIFICATION

TO WHOM IT MAY CONCERN:

THIS IS TO CERTIFY that funds in the amount of **SEVENTY SEVEN MILLION NINE HUNDRED TEN THOUSAND PESOS (P77,910,000.00)**, is available for obligation, chargeable to income under Special Trust Fund (STF) of VSU Main Campus for February to June, 2022.

This certification is being issued this 4th day of February 2022 for whatever legal purpose it may serve.

Certified Correct:


ALICIA M. FLORES 2/4/22
OIC, Head Budget Office

Approved:


LOUELLA C. AMPAC 2/4/22
Financial Management Director


PROGRAM OF RECEIPTS & EXPENDITURES BY PROGRAM/ACTIVITY/PROJECT (STF)
(BY OBJECT OF EXPENDITURE)
2nd Sem. 2021-2022 (FEB. - JUNE, 2022)

VISAYAS STATE UNIVERSITY- Consolidated
(figures are in thousand)


UACS	Account Title	Main	Alangalang	Isabel	Tolosa	Villaba	Total
	Personal Services	3,675.00	1,350.00	691.56	1,691.25	500.00	7,907.81
50102100 01	Honoraria (Part timer/Resource person))	3,675.00	1,350.00	691.56	1,691.25	500.00	7,907.81
	Maint. & Other Oper. Exp. - SUMMARY	59,535.00	3,083.40	4,867.44	9,518.15	3,100.00	80,103.99
50201010 00	Travelling Expenses - Local	921.00	54.00	156.57	141.04	225.00	1,497.61
50201020 00	Travelling Expenses - Foreign	490.00					490.00
50202010 00	Training and Seminar Expenses	1,249.00	110.70	180.03	270.95	100.00	1,910.68
50202020 00	Scholarship Expenses	3,430.00		91.80	205.00	90.00	3,816.80
50203010 00	Office Supplies Expenses	3,969.00	256.80	161.16	743.60	50.00	5,180.56
50203210 00	Semi Expendable-Office Supplies	1,940.00			261.33	25.00	2,226.33
50203020 00	Accountable Forms Expenses	220.00	2.70			10.00	232.70
50203040 00	Animal/ Zoological Supplies Expenses	367.00	97.20			5.00	469.20
50203070 00	Drugs & Medicines Expenses	1,176.00	21.06	5.10		7.50	1,209.66
50203080 00	Medical,Dental & Laboratory Supplies Expenses	882.00	79.38	8.67	831.61	7.50	1,809.16
50203050 00	Food Supplies	833.00	29.70		4.10	50.00	916.80
50203090 00	Gasoline, Oil & Lubricants	2,548.00	142.43	94.35	205.00	55.00	3,044.78
50203100 00	Agricultural Supplies Expenses	809.00	85.83	20.40		5.00	920.23
50203110 01	Textbook and Instructional Materials Expenses	1,225.00	176.04		205.00	10.00	1,616.04
50203210 02	Semi Expendable-Machinery Equipment			3.06			
50203210 03	Semi Expendable-ICT Equipment			1.53			
50203210 12	Semi Expendable-Sports Equipment			5.10			
50203220 02	Semi Expendable-Books			2.55			
50203990 00	Other Supplies Expenses	2,156.00	42.12	21.93	382.32	35.00	2,637.37
50204010 00	Water Expenses	49.00	48.60	14.28	20.50	2.50	134.88
50204020 00	Electricity Expense	5,542.00	10.80	39.78	410.00	30.00	6,032.58
50205010 00	Postage and Deliveries	113.00	1.08	2.04	2.05	2.50	120.67
50205020 02	Telephone Expenses - Landline	539.00		69.36		2.50	610.86
50205020 01	Telephone Expenses - Mobile	882.00	5.94		61.50	2.50	951.94
50205030 00	Internet Expenses	1,617.00	247.86	213.18	418.20	105.00	2,601.24
50205040 00	Cable, Satellite, Telegraph & Radio Expenses	49.00				2.50	51.50
50205060 10	Awards Rewards & Incentive	735.00					
50210030 00	Extraordinary Expenses & Miscellaneous	98.00				80.00	178.00
50211010 00	Legal Services	147.00			2.87	2.50	152.37
50211020 00	Auditing Expenses	122.00				2.50	124.50
50211030 00	Consultancy Services	59.00			4.10	2.50	65.60
50211990 00	Other Professional Services	588.00	56.70		4.10		648.80
50212030 00	Security Services					12.50	12.50
50212990 00	Other General Services	11,834.00	1,439.07	2,278.00	2,050.00	1,827.50	19,428.57
50299010 00	Advertising Expense	1,396.00				10.00	1,406.00
50299020 00	Printing & Binding Expenses	907.00		33.15		10.00	950.15
50299030 00	Representation/ Transportation Expenses	588.00			168.22		756.22
50299040 00	Transportation and Delivery Expenses	24.00				2.50	26.50
50299050 00	Rent Expenses	147.00	2.70		45.10	20.00	214.80
50299060 00	Membership Dues & Contributions to Organizations	441.00					441.00
50299070 00	Subscription Expenses	539.00	8.10	98.43		10.00	655.53
50213020 99	Repairs & Maintenance-Other Land Improvement	245.00					245.00
50213040 01	Repairs & Maintenance-Office Buildings	735.00			36.24	50.00	821.24
50213040 02	Repairs & Maintenance-School Buildings	2,058.00		266.73	82.00	50.00	2,456.73
50213040 03	Repairs & Maintenance-Hospital/Health Centers	760.00				5.00	765.00
50213040 99	Repairs & Maintenance-Other Structures	1,053.00		36.72	41.00	5.00	1,135.72
50213050 01	Repairs & Maintenance-Machinery	466.00				5.00	471.00
50213050 02	Repairs & Maintenance-Office Equipment	343.00	9.45		22.55	5.00	380.00
50213050 03	Repairs & Maintenance-IT Equipment and Software	147.00	5.40		45.10	5.00	202.50
50213050 04	Repairs & Maintenance-Agri., Fishery & Forestry Eqt.		4.05			5.00	9.05
50213050 07	Repairs & Maintenance-Communication Equipment	196.00				5.00	201.00

UACS	Account Title	Main	Alangalang	Isabel	Tolosa	Villaba	Total
50213050 08	Repairs & Maintenance-Const. & Heavy Equip	221.00				5.00	226.00
50213050 09	Repairs & Maintenance-Disaster Risk Equip	196.00					196.00
50213050 11	Repairs & Maintenance-Medical/Dental & Lab Eqt.	343.00				5.00	348.00
50213050 12	Repairs & Maintenance-Printing Equipment			61.20			
50213050 14	Repairs & Maintenance-Technical & Scientific Eqt.	245.00			102.50	5.00	352.50
50213050 99	Repairs & Maintenance-Other Machineries & Equip	368.00	7.56			7.50	383.06
50213060 01	Repairs and Maintenance-Motor Vehicles	1,078.00			205.00	30.00	1,313.00
50213060 02	Repairs & Maintenance-Other Transportation Equip	98.00					98.00
50213070 00	Repairs & Maintenance-Furniture & Fixtures	98.00				5.00	103.00
50215010 01	Taxes & Licenses	113.00			41.00	7.50	161.50
50215020 00	Fidelity Bond Premiums	49.00		17.85	41.00	10.00	117.85
50215030 00	Insurance Expenses	1,715.00	30.13	29.58	820.00	10.00	2,604.71
50216010 00	Labor & Wages-SAJJO	132.00		10.20	12.30	12.50	167.00
50299990 99	Other Maintenance & Oper. Expenses	245.00	108.00	944.69	1,632.87	65.00	2,995.56
							-
	Financial Expenses	-					-
50301040 00	Bank Charges						-
50301020 00	Interest Expenses						-
50301990 00	Other Financial Charges						-
							-
	Capital Outlay	14,700.00	2,368.47	909.84	3,493.20	750.00	22,221.51
							-
	a. Land Improvement/Acquisition	-	248.40	76.50	-	75.00	399.90
50604010 01	Purchase of Land						-
50604010 99	Land Improvements		248.40	76.50		75.00	399.90
							-
	b. Building and Structure Outlay	8,085.00	388.71	-	-	287.50	8,761.21
50604040 01	Office Building	735.00				100.00	835.00
50604040 02	School Building	1,715.00	232.76			100.00	2,047.76
50604040 06	Hostel & Dormitories	2,450.00				37.50	2,487.50
50604040 99	Other Structures	3,185.00	155.95			50.00	3,390.95
							-
	c. Acquisition of Equipment	6,615.00	1,731.36	833.34	3,493.20	387.50	13,060.40
50604050 01	Machineries			7.65		25.00	32.65
50604050 02	Office Equipment	809.00	110.89	142.29		37.50	1,099.68
50604050 03	IT Equipment & Software	1,455.00	175.50	406.47		50.00	2,086.97
50604050 04	Agricultural, Fishery and Forestry Equipment	49.00	108.00	30.60		25.00	212.60
50604050 07	Communication Equipment	245.00				25.00	270.00
50604050 09	Disaster Response and rescue	588.00			738.00		1,326.00
50604050 10	Military, Police & Security Equipment	343.00				25.00	368.00
50604050 11	Medical, Dental & Lab Equipment	490.00	27.00			25.00	542.00
50604050 12	Printing Equipment	245.00		100.98		25.00	370.98
50604050 13	Sports Equipment	343.00	229.34			25.00	597.34
50604050 14	Technical & Scientific Equipment-Instructional	436.00	120.41		2,017.20	25.00	2,598.61
50604050 99	Other Machineries & Equipment	755.00	418.45			25.00	1,198.45
50604070 01	Furniture and Fixtures	392.00	435.01	101.49		25.00	953.50
50604070 02	Library Books	220.00	106.76	43.86		50.00	420.62
50604050 02	Motor Vehicles	245.00			738.00		983.00
	Grand Total	77,910.00	6,801.87	6,468.84	14,702.60	4,350.00	110,233.31


Consolidated by:


LOUELLA CHAN-AMPAC
 Financial Management Director

Reviewed by:


DANIEL LESLIE S. TAN
 VP, Administration and Finance

Approved for endorsement to BOR
 Finance Committee:


EDGARDO E. TULIN
 President