



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

**CHED MEMORANDUM ORDER (CMO)**

No. 10  
Series 2000

**SUBJECT: IMPLEMENTING GUIDELINES ON THE  
CENTERS OF EXCELLENCE (COEs) AND  
CENTERS OF DEVELOPMENT (CODs) FOR  
BUSINESS AND MANAGEMENT**

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In accordance with the pertinent provision of Republic Act (RA) No. 7722, otherwise known as the "Higher Education Act of 1994," and by virtue of CHED Resolution No. 390-99 dated November 11, 1999. The attached guidelines are hereby adopted for the efficient and smooth operationalization of the Centers of Excellence (COEs) and Centers of Development (CODs) for Business and Management.

This CMO shall remain in force and effect until otherwise revoked.

Pasig City, Philippines March 21, 2000

  
**ESTER A. GARCIA**  
Chairperson

**GUIDELINES FOR THE IMPLEMENTATION  
OF THE**

**COMMISSION ON HIGHER EDUCATION  
(CHED)  
PROJECT ENTITLED:**

**“CENTERS OF EXCELLENCE (COE)  
AND  
CENTERS OF DEVELOPMENT (COD)**

**IN**

**BUSINESS AND MANAGEMENT  
EDUCATION”**

**GUIDELINES FOR THE IMPLEMENTATION OF THE  
COMMISSION ON HIGHER EDUCATION (CHED)  
PROJECT ENTITLED:**

**"CENTERS OF EXCELLENCE (COE) AND CENTERS OF DEVELOPMENT  
(COD) IN BUSINESS AND MANAGEMENT EDUCATION"**

In accordance with the pertinent provisions of Republic Act No. 7722, otherwise known as the "Higher Education Act of 1994", and to expedite the attainment of relevant, responsive and quality higher education in the country, the following guidelines for the identification, support and/or development of the Centers of Excellence (COE) and Centers of Development (COD) for business and management education are hereby adopted and promulgated by the Commission, thus:

**I. BASIC CONCEPTS REGARDING THE CENTERS OF EXCELLENCE  
AND CENTERS OF DEVELOPMENT FOR BUSINESS AND  
MANAGEMENT EDUCATION**

**A. POLICY**

Section 8 (f) of the "Higher Education Act of 1994" provides that the Commission develop Centers that spearhead the nation's thrust towards development. It is therefore, the policy of the Commission to promote the quality and excellence in higher education by identifying, supporting and/or developing COEs/CODs in higher education institutions (HEIs). All HEIs offering business and management education programs are hereby recognized as agencies needed to train professionals for world-class scholarship, nation building and national development.

**B. GENERAL CRITERIA FOR SELECTING CENTER OF  
EXCELLENCE AND CENTERS OF DEVELOPMENT FOR  
BUSINESS AND MANAGEMENT EDUCATION**

1. **Center of Excellence** - a unit within any higher education institution with the following characteristics:
  - a. be accredited under at least Level III by any recognized accrediting agency in the Philippines;
  - b. have a viable enrolment in both graduate and undergraduate levels;
  - c. have a consistent passing rate of at least 20% percent points higher than the national passing average in the CPA Board Examinations;
  - d. have a reputable graduate program in business and management;
  - e. have produced scholarly research output; and
  - f. have linkage with institutions of higher learning outside the Philippines.

2. Center of Development - a unit within any higher education institution with the following characteristics

- a. be accredited under Level II by any recognized accrediting agency in the Philippines.
- b. have a viable enrolment in both graduate and undergraduate levels;
- c. have a consistent passing rate of least 10% percent points higher than the national passing average in the CPA board examinations;
- d. have a reputable graduate program in business and management; and
- e. have structures to promote a research orientation.

#### C. ROLES AND RESPONSIBILITIES OF A CENTER OF EXCELLENCE AND CENTER OF DEVELOPMENT

The COE/COD shall be a focus of academic and human resource development in the field of business and management. Hence it shall have the following duties and responsibilities

1. institutionalize tertiary and graduate business and management programs that are responsive to the needs of the country, business and industry;
2. serve as the country's provider of top quality professionals in the field of accountancy, business and management for both academe and industry;
3. develop research capabilities in line with the development agenda of the Philippine government.
5. provide leadership, academic innovations in terms of programs, curriculum development and instructional methodology for other HEIs within its area;
6. implement specific upgrading projects as approved by the CHED and submit periodic reports on these projects; and
7. undertake other tasks as may be determined by the CHED, for developing business and management tertiary education in the Philippines.

#### D. CHED'S DEVELOPMENTAL SUPPORT FOR COEs AND CODs IN BUSINESS AND MANAGEMENT EDUCATION

##### 1. PRIORITY CATEGORIES

The passage of RA 7722 mandated the responsibility of institutional capability building to the CHED. CHED formulated the Master Plan for Higher Education that serves as blue print for developing higher education in the country. Under this Master Plan, CHED will select COEs/CODs that are expected to identify their own target and implement the necessary measures to attain their objectives. The priority categories of assistance identified by the CHED and the parameters are as follows:

- a **Scholarship and Graduate Thesis/Dissertation Grants-** These grants are expected to increase the number of quality students who will eventually become professionals in the field of business and management. Scholarships particularly in the undergraduate level, are to attract the best students among high school graduates.

Graduate scholarship and thesis/dissertation grants under this category are open to faculty members of other HEIs enrolled in graduate business and management programs in COEs/CODs. Scholarship and graduate thesis/dissertation grants are one time grants for the duration of the project.

- b **Faculty Development and Upgrading-** These grants are meant to improve the qualifications of the faculty of COEs/CODs and re-align them with the objectives of quality academic performance in the field of business and management. These include faculty re-tooling and graduate education support for the COE's/COD's own faculty. Assistance through this category may come in the form of graduate scholarships, thesis/dissertation grants, and attendance in both local and international seminars, workshops and academic and research training.

The COEs/CODs are expected to send their faculty to other COEs/CODs for graduate studies to avoid in-breeding.

- c **Material, Equipment and Software Acquisition** -These grants are meant to increase the COE's/COD's capability for both instruction and research. "Equipment" may include computers and audio-visual equipment. Excluded from this category are apparatus used for administrative functions such as photocopiers, facsimile machines, etc. This category includes the following provisions:

- i. Acquisition of new equipment
- ii. Maintenance and service of equipment
- iii. Reference materials (books, journals, manuals and other resources ) upgrading

- d. **Linkages-** These grants may take the form of sponsorship of faculty, research, and/or student exchanges and educational visits for faculty and administrators of COEs/CODs.

d 1 Local linkages are meant to assist other HEIs in improving their instructional and research capabilities and/or activities to the level expected of a business and management teaching institution.

d.2 International linkages should enable the COE/COD to benchmark its capabilities against international standards and acquire the necessary tools to uplift the COE's/COD's own capabilities

- c. **Other Activities** - Grants may come in varied forms to cover aspects relevant to improving business and management education. These grants may include support for projects involving other HEIs in the regions. These may cover the following
  - i. Facilitation of actual research work in business and management,
  - ii. Publication of research findings;
  - iii. Faculty incentives for academic research/publications and related endeavors within the COE/COD concept;
  - iv. Provision of forums or other related activities e.g. training of business and management faculty, sponsorship of national or international conferences/ workshops in either instruction or research-related activities;
  - v. Instructional material development; and
  - vi. Academic innovations in curriculum and program development including certificate programs for faculty.

## **2. FINANCIAL SUPPORT**

The CHED shall provide financial support to the COEs/ CODs to help them carry out their roles and responsibilities through a grant of P3 million/year for 3 years for a COE and P1 million/year for 3 years for a COD. The funds will be taken from the CHED Higher Education Development Fund (HEDF). Before the grant is given, the COD/COE must submit a full 3-year work and financial plan detailing its needs and reflecting the priorities identified above.

## **E. RESPONSIBILITIES OF THE CHED'S TECHNICAL PANEL FOR BUSINESS AND MANAGEMENT EDUCATION (TPBME)**

The TPBME, besides providing leadership in the development of programs and curricula in business and management education, shall

1. recommend the criteria and the procedures for the identification of the COEs/CODs;
2. recommend possible COEs/CODs to CHED;
3. recommend awards of special grants for projects and programs beyond the purview of COEs/CODs;
4. recommend the approval of projects as well as award of grants, endowment funds and other forms of financial support to COEs/ CODs;
5. formulate a monitoring checklist for the COE/ COD projects;
6. monitor and evaluate the progress of the project assistance with the CHED's Office of Programs and Standards (OPS)- Business and Management Secretariat and Higher Education Regional Offices (HEROs);
7. recommend a program of action to CHED regarding the status of the COE/COD within and after the duration of the project; and
8. study and review benchmarks for the different areas of specialization within business and management education.

#### **F. RESPONSIBILITIES OF THE CHED- HEROs IN RELATION TO THE COE/COD PROJECT**

The CHED-HERO, besides assuring the quality of education offered by HEIs within their region and offering general assistance to all HEIs in any project approved by CHED, shall:

1. assist the TPBME, through the CHED-OPS in identifying possible nominees as COEs/CODs;
2. assist the TPBME in monitoring the development and progress (including visitations) of the identified COEs/CODs with the assistance of the Regional Quality Assessment Teams (RQATs);
3. submit general periodic (semestral/trimestral) progress assessment reports to the CHED, through OPS, on the COEs/CODs status based on the approved project proposal;
4. facilitate the processing of the financial liquidation reports, particularly those coming from private institutions identified as COE/COD, to the CHED-Commission on Audit (COA) regional Auditors.

#### **G. RESPONSIBILITIES OF THE CHED-HEDF**

The CHED-HEDF, besides attending to all projects approved by CHED under its development thrust, shall :

1. release the financial requirements of the COEs/ CODs as reflected in their approved project proposals and as recommended by the TPBME ;

2. verify to the correctness of the liquidation reports submitted by the COEs/CODs.
3. coordinate with the OPS-BMS regarding the financial and operational status/requirements of the COEs/CODs for orderly and expeditious action

## H. SPECIFIC INDICATORS (QUANTITATIVE AND QUALITATIVE) FOR IDENTIFYING COEs/CODs

1. Instructional Program Quality
  - a. Faculty
    - i. Academic Qualifications
    - ii. Instructional Performance
  - b. Laboratory
  - c. Library
  - d. Other Instructional Facilities
  - e. Student Selection and Retention
  - f. Performance in Board Examination
2. Research
  - a. Structures
  - b. Facilities
  - c. Output
  - d. Logistics
3. Community Extension
  - a. Personnel
  - b. Programs
  - c. Structure

## I. PROCEDURES FOR IDENTIFICATION OF COEs/CODs

Based on guidelines issued by CHED, COEs/CODs will be identified according to the following procedures:

1. HEIs will be invited to submit a profile based on the criteria mentioned in Appendix A-Preliminary Survey Form.
2. The HERO conducts a preliminary survey and screening.
3. The CHED through the TPBME conducts an evaluation of prospective COEs/CODs which may include visits and interviews.
4. The TPBME recommends prospective COEs/CODs to the CHED.
5. CHED issues an Order naming COEs/CODs.
6. CHED signs a Memorandum of Agreement with COEs/ CODs.

**J. DURATION, EVALUATION, CLASSIFICATION AND/OR RE-CLASSIFICATION OF COEs/CODs**

The designation of a unit as COE/COD shall be for a period of three (3) academic years.

The selected COEs/CODs shall be re-evaluated during the term and after the expiration of its term to determine if it will be:

1. Re-classified as Center of Excellence or Center of Development
2. Retained in its status;
3. Suspended /Removed from the list of COEs/CODs;

Submission of annual liquidation and progress reports for compliance with periodic requirements will be a prerequisite to subsequent release of any succeeding tranche.

**II. OPERATIONAL PROTOCOL FOR THE IMPLEMENTATION OF PROGRAMS AND PROJECTS OF THE COEs/CODs**

**A. GUIDELINES FOR THE INDIVIDUAL PROJECT CATEGORIES** specified percentages refer to ceilings based on total grants.

**1. SCHOLARSHIP AND GRADUATE THESIS/ DISSERTATION (50%)**

**a. Scholarships** - The number of scholars, both in the undergraduate and graduate levels, enrolled in COEs/ CODs shall be decided, based on actual grant and grant duration. 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.(Please refer to Annex I and II for guidelines on scholarship grants.)

Since the COE/COD fund assistance for scholarships is only for three years and because the duration of the undergraduate business degree is four to five years, the COE/COD is advised to either compute the undergraduate students' total scholarship requirements with respect to the total project fund or look for other sources to finance the differential.

Undergraduate scholarship grants should not exceed P 6,000 per term and P 2,000 per summer for tuition and other fees per student. Graduate scholarship should not exceed P 14,000 per term and

P 7,000 per summer for tuition and other fees per student. (Please refer to Annex II for other allowances.)

Scholarship grantees in graduate programs of COE/COD should be faculty members of other HEIs, as certified by their President. Graduate scholars are expected to render payback service to the sending HEI computed at 1 year for every 12 units of subsidy. In the event that the scholar does not fulfill the service component of the grant scholarship payback will cover the full amount of the scholarship plus 12%. (Refer to Appendix P -Scholarship Contract). The CHED shall not facilitate special fund releases from HEDF for summer classes. If summer classes are required in the program of the scholar, tuition for these classes should be taken from the previous release of funds.

Liquidation of any scholarship stipends and other allowances for grantees shall be reported through a payroll system. Stipends and other allowances are not considered as income and are therefore non-taxable. (Refer to Annex III for allowable expenditures and liquidation procedure.)

#### **b. Graduate Thesis and Dissertation**

Thesis and dissertation grants under this category shall be awarded to faculty members of other HEIs who are enrolled in business and management graduate programs of COEs/CODs. Awardees of this grant should be duly certified by the President of the HEI concerned.

The COE/COD shall be given the autonomy to implement criteria and procedures for approval of thesis/dissertation proposals. These criteria should be supportive of the COE's/CODs research initiatives and thrust and should be relevant to regional and national concerns.

The COE/COD may grant up to be P 30,000.00 for thesis writing and P 50,000.00 for dissertation writing. The grantee is expected to finish a thesis within a year and a dissertation within 3 years from approval of the grant. This proviso should enable the COE/COD to comply with its obligation to submit periodic liquidations to the CHED.

Liquidation of these funds shall be subject to specific requirements outlined in the grantee's proposal. The grantee shall submit a copy of the thesis/dissertation to the CHED for record purposes.

Separate contracts for thesis/dissertation writing should be signed between the grantees and the COE/COD concerned. (see Appendix P1)

**2. FACULTY DEVELOPMENT (50%)** This category of grants is exclusive to faculty members of COEs/CODs

- a. **Graduate Scholarship** - This scholarship may cover tuition fees, salaries of faculty members who go on study leave, or salaries of faculty substitutes provided the salary of the faculty on leave does not come from the grant. (Refer to Annex III for allowable amounts under this category.)
- b. **Graduate Thesis and Dissertation Grants** - The COE/COD may grant up to P 30,000.00 for thesis writing and P 50,000.00 for dissertation writing. The grantee is expected to finish a thesis within a year and dissertation within three years from the approval of the thesis/dissertation grant. Separate contracts for thesis/dissertation writing should be signed between the grantee and the COE/COD concerned. (See Appendix P1)

Liquidation of these funds shall be subject to specific requirements outlined in the grantee's proposal. The grantee shall submit a copy of the finished thesis/dissertation to CHED.

- c. **Faculty Training**- This category includes participation in seminars, workshop and conferences. Expenses for workshops and conferences attended locally or internationally, shall follow requirements outlined in Annex III.

**3. MATERIAL , EQUIPMENT & SOFTWARE ACQUISITION (20%)**

The following is a summary of the salient points on procurement of materials, equipment and software:

- a. For any purchase in the amount of P 500,000.00 or above, public bidding is required;
- b. Creation of the Pre-Qualification, Bids and Awards Committee (PBAC) is necessary prior to the holding of public bidding;
- c. For any purchase in an amount less than P 500,000.00, other forms of procurement procedures may be utilized;

- d. To prevent circumventing the requirements for public bidding, COA restricts splitting of purchases, i.e. division of procurement of the same materials/ services.
- e. 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 cancelled 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. The usual liquidation requirements to be followed are found under Annex III.

#### **4. LINKAGES (20%)**

This category includes faculty exchange, educational tours for faculty and administrators and extension services. Travel, both local and international shall subject to the allowable government expenditures and liquidation processes. (Refer to Annex III)

#### **5. OTHER ACTIVITIES (30%)**

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

Liquidation of expenses falling under this category such as acquisition of supplies and materials for research shall be governed by procurement requirements and subject to the liquidation requirements. (Refer to Annex III)

Note: It is recommended that COE's/COD's research proposals be submitted for competitive funding under CHED's National Higher Education Research Agenda rather than through the COEs/CODs project fund in order to maximize the utilization of both project funds.

In cases where there are resulting publications, copies of published documents shall be submitted to the Commission (CHED) for record purposes. Any publication incentives granted shall be liquidated through the payroll system. (Refer to Annex III)

## **B. CONTRACTS AND SERVICE PAYBACK**

All grants shall be covered by duly accomplished contracts that comply with CHED requirements.

### **1. For scholarship grants:**

- a. After completion of the graduate program, the faculty grantee is expected to render service payback to their sending institution. If the faculty scholars opt to take advantage only of tuition subsidy while studying, the obligation shall be computed at one year for twelve units of subsidy received or a maximum of three years.
  - b. For faculty members who received their salaries while on study leave the service obligation shall be two years for every year of paid study leave.
  - c. In cases where the faculty does not comply with the service payback requirements, he/she must refund the full amount of scholarship and salary incentive plus 12% based on over -all grant.
  - d. In case of partial compliance of the service payback requirement the balance shall be converted to a pro-rated monetary equivalent plus 12% interest.
  - e. Should the faculty member terminate the scholarship prematurely, he/shall refund the full amount of the scholarship and salary incentives availed of plus 12% based on total grant.
  - f. Exemptions and lowering of penalties of the foregoing will be subject to submission of full justification of circumstances/reasons by the non-complying party and CHED reserves the right to make the final decision regarding such changes.
2. For other grants, e.g. thesis, dissertation, research, non-completion of the projects within the period specified in the contract will oblige the grantee to refund the total amount of the grant plus 12% interest.

## **C. MONITORING AND EVALUATION**

### **1. COE/COD MONITORING REPORTS**

#### **a. PRELIMINARY REPORT PRIOR TO COE/ COD FUNDING**

The COEs/ CODs shall submit a duly accomplished Preliminary Data Form ( Appendix B).

The information may be used as the 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 a basis for evaluation points to be given by the TPBME for each of the areas.

The Preliminary Data Form contains basic information about the institution/department prior to the COE/COD selection. Specific data include among others:

- i. Institutional Background
- ii. Faculty Data
- iii. Undergraduate Student Data
- iv. Graduate Student Data
- v. Graduation Data
- vi. Facilities and Equipment

#### **b. PERIODIC/ANNUAL REPORTS**

The COEs/CODs shall accomplish the forms pertaining to the priority categories identified by CHED. These forms shall serve as the 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**

These forms should contain data on the profile of undergraduate student scholars and graduate faculty scholars from other HEIs supported through the COE/COD grant:

These include:

- Undergraduate Student Scholarships (Appendix C)
- Graduate Student Scholarships (Appendix D)
- Thesis and Dissertation Grants (Appendix E)

**ii. Forms for Faculty Development**

These forms should contain a report on the activities of COE/COD faculty supported by the grant and should include the following components:

- Faculty Scholarship Grants (Appendix F)
- Thesis and Dissertation Grants (Appendix G)
- Faculty Training (Appendix H)

**iii. Form for Newly Purchased Materials, Equipment and Software**

This form shall contain a listing of materials, equipment and software acquired through the COE/COD fund within the period. ( See Appendix I)

**iv. Forms for Linkages**

These forms should contain a report on the linkages/ outreach/extension services carried out through the grant. These should include the following:

- National Linkages (Appendix J)
- International Linkages (Appendix K)

**v. Forms for Other Activities**

These forms should contain a report of other activities of the COE/COD not included under any of the above categories but still supported through the project grant. These may include:

- Researches (Appendix L)
- Publications (Appendix M)
- Forums, Seminars, Workshops and Conferences (Appendix H and H1)

- Evaluation Forums, for Seminars, Workshop and Conferences sponsored by COE/COD (Appendix H2)
- Instructional Materials (Appendix N)

Any other activity supported by the grant that do not fall under any of the above categories must be written up in another report.

#### vi. Form for Index of Comparison

This form should contain a summary of the changes in each category within a specified period. It should indicate progress of each category per term or period. (semestral/term) and should be submitted at the end of the term following the start of the grant. (Appendix O)

## 2. FORM PROCESSING

All forms, including supporting documents, shall be submitted by the COEs/CODs directly to the Secretariat for Business and Management Education at OPS, at CHED Central Office. These reports will serve as bases for an evaluation to be done by the TPBME. The secretariat shall then prepare a project assessment report based on this evaluation by the TPBME. The secretariat will be responsible for furnishing a copy of the evaluation to the respective HEROs.

Reports shall be filed by the secretariat as part of the perpetual record of the CHED.

## 3. VISITATION BY THE TPBME

The TPBME shall conduct periodic visits to the COEs/CODs to assess the status of their respective projects as needed. The COE/COD will be notified of these visits beforehand.

## 4. QUALITY INDICATORS FOR THE MONITORING AND EVALUATION OF COE/COD PROJECTS

The following quality indicators, among others, may be used in evaluating the progress of projects of COEs/CODs.

- Scholarships and Thesis/Dissertation Grants**
  - Attrition rate
  - Graduate school enrollment
  - Market acceptance of graduates
  - Performance in the board examinations

- v. Completion of thesis/dissertation
- b. Faculty Development**
    - i. Number of faculty with graduate degrees
    - ii. Teaching performance and techniques
    - iii. Research output
    - iv. Relevance of seminars, workshops and conferences sponsored/attended
    - v. Evaluation of seminars, workshops and conferences sponsored.
- c. Materials, Equipment and Software Acquisition**
    - i. Effective use of materials, equipment and software
    - ii. Maintenance of materials, equipment and software
- d. Linkages**
    - i. Number of contacts/MOAs with other HEIs, professional organizations, and private and/or government agencies
    - ii. Linkages in improving the faculty qualifications of other HEIs
    - iii. Faculty/ student exchange, community outreach
    - iv. Output of educational visit
    - v. Relevance of linkages
    - vi. Impact of community outreach/service
- e. Other Activities**
    - i. Number of publications
    - ii. Quantity and quality of research output
    - iii. Number and relevance of workshops, seminars and conferences conducted for other HEIs/organizations

## **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 RA 7722. These funds are subject to government procedures on disbursement and audit. Auditing and accounting procedures for private institutions chosen as COEs/CODs shall follow COA Circular No. 96-003; public institutions shall follow COA Circular No. 94-013. (Annexes VA and VB)

Each of the COEs/CODs shall receive the total amount allocated in three tranches. Each tranche will be released in May prior to the relevant school year. A Center of Excellence shall be allocated P3,000,000.00 per tranche; while a Center of Development will receive P 1,000,000.00 per tranche.

## **2. HEDF REQUIREMENTS PRIOR TO INITIAL FUND RELEASE**

The COMMON FUND CONCEPT governs the management of all funds relative to the CHED-HEDF projects for COEs/CODs. The fund begins with the opening by CHED of a single bank account with Land Bank of the Philippines. The account shall be called the CHED-HEDF Account for COEs/CODs. This will be the only bank account for all CHED approved projects for COEs/CODs. All HEDF grants will be released through this account.

COEs/CODs shall in turn open an account with a Land Bank branch in the region. The direct transfer of funds from the HEDF to the institutions Land Bank account will speed up the remittance of money to the COEs/ CODs. The institution shall issue an official receipt to the HEDF once an amount is credited to its account.

The COE/COD shall appoint a Project Coordinator who may be any high ranking school official in the COE/COD (from the president down the dean). 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.

The COE/COD Project Implementors are the school administrators who will execute the plans of action in the approved project proposals.

Any major decisions relating to the approved projects should be made through a consultative process within the COE/COD and should involve the Project Implementors.

Any change in the appointment of the Project Coordinator and/or Project Implementor should be immediately reported to the OPS-BME.

### **3. LIQUIDATION REQUIREMENTS PRIOR TO SUBSEQUENT RELEASE**

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

- a. Official liquidation documents
- b. A copy of the book balance of the bank account

Liquidation reports shall be submitted annually not later than March. Tranche releases/fund replenishment shall be effected in May.

### **E. OTHER GUIDELINES**

#### **1. ADMINISTRATIVE COST**

The COE/COD may appropriate a maximum of 3% of the total grant to be charged as 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 may NOT be procured through this grant except when such provision for an equipment was included in the work and financial plan. No part of the fund may be given as additional compensation to any administrator or staff of the COE/COD.

#### **2. PROVISIONAL CHANGES IN THE SUBMITTED PROJECT PROPOSAL**

The COE/COD may make provisional changes in their budget requirements, i.e., re-alignment of finances which change shall be subject to rules relevant to each of the categories specified in the approved proposal. These changes have to be submitted to CHED and must be approved by CHED before they are implemented.

#### **3. 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 shall be returned to the CHED within 30 days after the

official date of termination/completion of the project

Within 60 days after completion of the project, the COE/COD shall submit a report on the completion of the project. The CHED shall then issue to the COE/COD a certificate of acceptance of the project outcome

**F. REPEAL.**

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

**G. EFFECTIVITY**

These guidelines shall take effect immediately.

## ANNEX 1

### **GUIDELINES FOR UNDERGRADUATE STUDENT SCHOLARSHIP PROGRAM**

The Undergraduate Student Scholarship Program is intended to award scholarships to deserving incoming college freshmen who will be taking up Accountancy, Business, or Management in Centers of Excellence (COEs)/Centers of Development (CODs)

#### **1. Qualifications of Applicants**

An applicant should possess the following qualifications:

- 1.1 Must be a Filipino citizen.
- 1.2 Must be certified by the school principal as belonging to the upper 10% of the high school graduating class;
- 1.3 Must be in good health as certified by a registered physician;
- 1.4 Must be of good moral character as certified by the high school principal;
- 1.5 Must not be a holder of another government scholarship grant;
- 1.6 Must pass the entrance and/or scholarship examination conducted by the COE/COD;
- 1.7 Must have no pending application for resident or immigrant status for the USA or any other country.

#### **2. Filing of Application for the Scholarship**

Application for scholarship may be obtained from and filed with the COE/COD where the applicant wishes to study.

Documents to be submitted are the following:

- 2.1 Certification from the high school principal that the applicant belongs to the upper 10% of the graduating class;
- 2.2 Health certificate from a registered physician;
- 2.3 Certification of good moral character from the high school principal;
- 2.4 Certification from the parent that the applicant has no pending application for resident/immigration status to the USA or any other country;
- 2.5 Two recent photographs (1" x 1"); and
- 2.6 High School report card (Form 137)

#### **3. Scholarship Privileges**

Note: Amounts shown refer to allowable ceilings. Liquidation will be based on actual disbursement but not exceed ceilings.

Applicants who qualify for the scholarship with COE/COD may receive the following benefits:

	Semestral (5 mos)	Trimestral (3.5 mos)	Summer (6 weeks)
Tuition & other school fees: not to exceed P 6,000.00	6,000.00	6,000.00	2,000.00
Monthly stipend:	12,500.00	8,750.00	3,500.00
Book Allowance: P800/semester/term	800.00	800.00	400.00
ROTC Uniform Allowance (given only once to students)	500.00		

\* summer will be allowed only if it is required by the curriculum

#### 4. Areas of Study

The grantees shall enroll in Accountancy, Business, or Management courses in designated COEs/CODs. During the period of grant, the grantee may shift to other accountancy, business, or management courses, but may not shift to other programs.

#### 5. Administration of Scholarships

- 5.1 The scholarships shall be administered in the COEs/CODs. The COE/COD shall:
  - 5.1.1 Designate a Scholarship Coordinator.
  - 5.1.2 Administer the scholarship program including the selection of scholars in accordance with prescribed guidelines.
  - 5.1.3 Send a **Notice of Award** specifying the deadline for replying to the scholarship offer and the date for the contract signing. The Notice shall include a request for the scholar to bring the following documents:
    - a. Parent's residence certificate
    - b. Documentary stamp
    - c. Notarial fee
    - d. Awardee's birth certificate (in case citizenship is not established)
  - 5.1.4 Disburse the monthly stipend and other allowances to the student.
- 5.2 A Scholarship Contract (see Appendix P) shall be signed by and between the COE/COD, the scholar and his/her parent or legal guardian. The COE/COD shall:
  - 5.2.1 Verify the identity of the awardee through his information sheet;
  - 5.2.2 Give the awardee and his/her parent(s) time to read the agreement;
  - 5.2.3 Instruct the awardee and parent to sign all pages of the agreement; and
  - 5.2.4 Issue a Letter of Admission to the Registrar.
- 5.3 The scholar shall shoulder the expense for the notarization of the Contract and other expenses not covered by the grant.
- 5.4 CHED and the Higher Education Regional Office (HERO) shall be provided a copy of the notarized contract; and
- 5.5 A master list of scholars in the COE/COD supported by the CHED grant and a performance report shall be submitted to CHED in accordance with the undergraduate scholarship monitoring report. (See Appendix C)

#### 6. Roles and Responsibilities

- 6.1 Commission on Higher Education (CHED)
  - 6.1.1 Issue policy guidelines for the scholarship program
  - 6.1.2 Provide budget allocation for each COE/COD and transfer the amount based on the approved budget in accordance with CHED grants-in-aid conditions.
- 6.2 Centers of Excellence (COEs)/Centers of Development (CODs)
  - 6.2.1 Administer an entrance and/ or scholarship examination to selected applicants.
  - 6.2.2 Administer the scholarship program.
  - 6.2.3 Develop a database on its scholarship program.
  - 6.2.4 Submit periodic financial and technical reports to CHED in accordance with CHED grants-in-aid conditions.

- 6.2.3 Liquidate the scholarship fund at the end of each term and have it audited by the Resident COA Auditor (for STCs) or the Resident COA Auditor of the CHED Regional Office (in the case of private HEIs); and forward the same to CHED for record purposes.

#### 6.3 Higher Education Regional Offices (HEROs)

- 6.3.1 Perform an oversight function for CHED with regards to the Scholarship Program

#### 6.4 Scholars

- 6.4.1 Enroll immediately upon receiving the award
- 6.4.2 Maintain a satisfactory academic performance in accordance with the COE/COD Guidelines.
- 6.4.3 Carry the prescribed academic load as specified by the COE/COD
- 6.4.4 Maintain good moral character and good health
- 6.4.5 Complete the course within the prescribed duration
- 6.4.6 Shoulder the expenses for enrollment for repeated subjects in case of failures/unsuccessful
- 6.4.7 Follow other requirements as may be spelled out by the COE/COD relevant to the scholarship program.
- 6.4.8 Upon graduation, find employment/teach preferably in his home region on full-time basis along his field of training for a minimum period equivalent to the length of time during which the scholar enjoyed the scholarship

#### 6.5 Parents

- 6.5.1 Assume the civil liabilities of the scholars as cited in the scholarship agreement
- 6.5.2 Shoulder the medical and other expenses of the scholar in case of sickness, disability or death.
- 6.5.3 Provide for other expenses that are not specifically mentioned in the agreement
- 6.5.4 Help and cooperate in the moral, spiritual and mental development of the scholar
- 6.5.5 Assume any obligation that may arise from the scholar's non-compliance with any provision of the scholarship contract.

#### 6.6 COE/COD Coordinators

- 6.6.1 Provide technical assistance to scholars during the registration period, e.g. advising in the selection of subjects and units to be enrolled.
- 6.6.2 Orient all the scholars regarding CHED and COE/COD policies
- 6.6.3 Collect periodic reports such as registration forms, grades, etc. from the scholars.
- 6.6.4 Monitor the scholars' performance during the term.
- 6.6.5 Recommend and facilitate issuance of student clearance and other credentials of the scholars as may be needed.

### 7. Service Obligation

- 7.1 Upon completion of his/her degree, the scholar shall immediately render service preferably in the region along his/her field of training for a minimum period equivalent to the length of time that he/she enjoyed the scholarship
- 7.2 If the scholarship is terminated prior to the completion of the program, he/she shall either: refund the total financial assistance he had plus 12% interest, or render service to the country equivalent to the length of time he enjoyed the scholarship.
- 7.3 Deferral of service obligation may be allowed in any of the following cases supported by the corresponding documents:

### 7.3.1 Local Studies

- Letter of request for the deferment of service obligation (supplemental agreement covering the deferment)
- Copy of the scholarship contract if study is under a scholarship

### 7.3.2 International Study

- Letter of request for deferment of service obligation (supplemental agreement covering the deferment)
- Copy of the scholarship contract if under scholarship
- Surety bond if scholar is studying through his own personal resources

### 7.3.3 Other Reasons, e.g. travel abroad

- Letter of request for deferment of service obligation
- Supplemental agreement
- Surety bond

## ANNEX II

### GRADUATE SCHOLARSHIP PROGRAM

The Graduate Scholarship Program shall be awarded to deserving faculty members of other HEIs teaching Accountancy, Business, Management, or related courses. The scholarship shall be for full-time studies leading towards a master's or a doctorate degree in Accountancy, Business or Management.

#### 1. Qualifications of Applicants

An applicant should possess the following qualifications:

- 2.1 Must be a Filipino citizen
- 2.2 Must be certified by the school president of the HEI as a full-time faculty member of that HEI;
- 2.2 Must be of good moral character and must be clear of any administrative charges;
- 2.3 Must be in good health as certified by a registered physician; and
- 2.4 Must have no pending application for resident/ immigrant status for the USA or any other country.

#### 2. Filing of Application for Scholarship

Application forms should be secured from the COE/COD where the applicant is interested to study.

#### 3. Scholarship Privileges

Note: Amounts shown refer to allowable ceilings. Liquidation will be on actual disbursement but not to exceed ceilings.

Applicants who qualify for scholarship program may receive the following:

		Semestral ( 5 mos.)	Trimestral ( 3.5 mos.)	Summer ( 6 wks)
Tuition & other fees:	P14,000.00/term	14,000.00	14,000.00	7,000.00
Stipend : not to exceed		22,000.00	15,400.00	7,000.00
Book Allowance: P2,500/term		2,500.00	2,500.00	1,250.00
Travel Allowance:P3,500/term		3,500.00	3,500.00	1,750.00
	Per Term	P 42,000.00	P 35,400.00	17,000.00

#### 4. Areas of Study

- 4.1 The scholarship will be for studies leading towards a master's or doctorate degree in Accountancy, Business or Management.
- 4.2 The scholar should enroll only in designated COEs/CODs.

#### 5. Administration of Scholarships

5.1 COEs/CODs shall:

- 5.1.1 Designate a Scholarship Coordinator

- 5.1.2 Administer the scholarship program including the selection of scholars in accordance with the prescribed guidelines;
- 5.1.3 Send a **Notice of Award** specifying the deadline for replying to the scholarship offer and the date for contract signing. The Notice shall include a request for the scholar to bring the following documents:
  - a. Documentary stamp
  - b. Notarial fee
  - c. Awardee's birth certificate (in case citizenship is not established)
- 5.1.4 Disburse the monthly stipend and other allowances to the scholar.

5.2 A Scholarship Contract (See Appendix P ) shall be signed by and between the COE/COD and the scholar. The COE/COD shall:

- 5.2.1 Verify the identity of the awardee through his information sheet;
- 5.2.2 Give the awardee time to read the agreement; and
- 5.2.3 Instruct awardee to sign all pages of the agreement.

5.3 The scholar shall shoulder the expenses for the notarization of the Contract and other expense that are not covered by the grant.

5.4 CHED and the Higher Education Regional Office (HERO) shall be provided a copy of the notarized contract; and

5.5 A master list of scholars in the COE/COD and a performance report shall be submitted to CHED in accordance with the graduate scholarship monitoring report (See Appendix D).

## 6. Roles and Responsibilities

### 6.1 Commission on Higher Education (CHED)

- 6.1.1 Issue policy guidelines for the scholarship program.
- 6.1.2 Provide budget allocation for each COE/COD and transfer the amount based on the approved item- budget in accordance with CHED grants-in- aid conditions.

### 6.2 Centers of Excellence (COEs)/Centers of Development (CODs)

- 6.2.1 Administer an entrance and/or scholarship examination to selected applicants.
- 6.2.2 Administer the scholarship program.
- 6.2.3 Develop a database on the scholarship program.
- 6.2.4 Submit periodic financial and technical program reports to CHED in accordance with CHED grants-in-aid conditions.
- 6.2.5 Liquidate the scholarship fund at the end of each term and have it audited by the Resident COA Auditor (for SUCs) or the Resident COA Auditor of the CHED Regional Office (in the case of private HEIs) and forward the same to CHED for record purposes.

### 6.3 Higher Education Regional Offices (HEROs)

- 6.3.1 Perform an oversight function for CHED with regards to the Scholarship Program.

#### 6.4 Scholars

- 6.4.1 Enroll immediately upon receiving the award.
- 6.4.2 Maintain a satisfactory academic performance in accordance with the COE/COD Guidelines.
- 6.4.3 Carry the prescribed academic load as specified by the COE/COD.
- 6.4.4 Maintain good moral character and good health.
- 6.4.5 Complete the course within the prescribed duration.
- 6.4.7 Shoulder all additional expenses for repeat courses in case of failures/withdrawal.
- 6.4.8 Follow other requirements as may be spelled out by the COE/COD relevant to the scholarship program.
- 6.4.9. Render service payback as stipulated in the contract. (See Appendix P)

#### 6.5 COE/COD Coordinators

- 6.5.1 Provide technical assistance to scholars during the registration period, e.g. advising in the selection of subjects and units to be enrolled.
- 6.5.2 Orient all the scholars regarding CHED and COE/COD policies.
- 6.5.3 Collect periodic reports such as registration forms, grades, etc. from the scholars.
- 6.5.4 Monitor the scholars' performance during the term.
- 6.5.5 Recommend and facilitate issuance of student clearance and other credentials of the scholars as may be needed.

### 7. Service Obligation

- 7.1 Upon completion of his/her degree, the scholar shall immediately render service preferably in the HEI that sent him/her for studies for a minimum period equivalent to the length of time that he enjoyed the scholarship.
- 7.2 If the scholarship is terminated prior to the completion of the program, he/she shall either: refund the total financial assistance he had plus 12% interest; or render service to the country equivalent to the length of time he enjoyed the scholarship.
- 7.3 Deferment of service obligation may be allowed in any of the following cases:
  - 7.3.1 Local Studies
    - Letter of request for the deferment of service obligation (supplemental covering the deferment)
    - Copy of the scholarship contract if study is under scholarship
  - 7.3.2 International Study
    - Letter of request for deferment of service obligation (supplemental agreement covering the deferment)
    - Copy of the scholarship contract if under scholarship
    - Surety bond if scholars is studying through his own personal resources
  - 7.3.2 Other Reasons, e.g. travel abroad
    - Letter of request for deferment of service obligation
    - Execute supplemental agreement
    - Surety bond

## ANNEX III

### **GUIDELINES FOR ALLOWABLE EXPENDITURES AND LIQUIDATION PROCEDURES**

A. The following rules shall apply for approved projects and activities:

1. Only the following shall be honored for liquidation purposes:
  - a. Original proof of billing (e.g. tuition, bus, plane and boat tickets, meal receipts, etc); and documents marked "official receipt"
  - b. Original copy of signed certificate of appearance;
  - c. Certified true copy of other forms of certificates received;
  - d. Original copy of signed list of attendees for meetings, forums, workshops, conferences, etc; and
  - e. Original copy of signed documentary requirement forms.

Notarized Affidavit of Loss for missing original receipts or documents will be required for liquidation purposes.

2. Following are the forms to be submitted as in triplicate applicable:

- a. Authority to travel
- b. Itinerary of Travel
- c. Certificate of Travel Completed
- d. Authority to Hold Activity
- e. Authority to Reimburse
- f. Requisition and Issue Voucher
- g. Certificate of Acceptance
- h. Certificate to Justify Emergency Purchase
- i. Reimbursement of Expense Receipt

3. A certification of fund availability from the account officer shall be issued before travels, procurements or start of seminar-workshop activity. Internal arrangement for cash advances shall be the responsibility of the COE/COD.

### **B. PAYROLL**

The term "payroll" serves only as a guide in the liquidation process for scholarships, grants and other faculty/researcher incentives. The Commission does not approve of hiring personnel who will manage the COE/COD projects in the Center and whose salaries or honoraria will be taken from the fund

## 1. ALLOWABLE EXPENSES

### a. Undergraduate Scholarships

Applicants who qualify for the scholarship with COE/COD may receive the following benefits:

	Semestral (5 mos)	Trimestral (3.5 mos)	Summer (6 weeks)
Tuition & other school fees: P 6,000.00	6,000.00	6,000.00	2,000.00
Monthly stipend :	12,500.00	8,750.00	3,500.00
Book Allowance: P800/semester/term	800.00	800.00	400.00
ROTC Uniform Allowance (given only once to students)	500.00		

\* summer will be allowed only if it is required by the curriculum

### b. Graduate Scholarships (Masters and Doctoral Studies)

Applicants who qualify for scholarship program may receive the following:

	Semestral (5 mos.)	Trimestral (3.5 mos.)	Summer (6 wks)
Tuition & other fees: P14,000.00/term	14,000.00	14,000.00	7,000.00
Stipend : not to exceed	22,000.00	15,400.00	7,000.00
Book Allowance: P2,500/term	2,500.00	2,500.00	1,250.00
Travel Allowance: P3,500/term	3,500.00	3,500.00	1,750.00
Per Term	P 42,000.00	P 35,400.00	17,000.00

### c. Graduate Thesis and Dissertation

The maximum amounts shall be:

- i. Thesis - P 30,000.00
- ii. Dissertation - P 50,000.00

Note: a partial disbursement of not more than half of the grant may be made upon submission of a certificate approval of the thesis/dissertation. The final disbursement shall be given only upon presentation of the final paper.

### d. Faculty Salary Incentives

The full or partial salary of the faculty on study grant his substitute shall be based on the standard faculty compensation in the HEI corresponding to the level or rank of the faculty scholar or substitute during the time of the grant. Salaries shall be subject to tax deductions since they are considered as income.

e. Short training and certificate programs : maximum amount of P 6,000.00/participant

### f. Research/ Publication Incentives

The maximum incentive to be given to a faculty researcher for every approved research or refereed and published journal article shall be P 50,000.00. If the research is co-authored, the amount shall be divided equally among the authors.

- g. Extension Service programs -maximum of P 50,000 per project.

## 2. LIQUIDATION REQUIREMENT

The above expenses shall be subject to requirements given under column II 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.

Category	Requirements
Undergraduate Scholarships	<ul style="list-style-type: none"><li>• Payroll</li><li>• Copy of signed and notarized contracts (for initial liquidation only)</li></ul>
Graduate Scholarships	<ul style="list-style-type: none"><li>• Payroll</li><li>• Copy of signed and notarized contracts (for initial liquidation only)</li></ul>
Faculty Salary Incentives	<ul style="list-style-type: none"><li>• Payroll</li></ul>
Graduate Thesis and Dissertation	<ul style="list-style-type: none"><li>• Payroll</li><li>• Copy of signed and notarized contracts</li><li>• Original receipts used for the study</li><li>• Copy of final paper</li></ul>
Short Courses	<ul style="list-style-type: none"><li>• Payroll</li><li>• Proof of actual billing</li><li>• Certificate of Attendance</li></ul>
Research Incentives	<ul style="list-style-type: none"><li>• Payroll</li><li>• Proof of actual billing</li><li>• Copy of the publication</li></ul>

## C. TRAVEL

### 1. Inclusive Parameters

Expenditures may include:

- Fare for buses, trains, airlines and boats/ships
- Subsistence, lodging and per diem allowance- For local and foreign travels, per diem is P 300.00 and US \$ 300 respectively. Per diems cover inland transportation, meals, lodging, and other incidental expenses. Per diem for local travel is considered non-commutable and is therefore not subject to proof of expenditures. However, a portion of per diem for foreign travel is commutable.
- Chartered boats, launches and automobiles (taxi)
- Transportation of baggage
- Hiring of guides or patrols
- Transfers
- Road tolls

h. Parking fees

- i. Incidental expenses may include transport between office or residence or temporary work assignment and airport, pier or bus station.

Gasoline for private vehicles shall not be charged against the fund, even if the vehicle was used in relation to a COE/COD project. The personnel concerned however may request reimbursement of the equivalent cost of the customary mode of transportation as outlined below. Circuitous routes or side trips may not be charged against government funds.

2. The following activities may cover travel expenses:

- a. Thesis or dissertation - travel expenses related to thesis/dissertation are allowed within the limits of the grant. No additional funding will be given for this purpose.
- b. Attendance in conferences or seminar-workshops;
- c. Academic/research exchanges; and
- d. Any other approved activity relevant to the grant that may entail travel.

Note: Grantees from government institution should follow COA policies and definition for expenses

4. *AMOUNTS FOR TRAVEL*

a. LOCAL TRAVEL

- i. Permissible travel expense is P 300.00 per day, divided into P 200.00 travel allowance for inland transportation, meals and other incidental expenses and P 100.00 for lodging. Claims for expenses up to P 300.00 do not require proof of billings.
- ii. Reimbursement of travel expense above P 300.00 shall only be allowed, upon a certification by the institution's project coordinator that the travel is absolutely necessary and the appropriate bills and receipts are presented.
- iii. Allowable air travel is in the economy section; and first class for local sea and land transport. Hotel accommodation is a 3-star certified hotel. Transport and lodging expenses beyond these classes should be supported by a written justification acceptable to the Chairman of CHED or his designated representative.
- iv. No claim shall be allowed for travel within the limits of the city or municipality, where the permanent official station is located. Claim for travel expense within a 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. Allowable travel expense in this case shall not exceed P 200.00.
- v. Where the trip is cancelled or cut-short, the cash advance or balance shall be returned to the COE/COD fund.

- vi. Incurred expenses should a trip exceed the approved itinerary shall be paid only upon the submission of the following:
- A written justification approved by the COE/COD project coordinator the additional itinerary
  - Approval of the Chairman of the CHED or his designated official if the travel exceeds one (1) calendar month
  - If these requirements are not satisfied, the travel grantee shall shoulder the excess of the travel expenditures.
  - An official or employee of the Center who extends the travel duration due to sickness shall not be entitled additional per diem or reimbursement of expenses because no service was rendered.

b. **INTERNATIONAL TRAVELS**

Foreign travel shall be categorized into study and non-study trips.

- i. **Study trips** - These shall include exchange, visitations or research of faculty. Faculty under study schemes or research collaborations with government or private institutions shall also be covered

• 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 in the MOA. The MOA shall be subject to the approval of CHED.

• For officials and administrators of state universities and colleges (SUCs), approval for study trips shall come from the President of the Philippines or his designated official. If non-administrative personnel are involved, the approval shall come from the Chairman of CHED or his designated official.

- ii. **Non-study trips** - These shall include attendance or presentation of a paper or research in an international forum, conference or workshop sponsored by a government or private organization (local or foreign).

• If the COE/COD is the official organizer of an international event to be held in the Philippines, the COE/COD may charge travel expenses for guest-speakers or participants against its project fund *Provided* that the COE/CODs shall not request for supplemental funds for this purpose.

• Travel by SUC officials, administrators, faculty and staff follow government policies, regulations and procedures.

### iii. Allowable Amounts for Study and Non-Study Trips

- Per diem- grantee shall be allowed a US \$ 300.00 daily allowance. This is divided into non-commutable travel allowance of US \$100.00 and commutable US \$ 200.00 for accommodation.
- In case the host country or organization provides lodging, maximum per diem should not exceed US\$100. If the host country or organization provides a lodging allowance below US\$200, the difference may be provided through the fund.
- Grantees shall be entitled to pre-departure expenses up to ₱2,500.00 for miscellaneous expenses such as taxi fare, passport photographs, immunization, visa fees, portage and airport terminal fees subject to the presentation of receipts.
- If sponsoring agency does not provide transport, the grantee shall be allowed full transportation expenses, economy class or otherwise specified in the travel authority. A US\$ 100.00 travel allowance is allowed for inland travel at point of debarkation.
- Payment of travel expense above US \$ 300 shall be subject to the following:
  - submission of a certification from the COE/COD project coordinator that the expenses were necessary in the performance of the assignment;
  - presentation of hotel room bill and other official receipts.

### iv. Liquidation

- Within thirty (30) calendar days after arrival from a trip, the grantee should submit a report on the trip, including recommendations to the CHED. Liquidation of travel by the grantee shall be submitted within sixty (60) calendar days after arrival in the Philippines.
- If the trip is cancelled or cut short, the grantee is required to return the unused funds to the COE/COD project.
- If the trip is extended the following should be submitted:
  - additional itinerary
  - justification for travel extension.
  - certification that the expenses were necessary.

LIQUIDATION REQUIREMENTS

Category	Requirements
Local Travel	<ul style="list-style-type: none"> <li>• Authority to Travel/Travel Order</li> <li>• Itinerary of Travel</li> <li>• Certificate of Travel Completed</li> <li>• Certificate of Appearance</li> <li>• Certificate of Absolute Necessity (for travel expenses beyond P 300.00)</li> <li>• Justification for (if necessary)               <ul style="list-style-type: none"> <li>➢ Extension of travel ( approved by the COE/COD coordinator of CHED</li> <li>➢ Non-compliance with allowed class of transportation and hotel accommodation (approved by CHED Chairman and endorsed by COE/COD Coordinator)</li> </ul> </li> <li>• Proofs of billing (if beyond P 300.00)               <ul style="list-style-type: none"> <li>➢ Airline, ship and bus tickets</li> <li>➢ Hotel receipts</li> <li>➢ Meal receipts</li> <li>➢ Reimbursement of Expense Receipt (RER) for taxi fare (inclusive of transportation expense)</li> </ul> </li> </ul>
Foreign Travel	<ul style="list-style-type: none"> <li>• Authority to Travel/Travel Order</li> <li>• Itinerary of Travel</li> <li>• Memorandum of Agreement (for study trip)</li> <li>• Certificate of Travel Completed</li> <li>• Certificate of Appearance</li> <li>• Certificate of Absolute Necessity (for travel expenses beyond US\$ 300.00) duly approved by CHED Chairman or for SUC President.</li> <li>• Justification for (if necessary)               <ul style="list-style-type: none"> <li>➢ Non compliance with allowed class of transportation and hotel accommodation subject to the approval of the CHED Chairman or for SUC President or his designated official</li> </ul> </li> <li>☑ Proofs of billing (if beyond the US\$ 300.00 per diem allowance)               <ul style="list-style-type: none"> <li>➢ Airline, ship and bus tickets</li> <li>➢ Hotel receipts</li> <li>➢ Meal receipts (if necessary)</li> <li>➢ Pre-departure expenses</li> <li>➢ Reimbursement of Expense Receipt (RER) for taxi fare (inclusive of transportation expense)</li> </ul> </li> </ul>

## D. PROCUREMENT

### 1. ALLOWABLE EXPENDITURES

#### a. Equipment, Instructional Materials and Software

Purchase of equipment, instructional materials and software required by the Center may be charged against the COE/COD fund subject to the usual government procedures on procurement and auditing. ( see Annex IV)

#### b. Supplies, Materials and Software

Supplies and materials are the expendable commodities. Purchase of office supplies is allowed within the 3% administrative cost limit of the project and should follow procurement and auditing rules.

An abstract of canvass (Appendix R) of at least three suppliers should be submitted. If personal funds of the official/employee of the COE/COD were used, an authority to reimburse (Appendix S) should be attached with other pertinent documents.

- Emergency purchases not to exceed P 10,000 maybe availed of upon submission of a Certificate to Justify the Emergency Purchase (Appendix T) issued by the head of the institution or project coordinator

### 2. LIQUIDATION PROCEDURES

Category	Liquidation Requirements
Procurement of Equipment, Instructional Materials, Software, and Supplies (Normal procurement methods i.e. public bidding or other forms of procurement)	<ul style="list-style-type: none"><li>• Requisition and Issue Voucher (Appendix U) specifying equipment and supplies or their equivalent; duly approved by the proper authorities</li><li>• Certification of fund availability from COE/COD account officer</li><li>• Purchase/Letter Order or contract, duly approved by the proper officials and accepted by the supplier (date of acceptance should be clearly indicated)</li><li>• Original copy of the dealer's/supplier's invoice</li><li>• Documents regarding procurement process used for purchase of requested materials (if public bidding, documents therefore, etc.)</li><li>• Abstract of Canvass Certificate of acceptance (Appendix R)</li><li>• Certificate of inspection (Appendix V)</li><li>• Result of tests, if applicable</li><li>• Certificate waiving the rights of the supplier to be present during the testing, if applicable</li></ul>

Emergency Purchase	<ul style="list-style-type: none"> <li>• Appropriate bills/receipts</li> <li>• Abstract of Canvass (Appendix R)</li> <li>• Certificate to Justify Emergency Purchase (Appendix T)</li> <li>• Authority to Reimburse, if applicable (Appendix S)</li> </ul>
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## E. REPAIR OF EQUIPMENT

### 1. ALLOWABLE

A provision for minor repair of equipment may be included to maximize the use of the resources of the COE/COD. Repair requisitions that equal or exceed the cost of purchase of a new equipment should be handled judiciously.

### 4.2 LIQUIDATION PROCEDURE

Category	Requirements
Repair of Equipment	<ul style="list-style-type: none"> <li>• Request for repair or servicing , duly approved by proper authorities within the Center</li> <li>• Report of replaced parts, if applicable</li> <li>• Certificate from the property custodian/officer that the equipment belongs to or is being used by the Center; that the repair requested is necessary, and that the defect was due to normal wear and tear and not due to negligence</li> <li>• Job order specifying repair work to be undertaken</li> <li>• Certification of inspection and acceptance</li> <li>• Quotations from at least three (3) repair shops, or if public bidding is needed, the documents therefor.</li> <li>• Accreditation papers of the repair shop. If repair is done under emergency situation, certification from the head/project coordinator of such situation.</li> <li>• Certificate of warranty issued by the repair shop.</li> </ul>

## F. COMMUNICATIONS SERVICE

### 1. ALLOWABLE

The CHED 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.

### 2. LIQUIDATION REQUIREMENTS

Category	Requirements
Postage/Courier Service/Telegrams	<ul style="list-style-type: none"><li>• Appropriate bills and receipts</li><li>• List of Addresses</li></ul>

## G. PUBLICATIONS

### 1. ALLOWABLE

Expenses incurred for publications may be taken from the COE/COD fund provided the published articles are:

- Research output;
- Instructional materials such as manuals developed during project period;
- References required by research

Excluded are topics on life, history, function, resources and activities of a person, a group or even the COE/COD as a collective unit.

### 2. LIQUIDATION REQUIREMENTS

Category	Requirements
Publications-related Expenses	<ul style="list-style-type: none"><li>• Bill of the publisher</li><li>• Copies/clippings of the publication and/or notices</li><li>• Canvass of the rate for advertisements, if applicable</li></ul>

## H. FORUMS, SEMINAR-WORKSHOPS AND CONFERENCES

### 1. ALLOWABLE

For forums and seminar-workshops hosted by and related to COE/COD projects, the CHED shall allow support within the limits of the travel and accommodation given under local travels. The COE/COD project coordinator, upon recommendation of the project implementors, may decide to give full or partial support. If the activity is supported in part and a registration fee is charged to the participants, these fees may

be incorporated into the COE/COD project fund for that activity. This need not be subject to auditing guidelines.

For purposes of honorarium, the following rates apply:

- guest speakers - ₱ 1000.00 per day
- lecturers from private institutions and SUCs – the Civil Service Commission Memorandum Circular No. 15, series of 1988 shall be adopted and further elucidated as follows:
  - i. Professor level – ₱P 250/hr
  - ii. Associate professor level – ₱P 200.00/hr
  - iii. Assistant professor level – ₱P 150.00/hr
  - iv. Instructor level – ₱P 100/hr

Honorarium for administrative personnel doing work in connection with the activity shall not be taken from the fund.

## 2. LIQUIDATION REQUIREMENTS

Category	Requirements
Forums, Seminar-Workshop and Conferences	<ul style="list-style-type: none"> <li>• Authority to Hold Activity</li> <li>• Certificate of fund availability from the COE/COD account officer</li> <li>• Canvass of three (3) quotations from venues for activity if held outside COE/COD</li> <li>• List of official participants (original and with participants' signatures)</li> <li>• Proof of Expenditures               <ul style="list-style-type: none"> <li>➢ Hotel bills</li> <li>➢ Receipts for transport fare (if necessary)</li> <li>➢ Receipts for materials used during the activity</li> </ul> </li> <li>• Payroll for honorarium - indicate name, amount received, length of service, if more than one day and signature.</li> </ul>



FEB 27 1996

COMMISSION ON AUDIT LETTER NO. 96

006

TO: All Heads of Departments, Bureaus, Agencies, and Offices of the National Government; Heads of Governing Boards of Government Owned or Controlled Corporations; Chief Accountants/Corporate Treasurers; 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/controlled 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.

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## 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 (MOOE), "Grants, Subsidies and Contributions (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 - activity 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.

### 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 LGU 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, amendment(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 ₦300,000 or less, assistance may be released in full.
- 3.8.1.2 For projects of more than ₦300,000, 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 releases).
- 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 ₦100,000.00 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 manpower 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 MOA.

#### 5.0 DUTIES AND RESPONSIBILITIES OF THE NGO/PO

The NGO/PO shall:

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

- 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 \$100,000 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/POs 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:

8-70-210 - Cash - Funds Entrusted to NGOs/POs

This account is used to record the release of funds entrusted to NGOs/POs 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/POs.

Credit this account for:

Liquidation.  
Refund of the unused fund.

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

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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, equipment shall be acquired out of the fund assistance to NGOs/POs.

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.



CELSO D. BAGAN  
Chairman



ROGELIO B. ESPIRITU  
Commissioner



SOPRONIO B. URSAL  
Commissioner

ESC/CBC/388

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ATTN: MS. J. CHAV



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



COMMISSION ON AUDIT CIRCULAR NO. 24-67

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

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

1. SCOPE

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.

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.

2. DEFINITION OF TERMS

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

- 2.1 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.

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- 3.2 Expenses of the undertaking, whether incurred on work, research or training, or other computer engagement or other similar kind activities by an agency shall primarily be implemented in favor of it behalf of another agency.
- 3.3 Source Agency (SA): The Agency which the allocated fund was 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 Government 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 CONDITIONS

- 4.1 The SA shall enter into an agreement with the IA for the undertaking by the latter of the project for the former. The Agreement shall provide for the requirements for project implementation and reporting.
- 4.2 The cashewery transferred shall be taken up as Cash, Inter-Agency Transferred Funds (8-73-534) by the source agency (SA) and as a trust liability (8-84-100) 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 a sum 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 Board of the two agencies in either case.

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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 retain the official receipts in acknowledgment.
- 4.5 A separate subsidiary record for each project shall be maintained by the IA whether or not 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 (RC) and (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 is the amount per the RCI shall be net of the cash advance granted by the IA to its accountable officer in accordance with Commission on Audit Circular No. 90-131 Dated May 3, 1990.
- 4.8 The IA Auditor shall audit the disbursements and 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 articles 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 advice 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 disbursements pertaining to the project;
- 5.4 except for the IA to sign the reports and furnish the original copy of the journal voucher (along with the supporting documents) upon receipt of the copy of the Certificate of Disbursement and Balances (CSB) and the credit notice (CN) issued by the IA to the IA. The Accountant shall draw a journal voucher covering each lot amount previously disbursed (as per disallowance). He shall furnish the original copy of the JV and
- 5.5 issue the official receipt for the unexpended 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 IA;
- 6.2 deposit the amount with the authorized depository bank;
- 6.3 keep separate subsidiary records for the trust (initially whether or not a separate bank account is maintained);
- 6.4 within five (5) days after the end of each month, the Accountant's Officer (AO) shall prepare the RC and the CN and shall submit them with all supporting vouchers/payrolls and documents to the Implementing Agency. 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 accounting entries, record and submit the duplicate copies of the Reports with all the originals 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).

*per*

- 6.6 report the disallowance in audit after receipt of CSB and the CM issued by the IA Auditor and initiate the settlement of any suspension and disallowance;
- 6.7 return to the SA any unexpended balance and refund of disallowance upon completion of the project.

7. 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 BOA/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 CSB and the CM 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. 98-325 are followed when the IA audited is a Bureau/Regional Office of the SA.

8. 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 keep separate CSB 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.

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**APPENDIX A**

**PRELIMINARY SURVEY FORM  
CHED TECHNICAL PANEL FOR BUSINESS AND MANAGEMENT EDUCATION  
SURVEY OF \_\_\_\_\_ DEPARTMENTS  
YEAR OF SURVEY \_\_\_\_\_**

<b>I. General Information</b>		
1.	Name of Institution :	
2.	Address	
3.	Name of President	
4.	Name of Dean	
5.	Names of Chairs :	
6.	Tel./ fax /e-mail :	

<b>II. Profile of</b>		<b>Department / Institute</b>
1.	<b>Degree programs offered: (List degree and specialization, if appropriate)</b>	
	<u>Undergraduate:</u>	<u>Graduate:</u>
2.	<b>Non-degree programs or courses offered: (e.g., training courses)</b>	
	<u>Name of Program/Courses</u>	<u>Clientele</u>
		<u>When Offered/Frequency</u>

III. Profile of Faculty		Number	Number
1.	Total Number of Faculty	Full time: _____	Part Time: _____
2.	Number of Faculty by academic qualifications (highest degree completed)	Doctorate _____ Master's _____ Bachelor _____	Doctorate: _____ Master's: _____ Bachelor: _____
3.	Number of Faculty with higher degree studies in progress:	Doctorate _____ Masters _____	Doctorate: _____ Master's: _____
4. List of faculty (use additional sheet if necessary)			
Name		Degrees with specialization	

**IV. Data on Individual Faculty Business and Management Education (please print one set per faculty member)**

1. Name		2. Age group: (pls. encircle)	20-30	51-60
			31-40	61+
			41-50	

3. Sex (pls. encircle)	Male	4. Employment status: (pls. Encircle)	a. Permanent or Non-permanent
	Female		b. Full time or Part time

5. Faculty Rank:		6. Years of Service: (pls. encircle)	1-3	11-20
			4-10	21+

7. Degrees Earned:			
Degree	Major	Year	Institution

8. Training/Fellowships			
Topic/ Field	Nature/Tmg	Year	Institution/Venue

9. Faculty Load in the department/institute (average number of units during the previous and current year)			
Teaching load/year		Administrative load/year	
Research load/year		Others	

Total load/year	
-----------------	--

**IV. Data on Individual Faculty (continued - 2)****10. Title of Research projects (over the past 5 years)**

Title	Duration (years covered)	Funding source

**11. List of Publication / Technical Presentations (over past 5 years)**

--

**12. Membership (s) in professional organizations**

--

**13. Professional awards**

--

V. Equipment and Facilities			
1.	Teaching Laboratories		
	Room	Course(s) for which laboratory is used	Capacity (number of students)
2.	Please list the number of each type of apparatus/equipment which are still operational:		
	Equipment which you need for undergraduate laboratory courses:		

#### VI. Library

Indicate the number of titles available in the collection for the following areas:

Area	Books (with publication date within the last ten years)	Journals	Software
Accountancy			
Business Management			
Economics			
Finance			
Law and Taxation			

Marketing			
Operations and Production Management			
Others			

**APPENDIX B  
COE/COD DATA FORM**

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 COEs/CODs Belong(s) (if more than one, indicate individually)	
5. Names of Deans (if more than one indicate individually per college)	
a. Business Telephone No.	
b. Facsimile No.	
c. E-mail address	
6. Names of Department Chairs of identified Center (if more than one, indicate individually per college)	
a. Business Telephone No.	
b. Facsimile No.	
c. E-mail address	
7. Name of Project Coordinators (indicate designation within the institution)	
a. Business Telephone No.	
b. Facsimile No.	
c. E-mail address	
8. Name of Project Implementors (indicate projects)	
a. Business Telephone No.	
b. Facsimile No.	
c. E-mail address	

Prepared by:

\_\_\_\_\_  
Printed Name and Signature  
Designation  
Date





APPENDIX E

GRADUATE THESIS/DISSERTATION GRANTS  
(HEI)

INSTITUTION \_\_\_\_\_  
DEPARTMENT \_\_\_\_\_  
SCHOOL YEAR \_\_\_\_\_  
SEMESTER \_\_\_\_\_

Name of Grantee	Home Institution of Grantee	Title of Thesis/Dissertation	Target Completion Date	New/Old

Prepared by: \_\_\_\_\_

Printed Name and Signature  
Designation

\_\_\_\_\_  
Date

**APPENDIX F**

**IN-HOUSE FACULTY GRADUATE SCHOLARSHIP PROFILE**

INSTITUTION \_\_\_\_\_  
 DEPARTMENT \_\_\_\_\_  
 SCHOOL YEAR \_\_\_\_\_  
 SEMESTER \_\_\_\_\_

Name of Scholar	Degree Where Enrolled	Cumulative QPA/GPA *	Year 1 <sup>st</sup> enrolled	Year Expected to graduate	New/Old	Remarks

\* Describe corresponding grading scales used

**APPENDIX G**

**IN-HOUSE FACULTY GRADUATE THESIS/DISSERTATION GRANTS**

INSTITUTION \_\_\_\_\_  
 DEPARTMENT \_\_\_\_\_  
 SCHOOL YEAR \_\_\_\_\_  
 SEMESTER \_\_\_\_\_

Name of Grantee	Where Enrolled	Title of Thesis/Dissertation	Target Date of completion	Status (New/Old)

Prepared by:

\_\_\_\_\_  
 Printed Name and Signature  
 Designation

**APPENDIX G1**

**SUMMARY LIST OF SCHOLARS GRADUATED**

Undergraduate Program		Degree Completed	
Name of Scholar			
Graduate Program			
A. Master's	Degree	Institution where graduated	Title of Thesis
1. Own Faculty			
2. Other HEIs			
B. Doctorate	Degree	Institution where graduated	Title of Dissertation
1. Own Faculty			
2. Other HEIs			

APPENDIX B

SUMMARY OF FACULTY DEVELOPMENT TRAINING  
SEMINARS & WORKSHOPS HOSTED/SPONSORED

Date (Inclusive)	Seminar/Workshop Title	Duration	Speakers	Number of Participants (attached list to include name & school)

**APPENDIX H1**

**SUMMARY OF FACULTY DEVELOPMENT SEMINARS  
& WORKSHOP ATTENDED BY COE/COD FACULTY**

Date (Inclusive)	Seminar/Workshop Title	Name of Faculty	Venue

**APPENDIX H2**  
**EVALUATION FORM**



**APPENDIX J  
NATIONAL LINKAGES**

Activities	Date of Implementation	Status	Institutions/Agencies included in Network

Prepared by:

\_\_\_\_\_  
Printed Name and Signature  
Designation

\_\_\_\_\_  
Date

APPENDIX K

INTERNATIONAL LINKAGE

Activities	Date of Implementation	Status	Institutions/Agencies included in Network

Prepared by:

\_\_\_\_\_  
Printed Name and Signature  
Designation

\_\_\_\_\_  
Date

## APPENDIX L

## RESEARCHES

INSTITUTION \_\_\_\_\_

DEPARTMENT \_\_\_\_\_

SCHOOL YEAR \_\_\_\_\_

SEMESTER \_\_\_\_\_

Proponent	Date Started	Date of Completion	Status			Title
			New	On-going	Completed	



## APPENDIX N

## INSTRUCTIONAL MATERIALS DEVELOPMENT

Date Implemented	Proponent	Expected Date of Completion	Title	Status

**APPENDIX O  
INDEX OF COMPARISON**

Categories	SY	SY	SY
1. No. of Undergraduate scholars			
2. No. of Graduate scholars a) own faculty b) Faculty of other HEIs			
3. No. of Grantees (Thesis/Dissertation) a) own faculty b) Faculty of other HEIs			
4. No. of in house faculty members able to attend conferences, seminar- workshops through the COE/COD grant			
5. No of Material/Equipment bought			
6. No. of Linkages developed a) National b) International			
7. No. of publications			
8. No. of research(es) facilitated through the COE/COD grant			
9. No. of seminar-workshops conducted by the Center funded through the COE/COD grant			
10. Others (specify)			

Prepared by:

Printed Name and Designation

APPENDIX Pa

UNDERGRADUATE SCHOLARSHIP CONTRACT

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

CHED - CENTER OF EXCELLENCE/DEVELOPMENT  
SCHOLARSHIP CONTRACT

KNOW ALL MEN BY THESE PRESENTS:

This Contract of Scholarship entered into by and among:

The \_\_\_\_\_ (*Name of University*) \_\_\_\_\_ through  
its head \_\_\_\_\_ with present  
address \_\_\_\_\_ at  
\_\_\_\_\_ at  
hereinafter  
referred to as CHED-COE/COD.

and

\_\_\_\_\_ of legal age, Filipino  
and  
residing at  
\_\_\_\_\_  
hereinafter called the GRANTEE

WITNESSETH

Whereas, CHED pursuant to its objective of enhancing Science and Technology education and training is empowered to give appropriate scholarships;

Whereas, the CHED-COE/COD desires to provide for and upgrade national/regional manpower capabilities in the areas of Science and Technology;

Whereas, the GRANTEE whose education, training and experience as shown in his/her information sheet hereto referred to as "Annex A" and made an integral part hereof, is ready, able and willing to accept the CHED-COE/COD Scholarship Grant through the Institute/Department of \_\_\_\_\_ of the \_\_\_\_\_ (*Name of University*) \_\_\_\_\_ with all its terms and conditions specified in the Contract.

For and in consideration of the actual financial support for the duration of the scholarship which will be released to the grantee, the GRANTEE shall pursue studies leading to a degree in \_\_\_\_\_ at the \_\_\_\_\_ (*Name of*

(University) for a duration of \_\_\_\_\_ commencing on \_\_\_\_\_  
SUBJECT TO THE FOLLOWING TERMS AND  
CONDITIONS:

**4. CHED-COE/COD Institution Responsibilities**

1. Provide financial support for a duration of \_\_\_\_\_ for \_\_\_\_\_  
(Program and Level-BS/MS/Ph.D.)
2. Monitor the progress of the Grantee under the program.
3. Have the right to terminate or renew the scholarship.
4. Require the Grantee to render return service equivalent to the length of time that the scholar enjoyed the scholarship i.e. one year of service for every year of scholarship or a fraction thereof; or according to the specifications given under the section on faculty scholarships found in the main body of these guidelines.

**Termination of scholarship shall be based on any of the following conditions:**

- a. The Grantee fails to meet the academic standards set by the school;
- b. The Grantee willfully fails to enroll in the required academic load;
- c. The Grantee fails to enroll for any term or drops any of his courses without the approval of the school and the CHED;
- d. The Grantee exceeds the time allotted to finish the program;
- e. The Grantee willfully fails to submit the reports required of him on time;
- f. The Grantee resigns or transfers from the sending institution where he obtained an endorsement and for which the grant was accommodated;
- g. For other justifiable grounds which prove the inability of the Grantee to complete his degree;
- h. Non-availability or exhaustion of funds;
- i. Any act of discourtesy to an official or employee of the Commission on Higher Education;
- j. Commission of any act of immorality, drunkenness, dishonesty, discourtesy, and any form of misconduct;
- k. Conviction of any crime by a court or a competent administrative body; and

Such other acts as may be considered by the CHED as inimical to the interest of the government of the Republic of the Philippines and those that adversely affect the integrity of the scholarship/study grant program.

#### B. Grantee's Responsibilities

The Grantee shall

1. Enroll in the prescribed school and in priority courses approved by CHED-COE/COD;
2. Devote the full amount of time required by the CHED-COE/COD approved program of study;
3. Take the full academic load per semester/term prescribed by the program of study of the course
4. Maintain an academic record acceptable to the standards of the CHED-COE/COD;
5. Follow the regular schedule of academic course offerings prescribed by the school until he finishes his program within the allotted time;

Deferral of enrollment may be allowed only for the following reasons:

- a. Poor health of grantee as certified by a government physician;
- b. Grantee is on maternity leave;
- c. Reason acceptable to the concerned CHED-COE/COD.

**Deferral in these cases shall be limited to a maximum of one (1) year.**

6. Conduct his/her thesis/dissertation in any field of specialization approved by CHED-COE/COD.
7. Render return service to the hiring institution equivalent to the length of time that the scholar enjoyed the scholarship, i.e. one (1) year of service for every year of scholarship or a fraction thereof or according to the specifications given under the section on faculty scholarships found in the main body of these guidelines. This will also hold for the non-completion of the course including failure to complete the required courses. Hiring institution refers to the institution that endorsed him for the grant and for which the grant was accommodated.
8. Consult and obtain the approval of CHED-COE/COD, in case he will decide to shift his field of specialization;

9. Include the CHED-COE/COD in the Statement of Acknowledgment of Support in the thesis/dissertation;
10. Reimburse CHED-COE/COD the total assistance released to him, in case of willful abandonment of the scholarship, gross misconduct and non-compliance with the terms and conditions stipulated in this Contract;
11. Submit to CHED-COE the following requirements:

<u>Report</u>	<u>Submission Period</u>
a. - authenticated copies of registration - program of study - course curriculum	a. immediately after registration
b. preliminary plan of academic subjects/load as approved by adviser	b. within one term after the start of classes
c. photocopy copy of report rating issued by the school	c. at the end of the term
d. thesis/dissertation outline	d. within two (2) weeks after its approval by the thesis panel
e. results of comprehensive examination	e. within two (2) weeks after the comprehensive examination
f. thesis/dissertation progress report	f. end of each term while the thesis/dissertation is in progress
g. thesis/dissertation	g. within one (1) month after the completion of the financial report
h. - final report - diploma - transcript of records - two (2) copies of thesis/dissertation manuscript	h. within one (1) month after completion

12. Submit a notarized Co-Maker Undertaking and a copy of the Co-Maker's Income Tax Return for the duration of the scholarship, local and foreign.
13. Seek CHED-COE/COD permission before leaving the country while the scholarship contract is still in force.

IN WITNESS WHEREOF, the parties hereto have signed this scholarship agreement this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_ at Quezon City, Metro Manila.

\_\_\_\_\_  
Grantee

\_\_\_\_\_  
Institution Head, CHED-COE/COD

SIGNED IN THE PRESENCE OF:

\_\_\_\_\_  
Print Name/Signature

\_\_\_\_\_  
Print Name/Signature

## ACKNOWLEDGMENT

Republic of the Philippines )  
 ) s. s.  
\_\_\_\_\_ )

BEFORE ME, this \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_ at  
\_\_\_\_\_ personally appeared:

<u>NAME</u>	<u>RES. CERT. NO.</u>	<u>DATE/PLACE ISSUED</u>
1. <u>(Head of COE Institution)</u>	_____	_____
2. <u>(Grantee)</u>	_____	_____

KNOWN TO ME and to me known to be the same persons who executed the foregoing Scholarship Contract consisting of six (6) pages including this page and acknowledged to me that the same is their own free act and deed.

WITNESS MY HAND AND SEAL on this \_\_\_\_\_ day of \_\_\_\_\_  
19\_\_\_\_\_.

Notary Public

Doc. No. \_\_\_\_\_  
Page No. \_\_\_\_\_  
Book No. \_\_\_\_\_  
Series of 199\_\_\_\_\_

APPENDIX P b

GRADUATE SCHOLARSHIP CONTRACT

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

CHED - CENTER OF EXCELLENCE/DEVELOPMENT  
SCHOLARSHIP CONTRACT

KNOW ALL MEN BY THESE PRESENTS:

This Contract of Scholarship entered into by and among:

The \_\_\_\_\_ (*Name of University*) \_\_\_\_\_ through  
its head \_\_\_\_\_ with present  
address \_\_\_\_\_ at

\_\_\_\_\_ hereinafter  
referred to as CHED-COE/COD.

and

\_\_\_\_\_ of legal age, Filipino  
and  
residing at

\_\_\_\_\_ hereinafter called the GRANTEE

WITNESSETH

Whereas, CHED pursuant to its objective of enhancing Science and Technology education and training is empowered to give appropriate scholarships;

Whereas, the CHED-COE/COD desires to provide for and upgrade national/regional manpower capabilities in the areas of Science and Technology;

Whereas, the GRANTEE whose education, training and experience as shown in his/her information sheet hereto referred as "Annex A" and made an integral part hereof, is ready, able and willing to accept the CHED-COE/COD Scholarship Grant through the Institute/Department of \_\_\_\_\_ of the \_\_\_\_\_ (*Name of University*) \_\_\_\_\_ with all its terms and conditions specified in the Contract.

For and in consideration of the actual financial support for the duration of the scholarship which will be released to the grantee, the GRANTEE shall pursue studies leading to a degree in \_\_\_\_\_ at the \_\_\_\_\_ (*Name of*

University for a duration of \_\_\_\_\_ commencing on \_\_\_\_\_  
SUBJECT TO THE FOLLOWING TERMS AND  
CONDITIONS:

A. CHED-COE/COD Institution Responsibilities

1. Provide financial support for a duration of \_\_\_\_\_ for \_\_\_\_\_  
(Program and Level-BS/MS/Ph.D.)
2. Monitor the progress of the Grantee under the program.
3. Have the right to terminate or renew the scholarship.
4. Require the Grantee to render return service equivalent to the length of time that the scholar enjoyed the scholarship i.e. one year of service for every year of scholarship or a fraction thereof; or according to the specifications given under the section on faculty scholarships found in the main body of these guidelines.

**Termination of scholarship shall be based on any of the following conditions:**

- a. The Grantee fails to meet the academic standards set by the school;
- b. The Grantee willfully fails to enroll in the required academic load;
- c. The Grantee fails to enroll for any term or drops any of his courses without the approval of the school and the CHED;
- d. The Grantee exceeds the time allotted to finish the program;
- e. The Grantee willfully fails to submit the reports required of him on time;
- f. The Grantee resigns or transfers from the sending institution where he obtained an endorsement and for which the grant was accommodated;
- g. For other justifiable grounds which prove the inability of the Grantee to complete his degree;
- h. Non-availability or exhaustion of funds;
- i. Any act of discourtesy to an official or employee of the Commission on Higher Education;
- j. Commission of any act of immorality, drunkenness, dishonesty, discourtesy, and any form of misconduct;
- k. Conviction of any crime by a court or a competent administrative body; and

- I. Such other acts as may be considered by the CHED as inimical to the interest of the government of the Republic of the Philippines and those that adversely affect the integrity of the scholarship/study grant program.

#### **B. Grantee's Responsibilities**

The Grantee shall

1. Enroll in the prescribed school and in priority courses approved by CHED-COE/COD;
2. Devote the full amount of time required by the CHED-COE/COD approved program of study;
3. Take the full academic load per semester/term prescribed by the program of study of the course;
4. Maintain an academic record acceptable to the standards of the CHED-COE/COD;
5. Follow the regular schedule of academic course offerings prescribed by the school until he finishes his program within the allotted time;

Deferment of enrollment may be allowed only for the following reasons:

- a. Poor health of grantee as certified by a government physician;
- b. Grantee is on maternity leave;
- c. Reason acceptable to the concerned CHED-COE/COD.

**Deferment in these cases shall be limited to a maximum of one (1) year.**

8. Conduct his/her thesis/dissertation in any field of specialization approved by CHED-COE/COD.
7. Render return service to the hiring institution equivalent to the length of time that the scholar enjoyed the scholarship, i.e. one (1) year of service for every year of scholarship or a fraction thereof or according to the specifications given under the section on faculty scholarships found in the main body of these guidelines. This will also hold for the non-completion of the course including failure to complete the required courses. Hiring institution refers to the institution that endorsed him for the grant and for which the grant was accommodated.
8. Consult and obtain the approval of CHED-COE/COD, in case he will decide to shift his field of specialization;

9. Include the CHED-COE/COD in the Statement of Acknowledgment of Support in the thesis/dissertation;
10. Reimburse CHED-COE/COD the total assistance released to him, in case of willful abandonment of the scholarship, gross misconduct and non-compliance with the terms and conditions stipulated in this Contract;
11. Submit to CHED-COE the following requirements:

Report

Submission Period

- |   |  |
|---|--|
| a. - authenticated copies of registration<br>- program of study<br>- course curriculum                          | a. immediately after registration                                    |
| b. preliminary plan of academic subjects/load as approved by adviser  | b. within one term after the start of classes                        |
| c. photocopy copy of report rating issued by the school   | c. at the end of the term  |
| d. thesis/dissertation outline  | d. within two (2) weeks after its approval by the thesis panel       |
| e. results of comprehensive examination   | e. within two (2) weeks after the comprehensive examination          |
| f. thesis/dissertation progress report  | f. end of each term while the thesis/dissertation is in progress     |
| g. thesis/dissertation  | g. within one (1) month after the completion of the financial report |
| h. - final report<br>- diploma<br>- transcript of records<br>- two (2) copies of thesis/dissertation manuscript | h. within one (1) month after completion                             |
12. Submit a notarized Co-Maker Undertaking and a copy of the Co-Maker's Income Tax Return for the duration of the scholarship, local and foreign.
  13. Seek CHED-COE/COD permission before leaving the country while the scholarship contract is still in force.

IN WITNESS WHEREOF, the parties hereto have signed this scholarship agreement this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_\_, at Quezon City, Metro Manila.

\_\_\_\_\_  
Grantee

\_\_\_\_\_  
Institution Head, CHED-COE/COD

SIGNED IN THE PRESENCE OF:

\_\_\_\_\_  
Print Name/Signature

\_\_\_\_\_  
Print Name/Signature

ACKNOWLEDGMENT

Republic of the Philippines )  
 ) s. s.  
\_\_\_\_\_ )

BEFORE ME, this \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_ at \_\_\_\_\_ personally appeared:

<u>N A M E</u>	<u>RES. CERT. NO.</u>	<u>DATE/PLACE ISSUED</u>
1. <u>(Head of COE Institution)</u> _____	_____	_____
2. <u>(Grantee)</u> _____	_____	_____

KNOWN TO ME and to me known to be the same persons who executed the foregoing Scholarship Contract consisting of six (6) pages including this page and acknowledged to me that the same is their own free act and deed.

WITNESS MY HAND AND SEAL on this \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_\_.

Notary Public

Doc. No. \_\_\_\_\_  
Page No. \_\_\_\_\_  
Book No. \_\_\_\_\_  
Series of 199\_\_\_\_\_

APPENDIX Q  
AUTHORITY TO REIMBURSE

Institute/Department : \_\_\_\_\_  
College : \_\_\_\_\_  
University : \_\_\_\_\_  
Address : \_\_\_\_\_

AUTHORITY TO REIMBURSE

Title of Activity : \_\_\_\_\_  
Date Requested : \_\_\_\_\_

Purpose : \_\_\_\_\_

Date of Activity : \_\_\_\_\_

Venue of Activity : \_\_\_\_\_

No. of Persons/Participant : \_\_\_\_\_

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.

APPENDIX R

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 \_\_\_\_\_ for \_\_\_\_\_  
(Department/Institute) (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, Item Order No.  
301, 4 1990

\* Italicized items may be changed.

APPENDIX S

AUTHORITY TO TRAVEL

*Institute/Department* \_\_\_\_\_  
*College* \_\_\_\_\_  
*University* \_\_\_\_\_  
*Address* \_\_\_\_\_

**AUTHORITY TO TRAVEL**

NAME : \_\_\_\_\_  
POSITION : \_\_\_\_\_  
HOME INSTITUTION : \_\_\_\_\_  
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.

## ITINERARY OF TRAVEL

Institute/Department \_\_\_\_\_

College: \_\_\_\_\_

University: \_\_\_\_\_

Address: \_\_\_\_\_

ITINERARY OF TRAVEL

Name \_\_\_\_\_ Position: \_\_\_\_\_

Monthly Salary: \_\_\_\_\_

Purpose of Travel \_\_\_\_\_

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

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: \_\_\_\_\_

Proponent

RECOMMENDING APPROVAL

APPROVED: \_\_\_\_\_

Project Implementer  
Printed Name and Signature

Project Coordinator  
Printed Name and Signature

\* Italicized items may be changed.

## 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.

EXPLANATIONS OR JUSTIFICATION: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Evidences of travel attached  
 hereto: \_\_\_\_\_  
 \_\_\_\_\_

Respectfully submitted:

\_\_\_\_\_  
 Proponent  
*(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.



## APPENDIX U

## REIMBURSEMENT OF EXPENSE RECEIPT

GENERAL FORM No. 9  
REVISED JANUARY 1952

REIMBURSEMENT EXPENSE RECEIPT	
Date	No.
RECEIVED from ..... (Name)	
..... (Official designation) .....	the amount
of ..... (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.)	
<b>PAYER</b>	
Name/Signature .....	
Address .....	
Comm. Tax Cert. No. ....	
Date of Issue .....	
Place of Issue .....	
<b>WITNESS</b>	
Name/Signature .....	
Address .....	
Comm. Tax Cert. No. ....	
Date of Issue .....	
Place of Issue .....	

## APPENDIX V

## ABSTRACT OF CANVASS

## ABSTRACT OF CANVASS

(For Emergency Purchases)

Date \_\_\_\_\_

To be used for:

Activity \_\_\_\_\_

Date \_\_\_\_\_

Venue \_\_\_\_\_

ESTABLISHMENT	ADDRESS	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*

\*\* Canvass made through personal inquiries. Choice was \_\_\_\_\_ (*Name of establishment*)  
 due to its lowest price

\* Italicized items to be changed according to institution's specifications

## APPENDIX W

## EQUIPMENT 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.

(HEI LetterHead)

Date

**CERTIFICATION**

This is to certify that the latest cash book balance for the  
project/program \_\_\_\_\_ as of \_\_\_\_\_ is  
\_\_\_\_\_. (P \_\_\_\_\_).

This certification is issued to support the fund release for the  
abovecited project/program.

\_\_\_\_\_  
(Name and Signature of Chief Accountant)

