



MinSCAT
ADMINISTRATIVE
MANUAL

CY 2009





GOVERNANCE AND ADMINISTRATION OF THE MINDORO STATE COLLEGE OF AGRICULTURE & TECHNOLOGY

1. THE GOVERNING BOARD

1.1. Composition and Manner of Appointments

1.1.1. *Composition of the Governing Board (GB)*

1.1.1.1. As stipulated in Section 2, RA 8292, the composition of the governing board of MinSCAT was modified to (a) achieve a more coordinated and integrated system of higher education; (b) render them more effective in the formulation and implementation of policies on higher education; (c) provide for more relevant direction in their governance; and (d) ensure the enjoyment of academic freedom as guaranteed by the Constitution.

1.1.1.2. Pursuant to Sec. 3, RA 8292, the GB has the following composition:

- ◆ Chairman of the Commission on Higher Education (CHED) as Chairman;
- ◆ SUC President as Vice-Chairman;
- ◆ Chairman of the Committee on Education, Arts & Culture of the Senate, Senate of the Philippines, as member;
- ◆ Chairman of the Committee on Higher and Technical Education of the House of Representatives, Congress of the Philippines, as member;
- ◆ Regional Director of the National Economic Development Authority (NEDA) of the particular region where the chartered SUC is located, as member;
- ◆ Regional Director of the Department of Science and Technology (DOST);
- ◆ Regional Director of the Department of Agriculture (DA) ;

- ◆ President of the duly recognized Faculty Association of the chartered SUC or the Federation President thereof, as member;
- ◆ President of the Supreme Student Council or the student representative elected by the student council, who shall be known as the Student Trustee: provided, that in the absence of a student council president or student representative elected by the student council, the college shall schedule one (1) week for the campaign and election of a student representative as member;
- ◆ President of the alumni association or the Federation of Alumni Association in SUC with multi-campus preferably from tertiary programs as member; and
- ◆ Two (2) prominent citizens representing the private sector who have distinguished themselves in their professions or fields of specialization chosen from among a list of at least five (5) persons qualified in the city or the province where the school is located, as recommended by the search committee constituted by the President in consultation with the Chairman of the CHED based on the normal standards and qualifications for the position as members.

1.1.2. ***Manner of Appointments***

1.1.2.1. The GB Chair, Vice-Chair and the ex-officio members have the right to sit as Chair, Vice-Chair and members thereof ipso facto upon their assumption into office. (Sec. 7, RA 8292 IRR)

- ◆ The CHED Chairman is authorized to designate a CHED Commissioner as Chair of the GB.
- ◆ As regards the NEDA representative in Region IV-B
- ◆ Likewise, for DOST and/or DA representatives in Region IV-B
- ◆ If the GB members from Senate and Congress cannot attend regular or special meetings/sessions, they may designate in writing their representatives. The other GB ex-officio members from the government shall personally attend the GB meetings and sessions. (Sec. 8, RA 8292 IRR)

1.1.2.2. The duly elected President of the Faculty Association shall sit as member of the GB. The term of office shall be coterminous with the term of office in such capacity in accordance with the Association's Constitution and By-Laws. (Sec. 3-a-vi and 3-b, RA 8292 and Sec. 11, IRR)

- ◆ In multi-campus SUCs, the President of the federation of faculty associations shall be designated member of the GB. (Sec. 3, RA 8292 and Sec. 9, IRR)
- ◆ To ensure equity of campus representation in the GB, the federation may adopt a scheme of rotation of campus representation.

1.1.2.3. The President of the Supreme Student Council (SSC) or the student representative elected by the student council shall sit as member of the GB. (Sec. 3-a-vii, RA 8292)

- ◆ In the absence of a student council president or a student representative elected, the SUC President shall schedule a one week campaign and an election of a student representative. (Sec. 3-a-vii, RA 8292)
- ◆ If the SUC is multi-campus, the SSC shall be federated and the president of the federation shall be elected as member of the GB. This will be for a term of office which shall be coterminous with the term of office in such capacity in accordance with the Constitution and By-Laws of the Federation of Student Councils. (Sec. 9 and 46, RA 8292 IRR)
- ◆ In the event the student loses his/her status by way of graduation, dismissal, transfer, or other causes, the duly elected representative shall cease as member of the GB. (Sec. 11, RA 8292 IRR)
- ◆ To ensure equity of campus representation in the GB, the Federation may adopt a scheme of rotation of campus representation.

1.1.2.4. The President of the Alumni Association duly elected shall sit as member of the GB. (Sec. 3-a-viii, RA 8292)

- ◆ In SUCs with more than one campus, their respective Presidents shall cause the federation of their alumni associations and the President of the Federation to sit as members of the GB. (Sec. 9, RA 8292 IRR)
- ◆ The term of office of the President of the Alumni Association/Federation as member of the GB, shall continue until his/her term of office as President of the Alumni Association/Federation expires. (Sec. 3-b, RA 8292)
- ◆ Graduates of tertiary programs shall be given preference in electing the President of the Alumni Association. However, for new SUCs which have not yet produced graduates in the tertiary level, their alumni before their conversion/merger/integration into a chartered SUC, may be

considered as the alumni of the chartered SUC during the transitory period. (Sec. 49, RA 8292 IRR)

1.1.2.5. Two (2) prominent citizens shall be chosen to sit as members of the GB provided they meet the minimum qualifications and/or standards set by the GB. (Sec. 3-a-ix, RA 8292 and Sec.10.3, IRR)

- ◆ A Search Committee (SC) composed of three (3) members shall be constituted by the SUC President and approved by the Chairman of the CHED. The SC shall elect from among themselves their Chair, provided that faculty and student sectors are represented. (Sec. 10.2, RA 8292 IRR)
- ◆ The SC shall submit the names of at least five (5) nominees to the GB within thirty (30) days from the inception of its search in accordance with the procedures laid down by the SC. (Sec. 10.4, RA 8292 IRR)
- ◆ The GB shall select two (2) private sector representatives from among the five (5) recommended/nominated by the SC, taking into consideration their respective qualifications and the weight of their possible contribution arising from their knowledge, expertise and depth and breath of experience to the realization of the mission of the SUC itself. (Sec. 10.3 and 10.5, RA 8292 IRR)
- ◆ The two (2) private sector representatives selected by the GB shall be appointed through a resolution duly adopted by the GB. (Sec. 10.6, RA 8292 IRR)
- ◆ The private sector representatives in the GB shall serve for a term of two (2) years, (Sec. 3-b, RA 8292) subject to re-appointment for another term only depending on the discretion of the GB. (Sec. 11, RA 8292 IRR)

1.1.2.6. The Board shall appoint a secretary upon the recommendation of the President who shall serve both the Board and the college and shall keep all records and minutes of proceedings of the GB. (Sec. 7, RA 8292 and Sec. 33 IRR)

- ◆ In the absence of a plantilla position, a Board Secretary may be designated/appointed/selected by the GB from among the academic rank holders and may opt to receive SG-24 or the SG of the academic rank held, whichever is higher. (DBM-CPCB Memorandum to DBM RO dated September 30, 1999)
- ◆ Upon recommendation of the SUC President, the GB may recommend to DBM the conversion of academic position(s) to Board Secretary at Salary Grade 24. Savings cannot be used

as fund source for the creation of position pursuant to EO No. 292. (Ibid.)

- ◆ On the other hand, if the GB prefers that the Board Secretary shall be designated to be coterminous with the SUC President, the option is within the prerogative of the GB. (Ibid.)

1.2. Board Meetings

1.2.1. Regular Meetings

- 1.2.1.1. The GB shall determine the frequency, date and venue of regular meetings (Sec. 12.2, RA 8292 IRR).
- 1.2.1.2. The SUC President shall be responsible for the needed preparations to ensure the smooth conduct of GB Regular Meetings. (Sec. 12.3, RA 8292 IRR).
- 1.2.1.3. The Board Secretary shall issue the Notice of Regular Meetings at least seven (7) days before the scheduled meeting and shall furnish every GB member the proposed agenda and pertinent supporting documents authorized by the SUC President. (Sec. 7, RA 8292 and Sec. 33 IRR).
- 1.2.1.4. The Board Secretary shall secure the confirmation of attendance one (1) day before the GB meeting.

1.2.2. Special Meetings

- 1.2.2.1. The GB Chair or Vice-Chair may call special meetings whenever necessary, provided the members of the GB have been duly notified in writing at least three (3) days before the date of the special meeting. (Sec. 12.4, RA 8292 IRR)
- 1.2.2.2. GB members may petition the Chair or Vice-Chair for a special meeting based on legitimate and urgent concerns requiring Board action and decision. (Sec. 12.4, RA 8292 IRR)
- 1.2.2.3. The agenda of special meetings shall be limited to specific matters needing urgent action/resolution of the GB
- 1.2.2.4. Upon instruction of the GB Chair or Vice-Chair, the Board Secretary shall issue a Notice of Special Board Meeting and shall furnish every GB member the proposed agenda and pertinent supporting documents. (Sec. 7, RA 8292)

1.2.3. *Presiding Board Meetings*

- 1.2.3.1. The CHED Chairman or the Commissioner duly designated GB Chair shall preside over regular and special meetings. (Sec. 14 and 16, RA 8292 IRR)
- 1.2.3.2. In the absence of a duly designated GB Chair, the SUC President who is the GB Vice-Chair shall preside over the scheduled regular or special meeting. (Sec. 3-c, RA 8292 and Sec. 14, RA 8292 IRR)
- 1.2.3.3. Where the GB Chair or SUC President is not in attendance, the scheduled meeting shall be deferred and rescheduled to another date as agreed upon by the GB members.

1.2.4. *Determining a Quorum*

- 1.2.4.1. After the GB Chair has called the board meeting to order, the Board Secretary shall call the roll.
- 1.2.4.2. Based on the number of GB members in attendance, the Board Secretary shall declare whether or not there is a quorum.
- 1.2.4.3. A majority of 50% plus one (1) of all members holding office shall constitute a quorum, provided the GB Chair or SUC President is among those present in the meeting. (Sec. 3-c, RA 8292 and Sec. 13, RA 8292 IRR)
- 1.2.4.1. If a quorum cannot be declared for reason that the attendance does not constitute the majority of the GB members, the GB Chair may convert the meeting into an executive session i.e. if the agenda is extremely urgent, provided that the actions taken shall be submitted for confirmation of the GB in the subsequent meeting.

1.2.5. *Securing GB Authority/Approval Through Referendum(s)*

- 1.2.5.1. In case of urgent matters requiring board action/resolution, the College President may secure a GB decision through a referendum i.e. if the GB cannot be convened for valid reasons.
- 1.2.5.2. Operational board matters during a board meeting may be submitted through a referendum upon instruction of the GB.
- 1.2.5.3. The GB shall promulgate policies pertaining to referendum(s) particularly on their scope and limitations.
- 1.2.5.4. Generally, the referendums shall be limited to academic and administrative matters.

1.2.6. *Preparing Agenda of Board Meetings*

- 1.2.6.1. The College President shall initiate the submission of proposed agenda matters by the Vice-Presidents, Campus Administrators, Directors/Heads, and other administrative officials at least twenty (20) days before the scheduled GB Meetings.
- 1.2.6.2. The College President shall call an administrative meeting with afore-stated officials and shall finalize the proposed agenda of board meetings based on the agreements during the executive session with the College President organized.

1.2.7. *Preparing Minutes of Board Meetings*

- 1.2.7.1. The Board Secretary shall transcribe the proceedings/deliberations of the Board.
- 1.2.7.2. The Board Secretary shall prepare the Minutes of a Board Meeting based on the transcribed proceedings/deliberations following the order in the agenda and the format adopted/prescribed by the GB (APPENDIX A).
- 1.2.7.3. The Minutes of Board Meetings shall highlight the following:
 - ◆ All lines in all pages of the Minutes shall be numbered consecutively at the right margin for reference;
 - ◆ The width of the left and right margins shall be in accordance with the standards set by the GB;
 - ◆ All Resolutions shall be numbered and shall be consistent with discussions and deliberations. The action of the Board shall be indicated whether an agenda item is approved, confirmed, deferred or disapproved;
 - ◆ The Board Secretary shall sign the minutes as certified true and correct and the College President shall attest as to the truth and accuracy of the minutes. The GB Chairman shall give the final approval.

1.2.8. *Composing a Board Resolution*

- 1.2.8.1. Resolution adopted/promulgated by the GB is a collective decision on an agenda item discussed and deliberated upon during board meetings.
- 1.2.8.2. In composing the resolution, the Board Secretary shall observe the following:
 - ◆ After a thorough discussion and deliberation, a motion is filed stating the appropriate action to be taken;

- ◆ The motion should be duly seconded before the GB Chair declares a division of the house or seeks a consensus of the Board;
- ◆ The text of the resolution should be simple and straight-forward and should be consistent with the motion and the board deliberation;
- ◆ The Resolutions shall be numbered accordingly;
- ◆ The decision of the Board shall be indicated in the right bottom of the resolution;
- ◆ A resolution deferring action on an agenda item shall clearly state the reason(s) for deferment/denial and/or conditions to be complied with.
 - Example: Upon motion of _____ and duly seconded, the Board passed:

Resolution No. 25, s. 2003

Authorizing the President to cause the bidding of the construction of (name and description of project) and allocating the sum of (amount) for the purpose.

APPROVED

The Board Secretary shall disseminate resolutions passed by the GB to the Officials and parties concerned, subject to the approval of the College President.

1.2.9. *Preparing and Releasing Excerpts of Board Resolutions*

- 1.2.9.1. The Board Secretary shall prepare and release an excerpt of a specific Board Resolution upon a written request of the party concerned, stating thereto the purpose of the excerpt requested.
- 1.2.9.2. The Board Secretary shall secure the approval of the College President for the release of excerpts of Board Resolutions.
- 1.2.9.3. Payment of authorized fees shall only be made on the second copy of Excerpts together with the approved request of the party concerned and to be paid to the Cahier for the issuance of Official Receipt .
- 1.2.9.4. The Official Receipt shall be presented to the Board Secretary to record the OR number and in the approved request before releasing the Excerpts

1.2.9.5. The excerpts of a particular Board Resolution shall contain the following:

- ◆ Official Excerpt No., e.g. Excerpt No. ____ -2003
 - Summary of discussion and deliberation
 - Text of the resolution

 - Action taken by the Board, (e.g. Approved, Confirmed, Disapproved or Deferred) and Resolution Number, (e.g. Board Resolution No. ____-2003) to be indicated at the bottom of the text near the right margin.

1.2.10. ***Organizing Committees of the GB***

1.2.10.1. The GB may organize ADHOC committees for purposes of (a) enhancing in-depth study and analysis of specific concerns presented to the Board and (b) ensuring maximum consultation with concerned stakeholders.

1.2.10.2. The committees organized include curricular programs, research, faculty welfare, student welfare, infrastructure, resource generation, linkages, etc.

1.2.11. ***Inducting/Orientating the New SUC President***

1.2.11.1. The GB shall ensure a meaningful induction and orientation of a new SUC President by observing and implementing the following:

- ◆ The outgoing SUC President shall undertake a meaningful turn-over of the institution, its on-going programs and projects, finances, fixed assets, personnel profile and other concerns which the Board deems necessary.

1.3. Powers and Duties of the Governing Board

1.3.1 . ***General Powers***

1.3.1.1. The GB shall have general powers of administration and the exercise of all the powers granted to the Board of Directors of a corporation under Section 36 of Batas Pambansa Blg. 68, otherwise known as the Corporation Code of the Philippines. (Sec. 4, RA 8292)

1.3.1.2. Basically, the GB is a policy-making body. As such, its prime concern on the administration of the SUC is the promulgation and implementation of policies in accordance with declared state policies and pertinent provisions of the Philippine Constitution on

education, science and technology, arts, culture, and sports, as well as the policies, standards, and thrusts of the CHED under RA 7722. (Sec. 5, RA 8292)

1.3.2. *Specific Powers and Duties*

1.3.2.1. The twenty-three (23) specific powers and duties stipulated in Section 4, RA 8292 are as follows:

- ◆ to enact rules and regulations not contrary to law as may be necessary to carry out the purposes and functions of the college;
- ◆ to receive and appropriate all sums as may be provided, for the support of the university or college in the manner it may determine, in its discretion, to carry out the purposes and functions of the college;
- ◆ to receive in trust legacies, gifts and donations of real and personal properties of all kinds and to administer and dispose of the same when necessary for the benefit of the university or college, subject to limitations, directions and instructions of the donors, if any. Such donations shall be exempt from all taxes and shall be considered as deductible items from the income tax of the donor, provided, that the rights, privileges and exemptions extended by this Act shall likewise be extended to non-stock, non-profit private universities and colleges; and provided, that the same privileges shall also be extended to city colleges and universities with the approval of the local government unit concerned and in coordination with the CHED;
- ◆ to fix the tuition fees and other necessary school charges, such as, but not limited to, matriculation fees, graduation fees, and laboratory fees as their respective boards may deem proper to impose, after due consultations with the involved sectors.
 - Such fees and charges, including government subsidies and other income generated by shall constitute special trust funds and shall be deposited in any authorized government depository bank. All interests that shall accrue therefrom shall form part of the same fund for the use of the College provided, that income derived from College hospitals shall be exclusively earmarked for the operating expenses of the hospitals.
 - Any provision of existing laws, rules and regulations to the contrary notwithstanding, any income generated by the university or college from tuition fees and other charges, as well as from the operation of auxiliary services and land grants, shall be retained by the college, and may be

disbursed by the Board of Trustees for instruction, research, extension, or other programs/projects of the college; provided, that all fiduciary fees shall be disbursed for the specific purposes for which they are collected.

- If, for reasons beyond its control, the university or college, shall not be able to pursue any project for which funds have been appropriated and allocated under its approved program of expenditures, the Board of Trustees may authorize the use of said funds for any reasonable purpose which in its discretion, may be necessary and urgent for the attainment of the objectives and goals of the college;
- ◆ to adopt and implement a socialized scheme of tuition and school fees for greater access for poor but deserving students;
- ◆ to authorize the construction or repair of its buildings, machineries, equipment and other facilities and the purchase and acquisition of real and personal properties including necessary supplies, materials and equipment. Purchases and other transactions entered into by the university or college through the Board of Trustees shall be exempt from all taxes and duties;
- ◆ to appoint, upon the recommendation of the president of the university or college, vice-presidents, deans, directors, heads of departments, faculty members and other officials and employees;
- ◆ to fix and adjust salaries of faculty members and administrative officials and employees subject to the provisions of the revised compensation and classification system and other pertinent budget and compensation laws governing hours of service, and such other duties and conditions as it may deem proper; to grant them, at its discretion, leaves of absence under such regulations as it may promulgate, any provisions of existing law to the contrary notwithstanding; and to remove them for cause in accordance with the requirements of the process of law;
- ◆ to approve the curricula, institutional programs and rules of discipline drawn by the administrative and academic councils as herein provided;
- ◆ to set policies on admission and graduation of students;
- ◆ to award honorary degrees upon persons in recognition of outstanding contribution in the field of education, public service, arts, science and technology or in any other field of specialization within the academic competence of the university or college; and to authorize the award of certificates of completion of non-degree and non-traditional courses;

- ◆ to absorb non-chartered tertiary institutions within their respective provinces in coordination with the CHED and in consultation with the Department of Budget and Management and to offer therein needed programs or courses, to promote and carry out equal access to educational opportunities mandated by the Constitution;
- ◆ to establish research and extension centers of the SUC where such will promote the development of the latter;
- ◆ to establish chairs in the university or college and to provide fellowships for qualified faculty members and scholarships to deserving students;
- ◆ to delegate any of its powers and duties provided for hereinabove to the president and/or other officials of the university or college as it may deem appropriate so as to expedite the administration of the affairs of the university or college;
- ◆ to authorize an external management audit of the institution to be financed by the CHED and to institute reforms, including academic and structural changes, on the basis of the audit results and recommendations;
- ◆ to collaborate with other governing boards of SUCs within the province or the region, under the supervision of the CHED and in consultation with the Department of Budget and Management, the restructuring of said colleges and universities to become more efficient, relevant, productive, and competitive;
- ◆ to enter into joint ventures with business and industry for the profitable development and management of the economic assets of the college or institution, the proceeds from which shall be used for the development and strengthening of the college or university;
- ◆ to develop consortia and other forms of linkages with local government units, institutions and agencies, both public and private, local and foreign, in furtherance of the purposes and objectives of the institution;
- ◆ to develop academic arrangements for institutional capability-building with appropriate institutions and agencies, public and private, local and foreign, and to appoint experts/specialists as consultants, or visiting or exchange professors, scholars, researchers, as the case may be;
- ◆ to set up the adoption of modern and innovative modes of transmitting knowledge such as the use of information

technology, the dual system, open learning, community laboratory, etc., for the promotion of greater access to higher education;

- ◆ to establish policy guidelines and procedures for participative decision-making and transparency within the institution;
- ◆ to privatize, where most advantageous to the institution, management of non-academic services such as health, food, building or grounds or property maintenance and other similar activities; and
- ◆ to extend the term of the president of the college beyond the age of retirement, but not later than the age of seventy (70), whose performance has been unanimously rated as outstanding and upon unanimous recommendation by the search committee for the president of the institution concerned.

Note: *The aforequoted specific powers and duties are not elaborated operationally in the IRR of RA 8292. For greater flexibility, the operationalization may be left to the discretion of the GB based on situations obtaining in the SUC.*

1.4. GB Actions/Resolutions; DBM and COA Clarifications/Guidelines on Specific Powers and Duties of the GB

1.4.1. COA Guidelines and Procedures on Use of Income

1.4.1.1. COA Circular No. 2000-02, entitled "Accounting Guidelines and Procedures on the Use of Income of SUC to RA 8292" was issued/released on April 4, 2000 to provide guidelines and procedures on the utilization of income of SUCs constituted into Special Trust Fund (STF) pursuant to Section 4(d) of RA 8292.

1.4.1.2. General Guidelines

- ◆ The following provisions of RA No. 8292 and RA No. 8745, the General Appropriations Act for CY 1999 are hereby reiterated:
 - All income of SUCs from tuition fees and other necessary charges such as matriculation fees, graduation fees, laboratory fees, medical and dental fees, library fees, athletic fees, and other similar fees shall be deposited in an AGDB and constituted as STF. All interests that shall accrue therefrom shall form part of the same Fund.
 - Income from university hospitals shall be earmarked and used exclusively for the operating expenses of the hospitals.
 - All fiduciary fees shall be disbursed for the specific purposes for which they are collected.
 - In no case shall the STF be used for the payment of salaries and the creation of new positions.
- ◆ The STF shall be used to augment the maintenance and other operating expenses and capital outlays of the college and to pay authorized allowances and fringe benefits to personnel and students who render services to the school.
- ◆ A special budget for the utilization of the STF, supported by a Certification from the Chief Accountant that sufficient income has been raised, collected and deposited with an AGDB, shall be approved by the BOT of the College.
- ◆ The approved special budget shall be used by the Chief Accountant as the basis for recording appropriations and allotments.
- ◆ A copy of the approved special budget shall be furnished to the DBM and the Accountancy Office, COA within ten days after approval.

- ◆ Any balance of allotments at the end of the year shall be reverted to the Cumulative Results of Operations-Unappropriated (CROU).

1.4.1.3. Specific Guidelines

- ◆ Each college shall open a separate bank account for the STF wherein all income collections shall be deposited. All interests that shall accrue therefrom shall form part of the same Fund and shall be reported as interest income. A monthly bank reconciliation statement shall be prepared and submitted to the Accountancy Office, COA pursuant to COA Circular No. 92-125A.
- ◆ The Chief Accountant shall maintain a separate set of books of accounts for the STF using Fund Code 164.
- ◆ The Budget Officer shall prepare a special budget for the approval of the BOT to utilize the income deposited with AGDB.
- ◆ The Budget Officer shall also furnish the DBM and the Accountancy Office COA copies of the duly approved special budget within ten days after approval by the BOT.
- ◆ Upon receipt of the duly approved special budget from the Budget Officer, the Chief Accountant shall draw a Journal Voucher to set up the appropriations and record the allotments.
- ◆ No special budget shall be approved by the BOT unless it is supported by a certification signed by the Chief Accountant that available deposits are sufficient to cover its funding requirements.
- ◆ The Chief Accountant shall follow the accounting entries shown as Annex A hereof in recording financial transactions pertaining to the STF.
- ◆ At the end of the year, the Chief Accountant shall prepare a Detailed Schedule of Allotments and Obligations Incurred (Annex B) and Breakdown of Income (Annex C) as supporting schedules of the Preliminary Trial Balance.

1.4.2. ***On GB Power to Receive and Appropriate Income (Sec. 4-(b), RA 8292)***

- 1.4.2.1 Causes the deposit of all fees and charges collected in an authorized government depository bank (AGDB);
- 1.4.2.2. Causes the opening of a Special Trust Fund (STF) account and all interests that shall accrue therefrom shall form part of the same fund;

- 1.4.2.3. Causes the preparation of a special budget for the utilization of the STF in accordance with the Guidelines and Procedures issued by COA in Circular No. 2000-02;
 - 1.4.2.4. Authorizes the reprogramming of all unexpended balance of the STF at the end of the year for the support of programs and projects of the college;
 - 1.4.2.5. Directs the SUC President and the Accountant that all fiduciary funds shall be disbursed for the specific purpose for which they are collected.
- 1.4.3. ***DBM Clarification on GB Power to Retain Collections (Section 2-(b) of RA 8292)***
- 1.4.3.1. Pursuant to Section 2-(b) of RA 8292, the GB is empowered to retain all fees collected/generated and to deposit the collections as Special Trust Fund (STF) in authorized government depository banks (AGDB).
 - 1.4.3.2. The concerned SUCs shall inform the Bureau of Treasury (BT) regarding the collection deposited for monitoring purposes. (Joint Session of DBM, COA, CHED, and PASUC on August 20, 1997)
- 1.4.4. ***COA Clarification on GB Power to Appropriate***
- 1.4.4.1. Section 4-(d) of RA 8292 empowers the GB to appropriate the income of the SUCs and allocate funds with flexibility.
 - 1.4.4.2. The power of the GB to appropriate should be in accordance with law provisions and issuances of higher authorities (e.g. the President of the Philippines). The SUC GB does not have absolute power to grant benefits to faculty and employees if not covered by existing laws and issuances of higher authority. (COA)
 - 1.4.4.3. The GB may authorize the allocations of funds for personnel benefits authorized by the CSC which are incorporated in the institutional Employee Suggestion and Award System (ESIAS) like staff development, medical benefits, etc. (COA)
 - 1.4.4.4. The GB may allocate funds to implement personnel benefits authorized by DBM covered by national compensation circulars. (NCC)
- 1.4.5. ***On Power to Delegate Authority***
- 1.4.5.1. Depending on the discretion of the GB, certain powers may be delegated to the College President. (Sec. 4-(o), RA 8292)
 - 1.4.5.2. All appointments and designations issued by the College President are to be submitted to the GB for confirmation.

- 1.4.5.3. The power to appoint is delegated to the College President by the GB and is subject to the following conditions/limitations:
- ◆ All appointments are duly processed and recommended by the Selection and Promotion Board;
 - ◆ The highest level of positions which the College President shall exercise to appoint, is stipulated in the Board Resolution; and
 - ◆ The level of positions, which the College President is not delegated to appoint but empowered to recommend to the Board, is specified in the Board Resolution.
- 1.4.5.4. Under any condition and/or limitation, the signatory to all appointments is the College President in his/her capacity as CEO and the action of the Board is for confirmation of the appointments.
- 1.4.5.5. If the SUC is accredited by the CSC, appointments issued by the College President and confirmed by the GB are sent to the CSC for information and monitoring and not for approval or attestation.
- 1.4.5.6. For expeditious action of the GB, all pertinent documents shall be available during the Board Meeting.
- 1.4.5.7. The GB reserves the authority to hire, promote, reclassify or fire personnel as a general condition to the delegated power to the College President to appoint.

1.4.6. *Power to Construct/Repair (Sec. 4-(f), RA 8292)*

- 1.4.6.1. Most GBs also delegate the authority to construct and/or repair buildings and other infrastructure to the College President provided certain conditions are observed:
- ◆ Prior authority to undertake the construction/repair project is secured indicating the available funds for the purpose;
 - ◆ Architectural and structural plans and specifications are presented and approved by the GB;
 - ◆ Prior authority of the GB to conduct Pre-Qualification of Bidders and the actual bidding process is obtained.
- 1.4.6.2. The proposed contract together with the bidding result transmitted by the Pre-Qualification and Bids and Awards Committee (PBAC) is submitted to the COA Representative for review and to the GB for confirmation.

- 1.4.6.3. The contract becomes executory only after the confirmation by the GB.

1.4.7. *On Power to Approve or Confirm*

- 1.4.7.1. All policies formulated are subject to the approval of the GB, e.g. curriculum, admission policy, full teaching equivalence (FTE), staff development, security matters, etc.
- 1.4.7.2. All resolutions pertaining to collection of fees and other charges are subject to the approval of the GB, e.g. tuition fee adjustments, miscellaneous fees, school paper, student government collections, rentals, etc.
- 1.4.7.3. All budget proposals involving general funds and special budgets on use of special trust funds (STF) are subject to the approval of the GB, e.g. annual budget, use of income, etc.
- 1.4.7.4. All resolutions pertaining to continuing and recurring operational transactions are subject to confirmation of the GB, e.g. appointments, graduates, MOA/MOU, bidding results, etc.
- 1.4.7.5. All resolutions pertaining to transactions without prior authority of the GB are subject to confirmation of the GB, e.g. infrastructure contracts, project implementation, etc.
- 1.4.7.6. Other concerns presented to the GB which do not require approval or confirmation shall be recorded in the minutes as noted, e.g. report of the president, board examination results, miscellaneous success stories, etc.

2. ORGANIZATION AND ADMINISTRATION OF MinSCAT

2.1. MinSCAT Presidency

2.1.1. *Term of Office of MinSCAT President*

- 2.1.1.1. The Administration of MinSCAT is vested in the College President who shall render full-time service. (Sec. 6, RA 8292 and Sec. 3, IRR)
- 2.1.1.2. The College President shall be selected and appointed by the GB upon recommendation of a duly constituted Search Committee for the Presidency. (SCP). (Sec. 6, RA 8292, Sec. 21 IRR)
- 2.1.1.3. The term of office of the College President shall be four (4) years with eligibility for reappointment for another term. (Sec. 6, RA 8292, Secs. 27 and 28, IRR)
- 2.1.1.4. In case the incumbent is eligible and qualified per standard set by the GB for reappointment, no search shall be conducted. The GB may prescribe the terms and conditions under which the GB discretion may be exercised such as but not limited to an evaluation of the performance of the incumbent College President. (Sec. 28, RA 8292 IRR)
- 2.1.1.5. In case of vacancy by reason of death, resignation, removal for cause or incapacity of the College President to perform the function of his/her Office, the GB shall have the authority to designate an Officer-In-Charge within fifteen (15) days pending the appointment of a new President. The successor shall hold Office only for the unexpired term. (Ibid, Sec. 30)

2.1.2. *Search Committee for the MinSCAT Presidency (SCP)*

- 2.1.2.1. Within six (6) months before the expiration of the term of office of the incumbent President, the GB shall constitute a SCP. (Sec. 22, RA 8292 IRR)
- 2.1.2.2. The composition of the SCP shall be determined by the GB with representative from the academic community, private sector not connected or associated with the SUC, PASUC and CHED. (Sec. 22, RA 8292 IRR)
- 2.1.2.3. The SCP constituted shall recruit and screen applicants and may devise its own procedure in undertaking the search. (Sec. 23, RA 8292 IRR)
- 2.1.2.4. The SCP shall submit the names of at least three (3) nominees to the GB citing therein the strengths and weaknesses of the nominees for guidance of GB, as well as the enumeration and

description of the criteria and procedures adopted in the search process. (Ibid, Sec. 24)

2.1.2.5. The applicant for the College Presidency must possess the qualifications and/or standards set by the GB.

2.1.2.6. The effectivity date of the appointment shall be specifically indicated.

2.1.3. *Appointment of New MinSCAT President*

2.1.3.1. Based on the SCP recommendations, the GB shall select and appoint the new President.

2.1.3.2. The appointment papers shall be signed by the GB Chairman. (Ibid, Sec. 25)

2.1.4. *Reappointment and Tenure of Incumbents*

2.1.4.1. Pursuant to Sec. 6, RA 8292, the College President shall be eligible for reappointment for another term of four (4) years, provided this provision shall not adversely affect the terms of the incumbents.

2.1.4.2. In case the incumbent is eligible and qualified for reappointment per standards set by the GB and in accordance with RA 7722, no search need to be conducted. The GB may prescribe the terms and conditions under which the discretion may be exercised as such, but not limited to an evaluation of performance of the incumbent. (Sec. 28, RA 8292 IRR)

2.1.4.3. Depending upon the discretion of the GB in accordance with Sec. 4 (x) of RA 8292, the incumbent College President may be re-appointed for another term.

2.1.5. *Salary of the MinSCAT President*

2.1.5.1. The salary grade (SG) of the College President is based on the level of SUCs, e.g. SG 27 for SUC Level I and SG 30 for SUC Level IV. (DBM Index of Occupational Services, Position Titles, and Salary Grades, Vol. III, 1997.)

2.1.5.2. Under NCC No. 69, as amended by NBC No. 461 in June 1998, the College Presidents may opt to hold an academic rank and receive the corresponding pay, whichever is higher; provided that the academic rank is obtained in the same manner and process that the faculty undergoes for evaluation. (NBC No. 461, s. 1998)

2.1.6. ***Powers and Duties of the MinSCAT President***

2.1.6.1. As Chief Executive Officer (CEO) of the College, the College President shall have general powers of administration and supervision similar to CEOs of private corporations.

2.1.6.2. He/She shall perform specific powers and duties as follows:

- ◆ He/She shall have general supervision and control of all business matters, as well as all administrative and financial operations of the College;
- ◆ He/She shall be ex-officio head of all officers, members of the teaching staff, administrative and all other employees of the institution;
- ◆ He/She shall carry out the general policies laid down by the GB and shall have the power to act within the limits of the said general policies. He/She alone shall direct or assign the details of executive actions;
- ◆ He/She shall have the power to determine and prepare agenda of all meetings of the GB, the Administrative Council and of the Academic Council; provided, however, that any member shall have the right to suggest any matter for inclusion in the agenda;
- ◆ He/She shall preside at commencement exercises and other public affairs of the College and confer such degrees and honors as confirmed by the GB. All diplomas and certificates issued by the institution shall be signed by him/her, by the College Registrar and/or by the Campus Administrator;
- ◆ He/She shall be the official link of communication between the faculty, personnel, and students of the institution on one hand, and the GB or the Board of Visitors on the other;
- ◆ He/She shall and can appoint competent and qualified persons to fill all vacancies and new positions as delegated by the GB. He/She shall have the authority to fill vacancies temporarily and to make such arrangements as necessary to meet all exigencies that may occur between the meetings of the GB so as not to unduly hamper the operations of the institution;
- ◆ He/She shall have the authority to transfer faculty members and employees from one department or unit of the institution to another in accordance with existing laws and rules subject to the confirmation by the GB;

- ◆ He/She shall have the authority to recommend to the GB the change of leave status of the faculty from teacher's leave to cumulative leave or vice-versa;
- ◆ He/She shall hold all officers, faculty, and employees of the institution duty-bound to the full discharge of their respective duties. When necessity arises and in the interest of public service, he/she shall, after consultation with the VPs, Campus Administrators, Directors or the Head of Office or Unit concerned, initiate the necessary proceedings for the separation from the service of the erring faculty members or administrative personnel;
- ◆ He/She shall submit an annual report to the GB at the end of the school year, highlighting the work of the past year and the needs of the current year. He/She shall also present to the Governing Board the proposed annual budget of the institution;
- ◆ He/She shall execute and sign, on behalf of the institution all contracts, deeds, and all such other instruments necessary for the proper conduct of business of the institution. However, in recurring undertakings and transactions where the action is virtually ministerial, and the conditions and terms for which have been fixed in accordance with the existing regulations of the institution and general laws of the land, the specified cases may be made in his/her behalf, by the officers of the Administration or heads of office or units of the institution, subject to such safeguards as he/she may impose;
- ◆ He/She shall have general responsibility and final authority over the enforcement of discipline on all faculty and administrative personnel in the institution and over the maintenance of satisfactory academic standards in all its units;
- ◆ He/She shall have the authority to modify or disapprove any action or resolution of any college or school faculty or administrative section or both, if in his/her judgment the larger interest of the institution so requires. Should he/she exercise such authority, the College President shall communicate his/her decision in writing to the body concerned, stating the reasons for his/her actions; and thereafter he/she shall accordingly inform the GB, which may take any action it deems appropriate in connection therewith;
- ◆ He/She may invite from time to time, scholars of eminence, and other persons who have achieved distinction in some learned profession or career, to deliver a lecture or a series thereof; he/she may authorize honoraria for such service, to be taken from the College budgetary allocation at such rates fixed by the GB;

- ◆ He/She shall be authorized in case of brief absence, to designate a Vice-President and/or a ranking officer of the administration to act as Officer-In-Charge who shall carry out routine management of the institution in his/her name and in accordance to his/her instructions and the policies of the GB;
- ◆ He/She shall have the power to reorganize the institution subject to the provisions of its Charter and other applicable laws. He/She shall have the power to create and abolish new colleges, offices, units or reorganize them; and transfer offices or units with due respect to the security of tenure of all employees in accordance with existing laws and Civil Service rules and regulations, subject to the approval of the GB. (From Selected SUC Codes)

2.2. The Vice-Presidents: Duties and Functions

- 2.2.1. The College President shall be assisted by a Vice-President for Academic Affairs (VPAA) who shall be appointed/designated by the GB upon the former's recommendation without prejudice to the appointment of more than one Vice-President when so warranted. (Sec. 6 RA 8292)
- 2.2.2. The (VPAA) shall be directly responsible to the College President for carrying out all educational policies, for implementing all programs and projects of the institution, and for supervising curricular, instructional, and other academic activities in the institution. He/She shall exercise general supervision over all colleges, institutes, and other academic related service offices. In the absence of the College President he/she shall preside at meetings of the Academic Council.
- 2.2.3. The Vice-President for Administration and Finance (VPAF) shall be appointed/designated by the GB upon the recommendation of the College President. He/She shall be directly responsible to the College President on all administrative operations, planning, and finance matters, and shall preside at meetings of the Administrative Council in the absence of the College President.
- 2.2.4. The vice-President for Research, Extension and Development (VPRED) shall be appointed/designated by the GB upon recommendation of the College President. He/She shall be directly responsible to the College President and shall serve as the principal officer for the administration of research, extension and development in the College. He/she is responsible for the stimulation, strategic planning and institutional oversight of the research, extension and development activities.
- 2.2.5. In the absence of plantilla positions for VPAA, VPAF and VPRED, the GB shall designate the vice presidents from among the faculty staff upon recommendation of the College President. (NCC No. 12, 12(a) and 12(b))

- 2.2.6. Designation of VPs shall be coterminous with the tenure of office of the College President. This scheme encourages rotational leadership and ensures institutional harmony and stability. (Ibid)
- 2.2.7. Designated VPs shall be entitled to receive the salary and other benefits enjoyed by appointed VPs holding plantilla positions or the salary corresponding to an academic rank which is three (3) higher than the rank of the designee, whichever is higher. (DBM)

2.3. Other Officers of the College

- 2.3.1. The College and Board Secretary – The GB shall appoint a secretary who shall serve both the Board and the college and shall keep all records and proceedings of the Board. He/She shall communicate notices of meetings to each member of the Board. (Sec. 7, RA 8292 and Sec. 33, IRR)
- 2.3.2. Campus Administrators, Directors of College, Other Heads of Academic Units – The President shall designate a Campus Administrator for each campuses, a Director for each academic and non-academic operating units. The Directors shall act as a presiding officer and counselor of the faculty of his/her college, or personnel of the department under him/her as may be provided in the College Charter and shall exercise such other administrative duties as the GB or the College President may prescribe. The Directors shall have a tenure of office as provided for in the College Charter or Code.
- 2.3.3. Heads of Administrative Services/Divisions
 - 2.3.3.1. The Division Heads shall be appointed by the GB upon recommendation of the College President who shall each handle the Divisions of Administrative, Finance, and Auxiliary Services. They shall provide supportive and facilitative services to all personnel and units of the institution. They shall directly be responsible to the Vice-President for Administration and Finance.
 - 2.3.3.2. The Administrative Services Division shall be the main responsibility of the Administration Officer or Director for Administrative Services who shall be appointed or designated by the College President and confirmed by the GB. It shall supervise services delivered through the Human Resource Management Office, the Records Office, the Supply & Property Services Office, and other allied sections/units that may be created by the College President in accordance with its organizational structure.
 - 2.3.3.3. The Financial and Management Services Division shall be headed by a Financial Management Officer or Director for Finance who shall be appointed or designated by the College President and confirmed by the GB which shall directly supervise the delivery of services by the Budget Services Office, the Accounting Services Office, the Cashier's Office, and other allied sections that may be created by the College President in accordance with the

organizational structure of the institution. He/She shall be responsible to the Vice-President for Administration and Finance.

- 2.3.3.4. The Auxiliary Services Division shall be headed by a Director for Auxiliary Services who shall be appointed or designated by the College President and confirmed by the GB. He/She shall be responsible to the Vice-President for Administration and Finance for the effective planning and undertaking of all kinds of services done and/or rendered by chartered College other than academic, such as health, food services, physical plant services, machinery services, carpentry services, janitorial services, security services, light and water services and other allied sections that maybe created by the College President in accordance with the organizational structure of the institution.

2.4. The Organizational Structure of MinSCAT

- 2.4.1. The organizational structure (Annex B) of MinSCAT may vary depending on the level of the institution.
- 2.4.2. SUCs are classified into four (4), namely: Agricultural, Teacher Education, Technological, and Comprehensive College. The classification is based on the program thrust(s) of the school.
- 2.4.3. SUCs are categorized into four (4) levels, namely: Level 1, Level 2, Level 3, and Level 4 SUCs. (DBM NCC No. 12 as amended)
- 2.4.4. The most common areas of variation are:
 - 2.4.4.1. The number of Vice-Presidents, e.g. Levels 1 and 2 with one (1) VP, Level 3 with two (2) VPs, and Level 4 with three (3) VPs. (DBM Staffing Pattern)
 - 2.4.4.2. The number of Directors/Officers, e.g. the big multi-campus, Level 4 SUCs may have three service directors while smaller SUCs may not have service directors. The administrative services are headed by Officers like Administrative Officer V, FMO Officer III, etc.
 - 2.4.4.3. The number of colleges based on program offerings
 - 2.4.4.4. The number of campuses, e.g. provincial university system like DMMMSU, MMSU, ISU, etc. and integrated CSI
 - 2.4.4.5. The number of VPs, Directors and Department Heads based on programs
- 2.4.5. The organization chart of the College may be restructured depending on programs and service needs subject to the approval of the GB.

- 2.4.6. The organization chart duly approved by the GB is forwarded to DBM for appropriate action in relation to budgetary requirements and staffing pattern. (DBM Staffing Pattern Standards)

2.5. The Administrative Council (ADCO) of the College

2.5.1. Composition

- 2.5.1.1. The ADCO shall consist of the College President as Chairman, the Vice-President(s), Directors and other officials of equal rank as members. The College/University Secretary shall be its ex-officio Secretary. (Sec. 9, RA 8292)
- 2.5.1.2. In case of SUCs which have big multi-campus, a campus ADCO may be established, provided that these campuses shall have equal representation in the university or college ADCO. (Sec. 36 RA 8292 IRR)
- 2.5.1.3. In the absence of the College President, the Vice-President for Administration and Finance shall preside, and in the absence of both, the Vice-President for Academic Affairs may preside.

2.5.2. Functions

- 2.5.2.1. The ADCO so formed and constituted shall review and recommend to the GB policies governing the administration, management, and development planning of the College for appropriate action and shall act in an advisory capacity to the College President in all matters pertaining to his/her office for which he/she seeks advice. (Sec. 37, RA 8292 IRR)

2.5.3. Meetings and Quorum

- 2.5.3.1. The Administrative Council shall meet at such time as the College President may determine.
- 2.5.3.2. Special Meetings may be called by the College President at any time upon the request of the majority of the Administrative Council Officials, or upon the written request of one-third of the members of the Council.
- 2.5.3.3. A quorum shall consist of fifty percent (50%) plus one of all the members.

2.6 The Academic Council (AC) of the College

2.6.1. Composition

- 2.6.1.1. The AC shall consist of the College President as Chairman and all the members of its instructional staff with the rank of not lower than the Assistant Professor as members.
- 2.6.1.2. In case of SUCs which have big multi-campus, a campus AC may be established, provided that these campuses shall have equal representation in the university or college AC. (Sec. 38 RA 8292 IRR)
- 2.6.1.3. In the absence of the College President, the Vice President for Academic Affairs shall preside.

2.6.2. Functions

- 2.6.2.1. The AC so formed and constituted shall have the following powers in accordance with Sec. 4, Par. (0) & (v) of RA 8292 to wit:
 - 2.6.2.1.1 Determine, review and recommend for the approval of its GB the course offerings of the concerned College;
 - 2.6.2.1.2 Devise/draft, review and recommend for the approval of its GB the rules of discipline of and for the concerned College; and,
 - 2.6.2.1.3 Fix the requirements for the admission of students in the concerned College as well as for their graduation and the conferment of degrees and submit the same to its GB for review and/or confirmation.

2.6.3. Meetings and Quorum

- 2.6.3.1. The Academic Council shall meet at such time as the College President may determine.
- 2.6.3.2. Special Meetings may be called by the College President at any time upon the request of the majority of the Academic Council Officials, or upon the written request of one-third of the members of the Council.
- 2.6.3.3. A quorum shall consist of fifty percent (50%) plus one of all the members.

2.7. SYSTEMS AND PROCEDURES ON KEY ADMINISTRATIVE TRANSACTIONS

2.7.1. Human Resource Related Matters

2.7.1.1. Hiring

- ◆ Administrative / Personnel Officer (AO/PO) conducts preliminary screening of applicants in consideration of civil service eligibility, personality, educational qualifications or any other relevant matters.
- ◆ AO/PO ranks the qualified applicants for a final interview with the members of the Personnel Selection Board (PSB).
- ◆ The PSB deliberates , determines and ranks the most qualified applicants.
- ◆ The Chairman of PSB submits the ranking list of qualified applicants to the College President.
- ◆ The College President takes appropriate action on the submitted ranking list
- ◆ The AO/PO then issues notices to the most qualified applicant/s for the completion of pertinent documents for appointment such as:
 - original appointment
 - PDS (Personal Data Sheet)
 - Medical Certificate
 - NBI Clearance
 - Report of Rating
 - Statement of Assets and Liabilities
 - Clearance from Accountabilities (previous employer)
 - appointment by transfer

In addition to the above requirements, the following should be submitted:

 - approved permission to seek transfer
 - certificate of unused leave credits
 - certificate of last salary received and last day of service
 - performance rating (for semester ending preceding the transfer) from the former office

- reinstatement
 - Police or NBI Clearance
 - For appointees who are 57 years old or more, secure authority for exemption under Sec. 6 of R.A. 728, as stated in CSC MC#40, s. 1998 (Omnibus Rules on Appointment and Personnel Actions).
 - For retired employees, secure from the CSC Regional Office concerned approval of reinstatement as an exception.
 - Medical Certificate (CS Form No. 211). Physician shall state if proposed appointee is fit for employment.

2.7.1.2. Promotion

- ◆ AO/PO or its duly authorized representative shall announce all vacant positions to be filled and the qualifications required for each position.
- ◆ AO/PO shall, in accordance with the system of ranking positions, qualification standards, personnel qualification index, identify other employees within the College who are deemed qualified and competent for promotion, together with the incumbents of positions who are identified as next-in-rank.
- ◆ AO/PO shall make preliminary evaluation of the qualification of candidates and shall submit to the PSB the list of all candidates for promotion to the vacancy. Other employees who feel they are competent and qualified but not included among the next-in-rank, may submit their names to the PSB for consideration and assessment.
- ◆ The PSB shall then evaluate the qualification of those employees included in the promotional line-up, determine the most competent and qualified candidate for promotion, and submits the ranking list of the employees who may fill up the vacancy to the College President.
- ◆ The College President shall assess the merits of the ranking submitted of the Promotion Board and shall select the personnel deemed best qualified for the vacancy.

2.7.1.3. Procedures for Upgrading/Reclassification of Rank/ Position

- ◆ The AO/PO or his/her duly authorized representative shall advise all persons concerned to update their records in the Records Office at the start of each School Year.
- ◆ The PSB shall evaluate the credentials of the personnel concerned considering the Rules and Procedures pertaining to position and rank upgrading / reclassification.

- ◆ The PSB shall officially transmit the evaluated documents to the College President.
- ◆ Upgrading/reclassification shall not be oftener than once a year, provided the employees' performance is at least Very Satisfactory (VS) during the two rating periods.
- ◆ All promotional appointments including upgrading / reclassification shall be announced throughout the College to enable aggrieved parties to file protests within 15 days from date of notice of the promotion/ upgrading/reclassification.

2.7.1.4. Preparation of Appointment

- ◆ The appointee accomplishes the Personal Data Sheet (PDS) in three (3) copies. The AO/PO shall thoroughly review and see to it that all questions are answered completely and duly signed by the appointee with his/her right thumb mark affixed in the box provided and his/her community tax certificate indicated therein.
- ◆ AO/PO prepares the appointment in prescribed appointment form (KSS Form 33, revised 1998) in three(3) copies. The issuance of the appointment shall not be earlier than the date of final screening/deliberation of the PSB.
- ◆ The AO/PO prepares the Position Description Form (PDF) also in three (3) copies and shall check the percentage of working time indicated for each of the duties listed. The form must be signed by the employee, the immediate supervisor and the College President.
- ◆ The AO/PO shall certify that all requirements and supporting papers have been complied with, reviewed and found to be in order. A copy of the endorsement of the PSB duly signed by all the members shall be attached to the appointment.
- ◆ The Chairman of the PSB then certifies that the appointee has been screened and found qualified by the Board.
- ◆ The appointment papers are then forwarded to the College President for approval.
- ◆ No prospective appointee shall assume office unless his/her appointment is approved by the College President.
- ◆ An appointee shall be given a copy of the approved appointment which shall remain valid and effective until disapproved by the CSC.

- ◆ The following requirements and guidelines shall also be observed and the necessary documents submitted when applicable:
 - Erasures or alterations made on the appointment and other supporting papers shall be duly initialed by the duly authorized officer and accompanied by a communication authenticating the changes made stating specifically what the alterations are.
 - If the appointee has had an administrative or criminal case, a certified true copy of the decision rendered shall be attached to the appointment, if CSC has not yet been furnished a copy.
 - If there is a change in the civil status of a female employee and the same has not yet been noted in the records of the CSC Regional Office concerned, a request for change of name together with a certified true copy of marriage contract shall be attached to the appointment. If she passed a civil service examination or was granted a board or bar eligibility under RA 1080, as amended, under her maiden name, an NSO certified true copy of her marriage contract shall be attached to the appointment.
 - If there is a discrepancy in the name of the appointee as appearing in the Report of Rating of Examination passed, a request for correction of name together with the required documents prescribed in CSC Memorandum Circular No. 40, series of 1998, and the original Report of Rating shall be attached to the appointment and the corresponding fee remitted to the CSC Regional Office concerned.
 - All supporting documents which are not original copies shall be submitted as certified true copies by the Records Officer or a duly authorized official of the College.

2.7.1.5. Change of Status

- ◆ For change of status of appointment from temporary to permanent the revised policies and guidelines of CSC MC #06, s. 2007 should be strictly followed
- ◆ For positions under the Trades and Crafts Group and those covered by Resolution 435, implementing Guidelines of CSC Memorandum Circular No. 11, s. 1996 should be strictly followed.

2.7.1.6. Rules on Promotion for Administrative and Support Staff

- ◆ Promotion may be from one department to another or from one organizational unit to another in the same department .
- ◆ Whenever a vacancy occurs, the employees who occupy positions deemed to be next-in-rank to the vacancy, shall be considered for promotion, provided he/she apply for the position.
- ◆ In no instance, however, shall a position in the first level be considered next-in-rank to a position in the second level.
- ◆ An employee who holds a next-in-rank position and is considered the most qualified and competent; who possesses the appropriate civil service eligibility, and meets the other conditions for promotion shall be considered to the higher position in case of vacancy.
- ◆ In the event of changes in the organization structure or occupational grouping, the line of promotion shall be determined on the basis of the new organizational grouping.
- ◆ The comparative degree of competence and qualification of employees shall be determined by the following criteria:
 - Performance – this shall be based on the last two performance ratings of the employee. No employee shall be considered for promotion unless the last two performance ratings are very satisfactory.
 - Education and training – these shall include educational background and the successful completion of training courses, scholarships, training grants and others, which must be relevant to the duties and responsibilities of the position to be filled.
 - Experience and outstanding accomplishments – these shall include occupational history, work experiences and accomplishments worthy of special commendation.
 - Psycho-social attributes and personality traits – these refer to the physical fitness, attitudes and personality traits of the employee which must have some bearing on the position to be filled.
 - Potential – this refers to the employee’s capability to perform not only the duties and responsibilities of the position to be filled, but also those of higher and more responsible positions.

- ◆ Civil service awards and other awards for outstanding accomplishments shall be given due consideration.
- ◆ In cases where the qualifications of employees are comparatively equal, preference shall be given to the employee in the organizational unit where the vacant position exists. In case all things are still equal, seniority in the job or functionally related jobs shall be considered.
- ◆ A next-in-rank employee who is qualified and competent may not be promoted if he/she waives the new assignment as a result of the promotion because of geographical location. The vacancy may be filled by one who may not be next-in-rank but qualified, competent and willing to accept the new assignment.
- ◆ No other civil service eligibility shall be required for promotion to a higher position in the same level of the career service and within the same or functionally related grouping of positions.
- ◆ When an employee has a pending administrative case, he/she shall be disqualified for promotion during the pendency thereof. If he/she is found guilty, he/she shall be disqualified from promotion for a period based on the penalty imposed by the appointing authority.
- ◆ When an employee who is entitled to promotion has a pending administrative case, the position to which he/she is proposed shall not be filled until after the administrative case shall have been finally decided. However, when the exigencies of the service so require, then it shall be filled by temporary appointment to end as soon as the employee entitled to it is exonerated.
- ◆ To ensure objectivity in promotion, the College created a PSB which shall be responsible for the adoption of a formal screening procedure and formulation of criteria for the evaluation of candidates for promotion as provided in CSC MC# 3, s. 2001 (Merit Promotion Plan) for regular monitoring) .
- ◆ An appointment, though contested, shall take effect immediately upon its issuance, if the appointee assumes the duties of the position and the appointee is entitled to receive the salary attached to the position. However, the appointment, together with the decision of the College President shall be submitted to the Civil Service Commission for appropriate action within thirty (30) days from the date of its issuance otherwise, the appointment shall become ineffective thereafter. Likewise, such an appointment shall become ineffective in case the protest is finally resolved in favor of the protestee, in which case he/she shall be reverted to his/her former position.

2.7.1.7. Protest

- ◆ Who may file a protest

Only officers or employees who are qualified next-in-rank on the basis of the approved System of Ranking Positions may file a protest against an appointment or a promotion.

- ◆ Form and contents of the protest

The protest shall be typewritten on legal size paper and shall have a caption. The aggrieved party shall be called the "Protestee". Provided that where the College President, after evaluation, finally decides in favor of the protester, the protestee who decides to file his/her protest shall be called the "Protester-Appellant" and the former protester, the "Protester-Appellee".

The protester shall identify his/her present position and the contested position by official title, item number and the calendar year budget involved. The salary attached to the position and the organizational unit where the position belongs shall also be indicated. The protester shall state clearly the grounds for his/her protest and the reasons why he/she believes he/she should be the one appointed to the contested position. Failure to file protest within the prescribed period shall be deemed a waiver of one's right and no protest thereafter shall be entertained.

- ◆ Procedure in filing protest

- The aggrieved party shall file his/her protest in triplicate directly to the College President within fifteen (15) days from the date of the notice of the issuance of an appointment.
- The College President shall decide the case within thirty (30) days from receipt of the protest. He/She may refer the case to a person or group of persons to assist him/her in evaluating the case.
- The constituted body assigned to study the case shall, within fifteen (15) days from receipt thereof, evaluate the reasons/grounds presented by the protestant and submit in writing to the College President its findings and recommendations. The College President shall finally decide the protest within fifteen (15) days.
- A copy of the final decision of the College President shall be furnished the official or employee affected, within five (5) days from receipt by the AO/PO.

- If the aggrieved party is not satisfied with the decision, he/she may elevate his/her protest to the Merit Systems Board, Civil Service Commission within fifteen (15) days from receipt thereof. (CSC MC#2, s. 1991; Grievance Machinery dated January 26, 2003).

2.7.1.8. Permit to Study

- ◆ Request for permission to study either on full or part-time basis with or without pay, shall be submitted to the Office of the College President, through proper academic administrative channels at least one month before the opening of classes.
- ◆ Study permit shall be required of all personnel who desire to study in this College, subject to the terms already mentioned herein.
- ◆ Study permits shall be secured every semester, unless the original approval is for a longer period.
- ◆ The procedures to be observed by the administrative and support services staff who desire to study after office hour shall be as follows:
 - Prepare request for Permission to Study in triplicate copies.
 - Forward the accomplished form to immediate supervisor for appropriate action.
 - Forward to the College President the recommended favorable action for approval.
 - Submit to the AO/PO the action taken by the College President for proper monitoring/recording in the employee's 201 file.
 - At the end of the term, the employee concerned must submit the required documents.

2.7.1.9. Permit to Teach Outside

- ◆ Request for permission to teach outside the school after office hours shall be submitted to the Office of the College President, through proper academic/administrative channels, at least one month before the opening of classes. The letter request engaging the services of the employee shall, invariably, be attached to the request for permission to teach, stating the subjects to be taught and number of days and time schedule.

- ◆ The number of hours devoted to teaching outside shall be determined by the Academic and Administrative Council of the College duly approved by the Board of Trustees and in accordance with the existing CSC Rules and Regulations.
- ◆ The permit to study and/or permit to teach outside should be revoked if the study or outside teaching interferes with his/her duties or impairs his/her efficiency.
- ◆ An efficiency rating not lower than “Very Satisfactory” obtained during the rating period immediately preceding the term for which the permit is desired, is a condition precedent to approval of the request.
- ◆ Other cases/situations not embraced by these rules and regulations shall be treated individually on their merits.

2.7.1.10. Scholarship/Training

- ◆ Scholarship grantees shall be governed by their scholarship agreement and existing CSC Study Leave laws and regulations and other important issuances promulgated by competent authorities.
- ◆ Grantees shall submit the following documents:
 - Foreign Training
 - Letter of nomination
 - Acceptance by Donor Country
 - Approval
 - Scholarship Agreement
 - Clearance from Money and Property Responsibility
 - Certification that no clothing allowance has been received for the past 24 months in claims for clothing allowance
 - Local Training
 - Travel Order/Advise
 - Approved itinerary of travel
 - Certificate of completion of travel
 - Certificate of appearance
 - Tickets
 - Receipts in case entitled to travel representation allowance
- ◆ The grantee shall fulfill the requirements in the scholarships/training agreement and submit a report and recommendations within 60 days upon return.
- ◆ Serve the College for a specified period as stated in the contract.

- ◆ Submit Official Transcript of Records or Certificate of Performance at the close of each quarter, term or semester.
- ◆ All above documents should be filed in grantee's 201 file.

2.7.1.11. Leave of Absence

All kinds of leave of absence applied for and taken by an employee shall be governed by existing CSC leave laws, rules and regulations and other pertinent issuances promulgated by competent authorities.(Rule XVI of the Omnibus Rules Implementing Book V of EO 292 as amended by CSC MC# 41 s. 1998; MC# 6 & 14 s. 1999; and MC#22, s. 2002.

- ◆ Before an employee goes on leave of absence, he/she should see to it that an application for leave has been approved by proper authorities.
- ◆ Application for vacation or sick leave for one full day or more shall be made on the application form which is to be accomplished at least in duplicate.
- ◆ Application for vacation leave shall be filed in advance, or whenever possible five (5) days before going on such leave.
- ◆ Application for sick leave filed in advance, or exceeding five (5) days shall be accompanied by a medical certificate. In case medical consultation is not availed of an affidavit should be executed by the applicant.
- ◆ An application for leave of absence, for thirty (30) calendar days or more shall be accompanied by a clearance from money and property accountability.
- ◆ In the application for leave of absence, the employee shall clearly indicate the purpose or reason for such leave whether it be for employment in private or other government offices, inside or outside the country, otherwise such application shall be denied.
- ◆ An employee who is absent without approved leave shall not be entitled to receive his/her salary corresponding to the period of his/her unauthorized leave of absence.
- ◆ Where an official or employee fails to report for work on a regular day for which suspension of work is declared after the start of the regular working hours, he shall not be considered absent for the whole day. Instead, he shall only be deducted leave credits or the amount corresponding to the time when

official working hours start up to the time the suspension of work is announced.

- ◆ An officer or employee who is continuously absent without approved leave are considered Absence Without Leave (AWOL). If an employee is declared AWOL he shall be separated from the service or dropped from the rolls without prior notice. However, he shall be informed, at his address appearing on his 201 files or at his last known written address, of his separation from the service, not later than five (5) days from its effectivity.
- ◆ If the number of unauthorized absences incurred is less than thirty (30) working days, a written Return-to-Work Order shall be served to him at his last known address on record. Failure on his part to report for work within the period stated in the Order shall be a valid ground to drop him from the rolls. (amended by CSC MC Nos. 41 s. 1998 & 14; s. 1999)
- ◆ Tardiness and undertime are deducted from an employee's vacation leave credits. If the undertime is for health reasons supported by a medical certificate and an application for leave the undertime is charged to the sick leave credits.
- ◆ If an employee retires, voluntarily resigns or is separated from the services through no fault of his own, and is not otherwise covered by a special law, he is entitled to the commutation of all his leave credits exclusive of Saturdays, Sundays, and holidays without limitation and regardless of the period when the credits were earned.
- ◆ If an employee has a pending administrative case he is not barred from enjoying leave privileges.
- ◆ If an employee transfers from one government agency to another, he can either have his unused vacation and /or sick leave credits commuted or transferred to the new agency.
- ◆ Any employee who makes any misrepresentation in the application for leave shall be subjected to disciplinary action.

2.7.1.12. Vacation Leave Credits

- ◆ Faculty members with teaching loads during vacation period shall be granted Service Credit equivalent to their official time on days of actual teaching provided they are not paid honorarium.

- ◆ Faculty members who are assigned teaching loads in excess of the approved FTE are also entitled to Service Credits provided they are not paid honorarium.
- ◆ Faculty members who are given special assignments during the vacation period by their Department Head and/or Program Directors and sanctioned by the College President are entitled to service credits.
- ◆ Faculty members who report for work during term breaks, holidays, and other non-working days as authorized by the College President will also be given Service Credits.
- ◆ Service credit shall be converted to vacation and sick leave using the following formula pursuant to LOI No. 1509:

If X is the number of unused service credit in work days:

$$\frac{30X + 69}{2} = \text{No. of vacation and sick leave}$$

- ◆ Unused service credits shall be converted to vacation and sick leave using the formula stated in item stated above
- ◆ Commutation of faculty accumulated leave service credits converted to vacation and sick leave shall be allowed only to those who resign, retire or are separated from the service.
- ◆ Payment of terminal leave shall be made only after confirmation of the total accumulated leave of the faculty. For the purpose of confirmation, the claim shall be supported by pertinent records showing dates, times, and places when and where service credits were earned.
- ◆ The submitted documents to ascertain entitlement of vacation service credit claimed by the faculty concerned shall be evaluated by the AO/PO.
- ◆ The individual employee's leave card which shall be made available to parties concerned upon request shall be updated by the AO/PO.

2.7.1.13. Time Keeping System and Use of Bundy Clock

A timekeeping procedure should be maintained in the College to monitor of employee's whereabouts during office hours.

The following rules and regulations are hereby prescribed in connection with the use of bundy clock for recording the time of arrival at and departure from the Office

- No employee shall punch the time card of another.
- All time cards should be in the appropriate time card racks. After punching in the time of arrival and departure in the morning and in the afternoon, the employee shall sign in the logbook maintained in the lobby of the administration building showing the time of arrival and departure and leaving the time card in the respective rack.
- Any unusual use of the time cards and the bundy clock should be reported to the administrative officer or the next higher officer present in the office for appropriate action. It is prohibited for one to get his time card from the rack except when he punches his time of arrival and departure from the office.
- Any failure to record the time of arrival at, and departure from the office should be brought to the attention of the administrative/personnel officer.
- Failure to punch in the bundy clock to indicate time of arrival at or departure from the office will be considered as absence of ½ day, or one day if the failure occurs on a single-session day unless a certification from the division heads concerned stating that the employee was on special duty elsewhere or rendered full service during the period in question is submitted.
- Employees are warned that any erasures or changes made in the time card may be regarded as an attempt to falsify the time card. This would render the offending official or employee liable to dismissal/summary removal from the service and criminal prosecution. If an employee discovers any mistake or any irregularity in his time card, he should promptly notify his immediate supervisor who should make the necessary correction.
- Employees who have incurred tardiness and undertime regardless of the number of minutes per day, exceeding ten (10) times a month for two (2) consecutive month in a semester shall be subject to disciplinary action.
- The time recorder operates even during brownouts. Everybody is advised to punch the time card regularly.
- ◆ Locator Slips shall be used in monitoring the whereabouts of the personnel during office hours – the nature whether on official or personal business; destination; purpose; date and time shall be indicated in the form. The locator slip shall be approved by the designated official regardless of the nature of

the business. A Locator Slip will not entitle one to the use of official hours for private purpose. Thus, if on personal business, the same shall be charged against the leave credits of the employee concerned.

Locator slips are allowed only in emergency cases not exceeding six (6) working hours, otherwise, application for leave should be filed. Concerned official or employee is required to punch out prior to departure from office and likewise must punch in upon arrival.

- ◆ All staff should be required to sign the Daily Time Record Book (Logbook) as to the actual time of arrival and departure. At the end of the month, the immediate head should check entries in the time cards against entries in the Daily Time Record Book(logbook) and should certify correctness of entries in the time cards.
- ◆ Computation of leave credits should be reviewed by the Personnel Officer before recording so that errors can be easily detected and corrected.

2.7.1.14. Retirement

The following documents are required for submission upon application for retirement:

- ◆ GSIS Certificate of Clearance
- ◆ Complete and Updated Service Record
- ◆ Clearance from money, property and legal accountability
- ◆ Affidavit of applicant that he/she has no pending criminal case
- ◆ Statement of assets and liabilities
- ◆ Last appointment
- ◆ Appointment showing highest salary received if salary under last appointment is not the highest.

2.7.1.15. Resignation

- ◆ A resignation letter should be coursed through the immediate head for recommendation of approval, 30 days before the effectivity of the resignation.
- ◆ An employee who intends to resign shall be required to accomplish clearance from money and property accountability before resignation is accepted.
- ◆ Other documents required are Statement of Assets and Liabilities
- ◆ Current I.D. of the employee should be surrendered upon resignation.

2.7.2. RECORDS MANAGEMENT

It is the policy of the College to adhere to the establishment and maintenance of efficient and systematic recording, processing and filing of all records / documents as working tools of the College in the formulation of policies, guidelines and or programs.

In response to the need to improve Records Management System (creation, maintenance, disposition and protection) and in order to promote efficiency and effectiveness of the Records Office which is responsible for the management of College records, the following policies and procedures are hereby established:

2.7.2.1. Policies

- ◆ There shall be a central registry system for incoming and outgoing of official correspondence. The Records Office shall be receiving and releasing center for incoming and outgoing correspondence.
- ◆ Original copy must be retained in the Records Office especially when there is notation.
- ◆ When communication or request was submitted, follow-up should be made. Only those with notation will be disseminated to the concerned.
- ◆ All official communications will be disseminated to the two campuses upon notation/action of the College President.
- ◆ Communications address/received by the two campuses should be endorsed to the Office of the College President through the Records Office for comments/suggestions and/or appropriate action and all acted communications will be returned back to the concerned Campus Administrator through the Records Office also.
- ◆ Memorandum or designation for individual should be prepared in two copies.
- ◆ There shall be a document monitoring system for correspondence from the time of receipt up to the time of dispatch.
- ◆ There shall be a centralized filing of all vital documents and essential records of the College.
- ◆ The Records Office shall operate and maintain a center for the storage and preservation of vital documents and essential records of the College. It shall also ensure the prompt disposal of obsolete and valueless records.
- ◆ In the disposal of valueless records, Standard Operating Procedure will be strictly followed in accordance with DECS Department Order

No. 13-A, Guidelines on the Decentralized Disposal of Valueless Records in government Agencies.

- ◆ The Records Office shall serve the documentary information and reference requirements of management and other agencies including the general public requesting information on following up matters.
- ◆ The control of postage stamps shall be centralized at the Records Office.

2.7.2.2. Procedures

The Records Section adopts the following standard operating procedures:

- ◆ All incoming and outgoing official correspondence shall be registered at the Records Office. These shall be serially numbered and recorded in a logbook. The particular of which shall include: serial number, data and time received/released, name of sender/addressee, subject matter, date of submission for compliance with certain requirements, and other important details.
- ◆ Outgoing correspondence shall be checked for completeness and should be released only through the Records Office in order to built historical file.
- ◆ Internal correspondence address to the College President or those letters emanating from the different offices of the College and endorse by the heads concerned shall be registered at the Records Office. Likewise, letter request for holding of activities should be forwarded at least five (5) days before the said activity to facilitate action and dissemination of information to concerned personnel and must be in triplicate copies.
- ◆ The Records Office shall monitor the status or progress of all correspondence, provide tracers to remind the offices/personnel concerned to facilitate action on correspondence referred to them and assist in following up correspondence to ensure the smooth flow of communication.
- ◆ All records borrowed from the Records Office must be properly charged out. If within the reasonable period of time a borrowed record has not been returned, the RO should make a follow-up of its retrieval.

2.7.2.3. Records Creation

It is the phase of the organizational operations where exchange of written communications between two sources occurs, thereby starting the life cycle of the record. This may be in the form

of either 1) incoming communications among from outside the office or 2) outgoing and/or intra-department communications originating from the office.

- ◆ Records are generally grouped into five kinds:
 - Correspondence (plain letter, endorsement)
 - Administrative Issuances (Executive Orders, Administrative Orders, Proclamations, Intra-Office Circulars like Office Circulars, General Circulars, Memorandum Circulars, Office Memorandum, Office Orders, Bulletins, Manuals, Handbooks, Special Orders, Travel Orders)
 - Reports (Special, narrative, inspection, investigation, statistical, etc.)
 - Forms (information sheets, service record, employment application, etc.)
 - Other kinds of records such as legal opinions, research studies, minutes, etc. may be created.

2.7.2.4. Records Maintenance

It is the application of systematic and scientific control of record information which is required in the operation of an organization's business. It involves creation, storage, use, retrieval, transmission, protection, retention, preservation, maintenance and disposition of records.

To perform this function systematically and efficiently appropriate equipment and supplies must be used for proper storage and easy retrieval and computers with complete and updated accessories should be provided for storing important/pertinent data.

2.7.2.4.1. Basic Control Procedure

All incoming and outgoing official correspondence shall be registered at the Records Office following the flow chart of communication (Annex C). These shall be serially numbered and recorded in a logbook. The particular of which shall include: serial number, date and time received/released, name of sender/addressee, subject matter, date of submission for compliance with certain requirements, and as much as possible, there shall be no hand carrying of correspondence within MinSCAT by outside parties.

All original copies of communications addressed to the College President shall be centrally filed at the Records Office for proper recording.

2.7.2.4.2. Procedures in Classifying and Filing.

The first step in filing is classifying of records according to their subject. The following procedure is suggested:

- ◆ Determine whether the records are ready for filing. This involves:
 - Seeing that the action necessary to the communication has been completed.
 - Examining whether enclosures, attachments, etc. mentioned in the communication are complete;
 - Checking up on signatures and initials on the communication; and
 - Inspecting the page sequence when the material to be filed involves more than one page.

Oftentimes, the file copy is marked "File" or "Released" and signed or initialed by the appropriate official to show that the paper has been officially released and is ready for filing.

- ◆ Sort the material to be filed. Materials are sorted first according to major subject categories.
- ◆ After the papers have been classified, sorted and assembled, file the material.

2.7.2.4.3. Retention Code

It shall be effected by the College based on the General Records Disposition Schedule and the College's Records Disposition Schedule before the records are filed.

2.7.2.4.4. Personnel Security and Access to the File

The Records Officer or her duly authorized personnel shall have the sole access to the office files and shall be responsible for the security of records at all time. Confidential records shall be kept separately from the general files in secured file containers.

2.7.2.4.5. Servicing with the File

The Records Office adopt requisition and charge-out procedures in issuing a file. A follow-up device shall be developed on charge-out records.

2.7.2.4.6. Records Management Audit

Records Officer should conduct a periodic inspection of the records holdings.

2.7.2.5. Records Disposition

- ◆ It is the phase of records management which deals with the systematic removal from office to storage of records that are needed for every operation, identification and preservation of permanently valuable records and the destruction of valueless ones.
- ◆ Not all records are preserved for permanent use of the College , as doing so would mean a need for more space and equipment. To keep space and equipment needs at a minimum inactive or non-current, records should be kept in temporary storage until their retention period expires.
- ◆ Permanent records which are worthy of preservation usually reflect those of the administrative history of the College , the policies they follow, the reasons for their adoption, the working methods, specific individual transactions, including personnel service and the general, social, economic, or other conditions which the College is dealing with.
- ◆ Non-current records have varying periods of usefulness to the College that maintain them. Because of this, it is necessary to determine how long they should be retained in retirement to satisfy their administrative and legal requirements. Non-current records awaiting the termination of their prescription period may be transferred to less expensive storage areas. Non-current records which are of no record value to the College , or temporary records whose retention periods have expired, should be disposed of.
- ◆ All request for storage of non-current records submitted by units of the College shall reflect information containing a brief description of the record series turned over, and inclusive dates covered by the record and volume.
- ◆ Included in the records disposition are the preparation of a records inventory, evaluation and appraisal by the Records Management Improvement Committee, submission of the RMIC recommendation to the College head for approval, submission by the head of the Request for Authority to Dispose of the Records to RMAO for approval, and the actual disposal of records in the presence of the College head/representative, RMAO and COA representative/s.

2.7.2.5.1. Disposal Procedures

- ◆ *Inventory of Records.* A detailed inventory should be made to all stored records so that it could be determined which among them should be retained in the active area, transferred to the archives and which should be destroyed.
- ◆ *Formulation of Records Management and Improvement Committee (RMIC).* RMIC should be formulated with the approval of the College President to verify and determine whether the records are valueless or important. The committee should also determine the reasonable and acceptable retention period for various types of necessary records, identifying those with permanent (historical or research) value that should be preserved or sent to the archives for safekeeping and those with no value for proper disposal.
- ◆ *Formulation of Records Disposition Schedule (RDS).* It covers all records holdings of the College and the corresponding disposition action to be taken with respect to each record series. It should provide a good description of each record series and should state the number of years (retention period) that will served as the legal basis in disposition of records.
- ◆ *Request for Authorization.* The College shall first secure authority from the Director of the Records Management and Archives Office (RMAO) before disposing any records. The College should submit four (4) copies of accomplished "Request for Authority to Dispose of Records" (Form 3).
- ◆ *Appraisal and Examination of Disposable Records.* Upon approval of request for authority to dispose of records, the Chief of the Current Records Division shall assign a Records Management Analyst to appraise and examine the disposable records of the College and recommend the method of disposal such as burning, shredding or by selling in the prescribed form (Form 4).
- ◆ *Authority to Dispose.* The Director of Records Management and Archives Office with the concurrence of the College President is authorized to direct destruction or disposal of records in accordance with the recommendation of the Records Management Analyst of Records Management and Archives Office who appraised the records and shall issue the authority to dispose of records and the manner of disposal using the prescribed form (Form 5).

- ◆ *Custody of Valueless Records.* The Records Officer who is in custody of the records holding of the college shall be responsible for the safekeeping of the valueless records until its disposal is authorized.
- ◆ *Actual Disposal.* The College concerned shall be notified of the schedule date of actual disposal and likewise notify the COA representative to witness said disposal.
- ◆ *How Disposal will be Accomplished.* The RMAO together with representative of College and the COA may re-appraise and re-examine records for disposal, as the needs arises.

To safeguard the sanctity of the records and to check that the records to be disposed are of the same records which were appraised and examined and that no insertions have been done, the actual disposal of records shall be witnessed by representatives of MinSCAT, the RMAO and COA.

- ◆ *Certificate of Disposal.* A Certificate of Disposal shall be prepared in triplicate by the College and witnessed by the representatives of the COA, RMAO and the owning College upon the delivery of the disposable records to the paper mills or other way of disposition.

The Certificate shall indicate the nature of the records, the manner, place and date of disposal and their approximate volume in cubic meters and weight.

The original copy should be retained by the College, and duplicate and triplicate to the Records Management and Archives Office and Commission on Audit, respectively.

- ◆ *Proceeds of Sale.* All proceeds realized from the sale of disposed valueless records shall be remitted to the College Cashier and will be considered as College funds.
- ◆ *File Breaks and Disposal Periods.* The College shall determine when to have its file breaks. File breaks are generally set during the slack periods of filing and servicing. A file break may be set at the end of the fiscal or calendar year.

Records shall be disposed of depending on the volume of valueless records.

2.7.3 EMPLOYEE WELFARE AND BENEFITS

RATIONALE

Employee welfare and benefits help maintain and retain competent civil service personnel. Welfare and benefits program either augments regular salary or indirectly improves socio-economic conditions.

□ Leave Benefits

- **Entitlement of leave privileges** – In general, appointive officials up to the level of heads of executive departments, heads of departments, undersecretaries and employees of the government whether permanent, temporary, or casual, who render work during the prescribed office hours, shall be entitled to **15 days vacation and 15 days sick leave annually with full pay** exclusive of Saturdays, Sundays, Public Holidays, without limitation as to the number of days of vacation and sick leave that they may accumulate.
- **Leave of absence** is generally defined as a right granted to officials and employees not to report for work with or without pay as may be provided by law and as the rules prescribe in Rule XVI hereof.
- **Types of leave:**
 - 1) **Vacation leave** is granted to officials and employees for personal reasons, approval of which is contingent upon the necessities of the service. It aims to provide rest and relaxation essential to one's mental and physical health.
 - 2) **Sick leave** is granted on account of sickness or disability on the part of the employee concerned or any member of one's immediate family.
 - 3) **Maternity leave** is granted to female government employees (whether married or unmarried) who have rendered an aggregate of two or more years of service, in addition to vacation and sick leave. It shall entitle the employee to a maternity leave of 60 calendar days with full pay. It aims to provide working mothers some measure of financial assistance and a period of rest and recuperation in connection with her pregnancy/miscarriage/abortion.
 - 4) **Paternity leave** is granted to married male employees for at least **7 days with compensation**, on condition that his **legitimate spouse** has delivered a child or suffered a miscarriage. The primary purpose is to enable him to effectively lend care and support to his wife before, during and after childbirth as the case may be and assist in caring for his newborn child.
 - 5) **Mandatory or Forced leave.** All officials and employees with **10 days or more vacation leave credits** are required to go on vacation leave whether continuous or intermittent for a minimum of **5 working days annually**. Those with less than 10 days shall have the option whether or not to go on forced leave. When the official or employee fails to avail of said leave, the same shall be forfeited and 5 days shall be deducted from his/her accumulated vacation

leave credits but not when this was cancelled in the exigency of the service.
(Sec. 25 of Article XVI of the Omnibus Rules Implementing Book V of EO 292; MC# 41, s. 1998)

- 6) **Sabbatical leave.** In the Career Executive Service, this refers to an official leave from work of not more than **6 months with pay to pursue professional growth or for public service.**
 - 7) **Parental leave for solo parents (RA 8972).** It is a leave granted to a solo parent to enable said parent to perform parental duties and responsibilities where physical presence is required. The parental leave of **7 days is granted in addition to existing leave privileges.**
 - 8) **Study leave** is a time off from work not exceeding **six months with pay** to assist qualified personnel to prepare for their BAR or Board examinations or complete their masteral degree. This shall be covered by a contract between the beneficiary and the agency head/representative.
 - 9) **Rehabilitation leave** is granted to officials and employees on **account of wounds or injuries incurred in the performance of one's duty** and must be made on the prescribe form, supported by the proper medical certificate and evidence showing that the wounds or injuries were incurred in the performance of duty.
 - 10) **Terminal leave** is applied for by an official or an employee who intends to **sever his/her connection with his/her employer.** Accordingly, the filing of application for terminal leave requires as condition sine qua non, the employee's resignation, retirement or separation from the service without any fault on his part. It must be shown first that public employment cease by any of said modes of severances.
 - 11) **Special leave privileges** refers to leave of absence which officials and employees may avail of for a maximum of three **(3) days annually over and above the vacation, sick, maternity and paternity leaves** to mark personal milestones an/or attend to filial and domestic responsibilities. Special privileges may be withdrawn in the exigency of the service. (MC#6, s. 2002)
- **Computation of vacation and sick leave** shall be made on the basis of **one day vacation leave and one day sick leave** for every 24 days of actual service (Sec. 27, CSC MC 41 s. 1998 as amended). For every 30 or 31 days actual service (inclusive of Saturdays, Sundays and Holidays), the official or employee earns 1.25 vacation leave and 1.25 sick leave credits.
 - **Monetization of leave credits.** Officials and employees in the career and non-career service whether permanent, temporary, casual or co-terminous, who have **accumulated 15 days of vacation leave credits** shall be allowed to monetize a minimum of 10 days ; provided that **at least 5 days is retained after monetization** and provided further that a maximum of **30 days may be monetized in a given year.** A 50% or more of the accumulated vacation/sick leave credits may be allowed for valid and justifiable reasons and upon recommendation of the agency head and subject to availability of funds.

Monetization refers to payment in advance under prescribed limits and subject to specified terms and condition of the **money value of leave credits** of an employee upon his request without actually going on leave. *(Sec. 22; 23; and 25 of Article XVI of the Omnibus Rules Implementing Book V of EO 292; MC# 41, s. 1998)*

- **Leave without pay.** All absences of an official or employee in excess of his/her accumulated vacation leave or sick leave credits earned shall be without pay. When an employee had already exhausted his/her sick leave credits, he/she can use his/her vacation leave credits but not vice versa.

- **Teachers' Leave** – Teachers shall not be entitled to the usual vacation and sick leave credits but to **proportional vacation pay of 70 days of summer vacation plus 14 days of Christmas vacation**. A teacher who has rendered continuous service in a school year without incurring absences without pay of not more than 112 days is entitled to 84 days of proportional vacation pay. Other leave benefits of teachers are covered by the Magna Carta for Public School Teachers.

❑ **RETIREMENT BENEFITS**

Retirement benefits require a specified age and year of service. Separation from the service at the mandatory age (65 years) is called **compulsory retirement**. A retirement at any earlier age is referred to as **optional retirement**. Both retirement schemes require a minimum of service rendered.

Retirement Packages

MinSCAT employees have the option to retire under RA 8291, RA 1616, and RA 660. The table below presents a picture of the retirement options available to personnel as follows:

Government Service	RA1616	RA 660	RA 8291
Those in the service before June 1, 1977	✓	✓	✓
Those in the service after May 31, 1977			✓
Those in the service on or after June 24, 1997			✓

• **Retirement under R.A. 660**

Age	Benefits
For Age 52 to Below 60	<ul style="list-style-type: none"> • 1 year lump sum pension payment yearly upon request for the first five (5) years Guaranteed Period and Monthly Life Pension after 5 years; OR • Automatic Monthly Life Pension
For Age 60 to Below 63	<ul style="list-style-type: none"> • 3 years lump sum pension and the balance of 2 years lump sum pension upon reaching age 63; OR • the balance payable immediately upon request • Monthly life pension resumes after 5 years Guaranteed Period for as long as qualified.
For Age 63 to 65	<ul style="list-style-type: none"> • 5 years lump sum pension • Monthly life pension resumes after 5 years Guaranteed Period for as long as qualified

• **Retirement under RA 1616-** provides retirement after 20 years of service, regardless of age and employment status

Length of Service	Gratuity Benefits
First 20 years	One (1) month salary for each year of service
Over 20 to 30 years	One and a half (1.5) months salary

Over 30 years	Two (2) months salary
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- **Retirement under RA 8291-** provides retirement for members who are at least 60 years of age with at least 15 years of service

Age	Benefits under RA 8291
For age 60 and above with at least 15 years service	<ul style="list-style-type: none"> ▪ 5 years lump sum and basic monthly pension for life after 5 years Guaranteed Period; OR ▪ Cash Payment good for 18 months and automatic monthly pension

- **Requirements for All**

Requirements	RA 660 *	RA 1616	RA 8291
Age	▪ Between 52-64 with 15-35 years service Labelled as Magic "87", i.e. the sum of the age and the length of service must be 87	Irrespective of age	At least 60 yrs. old
Service		At least 20 years service	At least 15 years service
Continuity of Service	Last 3 years must be continuous except in cases of: ❖ death ❖ disability ❖ abolition of position/ reorganization/ phase out.	Last 3 years must be continuous except in cases of: ❖ death, ❖ disability, ❖ abolition or phase out of position due to reorganization	Last 3 years of service need not be continuous
Salary considered	Average Monthly Compensation for the last 3 years	Highest Monthly Basic salary received	Average Monthly Compensation for the last 3 years
Status of appointment	Permanent	Permanent	Regardless of status except Job Order

Age and service requirement for RA 660

Age	52	53	54	55	56	57	58	59	60	61	62	63	64	65
Service	35	34	33	32	31	30	28	26	24	22	20	18	16	15

❑ **GSIS BENEFITS**

- **Republic Act No. 8291 (GSIS Act of 1997)** requires that a member is at least sixty (60) years of age, has rendered at least fifteen (15) years of service and has not been receiving a monthly pension benefit from permanent total disability.

Under RA 8291 a member's benefits is either:

- a) The lump sum and old age pension equivalent to sixty (60) months of the BMP payable at the time of retirement plus an old-age pension benefit equal to the basic monthly pension payable for life, starting upon the expiration of the five (5) years covered by the lump sum; or
- b) A cash payment equivalent to eighteen (18) times his basic monthly pension plus monthly pension for life payable immediately.

Other benefits of RA 8291 are:

1. Compulsory Life Insurance

If he is a permanent employee, he is entitled to an automatic endowment insurance based on the following criteria.

<u>Age at Issue</u>	<u>Endowment Plan</u>
Up to 30 years	E –45
Over to 30-40 years	E –55
Over to 40-59 years	E –65
60 and above	whole of life

The amount of insurance is based on his insurance plan, age, and salary. If his salary increases, the amount of his insurance correspondingly increases effective on the date of the salary increase. On the other hand, if the salary decreases, he has the option to maintain the amount of the insurance by paying the difference in the premium within ninety (90) days of the said decrease. Otherwise the amount is automatically reduced.

If he is still in the service at the time of endowment plan, his insurance coverage is automatically renewed.

Benefits available to him and his designated beneficiaries under the compulsory life insurance are maturity, death, accidental death, cash, surrender value, insurance loans, and dividends. Upon the maturity benefit less any indebtedness therein.

2. **Sickness Income Benefits** for non-work connected sickness or which the results in temporary total disability is available after he has exhausted all your *sick leave credits* but not earlier than the fourth (4th) day of your sickness or injury. He cannot avail the sickness income benefits and sick leave pay simultaneously. If he has at least six (6) monthly contribution in the twelve-month-period preceding his sickness or injury.
3. **Death, Accident, and Burial Benefits** are received by his beneficiaries if he died prior to the maturity of his policy.

When his death is accidental or his death occurred within the ninety (90) days after the accident, the accidental death benefits are twice the value of his insurance.

4. **Survivorship Benefit** for non-work connected deaths will be paid to his primary * and secondary* beneficiaries. The basic survivorship pension is equivalent to fifty percent (50%) of your basic monthly pension plus dependent pension not exceeding fifty percent (50%) of your basic monthly pension.
5. **Cash Surrender Value** is paid to him if he resign or is separated from the service provided that his insurance has been in force for one year. If he was dismissed for cause, only half of the value will be paid.
6. **Separation benefit** is also available to him if he is below age sixty (60) and was separated from the service after less than fifteen (15) years of service. Cash payment equivalent to one hundred percent (100%) monthly compensation for each year of service is paid to him at age sixty (60). His cash payment should not be less than P500.00.

If he has at least (15) years of service and he is below age sixty (60) when he was separated from the service, he is entitled to five (5) years lump sum payable upon reaching the age of sixty (60). He is also entitled to a lifetime monthly pension upon the five –year period.

**Primary beneficiaries include dependent spouse until he/she remarries and the dependent children. Surviving spouse of deceased pensioner must have contracted marriage at least three (3) years before pensioner qualified for pension*

***Secondary beneficiaries include the dependent parents and legitimate descendants other than dependent children.*

- **Optional Life Insurance**

He can also secure in addition to compulsory life insurance, an **optional insurance life insurance** after passing physical and medical examination. He will, however shoulder, alone payment of premiums.

The amount of insurance is based on his age and his dependents. The amount does not exceed P60,000.00. If he is below 30 years old; P40,000.00 if not over 40 years; P20,000.00 if not over 50 years and P10, 000.00 if his age is not over 56 years.

The benefits he receive under the optional insurance are similar to those granted under compulsory life insurance, except housing loans.

- **Loan Privileges**

He can obtain **insurance loan** in the form of salary and policy loans if he has been for at least one (1) year.

Conso-Loan Plus

The GSIS Conso-Loan plus consolidates the following outstanding balances of the loans: Salary Loan (SL), Restructured Salary Loan, Enhanced Salary Loan(ESL), Emergency Loan Assistance, and Summer One-Month Salary Loan (SOS).

Policy Loan

Policy loan is granted to him if he has been insured for at least one year. The loan value of his loan will not exceed 50% (for regular membership) and 90 percent (for optional policy) of the cash of his insurance at the time of your application.

Emergency/ Calamity Loan

If he is a victim of typhoons, floods or earthquake or other calamities in a locality declared as the calamity area by the Presidential Proclamation, he is entitled to an emergency or calamity loan.

Pabahay Loan

The “Bahay Ko” Program is a lending program of the Government Service Insurance Service Insurance System (GSIS), which aims to provide decent and affordable homes to its qualified members.

- **Pre-need Protection Program**

The GSIS has a variety of programs/plans like pre-need protection services-being offered to its members. In this regard, the GSIS has entered into marketing and servicing partnerships, with linkages with private marketing institutions offering products and services help its members out meet inevitable contingencies.

□ PAG-IBIG (HOME DEVELOPMENT MUTUAL FUND) BENEFITS

The PAG-IBIG (an acronym for Pagtutulungan sa Kinabukasan :Ikaw, Banko Industriya, at Gobyerno) is a provident savings fund and housing credit system wage earners. By virtue of RA 7742, effective January 1.1995, membership is mandatory for employees when monthly income is P4,000.00. However, those whose monthly income is below P4,000.00, membership is voluntary. The government pays a counterpart contribution for Pag-IBIG.

Pag-IBIG was conceived as a direct response to two interrelated pressing economic and social needs: savings and shelter.

As a Pag-IBIG member, he enjoys these benefits:

1. **Provident Benefits**

Double or Triple Savings – Under E.O.35 if he is earning not more than P1,500 per month, he can contribute 1% of your Fund Salary (BASIC + PERA) and he is earning more than P1, 500 per month you contribute 2% of his salary Employee's counterpart is 2% of your Fund Salary. Thus, if he has the salary of P1, 500 or less he increase his savings by threefold. If he earn more than P1, 500 his fund salary immediately doubles.

Dividend Earnings – Fixed dividend of 7.55% per annum is distributed to the members. This is tax-free, and is credited to the total accumulated value of his personal contributions and employer's counterpart share.

Portability of Savings – His entire contribution plus employer share and dividend earnings remain in his name even if he transfer from one agency to another.

Government Guaranteed Savings – The government of the Republic Philippine guarantees the savings.

2. **Short - Term Loan Program**

The short-term program in the form of a Multi-Purpose Loan benefits to members who had made at least 24 monthly contributions to the fund and have been contributing members upon the loan application .The amount of loan depends upon his total accumulated value. This loan maybe renewed after payment of 12 monthly amortization or after one year after the release of original loan. The loan interest for the second year is spread and paid equally over the period of 24 months.

3. **Expanded Housing Loan Program**

The primary purpose of the Fund is to promote home ownership through home ownership through the establishment of an affordable housing credit system for the member. Thus, an expanded housing loan program is offered for construction of a residential unit; purchase of lot only; purchase of a lot of construction of a residential unit of this lot; home improvement, refinancing of existing loan, and redemption of a foreclosed mortgage.

The PAG-IBIG also offers other housing programs Foremost among these are: the Group Housing Program, Development Loan Financing Program, Social

Housing Development Program, Rental Housing Construction, Loan and Filipino Overseas Workers Program and Pag – IBIG Fund Housing Program.

4. **Withdrawal of Savings**

The member will receive his total accumulated value upon the termination of his membership due to any of the following: membership maturity after the period of 20 years, retirement, permanent departure from the country: total disability or insanity; separation, from the service by reason of health; upon the death.

However, if he is a new member of the Fund after the effectivity of RA 7742 he has the option to withdraw his total accumulated value after the tenth or fifteenth of his continuous membership. Provided, however that he has no outstanding housing loan at the time of withdrawal. This option is done only once and his membership with the Fund continues. If he voluntarily joined the fund under the Executive Order No. 90, he is also qualified under this provision.

In case of death his beneficiaries get an additional death benefit in an amount to be determined by the Board. This is aside from the usual return of contributions made by him and his employer and the dividend benefit of 7.55 % every year.

□ **OTHER BENEFITS**

- **Clothing Allowance**

The provision on clothing allowance is an additional aid above and beyond his base pay. An annual clothing allowance for office uniform is available to him whether he is permanent or temporary subject to availability of funds.

- **Year - Ends Benefits**

Republic Act No. 6686 as implemented by National Compensation Circular No.54 both dated December 4, 1988 provides for the annual year-end bonus equivalent to one month basic salary also known as “Thirteen Month Pay” bonus and cash gift of P5,000.00 to all government officials and employees regardless of status of appointment . Such benefit is granted to the members who have rendered at least four (4) months of service within the period of January 1 to October 31 in a given year.

Since 1993, the year-end benefit is given to an employee twice a year that is half (50%) of the total amount is given in June (Mid –Year Bonus) and the remaining half is given not earlier than November 15 Further, these year-end benefits are exempted from taxation.

- **Anniversary Bonus**

Pursuant to Administrative Order No.263 dated March 28, 1996,all government personnel whether employed on a full-time or regular, part-time basis or under permanent, temporary or casual status, and contractual personnel whose employment is in the nature of a regular employee, who have been appointed as such in a specific government entity by virtue of a valid appointment and continue to be employed in the same government entity as of the occasion of its milestone years, are entitled to an anniversary bonus of not more than P3,000.00 provided that the employee has rendered at least one (1) year service in the same agency as of the date of the milestone year.

- **Collective Negotiation Agreement Incentive**

To recognize the joint efforts of labor and management in achieving all planned targets, programs and services approved in agency budgets at lesser cost, the grant of the CNA Incentive was authorized to rank- and-file employees of agency (PSLMC Resolution No. 04, s. 2002 dtd November 14, 2002 and confirmed under AO No. 135).

The CAN Incentive shall refer to the cash incentive in whatever form provided for in CNAs and supplements thereto, which were granted pursuant to PSLMC Resolution No. 04, s. 2002 or PSLMC Resolution No. 02, s. 2003, or the rationalized cash incentive to be granted on or after the effectivity of DBM Circular No. 2006-1 dated February 1, 2006. The CNA Incentive shall be sourced solely from savings from released MOOE allotments subject to accounting and auditing rules and regulations.

2.7.4. BUDGET MANAGEMENT

LEGAL BASIS

1. General Appropriations Acts (GAA)
2. Republic Act 8292 and its Implementing Rules and Regulations
3. Letter of Instruction Nos. 872 and 1026
4. Other Applicable Rules and Regulations Issued by the Department of Budget and Management (DBM), Commission on Audit (COA), Bureau of Treasury and MinSCAT Board of Trustees (BOT)

POLICIES

1. The annual budget of the College shall be prepared in accordance with the budgetary policies of the government such as National Budget Call and rules and regulations prescribed by the Board of Trustees.
2. In budget preparation, resources shall be focused towards institutional and human resource development to carry out the mandated functions of instructions, research, extension and production.
3. Prescribed budget approach for the year such as performance based budgeting, output based budgeting, etc. shall be used in consonance with the development plan of the College
4. Budget preparation shall start at the unit level of each Campus. Each unit head/coordinator shall prepare budget estimates for its programs and projects. It shall then be submitted to the Budget Office in the Main Campus for review in coordination with the Planning, Monitoring & Evaluation Department and consolidation of the Campus respective Budget Officer. All budget estimates/requests shall be justified on the basis of actual needs of each program or projects, consistent with the development priorities of the Campus.
5. The budget proposal of each Campus shall then be submitted to the Office of the Budget Officer in the Main Campus for further review with the Planning Department, consolidation and submission thru channels to the College President for approval.
6. No transfer and realignment of funds shall be allowed or authorized except for justifiable and actual emergency situation. In such emergency cases, the College President with the approval of the DBM, COA and BOT may direct the transfer of funds from one item to another but not to exceed 33% or 1/3 of the amount appropriated for such item.
7. Pending the approval of the General Appropriations Act (GAA) for the current year, the College shall operate based on the previous budget or as prescribed in the circulars to be issued by the DBM for the purpose. Unobligated balances in the approved budget for the previous year out of income could be continuously utilized in the current year for the programs and projects as approved by the BOT.

8. The College receives a copy of GAA and Special Allotment Release Order (SARO) from DBM Regional Office for the appropriation received from the National Government and a certification from the Board Secretary of the College stating the approval/disapproval/deferment of the budget proposal out of income.
9. Each Campus shall receive the full amount of their appropriation as prescribed in the approved Program of Receipts and Expenditures (PRE) for the year, subject to addition and reduction as indicated in the memoranda and circulars issued for the year
10. There should be a common fund every year coming from each campus as determined and approved by the Unified Administrative Council of the College for the expenses to be incurred in the central administration. (i.e. institutional membership fee and honorarium of BOT and other related expenses).
11. Any program or project which need immediate construction/implementation in any Campus which could not programmed out of its regular budget shall be sourced out from the budget of other campuses, subject to the approval of the Unified Administrative Council and BOT based on priority.
12. Disbursements of funds for PS, MOOE and CO are maintained in the Main Campus. A subsidiary ledger shall be maintained by the Main Campus for the disbursements of funds of each Campus.
13. Any emergency obligation or expenditure incurred by any of the Campuses either PS, MOOE and CO which could not be paid from their regular agency budget shall be paid by the Campus which has generated savings at the end of the fiscal year, only upon approval of the College President as authorized by the BOT.
14. The College President shall be authorized to order closing of dormant account and projects completed and direct the reversion of any balance remaining to the original funds from which these funds were drawn or to the Special Trust Fund of the College.
15. Income from tuition fess and other necessary charges such as matriculation fees, graduation fees, laboratory fees, medical and dental fees, athletic fees and other similar fees and income from auxiliary services other income generating projects shall be deposited in the College account maintained in authorized government depository bank as Special Trust Fund (STF). The said STF shall be used to augment the MOOE and CO of the College. It may also be used to pay authorized allowances and fringe, benefits and incentives of teachers, employees and students.
16. The College is authorized to disburse such income from tuition fees and other charges as well as those generated from the operation of auxiliary services for instruction, research, extension, production or other programs/projects of the College. Such disbursement requires a Special Budget duly approved by the BOT which is empowered by RA 8292 to appropriate the income of the College and allocate funds with flexibility.
17. In budgetary process, mandatory expenditures shall have precedence over the other types of expenditures.

**PROCEDURES IN THE PREPARATION OF BUDGET PROPOSAL
(Regular Agency Appropriation from National Government)**

1. Unit heads/coordinators of each Campus shall prepare the budget estimates for their respective programs and projects.
2. Heads of all unit/department shall consolidate their budget estimates together with the justifications on the basis of their actual needs and submit the same to the Campus Administrator for review and approval. It shall then be forwarded to the Budget Office in the Main Campus for consolidation and preparation of Campus Budget Proposal of its respective Budget Officers. A consolidated College Budget Proposal shall be then be prepared in the same office.
3. The consolidated College budget proposal shall be submitted to the Office of the College President for approval and the BOT for confirmation and approval. Copies of the approved budget proposal shall be submitted to the CHED and RDC for endorsement and then to DBM as endorsed by the concerned agencies.
4. The DBM subsequently shall schedule a Technical Budget Hearing to take up necessary corrections in the budget proposal submitted.
5. Congress and Senate will issue additional budgetary requirements to support the submitted budget proposal every year before a budget hearing is held in the lower and upper houses.
6. An approved Budget for the year will be released through General Appropriations Act (GAA).

**PROCEDURES IN THE PREPARATION OF BUDGET PROPOSAL
(Special Trust Fund or Income)**

1. All Campuses shall deposit their collection from tuition and other fees in the Special Trust Fund Account of the Main Campus in a Government Depository Bank (GDB) upon collection.
2. Net Income realized from operations of Auxiliary Services and Income Generating Projects shall likewise be deposited to the GDB.
3. Each Campus is required to prepare their respective budget proposal based on estimate of collection for the year as certified by the Accountant. The Campus budget proposal will be presented/defended to the Campus Administrative Council, then it shall be consolidated upon approval. The consolidated budget proposal in the form of Program of Receipts and Expenditures (PRE) shall be prepared in the Budget Office and submitted to the College President and BOT for approval.

4. A certification from the Board Secretary of the College stating the approval/disapproval/deferment of the budget proposal shall be issued.
5. The approved PRE by the BOT shall be furnished the Department of Budget and Management and the Commission on Audit within ten (10) days from its approval.
6. Based on the approved PRE, the College could disburse the collection out of income subject to the prescribed budgeting, accounting and auditing rules and regulations.
7. Any excess in actual and estimated amount of income for the year shall form part of the budget proposal for the succeeding year.
8. The following guidelines shall be maintained in the obligation of allotment to the operating units:

PROGRAM PROJECT	CRITERIA
a. General Administration & Support Services	<ol style="list-style-type: none"> 1. Number of personnel 2. Physical Facilities 3. Activities of the Unit
b. Auxiliary Services	<ol style="list-style-type: none"> 1. Number of personnel 2. Existing Service Projects 3. Physical Facilities
c. Higher Education	<ol style="list-style-type: none"> 1. Number of personnel 2. Enrollment 3. Number of Programs offered 4. Programs for Accreditation 5. Number of Scholars 6. Physical Facilities 7. Cost per Student 8. Faculty Development
d. Research Services	<ol style="list-style-type: none"> 1. Number of personnel 2. Physical Facilities 3. Number of Research Projects to be conducted
e. Extension Services	<ol style="list-style-type: none"> 1. Number of personnel 2. Physical Facilities 3. Number of trainings to be conducted
f. Production Services	<ol style="list-style-type: none"> 1. Number of personnel 2. Physical Facilities 3. Activities /IGPs of the Unit 4. Area

STEPS IN THE PROCESSING OF CLAIMS/PAYMENTS

A. Claims of College Personnel: (i.e. traveling expenses and purchases)

Steps:

1. Supporting documents shall be prepared by the personnel concerned.
2. Complete supporting documents shall be forwarded to the Campus Administrator or VPAF for signature of Box A in the Obligation Request (ObR).
3. Obligation Request (ObR) with signature of Campus Administrator/VPAF together with the complete supporting documents shall be forwarded to the Budget Office for signature of the Budget Officer in Box B and recording of obligations.
4. The Budget Office shall then forward the complete documents to the Accounting Office for signature of the Accountant on the disbursement voucher (DV) and recording in the books of accounts.
5. The signed DV together with the complete documents will be forwarded to the office of the College President for approval of payment.
6. The approved DV together with the complete documents will be forwarded to the Cashier's Office for the preparation, countersigning of checks and recording to check register. It will be forwarded back to the Office of the College President for countersigning of the check.
7. Signed checks with complete supporting documents will be returned to the Office of the Cashier for payment to concerned personnel.

B. Payment to Supplier

Steps:

1. Supporting documents shall be prepared in the Office of the Supply Officer.
2. Complete supporting documents shall be forwarded to the Campus Administrator/VPAF for signature of Box A in the Obligation Request (OR).
3. Obligation Request (OR) with signature of Campus Administrator/VPAF together with the complete supporting documents shall be forwarded to the Budget Office for signature of the Budget Officer in Box B and recording of obligations.
4. The Budget Office shall then forward the complete documents to the Accounting Office for signature of the Accountant on the disbursement voucher (DV) and recording in the books of accounts.
5. The signed DV together with the complete documents will be forwarded to the office of the College President for approval of payment.

6. The approved DV together with the complete documents will be forwarded to the Cashier's Office for the preparation, countersigning of checks and recording to check register. It will be again forwarded to the Office of the College President for countersigning of the check.
7. Signed checks with complete supporting documents will be returned to the Office of the Cashier for payment to concerned personnel.

C. Liquidation of Cash Advance/Replenishment of Petty Cash Fund intended to Campuses

Steps:

1. Supporting documents shall be prepared by the assigned Custodian.
2. Complete supporting documents shall be forwarded to the Campus Administrator/VPAF/CAO/DASS/DFASS for signature of Box A in the Obligation Request (ObR).
3. Obligation Request (ObR) with signature of Campus Administrator/VPAF together with the complete supporting documents shall be forwarded to the Budget Office for signature of the Budget Officer in Box B and recording of obligations.
4. The Budget Office shall then forward the complete documents to the Accounting Office for signature of the Accountant on the disbursement voucher (DV) and recording in the books of accounts.
5. The signed DV together with the complete documents will be forwarded to the office of the College President for approval of payment.
6. The approved DV together with the complete documents will be forwarded to the Cashier's Office for the preparation, countersigning of checks and recording to check register. It will be again forwarded to the Office of the College President for countersigning of the check.
7. Signed checks with complete supporting documents will again be forwarded to the Office of the Cashier for payment to concerned personnel.

D. Payment of Personnel Benefits (salaries, allowances, honorarium, etc.)

For Salaries:

Steps:

1. Filled up Daily Time Record (DTR) shall be forwarded by the concerned personnel to Department/Unit Head for initials of its Head or Supervisor.
2. Filled up and countersigned DTR shall be forwarded to the Administration Office of each campus for review and submission to Accounting Office.

3. Accounting Office shall prepare the payroll with necessary deductions. (i, e. leave of absence without pay, withholding tax, GSIS contribution and other related authorized deductions)
4. Signed payroll by the concerned Department/Unit Head and other supporting documents shall be forwarded to the Campus Administrator/VPAF for signature of Box A in the Obligation Request (OR).
5. Obligation Request (OR) with signature of Campus Administrator/VPAF together with the complete supporting documents shall be forwarded to the Budget Office for signature of the Budget Officer in Box B and recording of obligations.
8. The Budget Office shall then forward the complete documents to the Accounting Office for signature of the Accountant on the disbursement voucher (DV) and recording in the books of accounts.
9. The signed DV together with the complete documents will be forwarded to the office of the College President for approval of payment.
10. The approved DV together with the complete documents will be forwarded to the Cashier's Office for the preparation, signing of checks and recording to check register. It will be again forwarded to the Office of the College President for countersigning of the check.
11. Signed checks with complete supporting documents will again be forwarded to the Office of the Cashier for payment to concerned personnel.

All claims/reimbursements/payments shall be prepared and submitted to concerned offices once incurred.

DISBURSEMENT OF FUNDS

A. For disbursement from Modified Disbursing System (MDS)/Regular Fund

1. Obligation of expenses could only be made upon the issuance of authority from the Department of Budget and Management.
2. A Notice of Allocation (NCA) shall be first issued and transferred to the College account before any payment could be made.

B. For disbursement from Special Trust Fund (STF) or Income

1. Any approved program and project could only be implemented upon a sufficient amount of income is collected. However, the same could be done phase by phase or on staggered basis if it requires immediate implementation or completion, depending on the availability of income collected.

C. For disbursement from Trust Fund (TF) and Revolving Fund

1. Necessary expenses in relation to the activity/programs/projects could only be obligated and paid once a sufficient amount is collected for the purpose. (i.e. scholarship grant, research and extension projects and other related activities in which fund are held in trust to the College).
2. Expenses of income generating projects which are considered revolving could only be obligated and paid if there is an available amount collected for a specific project. Augmentation of expenses from project to project is subject to the approval of the College President as authorized by the BOT.

2.7.5. ACCOUNTING

LEGAL BASES

1. National General Appropriations Acts

POLICIES

1. The College uses a modified accrual basis of accounting. All expenses are recognized when incurred and reported in the financial statements in the period to which they relate. Income shall be on accrual basis except for the transactions where accrual basis is impractical or when other methods are required by law.
2. The College uses One Fund Concept. Under this system, the agency prepares one financial statements for all its transactions. Separate fund accounting shall be done only when specifically required by law or by a donor agency or when otherwise necessitated by circumstances subject to prior approval of the Commission.
3. A new chart of accounts and coding structure with a three-digit account numbering system was adopted by the agency in compliance to New Government Accounting System (NGAS).
4. The agency maintains two sets of books: the Regular Agency (RA) books and National Agency (NG) books.

The RA Books are used to record the receipt and utilization of Notice of Cash Allocation (NCA) and other income/receipts which the agencies are authorized to use and to deposit with Authorized Government Depository Bank (AGDB) and the National Treasury (NT).

The NG Books are used to record income which the agencies are not authorized to use and are required to be remitted to the National Treasury.

5. The agency prepares the following statements:
 - a. Balance Sheet
 - b. Statement of Government Equity
 - c. Statement of Income and Statement
 - d. Statement of Cash Flows
 - e. Statement of Collecting/Disbursing Officer Account Balance
 - f. Statement of Other Officer Account Balance
 - g. Statement of Cash in Bank

Notes to financial statements shall accompany the above statements.

6. The two-money column trial balance showing the account balances is used by the College.
7. Obligation accounting is modified to simplify procedures in the incurrence and liquidation of obligations and the recording of budgetary accounts. Separate registries are maintained by the agency to control the allotments and obligations for each of the four classes of allotments, namely:

- a. Registry of Allotments and Obligations- Capital Outlay (RAOCO)
 - b. Registry of Allotments and Obligations- Maintenance and Other Operating Expenses (RAOMO)
 - c. Registry of Allotments and Obligations- Personal Services (RAOPS)
 - d. Registry of Allotments and Obligations- Financial Expenses (RAOFE)
8. Financial expenses such as bank charges, interest expenses, commitment charges and other related expenses shall be separately classified from Maintenance and Other Operating Expenses (MOOE).
 9. Supplies and materials purchased for inventory purpose shall be recorded using the perpetual inventory system. Regular purchases shall be coursed thru the inventory account and issuance thereof shall be recorded as they take place except those purchase out of the Petty Cash Fund which shall be charged directly to the appropriate expense account.
 10. Cost of ending inventory shall be computed using the moving average method.
 11. For appropriate check and balance, the Accounting Units of the College, as well as the Property Offices, maintains Supplies Ledger Cards/Property Cards by stock number and Property Plant and Equipment Ledger Cards/Property Cards by category of property, plant and equipment, respectively.
 12. For assets under construction, the Construction Period Theory shall be applied for costing purposes. Bonus paid to the contractor, for completing the work ahead of time shall be added to the total cost of the project. Liquidated damages charged and paid for by the contractor shall be deducted from the total cost of the project. Any related expenses incurred during the construction of the project, such as taxes, interest, license fees, permit fees, clearance fees, etc. shall be capitalized and those incurred after the construction shall form part of the operating expense.
 13. The straight-line method of depreciation is used by the College. Depreciation shall start at the second month after purchase of the property, plant and equipment, and a residual value equivalent to ten percent of the purchase cost shall be set-up. Public infrastructures/reforestation projects as well as serviceable assets that are no longer being used shall not be charged any depreciation.
 14. Serviceable assets no longer being used shall be reclassified to "Other Assets" account and shall not be subjected to depreciation.
 15. An allowance for doubtful accounts shall be set up for estimated uncollectible trade receivables to allow for their fair valuation.
 16. Liability shall be recognized at the time goods and services are accepted or rendered and supplier/creditor bills are received.
 17. Whenever practical and appropriate, interest income and/or expense shall be accrued and recognized in the books of accounts.
 18. All borrowings and loans incurred shall be recorded to the appropriate liability accounts.

19. The Petty Cash Fund shall be maintained under the imprest system. As such, all replenishment shall be directly charged to the expense account and at all times, the Petty Cash Fund shall be equal to the cash on hand and the unreplenishable expenses. The Petty Cash Fund shall not be used to purchase regular inventory/items for stock.

ACCOUNTING SYSTEM

The General Accounting Plan (GAP) shows the overall accounting system of the College. It includes the source documents, the flow of transactions and its accumulation in the books of accounts and finally their conversion into financial information/data presented in the financial reports, a copy of which is shown in the next page.

The following accounting systems are:

- a. Budgetary Accounts system;
- b. Receipts/Income and Deposit System;
- c. Disbursement System;
- d. Financial Reporting System.

A. Budgetary Accounts System

The Budgetary Accounts System encompasses the processes of preparing Agency Budget Matrix (ABM), monitoring and recording of allotments received by the agency from the DBM, releasing of Sub-Allotment Release Order (Sub-SARO) to Regional Offices (RO) by the Central office (CO), issuance of Sub-SARO to Operating Units (OU) by the RO; and recording and monitoring of obligations.

Budgetary accounts consist of the appropriations, allotments and obligations. Appropriations refer to the authorizations made by law or other legislative enactment for payments to be made with funds of the government under specified conditions and/or for specified purposes. Appropriations shall be monitored and controlled thru registries and control worksheets by the DBM and COA, respectively.

Obligations shall be taken up in the registries through the ALOBS prepared/processes by the Budget Unit. The Budget Officer/Head of the Budget Unit shall certify to the availability of allotment and such, is duly obligated by signing in the appropriate box of the ALOBS. On the other hand, the Accountant/Head of the Accounting Unit shall certify the correctness and validity of obligations, and availability of funds. Both Budget and Accounting Units shall coordinate in the filling up of the Status of Obligation in their respective copies of the ALOBS.

B. Receipts/Income Collections and Deposit System

The Receipts/Income Collections and Deposits System covers the processes of acknowledging and reporting income/collections, deposits of collections with Authorized Government Depository Banks (AGDB) or through the AGDB for the account of the Treasurer of the Philippines, and recording of collections and deposits in the books of accounts of the College

All Collecting Officers shall deposit intact all their collections, as well as collections turned over to them by sub-collectors, with AGDB daily or not later than the next banking day. They shall record all deposits made in the Cash Receipts Record.

At the close of each business day, the collecting officers, shall accomplish the Report of Collections and Deposits (RCD) in accordance with the instructions provided in Volume II in the NGAS Manual for the RCD. All collections shall be deposited with AGDB for the account of the agency or the Treasurer of the Philippines daily or not later than the next banking day.

C. Disbursements

Disbursement constitutes all cash paid out during a given period either in currency (cash) or by check. It may also mean the settlement of government payables/obligations by cash or by check. It shall be covered by Disbursement Voucher (DV), Petty Cash Voucher (PVC) or payroll.

Disbursement System involves the preparation and processing of disbursement voucher, preparation and issuance of check, payment by cash; granting, utilization, and liquidation/replenishment of cash advances.

Disbursements from government funds shall require the following certifications on the DV:

1. Certification and approval of vouchers and payrolls as to validity and legality of the claim (Box A of DV) by head of the department or office who has administrative control of the fund concerned:
2. Necessary documents supporting the DV and payrolls as certified and reviewed by the Accountant/Head of Accounting Unit (Box B of DV).

Checks shall be drawn on approved DV or PCV. These shall be reported and recorded in the books of accounts only when actually released to the respective payees.

Two types of checks being issued by government agencies as follows:

1. Modified Disbursement System (MDS) checks- issued by government agencies chargeable against the account of the Treasurer of the Philippines, which are maintained with different MDS- Government Servicing Banks (GSBs). These are covered by Notice of Cash Allocation, an authorization issued by the DBM to government agencies to withdraw cash from national Treasury through the issuance of MDS checks or other authorized mode of disbursement.
2. Commercial Checks- issued by government agencies chargeable against the Agency Checking Account with GSBs. These are covered by income/receipts authorized to be deposited with AGDBs; and funding checks received by RO/OU from COs/ROs, respectively.

All checks issued including cancelled checks shall be recorded chronologically in the Check disbursement Record (CkDR). The date checks were actually released shall be indicated in the appropriate column provided for in the CkDR.

All checks actually released to claimants shall be included in the Report of Checks Issued (RCI), which shall be prepared daily by the Cashier. The RCI shall be submitted to the Accounting Unit for the preparation of JEV. All unreleased checks as of the report date shall be enumerated in a "List of Unreleased checks" to be attached to the RCI.

D. Financial Reporting System

The Financial Reporting System includes the preparation and submission of trial balances, financial statements and other reports needed by fiscal and regulatory agencies. The sub-systems are as follows:

1. Preparation and submission of Trial Balances and Other Reports
2. Preparation and Submission of Financial Statements

The Trial Balances shows the equality of debit and credit balances of all ledger accounts as of a given period. It is prepared and submitted monthly, quarterly and annually, end of the fiscal year, the pre-closing and the post-closing trial balances shall be prepared.

1. prove the mathematical equality of the debits and credits after posting;
2. uncover errors in journalizing and posting; and
3. serve as basis for the preparation of the financial statements.

Financial statements and their supporting schedules are the product of the government accounting processes. These are the principal comprehensive means by which the information accumulated and processed in the state accounting systems periodically communicated to those who use them/. The financial statements generally prepared in the National government are: the Balance Sheet, Statement of Income and Expenses, Statement of Government Equity and Statement of Cash Flows.

The Balance Sheet is a formal statement which shows the financial condition of the agency as of certain date. It includes information on the three elements of financial position- assets, liabilities and government equity. It shall be prepared from information taken directly from the year-end Post-Closing Trial Balance. The Balance Sheet shall be supported with the following schedules/statements:

- Schedules of Accounts Receivables
- Schedules of Accounts Payables
- Schedules of Public Infrastructures
- Other schedules as maybe required

Although the allotments and obligations of the agency are not recorded in the books of accounts, the Statement of Allotments, Obligations and Balances (SAOB) shall be submitted to the Commission on Audit by the Budget Officer/Agency Officer concerned. These statement shall be included among the aforementioned schedules for information of government officials and oversight agencies.

The Statement of Income and Expenses shows the results of operations/ performance of the agency at the end of the particular period. These statements shall be prepared by the Accounting Unit from information taken directly from the pre-closing Trial Balance.

The Statement of Government Equity shows the financial transaction, which resulted to the change in Government Equity account at the end of the year.

The Statement of Cash Flows is a statement summarizing all the cash activities of the College. This includes the operating, investing and financing activities of the entity and provides information on the cash receipts and cash payments during the period. The primary purpose of the statement of cash flows is to give relevant information on the agency's overall cash position, liquidity and solvency. Using the Statement of Cash Flows, managers, investors and creditors could easily assess if the agency could meet its obligations in operating, investing and financing activities.

Operating activities involves the principal resources producing activities of the enterprise and other activities that are investing or financing. Generally, these include the cash effect on transactions that enter in Income and Expense Summary account.

Investing Activities involves the acquisition and disposal of long-term assets and other investments not included in cash equivalent. These activities include cash transactions, covering non-operating assets, such as the purchase of property, equipment, short and long-term investments and other non-current assets.

Financing activities are derived from the equity capital and borrowings of the agency. These include cash transactions involving the government equity and non-operational liabilities.

2.7.6. CASHIERING

POLICIES on RECEIPTS and DISBURSEMENTS

- I. RECEIPTS – all cash flow regardless of source or purpose
 - No payment shall be received by a collecting officer without issuing an *Official Receipt* in acknowledgement thereof.
 - At no instance shall *Temporary Receipts* be issued to acknowledge receipt of public funds.
 - Pre-numbered ORs, shall be issued in strict numerical sequence.
 - Collections received through the mail should be acknowledged and remitted/deposited, and recorded just like other collections.
 - Checks drawn in favor of the government shall be accepted by the collecting officer
 - At no instance should money in the hands of collecting officer be utilized for the purpose of encashing private checks.
 - Checks presented for payment must be drawn by the payor himself and made payable to the agency.
 - Before issuing an OR, the collecting officer shall carefully scrutinize the check presented and make sure that it is complete and correct particularly as to date, signature or counter-signature and amount in words and figures appearing on the face of the check.
 - Where mechanical devices are used to acknowledge cash receipts, the Commission on Audit may approve, upon request, exemption from the use of accountable forms. (example= Phil, Health, GSIS, Pag-ibig.).
 - When a check drawn in favor of the government is not accepted by authorized depository bank for any reason, the drawee shall continue to be liable for the sum due and all penalties resulting from delayed payment.
- II. DISBURSEMENT – constitute all cash paid out during a given period either in cash or in check. It also means the settlement of government payables or obligations. It is covered by a disbursement voucher/petty cash voucher/payroll.
 1. CASH DISBURSEMENT – made from Cash Advances (CA) drawn and maintained in accordance with COA rules and regulations. Cash payments shall be made based on duly approved payrolls/disbursement vouchers.

2. CASH ADVANCES

- REGULAR CASH ADVANCE – for salaries and wages, honoraria and the likes should be liquidated within five (5) days after the end of each pay period.
- SPECIAL CASH ADVANCE –for special purpose (ex. travel abroad) which should be liquidated after sixty (60) days upon return to the Philippines.

3. CHECK DISBURSEMENT

- Checks should be countersigned; the signing and counter-signing of checks should not be made in advance
- Vouchers should be approved by one or more individuals other than the disbursing officer.
- Disbursement procedures should be designed to ensure that payment is received by the correct party. (asking OR when making payments to supplier; asking ID's to those individual not working in the College to verify his/her identity)
- Documents supporting the transaction should be reviewed before any payment is made.
- Vouchers and supporting papers should be stamped "PAID" upon payment.
- Disbursing officers should be properly bonded with the Fidelity Bond Division of BTR
- In case the payee could not receive payments personally, a Special Power of Attorney should be presented by the claimant.

AS A GENERAL RULE, DISBURSEMENTS SHOULD BE MADE IN CHECK

2.7.7. SUPPLY AND PROPERTY MANAGEMENT

LEGAL BASES

1. COA Circular No. 94-006
2. National Budget Circular No. 415, s. 1990
3. RA No. 9184
4. Other pertinent COA, DBM and MinSCAT issuances

OBJECTIVES

1. General

It is the policy of the College to strictly adhere to the principles of economy, efficiency and effectiveness in the management of its material resources. The procurement, disposal and reporting system is based on what is most advantageous to the government service, and in pursuance of existing rules and regulations.

2. Specific

- Established a system that is based on economy, efficiency and effectiveness in the aspects of procurement, disposal and reporting of material resource requirements of the College.
- Ensure transparency in the conduct of bidding and other financial transactions; and
- Provide equal opportunity to all legitimate and reputable establishments who may wish to do business with the College.

SCOPE

This Supply and Property Management Program covers all transactions pertaining to procurement, disposal and reporting of material resources regardless of the source of funds in all campuses/operating units of the College.

Preparation of Annual Procurement Program (APP)

An Annual Procurement Plan shall be prepared for the supplies and materials in four (4) copies in order to properly plan purchase, prevent over stocks and minimize frequent emergency purchases. Copy distribution is as follows:

- Original – Administrative Officer
- Duplicate – Procurement
- TriPLICATE – Supply and Property Officer
- Quadruplicate – Requisition/End-user

The APP shall emanate from all operating units, each shall submit on the last quarter of the current year an itemized list of supplies and materials needed on the quarterly basis for the ensuing year based on allocation from the Budget Office.

Preparation of Requisition and Issue Voucher (PR)

PR shall be prepared in four (4) copies by the Requisition/End-user and approved by the designated approving authority. Proper distribution of the form shall be observe as follows:

- Original – Attached to DV
- Duplicate – Property and Supply Office
- TriPLICATE – Procurement Unit
- Quadruplicate – Requisition/End-user

Purchases

The procurement Unit shall maintain a list of Accredited Supplier to lessen time spent on the pre-qualification process. Only those non-accredited suppliers shall be required to submit necessary documents. Those previously prequalified shall be included in the listing. However the list shall be regularly revised to determine if the supplier are still in good standing with the agency.

PROCUREMENT

➤ PROCEDURES/STEPS IN CONDUCTING PUBLIC BIDDING FOR GOODS AND SERVICES

1. Advertises/posting of Invitation to Bid
2. Conducts pre-procurement & pre-bid conference
3. Determines the eligibility of prospective bidders
4. conducts the evaluation of bid
5. undertakes post qualification proceedings
6. recommends award

➤ EMERGENCY PURCHASES

I. Preparation of Requisition Slip or Request for Purchase:

1. End-user accomplishes the Requisition Slip Form. It is expected that the requirements listed in the request reflect the actual needs based on the operational plan and the budgetary allocation of each Unit.

The request must clearly state and contain the following:

- Item – Name and Quantity
- Specifications – Measurement, Color and the like
- Quality – Substance for Bond Paper
- Price Estimate – Based on the latest purchase for the purpose of determining sufficiency of allocation and effecting accuracy in the subsequent documents to be prepared
- Purpose – Classroom requirement, preparation of reports, or documentation of seminars and workshops

2. The College President or Campus Head or their duly authorized representative approves the request.

II. Preparation and Accomplishment of Required Documents:

1. Supply Office prepares and undertakes the following:

1.1 Certification as to Availability of Funds (CAF)

The CAF is a certification made by the accountant that funds are appropriated/allotted for the purpose. The CAF is required in the RIV and the ROA before entering into a contract.

1.2 Canvass Papers (for emergency purchases)

1.2.1 As a general rule, only duly licensed supplier, dealer, manufacturer or business establishment shall be invited to participate in the bidding or be provided with the canvass papers. They should satisfy the following criteria:

- a. Duly licensed and registered with appropriate government bodies.
- b. Not blacklisted by any government agency at the time of the canvass.
- c. Should be in business for at least 6 months at the time of the canvass.
- d. Duly accredited distributor of imported products, where applicable.

1.2.2 Canvass papers shall be prepared and signed by the Supply Officer and the President or Campus Head or their authorized representative.

1.2.3 The Supply Office shall be responsible in the issuance or service of the canvass papers. To ensure transparency, a copy of the canvass papers should be provided to the end user and the Chairman of the Pre-qualification, Bid and Award Committee.

1.2.4 The Bid and Award Committee (BAC) receives the Canvass Papers from the bidders. On the date and time stipulated, the BAC opens the bid proposals in the presence of the COA Auditor. The presence of the Auditor during the opening of bids shall continue to be performed but not as pre-requisite to the award of Contract or issuance of Purchase Order pursuant to COA circular No. 94-006, particularly 5.4 thereof.

The Bid Award Committee of the Operating Unit is composed of the following:

- a) Director for Finance, Administrative and Support Services
- b) Administrative Officer V, Member
- c) Property inspector, Member
- d) End-user, Member
- e) Technical Person

1.3 Abstract of Canvass (AC)-It shall contain the quotations of bidders and shall be signed by the members of the BAC specifying its recommendations to the President or Campus Head or their authorized representative.

III. Issuance of the Purchase Order:

1. Purchase Order (PO) – It shall be signed by the President or Head of Campus or their authorized representative. It is served by the Supply Officer who shall see to it that the winning bidder affixes his signature and date or receipt on the spaces provided for the purpose. The signature signifies acceptance of the award, and the date shall be the reckoning point in computing the number of days within which the delivery must be effected. In case of delay in delivery, the winning bidder shall be charged liquidated damages amounting to 1/10 of 1% for every day of delay

- Name and address of the supplier
- Office to which the delivery shall be made
- Complete description, specification, and other information or data of the items awarded
- Provision for penalty in case of late or non-delivery
- Quantity and unit price
- Period of delivery
- Shipping terms and conditions and other conditions of delivery
- Date of effectivity and termination of contract
- Conditions regarding importation, if any
- Date received by the supplier or contractor

2. A copy of the Purchase Order or Job Order shall be submitted to the COA Resident Auditor within 5 days after its issuance to the winning bidder.

IV. Delivery of Items, Inspection and Acceptance

1. The Supply Office notifies the end-user to be present upon delivery of items for the purpose of determining compliance by the winning bidder of the specifications required as bases for acceptance and payment.

2. Supply Office notified COA Auditor of the scheduled delivery. Inspection by COA, however, is no longer a pre-requisite to payment pursuant to COA Circular No. 94-006.

3. The Inspection Committee is composed of;

- a) College Inspector – Chairman
- b) Supply Officer – Member
- c) End User – Member
- d) Auditor/Representative – Member

The members shall jointly inspect all deliveries to ensure compliance as to quality, quantity and specifications. The Chairman shall affix his/ her signature in the caption provided for in the Inspection Report.

4. Technical Inspector

Evaluation of items which are highly technical in nature shall in all cases be attended by technical experts of the College, and form part of inspection Committee. The Technical Inspector must affix his/her signature in the Inspection Report.

V. Posting and Issuance to End-User:

1. Supply Office records the required entries in the LEDGER card.
2. Supply Office issues delivered items to end-user through Issuance Slip (IS) Memorandum Receipt (MR)

VI. Payment:

1. Supply Office prepares Disbursement Voucher (DV), Request for Obligation of Allotment (ROA), and other supporting documents.
 - 1.1 Supply Office follows up the claim from one signatory to another
 - 1.2 Cashier's Office remits payment, secures Official Receipt, records, prepared report, and transmits to COA for post-audit.

➤ NEGOTIATED PURCHASE

Negotiated purchase are resorted to when item requisitioned are exclusively manufactured or distributed and there is no substitute available in the market.

Procedures:

1. Quotations are secured from the exclusive manufacturer or distributor with a certification as exclusive manufacturer or distributor applicable to their respective status.
2. Based on the price quotation and certificate of manufacturer or sole distributorship, supported by the approved requisition, and negotiated form to purchase is prepared by the procurement unit.
3. The procurement officer reviews record and initials documents.
4. Documents (Request to negotiate, requisition, quotation and certificate of manufacturer for sole distributorship) are recorded to the logbook and forwarded to the Chairman of bidding committee.
5. Chairman of the Committee of Bids and Award endorses the request for negotiation with the agency OVPAF/Campus Administrator otherwise the request is returned with comments.
6. The president/ Campus Administrator approves the negotiated purchase/contract.
7. The Procurement Division prepares notices of approval to all units concerned.
8. The Procurement Division prepares LO based on supporting documents.

➤ PREPARATION OF REPORT

1. Nature and Frequency:

- 1.1. Monthly Report of Supplies Issued – To be prepared on a monthly basis for submission to the Accounting Office.
- 1.2. Inventory – To be prepared on a yearly basis for submission to COA.
- 1.3. Acknowledgement Receipt – To be updated annually
- 1.4. Annual Procurement Program

Procurement of goods shall be undertaken according to the annual procurement plan of the Campus concerned. The Annual Procurement Plan showing itemized quantity, description and estimated cost of supplies/materials/ equipment required for the ensuing fiscal year must be submitted to the Department of Budget and Management on or before the last working day of November of every year.

➤ CONDEMNATION

All unserviceable properties should be properly reported to the Auditor for condemnation and be removed in the book of accounts.

1. Waste Material Report
2. Inventory and Inspection Report of Unserviceable Property

➤ DISPOSAL

Properties condemned should be properly disposed through public auction. Or to be donated to other government agencies

2.7.8. MEDICAL/DENTAL SERVICES

Each Campus/Operating Units shall maintain a Medical and Dental Unit which shall be manned by a *Dentist, Nurse, and Midwife*

1. Medical Consultations

- 1.1. Medical consultation and services for the MinSCAT populace shall be free of charge. (**MinSCAT populace*- refers to high school and college students, officials, faculty, employees, immediate family members of officials, faculty and employees of the College, thus referred to as client.)
- 1.2. Consultation hours shall be from 7:00A.M. to 5:00P.M. everyday except on Saturdays, Sundays and Holidays. Lunch break will be from 11:00 A.M to 1:00 P.M. However, in cases of emergency, health care services will be rendered.
- 1.3. Medical services after office hours, Saturdays, Sundays and Holidays shall be on call basis. A written authority should be issued by the College President or his authorized representative.
- 1.4. Minor injuries, mild illnesses, and other ailments which require first aid treatments are dealt within the college clinic.
- 1.5. Patients who come for medical attention but which the unit cannot handle due to limitations in its facilities shall be referred to a hospital and shall be accompanied by clinic personnel whenever necessary .
- 1.6. Free medicines are given to MinSCAT populace for common ailments only as a starting dose or first aid. Everyone is required/prescribed to buy their own medicines in cases of long term medications.
- 1.7. All new students shall undergo physical assessment/appraisal by the nurse and medical examinations by a physician upon enrollment
- 1.8. Old students shall undergo physical assessment on schedule.
- 1.9. Outsiders may be entertained by the unit for medical consultations or services, and treatment free of charge but have to buy their own medicine. In cases of emergency treatment medicines are given free.

2. Dental Services

2.1. Dental check-up including oral prophylaxis (general teeth cleaning), tooth extraction, and restoration of damaged tooth shall be free to all students of the College.

*Students shall pay the cost of materials used for restoration and filling.

2.2. Faculty and staff of the college shall be free from paying services fees for dental check-up, oral prophylaxis, restoration of damaged tooth but shall pay the cost of medicines and other dental supplies and materials used.

2.3. All students shall undergo dental check-up on schedule.

2.4. Dental check-ups and tooth extraction for *outsiders* may be rendered free of charge as a form of extension activity of the College. However, if tooth extraction is requested by outsiders, they are required to bring their own local anesthesia, dental needle, gloves and cotton. After tooth extraction has been performed, they will only be given prescription and post operative instruction by the dentist.

2.5. Tooth restoration and oral prophylaxis ordered by outsiders shall be charged for the cost including the service fee. All charges shall be paid directly to the campus cashier who shall issue an official receipt. It shall be deposited in a Special Trust Fund .

2.6 . Cost of materials and Supplies (*subject to change based on prevailing price*)

2.6.1. Oral Prophylaxis:

- P 200.00 (light to moderate)
- P 250.00 (severe)

2.6.2. Tooth Restoration and Filling:

- P 200.00 (small to medium cavity) / tooth
- P 250.00 (big cavity) / tooth

3. Medicines /Drugs Acquisition and Dispensation

3.1. Source of Medicines/Drugs

3.1.1. Medicines/drugs acquired through students medical/dental fees, administration funds, donations and commercial suppliers.

3.1.2. Medicines/drugs acquired through students medical/dental fees shall be used exclusively for the students. The Medical and Dental Units in every campus shall keep and maintain up to-date records of medicines/drugs acquired and disposed which shall specify, among others, the name of the student, name and quantity of medicines drugs used or received bearing the signature of the student, date of used and received.

3.1.2. Only medicines for common sickness may be provided free for students. Medicines for students referred to hospitals will be shouldered by the parents/guardian of the students.

3.1.3. Medicines/drugs purchased from college funds shall be limited for first aid treatment and may be for initial dosage only. A report of the actual use of the medicines /drugs used in them, date used or received, etc. shall be submitted to the Supply Office before any subsequent request for purchase shall be processed.

3.1.4. Funds allocated by the administration for medicine/drugs shall be used to purchase medicines commonly used on common sickness and for emergency cases only.

3.1.5. Medicines /drugs and other medical/dental supplies and materials donated by other agencies/institutions shall be dispensed to patients free of charge. Students shall be given priority for the use of such donated medicines/drugs.

2.7.9 MOTOR POOL SERVICES

LEGAL BASES

1. Executive Order No. 31 and 418
2. COA Circular Nos. 75-6 and 84-238
3. Presidential Decree No. 733

BASIC RULES

1. All departments, agencies, offices, government-owned and/or controlled corporations, local government units and other government instrumentalities are prohibited from using government vehicles for purposes other than official business. Provided, that in every case, the trip ticket authorizing the use of the vehicles should be displayed on the windshield or in another conspicuous place on the vehicle. Provided further, that the vehicles used by intelligence and investigative agency of the government shall not be covered by the foregoing provision.

The use of government vehicles on Sunday, legal holidays, out of regular on hours or outside the route of the officials or employees authorized to use them any other person other than such officials or employees shall unless proper authorized, be prima facie evidence of violation of this Section in the administration proceeding against the officials or employees responsible for such violation (Sec. 2, E.O. 418, August 13, 1990).

2. The use of government motor vehicle for private social function such as reception balls, theatres, and for other personal purposes is absolutely prohibited. Likewise use thereof by the spouses, children, relatives, friends, etc. of the official entitled thereto, even if they are in the company of said officials is strictly prohibited (COA Cir. 75-6, supra and 84-238, Nov. 6, 1984)
3. In view of the nature of their duties and responsibilities and their official and social standing in their communities, the chiefs of offices, provincial governor, provincial treasurers, provincial auditors, division superintendent of schools, district head officers, district engineers, and others of equal rank be entitled to government transportation from residence to office and vice-versa and in connection with civic and semi-official activities beneficial to the public interest, such as the conduct of drive for voluntary contributions for charitable purposes, attendance at public functions and others of similar nature (Sec. 4. EO 31.s. 1954. COA Cir 75-6 supra).

USE, CONTROL AND MAINTENANCE

The use of government motor vehicles should be through properly accomplished and duly approved driver's trip ticket which should be serially numbered, a summary of which shall be made at the end of the month in a Monthly Report of Official Travels for audit purposes (COA Cir. 75-6, supra and 77-61, Sept. 26, 1977).

1. All motor vehicles owned by the government should be plainly marked "For Official Use Only", under which should be written the corresponding name of the Agency operating or using the same. The mark should appear on each side of the motor vehicle. When there is no sufficient space on each side, the same should appear at the back and on the front just below the windshield of the motor vehicles (COA Cir. 75-6, supra and 77-61, supra)
2. All government motor vehicles shall bear government plates only, except security vehicles exempt from using government plates (COA Cir. 75-6, supra and 77-61 supra).
3. All government motor vehicles are required when not in use to be kept in the garage provided therefore by the agency to which they belong except when is use for strictly official business outside office hours (Sec. 13, PD 733).
4. Fuel consumption of government motor transportation shall be properly controlled and accounted for through approved Requisition and Issue Voucher of its equivalent (COA Cir. 77-61 supra).
5. Monthly Report of Fuel Consumption of government motor transportation shall be submitted to the Auditor within the first ten days of the succeeding month by the supply officer.

In the determination of the quantity of the gasoline required for each motor vehicle for each trip, all personnel concerned shall be guided by the average minimum and maximum gasoline and oil consumption of the different types of motor vehicles. An allowance of 10% may be tolerated (COA Cir. 77-61, supra).

6. No official who has been granted transportation allowance by any government office, shall be allowed to use government motor transportation. If a government vehicle has to be used, a proportionate amount shall be deducted from the transportation allowance of the official concerned.

MOTOR POOL SERVICES

1. All College vehicles should be printed/marked with MinSCAT – For Official Use Only".
2. All College vehicles will be allowed to travel only when a duly accomplished trip tickets with travel orders attached duly approved by the College President, Vice President, Director for Finance, Administrative and Support Services, Director for Auxilliary Services or Administrative Officer
3. Except in emergency cases, under no circumstance should government motor vehicles be used without the corresponding trip ticket having been duly issued by the official designated for the purpose. In case of the said vehicles without such trip tickets, the official to whom the vehicle is assigned, his driver and other passengers shall be held personally liable for the unauthorized use thereof.

4. All College vehicles shall be parked at the designated garage or parked lots within the campus.
5. All vehicles schedules for a trip must be checked-up to ensure roadworthiness before and after the trip. A checklist must be provided for this purpose.
6. Before any vehicle spare part/s may be requested for a purchase of replacement a pre-inspection should be done.
7. The use of any College resources and services shall be limited to activities related to performance of the official functions of the College.
8. The machinery unit shall be responsible for the utilization, control and maintenance of all College vehicles, farm implements and other equipment.
9. The primary function of the machinery unit shall be to conduct regular check-up servicing and repair of all College vehicles, farm implements and other equipment.
10. All units of the College may avail of the services of the motor pool upon approval by the Office of the College President, VP, DFASS, DAuxS or Administrative Officer.
11. Machinery unit services may be extended to other agencies, institutions and organizations upon approval by the College President.
12. Request for the use of vehicles using the College forms, should be approved by the College President, VP, DFASS or Administrative Officer.
13. For long trips, approved letter of request should be filed at least two (2) days before the scheduled trip and for short trips, at least one (1) day before the scheduled trip except for emergency trips.
14. Letter of request should be made such that the place, date, time of departure, itinerary of travel, purpose, name and number of passenger(s) should be clearly indicate.
15. Withdrawal of supplies such as fuel, oil, etc. to be used for the trip will be charged against the fund of the campus/operating unit concerned.
16. Issuance of vehicles shall be based on first come first serve basis.

2.7.10. POLICY ON FACULTY & STAFF HOUSING

General Policy

- a. The housing and all the facilities present during the occupants transfer to the cottage is a legal property of the College.
- b. The housing facility can neither be demolished by the Faculty/staff occupants or expanded unless necessary and with the approval of the College President.
- c. Housing facility is solely to accommodate the faculty/staff and his/her immediate family members only.
If in case the faculty/staff concern wishes to accommodate a relative to his/her housing facility, the former should file a written request to be approved by the College President. Also stated at the letter were information and justifications that support the request.
- d. Personnel occupying a housing facility of the College are not allowed to accept boarders in their respective cottages.
- e. Upon retirement and separation from the service, clearance will be signed only after returning the house issued.
- f. In case that the retired/separated personnel has no place to go after his/her retirement/separation from the College, he/she shall be given six (6) months extension period so he/she can arranged or looked for a place to transfer.

Specific Policies:

I. Expansion of Housing Facility

- a. Expansion of housing facility occupied by faculty/staff in any form is not allowed. However, if the expansion in the facility is deemed necessary, the faculty/staff concern should file a written request for approval of the College President.
- b. Expenses incurred for permanent improvements at the housing facility shall be solely paid by the occupants. Such materials already installed cannot be removed upon transfer.

B. Maintenance of the Housing Facility:

- a. Minor repair of damaged cottages should be done by occupants except in emergency cases (i.e. typhoon, earthquakes) where the lives and comfort of the occupants are very much affected. Labor will be provided in case of emergency but the occupants should shoulder the materials.
- b. In case of emergency damage, which needs technical expertise of carpenters to avoid the entire collapsing of the house, a letter should be made informing the Office of the assistance it could extend. Evaluation should be made first before repair.

- c. Upon retirement and separation from the service, clearance will be signed only after returning the house issued.

C. Occupants and Visitors:

- a. Housing occupants are encouraged to stay at their cottages 24/7.
- b. If in case, they intend to leave their cottages on weekends, they shall never allow their children below 18 years old to be alone in the house. Students are also not allowed to take care of their cottages when they are not around.
- c. Commuters should never allow any student neither their children to stay alone in the house. Commuters who do not stay overnight and could not guard the house at night should surrender the cottage. Failure to do so will compel the Office to advise the occupants to vacate the house to give way to the other personnel who wish to stay in the campus.
- d. Concerned personnel should register their respective visitors/guests to the security guard, should the latter intends to stay for a couple of days in their respective cottages for proper identification and safety.
- e. Personnel are not allowed to accept boarders. Relatives of employees/faculty should seek prior approval from the Office.

OFFICIAL CORRESPONDENCE FLOW

- Incoming correspondence are received and forwarded to the office of the College President
- Correspondence received at the Office of the College President will be returned to RO for distribution/ dissemination to the different offices concerned for appropriate action
- Copies of correspondence acted upon by the offices concerned shall be forwarded to the Office of the College President for appropriate action/ information and shall furnish the Records Office for recording / filing / disseminating and/or mailing purposes.



