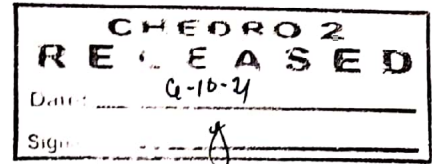




Republic of the Philippines
OFFICE OF THE PRESIDENT
COMMISSION ON HIGHER EDUCATION
Region 02



REGIONAL MEMORANDUM
No. 167, Series 2021

FOR : ALL PRESIDENTS OF PUBLIC HIGHER EDUCATION INSTITUTIONS (HEIs) IN REGION 02

SUBJECT : CLARIFICATION ON THE USE OF TERTIARY EDUCATION SUBSIDY (TES) FUND INCLUDING THE ADMINISTRATIVE SUPPORT COST FOR ACADEMIC YEAR 2019-2020

DATE : JUNE 10, 2021

The Commission on Higher Education Regional Office 02 hereby disseminates the information in the attached Memorandum from **ATTY. RYAN L. ESTEVEZ, OIC-Executive Director IV, Unified Student Financial Assistance System for Tertiary Education (UniFAST)** regarding the clarification on the use of the TES funds downloaded to public HEIs including the Administrative Support Cost for the Academic Year 2019-2020.

For your information and guidance.

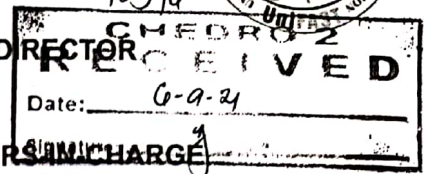

JULIETA M. PARAS, Ed.D., CESE
Director IV

Encl.: as stated
Unifast/LMP/rdo-10376



Republic of the Philippines
Unified Student Financial Assistance System for Tertiary Education

Ground Floor, Bldg. E, UP Ayala Land Technohub Complex, Commonwealth Ave. Diliman Quezon City
 Email: unifastsecretariat@ched.gov.ph



MEMORANDUM FROM THE OFFICE OF THE EXECUTIVE DIRECTOR

**TO : CHED REGIONAL DIRECTORS AND OFFICERS IN CHARGE
 UNIFAST REGIONAL COORDINATORS
 ALL STATE UNIVERSITIES AND COLLEGES (SUCs) AND
 ALL LOCAL UNIVERSITIES AND COLLEGES (LUCs) COVERED
 BY R.A. NO. 10931**

THRU : ATTY. LILY FREIDA T. MACABANGUN-MILLA, CESO IV
 Office-in-charge, Office of the Executive Director IV, CHED

FROM : ATTY. RYAN L. ESTEVEZ
 OIC, Office of the Executive Director IV, UniFAST Secretariat

**SUBJECT: CLARIFICATION ON THE USE OF TERTIARY EDUCATION
 SUBSIDY (TES) FUNDS INCLUDING ADMINISTRATIVE SUPPORT
 COST FOR ACADEMIC YEAR 2019-2020**

DATE : June 01, 2021

This is to clarify the queries of Higher Education Institutions (HEIs) on the utilization and liquidation of the TES funds downloaded to public HEIs, including Administrative Support Cost (ASC).

Pursuant to COA Circular No. 2016-005 dated December 19, 2016 and COA Circular No. 94-013 dated December 13, 1994, cash advance/fund transferred to National Government Agencies and instrumentalities must be liquidated within the prescribed period depending on the nature and purpose of the transaction. As stated in the JMC No. 4, s. 2020, XVI, *Liquidation of Fund Transferred to SUCs and CHED-Recognized LUC*, all SUCs and CHED-Recognized LUCs shall submit the liquidation documents **within 60 days** upon receipt of the TES funds, including the ASC.

As a rule per government accounting and auditing procedures, the amount received in Fiscal Year 2020 should be fully liquidated as of Dec. 31, 2020. TES funds received during the later part of 2020 should be liquidated within 60 days upon receipt of the funds released to the HEIs through List of Due and Demandable Accounts Payable with Advice to Debit Account (LDDAP-ADA) or through check, In accordance with said JMC. Any **unutilized or excess amount shall be returned to CHED** together with the liquidation report.

Below are the required documents for liquidation:



