

#### Republic of the Philippines OFFICE OF THE PRESIDENT

#### COMMISSION ON HIGHER EDUCATION

Region 02

**REGIONAL MEMORANDUM** No. 167, Series 2021

CHEORO 2 EASED Q-10-4

**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 D

TO : CHED REGIONAL DIRECTORS AND OFFICERS IN ICHARGE

**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

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Legishlana Date: 2021.06.09 09:38:20

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:





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- Fund Utilization Report (FUR) duly certified by the Accountant and / or Vice President for Finance, duly verified by the internal / external Auditor and approved by the President / Head;
- 2. Report of Disbursement with supporting documents for ASC, signed by the Disbursing Officer, approved by the Finance Officer or Authorized Official; and
- 3. Official receipts and other pertinent documents to substantiate the use of ASC;

For supplies procured through the BAC process utilizing the ASC, the amount shall be obligated and the Notice of Award be issued to the supplier within the year upon receipt of the TES funds. The obligated amount shall be available for disbursement for the specified purpose.

Disbursements in FY 2019 shall be covered by JMC No. 7 s. 2019 while starting FY 2020 onward shall be covered by JMC No. 4, 2020.

For your information and guidance.

Thank you.

vbg 6-1-21