



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:





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1. 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

<b>ADMINISTRATIVE SUPPORT COST</b>		
<b>Possible Usage of ASC</b>	<b>Description/s</b>	<b>Documents/Requirements Needed</b>
<b>1. Procurement of ICT Equipment / Furnitures and Fixtures</b>	<p>1. The budget allocation per item should not to exceed PhP15,000.00, as it is charged to MOOE.</p> <p>2. The item is relatively necessary in the implementation of the TES program</p>	<p>I. Certified True Copy of Official Receipt per item</p> <p>II. Copy of Purchase Order/request Forms (certified true copy)</p> <p>III. Certified True Copy of Disbursement Vouchers</p>
<b>2. Hiring of Employee for TES/for payment of salaries or wages</b>	<p>1. Job Order/ Project Technical Staff who directly assist in the processing of the TES application, assessment, submission of documentary requirements and disbursement of the TES funds to grantees.</p> <p>2. Payment of overtime and honoraria shall <b>NOT</b> be charged to ASC</p>	<p>I. Copy of the Employee's Contract (Notarized)</p> <p>II. Certified True Copy of Payroll and Disbursement Voucher with the signature of the recipients.</p> <p>III. Copy of the Daily Time Record (certified true copy)</p>
<b>3. Procurement of Supplies and materials</b>	<p>1. The item is relatively necessary in the implementation of the TES program</p>	<p>I. Certified True Copy of Official Receipts</p> <p>II. Copy of Purchase Order/request Forms (certified true copy)</p> <p>III. Disbursement Vouchers (certified true copy)</p>
<b>4. Conduct of Activities such as: /Seminars/Meetings/Trainings/Orientation</b>	<p>1. Activity conducted is important in the execution of the TES program</p>	<p>I. Activity Program signed by the President / Certification from the President (certified true copy)</p> <p>II. Attendance sheets (certified true copy)</p> <p>III. Official Receipts of expenses incurred during the activity (certified true copy)</p> <p>IV. Minutes of the Meeting (certified true copy)</p>
<b>5. Transportation/Travel Expenses</b>	<p>1. Purpose of travel should be associated with the TES program</p>	<p>I. Certificate of Appearance (certified true copy)</p> <p>II. Itinerary to travel(certified true copy)</p> <p>III. Official Receipt of necessary expenses (certified true copy)</p> <p>IV. Disbursement Vouchers (certified true copy)</p>

**NOTE: All expenses charged to TES funds shall be in accordance with COA Circular No 2012-003 dated October 29, 2012**