

Republic of the Philippines Benguet State University La Trindad, 2601 Benguet



January 17, 2024

MS. MARIBETH V. ZARATE
State Auditor IV
COA – Benguet State University

COMMON AUDIT

Date:

BENGUET STATE UNIVERSITY

Madam:

Respectfully transmitting to your office, the Status of Unliquidated Cash Advances as of December 31, 2023.

Please acknowledge the receipts thereof.

Very truly yours,

IMELDA B. GALINATO, PhD



Benguet State University Status of Unliquidated Cash Advances As of DECEMBER 31, 2023

			7		
(u	2	н		No.	
Advances to Officers and Employees	Advances to Officers and Employees	Advances to Officers and Employees		Account Used	
DONATO R. WANAWAN	MARIDEL P. LANGBIS	ESTRELLITA M. DACLAN		Officer (AO)/ Employee	Name of Accountable
PAYMENT OF CASH ADVANCE FOR TRAVEL EXPENSES TO ATTEND THE 2023 NATIONAL GOVERNMENT EMPLOYEES WEEK ACTIVITIES AT ERMITA, MANILA ON DECEMBER 4	Grant of cash advance for the travelling expenses to Cebu City to attend the investiture of Dr. Daniel Ariaso Sr. as the 6th President of Cebu Normal University on December 13-15, 2023. Driver claimed.	Grant of cash advance for the diesel expenses of the bus to be used during the 2023 BSU-GAD Year-End Evaluation and Accomplishment Reporting Workshop on December 20-22, 2023 at Sabangan, Ilocos Sur.		Purpose	
12/4/2023	12/5/2023	12/13/2023		Date Granted	
28,920.00	55,712.56	30,000.00		Oniquidated Amount	
1/7/2024	1/15/2024	1/22/2024		Due Date of Liquidation	
Less than 1 month	Less than 1 month	Less than 1 smonth		Age of Cash Advance	3
still connected with the agency	still connected with the agency	still connected with the agency	REGULAR AGENCY FUND	Employee	,
				with (/)	Docu
				without(/)	Documents
				Agency Officials	Action taken by:
				Auditor	ken by:
				write off and/or Narrative Report (NR)	Status of Request for
6					Amount written
expensed outright	not yet due	not yet due		Remarks	

	œ	7	6	On .	4	No.			
	Advances to Officers & Employees	Advances to Officers and Employees	Advances to Officers and Employees	Advances to Officers and Employees	Advances to Officers and Employees	Account Used			
23	PARCASIO, AURORA PAULO	EUGENE SINADCOP LUMASOK	FRAEL U. AQUINO EUGENE SINADCOP		MARIELLE KAYZEB B. DACULOG BOKOD- RACHELLE B. KIONG FRAEL U. AQUINO				
Sub-Total	Travel and registration fee to Manila on May 20-22, 2009.	To cash advance for the travel to Davao City to attend Investiture and UP Summit on September 13-15, 2023.	To cash advance the food allowance of delagation officials, coaches, and athletes for the SCUAA National Games 2023 on October 1-6, 2023 at Tarlac Agricultural University,	Grant of cash advance for the participation of BSU to the National State Colleges and Universities Association Games.	Grant of cash advance to attend the 2023 3rd seminar and meeting of Philippine Association for Government Budget Administration (PAGBA) with the theme: "Responding to the Continuing Challenges of Innovations and Technology of Public Financial Management" to be held on November 15-18, 2023. No driver claimant.(GASS)	Purpose	Name of Accountable		
2	4/28/2009	9/7/2023	9/27/2023	10/2/2023	11/10/2023	Date Granted			
467,180.86	2,010.00	73,660.00	172,650.00	13,500.00	90,728.30	Unliquidated Amount			
	5/23/2009	10/15/2023			12/18/2023				
	more than 14 yrs.	More than 2 months	More than 1 month More than 2 months		Less than 1 month	Age of Cash Advance			
	still connected with the agency	still connected with the agency	still connected with the agency	still connected with the agency	still connected with the agency	Status of AO/ Employee	,		
						with (/)	Availa Doc		
						without(/)	Availabitlity of Documents		
						Agency Officials	Action taken by:		
						Auditor	aken by:		
						write off and/or Narrative Report (NR)	Status of Request for		
						off/ Subject of NR	Amount written		
	Unrefunded portion of CA	past due past due Durefunded portion of CA		past due	past due	Remarks			

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17	16	15	14	13	12	11	10	9		No.	
Advances to Special Disbursing Officer	Advances to Special Disbursing Officer	Advances to Officers and Employees	Advances to Special Disbursing Officer	Advances to Special Disbursing Officer	Advances to Special Disbursing Officer	Advances to Special Disbursing Officer	Advances to Special Disbursing Officer	Advances to Special Disbursing Officer		Account Used	
BOKOD - HENRIETTA BENCIO	BOKOD - HENRIETTA BENCIO	JUDE L. TAYABEN	BOKOD - HENRIETTA BENCIO:	BOKOD - HENRIETTA BENCIO	BUGUIAS- GRACITA N. ESTOCAPIO	BUGUIAS- GRACITA N. ESTOCAPIO	BOKOD - HENRIETTA BENCIO	BOKOD - HENRIETTA BENCIO		Officer (AO)/ Employee	Name of Accountable
To Record the Grant of Cash Advance for Payment of Financial Assistance for 10 TDP-TES Grantees for 1st and 2nd sem 2022-2023	Grant of Cash Advance for Payment of Salaries of Job Order Personnel for Nov 1-30, 2023	Grant of Cash Advance for travelling expense to attend SLUSH 2023 Conference in Helsinki Finland as part of the implementation of WP 3: Pilot and Upscaling-Hackathon to be held i Thailand on December 26-30, 2023.	Grant of Cash Advance for the Gratuity Pay of COS Employees for 2023	Cash Advance for COS Overload from November-December 2023	Grant of Cash Advance for payment of gratuity pay for year 2023 of 16 COS personnel.	Grant of Cash Advance for payment of Professional Service Fees (Overload Pay) of 14 COS Teaching Personnel for the period of August 7 to October 31, 2023.	Grant of Cash Advance for the Student Assistants' Wages for November 2023	Grant of Cash Advance for the Labor and Wages of 4 JO Personnel of BSU-Bokod for December 1-31, 2023		Purpose	
12/1/2023	12/6/2023	12/18/2023	12/15/2023	12/15/2023	12/21/2023	12/29/2023	12/18/2023	12/19/2023		Date Granted	
150,000,00	48,083.77	35,000.00	78,000.00	37,856.79	98,348.84	125,677.14	4,550.00	27,797.15		Amount	Y Y Y
1/1/2024	12/30/2024	1/30/2024	1/15/2024	1/15/2024	1/21/2024	1/29/2024	1/20/2024	1/19/2024	INTERNALLY	Liquidation	
Less than 1 month	Less than I month	Less than I month	Less than 1 month	Less than 1 month	Less than 1 month	Less than 1 month	Less than I month	Less than 1 month	Y GENERATED INCOME	Advance	A FOrm
still connected with the agency	still connected with the agency	still connected with the agency	still connected with the agency	still connected with the agency	still connected with the agency	still connected with the agency	still connected with the agency	still connected with the agency	INCOME	Employee	OA TANK
										with (/)	Availal Docu
										without(/)	Availabitlity of Documents
										Agency Officials	Action taken by:
										Auditor	ken by:
										write off and/or Narrative Report (NR)	Status of Request for
										off/ Subject of NR	Amount written
										Remarks	

24	23	22	21	20	19	18	N _{o.}	
Advances to Officers and Employees	Advances to Special Disbursing Officer	Advances to Special Disbursing Officer	Advances to Special Disbursing Officer	Advances to Special Disbursing Officer	Advances to Officers and Employees	Advances to Special Disbursing Officer	Account Used	
JEFTEE BEN B. PINOS-AN	BOKOD: HENRIETTA BENCIO	JOAN ANN B. DECINA	BUGUIAS GRACITA N. ESTOCAPIO-	BOKOD - HENRIETTA BENCIO	LORELIE R. OLLAYAN-	BOKOD - HENRIETTA BENCIO	Officer (AO)/ Employee	Name of Accountable
Grant of cash advance to attend and participate in the integrated capability training by the Philippine Quality Award (PQA) of DTI to help organizations from public and private sectors acquire a comprehensive learning experience in the practice of the assessment process towards achieving performance excellence through the framework. No driver claimant.	To record cash advance for payment of salaries/wages of 6 COS employees of BSU-Bokod for the month of September 2023.	Grant of Cash Advance for payment of incentive to university band members for the month of September 2023. (GASS)	Grant of Cash Advance for the refund of school fees for the First semester of A.Y. 2023-2024 paid by students who are qualified for free higher Education and students who withdrawn their enrollment.	To record cash advance for payment of overload of COS Faculty from August 9 to October 31, 2023	Grant of Cash Advance for traveling expenses to Pinili Ilocos, Norte on December 4-7,2023. (RESEARCH)	To Record Grant of Cash Advance for Payment of Student Assistants' Wages from August to November 2023	Purpose	
10/17/2023	11/3/2023	11/6/2023	11/8/2023	11/28/2023	11/30/2023	12/1/2023	Date Granted	
32,630.00	71,481.50	30,000.00	44,566.75	89,243.67	21,750.00	18,266.25	Unliquidated Amount	:
11/28/2023	12/3/2023	12/6/2023	12/8/2023	12/28/2023	1/7/2024	1/1/2024	Due Date of Liquidation	
Less than 1 month	Less than I month	Less than 1 month	Less than 1 month	Less than 1 month	Less than I month	Less than 1 month	Age of Cash Advance	ŝ
still connected with the agency	still connected with the agency	still connected with the agency		still connected with the agency	still connected with the agency	still connected with the agency	Employee	2
							with (/)	Doc
							without(/)	Documents
							Agency Officials	Action taken by:
							Auditor	ken by:
							write off and/or Narrative Report (NR)	Status of Request for
							off/ Subject of NR	Amount written
not yet due	past due	liquidated january	not yet due		liquidated January		Remarks	Ž

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31	30	29	22	27	26	25	No.	
Advances to Officers & Employees	Advances to Officers & Employees	Advances for Payroll	Advances to Officers & Employees	Advances to Officers and Employees	Advances to Officers and Employees	Advances to Officers and Employees	Account Used	
C, BUGUIAS B	HERMAN, SHAKIRA B.	BENCIO, HENRIETTA B.	DOLIPAS, MARIA THERESA B.	JHORDAN T. CUILAN	FITZGERALD B. GARCIA	SHEILA MARY V. BASQUIAL	Officer (AO)/ Employee	Name of Accountable
beginning balances as of January 2016.	Grant of Cash Advance for Traveling Expenses, March 19-24, 2023	Grant of Cash Advance for COS Salaries	Grant of Cash Advance for tavelling expenses to MMSU, Batac floc Norte on May 16-18,2023tp present paper and participate in the 2023 International Conference on Prairie and IK in Agriculture, Education, Culture and Arts and Health.(HIGHER)	Grant of Cash Advance for travelling expenses to Manila on August 2-4,2023 (HIGHER-CNS)	Grant of Cash Advance for travelling expenses to attend 2023 2nd PAGBA Quarterly Seminar and Meeting on August 30-September 2,2023 at Grand Menseng Hotel, Davao City.	Grant of Cash Advance fo travelling expenses to Batasang Pambansa, quezon City on September 20-21,2023 to attend Budget Hearing. (GASS)	Purpose	
	3/17/2023	5/11/2023	5/16/2023	8/2/2023	8/22/2023	9/18/2023	Date Granted	
1,356.00	67,910.00	67,552.50	40.00	18,345.00	66,587.04	24,000.00	Amount	
9	4/24/2023	5/16/2023	6/18/2023	9/4/2023	10/2/2023	10/21/2023	Due Date of Liquidation	
more than 7 years	More than 5 months	More than 4 months	More than 3 months	More than 1 month	Less than 1 month	Less than 1 month	Age of Cash Advance	
still connected with the agency	still connected with the agency	still connected with the agency	still connected with the agency	still connected with the agency	still connected with the agency	still connected with the agency	Employee	Status of AOV
							with (/)	Avail
							without(/)	Availabitlity of Documents
							Agency Officials	Action
							Auditor	Action taken by:
, , , , , , , , , , , , , , , , , , ,							write off and/or Narrative Report (NR)	Status of Request for
							off/ Subject of NR	Amount written
past due	past due	past due	past due	past due	past due	past due	Remarks	

41	40	39	38	37	36	3%	34	33	32	No.	
Advances to Officers & Employees	Advances to Officers & Employees	Advances to Officers & Employees	Advances for Payroll	Advances to Officers & Employees	Advances to Officers & Employees	Advances to Officers & Employees	Advances to Officers & Employees	Advances to Officers & Employees	Advances for Operating Expenses	Account Used	
HENRY, ANGELO.	FERNANDEZ, EDWARD.	BUGTONG, ALLEN.	NORMA PASCUA DOMINGO	ABENOJA, ALMARIO BUGARIN	ABAD, NIDA EULOGIO	COMPALA, ARES P.	AYAN, ROSENDO ()	LAGMAN, CIRILO JR. A.	MAYOS, NORMA SAMIDAN	Officer (AO)/ Employee	Name of Accountable
JEV-2007-06-000004 [To set up beginning balances under the eNGAS]	JEV-2007-06-000004 [To set up beginning balances under the eNGAS]	JEV-2007-06-000004 [To set up beginning balances under the eNGAS]	Various Cash Advances for the period 2007-2014	Travelling Expenses at Bektey, Longlong on May 19-23, 2008	*Travel to CHED, Manila on September 01, 2008; *Training Expenses at Bektey, Longlong on May 19- 23, 2008	Cash Advance for the Solid North Friendship Games at Nueva Viscaya State University	Travel to the National Library and IP Phil on November 15, 2012.	Travel expenses to Manila to send off David Whiting.	To record the adjusted Beginning Balances of Accounts (AUCS and PPSAS compliant) as of December 31, 2014 for Special Trust Fund (STF).	Purpose	
prior to 2007	prior to 2007	prior to 2007	2007-2014	09/01/2006	08/29/08 & 05/15/08	03/17/2010	11/14/2012	08/15/2014	prior to 2014	Date Granted	
5,096.00	4,500.00	9,276.00	819,867.99	9,810.00	6,865.00	2,640.00	6,530.00	6,500.00	5,000.00	Amount	
			ā	6/26/2008	10/2/2008 & 06/22/08	04/16/2010	12/17/2012	09/16/2014	1/20/2015	Liquidation	7 7 p p
more than 16 yrs.	more than 16 yrs.	more than 16 yrs.	more than 16 yrs	more than 15	more than 14 yrs.	more than 13 yrs.	more than 10 years	more than 8 years	more than 8 years	Advance	Year Jan on v
retired/ resigned	retired/ resigned	retired/ resigned	retired	retired/ resigned	retired/ resigned	retired/ resigned	retired /resigned	retired	retired	Employee	Status of AO
										with (/)	Availa
										without(/)	Availabitity of Documents
										Agency Officials	Action
										Auditor	Action taken by:
										write off and/or Narrative Report (NR)	Status of Request for
										off/ Subject of NR	Amount written
по clearance	no clearance	no clearance	no clearance	demand letter dated June 23, 2016 was prepared but not issued since whereabouts of AO cannot be traced	demand letter duted June 23, 2016 was prepared but not issued stince whereabouts of AO cannot be traced	demand letter dated June 23, 2016 was prepared but not issued since whereaboutd of AO cannot be traced	demand letter dated June 23, 2016 was prepared but not issued since whereaboute of AO cannot be traced	past due: deceased	past due	Remarks	

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43 51 50 49 48 47 46 5 44 42 No. Officers and Employees Officers and Officers and Officers and Advances for Employees Officers and Account Used Advances to Advances to Advances to Advances to Employees Advances to Advances to Officers & Advances to Officers & Officers & Officers & Advances to Employees Employees Employees Employees Payroll WAYAN, PABLO MUNAR, ELMER DEMOT, JULIET LIMPIN, OSCAR B. LIMPIN, OSCAR BEG BALANCE RECONCILING, Name of Accountable LACANLALE, DALIFER A. THADEUS. PADUA, DAKILA. Officer (AO)/ ESTRELLA RAMOS, GANO Employee 7 Sub-Total Sub-Total 30, 2007; carrying amount in JEV-2007-06-000004 [To set JEV-2007-06-000004 [To set 30, 2007; carrying amount in beginning balance on June 30, up beginning balances under Socio-Economic Impact Study 30, 2007; carrying amount in up beginning balances under University from December 19and the ATBI's institution for Beginning balance on June accumulated balances since University and ISabela State January 2004; reference SL Beginning balance on June eNGAS set up in 2007 to Advance for the conduct of 20017; carrying amount in Beginning balance on June while on OB to Manila on interviews with incubatees To record the Grant of Cash registration fee and TEV Various Cash Advances granted prior to 2007. Working Capital of the at Central Luzon State February 12-15, 2004 Floriculture Project; January 2004. January 2004. January 2004. the cNGAS the eNGAS] Purpose 1997 prior to 2004 prior to 2007 prior to 2007 prior to 2004 prior to 2004 prior to 2007 various dates Date Granted 02/12/2004 12/31/1997 12/20/2023 2,646,066.81 Unliquidated Amount 535,220.64 13,223.00 62,718.95 15,500.00 19,397.08 1,999.00 2,175.08 7,790.00 2,000.00 3,863.33 1,346.50 Due Date of Liquidation 1/31/2004 3/22/2004 1/31/1998 1/31/2004 1/31/2004 1/22/2024 TRUST FUND- TRUST RECEIPTS BUSINESS TYPE INCOME more than 25 more than 19 more than 16 more than 19 more than 19 more than 16 more than 16 more than 16 more than 19 Age of Cash Advance Less than years month years yrs. YIS. yrs. yrs. yrs. YIS. Status of AO/ Employee still connected retired/ resigned with the resigned retired/ resigned retired/ retired retired retired retired retired agency with (/) Availabitlity of Documents without(/) Agency Officials Action taken by: Auditor write off and/or Narrative Report Request for Status of off/ Subject of Amount written no subsidiary ledger; no subsidiary ledger; separated; without separated; without separated; without separated; without implementation implementation prior e-NGAS prior e-NGAS no clearance no clearance not yet due clearance clearance clearance clearance deceased Remarks

52 No 2 53 55 Advances to Officers and Officers and Advances to Officers and Officers and AVILA, JANE K. Account Used Employees Employees Advances to Advances to Employees Employees GEMMA S. DAS-Name of Accountab AYYOKAD, ALLAN C. SACPA Officer (AO)/ LITO O. Employee EEN GRAND TOTAL Sub-Total Travelling expenses while on OB to CICT, Quezon City on April 17-19, 2011. Study at the University of the the Socio-Economic Impact and the ATBPs institution for Angara Friendship Games on July 8-10,2023 to be held at Philippines Visayas (UPV) Advance for the conduct of To record the Grant of Cash To recognize grant of cash from December 3-8, 2023. and Capiz State University interviews with incubatees Benguet State University. Sonny Angara for the first representatives of Senator 2007 beginning balances hotel,transportation,and Charge to AATBI. honorarium of the advance for the under the Engas Purpose prior to 2007 Date Granted 11/28/2023 4/5/2011 7/7/2023 3,298,374.40 Unliquidated 115,000.00 Amount 165,729.65 32,677.98 2,344.00 207.67 8/10/2023 Duc Date of 5/20/2011 Liquidation 1/8/2024 more than 12 More than 2 Age of Cash Advance More than 1 more than 16 months month years YIS. still connected still connected Employee Status of AO/ with the with the resigned retired agency agency with (/) Availabitlity of Documents without(/) Agency Officials Action taken by: Auditor Request for Amount water off and/or off/ Subject of NR Narrative Report Status of (NR) separated; without separated; without not yet due clearance clearance past due Remarks

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Certified Correct:

IMELDA B GALINATO
Accountant V

Verified By:

MARIBETH V. ZARATE
Audit Team Leader