



Republic of the Philippines
TARLAC STATE UNIVERSITY

Romulo Boulevard, San Vicente, Tarlac City

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**EXCERPTS FROM THE MINUTES OF THE 128th REGULAR MEETING OF
THE BOARD OF REGENTS OF THE TARLAC STATE UNIVERSITY
HELD VIA ZOOM ON JANUARY 18, 2023**

Resolution No. 07, s. 2023

**APPROVING THE PROPOSED PROGRAM OF RECEIPTS
AND EXPENDITURES FOR 2023 OF THE TARLAC STATE
UNIVERSITY FOLLOWING THE PROVISIONS OF CHED
MEMORANDUM ORDER NO. 20, S. 2011.**

Certified Correct:

AURELIA S. VALENCIA
Board Secretary



CSW FORM

PROPOSED PROGRAM OF RECEIPTS AND EXPENDITURES FOR CY 2023

A. Proponent Office: OFFICE OF THE VICE PRESIDENT FOR ADMINISTRATION AND FINANCE

B. Action Requested: FOR APPROVAL

C. Rationale/ Background Information:

Programs on Annual Receipts and Expenditures are regular submissions to DBM, CHED and Congress. Tarlac State University has always been practicing highest degree of prudence in its allocations for expenditures as stipulated in CHED Memorandum 20, s. 2011.

Also in accordance to the Special Provisions Applicable to the State Universities and Colleges of the General Appropriations Act of 2023, the release of Free Higher Education for State Universities and Colleges shall be subject to the submission of the program of receipts and expenditures based on the actual number of enrollees and fees authorized under R.A. No. 10931 and duly approved by the board of regents/trustees of SUCs and the submission of Special Budget pursuant to Section 35, Chapter 5, Book VI of E.O. 292.

D. Supporting Documents/Legal Basis:

CHED Memorandum 20, s. 2011
Program of Receipts and Expenditures 2023

E. Proposed Resolution for BOR Action:

Resolution No. xxx, s. 2022

APPROVING THE PROPOSED PROGRAM OF RECEIPTS AND EXPENDITURES FOR THE CALENDAR YEAR 2023, PER CHED MEMO NO. 20, SERIES OF 2011 "POLICIES AND GUIDELINES FOR THE USE OF INCOME, SPECIAL TRUST FUND AND PROGRAMS OF RECEIPTS AND EXPENDITURES OF THE STATE UNIVERSITIES AND COLLEGES (SUCS)

F. Recommending Approval:

OFFICE	SIGNATURE	REMARKS
VP FOR ADMINISTRATION AND FINANCE	 DR. GRACE N. ROSETE	



03 January 2023

DR. ARNOLD E. VELASCO
President, This University

Sir:

I have the honor to submit to you the Program of Receipts and Expenditures for CY 2023 of the Tarlac State University in accordance with the provisions of CHED Memorandum Order No. 20 Series of 2011 amounting to ONE BILLION THIRTY-SEVEN MILLION TWO HUNDRED EIGHT THOUSAND SEVEN HUNDRED SEVENTY-SEVEN PESOS (Php 1,037,208,777).

Prepared by:


JASPER A. YAUDER, CPA
Head, Budget and Management Unit

Reviewed by:


JOHN ERWIN C. PANLILIO, CPA
Director, Finance Office

Recommending Approval:


DR. GRACE N. ROSETE
Vice President, Administration and Finance

Approved:


DR. ARNOLD E. VELASCO
SUC President



PROGRAM OF RECEIPTS AND EXPENDITURES
For the Calendar Year 2023

PARTICULARS	NOTES		
Unadjusted Beginning Fund Balance	1		738,368,777
I. Receipts			
a. Tuition Fees	2	269,840,000	
b. Other Fees	3	29,000,000	
Sub-total			298,840,000
Total Fund Balance			1,037,208,777
II. SUC-wide Common Fund			489,371,216
a. Personnel Services	4	97,966,288	
b. Employee Welfare	5	2,900,000	
c. University Planning	6	2,500,000	
d. Capital Outlay Projects	7	386,004,928	
Fund Balance Net of SUC-wide Common Fund			547,837,561
I. Specific Budgetary Allocation			
a. Instruction	8		273,918,781
i. Faculty and Staff Development	9	68,479,695	
ii. Curriculum Development	10	68,479,695	
iii. Student Development	11	68,479,695	
iv. Facilities Development	12	68,479,695	
b. Research	13		54,783,756
c. Extension	14		54,783,756
d. Production	15		54,783,756
e. Administration	16		54,783,756
f. Mandatory Reserve	17		54,783,756
Sub-total			
Ending Fund Balance			-



NOTES TO PROGRAM OF RECEIPTS AND EXPENDITURES

Note 1. Unadjusted Beginning Fund Balance

Cash in Bank – Local Currency, Checking		843,689,431	
Less: Trust Liabilities		105,326,597	
Fund Balance – November 30, 2022			738,362,834
Add: Cash in Bank – Foreign Currency, Savings			5,943
Unadjusted Beginning Fund Balance			738,368,777

From the unadjusted beginning balance, the unpaid obligations from January to November 2022 and the total obligations for December 2022, will be deducted to arrive at the adjusted beginning fund balance of the university income available for use in 2023.

Note 2. Tuition

Tuition for 2023			269,840,000
Estimated Tuition for 2023		269,840,000	
Less: Free Higher Education per GAA 2023		245,698,000	
Estimated Billing to CHED Unifast		24,142,000	

Note 3. Other Fees

Other Fees 2023			
Income Collected from Students		9,000,000	
Income from Other Sources		12,000,000	
Others		8,000,000	
Estimated Other Fees			29,000,000

Note 4. Personnel Services

Personnel Services include the Salaries and wages, other compensation, and benefits of contractual employees, overtime payments, and the payment of overload teaching/honoraria in relation to the effect of the BOR Resolution No. 102, s.2021, approving the proposed policy on regulating honorarium classes for non-master's degree holders effective second semester of school year 2021-2022 as well as the effect of the implementation of new rates of those promoted in under NBC 461.

Provision for honoraria also includes those that may be paid to those entitled to receive the same in accordance with Section 63 of R.A. No. 11936 or the General Appropriations Act of 2023.

The budget allocation is broken down as follows:

Salaries and Wages - Civilian	50101010 01		21,330,648
PERA - Civilian	50102010 01		2,712,000
Clothing/Uniform Allowance - Civilian	50102040 01		678,000
Subsistence Allowance-Magna Carta for Public Health Workers	50102050 03		26,400



Laundry Allowance-Magna Carta for Public Health Workers	50102060 04		3,600
Honoraria - Civilian	50102100 01		60,000,000
Hazard Pay	50102110 05		219,714
Overtime and Night Pay	50102130 01		5,000,000
Retirement and Life Insurance	50103010 01		2,559,678
Pag-ibig - Civilian	50103020 01		135,600
Philhealth - Civilian	50103030 01		479,940
ECIP - Civilian	50103040 01		135,600
Mid-Year Bonus - Civilian	50102160 01		1,777,554
Year-end Bonus - Civilian	50102140 01		1,777,554
Cash Gift - Civilian	50102150 01		565,000
PEI	50102990 12		565,000
TOTAL			97,966,288

Note 5. Employee Welfare

Physical Examination		1,200,000.00	
Drug Testing		500,000.00	
Flu Vaccination		1,200,000.00	
TOTAL			2,900,000

Note 6. University Planning

Setting the direction of the University through careful planning activities, with the guidance of the TSU Board of Regents, is essential to the success of the university and is a vital element of risk management, continuous improvement, and quality assurance.

This item includes the budgeted amount for the conduct of the Annual University Planning for FY 2023 and FY 2024.

Note 7. Capital Outlay Projects

PROJECT	LOCATION	AMOUNT
MISO Office Renovation (Hardware Unit Area & Comfort Room)	MAIN	2,500,000
Completion of TLE Building located	LUCINDA	1,727,751
Conversion of Admin Building Mezzanine to Photo Studio and Office	MAIN	1,511,511
Refurbishment of TSU Amphitheater	LUCINDA	13,459,311
Refurbishment of Male and Female Toilet at Smith Hall Building	MAIN	6,941,813
Refurbishment of TSU Main Campus Library	MAIN	7,218,357
Repair and Repainting of TSU Hotel	LUCINDA	4,867,254



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Repair Works of Various Buildings Damaged by the Typhoon Carding	ALL	3,478,479
Construction of Septic Tank for Sewage Treatment Plant Integration	MAIN	950,000
Upgrading of Electrical System at CAFA Building	SAN ISIDRO	2,100,000
Construction of the CPAG Building (Phase III)	LUCINDA	75,000,000
Construction of Warehouse at Lucinda Campus	LUCINDA	35,000,000
Repainting of CCS Building and Conversion of Lecture Room 501-502 to Lecture Hall	SAN ISIDRO	7,500,000
Refurbishment of Research Extension & Development Building Ground Floor	LUCINDA	5,000,000
Rehabilitation and Expansion of CET Student Center	MAIN	15,000,000
Completion of Fire Protection System at CTED Building	LUCINDA	6,000,000
Refurbishment of 4th Floor Level of School of Law Building	MAIN	10,000,000
Refurbishment of Admission and Registration Building	MAIN	12,000,000
Construction of CCTV Control Room and Guard House for Three (3) Campuses and Watch Tower for San Isidro and Lucinda Extension Campus	ALL	5,000,000
Conversion of Pollution Control and Safety Office into State-of-the-Art Incident Command Center	MAIN	10,000,000
Installation of TSU Hotel Jacuzzi	LUCINDA	1,000,000
Solar Harvesting System at SAS and FTRC Building	LUCINDA	10,000,000
Refurbishment of Administration Building	MAIN	50,000,000
Renovation of SPMU Office	MAIN	6,000,000
Other Capital Outlay Projects	ALL	93,750,452
APP030 IT Equipment	Various Offices	30,955,000
APP036 Laboratory Equipment	Various Offices	19,037,060
APP039 Medical and Dental Equipment	Medical/Dental	11,240,000
APP051 Office Devices, Appliances and Equipment	Various Offices	9,440,500
APP096 Audio Visual Equipment	Various Offices	2,832,000
APP105 Various Office Equipment	BAASO	150,000
APP116 Firefighting equipment	PCSU	630,000
APP118 Hardware tools and equipment	FDMO	800,000
APP120 Kitchen Appliances	Various Offices	175,000
APP123 Musical Instruments and Equipment	Culture and Arts	808,000
APP126 Photographic Equipment	Various Offices	270,000
APP128 Surveillance and Detection Equipment	CSU/CCS	250,000
APP533 Furniture and Fixtures	Various Offices	8,095,990
APP310 Audio Visual Equipment	CASS	81,998
APP319 Office Devices, Appliances and Equipment	CASS	120,000
APP617 Furniture and Fixtures	Various Offices	82,978
APP620 Office Equipment and Appliances	LMS	360,000
APP534 Supply and Installation of Digital Public Address System	OPAI	2,421,927
APP660 Supply, Delivery and Installation and Configuration of TSU WIFI Modernization	MISO	6,000,000
GRAND TOTAL		386,004,928



Note 8. Instruction

Budget allocation for Instruction is based on CMO 20, s.2011 which is fifty percent (50%) of the total fund net of SUC-wide common fund. The budget is further broken down equally into four components: Faculty and Staff Development, Curriculum Development, Student Development, and Facilities Development.

Note 9. Faculty and Staff Development

Budget allocation for Faculty and Staff Development will be used for external and in-house trainings and seminars, scholarship grants, educational tour assistance, and other similar activities for the enhancement of the capabilities of the support staff and faculty members.

Budget allocation for supplies and materials, maintenance and other operating expenses will be limited only to the purchase of supplies used for the proper administration of a college or program.

The budget allocation is broken down as follows:

Travelling Expenses (Local)	50201010 00		3,000,000
Travelling Expenses (Foreign)	50201020 00		1,000,000
Training Expenses	50202010 00		100,000
Other Supplies and Materials Expenses	50203990 00		6,075,000
Awards/ Rewards Expenses	50206010 00		1,100,000
Prizes/Awards/Rewards Expenses	50206020 00		600,000
Other Professional Services	50211990 00		42,000,000
Other Maintenance and Operating Expenses	50299990 99		14,604,695
TOTAL			68,479,695

Note 10. Curriculum Development

Budget allocation for Curriculum Development will be used for subscription to journals, books, reviewers, including reproduction of instructional materials and purchase of other instructional equipment, educational tour assistance, industry immersion, seminar workshops related to curriculum review and development, and such other maintenance and operating expenses as may be deemed directly and indirectly related and necessary to accomplish delivery of curricular requirements.

The budget allocation is broken down as follows:

Office Supplies Expenses	50203010 00		5,000,000
Other Supplies and Materials Expenses	50203990 00		9,112,500
Representation Expenses	50299030 00		10,000,000
Membership Dues & Contributions to Organizations	50299060 00		220,000
Other Subscription Expenses	50299070 00		2,000,000



Other Maintenance and Operating Expenses	50299990 99		42,147,195
TOTAL			68,479,695

Note 11. Student Development

Budget allocation to Student Development will be used for external and in-house trainings of student organization leaders, student labor deployment and compensation, ICT equipment, medical and dental services, scholarships, and incentive programs designed to uplift and motivate student achievers, and other similar activities, in furtherance of the goal in support of the welfare of the general student population.

The budget allocation is broken down as follows:

Travelling Expenses (Local)	50201010 00		1,000,000
Travelling Expenses (Foreign)	50201020 00		1,000,000
Other Supplies and Materials Expenses	50203990 00		3,037,500
Awards/ Rewards Expenses	50206010 00		7,000,000
Prizes/Awards/Rewards Expenses	50206020 00		2,500,000
Other General Services	50212990 00		5,500,000
Representation Expenses	50299030 00		10,000,000
Insurance Expense	50215030 00		1,000,000
Other Maintenance and Operating Expenses	50299990 99		37,442,195
TOTAL			68,479,695

Note 12. Facilities Development

Budget allocation to Facilities Development will be used for maintenance, enhancement, and upgrading of school buildings, instructional rooms, audio-visual facilities, laboratories, and information technology and communication system and infrastructure.

This budget will also be used to the purchase of furniture and fixtures, laboratory apparatus, sports instruments, instructional shop tools and equipment, and such other expenses that would contribute to the delivery of effective curricular and extra-curricular services to the general student population.

The budget allocation is broken down as follows:

Other Supplies and Materials Expenses	50203990 00		6,075,000
Water Expenses	50204010 00		2,800,000
Electricity Expenses	50204020 00		6,900,000
R&M - School Buildings	50213040 02		2,000,000
R&M - Other Machinery and Equipment	50213050 99		2,000,000
Other Maintenance and Operating Expenses	50299990 99		48,704,695
TOTAL			68,479,695



Note 13. Research

Budget allocation for Research, the second major function of Tarlac State University, is set at ten percent (10%) of the total fund net of SUC-wide common fund based on CMO 20, s.2011.

Budget allocation for Research will be used for the honoraria and incentives of researchers, lecturers, or research presenters, research assistants. It will also be used to provide office and ICT equipment, facilities, supplies and materials, training and travel assistance, external and in-house research review, research presentation and publication assistance in appropriate university recognized journals, and other research activities or undertaking that is geared towards producing research outputs that would be beneficial for the development of the community or locality where Tarlac State University is located.

The budget allocation is broken down as follows:

Travelling Expenses (Local)	50201010 00	600,000
Training Expenses	50202010 00	500,000
Office Supplies Expenses	50203010 00	2,700,000
Fuel, Oil and Lubricants Expenses	50203090 00	500,000
Other Supplies and Materials Expenses	50203990 00	9,488,715
Electricity Expenses	50204020 00	400,000
Awards/ Rewards Expenses	50206010 00	5,100,000
Prizes/Awards/Rewards Expenses	50206020 00	100,000
Other Professional Services	50211990 00	10,800,000
Other General Services	50212990 00	200,000
R&M - Other Machinery and Equipment	50213050 99	2,000,000
Representation Expenses	50299030 00	5,000,000
Membership Dues & Contributions to Organizations	50299060 00	200,000
Other Subscription Expenses	50299070 00	3,400,000
Other Maintenance and Operating Expenses	50299990 99	13,795,042
TOTAL		54,783,756

Note 14. Extension

Budget allocation for Extension is based on CMO 20, s.2011 which is ten percent (10%) of the total fund net of SUC-wide common fund. As the third major function of Tarlac State University, extension services primarily include the dissemination of the research output for the use and benefit of the community or locality where Tarlac State University is located.

The budget allocation for this function will be used for instructional materials necessary for effective technology transfer of research outputs to the community, skills training in livelihood relative to the research output, honoraria of trainers undertaking the technology transfer of research outputs to the community, travel, training and seminar of extension services personnel, and trainers' industry immersion program.



Other expenses incurred in undertaking the third function of extension services which includes alternative learning system (outreach program), skills training and development in consortium with local government units involving quality education and human capacity development, food security, good health and nutrition, promotion of language, arts, history and culture, technology promotion and advancement, and economic growth and enterprise development are likewise included in this budget allocation.

The budget allocation is broken down as follows:

Travelling Expenses (Local)	50201010 00		200,000
Office Supplies Expenses	50203010 00		700,000
Other Supplies and Materials Expenses	50203990 00		23,284,190
Electricity Expenses	50204020 00		1,207,905
Awards/ Rewards Expenses	50206010 00		100,000
Prizes/Awards/Rewards Expenses	50206020 00		100,000
Other Professional Services	50211990 00		5,500,000
Other General Services	50212990 00		1,900,000
Representation Expenses	50299030 00		5,000,000
Membership Dues & Contributions to Organizations	50299060 00		200,000
Other Maintenance and Operating Expenses	50299990 99		16,591,661
TOTAL			54,783,756

Note 15. Production

In view of the corporatization initiatives for all SUCs to render themselves reliant and sustainable, Tarlac State University earmarked a fixed ten percent (10%) budget allocation of the total fund net of SUC-wide common fund to ensure effective delivery of programs involving the establishment of a project or income generating activity, or for investment outlay in the form of commercial facilities and undertakings that would generate additional revenues for the university.

The budget allocation for Production will be partly used to attain the vision of becoming a premier University in the Pacific Region by establishing a reputation for offering superior higher educational services and programs through the development, implementation and sustainability of systems and procedures in the University in accordance with the local, national, and international standards and requirements set and prescribed by various accrediting and certifying organizations and regulatory agencies. This is assured by setting out quality indicators brought by careful planning, continuous accreditation of programs, audit of process of standards and quality management system.

The budget allocation is broken down as follows:

Travelling Expenses (Local)	50201010 00		200,000
Office Supplies Expenses	50203010 00		3,500,000
Other Supplies and Materials Expenses	50203990 00		8,500,000
Electricity Expenses	50204020 00		9,992,095



Other Professional Services	50211990 00		4,400,000
Other General Services	50212990 00		800,000
R&M - Other Machinery and Equipment	50213050 99		100,000
Insurance Expense	50215030 00		600,000
Membership Dues & Contributions to Organizations	50299060 00		300,000
Other Subscription Expenses	50299070 00		17,700,000
Other Maintenance and Operating Expenses	50299990 99		8,691,661
TOTAL			54,783,756

Note 16. Administration

Budget allocation for Administration will be used for non-teaching staff development trainings and seminars, travel expenses, office supplies and materials, and such other maintenance and operating expenses necessary for the effective and efficient delivery of general administrative support services as contribution to the attainment of the vision, mission, goals, and objectives of Tarlac State University.

The budget allocation is broken down as follows:

Travelling Expenses (Local)	50201010 00		1,000,000
Travelling Expenses (Foreign)	50201020 00		5,000,000
Training Expenses	50202010 00		1,000,000
Office Supplies Expenses	50203010 00		50,000
Fuel, Oil and Lubricants Expenses	50203090 00		4,500,000
Other Supplies and Materials Expenses	50203990 00		8,427,095
Water Expenses	50204010 00		1,100,000
Landline	50205020 02		1,300,000
Internet Subscription	50205030 00		7,315,000
Awards/ Rewards Expenses	50206010 00		1,000,000
Prizes/Awards/Rewards Expenses	50206020 00		1,000,000
Auditing Services	50211020 00		100,000
Consultancy Services	50211030 00		300,000
Other Professional Services	50211990 00		800,000
Security Services	50212030 00		5,000,000
Other General Services	50212990 00		3,991,661
R&M - School Buildings	50213040 02		2,000,000
R&M - Other Machinery and Equipment	50213050 99		100,000
R&M - Motor Vehicle	50213060 01		2,500,000
Fidelity Bond Premiums	50215020 00		50,000
Advertising Expense	50299010 00		100,000
Insurance Expense	50215030 00		4,100,000
Rents - Motor Vehicles	50299050 03		400,000



Membership Dues & Contributions to Organizations	50299060 00		50,000
Other Subscription Expenses	50299070 00		3,600,000
TOTAL			54,783,756

Note 17. Mandatory Reserve

Budget allocation for Mandatory Reserve is based on CMO 20, s.2011 which is ten percent (10%) total fund net of SUC-wide common fund. This provision is made in response to emergency circumstances beyond the control of Tarlac State University and its administrators which may adversely affect the institution and its operations.

The budget allocation is broken down as follows:

Other Supplies and Materials Expenses	50203990 00		13,783,756
Electricity Expenses	50204020 00		10,000,000
Consultancy Services	50211030 00		15,000,000
Other Professional Services	50211990 00		5,000,000
Other General Services	50212990 00		5,000,000
Representation Expenses	50299030 00		3,000,000
Other Maintenance and Operating Expenses	50299990 99		3,000,000
TOTAL			54,783,756