USE/CHARGING OF INCOME

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1.0 Republic Act No. 7845, otherwise known as the General Appropriations Act (GAA) for 1995 allows State Universities and Colleges (SUCs) to augment their current year's allotment with collections to date from fees and charges, other than trust receipts and those accruing to revolving funds, actually remitted to the National Treasury, which can be availed of through submission of special budgets on a quarterly basis corresponding to amounts actually collected and remitted at the end of each quarter, but provided that the last special budgets for the purpose shall be submitted not later than 30 November 1995.

2.0 In the use/charging of income, the following conditions shall be satisfied:

2.1

Quarterly reports on use of income shall be submitted to this Department and failure to comply with same shall serve as basis for non-release in subsequent quarters;

2.2

Fifty percent (50%) of the income released shall be used to augment current years' appropriations for Maintenance and Other Operating Expenses (MOOE) and Capital Outlays (CO);

2.3

Fifty percent (50%) of said income shall be used for teacher-student welfare which shall refer to the following, as discussed with the Philippine Association of State Universities and Colleges (PASUC):

2.3.1 Faculty and Staff Development Fund augmentation;

2.3.2 Allowances and/or wages per hour for student services as contemplated under Special Provision 5, Applicable for All SUCs, 1995 GAA, and for assistance in students affair, library, canteen, dormitory and other related areas;

2.3.3 Financial assistance to teachers and students, which may or may not be repaid, for such projects, activities and purposes as may be determined by the SUC Governing Boards.

2.3.4 Upgrading of book holdings, facilities and services of the library;

2.3.5 Improvement of learning environment;

2.3.6 Awards and incentives for outstanding teacher performance, publications and research;

2.3.7 Awards and incentives for high academic achievement, including those for top board passers;

2.3.8 Health care incentives;

2.3.9 Scholarships, including stipends and book allowances

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2.4

In the case of Related Learning Experience (RLE) fees and charges, the proceeds thereof shall be used exclusively for RLE programs, projects, activities and purposes.

3.0 It is to be understood that augmentation implies the existence of an item, projects activity or purpose with an appropriation which upon implementation or subsequent evaluation of needed resources is determined to be deficient. In no case, therefore, shall a non-existent item, project activity, purpose or object of expenditure be funded by augmentation.

4.0 The income to be released pursuant to this Circular shall be chargeable against the General Fund Adjustments-Unprogrammed Fund (Purpose A.2), the 1995 GAA.

5.0 The breakdown by SUC of the P845 million appropriation under the 1995 GAA which may be released for the purpose is indicated in the Appendix[*] hereof.

6.0 The special budgets on the use/charging of income shall be submitted to the concerned Regional Offices (or the Regional Coordination Service in the case of SUCs in the National Capital Region, inclusive of the Mindanao State University System). Such special budgets shall indicate by program/project/activity and by object of expenditure the intended application of the income requested to be released.

Please be guided accordingly.

Adopted: 15 Aug. 1995

(SGD.) SALVADOR M. ENRIQUEZ, JR.
Secretary

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[*] See Appendix 1, NAR Vol. 6 No. 4, pages 830 to 835.

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