

CHAPTER 1

CPSC SYSTEM IN PERSPECTIVE

MISSION STATEMENT

Pursuant to Section 3 of R.A. 7923 CPSC shall provide professional, technical and special instruction for special purposes and to promote research and extension services, advanced studies and progressive leadership in agriculture, forestry, engineering, arts and sciences and other relevant studies.

VISION

- A center of excellence in Engineering and Technology, Information Technology, Sciences, Education, Marine Biology and Environmental Science.
- Quality assurance through accreditation.
- Accreditation as indicators of excellence.
- Graduates/ outputs are entrepreneurs and leaders in community development.
- Research center, particularly in marine and terrestrial biodiversity and agriculture.

PHILOSOPHY

The effectiveness of the college lies on its ability to produce quality men and women who will attain advancement in life through the arts, sciences, engineering and technology for the service of God, country and humanity.

MAJOR FUNCTIONS

The college has four major functions, namely: instruction, research, extension and production. These are undertaken in the main campus in Balbagon, Mambajao, Camiguin and Tangaro, Catarman, Camiguin campus.

ACADEMIC PROGRAMS

The vertically articulated programs are carried out by the following units: Institute of Arts and Sciences, Institute of Engineering, Institute of Nursing, Institute of Technology, Institute of Computer Studies, Institute of Education, and Institute of Agriculture.

Graduate Studies

- a. Master of Arts in Education
- b. Master in Public Administration

Institute of Arts and Sciences

- a. Bachelor of Arts in Business Management
- b. Bachelor of Arts in Public Administration
- c. Bachelor of Arts in English
- d. Bachelor of Science in Eco-Tourism

Institute of Engineering

- a. Bachelor of Science in Electronics and Communication Engineering
- b. Bachelor of Science in Electrical Engineering

Institute of Nursing

Bachelor of Science in Nursing

Institute of Technology

- a. Two-Year Certificate of Technology with majors in
 - Automotive

- Construction
- Electrical
- Electronics
- b. Bachelor of Technology (Ladderized Curriculum) with majors in
 - Automotive
 - Construction
 - Electrical
 - Electronics

Institute of Computer Studies

- a. Bachelor of Science in Computer Science
- b. Bachelor of Science in Information Technology

Institute of Education

- a. Bachelor of Science in Secondary Education
 - Major in General Science
 - Major in Biology
 - Major in Technology and Livelihood Education
 - Major in English
- b. Bachelor in Elementary Education
- c. Complete Secondary Laboratory School

Institute of Agriculture

- a. Bachelor of Science in Agriculture
 - Major in Crop Science
 - Major in Animal Science
 - Major in Agro-Forestry

COLLEGE GOVERNANCE

Pursuant to Republic Act No. 8292, otherwise known as “Higher Education Modernization Act of 1997”, the governance as well as policy-making powers of the Camiguin Polytechnic State College, are vested on the Board of Trustees.

Composition of the Board

The Board of Trustees is composed of the following:

- I. Chairperson of the Commission on Higher Education (CHED), Chairman
- II. President of CPSC, Vice Chairman
- III. Chairmen of the Congressional Committees on Education and Culture,
Member
- IV. Regional Director, National Economic and Development Authority (NEDA)
Region X, Member
- V. Regional Director of Department of Science and Technology (DOST) Region X,
Member
- VI. President of CPSC Faculty Association, Member
- VII. President of CPSC Alumni Association, Member
- VIII. President of CPSC Student Association, Member
- IX. Two prominent citizens who have distinguished themselves in their
professions or fields of specialization

The Powers and Duties of the CPSC Governing Board

Pursuant to Section 4 RA 8292, the governing board shall have the following specific powers and duties in addition to its general powers of administration and the exercise of all

the powers granted to the board of directors of a corporation under Section 36 of Batas Pambansa Blg. 68, otherwise known as the Corporation Code of the Philippines.

1. To enact rules and regulations not contrary to law as may be necessary to carry out the purposes and functions of the university or college;
2. To receive and appropriate all sums as may be provided, for the support of the university or college in the manner it may determine, in its discretion, to carry put the purposes and functions of the college;
3. To receive in trust legacies, gifts and donations of real and personal properties of all kinds, to administer and dispose the same when necessary for the benefit of the university or college, subject to limitation, direction and instructions of the donors, if any. Such donations shall be exempt from all taxes and shall be considered as deductible items from the income tax of the donor. Provided, however, that the rights, privileges and exemptions extended by this Act shall likewise be extended to non-stock, non-profit private universities and colleges. Provided finally, that the same privileges shall also be extended to city colleges and universities with the approval of the local government unit concerned and in coordination with the CHED;
4. To fix the tuition fees and other necessary school charges, such as but limited to matriculation fees, graduation fees and laboratory fees, as their respective boards may deem proper to impose after due consultations with the involved sectors;
5. To adopt and implement a socialized scheme of tuition and school fees for greater access to poor but deserving students;
6. To authorized the construction or repair of its buildings, machineries, equipment and other facilities and the purchase and acquisition of real and personal properties including necessary supplies, materials and equipment. Purchases and other

transactions entered into by the college through the Board of Trustees shall be exempt from all taxes and duties;

7. To appoint , upon the recommendation of the president of university or college, vice-president, deans, directors, department heads, faculty members and other officials and employees;
8. To fix and adjust salaries of faculty members and administrative officials and employees subject to the provisions of the revised compensation and classification system and other pertinent budget and compensation laws governing hours of service, and such other duties and conditions as it may deem proper; to grant them, at its discretion leaves of absence under such regulations as it may promulgate any provisions of existing law to the contrary notwithstanding, and remove them for cause in accordance with the requirements of due process of law;
9. To approve the curricula, institutional programs and rules of discipline drawn by the administrative and academic councils as hereinafter provided;
10. To set policies on admission and graduation of students;
11. To award honorary degrees upon persons in recognition of their outstanding contribution in the field of education, public service, arts, science and technology or in any field of specialization within academic competence of the college and to authorize the award of certificates of completion on non-degree and non-traditional courses;
12. To absorb non-chartered tertiary institutions within the respective provinces in coordination with the CHED and in consultation with the Department of Budget and Management, and to offer there needed programs or courses, to promote and carry out equal access educational opportunities mandated by the Constitution;

13. To establish research and extension centers of the state universities and colleges where such will promote the development of the latter;
14. To establish chairs in the college and to provide fellowships for qualified faculty members and scholarships to deserving students;
15. To delegate any of the powers and duties provided for hereinabove to the president and/or other officials of the college as it may deem appropriate so as to expedite the administration of the affairs of the college;
16. To authorize an external management audit of the institution to be financed by the CHED and to institute reforms, including academic and structural changes, on the basis of the audit results and recommendations;
17. To collaborate with other governing boards of state universities and colleges within the province or the region, under the supervision of the CHED and consultation with the Department of Budget and Management, the restructuring of said colleges and universities to become more efficient, relevant, productive and competitive;
18. To enter into joint ventures with business and industry for the profitable development and management of the economic assets of the college or institution, the proceeds from which to be used for the development and strengthening of the college;
19. To develop consortia and other forms of linkages with local government units, institutions, and agencies , both public or private, local and foreign, in furtherance of the purposes and objectives of the institution;
20. To develop academic arrangements for institution capability building with appropriate institutions and agencies, public or private, local or foreign and to appoint experts/specialists as consultants or visiting or exchange professors, scholars, researchers, as the case may be;

21. To set up the adoption of modern and innovative modes of transmitting knowledge such as the use of information technology, the dual system, open learning, community laboratory, etc. for the promotion of greater access to higher education;
22. To establish policy guidelines and procedures for participative decision-making and transparency within the institution;
23. To privatize, where most advantageous to the institution, management and non-academic services such as health, food, building or grounds or property maintenance and similar such other activities; and
24. To extend the term of the president of the college beyond the age of retirement but not later than the age of seventy (70), whose performance has been unanimously rated as outstanding and upon unanimous recommendation by the search committee for the president of the institution concerned.

THE COLLEGE MANAGEMENT STRUCTURE

The President

The administration of the college shall be vested in the president of the college who shall render full time service. He shall be appointed by the Board of Trustees, upon the recommendation of a duly constituted search committee. He shall have a term of four (4) years and shall be eligible for reappointment for another term. Provided, that this provision shall not adversely affect the terms of the incumbents.

The president shall be assisted by one (1) vice-president who shall be designated by the Board of Trustees upon the former's recommendation.

In case of vacancy by reason of death, resignation, removal for cause or incapacity of the president to perform the functions of his office, the Board shall have the authority to designate an officer-in-charge pending the appointment of a new president.

In case of vacancy in the office of the president as mentioned in the immediately preceding paragraph, his successor shall hold office for the unexpired term.

Administrative Council

There shall be an administrative council consisting of the President of the college as Chairman, the vice-president, deans, directors and other officials of equal rank as members.

The following are the duties of the Administrative Council:

- a. To propose policies governing the administration, management and development planning of the college subject to the approval of the Board of Trustees;
- b. To propose new programs and/or projects subject to the approval of the Board of Trustees and/or authorities concerned; and
- c. To implement policies, programs and projects approved by the Board of Trustees, and those issued by the President of the Philippines and other Offices in the Executive Branch of the government as well as from the Constitutional Commissions when applicable to the college.

Academic Council

There shall be an academic council with the President of the college as Chairman, Deans, Heads of Departments and all members of the instructional staff with the rank of not lower than assistant professor as members.

The academic council shall have the following duties:

- a. To draft and formulate the college curricula and rules of discipline subject to approval by the Board of Trustees;

- b. To fix the requirements for admission to the college, for graduation, and for conferment to titles and degrees, subject to approval by the Board of Trustees;
- c. To recommend for confirmation of the Board of Trustees candidates for graduation;
- d. To propose student for special citation or awards in meritorious cases for approval by the Board of Trustees; and
- e. To create an impartial committee from among itself to exercise disciplinary power over the students within the limits prescribed by the rules of discipline approved by the Board of Trustees.

The Management Staff and Administrators

Management of the College rests upon the College President through the line and staff officials as reflected in the organizational chart prescribed in Figure 1.

The Vice-President. Section 5-d and 10 of the College Charter implies that CPSC shall have one Vice President who is career person possessing civil service eligibility appropriate to the position. He is to be designated by the Board of Trustees upon the recommendation of the College President, and then approved by the Civil Service Commission.

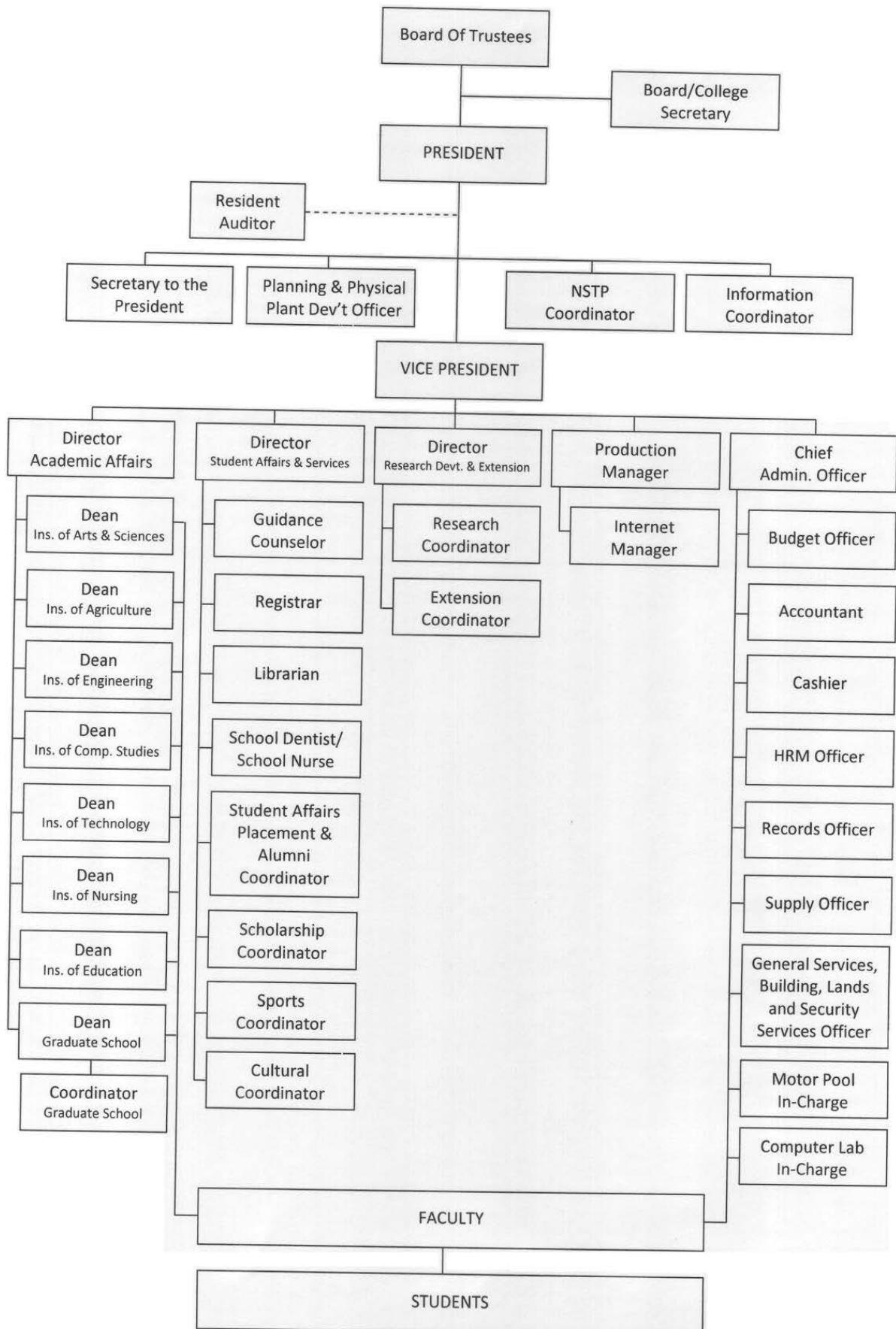
The Vice-President reviews all transactions before they are brought to the office of the President for approval.

Line Officers. Other line officers are faculty members designated to perform administrative functions. They are the following:

1. Dean, Institute of Nursing
2. Dean, Institute of Education

3. Dean, Institute of Engineering
4. Dean, Institute of Arts and Sciences
5. Dean, Institute of Computer Studies
6. Dean, Institute of Agriculture
7. Dean, Institute of Technology
8. Principal, Secondary Laboratory School

Figure 1
ORGANIZATIONAL CHART



Its legislative function is performed by the Board of Trustees chaired by the Chairman of the Commission on Higher Education. The Board of Trustees is the supreme legislative body with subordinate bodies represented by the Administrative and Academic Councils. This is so because while the Board of Trustees has the sole authority of legislating, legislative initiative usually emanates from any of the College Councils. This contention is supported by Section 3 of the College Charter which provides in part "... The Council shall have the responsibility of drafting and formulating the college curricula and rules of discipline, subject to the approval of the Board of Trustees..."

The executive function rests upon the College President. He serves in capacity of a corporate manager answerable to the Board of Trustees. He is accountable to the people. Section 2 of RA 6713, an Act Establishing a Code of Conduct and Ethical Standards for Public Officials and Employees declares in part: "Public officials and employees shall discharge its duties with utmost responsibility, integrity, competence, and loyalty, act with patriotism and justice, lead modest lives, and uphold public interest over personal interest."

RELATIONS WITH CONSTITUTIONAL BODIES AND EXECUTIVE DEPARTMENTS

Being a government entity, CPSC observes the Civil Service Commission's rules and regulations and of the Commission on Audit.

Section 2 (1) Article IX-B of the Philippine Constitution provides that "The Civil Service embraces all branches, subdivisions, instrumentalities and agencies of the Government including government-owned or controlled corporations with original charters."

Section 2 (1) article IX-D mentions specifically that "autonomous state college and universities are within the auditorial power authority of the Commission on Audit. Further, Section 3 thereof, provides that "No law shall be passed exempting any entity of the

government or its subsidiary in any guise whatever, or any investment of public funds, from the jurisdiction of the Commission on Audit.”

INTERNAL CONTROL SYSTEM

The phrase Internal Control System (ICS) suggests that it permeate the whole organization. Its aims are to ensure efficiency, economy, effectiveness, honesty and transparency in the operations of the College.

With the policy enunciated in P.D. 1445 otherwise known as the Auditing Code of the Philippines and R.A. No. 6713, An Act Establishing a Code of Conduct and Ethical Standards for Public Officials and Employees, the President remains responsible for all the transactions conducted in the college. He is likewise ultimately accountable to the Board of Trustees and the general public. However, these responsibility and accountability are shared down the levels through the chain of command to the frontline units. Internal control should permeate the entire structure with each official in the organization asserting his authority and assuming the corresponding accountability and responsibility appropriate to his level in every transaction.

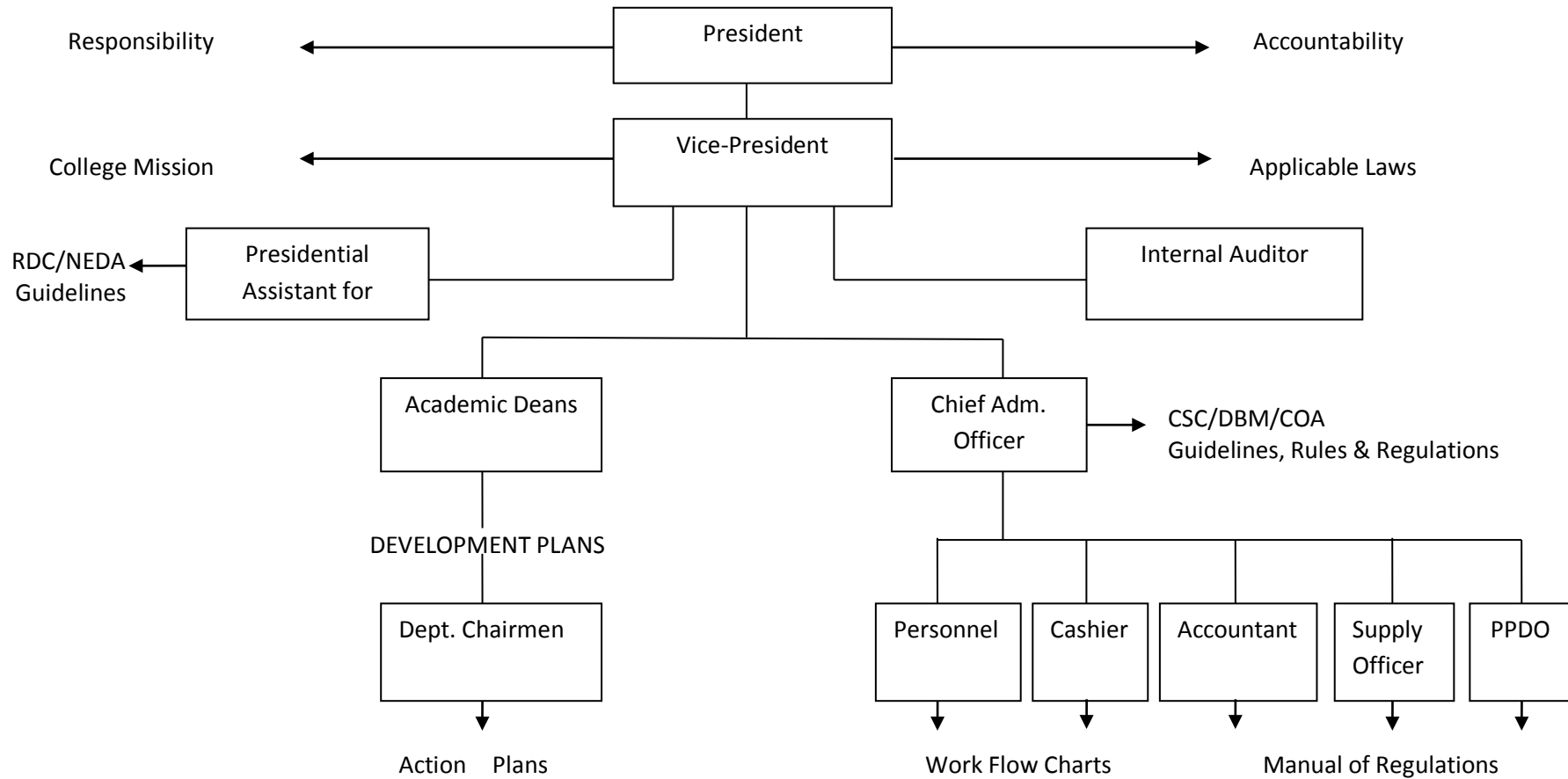
Since transactions generally start from the frontline units, the first level of control is situated thereat. Officials at this level are guided by approved plans, work flow charts and manual of regulations to guide their actuations. The second level of control is situated with the middle-level managers who review the works of the frontline officers against approved plans and existing CSC/DBM/COA guidelines, rules and regulations. The final control is with the Vice-President who is assisted by the Presidential Assistant for Planning for non-cash transactions and the internal Control Officer for cash transactions. At this level, the transaction is reviewed from the viewpoint of the college mission, BOT, policies and applicable laws. Hopefully, when the transaction reaches the desk of the College President,

everything must be in order for his final decision. It follows that any transaction that shortcuts of this procedure remains the sole responsibility of those who do the short cut. Any adverse observation on any transaction must be indicated either on the face of the document or through a memorandum for the guidance of higher authority and for purposes of Section 106 of PD 1445.

Figure 2

WORK FLOW CHART

CONCEPT OF INTERNAL CONTROL SYSTEM



Financial Control. Financial control of transactions starts from the frontline units and graduates to different levels of controls through the processes of reviews using the action plans, and various rules and regulations of different government concerned agencies. Figure 3 presents the financial control path from the initial step up to the completion point.

Monitoring of Audit Observation. The COA Resident Auditor, after his post audit, prepares Notice of Suspensions and Disallowances on any deficiencies found. The notice is transmitted to the College President for immediate compliance and settlement. The Internal Control Officer monitors the compliance of the documents and is forwarded to the COA Auditor. Figure 4 presents the flow chart on the compliance of the audit observation.

Figure 3

**WORK FLOW CHART
FINANCIAL CONTROL**

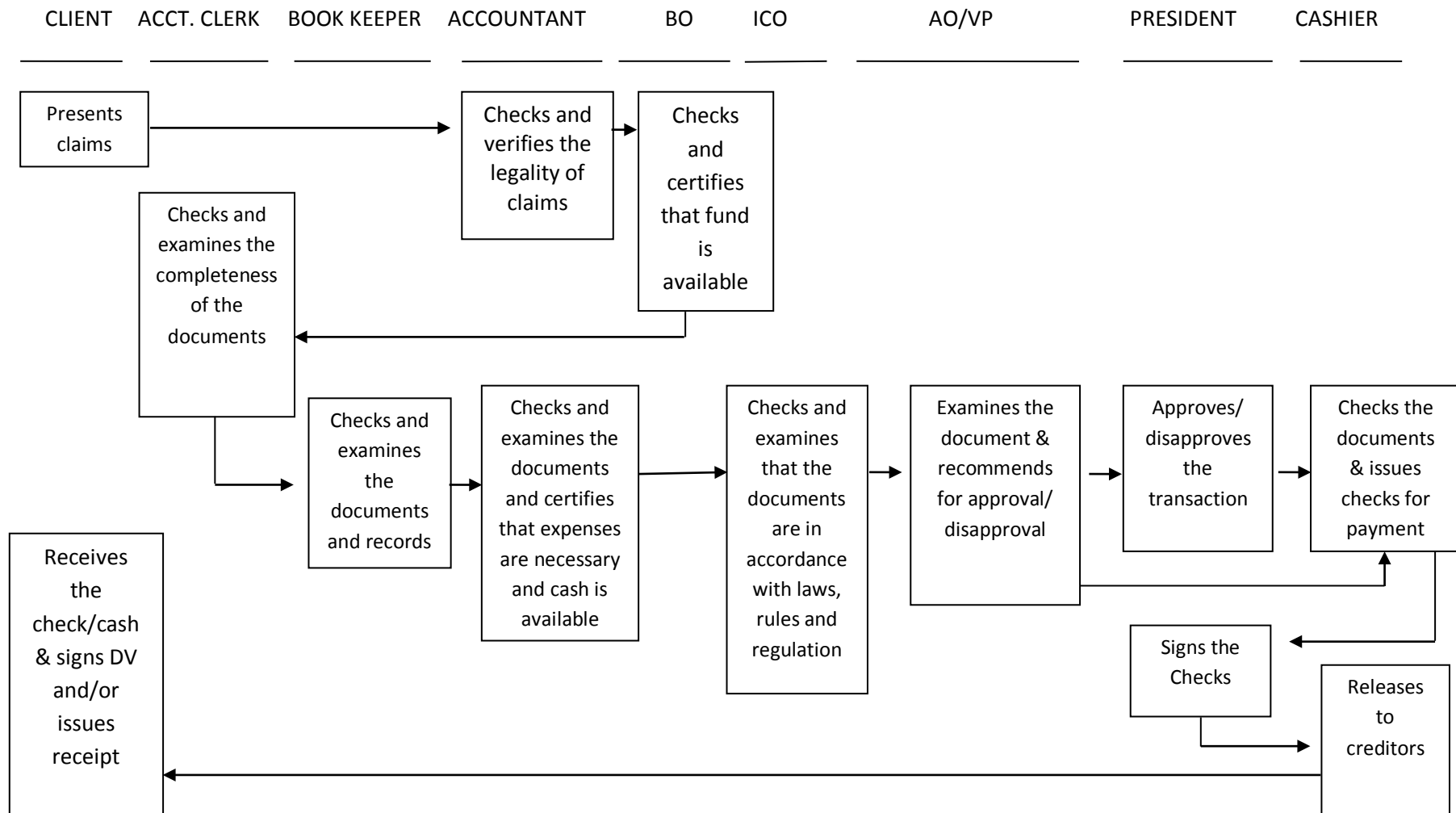
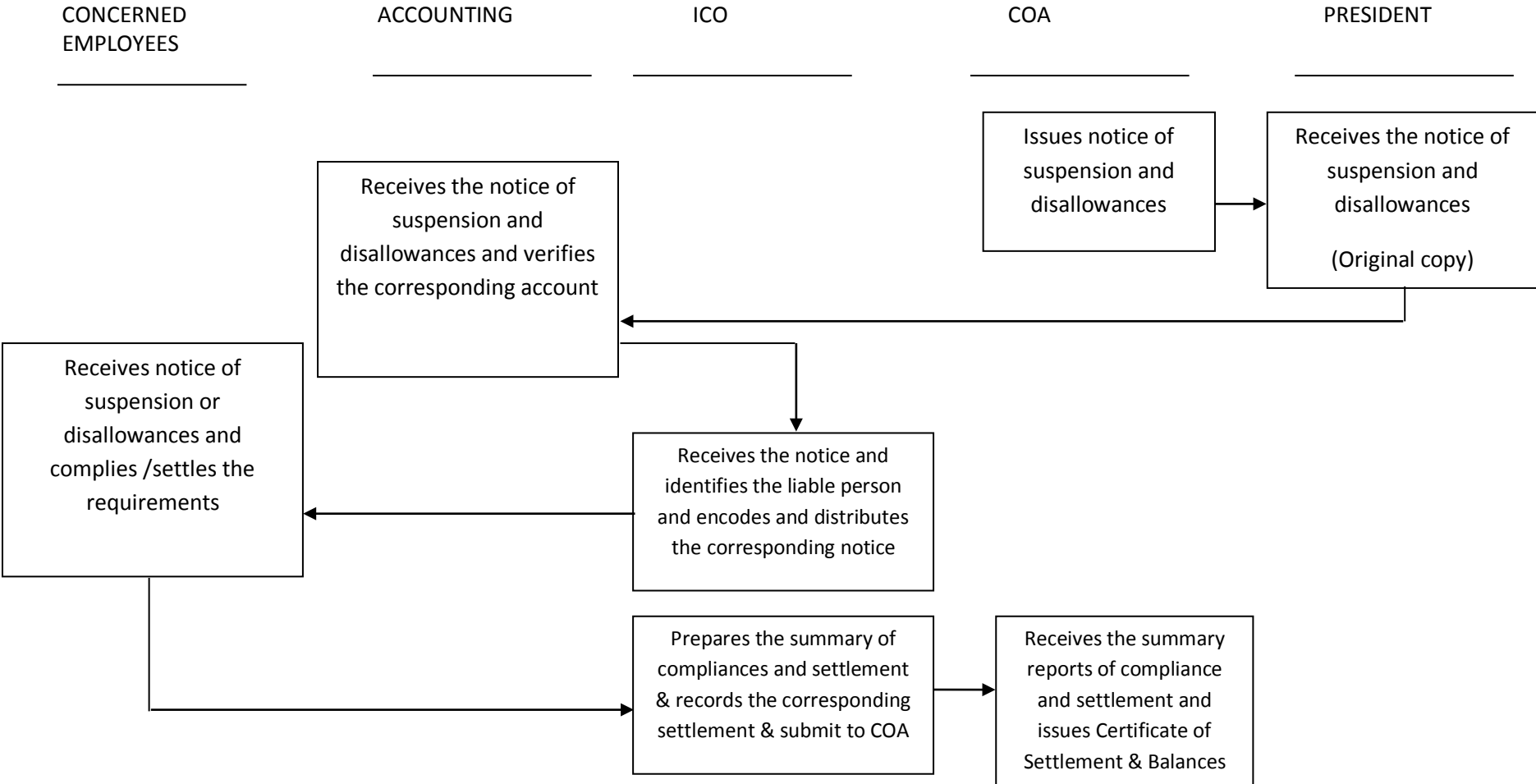


Figure 4

WORK FLOW CHART
MONITORING AND AUDIT OBSERVATION



Chapter 2

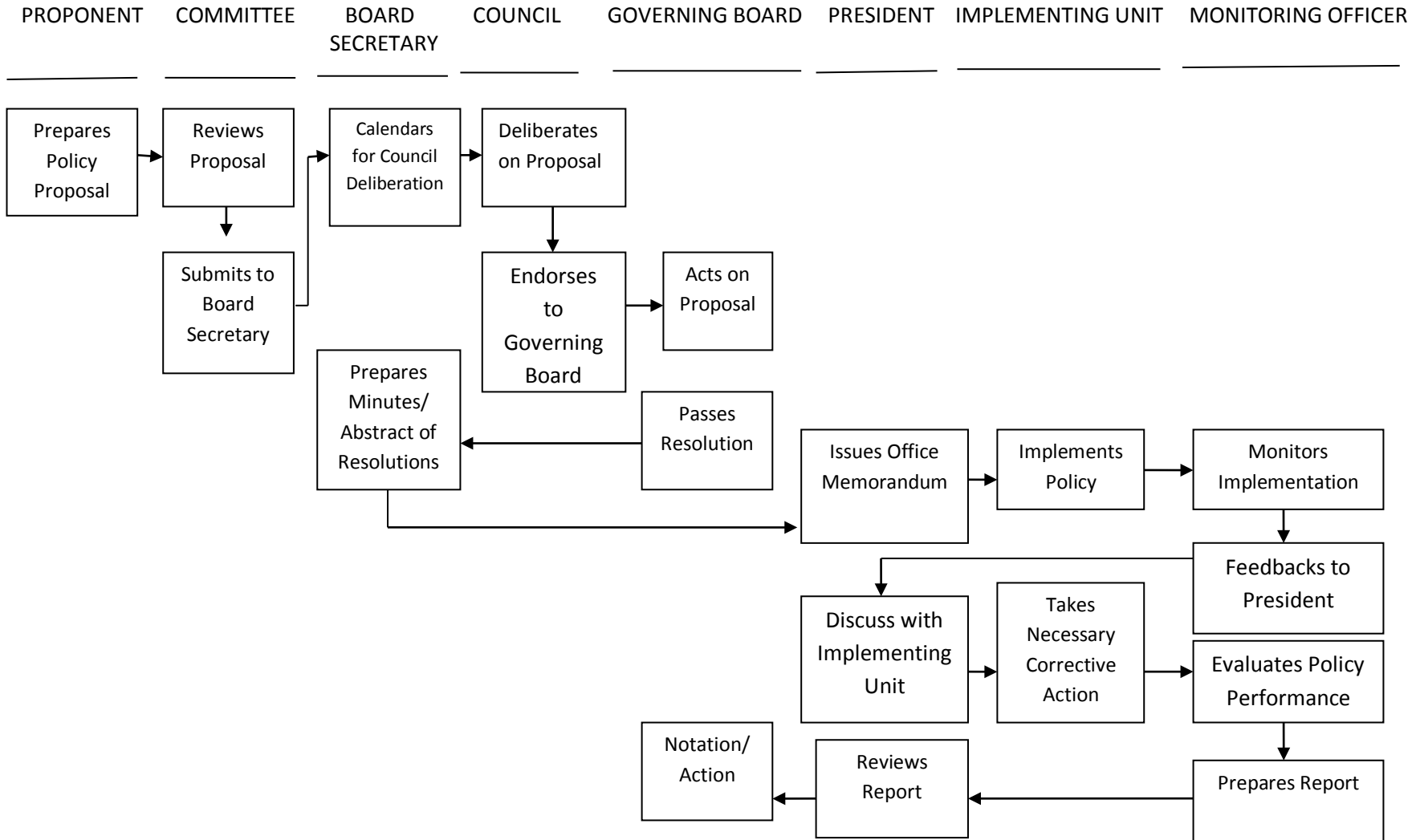
STANDARD OPERATING PROCEDURES

This section shall cover procedures of managing the following resources of the College: personnel, fiscal and property.

1.0 Policy Making and Implementation

A policy originates from a proponent who submits a draft proposal for review to a committee created for the purpose. The committee then forwards the proposal to the Academic/Administrative Council through the Board Secretary. As mandated by R.A. 8292, all policy proposals should first be reviewed and indorsed by the Council to the BOT. After the BOT approves the proposal, the College President issues an office order to the implementing unit concerned. The Monitoring Officer monitors the policy implementation, gives feedback to the College President, evaluates policy performance and prepares report for the President. Figure 5 presents how the flows chart of the policy making and implementation.

Figure 5
WORK FLOW CHART
POLICY MAKING AND IMPLEMENTATION



2.0 The Planning Process

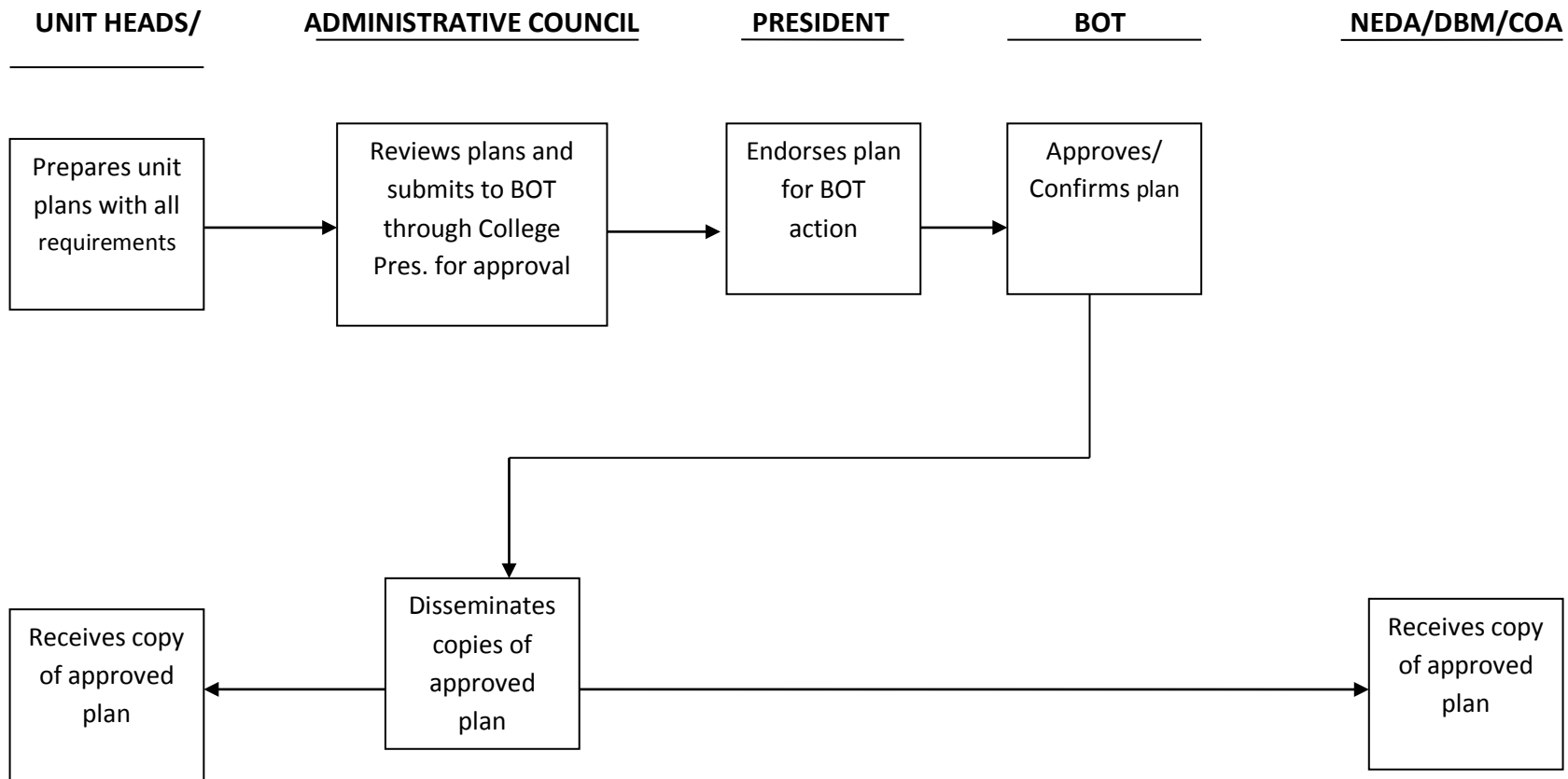
The College substantially follows the Planning, Programming, and Budgeting System where the participation of all directors, deans, division chiefs and unit heads is involved. Together, the officials concerned develop a minimum-term development plan (five years), copies of which, when approved by the Board of Trustees, are submitted to the National Economic Development Authority (NEDA), Department of Budget and Management (DBM), Commission on Audit (COA), and all units of the College. This plan is reviewed and updated by the Joint and Administrative Councils during the annual general assembly.

In accordance with the plan, a five-year investment program is prepared and submitted to the RDC which uses the document as reference in the preparation of the Annual Investment Program (AIP). The AIP is used by RDC and DBM as basis for decision-making in the review of the College's budget proposals.

Figure 6 presents the flow chart of the preparation and review of the College Development Plan.

Figure 6

**WORK FLOW CHART
PREPARATION & REVIEW OF DEVELOPMENT PLANS**



3.0 Personnel Management

3.1 Recruitment and Selection of Personnel

3.1.1 Recruitment and Selection of Non-Teaching Personnel. CPSC adopts Rule II of the Omnibus Rules Implementing Book V of E.O No. 292 in the recruitment and selection of non-teaching employees as provided for in Section 10 of the College Charter which provides “except for the President of the College, all other career employees shall be covered under the Civil Service Law on eligibility for permanent appointment pursuant to Book V of EO No. 292 and its implementing regulations.”

3.1.2 Recruitment and Selection of Faculty and Academic Staff. Pursuant to Rule II OF Omnibus Rules Implementing Book V of EO No. 292, the College Board of Trustees approved under Board Resolution No. 04,s. 1989 the Merit System for Faculty and Staff of Camiguin Polytechnic State College which prescribes the manner of recruiting and selecting faculty members and academic staff of the College and all other personnel actions involving these academic personnel.

3.2 Staff Development. The principal assets of any organization must be its human resources. This is true in the College. These human resources endowment, however, must be optimized by keeping it highly qualified and competent to pursue the College’s mission. In keeping with this requirement the College adopts a continuing faculty and personnel development program which includes the granting of full or partial scholarships to deserving officials and employees. Moreover, attendance in seminars, workshops, and relevant conferences is encouraged.

The flow chart for the selection of faculty members or personnel for scholarship grants is seen in Figure 7.

3.3 Performance Evaluation System. In order to identify strengths and weaknesses of the faculty and non-teaching personnel, as well as to develop individual employees to the fullest of their potential, periodic evaluation of performance on the job shall be conducted. Performance evaluation of non-teaching personnel substantially follows procedures of the New Performance Evaluation System (PES) of the Civil Service Commission as shown in Figure 8.

Figure 7

**WORK FLOW CHART
SELECTION OF FACULTY/PERSONNEL SCHOLAR**

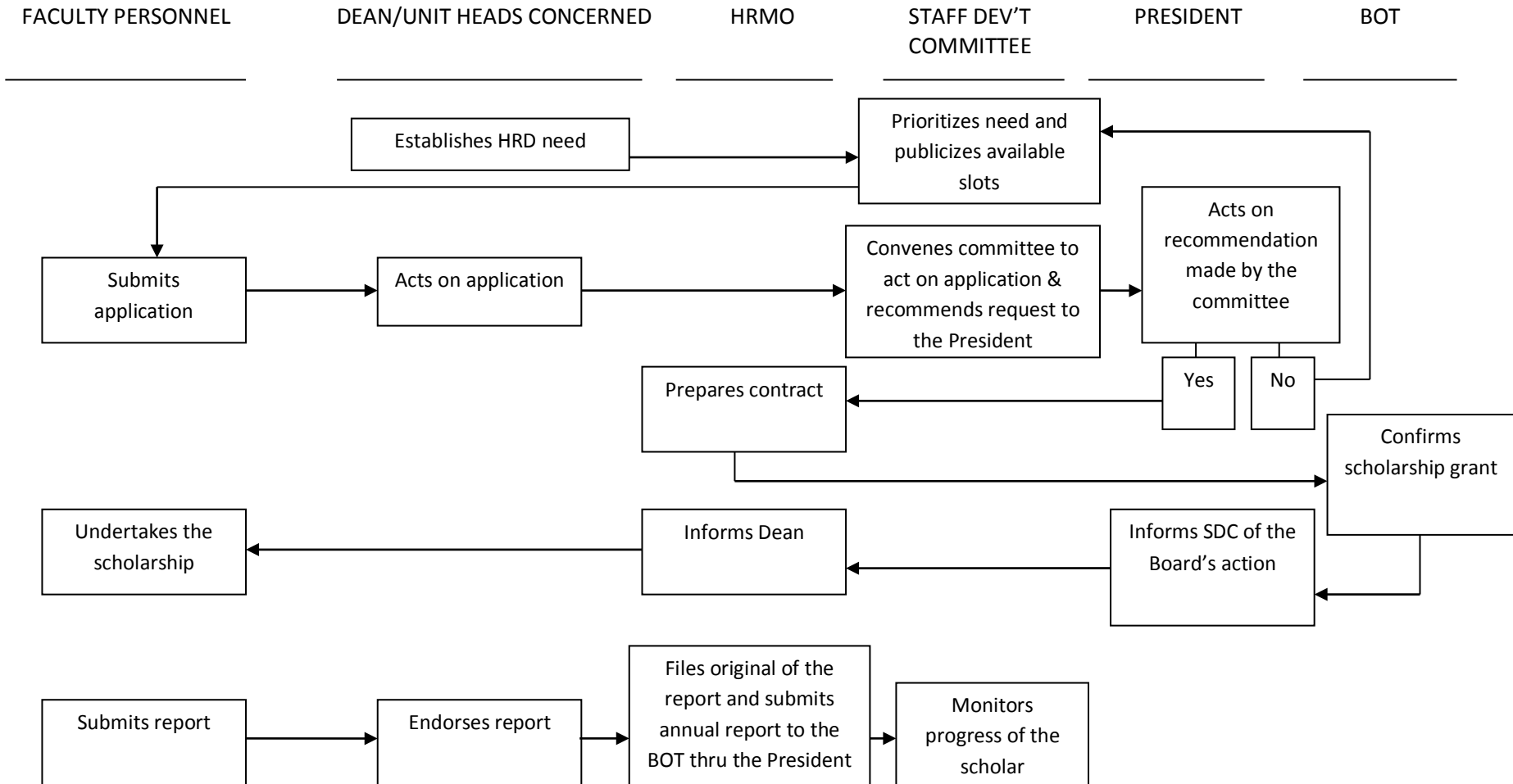
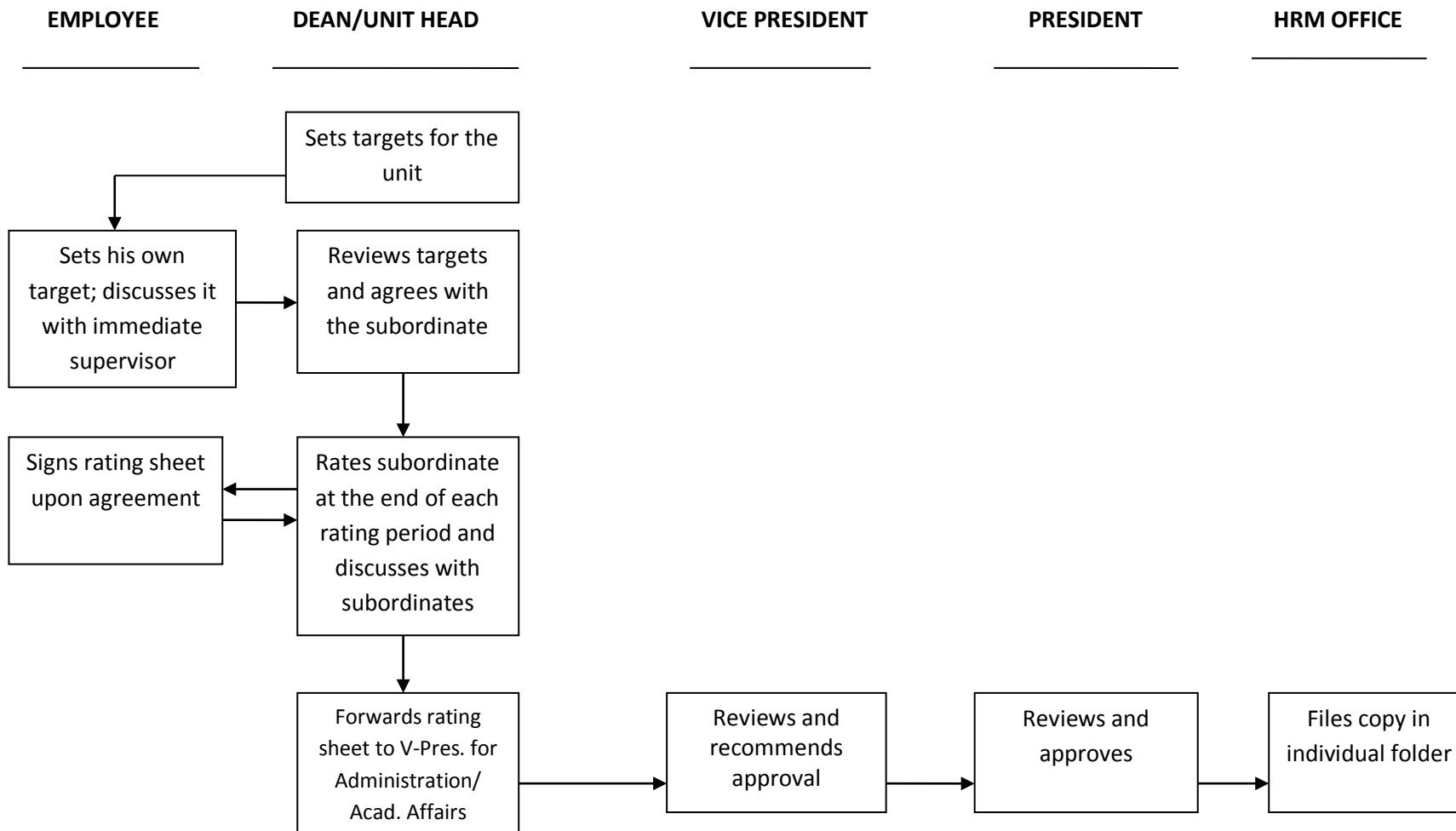


Figure 8

**WORK FLOW CHART
PERFORMANCE EVALUATION PROCEDURE**



3.4 Attendance, Leaves, Resignation, Reinstatement and Retirement

3.4.1 **Attendance.** Each head shall require a daily record of attendance of all officers and employees under his supervision.

3.4.2 **Vacation and Sick Leaves.** Non-teaching personnel, after six (6) months of continuous and satisfactory service, shall be entitled to fifteen (15) days vacation leave and fifteen (15) days sick leave annually which can be accumulated and commuted upon retirement or separation from the service, if not used to offset absences. Teaching personnel are entitled to fourteen (14) days Christmas vacation and seventy (70) days summer vacation. However, they can also earn service credits when they are to render services during summer vacation which can be used to offset absences due to illness only. It should be emphasized that teaching personnel are not entitled to take vacation leaves during regular school days.

3.4.3 **Maternity Leaves.** This is granted to married woman in the government service who have rendered an aggregate of two (2) or more years, who shall, in addition to the vacation and sick leave granted them, be entitled to maternity leave of sixty (60) calendar days.

In the case of those in the teaching profession, maternity benefit can be availed of even if the period of delivery occurs during the long vacation, in which case, both the maternity benefits and the proportional vacation pay shall be received by the teacher concerned.

Maternity leave of those who have rendered one (1) or more but less than two (2) years of service shall be computed in proportion

to the length of service, provided, that those who have served for less than one (1) year shall be entitled to sixty (60) days maternity leave with half pay.

It is understood that enjoyment of maternity leave cannot be deferred but it should be availed of either before or after the actual date of delivery in continuous and uninterrupted manner not exceeding sixty (60) calendar days. (Amended by CSC MC Nos. 41 s. 1998 and 14, s. 1999 (more details about leave of absence could be found in Rule 16 of Omnibus Rules Implementing of Book V EO No. 292.)

3.4.4 **Study Leave.** This is granted to employees who take advance courses in their fields of specialization and is granted in addition to the other leave privileges. An applicant shall be given a maximum period of four (4) semesters and two (2) summers to finish the Masteral Degree and six (6) semesters and four (4) summers for the Doctoral Degree; a recipient of this grant must return to the College after the scholarship period and shall render a return service for two (2) year, provided, that if the grantee cannot render the full return service, he/she shall pay the College the expenses equivalent to the unserved years.

3.4.5 **Special Leave Privileges.** In addition to the vacation, sick, maternity and paternity leave, officials and employees with or without Collective Negotiation Agreement (CNA), except teachers and those covered by special leave laws, are granted the following special leave privileges:

- a) Personal milestone
- b) Parental obligation

- c) Filial obligation
- d) Domestic emergencies
- e) Personal transaction
- f) Calamity, accident, hospitalization leave

Three day limit for a given year shall be strictly observed: an employee can avail of one special privilege leave for three (3) days or a combination of any of the leaves for a maximum of three days in a given year. More details about expanded coverage of special leave privileges are provided in Leave Rule XVI, Sec. 21 of the Omnibus Rules Implementing Book V of EO 292.

- 3.4.6 **Monetization of Leave Credits.** Monetization of fifty percent (50%) of all the accumulated leave credits may be allowed for valid justifiable reasons subject to the discretion of the agency head and the availability of funds. (Provided under CSC MC No. 41 s. 1998)
- 3.4.7 **Five Days Forced/Mandatory Leave.** All officials and employees with 10 days or more vacation leave credits shall be required to go on vacation leave whether continuous or intermittent for a maximum of five (5) working days annually.
- 3.4.8 **Resignation.** No resignation of a faculty and/or personnel shall take effect sooner than sixty (60) days after the same has been submitted to the College President, through channels, unless sooner approved by the President of the College.
- 3.4.9 **Reinstatement.** An employee who has been separated from the service through no fault of his own may be reinstated when conditions warrant.

3.4.10 **Retirement.**

3.4.10.1 There are two modes of retirement:

3.4.10.11 **Compulsory Retirement.** This is automatic and compulsory for those who are members of the GSIS, under the following conditions: a) one has attained the age of 65 years; b) he has rendered fifteen (15) years or more service to the government; and c) the last three (3) years of such service was continuous.

3.4.10.12 **Optional Retirement.** This may be enjoyed by those who have rendered at least 20 years of service to the government and are fully incapacitated to perform their work.

3.4.10.2 There are two types of retirement benefits:

3.4.10.21 **Retirement Annuity Benefit.** This is payable by the GSIS if the retiree meets the age and service requirements. Payment under this scheme is guaranteed for a period of five years and thereafter for as long as the retiree lives. Monthly annuity is computed actuarially.

3.4.10.22 **Retirement Gratuity Benefit.** This is payable by the employer where the retiree shall be entitled to one month salary for every year of service for the first 20 years, one and a half month's salary for each year of service beyond 20 years up to 30 years, two months salary for each year of service over 30 years, based

on the highest salary received. More details about retirement benefits could be found in the primer on GSIS ACT of 2997 (RA8291) pages 11-17.

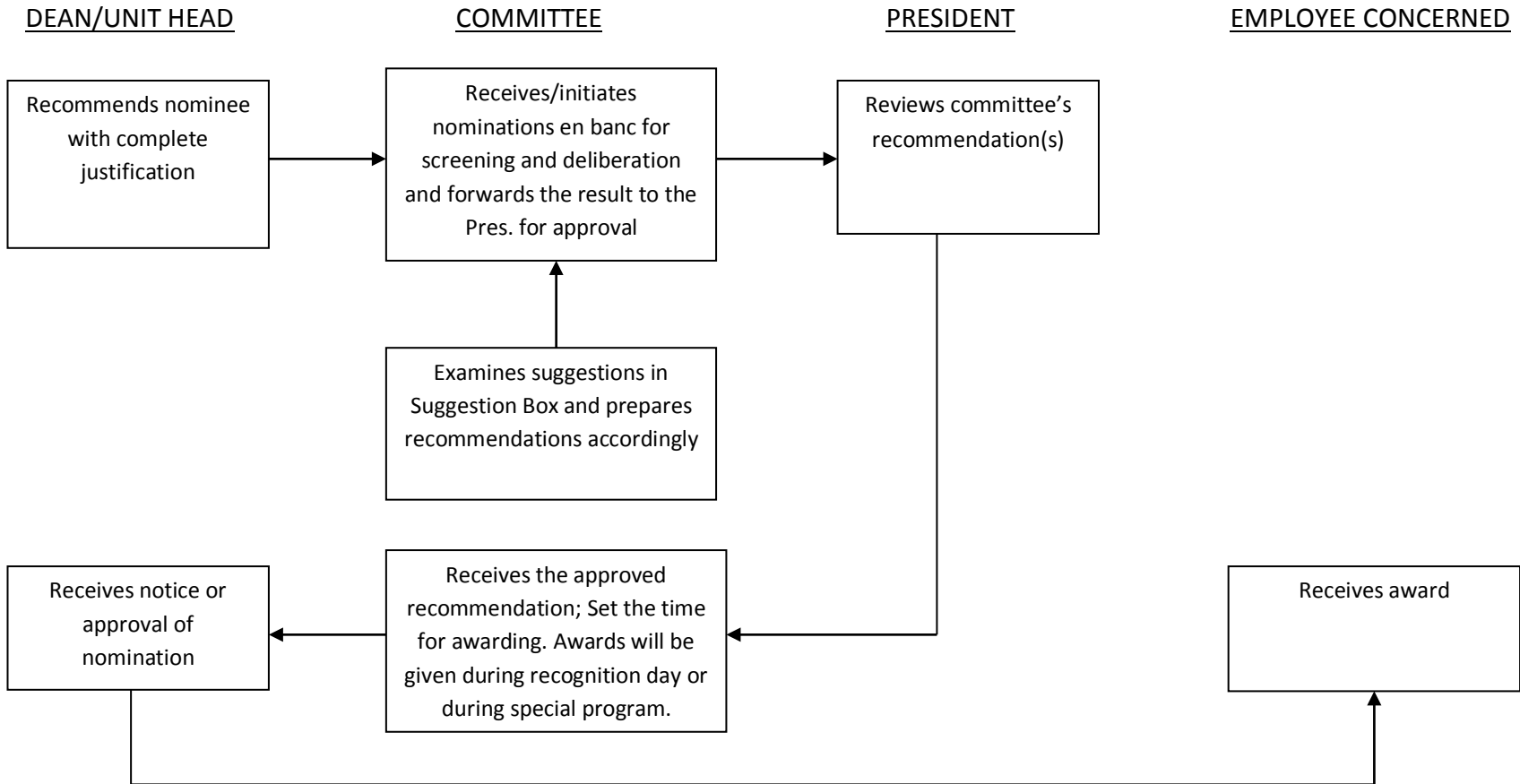
3.5 Programs on Awards and Incentives for Service Excellence (PRAISE). In consonance with Omnibus Rules Implementing Book V of Executive Order 292 Rule X and other pertinent Civil Service laws “to encourage creativity, innovativeness, efficiency, integrity and productivity in the public service, “the College institutionalized the Programs on Awards and Incentives for Service Excellence (PRAISE) which recognizes and rewards: “employees, individually or in groups, for their suggestions, inventions, superior accomplishments and other personnel efforts which contribute to the efficiency, economy or other improvement, improvement operations or for other extraordinary acts or services in the public interest.”

The process flow of the Programs on Awards and Incentives for Service Excellence is presented in Figure 9.

Figure 9

WORK FLOW CHART

**PROGRAMS ON AWARDS AND INCENTIVES FOR SERVICE EXCELLENCE
(PRAISE)**



3.6 Complaints and Grievances. To promote wholesome and desirable relations among employees of the College pursuant to the Omnibus Rules Implementing Book V of Executive Order 292 and other pertinent Civil Laws, a complaint grievance committee was established for common understanding of the terms used in this section, the following definitions are adopted (Omnibus Rules Implementing Book V of EO No. 292)

3.6.1 **Complaint.** This refers to an employee's expressed feelings of dissatisfaction with some aspects of his working conditions, relationships or status which are outside his control.

3.6.2 **Grievance.** This is a complaint in writing which has in the first instance and in the employee's opinion been ignored, overridden, or dropped without due consideration.

Figure 10 shows the work flow chart of the disposition of complaints and grievances.

3.6.3 **Grievance Procedure.** This is the method of determining and finding the best way to remedy the specific causes of the complaint or grievance.

4.0 Communications and Reports

Communication is defined in this context as any mail matters, incoming letters, carbon copies of outgoing letters, telegrams, cables, inter-or-intra-office correspondences, memoranda and other forms of written correspondence. These materials shall be classified as incoming communications, outgoing communications and internal communications.

The work flow charts for incoming, outgoing and internal communications are presented in Figure 11, 12, and 13 respectively.

Figure 10

**WORK FLOW CHART
COMPLAINTS AND GRIEVANCES**

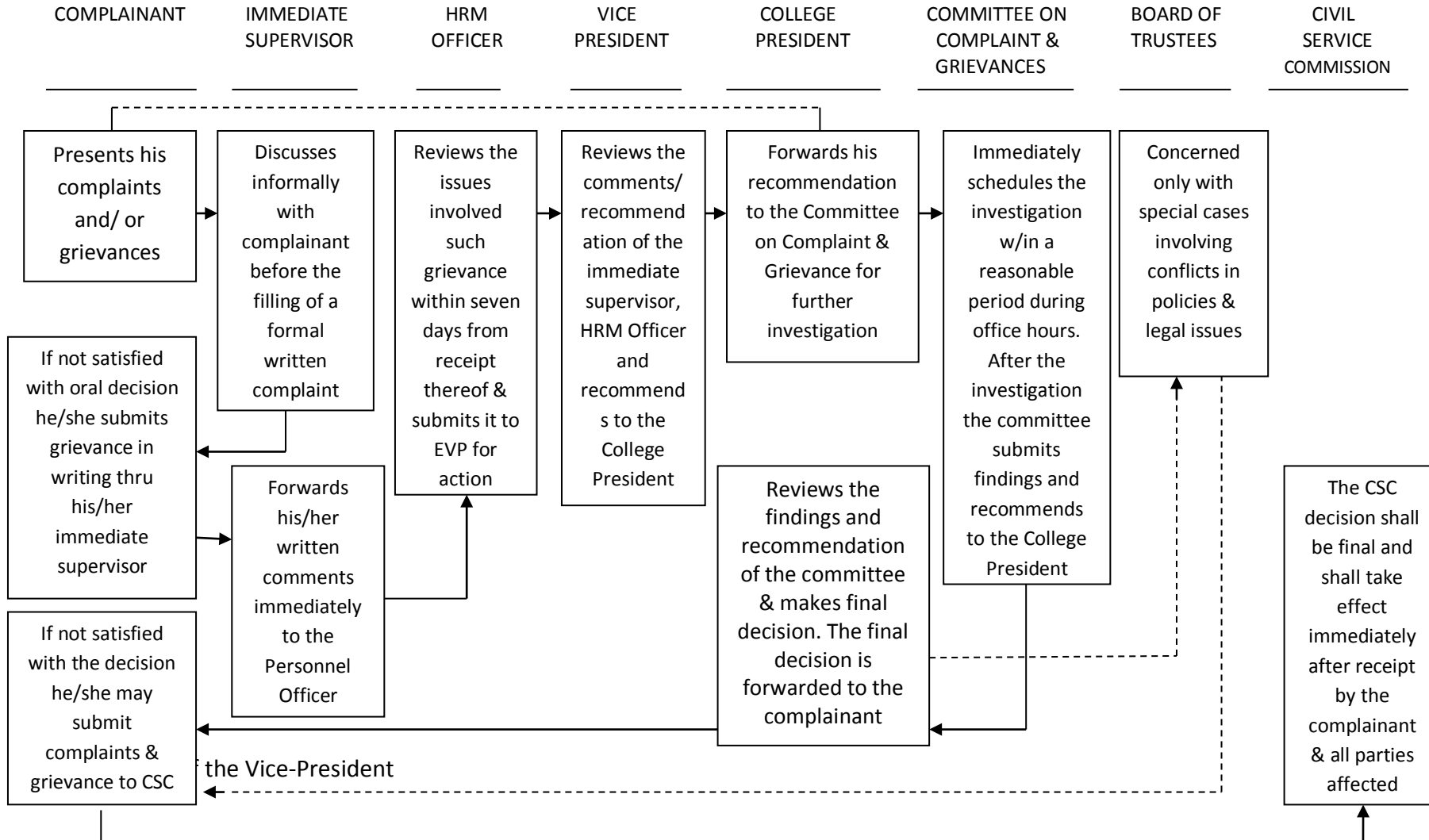


Figure 11

**WORK FLOW CHART
INCOMING COMMUNICATIONS**

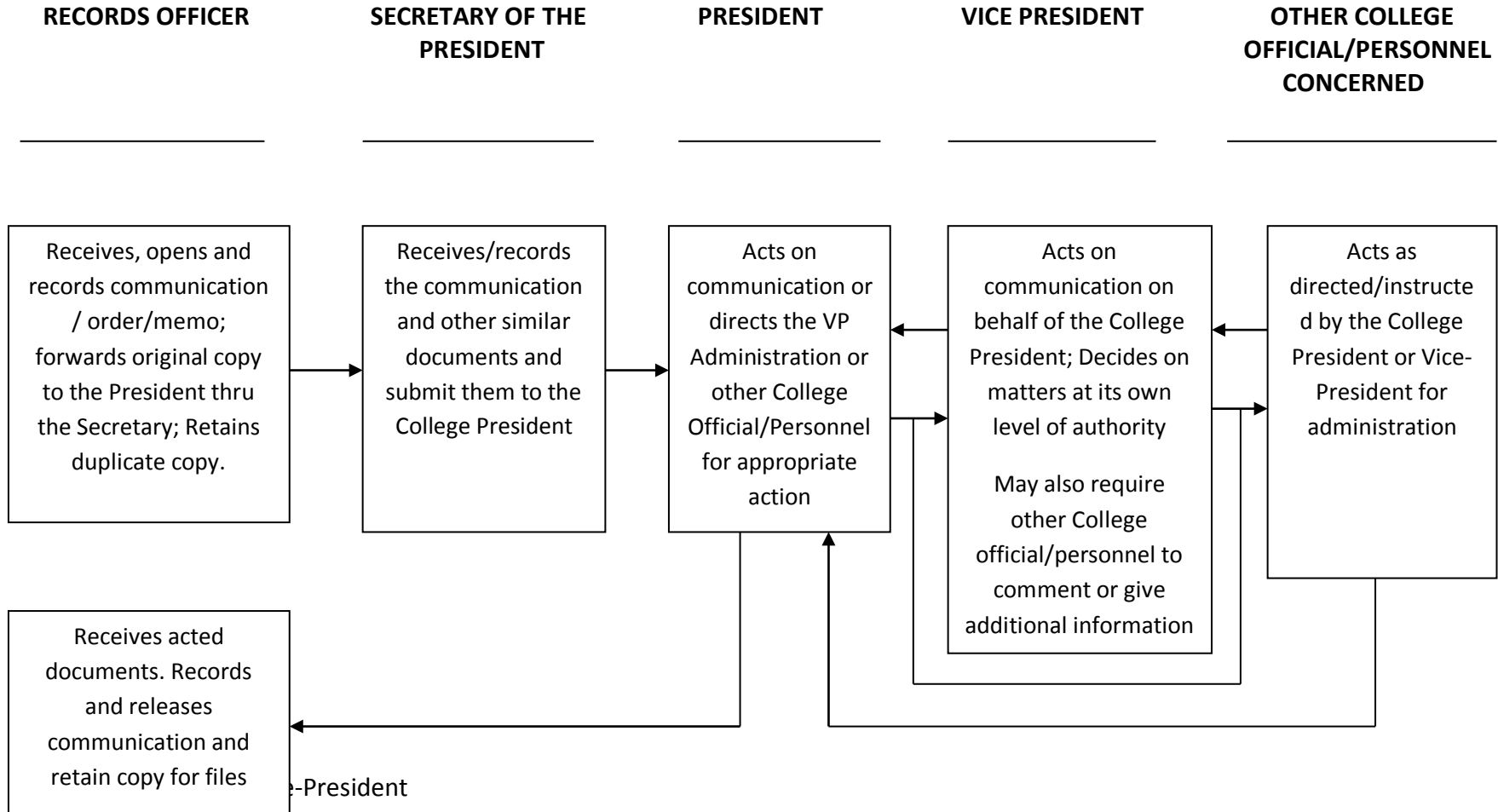
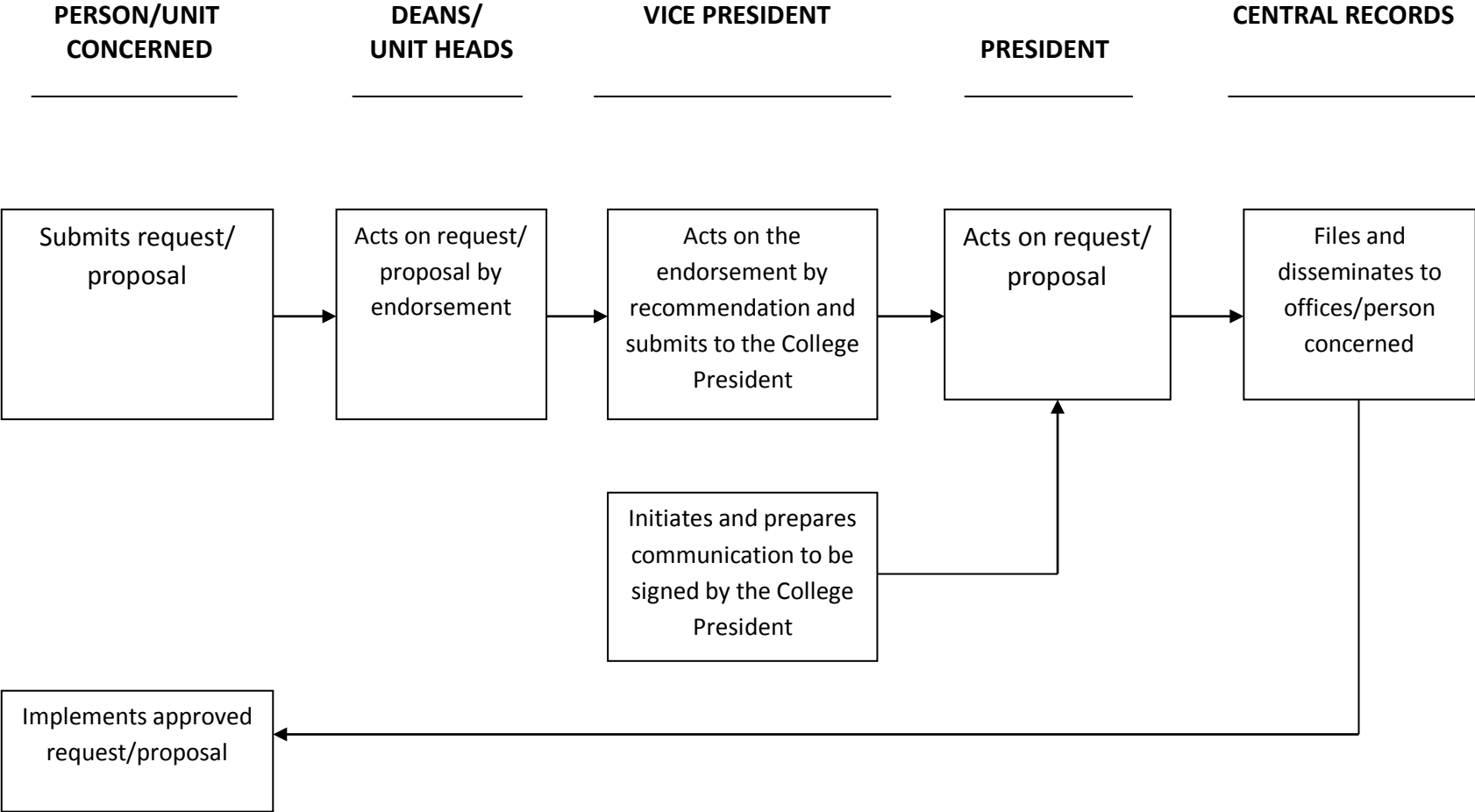


Figure 13

**WORK FLOW CHART
INTERNAL COMMUNICATIONS (MAIN CAMPUS)**



5.0 Property Management

This section presents how permanent improvements, equipment, supplies and materials are procured, inventoried, issued, maintained, and disposed.

5.1 Conduct of Public Bidding. A public bidding is required for the prosecution of construction projects and the procurement of equipment and supplies and materials. The process involved here is shown in Figure 14. However, COA Resolution No. 94-244 dispenses with public bidding for purchases of supply, materials and equipment in an amount up to P10 million as long as the purchase is most advantageous to the government.

5.2 Sealed Canvass. The procurement of items per release of Advice of Allotment for Maintenance and Other Operating Expenses (MOOE), whether in the nature of equipment, supplies and materials or services may be done by sealed canvass as shown in Figure 15. The flow of work in the acquisition of supplies & materials is seen in Figure 16.

Figure 14

WORK FLOW CHART

PUBLIC BIDDING, INFRASTRUCTURE PROJECTS & EQUIPMENT AND SEALED CANVASS/BID

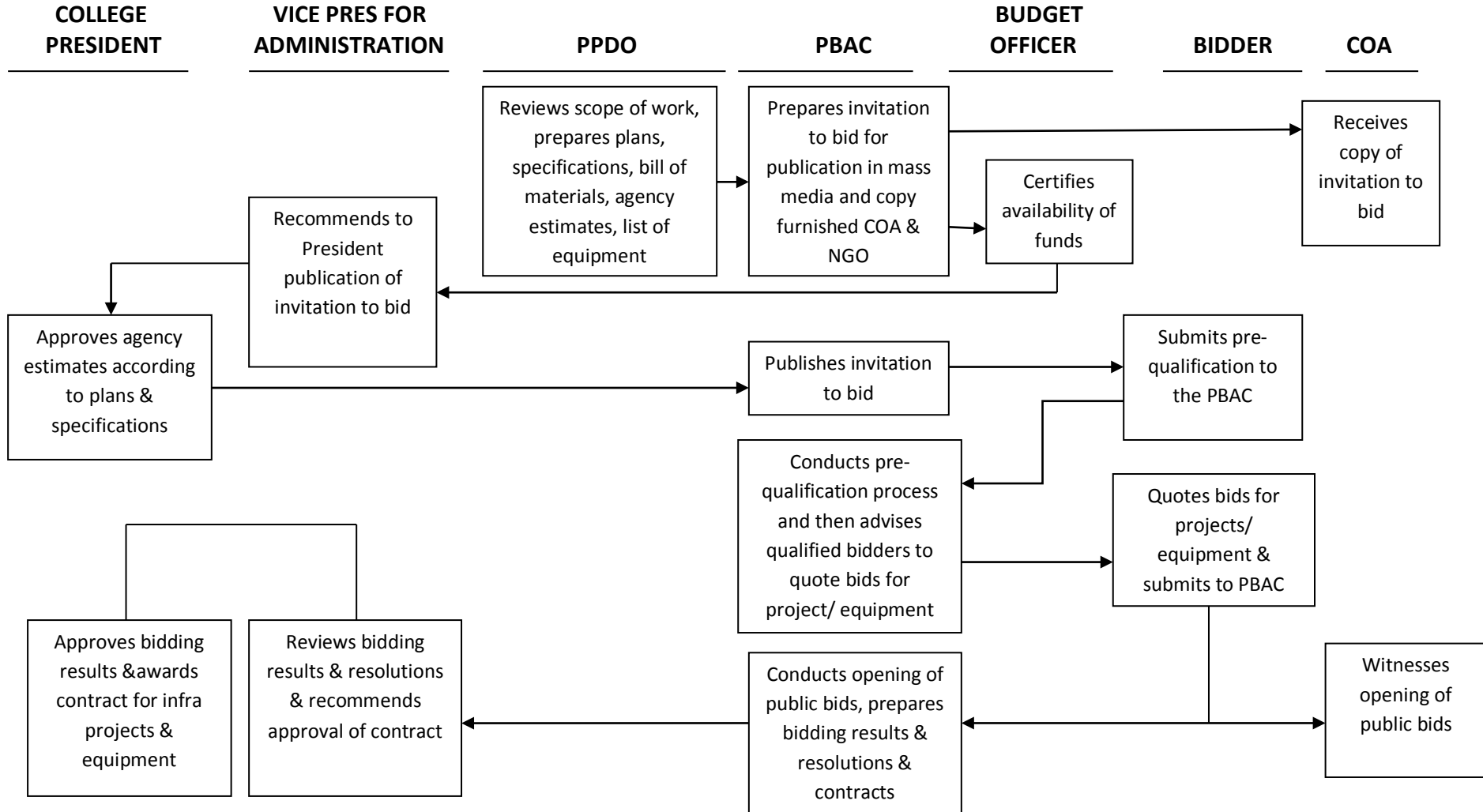


Figure 15

**WORK FLOWCHART
SEALED CANVASS/BID PER AA RELEASE**

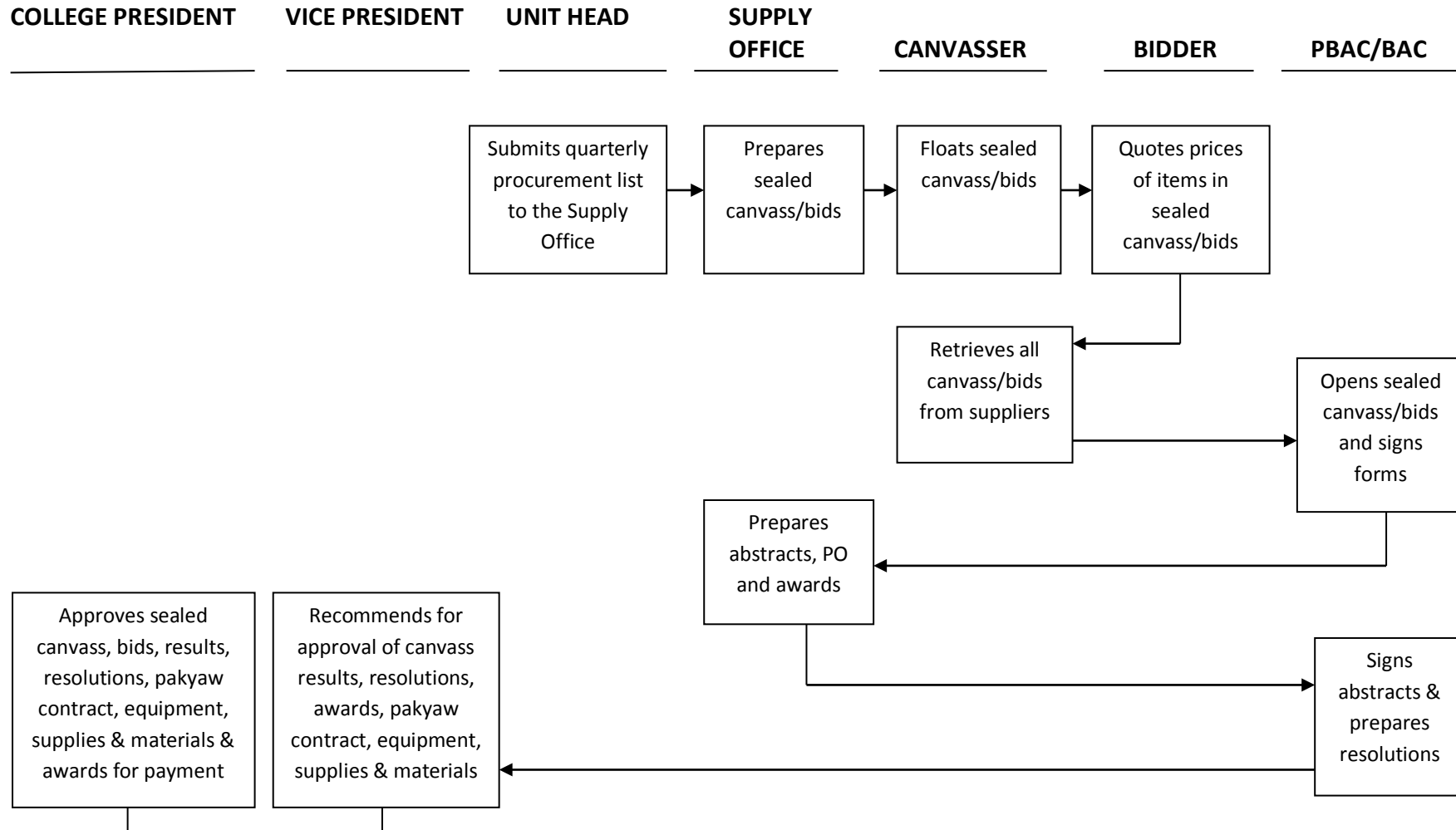
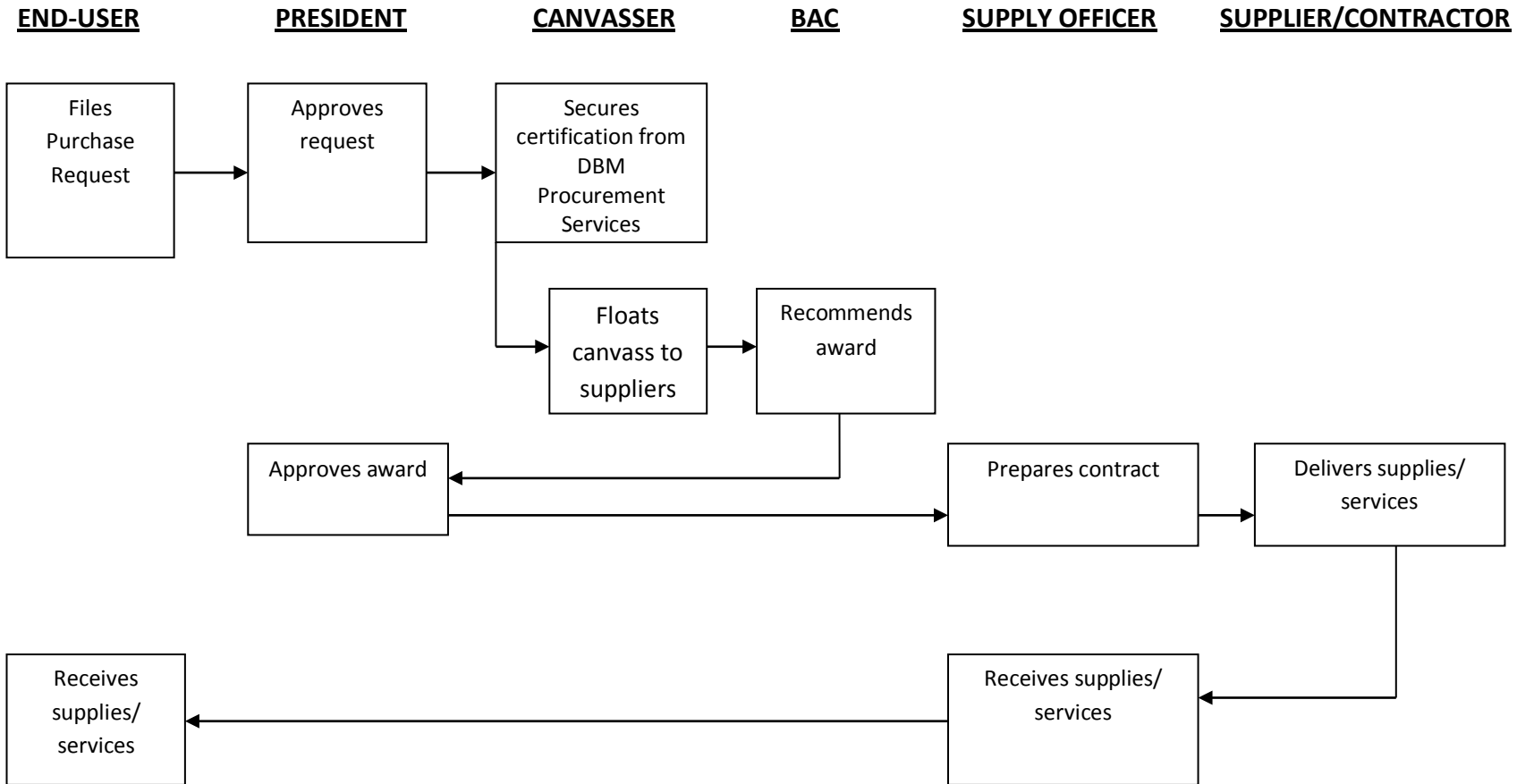


Figure 16

WORK FLOW CHART

PROCESS IN THE ACQUISITION OF SUPPLIES/MATERIALS/SERVICES



5.3 Negotiated Purchase/Contract. RA 9194 authorizes the College President to enter into a negotiated contract in an amount up to P10 million under any of the following conditions:

5.3.1 the materials/equipment are sold by an exclusive distributor or manufacturer;

5.3.2 public bidding has been unsuccessfully conducted for at least two times; and

5.3.3 if it is apparent that negotiation is most advantageous to the government.

5.4 Emergency Purchase. There are only two conditions which can justify an emergency purchase, namely:

5.4.1 the need for the supplies and/or materials is exceptionally urgent or absolutely indispensable to prevent immediate danger or loss of life and/or property; and

5.4.2 the supplies and/or materials are needed for a project or activity which can not be played, that the delay may cause embarrassment to public service.

5.5 Receiving, Issuing and Reporting of Procured Items. Procured items are delivered by suppliers to the Supply Office. COA Circular No. 95-006 and GAAM Vol. II, Sec. 447 mandates submission of reports. The work flow involved thereafter is shown in Figure 17.

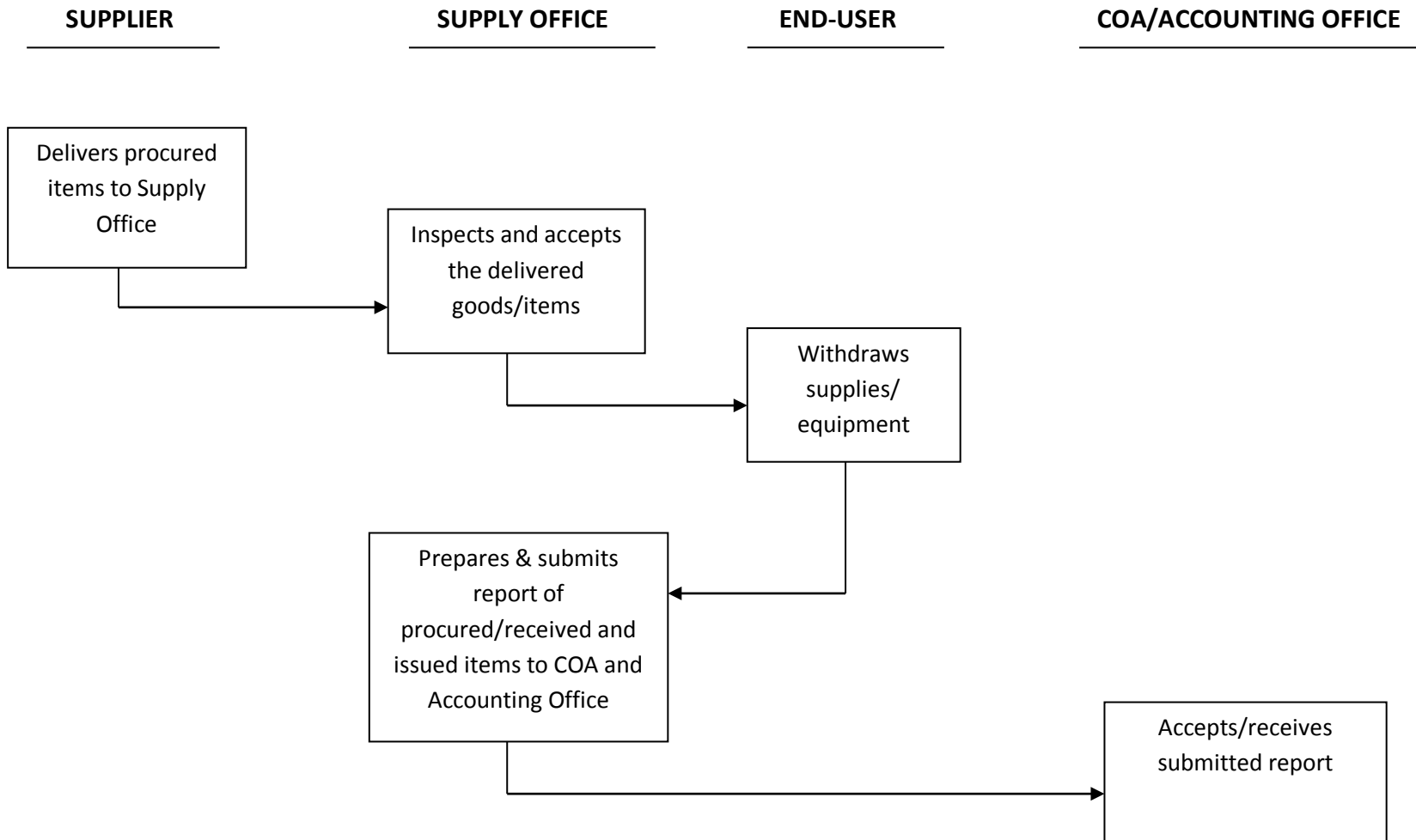
5.6 Issuance, Maintenance and Repair of Equipment. Equipment is indispensable resources especially in instruction. Every official and employee who have custody thereof must exercise due care to protect the equipment to extend its economic life span. A preventive maintenance program shall be administered by the Supply

Officer. Figure 18 presents the flow chart for this purpose. It must be emphasized here that government equipment can be used only for the purpose for which they were acquired. Any use thereof for personal ends is a violation of law. The person who is accountable for equipment that is misused is held liable and answerable for such misuse, undue destruction or loss.

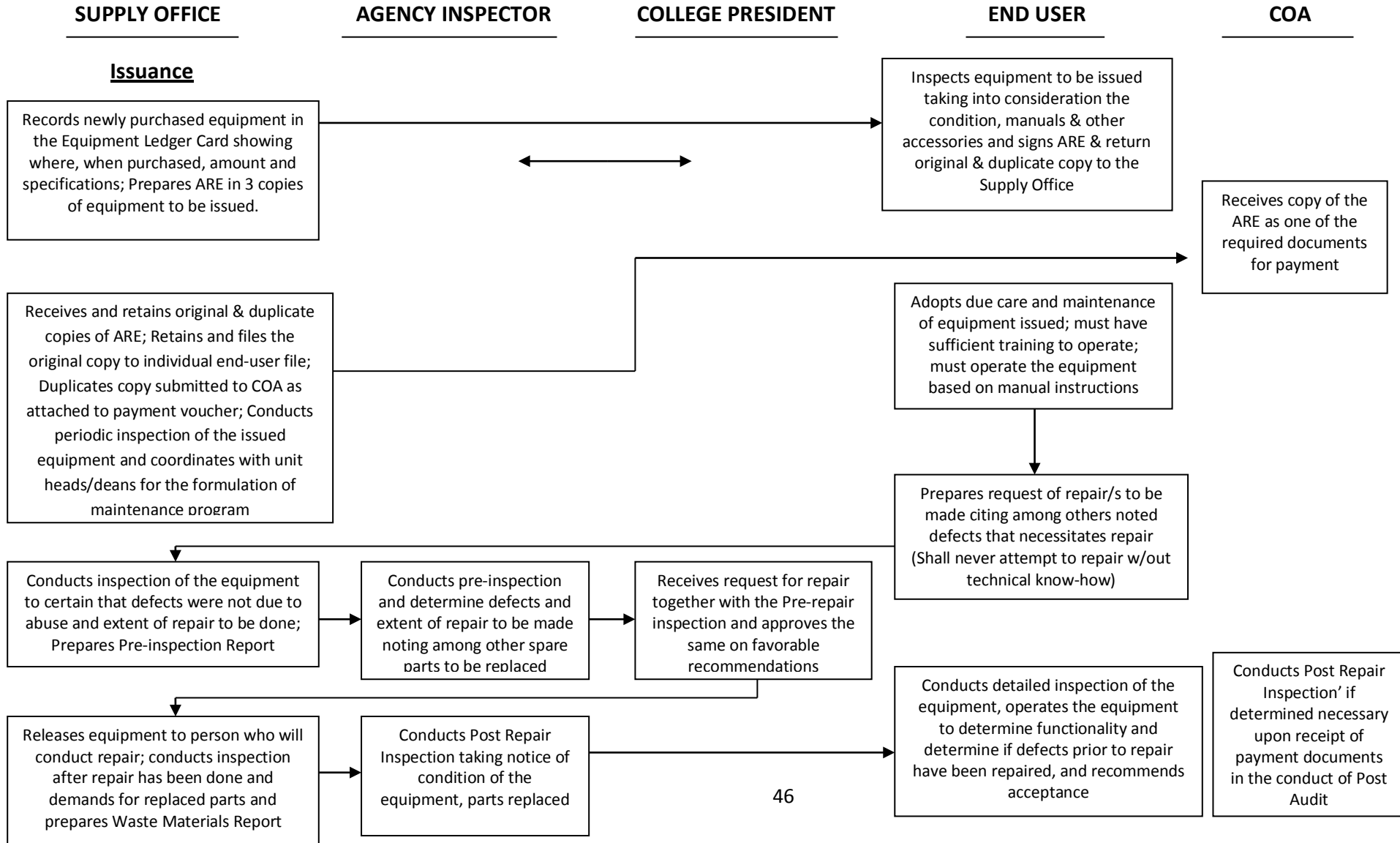
5.7 Inventory of Properties. Section 511 of the National Accounting and Auditing Manual requires the conduct of property inventory at least one year. Such physical stock-taking shall be made by the Committee created for the purpose. It shall be represented by the Internal Control Officer, representatives from the Accounting Office, President's Office, Supply Office and witnessed by the COA resident Auditor. The inventory process is shown in Figure 19.

5.8 Disposition of Properties. Figure 20 presents the work flow for the disposition of properties that have outlived their usefulness through normal wear and tear and are declared condemnable. Condemned properties may either be destroyed or sold as scrap by public auction. If the buyer fails to withdraw the item in sixty days (60), award will be forfeited in favor of the agency and bidders bond is confiscated and rebidding/negotiation will be conducted.

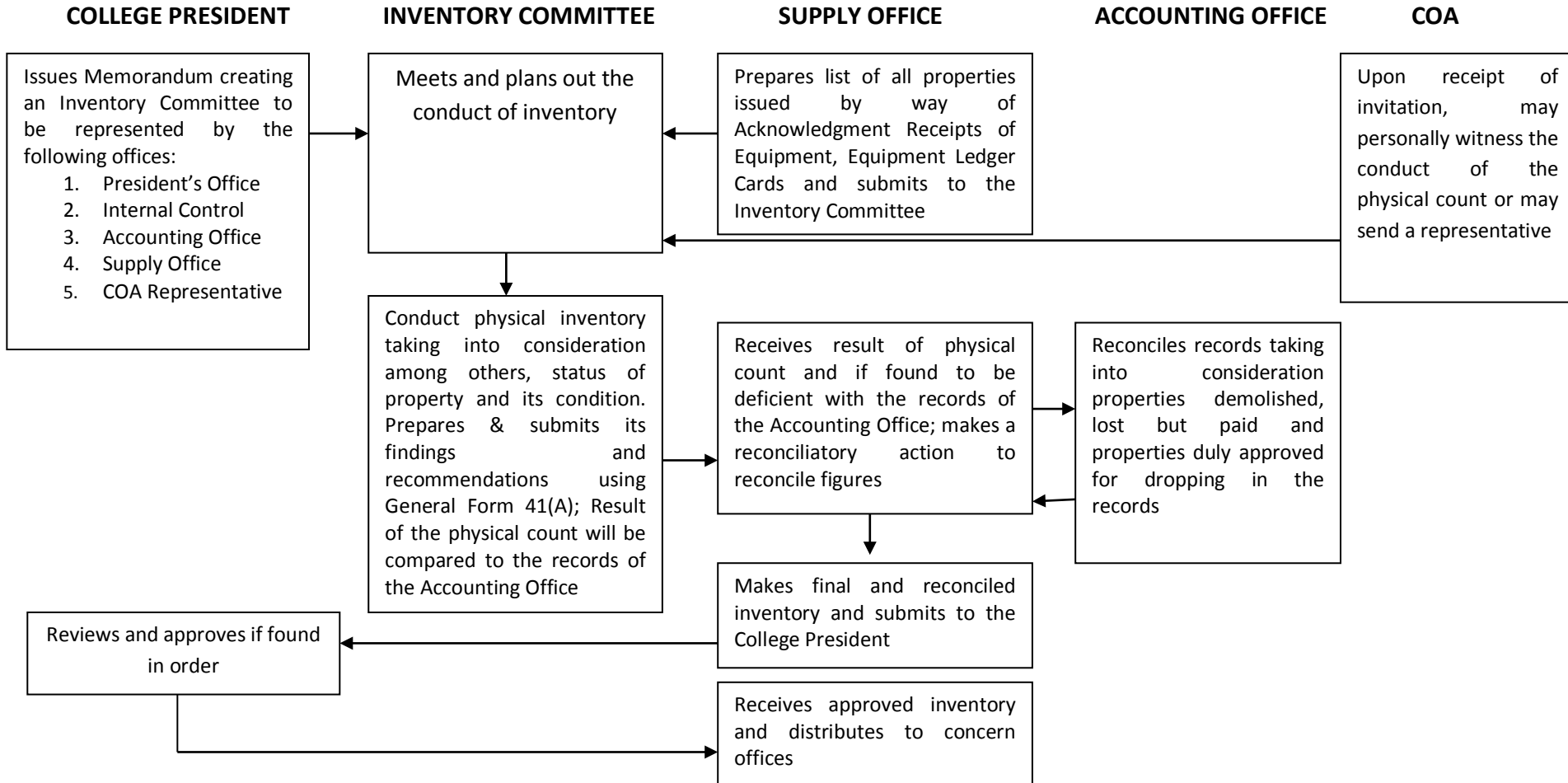
Figure 17
Receiving, Issuing, and Reporting of Procured Items



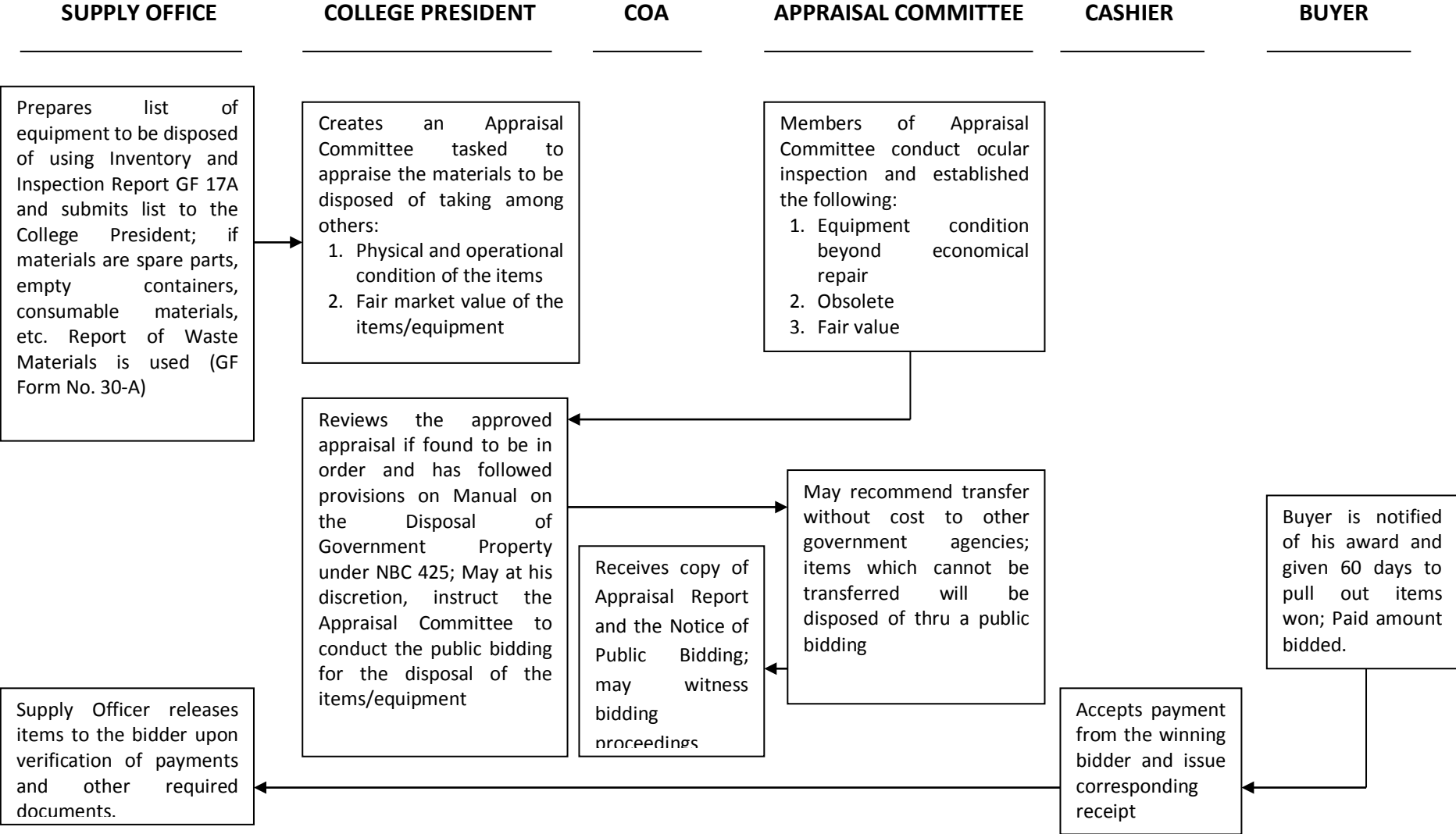
**WORK FLOW CHART
ISSUANCE OF EQUIPMENT AND REPAIR AND MAINTENANCE**



**WORK FLOW CHART
INVENTORY OF FIXED ASSETS AND OTHER PROPERTIES**



**WORK FLOW CHART
DISPOSITION OF PROPERTIES**



6.0 Fiscal Management

Fiscal management in the College starts from budgeting to fiscal accountability.

6.1 The Budgeting Process. The national budgeting process is replicated in the College as presented in Figure 21. This ensures full participation of all Unit Heads in the budget preparation and decision making.

6.2 Accounting Process for Fund Control. The Budget Office prepares a request for Allotment and Obligation Slip (ALOPS) before the Budget Officer certifies as to availability of funds (allotment) for any expenditure (see figure 22) to ensure proper fund control. This process is necessary before the College enters into any form of contract for the procurement of goods and services.

6.3 Payment of Supplies, Materials and Other Fixed Assets. When the goods or services have been delivered, accepted and inspected, the Supply Officer prepares a disbursement voucher and forwards it to the Accounting Office. The critical internal control action at this state is the certification by the Supervisor as to the legality and necessity of the expenditure. Figure 23 presents the processing of disbursement voucher.

6.4 Payment of Personal Services. The basis of payment of personal services is the evidence of authorized services rendered. The accounting procedure for this kind of disbursement is presented in Figure 24.

6.5 Disbursement Procedures for Travel. In the exigency of the service, it may be necessary for officials and employees to travel. When this happens, the Unit Head concerned recommends approval of the travel to the College President. The President issues a travel order which serves as the basis for the preparation of a travel voucher as shown in Figure 25. Payment of travelling allowance may be made either before or after the travel is undertaken. When done before the

travel, the expenses have to be liquidated immediately upon the employee's return to station by presenting the transportation tickets and evidences of travel completed; otherwise the employee may claim for reimbursement upon presentation of the same set of documents as in the former case.

6.6 Processing of Checks in the Cashier's Office. All payment vouchers prepared in the Accounting Office have to be forwarded to the Cashier's Office for the issuance of the corresponding checks. The process involved is shown in Figure 26.

6.7 Flow of Financial Documents in the President's Office. Figure 27 show that a voucher passes the President's desk twice, first for approval and second for the countersignature on the check. The President's secretary records and facilitates movements of these documents to prevent delays and losses.

6.8 Fiscal Accountability. Figure 28 presents the last phase of financial management in the College which is the preparation and submission of financial statements to the National Accounting Office and the Commission on Audit.

Figure 21

**WORK FLOW CHART
INTERNAL BUDGETING PROCEDURE**

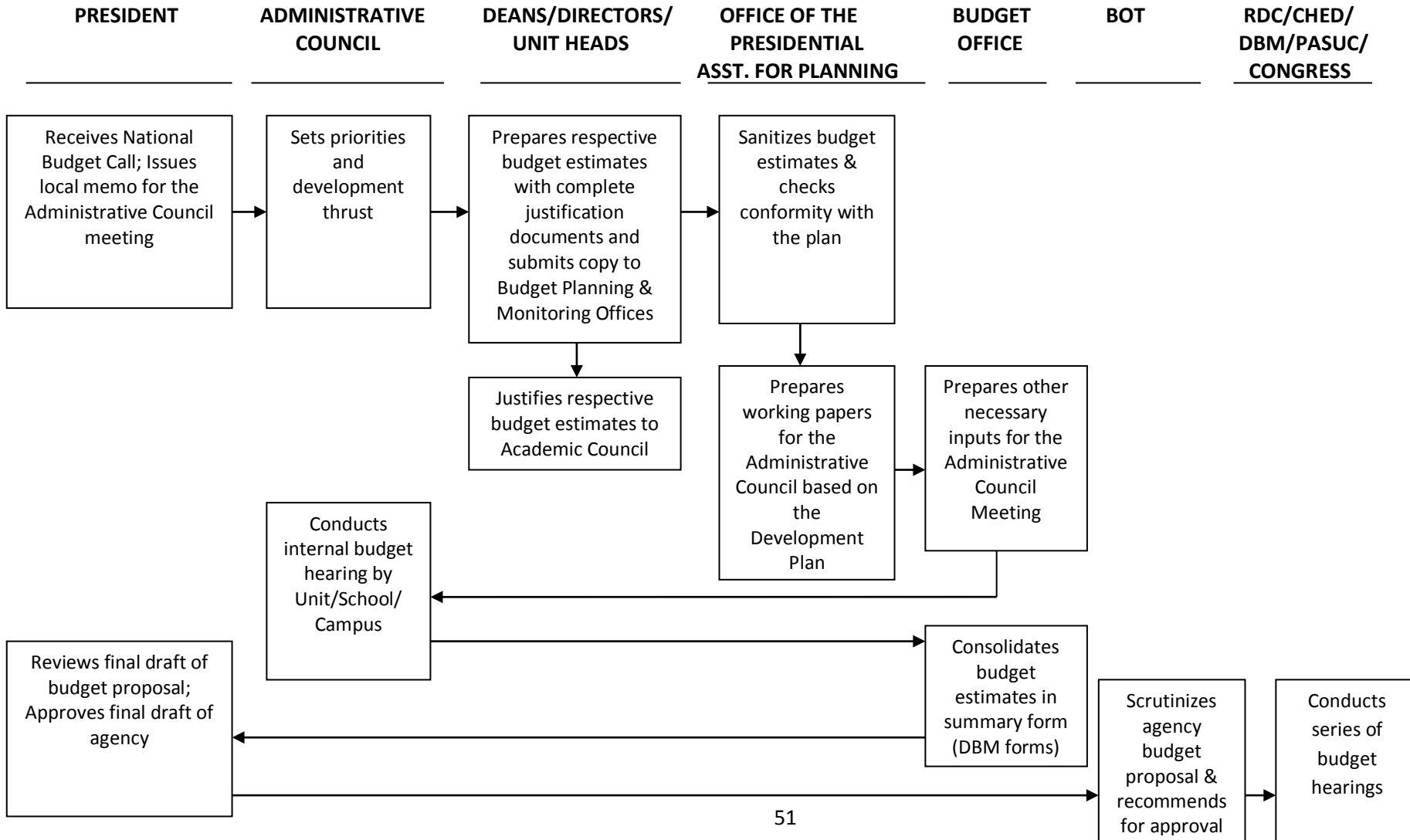


Figure 22

**WORK FLOW CHART
BUDGET AND ACCOUNTING PROCESS FOR FUND CONTROL**

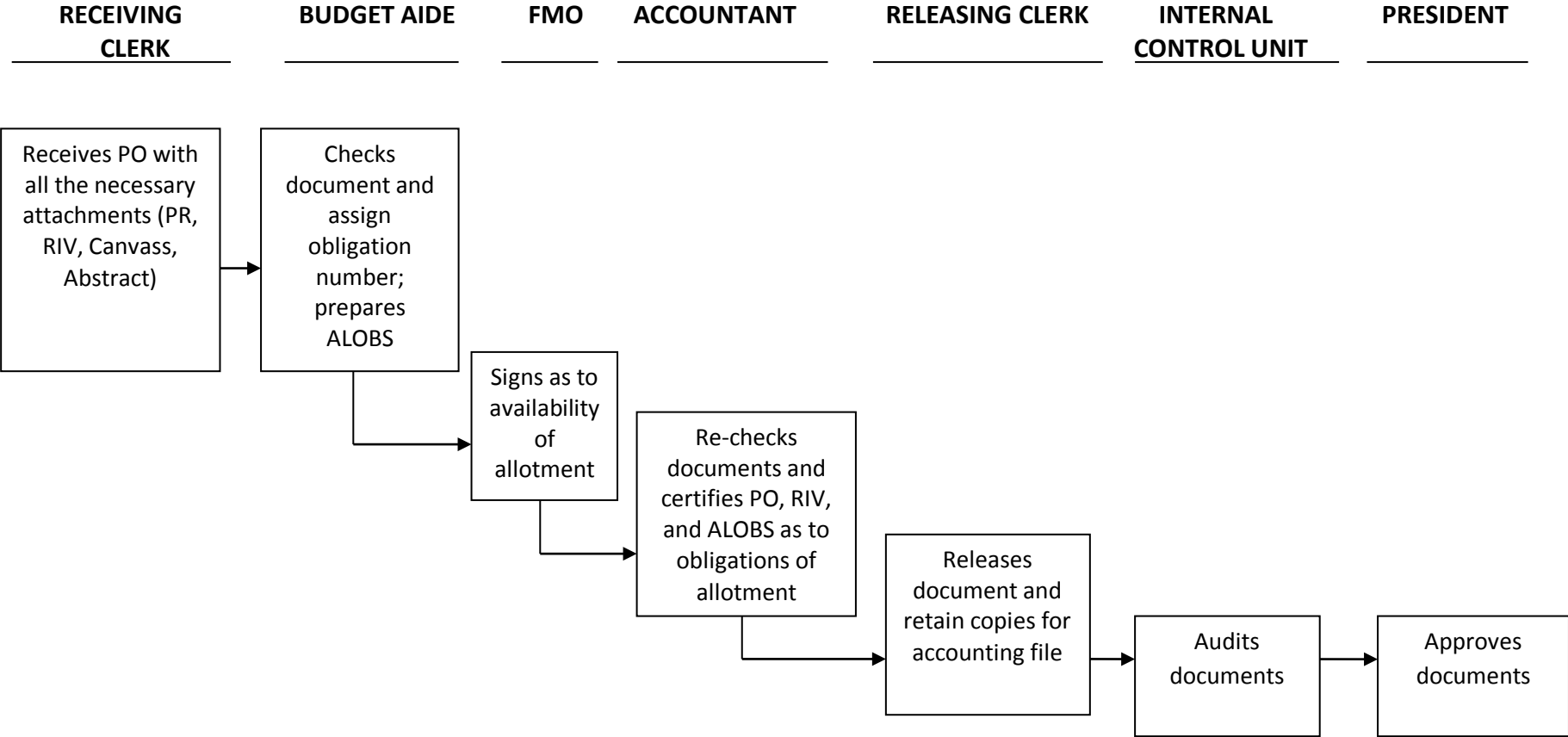


Figure 23

WORK FLOW CHART

PROCESSING OF DISBURSEMENT VOUCHER FOR PAYMENT OF SUPPLIES AND MATERIALS AND OTHER ASSETS

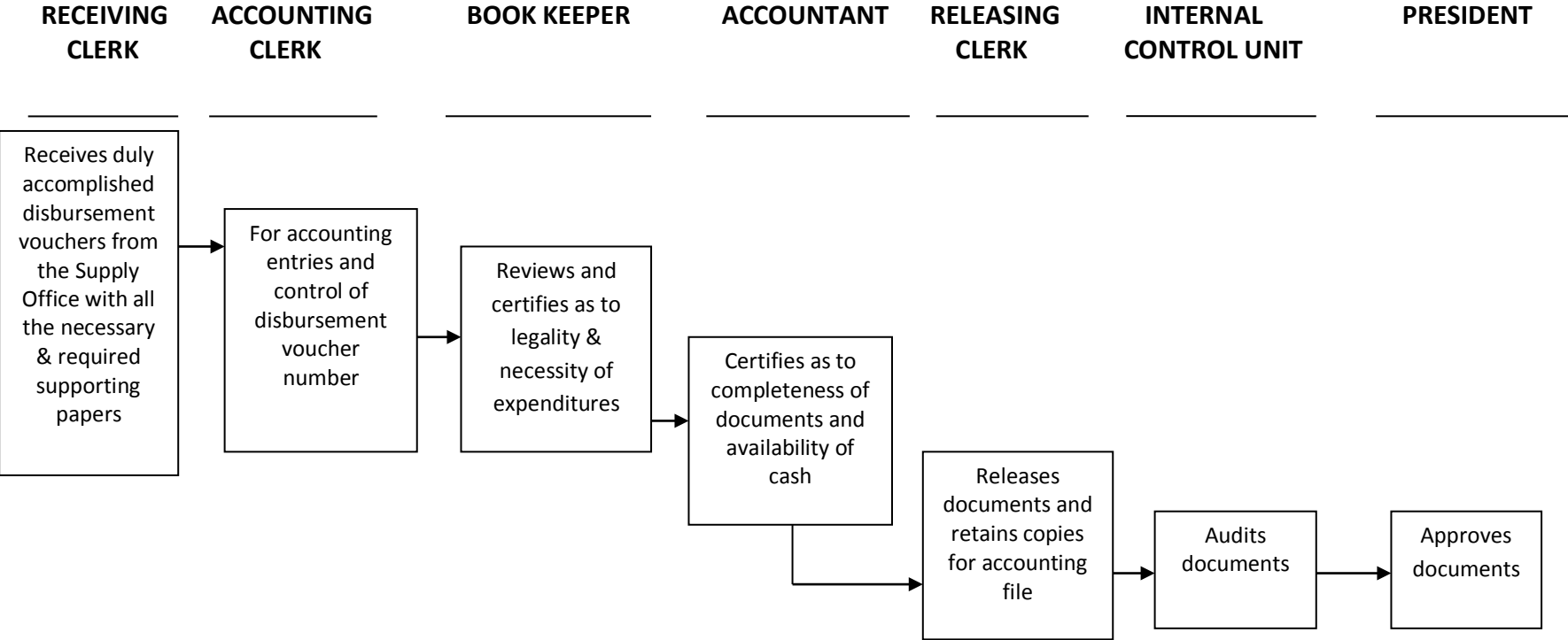


Figure 24

WORK FLOW CHART

**ACCOUNTING PROCEDURE FOR PAYMENT OF PERSONAL SERVICES
(SALARIES, HONORARIA AND WAGES)**

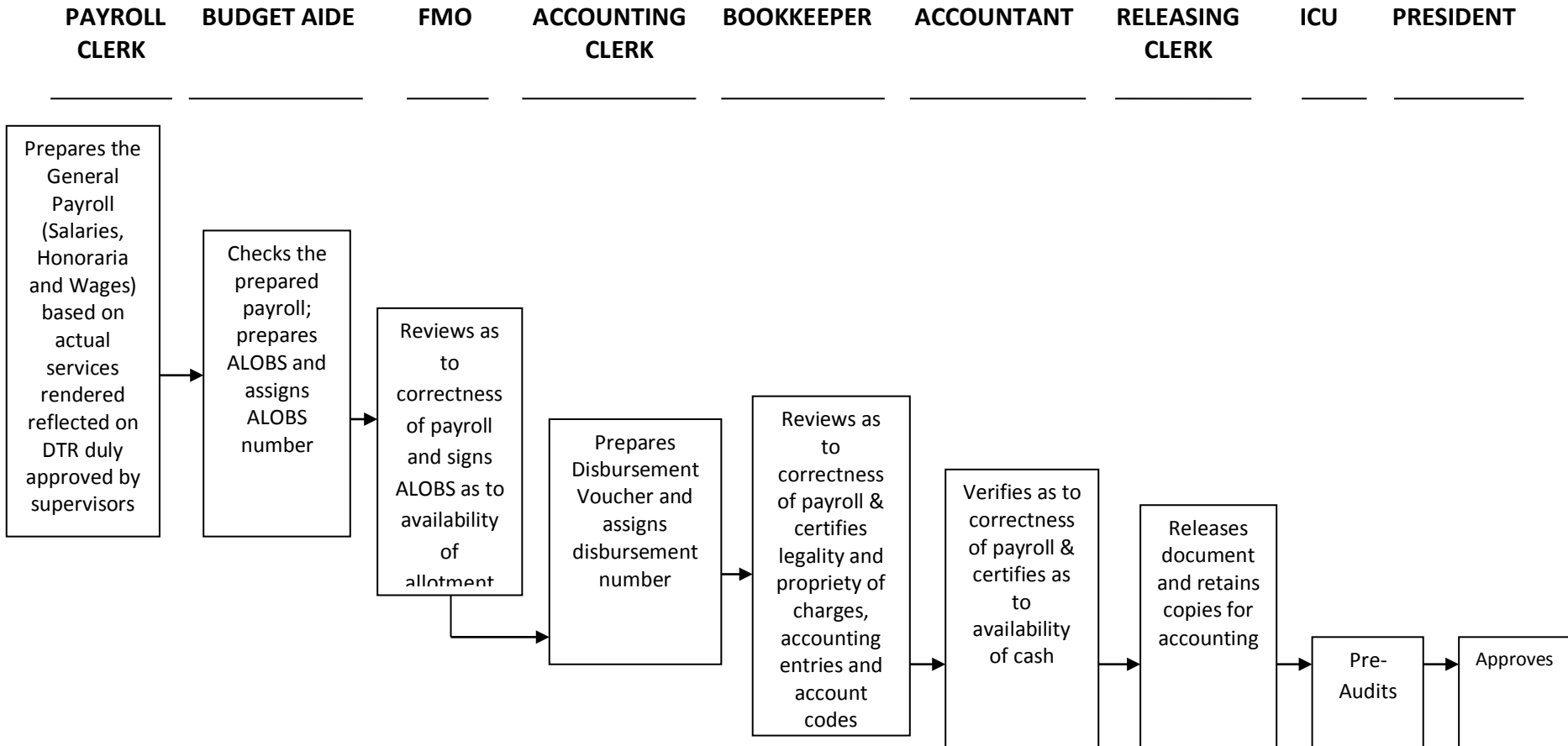


Figure 25
WORK FLOW CHART
DISBURSEMENT PROCEDURES FOR TRAVEL

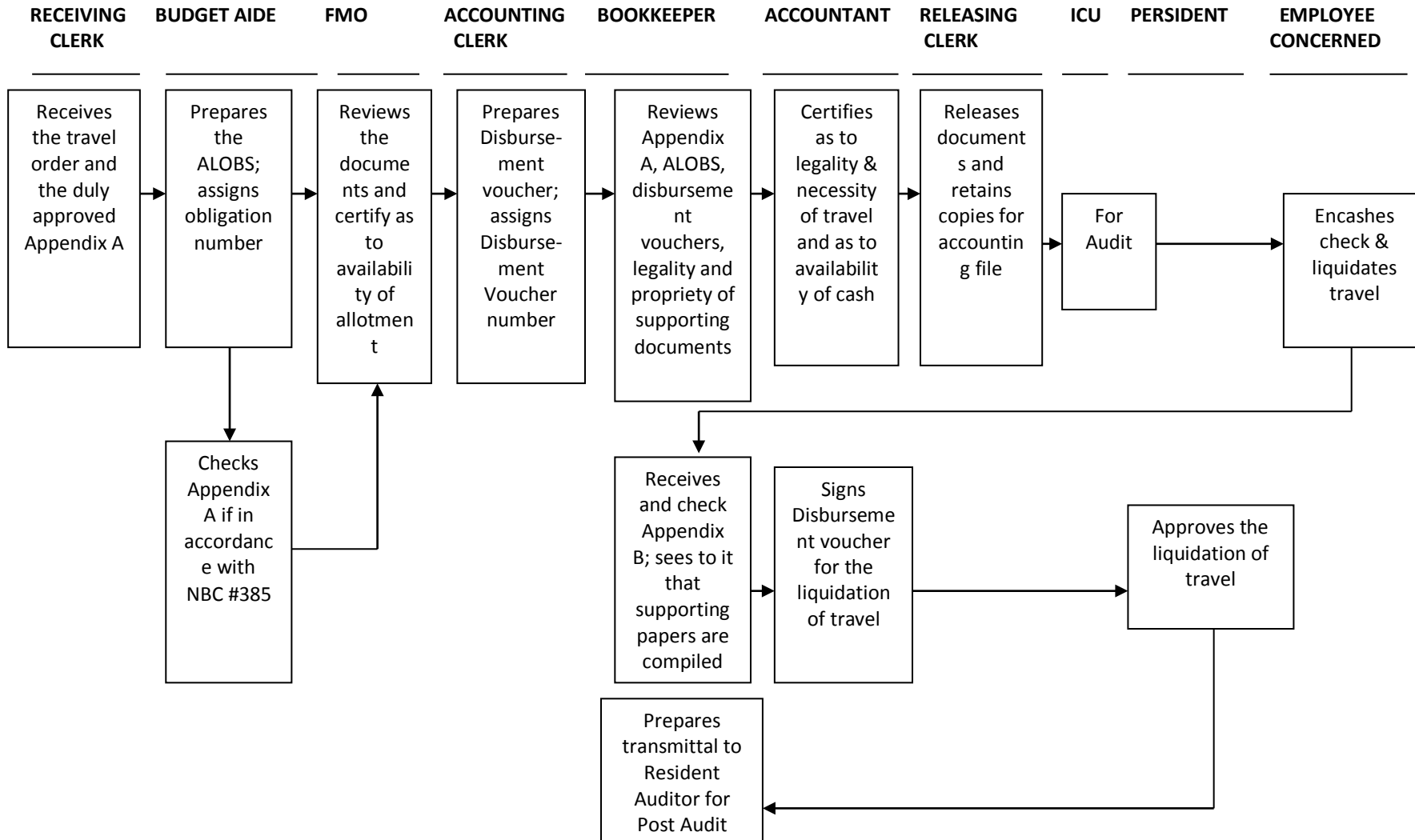


Figure 26

**WORK FLOW CHART
PROCESSING OF VOUCHERS (CHECK)**

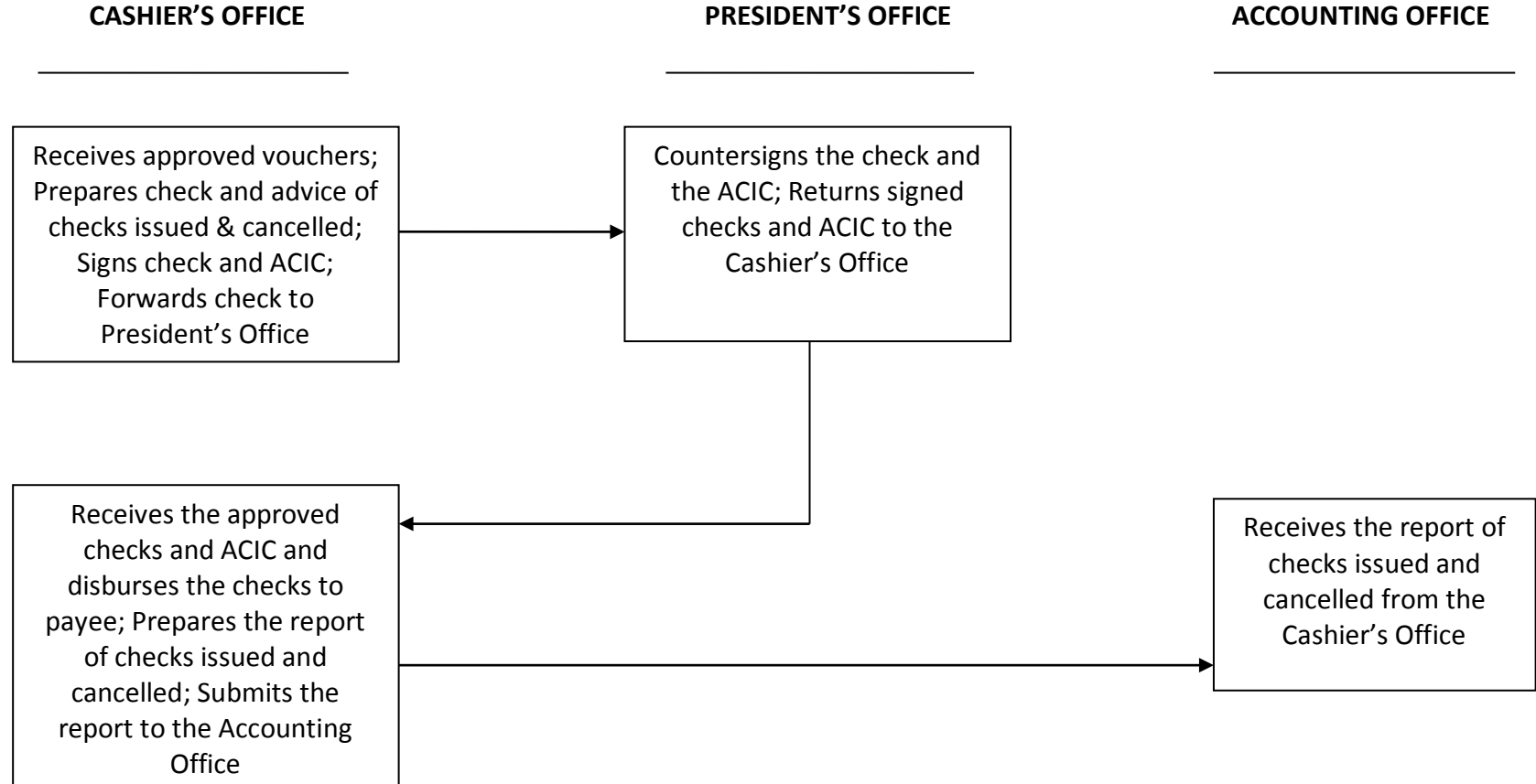
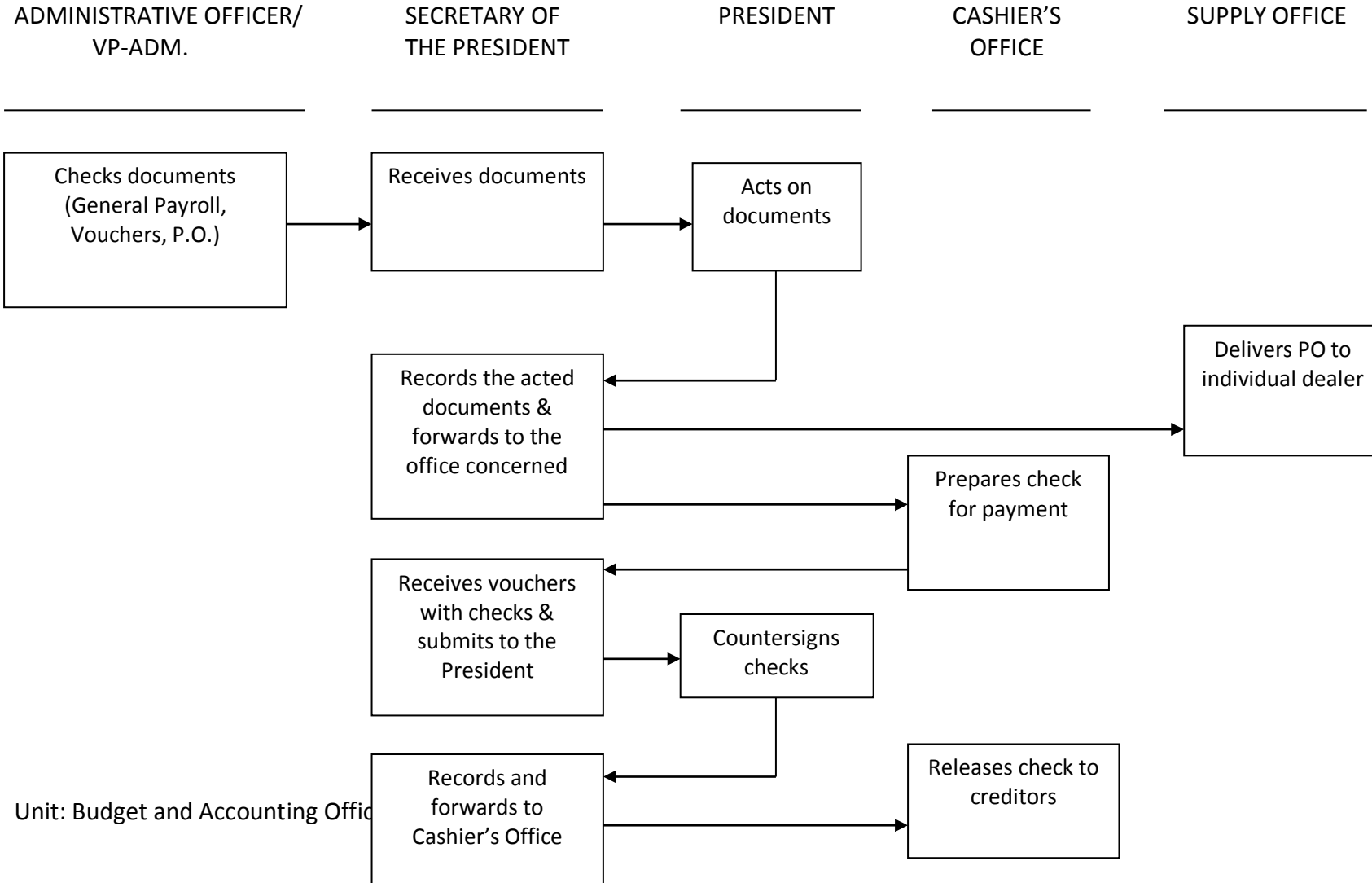


Figure 27

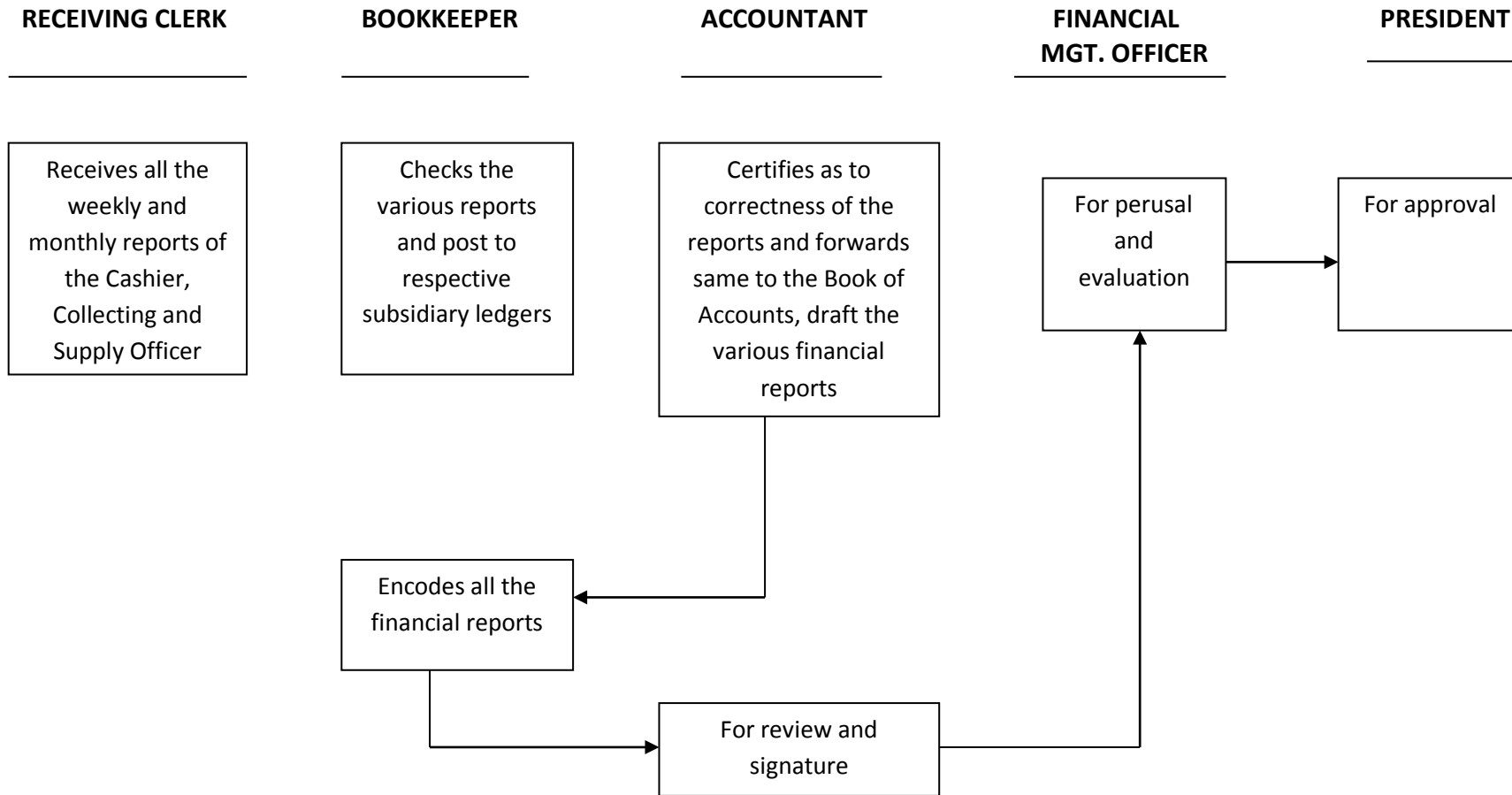
FINANCIAL DOCUMENTS



Unit: Budget and Accounting Office

Figure 28

**WORK FLOW CHART
PROCESS IN THE PREPARATION OF FINANCIAL STATEMENT**



7 Preparation of the College's Accomplishment Reports

Within 30 days after the end of every calendar year, an annual accomplishment report shall be submitted to the Board of Trustees for endorsement to authorities concerned pursuant to Section 5b of RA 6713 and P.D. 1431, the College Charter. This report is prepared for the College President and endorsed to Malacañang, Congress, DBM, COA, the Regional Development Council (RDC), and other government and non-government agencies after BOT approval.

Aside from the annual report, the RDC also requires quarterly, mid-year and advanced socio-economic reports which are due 15 days after the end of the quarter. Moreover, a status report is submitted by the College President to the Board of Trustees during regular BOT meetings. The work flow in the preparation of these reports is found in Figure 29.

Statistical data are often requested from the College by various government agencies. Questionnaires, survey forms or statistical tables received by the College for this purpose are accomplished by the Office of the Presidential Assistant for Planning. The work flow for this particular activity is seen in Figure 30.

Figure 29

**WORK FLOW CHART
PREPARATION OF QUARTERLY/ANNUAL ACCOMPLISHMENT REPORT**

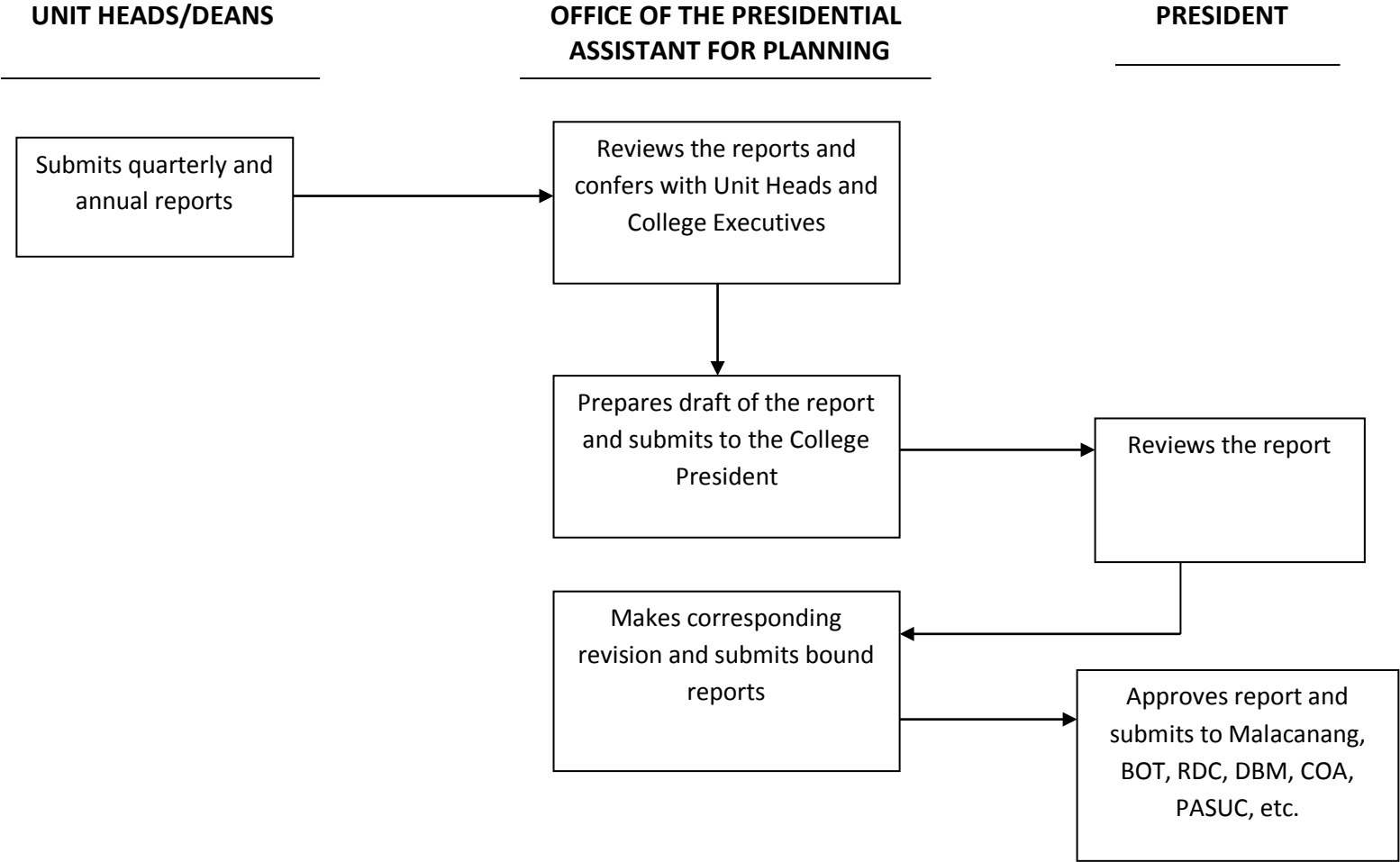
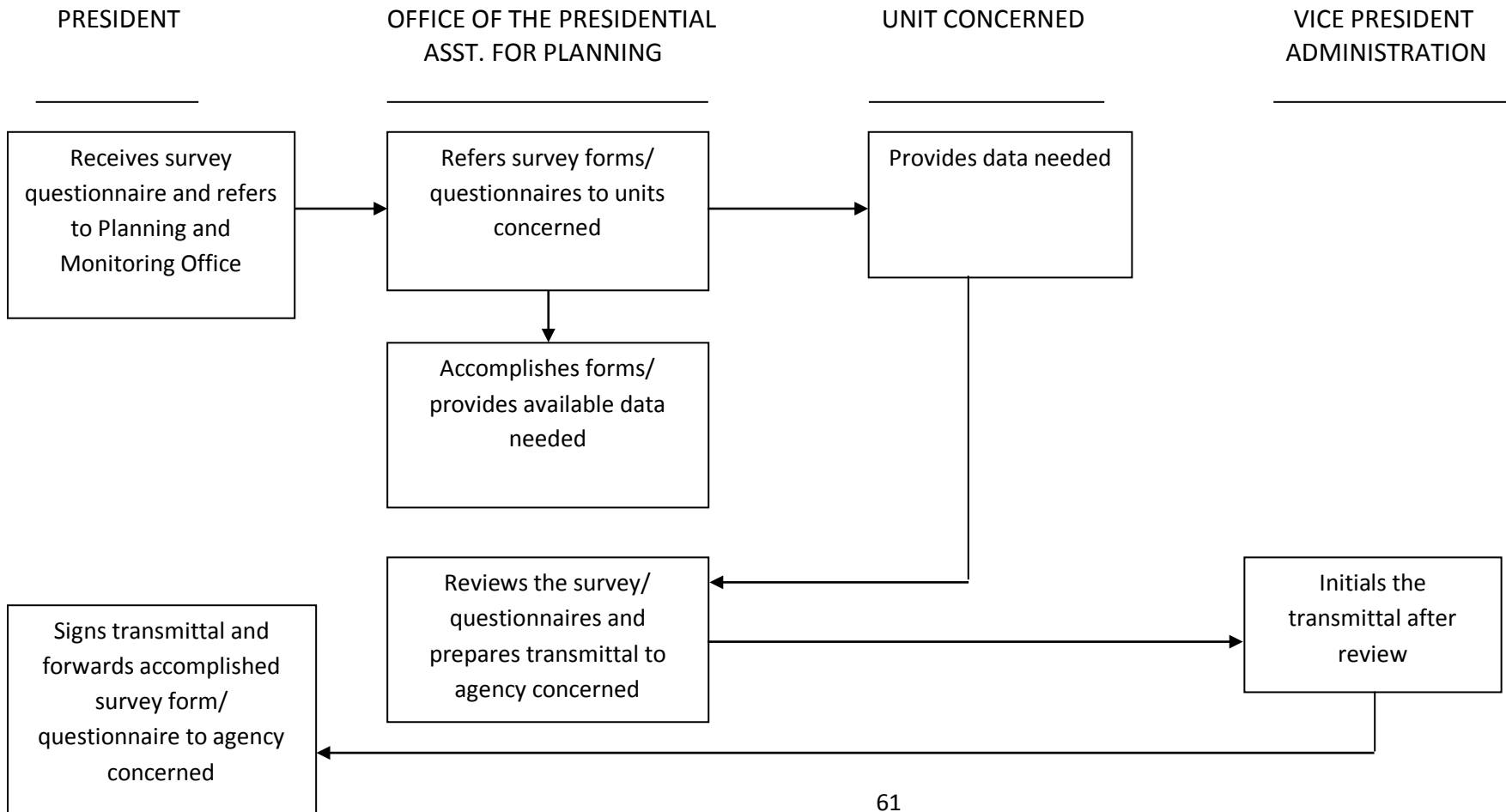


Figure 30

WORK FLOW CHART

ACCOMPLISHMENT OF SURVEY/QUESTIONNAIRES FROM OTHER GO's AND NGO's



8.0 Effectivity. The effectivity of this proposed Administrative Manual shall be immediately after the approval by the Board of Trustees.

The Administrative Manual Committee

Chairman:

Mr. Macario B. Ocalrit

Members:

Michelle N. Lacierda
Antionietta P. Labadan
Luz A. Calamba
Dulce G. Tirariray

Clerk:

Mae Dil G. Tirariray

Consultant:

Venus I. Lammawin, Ed. D.
College President II

References:

1. Camiguin Polytechnic State College (CPSC) College Code
2. Government Accounting and Auditing Manual (GAAM)
3. Grievance Guidelines
4. Mindanao Polytechnic State College (MPSC) Administrative Manual
5. Programs on Awards and Incentives for Service Excellence (PRAISE) Guidelines
6. Republic Act 7923
7. Republic Act 8292