## Benguet State University Status of Unliquidated Cash Advances As of December 31, 2020

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|     |  |   |   |                        |                        |                            |                        | Status of                                | Availabitlity | of Documents | Action tak       | en by:  | Status of<br>Request for                     | Amount written        |  |
|-----|--|---|---|------------------------|------------------------|----------------------------|------------------------|--|---------------|--------------|------------------|---------|--|-----------------------|--|
| No. | Account Used                           | Name of Accountable<br>Officer (AO)/ Employee | Purpose   | Date Granted           | Unliquidated<br>Amount | Due Date of<br>Liquidation | Age of Cash<br>Advance | AO/<br>Employee                          | with (/)      | without(/)   | Agency Officials | Auditor | write off and/or<br>Narrative Report<br>(NR) | off/ Subject of<br>NR | Remarks  |
| EGI | JLAR AGENC                             | Y FUND  |   |                        |                        |                            |                        |  |               |              |                  |         |  |                       |  |
| 1   | Advances to<br>Officers &<br>Employees | PARCASIO,<br>AURORA P.                        | Travel and registration fee to Manila on May 20-22, 2009.   | 4/28/2009              | 2,010.00               | 5/23/2009                  | more than<br>10 yrs.   | Retired                                  |               |              |                  |         |  |                       | Unrefunded<br>portion of CA  |
| 2   | Advances for<br>Payroll                | BALINGGAN, JOAN<br>ANN                        | Cash Advance for payment of cash awards for participants during the Environmental Science Week 2020 Visual and Literary Arts Competition. | 12/14/2020             | 8,000.00               | 1/14/2021                  | not yet due            | still<br>connected<br>with the<br>agency |               |              |                  |         |  |                       |  |
|     | -                                      |   | Su <b>b-</b> Tot <b>a</b> l   |                        | 10,010.00              |                            |                        |  |               |              |                  |         |  |                       |  |
| NTE | RNALLY GEN                             | ERATED INCOME                                 |   |                        |                        |                            |                        |  |               |              |                  |         |  |                       |  |
| 3   | Advances to<br>Officers &<br>Employees | ABAD, NIDA<br>EULOGIO                         | *Travel to CHED, Manila on<br>September 01, 2008;<br>*Training Expenses at Bektey,<br>Longlong on May 19-23, 2008                         | 08/29/08 &<br>05/15/08 | 6,865.00               | 10/2/2008 &<br>06/22/08    | more than<br>12yrs.    | retired/<br>resigned                     |               |              |                  |         |  |                       | demand letter<br>dated June 23,<br>2016 was prepare<br>but not issued<br>since whereabout<br>of AO cannot be<br>traced |
| 4   | Advances to<br>Officers &<br>Employees | ABENOJA,<br>ALMARIO                           | Travelling Expenses at Bektey,<br>Longlong on May 19-23, 2008   | 09/01/2006             | 9,810.00               | 6/26/2008                  | more than<br>12 yrs    | retired/<br>resigned                     |               |              |                  |         |  |                       | demand letter<br>dated June 23,<br>2016 was prepare<br>but not issued<br>since whereabour<br>of AO cannot be<br>traced |
| 5   | Advances to<br>Officers &<br>Employees | AYAN, ROSENDO                                 | Travel to the National Library and IP Phil on November 15, 2012.  | 11/14/2012             | 6,530.00               | 12/17/2012                 | more than 7<br>years   | retired<br>/resigned                     |               |              |                  |         |  |                       | demand letter<br>dated June 23,<br>2016 was prepare<br>but not issued<br>since whereabour<br>of AO cannot be<br>traced |
| 6   | Employees                              | BUGTONG, ALLEN                                | JEV-2007-06-000004 [To set up<br>beginning balances under the<br>eNGAS]   | prior to 2007          | 9,276.00               | -                          | more than<br>13 yrs.   | retired/<br>resigned                     |               | /            |                  |         |  |                       |  |
| 7   | Advances to<br>Officers &<br>Employees | C. Buguias B.                                 | beginning balances as of January 2016.  | -                      | 1,356.00               | -                          | more than 4<br>years   |  |               | ~            |                  |         |  |                       |  |

|     |  |   |   |                               |                        |                            |                        | Status of                                | Availabitlity | of Documents | Action tak       | en by:  | Status of<br>Request for                     | Amount written        |  |
|-----|--|---|---|-------------------------------|------------------------|----------------------------|------------------------|--|---------------|--------------|------------------|---------|--|-----------------------|--|
| No. | Account Used                           | Name of Accountable<br>Officer (AO)/ Employee | Purpose   | Date Granted                  | Unliquidated<br>Amount | Due Date of<br>Liquidation | Age of Cash<br>Advance | AO/<br>Employee                          | with (/)      | without(/)   | Agency Officials | Auditor | write off and/or<br>Narrative Report<br>(NR) | off/ Subject of<br>NR | Remarks  |
| 8   | Advances to<br>Officers &<br>Employees | COMPALA, ARES<br>P.                           | Cash Advance for the Solid<br>North Friendship Games at<br>Nueva Viscaya State University | 03/17/2010                    | 2,640.00               | 04/16/2010                 | more than<br>10yrs.    | retired/<br>resigned                     |               |              |                  |         |  |                       | demand letter dated Jun<br>23, 2016 was prepared<br>but not issued since<br>whereaboutd of AO<br>cannot be traced        |
| 9   | Officers &                             | FERNANDEZ,<br>EDWARD                          | JEV-2007-06-000004 [To set up<br>beginning balances under the<br>eNGAS]                   | prior to 2007                 | 4,500.00               | -                          | more than<br>13 yrs.   | retired/<br>resigned                     |               | ~            |                  |         |  |                       | demand letter<br>dated June 23,<br>2016 was prepared<br>but not issued<br>since whereabout<br>of AO cannot be<br>traced  |
| 10  | Advances to<br>Officers &<br>Employees | HENRY, ANGELO                                 | JEV-2007-06-000004 [To set up<br>beginning balances under the<br>eNGAS]                   | pri <b>or</b> to <b>200</b> 7 | 5,096.00               | -                          | more than<br>13 yrs.   | retired/<br>resigned                     |               | ✓            |                  |         |  |                       | demand letter<br>dated June 23,<br>2016 was prepared<br>but not issued<br>since whereaboutd<br>of AO cannot be<br>traced |
| 11  | Officers &                             | LACANLALE,<br>THADEUS                         | JEV-2007-06-000004 [To set up<br>beginning balances under the<br>eNGAS]                   | prior to 2007                 | 1,346.50               | -                          | more than<br>13 yrs.   | retired/<br>resigned                     |               | ~            |                  |         |  |                       | demand letter<br>dated June 23,<br>2016 was prepared<br>but not issued<br>since whereaboutt<br>of AO cannot be<br>traced |
| 12  | Officers &                             | LAGMAN, CIRILO<br>JR. A.                      | Travel expenses to Manila to send off David Whiting.                                      | 08/15/2014                    | 6,500.00               | 09/16/2014                 | more than 5<br>years   | retired                                  |               |              |                  |         |  |                       | demand letter<br>dated June 23,<br>2016 and August 2<br>2017 was issued  |
| 13  | Officers &                             |   | Travel on September 30 -<br>October 1, 2020.  | 9/29/2020                     | 3,240.00               | 11/2/2020                  | more than 1<br>month   | still<br>connected<br>with the<br>agency |               |              |                  |         |  |                       |  |
| 14  | Advances to<br>Officers &<br>Employees | MUNAR, ELMER                                  | JEV-2007-06-000004 [To set up<br>beginning balances under the<br>eNGAS]                   | prior to 2007                 | 7,790.00               | ٠                          | more than<br>13 yrs.   | retired/<br>resigned                     |               | /            |                  |         |  |                       | demand letter<br>dated June 23,<br>2016 was prepared<br>but not issued<br>since whereaboutd<br>of AO cannot be<br>traced |

| (   | r -                                    |   |  |                               |                        |                            |                        | Sta <b>tus</b> of                        | Availabitiity | of Documents | Action tak       | en by:  | Status of<br>Request for                     | Amount written        |   |
|-----|--|---|--|-------------------------------|------------------------|----------------------------|------------------------|--|---------------|--------------|------------------|---------|--|-----------------------|---|
| No. | Account Used                           | Name of Accountable<br>Officer (AO)/ Employee | Purnosa  | Date Granted                  | Unliquidated<br>Amount | Due Date of<br>Liquidation | Age of Cash<br>Advance | AO/<br>Employee                          | with (/)      | without(/)   | Agency Officials | Auditor | write off and/or<br>Narrative Report<br>(NR) | off/ Subject of<br>NR | Remarks   |
| 15  | Advances to<br>Officers &<br>Employees | PADUA, DAKILA                                 | registration fee and TEV while<br>on OB to Manila on February<br>12-15, 2004   | 02/12/2004                    | 3,863.33               | <b>3/22/20</b> 04          | more than<br>16 yrs.   | reti <b>red/</b><br>res <b>igne</b> d    |               |              |                  |         |  |                       | demand letter<br>dated June 23,<br>2016 was prepared<br>but not issued<br>since whereaboutd<br>of AO cannot be<br>traced                  |
| 16  | Advances to<br>Officers &<br>Employees | RECONCILING,<br>BEG BALANCE                   | accumulated balances since<br>eNGAS set up in 2007 to 2015   | various dates                 | 62,718.95              | -                          | more than<br>12 yrs.   |  |               | <b>/</b>     |                  |         |  |                       |   |
| 17  | Advances for<br>Operating<br>Expenses  | ROSARIO,<br>FLORIDA                           | Cash advance for the operational expenses of gladiola center.  | 2/19/2020                     | 10,000.00              | 2/19/2021                  | not yet due            | still<br>connected<br>with the<br>agency |               |              |                  |         |  |                       |   |
| 18  | Advances for<br>Operating<br>Expenses  | MAYOS, NORMA                                  | To record the adjusted Beginning Balances of Accounts (AUCS and PPSAS compliant) as of December 31, 2014 for Special Trust Fund (STF) 164. | pri <b>or</b> to <b>201</b> 4 | 5,000.00               | 1/20/2015                  | more than 4<br>years   | retired                                  |               |              |                  |         |  |                       |   |
| 19  |  | BALINGGAN, JOAN<br>ANN                        | Cash advance for the incentive of Academic Achievers for 2nd Semester 2018-2019 to 1st semester 2019-2020.                                 | 12/10/2020                    | 437,000.00             | 1/11/2021                  | not yet due            | still<br>connected<br>with the<br>agency |               |              |                  |         |  |                       |   |
| 20  | Advances for<br>Payroll                | Domingo, Norma                                | Various Cash Advances for the period 2007-2014   | 2007-2014                     | 819,867.99             | -                          | more than<br>11 yrs    | retired                                  |               | 1            |                  |         |  |                       | amount refers to<br>reconciling items<br>established by the<br>audit team during<br>cash examinations<br>conducted in 2011<br>to May 2017 |
| 21  | Advances for<br>Payroll                | Limpin, Oscar                                 | Various Cash Advances granted prior to 2007.   | prior to 2007                 | 535,220.64             |                            | more than<br>13 yrs.   | retired                                  |               | /            |                  |         |  |                       |   |
|     |  |   | 1,938,620.41   |                               |                        |                            |                        |  |               |              |                  |         |  |                       |   |

| ŧ .  |  | Name of Accountable    | Purpose  |                               | Unliquidated        | Due Date of<br>Liquidation | Age of Cash<br>Advance | Status of<br>AO/<br>Employee | Availabitlity of Documents |            | s Action taken by: |         | Status of<br>Request for                     | Amount written        |         |
|------|--|------------------------|--|-------------------------------|---------------------|----------------------------|------------------------|------------------------------|----------------------------|------------|--------------------|---------|--|-----------------------|---------|
| No.  | Account Used                             | Officer (AO)/ Employee |  | Date Granted                  | Unliquidated Amount |                            |                        |                              | with (/)                   | without(/) | Agency Officials   | Auditor | write off and/or<br>Narrative Report<br>(NR) | off/ Subject of<br>NR | Remarks |
| BUSI | ISINESS TYPE INCOME                      |                        |  |                               |                     |                            |                        |                              |                            |            |                    |         |  |                       |         |
| 22   | Advances to<br>Officers and<br>Employees | DEMOT, JULIET          | Beginning balance on June 30,<br>2007; carrying amount in<br>January 2004.   | prior to 2004                 | 2,175.08            | 1/31/2005                  | more than<br>15 years  | retired                      |                            | /          |                    |         |  |                       |         |
| 23   | Advances to<br>Officers and<br>Employees | LIMPIN, OSCAR B.       | Beginning balance on June 30,<br>2007; carrying amount in<br>January 2004; reference SL<br>1997                    | 12/31/1997                    | 2,000.00            | 1/31/1998                  | more than<br>22 years  | retired                      |                            | ~          |                    |         |  |                       |         |
| 24   | Advances to<br>Officers and<br>Employees | RAMOS, ESTRELLA        | Beginning balance on June 30,<br>2007; carrying amount in<br>January 2004.   | pri <b>or</b> to <b>20</b> 04 | 13,223.00           | 1/31/2004                  | more than<br>16 yrs.   | retired                      |                            | ~          |                    |         |  |                       |         |
| 25   | Advances to<br>Officers and<br>Employees | WAYAN, PABLO P.        | Working Capital of the Floriculture Project; beginning balance on June 30, 20017; carrying amount in January 2004. | pri <b>or</b> to <b>20</b> 04 | 1,999.00            | 1/31/2004                  | more than<br>16 yrs.   | retired                      |                            | ~          |                    |         |  |                       |         |
|      |  | 5                      | Su <b>b-</b> Tot <b>a</b> l  |                               | 19,397.08           |                            |                        |                              |                            |            |                    |         |  |                       |         |
| TRUS | T <b>FUND- T</b> RU                      | ST RECEIPTS            |  |                               |                     |                            |                        |                              |                            |            |                    | -       |  |                       |         |
| 26   | Advances to<br>Officers and<br>Employees |                        | 2007 beginning balances under<br>the Engas   | pri <b>or</b> to <b>20</b> 07 | 207.67              | -                          | more than<br>13 yrs.   | retired                      |                            | ~          |                    |         |  |                       |         |
| 27   | Advances to<br>Officers and<br>Employees | AYYOKAD, LITO O.       | Traveiling expenses while on OB to CICT, Quezon City on April 17-19, 2011.   | 4/5/2011                      | 2,344.00            | 5/20/2011                  | more than 9<br>years   | resigned                     |                            |            |                    |         |  |                       |         |
|      | Su <b>b-</b> Tot <b>a</b> l              |                        |  |                               |                     |                            |                        |                              |                            |            |                    |         |  |                       |         |
| -    | GRAND TOTAL                              |                        |  |                               | 1,970,579.16        |                            |                        |                              |                            |            |                    |         |  |                       |         |

Certified Correct:

Accountant IV

1,460,776.83

Verified By:

NOEMI C. TAGUDAR State Auditor IV Audit Team Leader

COMMISSION ON AUDIT

RECEIVED

EENGUET STATE UNIVERSITY