



**VISAYAS**  
STATE UNIVERSITY

OFFICE OF THE  
**PRESIDENT**



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**MEMORANDUM CIRCULAR NO. 133**  
Series of 2025

**TO: All Concerned**

**RE: Performance Gaps in the FY 2024 Agency Performance Review**

**FROM: DR. PROSE IVY G. YEPES**  
University President

**DATE: April 22, 2025**

This office received communication from the Department of Budget and Management–Region VIII regarding the results of the FY 2024 Agency Performance Review (APR), where VSU obtained an overall rating of **4.58**. While the university performed strongly in many areas, the report also highlighted several performance gaps that require immediate attention:

- Unobligated Allotments:** A total of 11.634 million under congress-introduced projects remained unobligated. The delay was mainly due to the transition of project leadership, administrative changes, and procurement challenges, including lack of bidders.
- Disbursement Budget Utilization Rate (BUR):** Disbursement rates declined to 89.18% (vs. obligations) and 85.49% (vs. program), compared to 95.49% and 87.12% in the previous fiscal year. The delays were largely due to the unreleased NCA for Free Higher Education and infrastructure funds affected by the transfer of appropriations to DPWH under GAA Special Provision No. 5.
- Physical Performance Discrepancies:** Although all 14 targets were achieved, discrepancies were found in the data for the Technical Advisory Extension Program, especially in light of CHED's validation of FY 2023 outputs for PBB eligibility. This highlights the need for a technical working group to ensure accuracy and timely submission of performance data.
- Income from Grants and Donations:** This income target was not met, primarily due to delays in the liquidation of previously released funds, which prevented new grants from being processed.

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Page 1 of 2  
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All relevant units are hereby advised to assess these findings and implement necessary corrective actions. Focus should be given to improving project execution, timely liquidation, procurement responsiveness, and cross-validation of reports for consistency.

The document is attached in this memorandum circular for your reference.

For your information and strict compliance.

cc: **Toni Marc L. Dargantes**, Planning Director  
**Glenn G. Pajares**, VP for Planning and Development

**Vision:** A global green university providing progressive leadership in agriculture, science & technology, education and allied fields for societal transformation.

**Mission:** To produce graduates equipped with advanced knowledge and lifelong learning skills with ethical standards through high quality instruction, innovative research, and impactful community engagements.



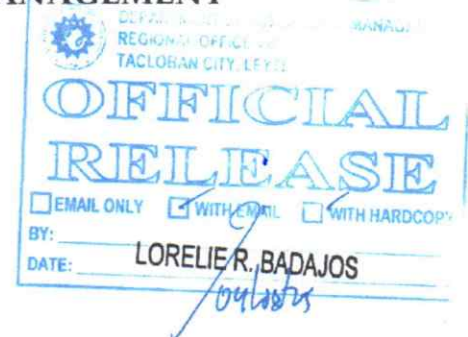
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REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF BUDGET AND MANAGEMENT  
REGION VIII

April 7, 2025

**PROSE IVY G. YEPES**

President  
Visayas State University  
Baybay City, Leyte



Dear **President Yepes**:

In accordance with the provisions prescribed under Circular Letter No. 2025-2,<sup>1</sup> and after review, assessment, discussion and agreements during the Annual APR Conference of the physical, financial, and income performance for the period January to December of FY 2024, we are pleased to provide you the results of the FY 2024 APR for **Visayas State University (VSU)**, as evaluated by the DBM.

As shown in the Annual Agency Performance Review (AAPR) Tool per Annex A, the **VSU** achieved a total score of **4.58**, taking into consideration the financial and physical performance and timeliness and quality of the report submissions.

Relative to the APR Conference conducted on February 26, 2025, we noted the following discussions and agreements particularly on the identified gaps affecting the department/agency performance:

**Financial Performance**

1. VSU achieved a high obligation budget utilization rate (BUR), registering 98.69% against its allotment and 95.87% against its program. Notably, the obligations BUR versus the program showed improvement compared to the previous fiscal year, increasing from 91.23% to 95.87%.

To sustain and further improve this commendable performance, the agency should continue regular performance monitoring, ensure closer alignment of work and financial plans with implementation capacity and timelines, and consistently carry out early procurement activities (EPA). Efforts must also include capacity-building initiatives such as regular training and coaching for project implementers, strengthened coordination with oversight agencies, and the establishment of cross-

<sup>1</sup> Guidelines For the Conduct of Agency Performance Reviews (APR) Covering Fiscal Year (FY) 2024 and Years Thereafter dated February 10, 2025

10/4/25



functional teams to address bottlenecks in procurement, reporting, and monitoring, among others.

2. Despite the high obligations BUR, evaluation revealed a significant unobligated allotment amounting to ₱11.634 million<sup>2</sup> under the congress-introduced projects titled "Rootcrops Genomic: Securing Rootcrops Genetic Diversity and Enhancing Crop Improvement for Climate-Smart Agriculture" and "Capacity Development on Futures Thinking and Strategic Foresight."

VSU encountered several challenges that contributed to delays in project implementation, including the transition to a new project-in-charge following the retirement of the previous project leader, changes in the university administration and leadership and the delays in procurement as some items have no bidder.

In light of these challenges, it is essential for the newly designated project-in-charge to consistently and regularly monitor the progress of all stakeholders to accelerate implementation. Strengthening the conduct of regular coordination meetings is also recommended to provide timely status updates. Furthermore, the scheduled activities of VSU under the genomics project—such as the conduct of workshops, procurement of laboratory equipment and consumables, hiring of key personnel, and field visits for trial monitoring—must be closely tracked and executed as planned.

program?  
catch-up  
plan?

3. In terms of disbursement BUR, the University registered accomplishment rates of only 89.18% against obligations and 85.49% against the program. These figures reflect a decline compared to the previous/comparable fiscal year, which posted 95.49% and 87.12%, respectively.

Nonetheless, the lower disbursement levels are recognized as being largely due to factors beyond the University's control. These include the unreleased Notice of Cash Allocation (NCA) intended for Free Higher Education and the delayed implementation of a project with infrastructure components, as affected by Special Provision No. 5 of the FY 2024 General Appropriations Act (GAA), which mandates the transfer of infrastructure-related appropriations to the Department of Public Works and Highways (DPWH).

• FTE  
• Puro  
Gen-Sit

Despite these constraints, VSU remains committed to fully implementing its projects within the fiscal year. To support this, the University will continue to undertake strategies such as constant coordination and regular meetings with concerned suppliers, DPWH, project focal persons/implementers, the planning and finance team, the Bids and Awards Committee (BAC), and end-users. These efforts aim to promptly resolve bottlenecks and ensure the timely and full utilization of available funds.

<sup>2</sup> Rootcrops allocation ₱10M, obligation ₱70K; Futures Thinking allocation ₱2M, obligation ₱296K

## Physical Performance

4. VSU is commended for achieving the targets for all 14 performance indicators, with many even surpassing the expected results. Considering this success, it is recommended that the targets be re-evaluated, particularly for the indicators under the Technical Advisory Extension Program, which has consistently demonstrated improved performance in recent years, yet its targets have not been adjusted accordingly.

DEAM = medical  
VSU = deans

Additionally, following the results of evaluation conducted by the Commission on Higher Education regarding the physical accomplishments for the previous year (2023) as part of the eligibility criteria and conditions for the grant of FY 2023 Performance-Based Bonus, it was noted that some indicators posted unmet targets, which contrasts with the data submitted by VSU to this office. Therefore, VSU should proceed with its plan to establish a technical working group that will ensure accurate data collection and timely submission of outputs.

TA Perf.  
indicator

## Income Performance

5. The overall target, along with the targets for each income type/category, was exceeded, except for grants and donations. The shortfall in this category resulted from a decrease in the receipt of project and research funds from external funding agencies, which require the full liquidation of previously disbursed funds before processing new releases.

liquidation  
of externally-  
funded  
projects

To address this issue, VSU plans to tackle the challenge of unliquidated funds by regularly preparing liquidation status reports (e.g., monthly or quarterly), hiring personnel to manage the preparation of FHE billing, and coordinating closely with the relevant office to ensure timely preparation of funding proposals.

## Reportorial Performance

6. As of December 31, 2024, VSU successfully submitted all 16 required Budget and Financial Accountability Reports within the prescribed deadline following the existing guidelines. The University is encouraged to sustain this performance by ensuring not only the timely submission both hardcopy and in the Unified Reporting System, but also the accuracy of reports, reflecting its strong commitment to accountability, efficiency, and effective decision-making.


The government appreciates the efforts of your agency in delivering its commitments in terms of the performance indicators reflected in Volume II of the FY 2024 General Appropriations Act.



We hope the results of this review will guide you in ensuring a fruitful performance in the coming years.

Thank you and best regards.

Very truly yours,



**IMELDA C. LACERAS, CESO III**  
Director IV  
DBM Regional Office No. VIII

Copy furnished: **The Undersecretary and Assistant Secretary**  
Budget Preparation and Execution Group

**The Directors**  
Budget and Management Bureau F  
Budget Technical Bureau  
Fiscal Planning and Reforms Bureau  
DBM-Central Office, San Miguel, Manila

## ANNUAL AGENCY PERFORMANCE REVIEW (AAPR) TOOL

PERIOD COVERED:	January to December 2024
DEPARTMENT:	STATE UNIVERSITIES AND COLLEGES
AGENCY:	VISAYAS STATE UNIVERSITY

## PART A - FINANCIAL PERFORMANCE

(Amounts in Thousand Pesos)

PARTICULARS	Previous/ Comparable Fiscal Year	Current Fiscal Year	Current Fiscal Year Breakdown					Inc/Dec
			Agency Specific Budget	Continuing	Automatic Appropriations (RLIP&SAGF)	Special Purpose Funds (SPFs)	Others (eg. Supplemental Appropriations, Unprogrammed Appropriations)	
1	2	3=4+5+6+	4	5	6	7	8	9=3-2
Appropriations	1,241,907	1,280,448	1,129,282	70,109	55,705	25,352	-	38,541
Allotments	1,143,243	1,243,820	1,092,654	70,109	55,705	25,352	-	100,577
Obligation Program (BED No. 1)	1,241,907	1,280,448	1,129,282	70,109	55,705	25,352	-	38,541
Actual Obligations	1,132,983	1,227,543	1,076,461	70,029	55,703	25,350	-	94,560
Disbursement Program (BED No. 3)	1,241,907	1,280,448	1,129,282	70,109	55,705	25,352	-	38,541
Actual Disbursements	1,081,910	1,094,665	953,085	62,729	55,703	23,148	-	12,755
Unobligated Allotment	10,260	16,277	16,193	80	2	2	-	6,017
Unpaid Obligation	51,073	132,878	123,376	7,300	-	2,202	-	81,805
<b>Budget Utilization Rate:</b>								
Obligation vs. Allotment	99.10%	98.69%	98.52%	99.89%	100.00%	99.99%	#DIV/0!	-0.41%
Obligation vs. BED No. 1	91.23%	95.87%	95.32%	99.89%	100.00%	99.99%	#DIV/0!	4.64%
Disbursement vs. Obligation	95.49%	89.18%	88.54%	89.58%	100.00%	91.31%	#DIV/0!	-6.32%
Disbursement vs. BED No. 3	87.12%	85.49%	84.40%	89.47%	100.00%	91.31%	#DIV/0!	-1.63%

## A.1 Unobligated Allotments Accounted for as follows:

Program/Project	Unobligated Allotment					Reason/Justification
	PS	MOOE	FINEX	CO	TOTAL	
1	2	3	4	5	6=2+3+4+5	7
<b>GRAND TOTAL</b>	<b>75</b>	<b>13,008</b>	<b>-</b>	<b>3,194</b>	<b>16,277</b>	
<b>CURRENT YEAR APPROPRIATIONS</b>	<b>71</b>	<b>13,001</b>	<b>-</b>	<b>3,121</b>	<b>16,193</b>	Majority of the unobligated funds pertain to CICA LFPs under MOOE, namely: Capacity Development on Futures Thinking and Strategic Foresight at P1.7M and Root Crops Genomic Project: "Securing Rootcrops Genetic Diversity & Enhancing Crop Improvement for Climate Smart Agriculture," at P9.9M, both related to research, exploration and development expenses. Aside from the projects being considered as CICA's, per VSU there were difficulties encountered such as the transitioning to the new project in charge in view of the retirement of the project leader; change in VSU administration/transition in leadership which necessitated the realignment of institutional priorities, causing delays in project initiation; and delayed procurement of laboratory supplies and materials as some items have no bidder. For CO, a larger portion of the unobligated amount was due to the difference between the ABC and contract price. Said amount however will still be utilized by VSU this year which is treated as continuing appropriations.
1. General Administration and Support		3	-		3	
2. Support to Operations		390	-	218	608	
3. Higher Education Program	7	11,905	-	2,452	14,364	
4. Advanced Education Program	-	1	-	-	1	
5. Research Program	64	638	-	451	1,153	
6. Technical Advisory ExtensionProgram	-	64	-	-	64	
<b>AUTOMATIC APPROPRIATIONS</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2</b>	Under PS and continuing appropriations, only minimal unobligated allotment was noted which are deemed savings and already below the threshold of P50K for capital outlay for various projects.
RLIP	2	-	-	-	2	
<b>SPECIAL PURPOSE FUNDS</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2</b>	
PGF	-	-	-	-	-	
MPBF	2	-	-	-	2	
<b>CONTINUING APPROPRIATIONS</b>	<b>-</b>	<b>7</b>	<b>-</b>	<b>73</b>	<b>80</b>	
1. General Administration and Support					-	
2. Support to Operations					-	
3. Higher Education Program	-	5		57	62	
4. Advanced Education Program					-	
5. Research Program				16	16	
6. Technical Advisory ExtensionProgram		2			2	
<b>OTHERS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
PAP					-	

## A.2 Unpaid Obligations Accounted for as follows:

Program/Project	Unpaid Obligations					Reason/Justification
	PS	MOOE	FINEX	CO	TOTAL	
1	2	3	4	5	6=2+3+4+5	7
<b>GRAND TOTAL</b>	<b>8,792</b>	<b>83,599</b>	<b>-</b>	<b>40,487</b>	<b>132,878</b>	
<b>CURRENT YEAR APPROPRIATIONS</b>	<b>6,590</b>	<b>80,135</b>	<b>-</b>	<b>36,651</b>	<b>123,376</b>	Majority of the unpaid obligations for PS represent the SRI & CNAI due to insufficient NCA as the same was charged against savings and allowed to be paid only later part of the year.  For MOOE & CO, the bulk of unpaid obligations are under current year appropriations, which represent the FHE at P63.9M and undelivered equipment (generator) at P33.9M. The unpaid FHE was due to non-release of NCA by this level since disbursement
1. General Administration and Support	1,497	4,253	-	-	5,750	
2. Support to Operations	389	1,085	-	33,983	35,457	
3. Higher Education Program	1,110	70,393	-	2,657	74,160	
4. Advanced Education Program	716	452	-	-	1,168	
5. Research Program	2,606	2,545	-	11	5,162	
6. Technical Advisory ExtensionProgram	272	1,407	-	-	1,679	
<b>AUTOMATIC APPROPRIATIONS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
RLIP	-	-	-	-	-	



Program/Activity/Project (PAP)	Unpaid Obligations					Reason/Justification
	PS	MOOE	FINEX	CO	TOTAL	
1	2	3	4	5	6=2+3+4+5	7
<b>SPECIAL PURPOSE FUNDS</b>	2,202	-	-	-	2,202	program was already depleted. The NCA was only released this March 2025 upon clearance by the DBM BTB. For the generator, the contractor was unable to secure customs clearance due to peak season in December, and these items were not among the priority materials for release which involves a significant amount. Nonetheless, the contractor is still within the required delivery period. It is to be noted also that a reprourement was conducted solely for the generator since the EPA conducted (in 2023) includes the infrastructure component of the project, but the latter's appropriation was transferred to DPWH in view of SP 5 of FY 2024 GAA.
PGF	2,202	-	-	-	2,202	
MPBF	-	-	-	-	-	
<b>CONTINUING APPROPRIATIONS</b>	-	3,464	-	3,836	7,300	The unpaid obligations under continuing appropriations were due to lacking delivery of various items/equipment majority for the College of Nursing and other Colleges of VSU.
1. General Administration and Support	-	-	-	-	-	
2. Support to Operations	-	37	-	-	37	
3. Higher Education Program	-	3,255	-	3,784	7,039	
4. Advanced Education Program	-	-	-	-	-	
5. Research Program	-	29	-	52	81	
6. Technical Advisory ExtensionProgram	-	143	-	-	143	
<b>OTHERS</b>	-	-	-	-	-	
PAP	-	-	-	-	-	

**PART B - Physical Accomplishment (Key Outcome/Output Performance Indicators (KOPIs))**

KOPIs	Previous/Comparable Period		Current Period				Inc/Dec	Remarks/ Justification
	Target	Actual	Target	Actual	Variance	Accomp Rate		
1	2	3	4	5	6=5-4	7=5/4	8=5-3	9
<b>HIGHER EDUCATION PROGRAM</b>								
Outcome Indicator								
1. Percentage of first-time licensure exam-takers that pass the licensure exams	60.60%	73.64%	60.00%	82.22%	22.22%	137.03%	8.58%	1,313 out of the 1,597 or 82.22% first-time takers of the professional examinations passed the licensure exams  This underscores VSU's dedication to delivering quality education and producing graduates ready to meet the demands and challenges of their respective professions
2. Percentage of graduates (2 years prior) that are employed	82.08%	88.45%	80.00%	87.06%	7.06%	108.83%	-1.39%	1,426 are employed out of the 1,638 or 87.06% graduates that responded to the tracer study conducted by VSU; total graduates 2,474 but only 1,638 responded to the survey / tracer study conducted
Output Indicator								
1. Percentage of undergraduate students enrolled in CHED-identified and RDC-identified priority programs	70.66%	82.37%	85.00%	95.37%	10.37%	112.20%	13.00%	15,462 out of 16,212 enrollees  VSU's offers academic programs that respond to critical societal and economic needs
2. Percentage of undergraduate programs with accreditation	92.50%	100.00%	90.00%	100.00%	10.00%	111.11%	0.00%	all 39 programs achieved accreditation to ensure high academic standards
Average of the results vs previous comparable year (actual current / actual previous comparable period)								106.47%

**ADVANCE EDUCATION PROGRAM**

Outcome Indicator								
1. Percentage of graduate school faculty engaged in research work applied in any of the following:	23.00%	42.68%	30.00%	46.25%	16.25%	154.17%	3.57%	37 out of 80 graduate faculty members; VSU has strong commitment to faculty development and research excellence
a. pursuing advanced research degree programs (Ph.D) or								
b. actively pursuing within the last three (3) years (investigative research, basic and applied scientific research, policy research, social science research) or								
c. producing technologies for commercialization or livelihood improvement or								
d. whose research work resulted in an extension program or								



PART B - Physical Accomplishment (Key Outcome/Output Performance Indicators (KOPIs))								
KOPIs	Previous/Comparable Period		Current Period				Inc/Dec	Remarks/Justification
	Target	Actual	Target	Actual	Variance	Accomp Rate		
1	2	3	4	5	6=5-4	7=5/4	8=5-3	9
Output Indicator								
1. Percentage of graduate students enrolled in research degree programs	86.00%	84.70%	84.00%	84.11%	0.11%	100.13%	-0.59%	450 out of 535 graduate students; VSU puts strong emphasis on research-driven graduate education
2. Percentage of accredited graduate programs	91.42%	100.00%	90.00%	100.00%	10.00%	111.11%	0.00%	all 28 graduate programs achieved accreditation; The university is dedicated to maintaining high academic standards and continuous program improvement
Average of the results vs previous comparable year (actual current / actual previous comparable period)								102.56%
<b>RESEARCH PROGRAM</b>								
Outcome Indicator								
1. Number of research outputs in the last three years utilized by the industry or by other beneficiaries	60	74	60	87	27	145.00%	13	from 2022 to 2024, 87 research outputs were utilized; this highlights the university's strong research impact and its relevance to real-world applications
Output Indicator								
1. Number of research outputs completed within the year	45	67	45	46	1	102.22%	(21)	exceeded the target by 1
2. Percentage of research outputs published in internationally-refereed or CHED recognized journal within the year	35.00%	88.06%	35.00%	35.63%	0.63%	101.80%	-52.43%	57 out of 160 or 35.63% completed research outputs from the years 2022-2024 were published in SCOPUS, Thomson Reuters, Elsevier, and other equally reputable journals in 2024
Average of the results vs previous comparable year (actual current / actual previous comparable period)								75.56%
<b>TECHNICAL ADVISORY EXTENSION PROGRAM</b>								
Outcome Indicator								
1. Number of active partnerships with LGUs, industries, NGOs, NGAs, SMEs, and other stakeholders as a result of extension activities	20	25	20	58	38	290.00%	33	highly exceeded its target by 38 which underscores VSU's strong engagement with various sectors and its contributions to community development and collaboration
Output Indicator								
1. Number of trainees weighted by the length of training	26,000	31,679	26,000	31,223	5,223	120.09%	(456)	surpassed the target due to the various extension programs and projects implemented; per VSU, they are committed in the delivery of effective outreach efforts and its capacity to deliver impactful training programs
2. Number of extension programs organized and supported consistent with the SUC's mandated and priority programs	35	46	35	65	30	185.71%	19	as justified, the high accomplishment was attributed to VSU's unwavering commitment to fulfilling its mission and addressing community needs
3. Percentage of beneficiaries who rate the training course/s as satisfactory or higher in terms of quality and relevance	95.00%	99.68%	95.00%	100.00%	5.00%	105.26%	0.32%	all or 2,882 training beneficiaries expressed high satisfaction in terms of quality and relevance of the training provided; per VSU, this reinforces the University's dedication to delivering high quality, meaningful training programs
Average of the results vs previous comparable year (actual current / actual previous comparable period)								143.05%

PART C - Revenue Performance								
Income (per BESF)	Previous/Comparable Period		Current Period				Inc/Dec	Remarks/ Justification
	Target	Actual	Target	Actual	Variance	Accomp Rate		
1	2	3	4	5	6=5-4	7=5/4	8=5-3	9
Tuition Fees	111,329	63,737	78,806	88,840	10,034	112.73%	25,103	The overall target as well as target on a per income type/category were exceeded, except for the grants/ donations. The latter was due to lower receipt of project and research funds from external funding agencies, since the latter require full liquidation of previously downloaded funds before processing new releases.
Income Collected from Students	65,672	69,974	70,953	72,478	1,525	102.15%	2,504	
Income from Other Sources	47,118	49,354	40,126	64,493	24,367	160.73%	15,139	
Income from Revolving funds	23,379	25,702	18,826	30,912	12,086	164.20%	5,210	
Grants/donations	196,823	131,241	163,917	142,598	(21,319)	86.99%	11,357	
Others					-	-	-	
<b>TOTAL</b>	<b>444,321</b>	<b>340,008</b>	<b>372,628</b>	<b>399,321</b>	<b>26,693</b>	<b>107.16%</b>	<b>59,313</b>	
PART D - Findings and Action Items								
Findings (insert additional rows if necessary)	Action Items		Timelines (mm/yy)		Responsible Unit			
1	2		3		4			
<b>Financial Performance</b>								
VSU obtained high obligations BUR at 98.69%. It was noted however that a substantial amount of unobligated allotments under MOOE LFP: Root Crops Genomic Project (of the ₱10M allocation only ₱7K was obligated).  Disbursements BUR was relatively high at 89.18%. The pending delivery of the generator however posted a significant amount as unpaid obligations at ₱33.9M. While EPA was conducted by VSU, a reprourement was undertaken in view of the SP 5 of the FY 2024 GAA, which also contributed to delay in project implementation.	Continue to communicate with the different concerned offices on the status of budget utilization		February to December 2025		FMO			
	Use of several google sheets for monitoring		February to December 2025		FMO/Budget			
	Assignment of focal persons		February 2025		OP			
	Quarterly meetings with the external campus to address budget utilization		February to December 2025		FMO			
	Conduct of Early Procurement Activities		October to December 2025		BAC / Procurement Office			
	Continuous coordination with the Bids and Awards Committee		February to December 2025		FMO/Budget/BAC			
	Communicate immediately with the end-users to prepare additional purchase requests if there are savings (ABC lower than bid price)		February to December 2025		Budget / End-User			
<b>Physical Performance</b>								
All identified targets were achieved/exceeded across all programs/indicators	Create a TWG to ensure accurate data collection and timely submission of outputs		March 2025		Planning Office			
<b>Revenue Performance</b>								
Overall target and target per income type was exceeded except for the grants/donations	Hire personnel to prepare the billing for the second semester of 2024-2025		February, September 2025		Accounting			
	Coordinate with the Office of the University Secretary (OUS) re: Proposals that require for issuance of SARO (FHE and Tulong Dunong Program)		March, August and November 2025		FMO / OUS			
	Close monitoring to evaluate the accomplishments and address possible solutions on existing problem of unliquidated funds (e.g. preparation of liquidation status reports on a regular basis e.g monthly, quarterly)		February to December 2025		Accounting			
<b>Reportorial Requirements</b>								
VSU was able to submit all the required reports/BFARs as of December 31, 2024	Sustain the timely and accurate submission of BFARs pursuant to COA-DBM Joint Circular No. 2019-1 dated January 1, 2019; and BEDs per DBM CL No. 2016-9 dated October 27, 2016, as amended under DBM CL No. 2017-12 dated October 19, 2017, and DBM CL No. 2018-10 dated November 18, 2018.  The DBM likewise issues yearly reminders on the submission of BEDs (i.e., for 2022 per CL 2021-11 dated October 28, 2021; for 2023 and thereafter per CL No. 2022-14 dated October 28, 2022).		year-round		FMO/Planning/All concerned units of VSU			



Criteria	PERFORMANCE RATING				
	1	2	3	4	5
	Poor	Unsatisfactory	Satisfactory	Very Satisfactory	Outstanding
	1.00-1.99	2.00-2.99	3.00-3.99	4.00-4.99	5.00
Financial Performance					
Obligation vs Allotment	Below 50% Obligation BUR	50-69% Obligation BUR	70-79% Obligation BUR	80-89% Obligation BUR	90-100% Obligation BUR
Obligation vs Program	Below 50% Obligation BUR	50-69% Obligation BUR	70-79% Obligation BUR	80-89% Obligation BUR	90-100% Obligation BUR
Disbursement vs Obligation	Below 60% Disbursement BUR	60-79% Disbursement BUR	80-89% Disbursement BUR	90-94% Disbursement BUR	95-100% Disbursement BUR
Disbursement vs Program	Below 60% Disbursement BUR	60-79% Disbursement BUR	80-89% Disbursement BUR	90-94% Disbursement BUR	95-100% Disbursement BUR
Results vs Previous/ Comparable Year/s	Below 70% of previous/ comparable year's accomplishment	71-80% of previous/ comparable year's accomplishment	81-89% of previous/ comparable year's accomplishment	90-94% of previous/ comparable year's accomplishment	95-100% of previous/ comparable year's accomplishment
Physical Performance					
Results vs Plan	Met less than 80% of PIs of the agreed annual performance targets; deficiencies due to controllable factors	Met less than 80% of PIs of the agreed annual performance targets; deficiencies due to uncontrollable factors	Met at least 80% of PIs of the agreed annual performance targets; deficiencies due to controllable factors	Met at least 80% of PIs of the agreed annual performance targets; deficiencies due to uncontrollable factors	Met all agreed annual performance targets
Results vs Previous/ Comparable Year/s	Below 70% of previous/ comparable/ year's accomplishment	71-80% of previous/ comparable year's accomplishment	81-89% of previous/ comparable year's accomplishment	90-94% of previous/ comparable year's accomplishment	95-100% of previous/ comparable year's accomplishment
Timeliness of Reports / Data Submissions	Below 70% of all required documents submitted on time	71-80% of all required documents submitted on time	81-89% of all required documents submitted on time	90-94% of all required documents submitted on time	95-100% of all required documents submitted on time
Criteria	Raw Score	Weight	Equivalent	Remarks/VSU's accomplishment	
Financial Performance	4.17	45%	1.83		
Obligation vs Allotment	5.00	10%	0.50	98.69%	
Obligation vs Program	5.00	10%	0.50	95.87%	
Disbursement vs Obligation	3.00	10%	0.30	89.18%	
Disbursement vs Program	3.00	10%	0.30	85.49%	
Results vs Previous/Comparable Year/s					
Obligation vs Allotment	5.00	3%	0.15	99.59% (Current 98.69% / Previous 99.10%)	
Disbursement vs Obligation	4.00	2%	0.08	93.39% (Current 89.18% / Previous 95.49%)	
Physical Performance (average of the scores per Program/Project )	5.00	45%	2.25		
Results vs Plan	5.00	25%	1.25	met all annual targets (14/14 PIs)	
Results vs Previous/Comparable Year/s	5.00	20%	1.00	106.91% [(HEP 106.47% + AEP 102.56 + RP 75.56 + TAEP 143.05%) / 4]	
Timeliness and Quality of Reports/Data Submissions	5.00	10%	0.50	all BFARs (16 reports) as of December 31, 2024 submitted on time	
Total Score	14.17	100%	4.58		
Adjectival Rating	Very Satisfactory				

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