

2020



NCS 2021- RIO Webinar Series



ORIENTATION & WORKSHOP ON RESEARCH GRANT FINANCIAL MANAGEMENT

June 15, 2020 | Monday | 10:00-11:30AM

Ms. Ruth DL. Andaya, BSA
Prof. Clarence M. Batan, PhD
Facilitators

Online (Google Meet)



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*The National Catechetical Study (NCS) 2021:
Pastoral Action Research and Intervention (PARI)
Project - Research-based Intervention Outcome (RIO)
Webinar Series*

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Join with Google Meet

<https://meet.google.com/dhw-uqzx-pit>

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Introduction

This online activity, composed of an orientation and a workshop on financial grant management, served as the first webinar series of the *Research Center for Social Sciences and Education (RCSSSED)* of the *University of Santo Tomas (UST)*. It primarily aimed to provide an overview of the first-year implementation of research and financial grant management of the *National Catechetical Study (NCS) 2021: Pastoral Action Research and Intervention (PARI)* Project. Moreover, it sought to provide a space for research stakeholders (admin and managers, researchers, and grant recipients) to discuss the general issues and concerns on financial grant management through the experience of the *NCS 2021: PARI Project*.

The orientation focused on the development of grant budget guidelines and a financial management system. The workshop involved online training on basic accounting procedures and documentation using MS Excel Spread sheets in a) managing line item budget; b) monitoring expenses; and c) preparing liquidation and audited financial reports.

Introductory Activities

The activity began with a prayer led by Ms. de Vergara. Then, Dr. Batan introduced Dr. De Castro, the director of *UST-RCSSSED*, for the opening remarks.

In her opening remarks, Dr. De Castro formally welcomed the webinar attendees and expressed her gratitude to Dr. Batan and Ms. Andaya for accepting the challenge of hosting the webinar on financial grant management.



Subsequently, Dr. Batan provided an overview of the activity, including its objectives. During his discussion, he explained that the idea of developing a new set of guidelines solely for the *NCS 2021: PARI Project* was to ease the process of managing the multi-million project's financial affairs.

3 | Culminating Activities

By the end of the webinar, he expected the participants to manage their liquidation efficiently. To formally start the main event, he introduced the facilitator, Ms. Andaya.

Financial Grant Management Orientation

Ms. Andaya started the orientation by sharing a simple personal budget template in monitoring the status of one's spending, allocation of expenses, and savings. In her sharing, she justified that having a competent budget planning is important for any research project.

Porticus Grant

Ms. Andaya also shared the project's generous grant from *Porticus Asia* with the required submission of an audited report upon completion of the project. She also emphasized that the project is activity-based project, which started from the conceptualization process of the three pastoral action research (PAR) to the completion of intervention activities.

Operational Expenses

Below is a list of the project's operational expenses shared by Ms. Andaya.

- Activity 1.1. Program Conceptualization & Research Tools Development
- Activity 1.2. Data Gathering & Fieldwork
- Activity 1.3. Data Analysis & Interpretation
- Activity 1.4. Research Presentations & Validation
- Activity 1.5. Publications
- Activity 2.1. Intervention Activities for Catechists
- Activity 2.2. Intervention Activities for atechetical Leaders
- Project Overhead
- Equipment/Upgrade
- Transportation
- Accommodation
- Communication Expense
- Office Supplies
- Printing
- Ethics



Line Item Budget And Budget Guidelines

Dr. Batan, the principal investigator of the *NCS 2021: PARI Project* determined the expenses and arranged them based on the project’s activities including other operational expenses relevant to the project. Ms. Andaya then shared the approved line-item budget of the project that covers expenses from January 2019 to January 2021. She also shared the project’s budget guidelines to support the approved line-item budget.

The guidelines include the following topics:

- Legitimacy of transaction relevant to the project activities
- Account qualification and procedures
- NCS workflow chart and use appropriate templates
- Proper documentation and valid quotations
- Valid receipts and pertinent information for liquidation and reimbursement
- Expense report for cash advances
- Competent Financial Report for audit

Moreover, she shared the project’s templates for:

- *RCSSEd* Activity Request Form
- Purchase Requisition
- Equipment Request
- Petty Cash Fund Request
- Liquidation Form

In implementing these procedures, all transactions are documented, approved, and validated on proper channels. Accordingly, Ms. Andaya stipulated the budget guidelines on the prequalification system to validate each transaction.



Expense Report & Cash Advance Liquidation

Upon implementing the budget guidelines, the *NCS 2021: PARI Project* could prepare the expense report for cash advances issued by *UST* per activity. Ms. Andaya also created a template for the Expense Summary Report to oversee the logic of liquidation per cash requisition considering the line-item budget. She highlighted that the consolidation of expenses would help monitor the percentage of budget usage.

Financial Grant Management Workshop

From her professional experience, Ms. Andaya mentioned the importance of creating a simplified worksheet to record daily transactions linked in the trial balance and financial report. She emphasized that it would be the basis of comparison from the summary of the expense report for any discrepancy and explained the systematic process to produce financial reports. In line with this, she introduced the following concepts:

- Chart of accounts – used on a project that is relevant to all activities
- Journal entry – record all transactions with complete details
- Trial balance – account ending balance from debit and credit
- Financial statement – grant expenses and ending balances

Ms. Andaya also explained that all information needed in the *Porticus* template would come from the Expense Summary Report and Statement of Operations from the MS Excel worksheet that she would prepare.

Reconciliation of Ledger

According to Ms. Andaya, the reconciliation of the cash ledger from *UST* and the project would help determine items with no journal entries, erroneous posting, or correction of amount or details. It also helps her in monitoring properly logged and recorded transactions.

Line	Budget				Received amount of Porticus' fund (First Half of Grant) (Local Currency)	Received amount of Porticus' fund (First Half of Grant) (EUR)	Actual spending			Budget vs Actual Spending (% spent = Actual Spending / Budget Including Other F
	Total (Local Currency)	Total (EUR)	Funds requested from Porticus (EUR)	Other Funding Sources (EUR)			Funds from Porticus (EUR)	Funds from Porticus (Local Currency)	Other Funding Sources (Local Currency)	
Activities/ Deliverables										
1. PASTORAL ACTION RESEARCH										
1.1 Conceptualization & Research Tool Development										
1.1.1. Workshop and Consultations	30,000.00	505.90	337.27	168.63	19,613.76	337.27	346.42	20,146.21		20,146.21
1.1.2. Literature Review	30,000.00	505.90	337.27	168.63	19,613.76	337.27	351.23	20,425.44		20,425.44
1.1.3. Observation and Field Visit	50,000.00	843.17	674.54	168.63	19,271.61	674.54		20,444.78		20,444.78
								ESTIMATE*		

Challenges

Realignment

If an item in the line-item budget is not a liquid budget, it cannot easily be changed from the approved budget. In implementing these procedures, all transactions are documented, approved, and validated on proper channels. Accordingly, Ms. Andaya stipulated the budget guidelines on the prequalification system to validate each transaction. In that case, a written justification for realignment should be submitted to the concerned offices for approval.

In the case of the *NCS 2021: PARI Project*, Ms. Andaya shared the following realignments for its first year of implementation:

- Team composition (Multimedia Officer)
- Inclusion of equipment that proves necessary in the presentation and survey
- Purchase of software to use in data analysis and report
- Purchase of phones for survey
- Reciprocity allowance for Katekistang Kalakbay sa Pananaliksik (KKP) for 87 ecclesiastical territories

Ledger - Discrepancies

Monitoring of balances prevents overspending of budget and corrects erroneous entries in both sides. Ms. Andaya shared her experience of making a correspondence for the *UST Accounting Office* to address issues of erroneous and late entries for reconciliation. It shows that some items were lodged to the *RCSSED* account instead of the *NCS 2021: PARI Project's* account.

Conclusion

Ms. Andaya ended the workshop by sharing a thought to ponder:

"Setting up the Grant properly from the beginning not only minimizes the amount of time you spend managing the grant but may result in additional future grants for us!"

Question and Answer

After the workshop, Dr. De Castro acknowledged the *NCS 2021: PARI Project Research Team* for a successful webinar series. She also asked for the permission of Dr. Batan and Ms. Andaya to allow her to borrow some of the project's practices in the financial management system.

Ms. Calimag commended the simple and clear presentation of Ms. Andaya. She also admired the systematic management of funds, particularly the MS Excel worksheet and content validation to provide the needed accounts. Moreover, she mentioned that she favors using the guidelines and financial tools shared in this online activity.

Dr. Batan then shared his enthusiasm in implementing these procedures, all transactions are documented, approved, and validated on proper channels. Accordingly, Ms. Andaya stipulated the budget guidelines on the prequalification system to validate each transaction. He suggested discussing with *UST-RCSSED*, *OVVRI*, and *UST Treasury Department* to establish a uniform guideline for all to follow.

Dr. De Castro inquired about the reconciling items, particularly the reasons and sources of mistakes. In response, Ms. Andaya explained the process by checking the project's documents on an online request from *UST-RCSSED* and an inquiry in the *UST Accounting Department*. From the ledger reconciliation, she said that one could easily see the discrepancy and check the appropriate actions. Moreover, Dr. De Castro shared the concern on how to resolve the issue of *UST* vouchers in immaterial amounts for liquidation.

Dr. Batan cited the possibility of using per diem for expenses that are not subject to liquidation, which is allocated for allowances.

Concerning an inquiry asking if the *UST Treasury Department* approved the MS Excel worksheet, Ms. Andaya responded that she shares the worksheet with Hanna, one of the mentioned department's staff, to back up the expense report and financial report that is a requirement of *Porticus*. It is intended to support the reports for submission and prove to be an effective financial tool for the research project.

Evaluation from Participants

At the end of the webinar, the *NCS 2021: PARI Project* Research team requested the attendees to answer the evaluation via Google Form, which would serve as their attendance. Based on the result of the evaluation, 90 percent were highly satisfied with the webinar.

Watch the Recorded
Event here:



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