

The Office of Financial Management is a working unit equivalent to other faculties in the university, run by the Vice-President for Financial Affairs and his management team: Directors, Head Departments. The scope of responsibilities of this management team is as follows: Financial Management Director : In charge of Finance Department, Accounting Department and Budgeting Department. The Office of Financial Management comprises with two Departments and four Supporting Units. **Function Lines :**

- Office of Financial Management
- 1. Finance Department
- 2. Accounting Department
- 3. Budgeting Department

### **Supporting Units :**

- 1. Undergraduate Programs UPBC
- 2. Graduate Programs UPBC
- 3. Administrative Unites UPBC

**The Responsibility of Function Lines are as follows :**

## **1. Office of Financial Management**

### **1.1 Finance Department**

#### **1.1.1 Receipt Service**

- Cash Receipt

- Daily Receipt Report
- Bank Service
- Bill Payment
- Electronic Purse

## 1.1.2 Payment Service

- Cash Payment
- Daily Payment Report
- Petty Cash
- Cash on Hand

## 1.1.3 Cash Management

- Daily Cash Report
- Cash Allocation
- Cash Investment
- Cash Flow Report

- Shot-Term Loans
- Long-Term Loans
- Funding Management

## 1.2 Accounting Department

### 1.2.1 Credit and Billing

- Credit
- Billing

## 1.2.2 Voucher System and Recording

- Receipt Voucher
- Payment Voucher
- Account Payable Voucher
- Account Receivable Voucher

- Journal Voucher
- General Ledger System

## 1.2.3 Reporting



- Annual Report
- Fixed Asset Report
- Cost Per Head Report
- Scholarship Report

- Bank Reconciliation Report
- Financial Report

## 1.2.4 Business Management

- Special Project
- Shot-Term Loans

- Long-Term Loans
- Funding Management

## 1.3 Budgeting Department

# 1.3.1 Budget Preparation

- Budget Estimation
- Budget Allocation

- Special Project Budget

## 1.3.2 Budgeting Control

- Budget Control Process

- Budget Control System

- # Budget Adjustments

## 1.3.3 Budget



# Evaluation and Analysis

- Budget Performance Evaluation

- Budget Analysis

- Budget  
Effectiveness  
Evaluation

# 1.3.4 Reporting

- Operating Budgets Report
- Project Budgets

# Report

- ## Auxiliary Enterprise Budgets Report

- Graduate  
Program  
Disbursement  
Budgets Report