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