



"Enhancing Global Competitiveness Through Best Practices"

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## **BEST PRACTICES IN UTILIZATION OF GOVERNMENT FUNDS**

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**THURSDAY & TUESDAY, FEBRUARY 8 & 13, 2024 \* 1:30PM TO 4:45 PM VIA ZOOM**

### **Course Outline**

- I. State Policy on Utilization of Funds
- II. Cash-Based Budgeting System and Obligation-Based Budgeting System
  - a. Objective
  - b. Causes and Effects of Under Utilization of Fund
  - c. Dos and Don'ts in Utilization of Funds
- III. Fundamental Principles of Disbursements
- IV. Basic Requirements for Disbursements
- V. Modes of disbursements with focus on payment by cash
- VI. Dos and Don'ts in the granting, utilization and liquidation of cash advances
- VII. Responsibility, Accountability and Liability over government funds

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