UNIVERSITY OF SOUTHERN MINDANAO

COLLEGE OF BUSINESS, DEVELOPMENT ECONOMICS AND MANAGEMENT

ACCOUNTANCY DEPARTMENT

BACHELOR OF SCIENCE IN MANAGEMENT ACCOUNTING





AACCUP LEVEL 1 ACCREDITATION

AREA X
ADMINISTRATION

I.6. The Dean, faculty, staff and students pursue collaborative activities in generating resources and income and in implementing cost-effective measures.

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Kabacan, Cotabato ;
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OFFICE OF THE UNIVERSITY PRESIDENT

Memorandum No.: 080
series of 2026

TO: **ALL ADMINISTRATIVE COUNCIL MEMBERS, CONCERNED PERSONNEL AND STUDENTS**

SUBJECT: **GULAHAY: Gulay Para sa Buhay – University Vegetable Gardening Initiative**

DATE: **August 11, 2026**

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You are hereby enjoined to support the University's commitment to sustainability, environmental stewardship, food security, health and wellness, and community participation, all academic and non-academic units, student organizations, and societies are hereby encouraged to adopt an available or vacant space within the University and transform it into a productive vegetable garden under the University's "***GULAHAY: Gulay Para sa Buhay***" **Project**.

The project aims to transform idle and underutilized spaces into green, productive, and sustainable areas where vegetables and other appropriate edible plants can be grown. Beyond beautifying the campus, the initiative seeks to promote healthy eating, environmental responsibility, teamwork, and a culture of food production among members of the University community.

Objectives

The GULAHAY Project shall aim to:

1. Maximize the productive use of vacant and underutilized spaces within the University;
2. Promote urban and institutional gardening as a practical approach to food security and environmental sustainability;
3. Encourage the production of fresh and nutritious vegetables for the University community;
4. Develop among students and personnel a culture of planting, caring, harvesting, and sharing;
5. Strengthen collaboration among academic units, administrative offices, student organizations, and societies;
6. Enhance campus surroundings through green, clean, and productive spaces; and
7. Provide opportunities for learning, innovation, research, extension, and community engagement related to sustainable agriculture.

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Implementation

All interested units and organizations are encouraged to:

1. Identify and adopt an appropriate vacant or underutilized space within their respective areas, subject to coordination with the concerned office and approval of the University Administration;
2. Develop the adopted space into a vegetable garden using sustainable and appropriate gardening practices;
3. Prepare a simple Gulahay Garden Plan, indicating the location, proposed vegetables or crops, garden design, responsible personnel/students, and maintenance arrangements;
4. Utilize available and locally appropriate materials, including recycled or repurposed materials, whenever practicable;
5. Ensure the regular watering, maintenance, cleanliness, and protection of the adopted garden;
6. Encourage participation of students, faculty, and staff in the development and maintenance of the garden;
7. Observe applicable University policies on the use of spaces, environmental management, safety, and sanitation; and
8. Document the progress, activities, harvests, and good practices of the adopted garden for monitoring and recognition purposes.

Your active participation and support are highly encouraged.

JONALD L. PIMENTEL, PhD
SUC President IV


GULAHAY
GULAY PARA SA BUHAY







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MEMORANDUM No. 001-2026

TO: **All University Personnel**

SUBJECT: **Continued Observance of Austerity and Cost-Saving Measures in the University**

DATE: **January 5, 2026**

All offices are reminded to continue observing cost-saving measures in University operations while ensuring that regular academic and administrative functions are carried out effectively.

Offices are advised to use resources wisely and avoid unnecessary expenses. Unit heads are expected to monitor compliance within their respective areas.

For strict compliance.

JONALD L. PIMENTEL, PhD
SUC President IV

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OFFICE OF THE DEAN

Memorandum No. 02
Series of 2026

TO: **CBDEM FACULTY AND STAFF**

DATE: **JANUARY 20, 2026**

SUBJECT: **1st COLLEGE MEETING OF THE YEAR 2026**

Please be informed that the First College Meeting of the year will be conducted on **JANUARY 21, 2026, WEDNESDAY, 11:00 AM TO 1:00 PM AT THE LED AVR** to discuss important academic, administrative, and operational matters of the College.

The meeting agenda includes the following:

1. Performance and Reports
    - OPCR updates
    - CBDEM Narrative Report
2. Faculty and Academic Matters
3. Facilities, Equipment and Austerity Measures
4. ISO Accreditation
5. Student and Coach Participation in UP Entrelympics
6. SERDAC announcements and requests
7. New Sports Coordinator
8. Other Matters

Everyone's attendance and participation will be greatly appreciated.

Digitally signed by Dulay Cheryl Ylulat
Date: 2026.01.20

CHERYL Y. DULAY
Dean

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OFFICE OF THE UNIVERSITY PRESIDENT

Memorandum No.: 031
Series of 2026

TO: **ALL UNIVERSITY PERSONNEL**

SUBJECT: **IMPLEMENTATION OF ENERGY CONSERVATION PROTOCOLS AND TEMPORARY WORK ARRANGEMENT GUIDELINES IN COMPLIANCE WITH MEMORANDUM CIRCULAR NO. 114 SERIES OF 2026**

DATE: **March 09, 2026**

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You are hereby directed to follow the guidelines and comply with the provisions of MC No. 114, s. 2026 on the implementation of energy conservation measures and flexible work arrangements effective immediately. Please see the details below.

I. **Temporary Work Arrangement Guidelines for USM Employees under MC No. 114, s. 2026**

Pursuant to **Memorandum Circular No. 114, s. 2026** of the Office of the President; **CSC Memorandum Circular No. 06, s. 2022** (Revised Interim Guidelines on Alternative Work Arrangements); and **CSC Memorandum Circular No. 1, s. 2025** (Amendment thereto), the University shall implement the following work arrangements to ensure the continuous delivery of services while promoting efficiency and employee well-being:

1. **Teaching Personnel**. Teaching personnel shall adopt a ***four (4) day onsite reporting and one (1) day Work-from-Home (WFH) arrangement (flexiplace)***, subject to the following conditions:
    - Faculty members shall ***report onsite for four (4) days*** to conduct face-to-face classes, consultations, and other academic-related functions.
    - ***One (1) day*** shall be designated as ***Work-from-Home (WFH) on Fridays only***, during which faculty members may perform tasks such as lesson preparation, research, checking of outputs, and other academic responsibilities. However, extension activities that must be conducted outside the University or in the community, including NSTP and similar programs, shall be exempt from the Friday WFH schedule, as these duties require physical presence and are performed off-campus or outside the office, without using office facilities or electricity.

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- During the WFH schedule, faculty members shall record their task activities in the Enhanced Daily Time Record (EDTR). At the end of the month, the EDTR must be submitted together with the Daily Time Record (DTR) generated from the facial biometrics system and other supporting evidence of outputs to the Dean or immediate supervisor for validation of accomplishments.
- The specific Work-from-Home (WFH) schedule shall be subject to monitoring by the Vice President for Academic Affairs, Dean, and immediate supervisor to ensure the continuous delivery of academic services, including the timely submission of required reports and supporting documents.

2. **Non-Teaching Personnel**. Non-teaching personnel shall observe a ***four (4)-day onsite work arrangement and one (1)-day Work-from-Home (WFH) or flexiplace*** schedule per week, with WFH to be observed on ***Fridays only***, subject to operational requirements.

   - On Work-from-Home (WFH) days, personnel must complete their assigned tasks and document all outputs. To ensure proper monitoring, employees are required to submit their weekly work plans to their immediate supervisors every Thursday. By the following Monday, a corresponding accomplishment report must be submitted to the unit head for review. At the end of each month, these weekly reports must be consolidated, certified by the unit head, and submitted to the HRMDO along with the Daily Time Record (DTR) and Electronic Daily Time Record (EDTR).
   - Janitorial and utility personnel are exempt from the work-from-home arrangement and shall instead observe a four-day compressed workweek. To fulfill the mandatory 40-hour weekly requirement, daily shifts are extended, though schedules may be adjusted based on operational needs. In observance of the Holy Month of Ramadan, Muslim employees may adopt a continuous work schedule without a lunch break to allow for an earlier departure.

     - **Schedule:** 4-Day Compressed Workweek
     - **Standard Hours:** 7:00 AM – 6:00 PM
     - **Ramadhan Hours (Muslim employees):** 7:00 AM – 5:00 PM (Continuous)

   - During the WFH schedule, employees shall log their task activities in the Enhanced Daily Time Record (EDTR). At the end of the month, the EDTR shall be submitted together with the Daily Time Record (DTR) from the facial biometrics system and other supporting documents to the immediate supervisor for validation of outputs.

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- Functions that may be considered suitable for WFH arrangements include, but are not limited to:
  - ✓ Preparation of reports, plans, and technical documents
  - ✓ Data encoding, data analysis, and records consolidation
  - ✓ Policy drafting and program planning
  - ✓ Online coordination, virtual meetings, and administrative communications
  - ✓ Preparation of presentations, manuals, policies and training materials
  - ✓ Research, project proposal preparation, and monitoring reports
- The Work-from-Home (WFH) arrangement is limited to tasks that can be completed remotely without the need for campus-based equipment, physical files, or specialized facilities. Consequently, duties requiring onsite resources, such as laboratory work, frontline service counters, or designated workstations, must be performed in person. All personnel participating in this arrangement are responsible for documenting their progress and adhering to the reporting protocols established by their respective supervisors and university officials.

Key Requirements:

- Tasks must not require office-specific tools or physical records.
- Frontline services and technical operations remain onsite.
- Mandatory documentation of outputs as directed by management.

3. **Exempted Personnel**. The following personnel are not covered by the above temporary work arrangements due to the nature of their duties requiring 24-hours or daily onsite operations:
   - Hospital personnel
   - Security personnel
   - Farm workers
   - Personnel engaged in research laboratory activities that cannot be performed under a Work-from-Home (WFH) arrangement, subject to certification by the Head of Office that such laboratory operations require onsite presence. The certification shall be submitted to the Human Resource Management and Development Office (HRMDO) for proper documentation.
   - General Services Unit personnel.
     - However, General Services Unit personnel whose duties involve administrative, planning, reporting, monitoring, or other functions

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that can reasonably be performed remotely may be allowed to adopt the applicable work arrangement, subject to the recommendation of the Director and approval of the proper authority.

4. **JO/COS Personnel**
   - The work arrangement shall also cover Job Order (JO) and Contract of Service (COS) personnel assigned in the respective offices or operational units of the University, provided that the nature of their duties and functions allows the application of the prescribed work arrangements and subject to the approval of the immediate supervisor or unit head.
   - However, JO and COS personnel whose duties require continuous onsite presence, particularly those assigned to hospital services, security services, farm operations, and General Services-related work such as building repairs and maintenance, shall continue to follow their existing work schedules in accordance with operational requirements.
5. **General Provisions**. All employees shall continue to comply with existing policies on attendance, monitoring, and reporting requirements. Unit heads are responsible for ensuring that the implementation of these work arrangements does not disrupt office operations and service delivery. The University administration reserves the right to review or modify these arrangements as may be necessary based on operational exigencies.

II. **On Energy & Water Conservation Measures**.

Pursuant to Republic Act No. 11285, its Implementing Rules and Regulations (IRR), and Administrative Order No. 15, the University shall adopt the following energy conservation measures:

1. Air conditioning units must only operate on the following conditions:
   Operating Hours: **9:00 AM –4:00 PM**
   Temperature Setpoint: **24°C**
1) Maximize natural lighting through window design and occupancy scheduling.
2) Lights must be switched off when the room is unoccupied or natural lighting is sufficient.
3) All lights shall be **switched off from 12:00 Noon to 1:00PM**. Only vital offices or facilities, like the laboratory rooms shall be exempted.

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4) Heads of units should ensure that lights, faucets, and air-conditioning units are switched off before leaving the office premises or when these are not in use.
5) Check all equipment for damaged cords, exposed wires, or loose plugs before use.
6) No personal appliances shall be used (e.g., rice cookers, heaters) unless authorized by the administration.
7) Unplug non-essential equipment after use (e.g., phone chargers, extension cords with no active devices).
8) Avoid overloading outlets with multiple devices or using unauthorized extension cords.
9) Laboratory and workshop equipment must be inspected by authorized technical staff before and after daily operations to ensure proper functionality, safety, and compliance with operational standards.
10) Tampering with any electrical installation is prohibited.
11) The adoption of solar technology for streetlights and the Administration Building is encouraged to support cost-saving initiatives of the University. The General Services Office (GSO) shall ensure that any resulting savings are duly documented and reported.
12) Monthly monitoring of electricity and water consumption of individual building units shall be conducted by GSO to track energy usage and assess the impact of the austerity measures.
13) Regular maintenance of the solar facilities shall be the responsibility of the GSO.
14) Leaking pipes and other defects on the water lines and connections shall be reported immediately for repair.
15) Adopt virtual meetings as the default mode for inter-agency coordination, consultations, conferences, and similar engagements. In this regard, all meetings, seminars, and workshops must be conducted through secure digital platforms, except in cases where physical presence is legally required or operationally indispensable.

III. Official Travel and Fleet Efficiency Measures

Official travel is restricted to essential functions that are indispensable to University operations. Travel is deemed unnecessary if the objectives can be achieved through virtual meetings, electronic correspondence, or by consolidating tasks with existing schedules. All travel requests must be supported by clear justification based on urgency, operational necessity, or direct link to project goals

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Criteria for Essential Travel:

- The task cannot be completed through alternative digital modes.
- The activity requires immediate physical presence to be effective.
- The travel objective cannot be merged with other scheduled engagements.

In addition, the University shall strengthen fleet efficiency measures to reduce fuel consumption and improve the fuel economy of official vehicles. These measures shall include, but are not limited to, the following.

a) **Trip consolidation** – combining official tasks and destinations to minimize the number of vehicle deployments;
b) **Route optimization** – utilizing the shortest and least congested routes, and scheduling trips appropriately to avoid peak-hour traffic;
c) **Minimization of vehicle idling** – requiring drivers to switch off engines during extended waiting periods, unless necessary for operational purposes; and
d) **Adoption of the "full-tank method"** – ensuring accurate fuel monitoring and strict adherence to preventive maintenance schedules for university vehicles.

IV. Monitoring Team

To ensure compliance with the foregoing provisions, the Director of the Human Resource Management and Development Office, the Chief Administrative Officer, and the Director of the Security Services and Management Office are hereby designated to monitor and ensure compliance among the various offices.

For information, guidance and strict compliance.

Digitally signed by Pimentel Jonald Lozarito
JONALD L. PIMENTEL, PhD
SUC President IV

UNIVERSITY OF SOUTHERN MINDANAO

Kabacan, Cotabato

Philippines

MINUTES OF MEETING

COLLEGE OF BUSINESS, DEVELOPMENT ECONOMICS AND MANAGEMENT
Name of Office

April 7, 2026/ 11:30AM
Date/Time

CBDEM Faculty Lounge
Venue

Attendance:
(See Attendance Sheet)

I. Call to Order
The meeting was called to order at 11:30 AM by Dean Cheryl Dulay.

II. Determination of Quorum
A quorum was declared present.

III. Prayer
Approval of the Minutes of the Previous Meeting
The meeting commenced with a prayer led by Dean Cheryl Dulay.

IV. Approval of the Minutes of the Previous Meeting
Ma'am Helen Macailing moved for the approval of the minutes of the Third College Meeting held on March 11, 2026. The motion was seconded by Ma'am Jennet Mag-aso.

V. Agenda and Discussions (Special College Meeting)
1. **Updates:**
   A. Trimester (for information only)
   B. 1st Year Enrollment Status
   C. Uniform Collection
   D. 45th Annual In-House Review Winners
   E. ISO Concerns
2. **Presentation** of the following programs:
   A. **Doctor of Rural Development**
   B. **Master of Public Administration**
   C. **BSBA major in Human Resource Management**
3. Other Matters:

1. Updates

A. Trimester Implementation (for information only)
Dean Cheryl Y. Dulay presented updates regarding the proposed trimester implementation beginning Academic Year 2026–2027. The following information was discussed:

3. Other Matters

A. Students In-house Review on May 19, 2026

Sir Roy Gacus discussed the proposed categories and themes for the College In-House Review, which include Basic Research, Applied Research, Development, and Extension.

Sir Romiel John Basan emphasized that the research topics should be aligned with the approved research agenda of the college. This statement was supported and agreed upon by Sir Jay-R G. Vildac, Ma'am Jennet Mag-aso, and Ma'am Kathleen Bolotaolo.

However, Sir Jalaloden B. Marohom suggested that the categories should instead be classified into Basic Research, Applied Research, Extension/Innovation, and Social Research.

In response, Sir Roy Gacus mentioned that a meeting with the DRC will be conducted to finalize the categories and themes. He also added that the college is still waiting for the official guidelines for the conduct of the College In-House Review.

B. AVR Rental and other facilities

Sir Vildac mentioned that the rental of the AVR and other facilities had already been approved by RGES since these facilities are frequently utilized. He further explained that an endorsement from the URGMC is still needed before the proposal can be forwarded to the Administrative Council.

Meanwhile, Dean Dulay suggested that the facilities should first be improved and enhanced prior to their implementation for rental purposes. However, Sir Basan pointed out that the facilities are already being utilized and may already be rented out.

Thereafter, Sir Marohom moved for the endorsement of the rental fees for the LED AVR, Covered Court, and other facilities intended for outside users. The motion was seconded by Ma'am Dela Viña.

VI. Adjournment

There being no other matters to discuss, the motion to adjourn the meeting was moved by Sir Dapon and duly seconded by Ma'am AMg-aso.

The meeting was adjourned at 1:30 PM.

Prepared by:

LOTIS D. CUBIN, DBA
College Secretary

Attested by:

CHERYL Y. DULAY, DBA
Dean, CBDEM