

SOCE

STATEMENT OF CONTRIBUTIONS AND
EXPENDITURES

- ✓ **Transparency & Accountability**
- ✓ **Standardization**
- ✓ **Sound Financial Management**

General Guidelines

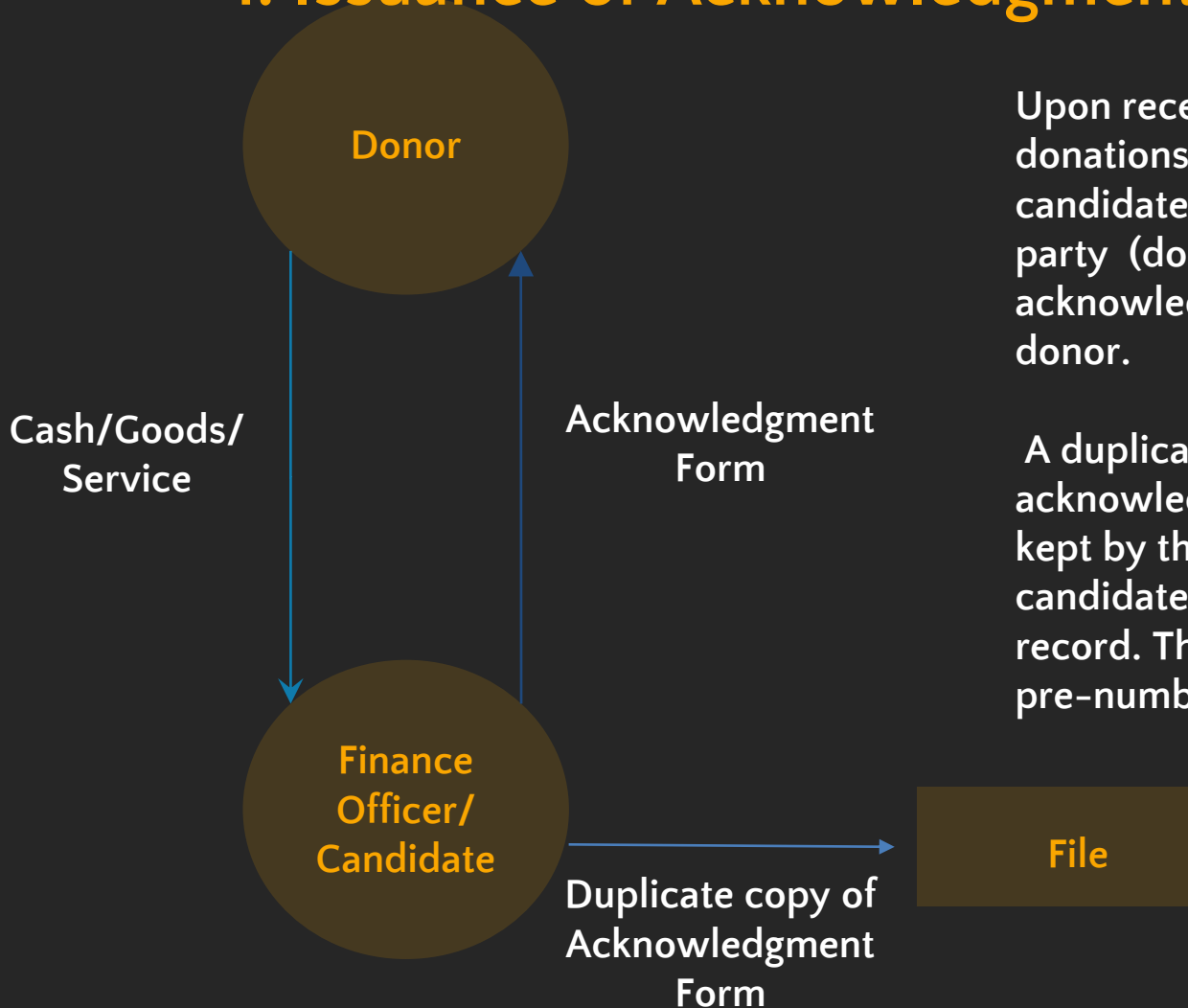
- 1.) In-kind contributions shall be measured according to actual cost, if available, or the estimated value. Make sure to put a detailed description of the in-kind donations received (e.g. quantity, brand, nature).
- 2.) Contributions shall be recorded individually as much as possible. Make sure to issue an acknowledgment receipt to the donor.
- 3.) Expenditures shall be recorded individually as much as possible. The candidates and political parties should keep the official receipts and invoices.

General Guidelines

- 4.) If individual candidates rely only on the party list for all their campaign materials and expenses, they may declare zero expenditures on the individual forms.
- 5.) Expenses must be substantiated. Copy of official receipts and invoices will be submitted after the campaign period.
- 6.) The budget form must be submitted on or before April 5, 2016. The forms stating the actual contributions and expenses together with the receipts must be submitted not later than April 29, 2016.

Cash Receipt Transactions

1. Issuance of Acknowledgment Form



Upon receipt of cash or in-kind donations, the candidate/finance officer of the party (donee) issues an acknowledgement receipt to the donor.

A duplicate copy of the acknowledgement receipt is kept by the finance officer/candidate for his/her own record. The said form shall be pre-numbered.

UPJPIA PARTY LIST

ACKNOWLEDGMENT RECEIPT FORM

A Received the amount of: P 3000.00 **D** Date: April 19, 2016
B From (Donor): Margaux Marasigan
C Nature: Cash of P3000;

Received by:

Cbuenaventura

E Celine Buenaventura
Name and Signature of
Finance Officer/Candidate

DETAILS

- A** the amount of the cash received,
- B** the name of the payor,
- C** the source and nature of cash,
- D** the date of the transaction, and
- E** the name and signature of the finance officer.



M O D U L E O N E

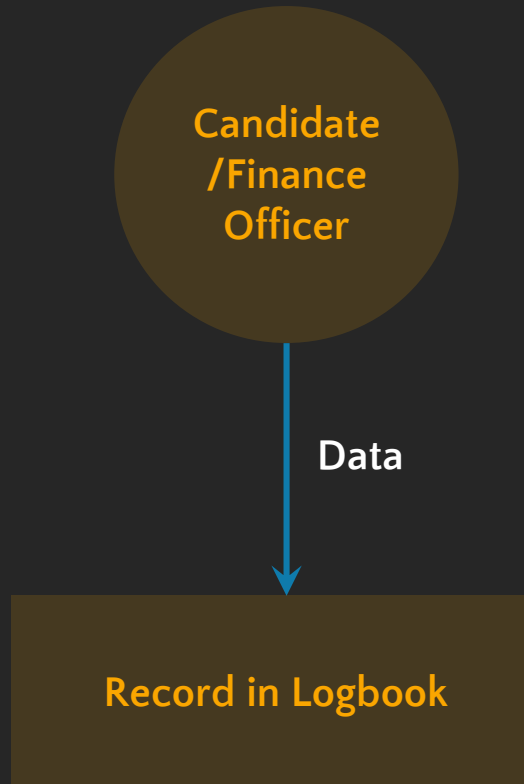
Cash Receipt Transactions

2. Record in a Logbook

Using the duplicate copy of the acknowledgement receipt, the Finance officer thereafter records the transaction in a logbook. The logbook may take the form of a journal or a notebook.

Similar to the acknowledgment receipts, the pages of the logbook shall also be pre-numbered.

The candidates and parties are highly encouraged to use logbooks for documentation purposes. The logbook shall contain the signatures of the parties involved.



Cash Receipts Logbook

Page No. : 001

Contributions

Date	Source	Nature	Amount	Issue Receipt?	Candidate/ Treasurer's Signature	Acknowledg ment Receipt No.
4/7/2016	Org 1	Contributions from members	500.00	Yes	Celine	AR-001
4/7/2016	Org 2	Cash donations	500.00	Yes	Celine	AR-002
4/10/2016	Alumni	In-kind donations (60 pcs of Panda pens)	300.00	Yes	Celine	AR-003
	Name of liquidating person	Food Sale	100.00	Yes	Celine	AR-003

Cash Disbursements Logbook

CASH DISBURSEMENTS

Page No. : 001

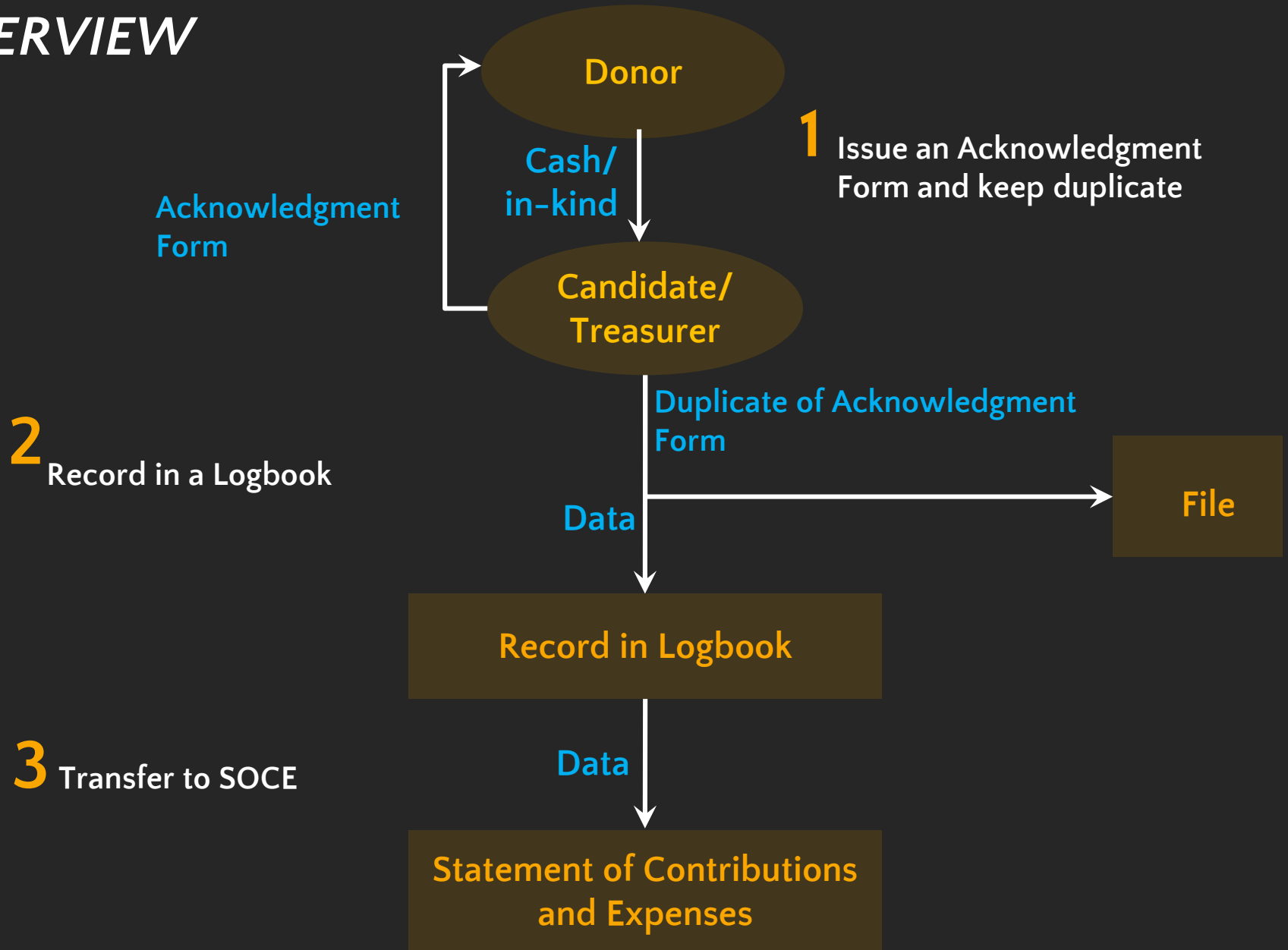
Chairperson's Signature:

Date	Project/ Purpose	Nature	Amount		Liquidating Person Payee	Receive receipt?	Date	Signature	OR No.
			Budgeted	Actual					
6/10/2014	Expenses due to anniversary	Siomai	200.00	200.00	Liam Ventura	YES	6/14/2014	Liam Ventura	13-111
		Pancit	800.00	800.00	Liam Ventura	YES		13-112	
		Utensils	50.00	50.00	Liam Ventura	YES		13-113	

A separate logbook for cash disbursements may be kept by the candidates and/or political parties. Information recorded in the cash receipts and disbursements logbook is then transferred to the Statement of Contributions and Expenditures (SOCE).

It should be noted that logbooks are not required but are highly encouraged. The candidates/parties may also use a different format for the logbooks.

OVERVIEW





STATEMENT OF CONTRIBUTIONS AND EXPENDITURES

INFLOWS

General Sponsorship Inflows

- Allocation from party funds, if any
- Personal contribution made in cash
- Sponsorships from business organizations
- Pledges and donations from students/alumni
- Donations made in-kind



STATEMENT OF CONTRIBUTIONS AND EXPENDITURES

INFLOWS

Income Generating Projects

- Sale of consumable goods/merchandise (brand sale/book sale/food sale)
- Rummage sale and revenues from scrap disposal



STATEMENT OF CONTRIBUTIONS AND EXPENDITURES

OUTFLOWS

Campaign Expenses

- Communication/Advertisement Expenses
- Production and distribution of campaign materials
- Other direct expenses related to campaign activities such as food, personnel compensation, and rental fee for campaign venue



STATEMENT OF CONTRIBUTIONS AND EXPENDITURES

OUTFLOWS

Other Outflows

- Transportation and Travel Expense
- Rent, maintenance, and furnishing of campaign headquarters, office, or place of meetings

For questions/concerns, please
email:

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