



June 23, 2022

FLERIDA RUTH R. QUIMBO

State Auditor III
OIC-Audit Team Leader
Commission on Audit
Baybay City

Dear Ms. Quimbo:

Good day.

This is relative to COA AOM NO.:2022-010 (2020-2021) dated June 15, 2022 regarding the receipt and utilization of cash and in-kind donations for Covid-19 for CY2020 and 2021. Our comments for the following recommendations are as follows:

Recommendations	Comments
We recommend that the University President instruct the Head, Cash Division to: a. Stop the practice of procuring goods through reimbursement; and	We would like to convey that per COA Government Accounting Manual, Chapter 6, Section 12, "Procedures for Disbursements by Checks", the assigned task for the Cash/Treasury Unit are as follows: a. <i>Receives Copies 1-4 of approved DV, Copies 2-3 of ORS and SDs. Records in the logbook the date of receipt, DV number, payee, particulars and amount.</i> b. <i>Checks completeness of signatories on the DV. Prepares check in three copies.</i> c. <i>Verifies completeness of signature on the DV. Reviews the amount of the check against the DV and SDs. Signs the check.</i> Thus, I would like to point out that our part is to review the completeness of signatures in the DVs and supporting documents. Once the vouchers/payrolls are completely signed and approved, we will prepare the checks for payments. It is not under our call to decide whether the mode of procurement is in accordance with existing guidelines and whether or not the supporting documents are complete and proper. In short, we cannot hold or deny the preparation of check payments once the DVs and payrolls are completely signed and approved, except maybe on extreme cases if any, like known existence of fraud and others.