



24 August 2021

MEMORANDUM NO. 574

Series of 2021

T O: All Office/Unit Heads Concerned

**R E: Submission of Lacking Documents in relation to AOM No. 2021-010
re: Food Expenses**

The COA Audit Team has issued Audit Observation Memorandum (AOM) No. 2021-010 dated April 29, 2021, pertaining to the disbursement of food expenses. The same audit finding was also included in the 2020 Annual Audit Report.

We have already complied with the requirements on selected transactions as indicated in the Audit Report. However, the auditor's rejoinder requires us to submit the lacking supporting documents of all vouchers on food expenses across different activities (meetings, field activities, planning, etc). Furthermore, COA will issue a Notice of Suspension anytime this month.

As an advance corrective action of the management, different offices mentioned in Table 2 are directed to promptly submit the required lacking documents. Failure to comply will lead to the issuance of Notice of Disallowance which will result in the refund of the amount obligated for food.

The needed attachments for each type of activity are as follows:

Table 1. Needed Attachments

| Code | Type of activity | Supporting documents |
|---------------|--|---|
| A | Entertaining Visitors | Guest list Purpose of the visit |
| B | Field Activities | Activity Report / Summary of results of the field activity Original Attendance sheet per day |
| C | Hearing | Notice of Hearing Document showing the summary of proceedings Original Attendance sheet per day |
| D, E, F and G | Hiring /Interview of Applicants ISO activities HRMIS | Notice of Meeting stating the agenda Minutes of Meeting Original Attendance sheet per day |

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|---|---|--|
| | Meetings | |
| H | No title of activity | Notice of Meeting stating the agenda |
| | | Minutes of Meeting |
| | | Original Attendance sheet per day |
| I | Orientation/ Lecture / Seminar / Training | Training design Targeted list of participants Original Attendance sheet per day |
| J | Programs/ Ceremonies/VSU Events | Copy of the Program Memorandum/official invitation stating the agenda Original Attendance sheet per day Guest list |
| K | Review/Planning | Notice of Meeting stating the agenda Minutes of Meeting Original Attendance sheet per day |
| L | For all activity | Justification why procurement of meals are necessary Certification from Budget Officer /Accountant that funds are appropriated for the purpose (Reservation Slip) |

Code: from COA schedule

Below are the assigned Accounting Office personnel who will assist you on this matter. Kindly coordinate with them thru IP Phone Local No. 1006 or IP messaging.

Table 2. Assigned Personnel

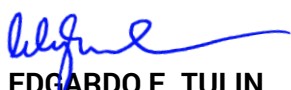
| Accounting Personnel | Name of Office/Unit |
|----------------------|---|
| Rannie Veril | Department of Teacher Education (DTE) |
| | Institute of Human Kinetics (IHK) |
| | Legal Office |
| | ODF |
| | Office of the Graduate School (OGS) |
| | OVPAP |
| | CASH |
| | HRMIS |
| | VSU IHS |
| Ricky Dann Fernandez | OVPREI |
| | OVPRE – TBI / AFTBI |
| | Office of the Director for Innovation and TBI |
| | OVPRE-Extension/ Director for Extension's Office |
| | OVPREI-RBME / |
| | OVPREI-ViCARP |
| | OVPRE-RBME |
| Ian Godoy | College of Forestry and Environmental Sciences (CFES) |
| | College of Nursing (CON) |
| | College of Veterinary Medicine (CVM) |
| | Dept. of Forest Science (DFS) |
| | GIS Service Unit |

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|-----------------|--|
| | ITEEM |
| | ITEEM-Aquatic Ecosystem Division (AED) |
| | NSTP/ROTC |
| | ODR /SSO |
| | OVPSAS |
| | RCCRDC |
| | USSO/ DOST RO 8 c/o USSO |
| Ma. Fe Baslan | Eco-Farmi |
| | IAO |
| | IO - Amaranth |
| | IO - Information Office |
| | IO - WEB Team /UIMC |
| | OVPPRGEA |
| | OVPPRGEA-BAC |
| | Records Office |
| | VSU Apartelle |
| | VSU HIS |
| | VSU Infirmary |
| Jeah Mae Ebero | CAFS /DOST ASTHRDP |
| | DA-BAR |
| | Department of Development Communication (DDC) |
| | Department of Horticulture (DOH) |
| | DOH - PCAARD |
| | Department of Pest Management (DPM) |
| | Department of Soil Sciences (DSS) |
| | Dept. of Agriculture & Extension (DAEEX) |
| | Dept. of Agriculture & Extension (DAEEX) - YRRP |
| | YRRP-IEC / YRRP-RBME |
| | Dept. of Animal Science (DAS) |
| | Dept. of Food Science & Tech. (DFST) |
| Lucilyn Tabrosa | Culture and the Arts Center (CAC) |
| | Office of the University Secretary (OUS), Univ. Adm. Council and UADCO |
| | OP |
| | OP - VSU Anniversary Funds, Centralized Fund. |
| | QAC |
| Jiya Mejia | DA, Philrootcrops |
| | ESED, Philrootcrops |
| | NARC |
| | NCRC-V |
| | OVPAAP /OVPI-APBC |
| | Philrootcrops |
| | Philrootcrops - CASL |
| | Research Group (Philrootcrops, NCRC-V, NARC, ECO_FARM) |
| Ryan Fernandez | Center for Continuing Education (CCE) / URC |

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|-------------------|--|
| | NiA-CCE / NIA |
| | College of Management and Economics (CME) |
| | Department of Business Management (DBM) |
| | Department of Economics (DOE) |
| | ViSERDAC |
| | College of Engineering and Technology (CET) |
| | Department of Mechanical Engineering (DME) |
| | Dept. of Agricultural Biosystem Engineering (DABE) |
| | Dept. of Civil Engineering (DCE) |
| | Dept. of Geodetic Engineering (DGE) |
| | Dept. Of Meteorology |
| | Dept. of Tourism and Hospitality Management (DTHM) |
| | College of Education |
| | University Library |
| Susan Valencerina | Biotechnology |
| | Department of Agronomy (DA) |
| | Department of Biological Sciences (DBS) |
| | Department of Liberal Arts and Behavioral Sciences (DLABS) |
| | Department of Math and Physics (DMP) |
| | ISRDS |
| | GAD/ASHO |
| | ODAHRD/UHERS |
| | ODAS |
| | ODHRM |

Please comply with the above requirements not later than October 15, 2021 to avoid refund of the disbursed amount.

For prompt compliance.



EDGARDO E. TULIN
President