



LEYTE STATE UNIVERSITY

Visca, Baybay, Leyte 6521-A
Philippines

Office of the President

3 September 2001

MEMORANDUM CIRCULAR NO. 59
Series of 2001

T O: All Department/Office Heads and Directors
R E: Training, Seminar and Conferences

1.0 Purpose

The conduct of seminar, trainings, workshops (S/T/Ws), conferences and other similar activities is part of the mandated functions of the University and most of the time, fees are collected to defray the cost of said activities. There is a need to come up with a uniform procedure in the treatment of the funds from this source.

2.0 Legal Bases

- 2.1 Sec. 8 of the CY 2000 General Appropriations Act (as always provided in the annual appropriation act) provides: *"The proceeds derived from such seminar may be made available for the conduct of such seminar and for defraying the cost of training facilities: PROVIDED, that upon conclusion of the seminar the office shall submit to the DBM a report of the fees collected and of the expenses incurred: PROVIDED, FURTHER, That any excess therefrom shall be remitted to the National Treasury and shall accrue to the General Fund: PROVIDED, FINALLY, That no appropriation authorized in this Act shall be used to support or augment expenses for seminar....."*
- 2.2 R.A. 8292 authorized the SUCs to deposit in any authorized government depository bank and treat as Special Trust Funds (STFs) income from

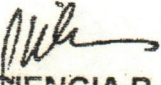
tuition fees and other necessary school charges as well as those generated from the different projects and/or activities of the University not classified under Fund 161 or Fund 163. This was enforced by the issuance of COA Circular No. 2000-02 where Fund 164 was issued for use of SUCs granting authority to use all income accruing to this fund.

3.0 Internal Procedures

Invoking the above provisions, the following procedures are hereby issued:

- 3.1 Fees collected from the conduct of S/T/Ws and other similar activities shall first be deposited and recorded under the trust fund account of the organizing unit.
- 3.2 Only authorized collecting officers of the University can receive payment for the conduct of S/T/Ws.
- 3.3 Only expenses directly related to the activity shall be charged to that fund.
- 3.4 After the culmination of the S/T/Ws, the Program Coordinator shall submit a report of receipts and disbursements duly certified by the Chief Accountant.
- 3.5 Any net proceeds shall be withdrawn from the Trust Fund and deposited under Fund 164 and form part of the income of the University. This could be effected through fund transfers.

For compliance.


PACIENCIA P. MILAN
President