

OFFICE OF THE PRESIDENT

December 29, 1992

MEMORANDUM NO. 113
Series of 1992

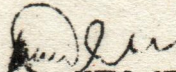
T O: All Departments, Centers and Office Heads

R E: COA Circular No. 92-389

Based on the communication from the Auditor which was received only yesterday, COA Circular No. 92-389, which revised the Disbursement Voucher should be implemented effective January 2, 1993.

For your guidance and information, the COA Circular No. 92-389 and the revised Disbursement Voucher Form (General Form No. 5(A) are herewith attached.

Please be guided accordingly.


M. R. VILLANUEVA
President