

MEMORANDUM CIRCULAR NO. 106
Series of 2025

TO: **All Concerned**

RE: **Cultural Allowance**

FROM: 
PROSE IVY G. YEPES, EdD
University President

DATE: **April 2, 2025**

Sec. 51, page 744 of the Republic Act (R.A) No. 12116 – GAA 2025 Vol. 1 Cultural and Athletic Activities provides that: ***"An amount not exceeding One Thousand Five Hundred Pesos (1,500.00) in a year, may be used for the purchase of costume or uniform, and other related expenses in the conduct of cultural and athletic activities per employee-participant."***

In consonance with the above provision, the University grants the full amount to all personnel within the university system whether permanent, temporary, casual, or contractual status (not Job Order basis) who actively participate and/or attend all university-wide cultural and sports activities during the year (i.e. Sportsfest, Graduation, Anniversary, etc.). Employees can participate in any of the VSU Anniversary scheduled activities virtually. The following service requirements shall be observed:

A. Qualified personnel

1. Those who are already in the government service and are to render services for at least six (6) months in a particular fiscal year provided they are still in service as of April 15, 2025.
2. Newly hired employees may qualify for reimbursement only after rendering six (6) months of service as long as the **official receipt** is dated between **April 15-30, 2025**.
3. An employee on study leave/training/scholarship grant locally or abroad shall be entitled to the cultural allowance for the year if he/she renders at least six (6) months of service in the same year and/or after the study/training/scholarship grant in the service as of April 15, 2025.

B. Period of purchase

The grant is in the form of cultural/sports attire (shoes included). Every department/office/center/institute shall collect receipts from each employee worth ₱1,500.00 and dated between April 15-30, 2025 and prepare the payroll together with the receipts of purchase. Payment of cultural allowance is on reimbursement basis and to be credited for your respective ATM accounts. To facilitate processing, there should only be one payroll for each office/department and it should contain all the employees. The processing of payrolls will start on April 22, 2025 and onwards. Kindly take note that it should be obligated by the Budget Office not later than June 30, 2025 for the fund source is from GAA 2025.

For your guidance and compliance.

OFFICE OF THE PRESIDENT

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