

VISAYAS STATE COLLEGE OF AGRICULTURE
Baybay, Leyte

OFFICE OF THE PRESIDENT

September 18, 1995

Memo No. 111
Series of 1995

T O: All Offices, Centers and Departments

SUBJECT: Modified Procedures in the Processing of Vouchers and
Other Financial Documents

Effective immediately, the modified procedures in the processing and approval of financial and related documents indicated in Attachment A and the general flow chart indicated in Attachment B shall be adopted:

1. Among the features in the modified procedures indicated in Attachment A and Attachment B are the following:
 - a. Preparation/certification of financial documents -
 - a.1. Preparation and initial certification of payrolls and other claims for regular staff are to be done by HRMDO/Personnel Office (initially with the assistance from the Accounting Division).
 - a.2. Preparation of payroll for student labor/stipend shall be done by OSA/OGS/VLHS.
 - b. Approval of financial documents are delegated to the following officials:
 - b.1. Payrolls, vouchers, POs and other claims
 - b.1.1 Fin. Mgt. Officer - P 30,000 and below
 - b.1.2 Adm. Officer V - P 30,001 - P 60,000
 - b.1.3 VP for Academic Affairs- P 60,001 - P150,000 (academic, except a.1)
 - b.1.4 VP for Administration - P 60,001 - P150,000 (non-academic, including a.1)
 - b.2. TEVs (Appendix A) and RIVs
 - b.2.1 Head of office/unit - P 5,000 and below
 - b.2.2 Director/Division Head - P 5,001 and above
 - b.3. PJR and Cash Advances - to be approved by the President or his authorized representative
 - c. Approval of appointments for casual, contractual, and emergency workers, including the application for maternity leave is delegated to the Adm. Officer V.

d. Approval of vacation leave, sick leave and travel (except office heads) are delegated to the following:

- d.1.1 Head of office/unit - 1 day
- d.1.2 Program Director/Division Head - 2 - 5 days
- d.1.3 Administrative Officer V - 6 - 10 days
- d.1.4 VP for Acad. Affairs -11 - 20 days
(academic staff)
- d.1.5 VP for Administration -11 - 20 days
(non-academic staff)

e. Travels of program directors/division heads and Vice Presidents shall be approved by the College President, while travels of other office heads not exceeding 20 days shall be approved by their respective Vice Presidents.

f. Terminal leave and study leave shall be approved by the College President.

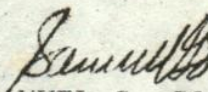
2. The Chairman of the Committee on Bids and Awards/Chief SPMD shall make the necessary recommendation before submitting the Purchase/Job Orders to the approving official.

3. All provisions in Memo No. 201 dated September 28, 1993 which are not modified in this Memo. shall continue to be enforced as follows:

- a. The use of purchase/job request form shall be adopted when making request for purchase and/or job.
- b. With the exception of the Accounting Division which is given a maximum of 3 working days, all other offices shall act within 1 working day upon receipt of the papers for processing. Office action shall either be in a form of official's signature or notation/listing of deficiencies.
- c. For non-favorable action due to missing requirements a complete listing of deficiencies shall be done by the office concerned before returning the papers to the requesting party.
- d. The Financial Management Officer and her staff are encouraged to conduct a periodic seminar to all concerned staff regarding the faithful implementation of this Memo.

Any item or provision in the previous Memoranda that is inconsistent with this Memo is hereby repealed or modified accordingly.

Please be guided accordingly.


SAMUEL S. GO
President

cc: All Dept./Office/Center Heads
Records
File

PROCESSING OF DOCUMENTS

Particulars	Actions	Concerned Official/Office	Remarks
1. Payrolls, vouchers and other claims of regular staff, including RATA & honoraria of college officials	1.a. Preparation 1.b. To sign as Requesting Official 1.c. To certify as to the Availability of Funds 1.d. Approval	Personnel Office/HRMDO VP for Administration Chief Accountant Financial & Mgt. Officer - P 30,000 and below Administrative Officer V - P 30,001 - P 60,000 VP for Administration - P 60,001 - P 150,000	HRMDO Director shall certify that the payroll and/or claims of personnel are in order. Includes a review of supporting documents and amount of claim. When the official delegated is absent, the document can be approved by the next higher approving official or by the President.
2. Payrolls and other claims of casual/contractual/emergency employees	2.a. Preparation 2.b. To sign as Requesting Official 2.c. To certify as to the Availability of Funds 2.d. Approval	Requesting Unit Head of Requesting Unit Chief Accountant Financial & Mgt. Officer - P 30,001 and below Administrative Officer V - P 30,001 - P 60,000 VP for Academic Affairs - P 60,001 - P 150,000 (academic) VP for Administration - P 60,000 - P 150,000 (non-academic)	Senior Clerk/AO shall certify that the payroll and/or claims of personnel are in order. Includes a review of supporting documents and amount of claim. When the official delegated is absent, the document can be approved by the next higher approving official or by the President
3. Payrolls for student labor/stipend	3.a. Preparation	Office of Student Affairs/ Office of Graduate School/ VISCA Laboratory High School	All student labor payrolls shall be prepared at OSA. Preparation of stipends shall be done by OSA/OGS/VLHS.

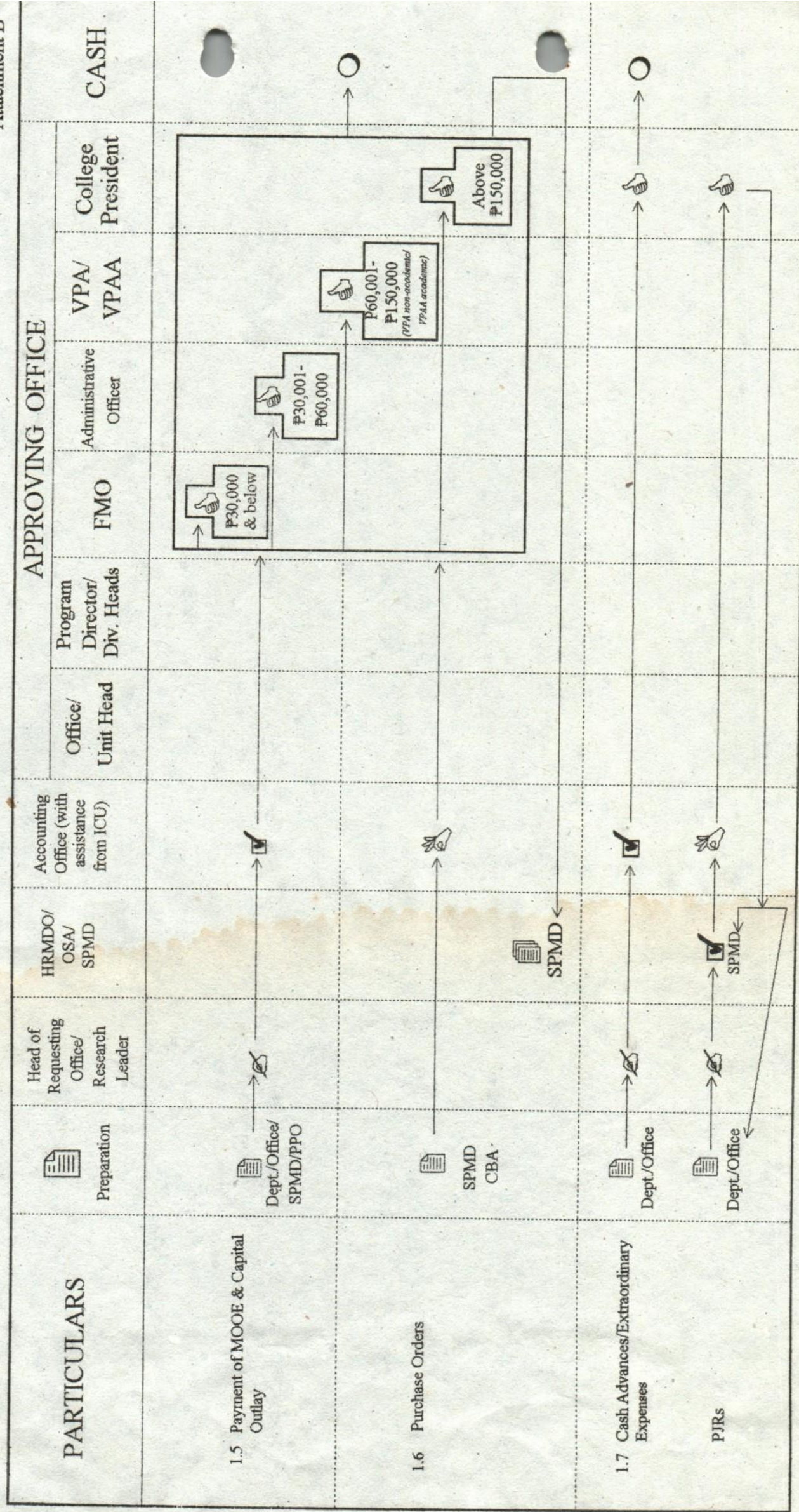
Particulars	Actions	Concerned Official/Office	Remarks
4. TEVs (Appendix A), RIVs and other supporting documents.	4.a. Preparation	Requesting office/unit/center	Senior clerk or AO of the unit shall certify that the payroll/claims/requests are in order.
	4.b. To sign as requesting official	Head of unit/office/center/project Chairman of the Finance Com	If charged to their allotted funds If charged to centralized funds
	4.c. To certify as to availability of funds	Chief Accountant	Includes a review of supporting documents and the amount of claim.
	4.d. Approval	Head of unit/office/center- P 5,000 and below Director/Division Head - P 5,001 and above	When the official delegated is absent, the document can be approved by his OIC or by the next higher official or by the President
5. Emergency Purchase	5.1 PJR (Purchase/Job Request)	Requisitioner	To be approved by the President or his authorized representative.
	5.2 Canvassing	SPMD Personnel	Requisitioner or his staff may be allowed under extremely emergency cases and/or with authorization from SPMD.
6. Purchase through Public Bidding/Negotiation	5.3. Opening of sealed bids	SPMD Head in the presence of ICU representative SPMD Head	
	5.4. Recommending Approval of PO	SPMD	Shall coordinate with Accounting Division for availability of funds.
	6.1. Consolidation of materials to be purchased	CBA Chairman	
	6.2. Announcement of bidding schedule	CBA	Preferably in the presence of bidders and COA representative (to be notified at least 5 days before actual bidding)
	6.3. Opening and Evaluation of Sealed Bids		
	6.4. Recommending Approval of PO	CBA Chairman	

Notes:

1. If the requesting and approving offices are the same, the approving official shall sign the approval portion before releasing the documents to the next office.

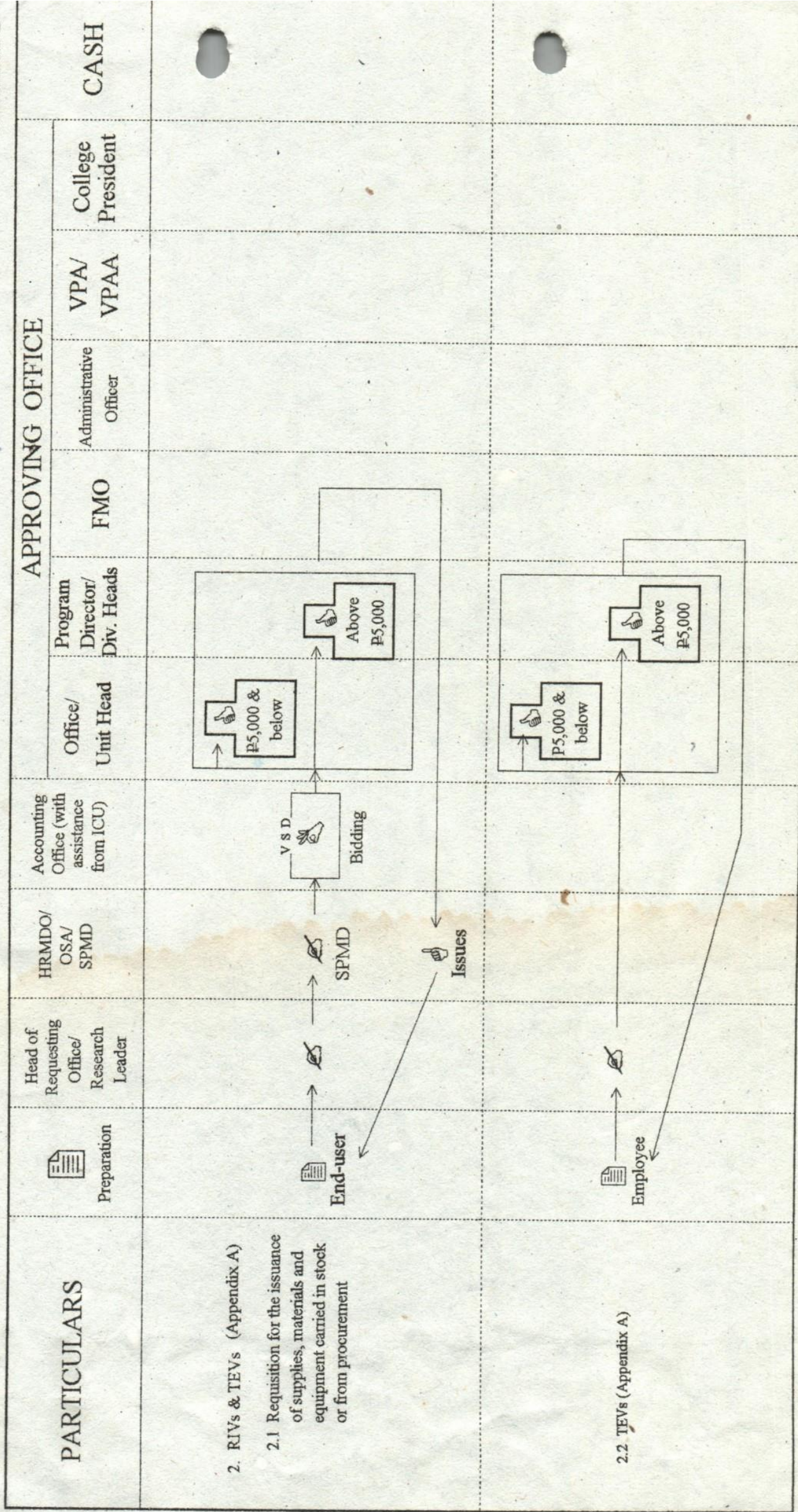
FLOW CHART

Attachment B



FLOW CHART

Attachment B



FLOW CHART

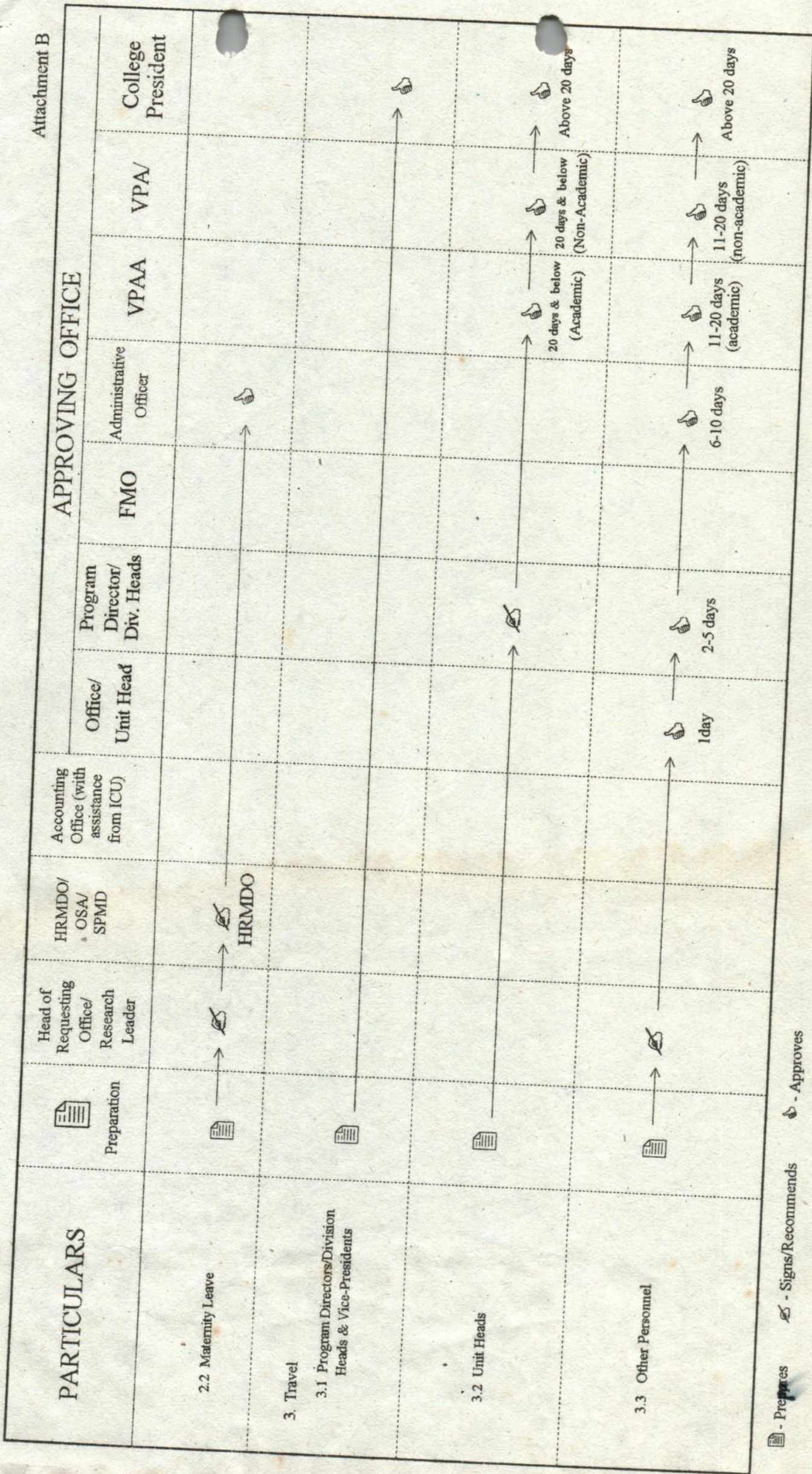
Attachment B

PARTICULARS	 Preparation	Head of Requesting Office/ Research Leader	HRMDO/ OSA/ SPMD	Accounting Office (with assistance from ICU)	APPROVING OFFICE							
					Office/ Unit Head	Program Director/ Div. Heads	FMO	Administrative Officer	VPAA	VPA	College President	
B. Administrative Matters												
1. Appointments and/or renewal												
1.1 Casual/Contractual/ Emergency												
a. College appropriation			 HRMDO									
b. IGP Funds			 LUAPO & HRMDO									
1.2 Student Labor			 OSA									
2. Leaves												
2.1 VL/SL with or without pay			 HRMDO		 1 day	 2-5 days	 6-10 days	 11-20 days (academic)	 11-20 days (non-academic)	 above 20 days		
2.2 Terminal Leave/Study Leave			 HRMDO									

- Prepares
 - Signs/Recommends
 - Certifies
 - Approves

FLOW CHART

Attachment B



- Prepares
 - Signs/Recommends
 - Approves