



LEYTE STATE UNIVERSITY

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Philippines

Office of the President

26 December 2001

MEMORANDUM CIRCULAR NO. 85
Series of 2001

T O: All Concerned

R E: Implementation of the New Government Accounting System (NGAS)

Please be informed that a new government accounting system has been developed for implementation effective CY 2002. There are major changes in the accounting system, coding structure, chart of accounts and processing flow of documents.

Hereunder are the changes that should be immediately addressed to:

1. The use of the new chart of accounts (Annex A)
2. The adoption of the revised/new prescribed forms:
 - Allotment and Obligation Slip (ALOBS) B-1
 - Petty Cash B-2
 - Purchase Request (P/JR) B-3
 - Purchase Order (PO) B-4
 - Disbursement Voucher (DV) B-5
 - Inspection & Acceptance Report (IAR) B-6
 - Status of Availability Inquiry (SAI) B-7
3. The transfer of the processing of request of allotment and obligation from the Accounting Office to the Budget Office.
4. The process flow of documents involving Allotment and Obligation Process, Disbursement Process and Inventory Process (Annex C).

In view of this new development, there is a need for an orientation meeting with the persons involved in the processing of documents to ensure their understanding of the new methodologies, approaches and policies, the new chart of accounts, and forms followed and used in the System. We need your inputs that could be useful for the refinement of the System.

We are therefore, inviting a representative from each department/office/center to attend this orientation meeting on January 3, 2002 at 10:00 a.m. at the CCE.

Your attendance is earnestly requested.


PACIENCIA P. MILAN
President