

VISAYAS STATE COLLEGE OF AGRICULTURE
Baybay, Leyte

OFFICE OF THE PRESIDENT

MEMORANDUM NO. 17
Series of 1995

January 23, 1995

T O : All Department/Office Heads/Center Directors

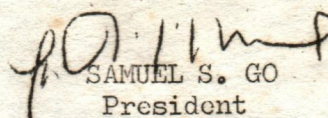
SUBJECT : PROCESSING OF VOUCHERS AND PAYROLLS AT THE ACCOUNTING

Due to several complaints about extremely delayed processing of vouchers and payrolls at the Accounting Division, a committee was created to study the major causes and reasons for said delay. The committee found out that the number one cause of delay is the volume of transactions with 16,692 vouchers/payrolls plus 8,370 other transactions like Purchase requests, with only 6 personnel assigned in the processing section. The big volume of vouchers and other documents submitted is attributed to too much decentralization of funds.

In view of this and in order to lessen the number of vouchers and other documents for processing at the accounting division, there is a need to introduce the following changes as follows:

1. The 1995 sub-allotment advice for distribution to different departments/offices and centers will only reflect 50% of total dept./office/center allotment for supplies and materials sufficient for possible emergency purchases and for the purchase of supplies and materials not found in stock. The remaining 50% shall be retained under the centralized funds for use to facilitate the bidding of regularly used supplies and materials. The Financial Mgt. Officer is instructed to prepare the list of the dept./office/centers and projects corresponding to the centralized 50% allotment for supplies and materials as basis of the SPMD for control purposes. Withdrawals shall be thru approved RIV after checking the availability of stock and sufficiency of the departments share of the centralized funds from the Supply Office. It shall no longer be submitted to the Accounting Division except those withdrawals of supplies and materials outside or in excess of their share of the centralized amount for supplies and materials. Attached is a flow chart of the above procedure for the guidance of everyone.
2. Payment of salaries of Science Research Assistants/Aides and casualls should be in groups through payroll instead of individual vouchers. The payroll per dept./center should be prepared covering the salaries of all science research assistants /aides and casualls in said departments/center in order to reduce the number of vouchers submitted at the accounting division. To ensure compliance to this new scheme, the receiving clerks at the Accounting Div. should not receive individual vouchers except in cases when he is the lone research assistant/aide/casual employee of the department/center.

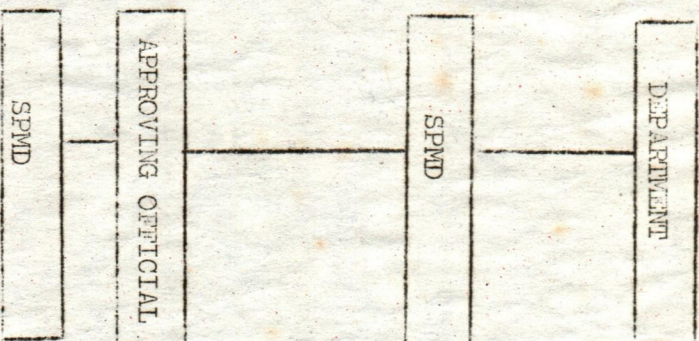
For the information, guidance and compliance of all concerned.


SAMUEL S. GO
President

FLOWCHART IN THE WITHDRAWAL OF SUPPLIES AND MATERIALS

I. DEPARTMENTS SHARE FROM CENTRALIZED FUNDS

1. Prepares tentative list of supplies to be withdrawn and finalize the same after proper consultation with the SPMD stock clerk taking into consideration availability of stock and availability of amount/dept's share of the centralized fund.
2. Checks the availability of the supplies listed, correctness of the prices and as to the sufficiency of the amount corresponding to the dept's share of the centralized fund for the period. If in order, stamps the phrase "stock and amount available" and forwards to approving official for approval. Stock clerk sets aside the requested supplies.
3. Approves the RIV
4. Based on approved RIV, stock clerk issues the supplies requested.



II. SUPPLIES AND MATERIALS WITHDRAWN OUTSIDE OF THE DEPT'S SHARE OF THE CENTRALIZED FUND

1. Prepares tentative list of supplies to be withdrawn and finalize the RIV after ascertaining the availability of stock and the price per item.
2. Stock clerks stamps the phrase "stock available" then sets aside the requested supplies.
3. Ascertains availability of funds and obligates the amount.
4. Approves the RIV
5. Issues the requested supplies.

