

VISAYAS STATE COLLEGE OF AGRICULTURE  
Baybay, Leyte

OFFICE OF THE PRESIDENT

March 10, 1995

MEMORANDUM NO. 36  
Series of 1995

T O: Mrs. Erlinda S. Esguerra — *3/11/95*  
OIC, Accounting Division

R E: Billing to Replace Borrowed Funds

As revealed by Mrs. Norma V. Cala during the Finance Committee meeting yesterday, March 9, 1995, some vouchers are charged to Fund 102 and other sources as replacement of some amount borrowed from the General Fund. To complete the transaction the Accounting Division should bill Fund 102 and other Funds. A voucher should be prepared and signed by officials concerned to complete our records of the transactions.

For compliance.

*3/11/95*  
SAMUEL S. GO  
President

cc: Dr. N. P. Pasoual — *3/17/95*  
Mrs. L. B. Cano — *given personally 3/12/95*  
Mrs. N. V. Cala