



20 January 2022

MEMORANDUM CIRCULAR NO. 11

Series of 2022

T O: All Concerned Offices

R E: Compliance of All COA Notice of Suspension

In view of the Notice of Suspensions (NS) issued by our COA Audit Team last October 2021 related to food expenses incurred last calendar year 2020, please be reminded that you are all required to comply with the needed supporting documents as indicated in the attachment of your Notice of Suspensions. Kindly coordinate with the assigned personnel in the Accounting Office as per OP Memorandum Circular No. 574 dated August 24, 2020. (refer to Attachment A)

As a partial result, we have attached offices who needs to communicate with Accounting Office since they have not yet received any feedback from them. (Attachment B)

Further, please be reminded that failure to submit the required documents after ninety days (90) of receipt of NS will automatically turned into a Notice of Disallowance. This would mean full payment/refund of the amount indicated in the NS.

To avoid this scenario, we would ask for the full cooperation of each offices issued with Notice of Suspension. The deadline of the submission of documents to the Accounting Office is not later than January 27, 2022 (Thursday) to give enough time for review of documents since the 90-day period will lapse by end of February 2022.

For immediate compliance.


EDGARDO E. TULIN
President

Attachment B

OFFICES TO COMPLY WITH SUPPORTING DOCUMENTS

- GIS Service Unit c/o Pastor Garcia
- DDR/SSO c/o Jose Bacusmo
- Eco-Farmi
- IO - Amaranth
- IO - Information Office
- IO - Web Team/ UIMC
- VSU Apartelle
- VSU IHS
- VSU Infirmary
- Department of Soil Sciences (DSS)
- NARC
- NCRC
- OVPAA
- Department of Economics (DOE)
- Department of Tourism and Hospital Management (DTHM)
- Department of Math and Physics (DMP)
- GAD



24 August 2021

MEMORANDUM NO. 574

Series of 2021

T O: All Office/Unit Heads Concerned

**R E: Submission of Lacking Documents in relation to AOM No. 2021-010
re: Food Expenses**

The COA Audit Team has issued Audit Observation Memorandum (AOM) No. 2021-010 dated April 29, 2021, pertaining to the disbursement of food expenses. The same audit finding was also included in the 2020 Annual Audit Report.

We have already complied with the requirements on selected transactions as indicated in the Audit Report. However, the auditor's rejoinder requires us to submit the lacking supporting documents of all vouchers on food expenses across different activities (meetings, field activities, planning, etc). Furthermore, COA will issue a Notice of Suspension anytime this month.

As an advance corrective action of the management, different offices mentioned in Table 2 are directed to promptly submit the required lacking documents. Failure to comply will lead to the issuance of Notice of Disallowance which will result in the refund of the amount obligated for food.

The needed attachments for each type of activity are as follows:

Table 1. Needed Attachments

Code	Type of activity	Supporting documents
A	Entertaining Visitors	Guest list Purpose of the visit
B	Field Activities	Activity Report / Summary of results of the field activity Original Attendance sheet per day
C	Hearing	Notice of Hearing Document showing the summary of proceedings Original Attendance sheet per day
D, E, F and G	Hiring /Interview of Applicants ISO activities HRMIS	Notice of Meeting stating the agenda Minutes of Meeting Original Attendance sheet per day

	Meetings	
H	No title of activity	Notice of Meeting stating the agenda
		Minutes of Meeting
		Original Attendance sheet per day
I	Orientation/ Lecture / Seminar / Training	Training design Targeted list of participants Original Attendance sheet per day
J	Programs/ Ceremonies/VSU Events	Copy of the Program Memorandum/official invitation stating the agenda Original Attendance sheet per day Guest list
K	Review/Planning	Notice of Meeting stating the agenda Minutes of Meeting Original Attendance sheet per day
L	For all activity	Justification why procurement of meals are necessary Certification from Budget Officer /Accountant that funds are appropriated for the purpose (Reservation Slip)

Code: from COA schedule

Below are the assigned Accounting Office personnel who will assist you on this matter. Kindly coordinate with them thru IP Phone Local No. 1006 or IP messaging.

Table 2. Assigned Personnel

Accounting Personnel	Name of Office/Unit
Rannie Veril NEW INCHARGE Ms. Elizabeth Pasa	Department of Teacher Education (DTE)
	Institute of Human Kinetics (IHK)
	Legal Office
	ODF
	Office of the Graduate School (OGS)
	OVPAP
	CASH
	HRMIS
	VSU IHS
Ricky Dann Fernandez	OVPREI
	OVPRE – TBI / AFTBI
	Office of the Director for Innovation and TBI
	OVPRE-Extension/ Director for Extension's Office
	OVPREI-RBME /
	OVPREI-ViCARP
	OVPRE-RBME
Ian Godoy	College of Forestry and Environmental Sciences (CFES)
	College of Nursing (CON)
	College of Veterinary Medicine (CVM)
	Dept. of Forest Science (DFS)
	GIS Service Unit

	ITEEM
	ITEEM-Aquatic Ecosystem Division (AED)
	NSTP/ROTC
	ODR /SSO
	OVPSAS
	RCCRDC
	USSO/ DOST RO 8 c/o USSO
Ma. Fe Baslan NEW INCHARGE Ms. Mary Stephanie Mamaril	Eco-Farmi
	IAO
	IO - Amaranth
	IO - Information Office
	IO - WEB Team /UIMC
	OVPPRGEA
	OVPPRGEA-BAC
	Records Office
	VSU Apartelle
	VSU HIS
	VSU Infirmary
Jeah Mae Ebero	CAFS /DOST ASTHRDP
	DA-BAR
	Department of Development Communication (DDC)
	Department of Horticulture (DOH)
	DOH - PCAARD
	Department of Pest Management (DPM)
	Department of Soil Sciences (DSS)
	Dept. of Agriculture & Extension (DAEEX)
	Dept. of Agriculture & Extension (DAEEX) - YRRP
	YRRP-IEC / YRRP-RBME
	Dept. of Animal Science (DAS)
	Dept. of Food Science & Tech. (DFST)
Lucilyn Tabrosa NEW INCHARGE Ms. Norietta Bustillo	Culture and the Arts Center (CAC)
	Office of the University Secretary (OUS), Univ. Adm. Council and UADCO
	OP
	OP - VSU Anniversary Funds, Centralized Fund.
	QAC
Jiya Mejia	DA, Philrootcrops
	ESED, Philrootcrops
	NARC
	NCRC-V
	OVPAAP /OVPI-APBC
	Philrootcrops
	Philrootcrops - CASL
	Research Group (Philrootcrops, NCRC-V, NARC, ECO_FARM)
Ryan Fernandez	Center for Continuing Education (CCE) / URC

	NiA-CCE / NIA
	College of Management and Economics (CME)
	Department of Business Management (DBM)
	Department of Economics (DOE)
	ViSERDAC
	College of Engineering and Technology (CET)
	Department of Mechanical Engineering (DME)
	Dept. of Agricultural Biosystem Engineering (DABE)
	Dept. of Civil Engineering (DCE)
	Dept. of Geodetic Engineering (DGE)
	Dept. Of Meteorology
	Dept. of Tourism and Hospitality Management (DTHM)
	College of Education
	University Library
Susan Valencerina	Biotechnology
	Department of Agronomy (DA)
	Department of Biological Sciences (DBS)
	Department of Liberal Arts and Behavioral Sciences (DLABS)
	Department of Math and Physics (DMP)
	ISRDS
	GAD/ASHO
	ODAHRD/UHERS
	ODAS
	ODHRM

Please comply with the above requirements not later than October 15, 2021 to avoid refund of the disbursed amount.

For prompt compliance.



EDGARDO E. TULIN
President