

# **VISAYAS STATE COLLEGE OF AGRICULTURE**

Baybay, Leyte, Philippines  
Office of the President



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## **MEMORANDUM CIRCULAR NO. 93**

Series of 2000

**T O: All Concerned**

**R E: Policies Regarding the Management and Custody  
of ViSCA Properties**

For the guidance of all concerned, attached are the policies affecting the management and custody of ViSCA properties. Except for a few office procedures, most of these policies are adopted from applicable COA rules and regulations.

Everybody is therefore reminded to comply with these important policies so that problems affecting property accountabilities especially during filing of clearances shall be minimized.

Please be guided accordingly.

  
**PACIENCIA P. MILAN**  
President



## Policies on the Management and Custody of ViSCA Properties

1. Only permanent employees of the College can sign a Memorandum Receipt (MR).
2. An employee who will retire, transfer to other agency, is on study leave, maternity leave, sabbatical leave and/or those who will be on leave for one month or more shall pass clearance for property accountabilities.
3. If an accountable officer will be on leave for one (1) month or more, accountabilities of properties belonging to a certain department/center/ office should be transferred to a permanent employee of the same department/center/office only and not a spouse or any employee who has no actual access or custody of the transferred equipment.
4. Equipment that is not found during the actual physical inventory in the dept./center/office where the employee who signed the MR belongs, shall be considered missing and will be reported to the Property Office for record purposes. Efforts to recover the equipment from the accountable person shall be initiated by the Property Office and if result if negative, he will be required to pay the equipment in kind or in cash.
5. Lost property should be reported to the Commission on Audit and also to the Office of the President within 30 days. A letter addressed to the President copy furnished Property Section and ViSCA Security Force stating the cause of loss and affidavits by the officer/employee concerned and of two disinterested persons.
6. Property lost due to negligence or when a request for relief of accountability for lost properties is denied by the Commission on Audit, the person accountable shall pay the equipment in kind or he pays the College in cash based on the current money value of the equipment following the provisions of Section 105 of P.D. 1445.
7. Properties in the department/center/office that are no longer useful or is no longer economical to be repaired should be reported and turned over to the Property Section for condemnation. The Property Section shall request the technicians from the Instrumentation Unit to evaluate the condemned equipment and to salvage parts which can still be used in the repair of other College equipment. All condemned properties which can no longer be salvaged by the Instrumentation Unit shall be referred/submitted to the Appraisal Committee for inspection and appraisal and later on referred to the Disposal Committee for appropriate action, either disposal by public auction or mere disposal through burning or burying.
8. No officer or employee shall return properties not under his custody or Memorandum Receipt. Any returned item found out to be under the MR of another employee shall be credited to said employee concerned. Items returned to the Property Section for condemnation should be supported with a justification why it has to be condemned.
9. ViSCA properties should be used properly. Any equipment found out to be damaged due to improper use or without due negligence and care, the person accountable of said equipment shall be held accountable following the provisions of Section 105 of P.D. 1445.
10. Any equipment no longer needed by a dept./center/office which is still serviceable with other dept./center/office should be transferred to said needy department/center/office. If nobody is interested to accept said equipment especially if it is already obsolete or has been outmoded, the same may be



returned to the Property Section as waste but should be supported with a justification report.

11. Equipment received by any department/center/office as donation from any funding agency should be reported to the Property Section for property issuance of a Memorandum Receipt and for subsequent recording in the College books of accounts.
12. An accountable officer or employee should be around during the conduct of physical inventory of properties under his Memorandum Receipt and not only a representative who cannot answer questions about equipment not found in the actual inventory.
13. Schedule of submission of property for waste to the Property Section is every **second (2<sup>nd</sup>) and fourth (4<sup>th</sup>) Tuesday of the month, 10:00 – 11:00 A.M. and 2:00 – 3:00 P.M.** The Property Office will not accept returned properties for waste when submitted other than the above schedule except properties under the Memorandum Receipt of a staff member who will retire, resign or transfer. Use the form "Return Slip of Serviceable or Unserviceable Property" shall be submitted to the Property Office together with the returned items.
14. Schedule in the withdrawal of semi-expendable supplies which still needs the preparation of a Memorandum Receipt (MR) shall be every **2:00 – 5:00 P.M., Monday – Friday.**
15. No ViSCA employee should change the make or deface any property of the college.
16. Items purchased directly by an end-user and needing a Memorandum Receipt to facilitate his reimbursement voucher should first be properly covered with a PRJR and Purchase Order duly obligated at the Accounting Division before same shall be submitted to the Property Office for MR preparation.
17. All motor vehicle of the College should be properly marked with the phrase "FOR OFFICIAL USE ONLY" on the side of the motor vehicle. The assigned driver of said vehicle should submit to the Property Office its stenciled chassis number two (2) weeks before registration date to avoid penalties for delayed registration.
18. Dept./Center/Office that purchase motor engine should also submit to the Property Office the original document of said purchase for the preparation of the registration papers. They should also inform the Property Office in cases of change of color, body, chassis and engine of motor vehicle.
19. No demolition of any ViSCA structure should be made without first seeking approval from the Office of the President and after informing the Property Office for appropriate adjustment in the inventory record and also the Physical Plant Office for proper supervision.
20. In case of building repairs, the Property Office should likewise be informed and furnished with data regarding fund source and total cost of repair for appropriate adjustment in its inventory record.