



VISAYAS
STATE UNIVERSITY

**OFFICE OF THE VICE
PRESIDENT FOR
ADMINISTRATION AND
FINANCE**

06 November 2023

OVPAF MEMORANDUM CIRCULAR NO. 12
Series of 2023

TO : ALL CENTERS/INSTITUTES/ COLLEGES/DEPARTMENTS/OFFICES/UNITS

RE : Preparation of Disbursement Voucher/ Payroll including Liquidation Report of Cash Advances

This is to reiterate **OVPAF Memo No. 19, series of 2017** regarding Additional Guidelines on processing of Disbursement Vouchers, Payrolls and other Financial Documents. Based on the said memo the distribution of financial documents should be in three (3) copies which are as follows:

Original copy (COA File) – all original supporting documents and duplicate ORS/BURS

Copy 1 (Accounting Office File) – complete set of supporting documents plus additional copy of payroll/voucher for claims of wages/salaries

Copy 2 (Budget Office file) – contains only the original ORS/BURS, duplicate copy of payroll, PR, PO, DV and Itinerary of travel (whichever is applicable)

In addition, pursuant to Government Accounting Manual (GAM) Volume II, the Cash Office should also have a copy of the DV and its supporting documents, hence it is required that the requesting units/offices submit **Copy 3 which will be labelled as "Cash Office file"**.

In connection to the preceding statements, we would like to remind that the DVs/Payroll as well as its supporting documents should be prepared with the correct number of copies and in that order of sequence. That is, there should be **four (4) sets of documents** – first, the original DV/Payroll and original supporting documents at the top for COA's copy, followed by the Copy 1 of the DV/Payroll and supporting documents for the Accounting Office's copy and so on. This includes other financial transactions such as liquidation report of cash advances. Furthermore, please ensure that COPY 1, 2 and 3 are signed or facsimiled correctly.

For DVs/Payroll charged to externally funded projects, kindly provide another copy of the DV/Payroll and supporting documents for filing to be given to the funding agencies.

Effective **November 9, 2023**, the Budget/Accounting Office will not accept DVs/Payroll with incomplete number of copies and/or lacking signature/facsimile.

Moreover, we would like to reiterate **OP Memorandum Circular No. 114, Series of 2022** re: Payroll Preparation and Submission which advised that there should be only one payroll for all JO Workers with the same fund source to save time in report preparation, posting, and mostly the cost of supplies.

For your guidance and compliance.



DANIEL LESLIE S. TAN

Vice President for Administration and Finance