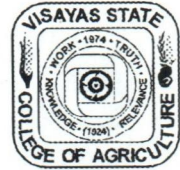


VISAYAS STATE COLLEGE OF AGRICULTURE

Baybay, Leyte, Philippines

Office of the President



7 February 2001

MEMORANDUM CIRCULAR NO. 16

Series of 2001

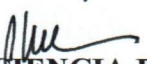
T O: All Department/Office Heads and Center Directors

**R E: Preparation and Processing of Documents in Compliance
with the Year 2000 Audit Findings**

Please be informed that the third item of the year 2000 audit findings which was emphasized by the Auditor during the January 22, 2001 exit conference was ViSCA's violation to some COA circulars, specifically relating to Disbursement Vouchers, their content, presentation, etc. Finding the same to be true and correct, this office committed to the ViSCA Auditor to immediately initiate action to comply with COA rules and regulations. Thus, a conference among department clerks and secretaries was held wherein various matters were agreed upon in order to comply with the Auditor's recommendation as shown in the attached list.

In view of this, you are hereby requested to advise your clerks and secretaries to strictly comply with the items agreed upon. In addition, all faculty and staff should be made aware of these so that they can provide whatever requirements will be needed for the purpose.

Please be guided accordingly.


PACIENCIA P. MILAN
President

**AGREED ITEMS DURING THE JANUARY 30, 2001 MEETING
OF DEPARTMENT CLERKS AND SECRETARIES**

I. Wordings in preparing cash advance voucher:

a) For cash advance for travel

"To cash advance for traveling expenses in connection with _____
(purpose) in _____ (place) on _____ (date) as per
supporting papers hereto attached in the amount of"

b) For cash advance below P2,000.00 for purchase of supplies, etc.

"To cash advance for the emergency purchase of office supplies as per approved
purchase request per supporting papers hereto attached in the amount of"

c) For cash advance of bonded officials

To cash advance for the emergency purchase of supplies as per attached
approved purchase order per supporting papers hereto attached in the amount of
....."

II. Wording in preparing a travel reimbursement voucher:

"To reimbursement of travel expenses incurred while on official travel for the
attendance of _____ (conference/seminar/training, etc.) in
_____ (place) on _____ (date) per supporting papers hereto
attached in the amount of"

III. Wordings in a liquidation voucher:

"To liquidation of cash advance for traveling expenses on _____ (date) per
supporting papers hereto attached in the amount of"

Cash Advance per Voucher # _____	xxx
Actual Expenses	xxx

Collectible Amount	xxx
	===

IV. Documents to be attached to a liquidation voucher with collectible amount:

a) For travel

1. ROA
2. Voucher
3. Receipts/tickets
4. Appendix A
5. Appendix B

b) For supplies

1. ROA
2. Voucher
3. Receipts/invoices
4. PJR
5. Inspection Report

6. Certificate of Appearance
7. Approved leave if personal purpose was made during weekdays while on travel, where applicable
8. Justification statement for hiring vehicle if no PUB/PUJ available, where applicable

6. Abstract w/ canvass papers
7. PO/JO
8. MR/WMR, where applicable
9. Stock Position Sheet (above P1,000)

V. For liquidation with refundable amount, only a Report of Disbursement (ROD) is prepared with the following supporting documents:

a) For travel

1. ROA (previous)
2. Voucher (previous)
3. Receipts/tickets
4. Certificate of Appearance
5. Appendix A
6. Appendix B
7. Approved leave is personal purpose was made during weekdays while on travel, where applicable
8. Justification statement for hiring vehicle if no PUB/PUJ available, where applicable

b) For supplies

1. ROA (previous)
2. Voucher (previous)
3. Receipts/invoices
4. PJR
5. Stock Position Sheet
6. Inspection Report
7. MR/WMR, where applicable
8. PO/JO
9. Abstract and Canvass Papers

- VI. The TIN of the payee should always be indicated in the appropriate box of the voucher.**
- VII. For cash advance of P2,000.00 or below, an approved purchase request should be attached as supporting document. The purchase request should specifically state the purpose for which the supplies will be used. There is no need of a letter request to purchase but a letter request for the cash advance. For cash advance above P2,000.00, the exact amount as indicated in the approved purchase order shall be indicated in the cash advance voucher.**
- VIII. All cash advances should be immediately liquidated. No additional cash advance shall be granted unless the previous cash advance has been liquidated. Requesting the clerks, drivers or utilitymen to cash advance because the head of the unit or senior staff has unliquidated cash advance shall not be allowed.**
- IX. Department clerks shall revive the use of the checklist of supporting papers attached to a particular voucher.**
- X. Department/Offices and Center shall submit to the Supply Office their procurement list for bidding and PJRs for those to be purchased on emergency basis on their year 2000 budget with 25% cut. In addition, vouchers for monthly expenditures such as travel, honoraria, etc. should also be processed monthly in order not to disrupt the cash program of the College.**