

22
9 February 1984

MEMORANDUM NO. 20
Series of 1984


TO: Mr. Melecio B. Abogadie

SUBJECT: Payment of Vouchers Even with Incomplete Supporting
Papers

The Auditor has called my attention to the fact that the Cashier's Office has been paying vouchers even without the necessary corresponding papers. Such practice has violated COA rules and has caused unnecessary delay in the submission of disbursement reports for audit purposes and therefore resulted in organizational inefficiency.

As cited, COA Circular No. 82-195 provides that "...officials charged with the recording of transactions... shall turn over the disbursement reports with all paid vouchers and documents...within 10 days..." for audit purposes. In his research, the Auditor found out that disbursement reports and paid vouchers reach his Office at an average delay of 50.82 days.

This Office cannot tolerate disregard of COA rules. Effective immediately, it will be the responsibility of the Cashier's Office to enforce strictly and/or comply with the provisions of COA Circular No. 82-195.


F. A. BERNARDO
President

cc: Auditor Abiera
Dr. S. S. Go