



VISAYAS STATE UNIVERSITY

Visca, Baybay City, Leyte 6521-A

Office of the Vice President for Administration & Finance

08 October 2014

MEMORANDUM NO. 09

Series of 2014

TO : All Department Heads, College Deans, Center Directors, Office Heads and Concerned Employees

RE : Processing of Disbursement Vouchers, Trip Tickets, and Requisition Issue Slip

Relative to the Issuance of Audit Observation Memorandum (AOM) No. 2014-003 dated March 8, 2014 on the incomplete documentation of disbursement vouchers, you are all enjoined to observe the following guidelines in the processing of Trip Tickets and Requisition Slip to facilitate the processing of vouchers:

- a. Trip Tickets – All copies and every item must be properly filled up especially the speedometer readings, if possible; and
- b. Procurement of Supplies and Materials – The attachments should be completely filled-up, including authorized signatories and dates. The required supporting documents for regular procurement of supplies are as follows:

Purchase Request	Sales Invoice
Request for Quotation (at least three (3) suppliers	Inventory Custodian Slip (ICS) or Acknowledgement Receipt for Equipment (ARE), if applicable
Abstract of Canvass	Official Receipt
Purchase Orders	Attendance Sheets (for snacks/meal)
Inspection and Acceptance Report	

All offices are enjoined to refrain from making reimbursement, especially if the need is not urgent. As a rule, all purchases shall be made through the Supply Procurement Management Office (SPMO). Any urgent purchase worth below P5,000.00 may be made by an office but in coordination with SPMO. For any urgent purchase worth more than P5,000.00, the concern office shall first seek official approval from this office before any purchase can be made, in coordination with SPMO. A Request for any Quotation from three (3) suppliers is required to comply with accounting government rules.

The SPMO is directed to conform with the above guidelines.

For strict compliance.

ROBERTO C. GUARTE

Vice President for Admin. & Finance