Republic of the Philippines
IFUGAO STATE UNIVERSITY
Nayon, Lamut, Ifugao

OFFICE ORDER NO. 1 - 2012

Subject : ***Designating/ Authorizing Various University Officials to Sign/ Approve Purchase Requests (PR), Purchase Orders (PO), Obligation Slips (OS), Disbursement Vouchers (DV), and Checks and Specifying the Flow Charts thereto***

Date : January 4, 2012

---

1. In line with the pursuit of the 5th development Goal of the University which is to achieve excellence in administration and governance and by the authority vested in me as the President of the University by RA 9720 and RA 8292, the following university officials are hereby designated and authorized to sign/ approve PRs, POs, OS, DVs and Checks to expedite processing of vital transactions related to the attainment of objectives and for the best interest of the service.

Transaction	Signing/ Approving Officer	Alternative Signatory
1.1. APPROVAL OF PURCHASE REQUEST/S AND CANVASS		
a. For supplies/ equipments found in the Annual Procurement Plan (APP) as approved		
a.1 GAAS & Higher Education	President	VP for Admin & Finance
a.2 Research, Dev't. Extension & Training	President	VP for RDET
a.3 Production/Income Generation	President	VP for PRG
a.4 Potia, Lagawe & Tinoc Campuses	President	Campus Directors
b. For supplies/equipments not in APP (A letter of request explaining the circumstances behind the request is required)	President	VP for Admin & Finance
1.2. APPROVAL OF PURCHASE ORDER	President	VP for Academic Affairs
1.3. OBLIGATION SLIP (OS) – Box A		
a. Supplies/equipments/project	VP for Admin & Finance	VP for Academic Affairs
b. Salaries & Wages	VP for Academic Affairs	VP for Admin & Finance
1.4. OBLIGATION SLIP (OS) – Box B		
All Obligation Slips	Budget Officer III/ Chief Budget Office	Authorized Staff
1.5. DISBURSEMENT VOUCHER (DV) – Box A	Director of Finance/ Accountant III	Authorized staff

Note: The PO shall only be issued after the following are complied with:
- *a. Issuance of an abstract of bids by the BAC signed by the BAC Chairperson, and majority of the members;*
- *b. Certification of fund availability by the Director of Finance or her authorized representative;*
- *c. Initial of the internal auditor certifying that documents are in order*

Note: Budget Officer must ascertain that procurements requested by a College/Department shall be charged against their budget/ allocation from the general fund or approved income and its utilization. She must periodically inform all concern about the status of their budget balance.

1.6. DISBURSEMENT VOUCHER (DV) – Box B (APPROVAL OF PAYMENT)
- a. For APPROVAL by the University President, Dr. Serafin L. Ngohayon
  - a.1 All Procurements of supplies/ equipments regardless of amounts
  - a.2 All payments of contracts of infrastructure/ special projects
  - a.3 All payments of lease/ rental by the university
  - a.4 All payments of wages/ salaries of personnel and all other payments under Special Projects in the trust fund
  - a.5. All payments of special benefits of employees
- b. Items that can be APPROVED FOR PAYMENT by the Vice President for Administration & Finance, Dr. Camilo A. Pimentel...
  - b.1 All payrolls/ vouchers for salaries, wages and honoraria of permanent and contractual employees funded by the GF and Income/ STF
  - b.2 All remittances/ payments/ deductions for payment of loans to GSIS, PAG-IBIG and other entities that IFSU entered into to collect sums of money thereform (e.g. IFSU Coop, canteen, banks, etc)
  - b.3 All payments related to students under trust fund (e.g. student loans/scholarships/student assistance, student organizations)

c. Items that can be APPROVED FOR PAYMENT by the Vice President for Academic Affairs, Dr. Faith B. Basilio...

c.1 Procurements of supplies/ equipments with a one time amount of up to Three Hundred Thousand Pesos (equal to or less than PhP 300,000.00);

c.2 All payments of MOOE expenses under GF/STF

1.7. CHECKS

a. Designated University Cashier / Head of the Cashiering Office – Mrs. Mary Lunag

b. The approving officials in 1.6 above

Note: The approving official for payment in 1.6 above shall also be the one to sign countersign the checks prepared thereto.

2. The ALTERNATIVE SIGNATORY enjoys full authority and responsibility and can always exercise said authority when called for such as when the signing officer is not available at the time of need or when the signing officer waives his right to sign or is bound by conflict of interest to do so.
3. The delegated authority comes with responsibility. The signing official is hereby reminded that they take full responsibility for their actions/ decisions of stamping their signature of conformity/ approval. To emphasize this point, signing/approving officials must place their respective FULL NAMES in the PR/ PO/OS/ DV/ CHECKS either by typing, handwriting of using a ready-made stamp, before affixing their signatures.
4. The University President reserves the right to veto/ revoke approval already given by the authorized officials when circumstances so dictate such as when the interest of the university is at stake or it is necessary to avoid potential pitfalls arising from the action assailed. Thus, the designated/ authorized officials are instructed to ensure proper and full compliance with procedures, university rules and regulations and government accounting and auditing rules before attaching their signature.
5. The DEPOSITORY BANKS of the university are hereby requested to honor the signatures of the designated officials hereof. The designated/ authorized officials to approve vouchers and countersign checks are also instructed to undergo requisite processes with the depository banks and prepare/ secure the paraphernalia they need in the performance of said function.
6. As a ready guide, the flow-chart below is provided to serve as guide in the processing of financial transactions with the end in view of complying with the provisions of COA Circular 2006-003 dated January 31, 2006 (see Fig. 1 below).

7. The responsibilities of the heads of offices are reiterated as follows:

   7.1. The Head of the Requesting Unit (Approving official for PR) shall certify on the necessity and legality of charges to appropriations/ allotment under his/her direct supervision and the validity, propriety and legality of supporting documents. Specifically, they are to ensure that said request is in the APP;

   7.2. The Head of the Budget Unit must certify the availability of allotment and obligations incurred in the Obligation Slip before singing the Box B of the OS;

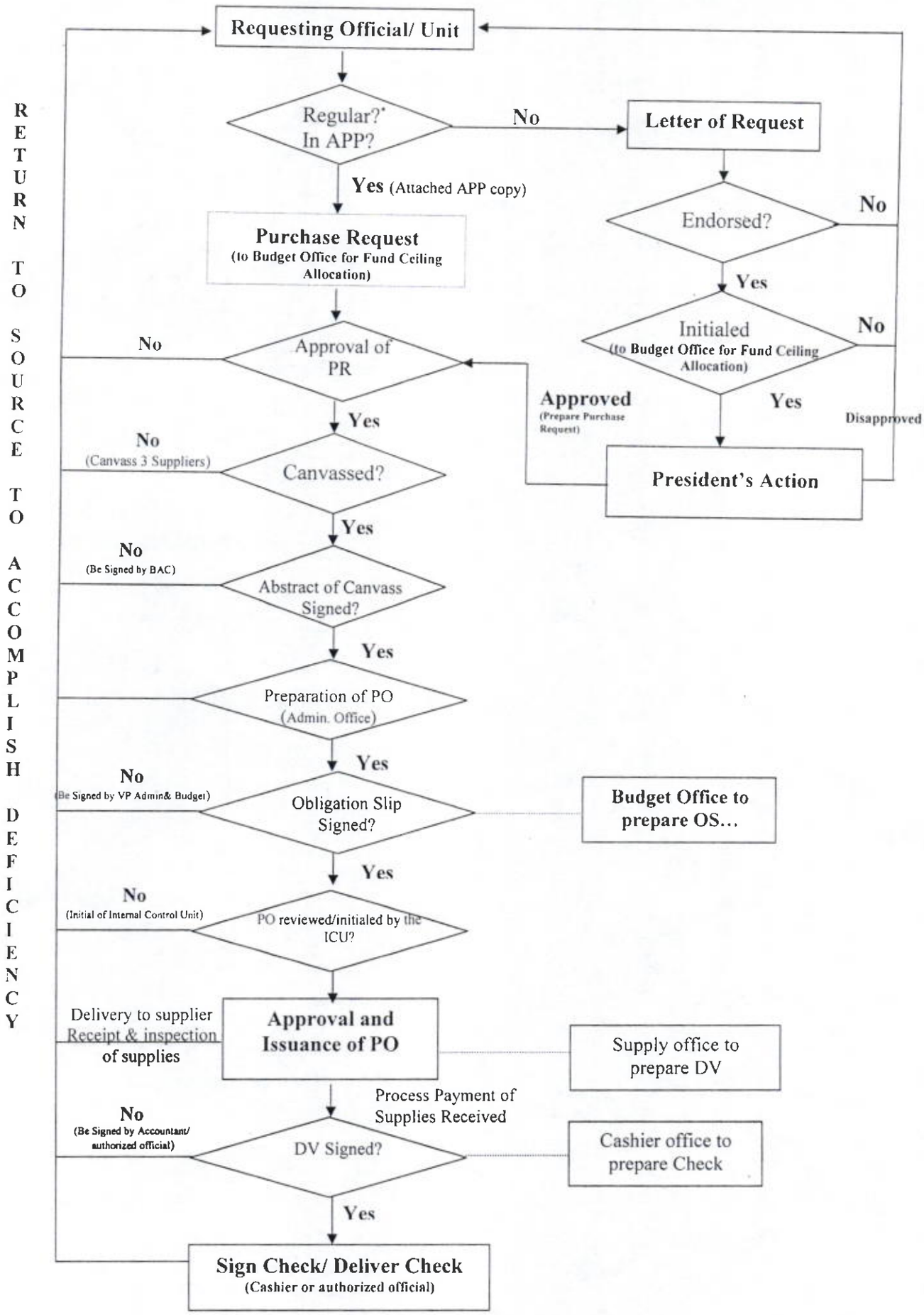
   7.3. The Head of the Budget Unit must maintain Registries of Allotments and Obligations (RAO) under the Manual on the New Government Accounting System and/or Registry of Budget and Utilization. She is to regularly update the record and inform the various units of the balances of their appropriations.

   7.4. The Head of the Accounting Unit must certify the availability of cash and completeness of the supporting documents in the DV;

   7.5. The Head of the Accounting Unit must also prepare the Daily Cash Position Report to be submitted to the University President.
8. The maximum number of days to complete the process from signing of the OS, DV and the corresponding check shall be three (3) days. For this purpose, the Budget and the accounting Units shall stamp the date of receipt on the face of the OS and DV forms.
9. This Office Order supersedes and revokes previous issuances related thereto. It takes effect immediately and shall remain in effect unless terminated/revoked by competent authority.

SERAFIN L. NGOHAYON, Ph.D.
University President

Fig. 1. Flow-chart of procurement and disbursement process



Issued by:

SERAFIN L. NGOHAYON, Ph.D.
University President