



UNIVERSITY OF THE PHILIPPINES LOS BAÑOS
Office of the Chancellor

16 March 2023

MEMORANDUM NO. 038
Series of 2023

TO : **All Vice Chancellors, Deans, Directors, Department Chairs,
and Unit Heads**

SUBJECT : **Accountability in Signing of Payroll**

To avoid overpayment of salary and other benefits to employees on leave/study leave without pay, may we remind the heads of offices/departments chairs/ directors/deans and vice chancellors on their accountability in approving payrolls of their respective faculty and staff.

Per COA Circular NO. 94-001 s. 1994, the term "accountability" refers to the answerability of every public officer whose duties permit or require the possession or custody of government funds or property and who shall be accountable therefor and for the safekeeping thereof in conformity with the law. Other public officers, though not accountable by the nature of their duties, may likewise be similarly held accountable and responsible for government funds through their participation in the use or application thereof.

Further, Sec 19.1 of the same COA Circular provides that:

"19.1.2. Public officers who certify to the necessity, legality and availability of funds/budgetary allotments, adequacy of documents, etc. involving the expenditure of funds or uses of government property shall be liable according to their respective certifications.

19.1.3. Public officers who approve or authorize transactions involving the expenditure of government funds and uses of government properties shall be liable for all losses arising out of their negligence or failure to exercise the diligence of a good father of a family."

Furthermore, several memoranda have been issued by the Office of the Chancellor regarding this matter, more particularly *Memorandum No. 082 s. 2003* and *Memorandum No. 023 s. 2020*.



In view thereof, all accountable officers are enjoined to practice due diligence in signing the monthly payroll to ensure that only active employees with pay are given salaries and other benefits. Likewise, the submission of the Monthly Report on Leave and Absences should be submitted on time to enable the HRDO to update the status of all employees of the University.

The unit Administrative Officer and the respective unit head shall be held liable for non-compliance.

For your guidance and strict compliance.

A handwritten signature in black ink, appearing to read "Jose V. Camacho, Jr.".

JOSE V. CAMACHO, JR.
Chancellor

cc: OVCA
RMO