



OFFICE OF THE VICE CHANCELLOR FOR ADMINISTRATION  
UNIVERSITY OF THE PHILIPPINES LOS BAÑOS

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10 August 2022

MEMORANDUM NO. 29

Series of 2022

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

SUBJECT : **Processing of Purchase Orders**

It has been observed that several UPLB offices have been submitting and processing Purchase Orders (POs) after the occurrence of an event or a meeting or after the goods/items have been delivered.

Please be reminded that the approved processed PO should be the basis of procuring items as this has been obligated and certified with funds available and therefore eligible for payment upon delivery.

Appendix 61 of COA Circular 2015-007 dated 22 October 2015 also defined PO as the formal purchase contract between the end-user (UPLB) and the supplier, and therefore binds the latter to deliver the items listed thereon in full compliance to the specifications agreed upon.

In view thereof, all offices are enjoined to observe the prescribed steps to process PO to prevent future disallowances and avoid non-payment of such. The concerned offices, i.e., Budget Management Office, Accounting Office will no longer accept POs for processing that is not in accordance with the prescribed guidelines.

For inquiries, you may contact **Ms. Quintina D. Camunias** of the Accounting Office at tel. no. **591-0173** or email at **[accounting.uplb@up.edu.ph](mailto:accounting.uplb@up.edu.ph)**.

For strict compliance.

**ROLANDO T. BELLO**  
Vice Chancellor