



May 19, 2022

DR. EDGARDO E. TULIN

President

Visayas State University

Visca, Brgy. Pangasugan, Baybay City,

Leyte

Thru: **DR. DANIEL LESLIE S. TAN**

Vice President for Administration and Finance

Dear Sir:

May our God Almighty bless you.

We would like to inform you that during the preparation for our 2nd ISO Surveillance Audit last February 2022, we reviewed our official functions and duties in the Office of the Cashier. With this, we learned that our main function is Cash Management and Control which includes the collection services and the disbursement services (please see attached details).

In this relation, we noticed that the Student Assessment Services including the management of the Accounts Receivable from students are not part of our function. In pursuant with the Government Accounting Manual, the management and preparation of reports and schedule of Accounts Receivables are part of the functions and responsibilities of the Accounting Office. In addition, the separation between the student account assessments and collection services highlights the principle of "check and balance" in government operations, to promote a sound system of internal control. Hence, we made some inquiries to different offices regarding this concern and found out that these functions were originally from the Accounting Office but was transferred to the Cash Office few years ago for some reasons unknown to me being new in the Cash Office.

In this connection, May we request approval from your good office to return these functions to the Accounting Office. To facilitate this request, we are also willing to transfer the personnel assigned in student assessment services and the preparation of the reports of accounts receivables together with the files, supplies and equipment that she will be needing in performing these assignments.

Rest assured that we will work closely with the Accounting Office in transitioning the needed changes.

Hope for your approval to this request.

Thank you very much.

Very truly yours,

QUEEN EVER Y. ATUPAN

Head, Office of the Cashier