



# Visayas State University

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Office of the President

25 June 2013

MEMORANDUM NO. 174

Series of 2013

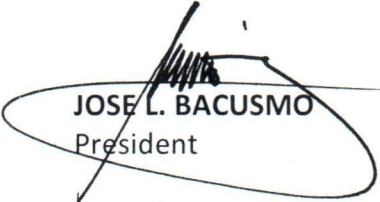
**T O: Ms. Roberta C. Lemos, Director of Finance**  
**Ms. Louella C. Ampac, Head, Internal Audit Service Office**

**R E: COA-VSU Team AOM No. 2013-02 for VSU-Isabel**  
**COA-VSU Team AOM No. 2013-004 (12) for VSU-Villaba**

You are hereby directed to assist VSU-Isabel and VSU-Villaba to evaluate the existing system of both external campuses regarding the collections arising from tuition and school fees and from trust funds that were not deposited promptly as the subject of the above-stated AOMs.

Please come up with a reply to COA-VSU Team on or before June 30, 2013 as to the implementation of their audit recommendations or any other alternative solutions which will be acceptable in as much as the depository bank (Landbank), of both campuses is located in Ormoc City.

Attached are photocopies of the said AOMs for your reference.

  
**JOSE L. BACUSMO**  
President