



VISAYAS
STATE UNIVERSITY

OFFICE OF THE
PRESIDENT



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Memorandum No. 910
Series of 2024

TO: Nick Freddy R. Bello, Accounting Office OIC-Head
Queen-ever Y. Atupan, Cash Office Head

RE: Submission of Disbursement Vouchers and Supporting Documents for COA
Notice of Suspension No. 24-006 Compliance

FROM: DR. PROSE IVY G. YEPES
University President

DATE: November 22, 2024

This Office received **Notice of Suspension No. 24-006** from the Commission on Audit (COA) concerning the audit suspension of a transaction amounting to **Php 289,239.25**. The suspension was issued due to the non-submission of the disbursement vouchers and their supporting documents for audit.

In view of the above, you are hereby directed to submit the required disbursement vouchers along with their complete supporting documents for the disbursements/payments covered by the various checks outlined in the attached **Annex E**.

Please ensure compliance with the submission of these requirements within **ninety (90) calendar days** from receipt of this notice to resolve the audit suspension and avoid the potential conversion of this issue into a disallowance.

For your information and usual compliance.

cc: FMO Director
ASO Director
VPAF

OFFICE OF THE PRESIDENT

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No. **24-910**



Republic of the Philippines
COMMISSION ON AUDIT
 Regional Office No. VIII

Leyte Government Center, Candahug, Palo, Leyte

**NGS - State Universities and Colleges and
 Other NGS Stand - Alone Agencies, Team R8-04**

NS No. 24-006-IGF-(24)-

VSU Main Campus

Date: November 8, 2024

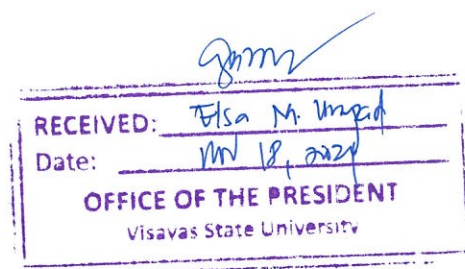
NOTICE OF SUSPENSION (NS)

DR. PROSE IVY G. YEPES

University President

Visayas State University

Visca, Baybay City, Leyte



Attention: **Nick Freddy R. Bello**
 Accountant II

Queen-Ever Y. Atupan
 University Cashier

We have reviewed the transactions included in the Report of Checks Issued (RCI) for Fund Cluster 05 – Internally Generated Fund of the Visayas State University (VSU) - Main Campus from January to July 2024, covered by the following reference documents and particulars:

Month & Year	Fund Cluster	Check No.	Payee	Amount
January 2024	05 – Internally Generated Fund (see attached Annex E)	670720 to 670729, 670739 to 670744, & 670830	Andrew Rodolfo T. Orais, et al.	₱79,748.00
February 2024		670957	VSU Convention Center	9,000.00
April 2024		671277 to 671282, 671284, 648227, 671351 & 671366	Francisco Elan, et al.	27,941.67
May 2024		671384 to 671392, 671426, 671444 to 671453, 648255, 671512, 671522, 671566, 671567, 671573 & 648284	Florian Jacob Bohol, et al.	123,725.43
June 2024		648325	Pacencia P. Milan	5,000.00
July 2024		671707, 671708, 671737, 671738, 671793, & 671813	Larry P. Lopez, et al.	43,824.15
			Total	₱289,239.25

The amount of **₱289,239.25** is suspended in audit due to the non-submission of disbursement vouchers and their supporting documents to the Commission on Audit in compliance with the following provisions:

1. Section 7.2.1 of the Rules and Regulations on Settlement of Accounts prescribed under COA Circular No. 2009-006 dated September 15, 2009:

The Chief Accountant, Bookkeeper, or other authorized official performing accounting and/or bookkeeping functions of the audited agency shall ensure that:

- a.) the reports and supporting documents submitted by the accountable officers are immediately recorded in the books of accounts and submitted to the Auditor within the first ten (10) days of the ensuing month;

2. Section 6.05 of COA Circular No. 95-006 dated May 18, 1995:

The official involved in the daily recording of transactions in the books of accounts shall turn-over the receipts and the disbursement records with all paid vouchers and documents evidencing the transactions to the Auditor within ten (10) days from date of receipt of said documents.

3. Section 122 of the PD 1445 requires the submission of reports, stating thus:

(2) Failure on the part of the officials concerned to submit the documents and reports mentioned herein shall automatically cause the suspension of payment of their salaries until they shall have complied with the requirements of the Commission.

(3) No appropriation authorized in the General Appropriations Act shall be available to pay the salary or any official or employee who violates the provisions of this section, without prejudice to any disciplinary action that may be instituted against such official or employee.

4. Article 218 of the Revised Penal Code states that any public officer, whether in the service or separated therefrom by resignation or any other cause, who is required by law or regulation to render account to the Insular Auditor, or to a provincial auditor and who fails to do so for a period of two months after such accounts should be rendered, shall be punished by prision correccional in its minimum period.

Please submit the disbursement vouchers (DVs) and supporting documents for the disbursements/payments covered by various checks listed in the attached **Annex E** for audit.

The following persons have been determined to be responsible for compliance with the aforementioned requirement:

Name	Position/Designation	Nature of Participation in the Transactions
Nick Freddy R. Bello	Accountant II	Accountable officers in charge of preparation and submission of the required reports.
Queen-Ever Y. Atupan	University Cashier	

Please settle the above audit suspension through compliance with the requirements indicated which we will evaluate. Items suspended in audit which are not settled within ninety (90) days from receipt hereof shall become a disallowance pursuant to Section 82 of P. D. 1445.


FLERIDA RUTH R. QUIMBO
 OIC-Audit Team Leader


ATTY. HELEN O. FABRA
 Supervising Auditor

PROOF OF SERVICE OF COPIES OF NS TO PERSONS RESPONSIBLE

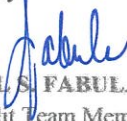
Name of Persons Responsible	Position/Designation	Received by (Pls. print and sign)	Date
1. Nick Freddy R. Bello	Accountant II		
2. Queen-Ever Y. Atupan	University Cashier		

VISAYAS STATE UNIVERSITY - MAIN CAMPUS
Schedule of Transactions with No Disbursement Voucher and Supporting Documents
FC 05 - Internally Generated Funds - Plain & Unifast
For the period January to July 2024 (as of November 4, 2024)

Date	Check No.	Payee	Nature of Payment	Amount
January 2024				
01/17/2024	670720	Andrew Rodolfo T. Orais	Per Diem January 16, 2024 Virtual Meeting	5,500.00
01/17/2024	670721	MEYLENE ROSALES	Per Diem January 16, 2024 Virtual Meeting	4,500.00
01/17/2024	670722	Daniel Leslie S. Tan	Per Diem January 16, 2024 Virtual Meeting	4,500.00
01/17/2024	670723	Ernesto Bulayog	Per Diem January 16, 2024 Virtual Meeting	4,500.00
01/17/2024	670724	Shaina Mae F. Lacaba	Per Diem January 16, 2024 Virtual Meeting	4,500.00
01/17/2024	670725	Deogracias Pernitez	Per Diem January 16, 2024 Virtual Meeting	4,500.00
01/17/2024	670726	Alain Charles Veloso	Per Diem January 16, 2024 Virtual Meeting	4,500.00
01/17/2024	670727	Ruperto Aparri III	Per Diem January 16, 2024 Virtual Meeting	4,500.00
01/17/2024	670728	Louella C. Ampac	Per Diem January 16, 2024 Virtual Meeting	2,000.00
01/17/2024	670729	Guiraldo C. Fernandez Jr.	Per Diem January 16, 2024 Virtual Meeting	2,000.00
01/18/2024	670739	Maximo C. Aljibe	January 16, 2024 Meeting Per Diem	5,500.00
01/18/2024	670740	Meylene C. Rosales	January 16, 2024 Meeting Per Diem	4,500.00
01/18/2024	670741	Daniel Leslie S. Tan	January 16, 2024 Meeting Per Diem	4,500.00
01/18/2024	670742	Ernesto F. Bulayog	January 16, 2024 Meeting Per Diem	4,500.00
01/18/2024	670743	Shaina Mae F. Lacaba	January 16, 2024 Meeting Per Diem	4,500.00
01/18/2024	670744	Guiraldo C. Fernandez Jr.	January 16, 2024 Meeting Per Diem	2,000.00
01/31/2024	670830	PLAVA HUT CATERING SERVICES	Full payment of Snacks / Meals	13,248.00
Sub-total				79,748.00
February 2024				
02/26/2024	670957	VSU Convention Center	January 10 and 17, 2024 Rental payment	9,000.00
Sub-total				9,000.00
April 2024				
04/18/2024	671277	Francisco Elan	2nd Sem 2023 - 2024 Allowance for Varsity Coaches and Assistant Coaches	1,350.00
04/18/2024	671278	May Damayo	2nd Sem 2023 - 2024 Allowance for Varsity Coaches and Assistant Coaches	2,700.00
04/18/2024	671279	Jun Louie Y. Pilapil	2nd Sem 2023 - 2024 Allowance for Varsity Coaches and Assistant Coaches	1,500.00
04/18/2024	671280	Jay Rommel Bonganciso	2nd Sem 2023 - 2024 Allowance for Varsity Coaches and Assistant Coaches	1,500.00
04/18/2024	671281	Kent S. Montesclaros	2nd Sem 2023 - 2024 Allowance for Varsity Coaches and Assistant Coaches	3,000.00
04/18/2024	671282	Edrian Carbo	2nd Sem 2023 - 2024 Allowance for Varsity Coaches and Assistant Coaches	1,275.00
04/18/2024	671284	John Rey Thomas J. Timkang	2nd Sem 2023 - 2024 Allowance for Varsity Coaches and Assistant Coaches	1,500.00
04/23/2024	648227	Ma. Theresa Valdez	Payment of Faculty Reclassification Fee	1,166.67
04/24/2024	671351	Treceleo Gozum	Honorarium	5,400.00
04/29/2024	671366	Alma Esculator	Affiliation Fee AY 2023 - 2024	8,550.00
Sub-total				27,941.67
May 2024				
05/03/2024	671384	Florian Jacob Bohol	January to December 2023 Stipend of Scholars	1,000.00
05/03/2024	671385	Clark Henry Guinocor	January to December 2023 Stipend of Scholars	1,000.00
05/03/2024	671386	David Axel Labor	January to December 2023 Stipend of Scholars	1,000.00
05/03/2024	671387	Russel Julz Lingatong	January to December 2023 Stipend of Scholars	1,000.00

05/03/2024	671388	Shynce Soria	January to December 2023 Stipend of Scholars	1,000.00
05/03/2024	671389	Cacie Jazlyn Suficiencia	January to December 2023 Stipend of Scholars	1,000.00
05/03/2024	671390	Laurice Tapia	January to December 2023 Stipend of Scholars	1,000.00
05/03/2024	671391	Audrey Faith Valoria	January to December 2023 Stipend of Scholars	3,000.00
05/03/2024	671392	Zarah Lecann Zafra	January to December 2023 Stipend of Scholars	3,000.00
05/07/2024	671426	Jarelle Quintana	Student Assistant July to August 2023 wages	1,607.50
05/08/2024	671444	Drianz Jade Bisnar	Wages April 14 - 23, 2024	5,618.00
05/08/2024	671445	Froilan Joseph Jayme	Wages April 14 - 23, 2024	5,618.00
05/08/2024	671446	Vingie Labana	Wages April 14 - 23, 2024	5,618.00
05/08/2024	671447	Francis Clyde S. Magno	Wages April 14 - 23, 2024	5,618.00
05/08/2024	671448	Nerelito M. Managbanag	Wages April 14 - 23, 2024	5,618.00
05/08/2024	671449	Joshua Mangubat	Wages April 14 - 23, 2024	5,618.00
05/08/2024	671450	Fernando Miral	Wages April 14 - 23, 2024	5,618.00
05/08/2024	671451	Antonio Molina Jr	Wages April 14 - 23, 2024	5,618.00
05/08/2024	671452	Vengie Posas	Wages April 14 - 23, 2024	5,618.00
05/08/2024	671453	Arturo Tripoli	Wages April 14 - 23, 2024	5,618.00
05/10/2024	648255	Edward Y. Chua	Payment of Faculty Reclassification Fee	15,257.97
05/17/2024	671512	CORPORATION	Full payment of Office Furniture	12,738.03
05/20/2024	671522	PALM PHOTO AND PRINT SHOP	Full payment of Tokens	1,459.20
05/30/2024	671566	T & A Variety Store	Full payment of Alcohol	1,552.15
05/30/2024	671566	T & A Variety Store	Full payment of Duct Tape	927.50
05/30/2024	671567	VSU TBI	Fund Transfer of 2% Royalty payment	17,779.86
05/30/2024	671573	Boris Terence Madrona	Refund of Registrar's Fee	630.00
05/30/2024	648284	T & A Variety Store	Full payment of Garbage Bag	2,593.22
Sub-total				123,725.43
June 2024				
06/20/2024	648325	Pacencia P. Milan	Fuel/Transportation Allowance	5,000.00
Sub-total				5,000.00
July 2024				
07/05/2024	671707	Larry P. Lopez	Wages January to June 2024	9,000.00
07/05/2024	671708	Jovanie Salvador	Wages January to June 2024	4,500.00
07/12/2024	671737	Ernesto John Butawan	Refund of High School Miscellaneous Fee overpayment	2,748.00
07/12/2024	671738	Marwen Castaneda	Refund of Advance Payment of Electric Bills	4,550.66
07/24/2024	671793	Bureau of Treasury	Fund Transfer to Fund 101 GF	953.80
07/29/2024	671813	GSIS	Payment of VSU Motor Vehicle Insurance Premium	22,071.69
Sub-total				43,824.15
Grand-total				289,239.25

Prepared by:


JUNEGIL S. FABULAR
 SA I, Audit Team Member

Reviewed by:


FLERIDA RUTH R. QUIMBO
 SA III, OIC-Audit Team Leader