



4 December 2023

MEMORANDUM NO. 959
Series of 2023

T O: Mr. Nevin A. Pacada
Head, VSU Cebu Office &
Special Disbursing Officer

R E: Audit Observation Memorandum (AOM)

As per VSU AOM No. 2023-013 (2022-2023) dated November 28, 2023, in which the finding is quoted below:

"The accountable officer of VSU Cebu Office did not deposit his collections intact in forty-two (42) instances, and in five (5) instances made over-deposits due to delayed issuance of official receipts, contrary to Presidential Decree No. 1445 and Appendix 26 Volume II of the Government Accounting Manual (GAM) for NGAs, thereby exposing government funds to the risks of misuse and misappropriation".

With this above finding, you are directed to strictly follow the recommendations of the COA. These recommendations are the following:

- a. Deposit all your collections regularly and intact;
- b. Refrain from using the collected funds to pay for operating expenses for the office; and,
- c. Ensure that official receipts are issued upon the receipt of all collections and payments.

In addition, your collections and deposits will be closely monitored by the Head of the Internal Audit Office to ensure that you followed the established guidelines.

This is for your strict compliance.



DANIEL LESLIE S. TAN
OIC-President