



**VISAYAS**  
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MEMORANDUM NO. 13  
Series of 2019

TO: Ms. ERLINDA S. ESGUERRA - Head, Accounting Office  
Ms. VELMA P. BONTUYAN - Head, VSU-Manila Office

RE: COA – CASH EXAMINATION FINDINGS

Please send comments on AOM No. 2018-020 (2018) regarding Cash Examination Findings of VSU-Manila Office. Kindly submit on or before January 14, 2019 through this office.

For your compliance.

EDGARDO E. TULIN  
President