



OP Memorandum No. 442
Series of 2024

TO: **Dr. Edgardo E. Tulin**
Mr. Nick Freddy R. Bello

RE: **Compliance with Audit Observation Memorandum (AOM) No. 2024-003:**
Justification of Per Diem Payments

FROM: 
DR. PROSE IVY G. YEPES
University President

DATE: **May 21, 2024**

It has come to our attention that the University received Audit Observation Memorandum (AOM) No. 2024-003, dated May 3, 2024, regarding the payment of per diems totaling Php 474,000.00 during the Board of Regents' (BOR) regular, special, and committee meetings. These payments were found to be contrary to Section 5.1 of the Department of Budget and Management (DBM) Budget Circular No. 2023-6 dated September 29, 2023, Section 17d of Commission on Higher Education Memorandum Order (CMO) No. 7 s. of 2022, and Section 3.0 of COA Circular No. 2012-003 dated October 29, 2012.

In light of these findings, you are required to submit the legal basis of per diem charging. Specifically:

1. Submit the legal basis to justify the charging of per diems for the BOR Regular, Special, and Committee meetings to the Special Trust Fund, Internally Generated Fund, or Fund Cluster 05.
2. Submit the legal basis to justify the payment of per diems during the BOR Academic and Administrative Committee and BOR Finance Committee meetings.

Furthermore, please be informed that COA is expecting our feedback on the foregoing audit observations within 15 calendar days from receipt thereof, hence you are hereby directed to submit a reply or an explanation/justification not later than May 24, 2024.

For your information and usual compliance.

OFFICE OF THE PRESIDENT

2/F Administration Building, Visayas State University
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Republic of the Philippines
COMMISSION ON AUDIT
Regional Office No. VIII
Office of the Audit Team Leader
NGS, SUCs and Other NGS SAAs, Team R8-04
Provincial Satellite Auditing Office
Baybay City, Leyte

AOM No. 2024-003(2023)
Date: May 3, 2024

AUDIT OBSERVATION MEMORANDUM (AOM)

For: **DR. PROSE IVY G. YEPES**
President, VSU
Visca, Baybay City

Attention: **EDGARDO E. TULIN**
Previous President of VSU
VP for Administration and Finance

NICK FREDDY R. BELLO
Accountant II/OIC Head, VSU Accounting Office

We have audited the per diems paid for the Board of Regents' regular, special, and committee meetings during CY 2023 and observed that:

Per diems paid totaling ₱474,000.00 during the Board of Regents' (BOR) regular, special and committee meetings were contrary to Section 5.1 of the Department of Budget and Management (DBM) Budget Circular No. 2023-6 dated September 29, 2023 and Section 17.d of Commission on Higher Education Memorandum Order (CMO) No. 7 s. of 2022 and Section 3.0 of COA Circular No. 2012-003 dated October 29, 2012.

Our review showed that VSU paid a total of ₱474,000.00 for the Board of Regents' regular, special, and committee meetings conducted in CY 2023 as follows:

Table 1. Per diems paid during the BOR regular, special and committee meetings in CY 2023

Item No.	Meetings and date	Reference	Fund Cluster	Amount of Paid Per diems
Regular Board Meetings				
I	107 th VSU BOR Meeting-01.25.2023	Check No. 619286 to 619295	FC 05	₱41,000.00

Item No.	Meetings and date	Reference	Fund Cluster	Amount of Paid Per diems
II	108 th VSU BOR Meeting -01.25.2023	Check No. 619301 to 619311	FC 05	43,000.00
III	110 th VSU BOR Meeting (1 st and 2 nd Quarter)-06.02.2023	Liquidation Report (LR) No. 05-2023-07-075	FC 05	43,500.00
IV	112 th VSU BOR Meeting (3rd Quarter)-10.27.2023	Check No. 621030 to 621033 and 621035 to 621040	FC 05	43,500.00
Subtotal				₱171,000.00
Special Board Meeting				
V	109 th VSU BOR Meeting -06.02.2023	LR No. 05-2023-07-075	FC 05	36,500.00
VI	111 th VSU BOR Meeting -10.27.2023	Check No. 621016 to 621019, 621021, and 621023 to 621025	FC 05	37,000.00
Subtotal				₱73,500.00
BOR Academic and Administrative Committee Meeting				
VII	01.20.2023	Check No. 619265 to 619269, 619271 and 619273	FC 05	23,000.00
VIII	04.11.2023	Check No. 619890 to 619895	FC 05	25,500.00
IX	06.05.2023	LR No. 05-2023-07-075	FC 05	21,000.00
X	10.13.2023	Check No. 620897 to 620905	FC 05	39,000.00
Subtotal				₱108,500.00
BOR Finance Committee Meeting				
XI	01.20.2023	Check No. 619265-619269, 619271 and 619273	FC 05	25,000.00
XII	04.11.2023	Check No. 619883 to 619889	FC 05	27,500.00
XIII	06.05.2023	LR No. 05-2023-07-075	FC 05	27,500.00
XIV	10.12.2023	Check No. 620878 to 620887	FC 05	41,000.00
Subtotal				₱121,000.00
Grand total				₱474,000.00

Our review of the available supporting documents showed the following deficiencies:

- a) Per diems amounting to **₱474,000.00** for the conduct of Board of Regents' (BOR) regular, special and committee meetings were charged to Special Trust Fund/Internally Generated Fund/Fund Cluster (FC) 05

Section 5.1 of Department of Budget and Management (DBM) Budget Circular No. 2003-6 dated September 29, 2003, which provides the guidelines relative to the grant of per diems to members of collegial bodies and members of the board of regents/trustees of State Universities and Colleges states:

5. Funding Source

The amount necessary to implement the benefits authorized herein shall be charged as follows:

5.1 For National Government Agencies and SUCs

The amount shall be **charged against** the amount appropriated for the purpose in the **General Appropriations Act**. Any deficiency shall be charged against the savings. (Emphasis Ours)

Section 17.d of Commission on Higher Education Memorandum Order (CMO) No. 7 s. of 2022 which provides the Revised Implementing Rules and Regulations of Republic Act (RA) No. 8292, the Higher Education Modernization Act of 1997 states:

Section 17. Powers and Duties of the Governing Boards. X x x

d. Fix the tuition fees and other necessary charges, such as, but not limited to matriculation fees, graduation fees, and laboratory fees, as they may deem proper to impose, after due consultations with the involved sectors;

Such fees and charges, including government subsidies and other income generated by the university or college, **shall constitute special trust fund** X x x (Emphasis Ours)

Any income generated by the university or college from tuition fees and other charges, as well as from the operation of auxiliary services and land grants, shall be retained by the university or college, **and may be disbursed by its Governing Board (GB) for instruction, research, extension, or other programs/projects of the university or college** X x x (Emphasis Ours)

Excerpts from the Supreme Court decision on the case of Ricardo E. Rotoras vs Commission on Audit, G.R. No. 211999, August 20, 2019 are as follows:

The special trust fund of a state university or college shall only be used for instruction, research, extension, or similar programs or projects. X x x

X x x

Meetings of the state university and colleges' governing boards cannot be considered as instruction, research, extension, or any other similar project or program.

X x x

As discussed in the assailed LAO-National Decision and Resolution, **payment of per diems may be in the nature of personal services item in**

which case, payment thereof may only be sourced from an agency's appropriation; or it may be in the nature of MOOE item, in which case, payment thereof may come from an agency's income, like [special trust funds]. **The per diem of the [governing boards] for their attendance in board meetings partakes of the nature of compensation categorized under personal services.** (Emphasis Ours)

Section 3.1 and 3.3 of COA Circular No. 2012-003 dated October 29, 2012, defines Irregular and Illegal expenditures as follows:

3.0 "IRREGULAR" EXPENDITURES

3.1 Definition

The term "irregular" signifies an expenditure incurred without adhering to established rules, regulations, procedural guidelines, policies, principles or practices that have gained recognition in laws. X x x

X x x

3.3 Cases of violation of laws, which are considered "Illegal" expenditures X x x

Table 1 shows that a total of ₱474,000.00 was charged to Special Trust Fund/Internally Generated Fund/Fund Cluster 05 as payment for per diems during the conduct of BOR Regular and Special Meeting, BOR-Academic and Administrative Committee Meeting and BOR Finance Committee Meeting. The payment of per diems charged to Special Trust Fund/Internally Generated Fund/Fund Cluster 05 is irregular and illegal since it is contrary to Section 5.1 of DBM Budget Circular No. 2023-6 dated September 29, 2023 and Section 17.d of CMO No. 7 s. of 2022.

b) Per diems granted during BOR Committee meetings are made without legal basis.

Section 3.k of CHED Memorandum Order No. 7 s. off 2022 defines Governing Board (GB) as the highest policy-making body of SUCs. The highest policy-making body for a Chartered State University is the Board of Regents (BOR); for a State College, it is the Board of Trustees (BOT).

The Commission on Higher Education (CHED) through Resolution No. 031-2014 (Annex A) approved the creation of a Board Finance Committee which will be headed by the NEDA Regional Director across all State Universities and Colleges (SUCs) with one representative from the academic sector, a representative from the DOST or a representative from the private sector as members and in coordination with DBM or COA if need arises. *"The committee shall review/scrutinize the financial matters and ensure that requirements of RA 9184 and COA Rules and Regulations, and DBM circulars re: Use of*

*Government Funds, have been Complied with before any financial item is included in the agenda of the meeting of the governing board.” It was resolved further that the Commission agreed to allow the SUCs to grant honoraria to the committee members for the services to be rendered using **National Budget Circular (NBC) No. 2007-510** as basis for payment. (Emphasis Ours)*

VSU’s Governing Board (GB), which is the Board of Regents (BOR) created the Board of Regents (BOR) Finance Committee and the BOR Academic and Administrative Committee through Special BOR Resolution No. 1, s.2014 and Special BOR Resolution No. 5, s. 2019, respectively. The summary regarding the creation, composition, responsibilities and the entitlements granted to the BOR Committees are as follows:

Table 2. Information regarding the BOR created committees

Special BOR Resolution No. 1, s.2014	Approving the creation of an <i>ad hoc</i> Finance Committee of the Board composed of the NEDA-8 RED as Chair and the DA-8 RED, Faculty Regent/Alumni Regent, as members effective immediately. (Emphasis Ours)	Annex B
BOR Resolution No. 58, s. 2016	A resolution approving the grant of entitlements to the Chairman, Co-Chairman, Members, Secretariat and Resource person(s) in all standing Committees created by the Governing Board to facilitate the meetings of the Board, effective CY 2016 subject to existing policies and guidelines on this matter.	Annex C
Special BOR Resolution No. 5, s. 2019	A resolution approving the Creation of Two (2) BOR-Level Committees: the Administrative and Academic Committees , which will be responsible for screening all items included in the Administrative and Academic matters prior to discussion in the Board of Regents Proper. (Emphasis Ours)	Annex D
Special BOR Resolution No. 6, s. 2019	A resolution approving the membership of the two (2) New BOR-Level Committees- Administrative and Academic Committees, as follows: Chairperson: DA Regent Members: Faculty Regent, Student Regent, CHED RO8 Director Secretariat: BOR Secretary	
BOR Resolution No.96,s.2022	A resolution approving the Reconstitution of the Two (2) BOR-Level Committees: <u>the Academic and Administrative Committee which will be responsible for screening all items included in the Academic and Administrative Matters prior to discussion in the Board of Regents Proper, and the Finance Committee that will be responsible for scrutinizing all financial matters, especially those that pertain to utilization of income, requiring final action by the Board of Regents</u>	Annex E

BOR Resolution No. 97-a, s.2022 and BOR Resolution No. 97-b, s. 2022	BOR Resolution No. 97-a, s. 2022- A resolution approving the membership of the Academic and Administrative Committee, as follows	BOR Resolution No. 97-b, s. 2022- A resolution approving the membership of the BOR-Finance Committee, as follows:	Annex F
	Chairperson: CHED-RO8 Director Vice Chair: DA Regent Members: NEDA Regent VSU President Faculty Regent Student Regent Alumni Regent Secretariat: BOR Secretary	Chairperson: DA Regent Members: DA Regent NEDA Regent VSU President Faculty Regent Student Regent Resource Person: VSU Finance Director Secretariat: BOR Secretary	

Our audit revealed that aside from charging the per diems for the BOR Regular and Special Meetings and BOR Committee Meetings to Special Trust Fund/Internally Generated Fund/Fund Cluster 05, as mentioned in the above finding, it is noted that the payment of per diems to the BOR Committee Meetings (Item VII to XIV) may not have a legal basis. The summary and breakdown of per diems paid during the BOR Committee Meetings are as follows:

Table 3. Per diems paid during the BOR Committee Meetings

Table 3: Per diems paid during the BOR Committee Meetings

Date	Reference	Amount paid as Per diems to				Total
		Members of GB	RD CHED RO 8	BOR Secretary	Finance Director	
BOR Academic and Administrative Committee Meeting						
01.17.2023	Check No. 619265 to 619269, and 619271	21,000.00	-	2,000.00	-	23,000.00
04.11.2023	Check No. 619890 to 619895	18,000.00	5,500.00	2,000.00	-	25,500.00
06.05.2023	LR No. 05-2023-07-075	19,000.00	-	2,000.00	-	21,000.00
10.13.2023	Check No. 620897 to 620905	31,500.00	5,500.00	2,000.00	-	39,000.00
Subtotal		89,500.00	11,000.00	8,000.00	-	108,500.00
VSU-BOR Finance Committee Meeting						

Date	Reference	Amount paid as Per diems to				Total
		Members of GB	RD CHED RO 8	BOR Secretary	Finance Director	
01.17.2023	Check No. 619265 to 619269, 619271, and 619273	21,000.00	-	2,000.00	2,000.00	25,000.00
04.11.2023	Check No. 619883 to 619888	23,500.00	-	2,000.00	2,000.00	27,500.00
06.05.2023	LR No. 05-2023-07-075	23,500.00	-	2,000.00	2,000.00	27,500.00
10.12.2023	Check No. 620878	37,000.00	-	2,000.00	2,000.00	41,000.00
Subtotal		105,000.00	-	8,000.00	8,000.00	121,000.00
Grand total		194,500.00	11,000.00	16,000.00	8,000.00	229,500.00

From Table 3 above, it can be observed that members of the GB, the Regional Director (RD) of CHED, the BOR Secretary, and VSU's Finance Director received per diems amounting to ₱194,500.00, ₱11,000.00, ₱16,000.00 and ₱8,000.00 respectively. The RD of CHED received per diems amounting to ₱11,000.00 for his attendance as the Chairperson of the BOR Academic & Administrative Committee Meeting last April 11, 2023, and October 13, 2023. It is noted that the RD of CHED is not a member of the GB. The BOR Secretary received a total of ₱16,000.00 for his attendance during the BOR-Committee Meetings, while VSU's Finance Director received ₱8,000.00 for her attendance as Resource Person during the BOR-Finance Committee meeting. However, this payment per diem appears to be made without a legal basis.

Department of Budget and Management Budget (DBM) Circular No. 2003-6 dated September 29, 2003 which provides the guidelines relative to the grant of per diems to members of Collegial Bodies and Members of the Board of Regents/Trustees of State Universities and Colleges will not apply to the per diems paid to the BOR Committee meetings as this circular only pertains to the Governing Board's (GB) meeting and not to the committees created by the GB like the BOR Academic and Administrative Committee and the BOR Finance Committee.

CHED Resolution No. 031-2014 allows the payment of honoraria to the Board Finance Committee using the National Budget Circular No. 2007-510 as the basis for payment, however this Circular may not be applicable as this pertains to the grant of honoraria to the governing boards of Collegial Bodies. The Board Finance Committee as well as the BOR Academic and Administrative Committee do not qualify as Collegial Bodies. As defined in DBM Circular No. 2003-006 dated September 29, 2003, a Collegial Body is a government entity composed of public and private sector members, the number and tenure of office of whom are determined by law, and are appointed by the President either on full-time, part-time or in an ex-officio capacity.


As shown in Table 3, members of the GB who are also members of the BOR Academic and Administrative Committee and BOR Finance Committee received per diems amounting to ₱89,500.00 and ₱105,000.00, respectively, or a total of ₱194,500.00. As stated in BOR Resolution No. 97-a, s.2022 and BOR Resolution No. 97-b, s. 2022, the purpose of the BOR Academic and Administrative Committee is to screen all items included in the Academic and Administrative Matters prior to discussion in the Board of Regents Proper, while the Finance Committee will scrutinize all financial matters, especially those that pertain to the utilization of income, requiring final action by the Board of Regents. Some members of the GB are also members of the BOR Academic and Administrative Committee and BOR Finance Committee. It is concerning that the same persons who scrutinized and discussed matters during Committee Meetings will receive another per diem during the discussion of the same matters during the meeting of the BOR Proper.

The above-cited observations show that government funds may have been disbursed for unauthorized payments.

We recommend that the University President:

- a. Submit the legal basis to justify the charging of per diems for the BOR Regular, Special and Committee meetings to Special Trust Fund/Internally Generated Fund/Fund Cluster 05; and**
- b. Submit the legal basis to justify the payment of per diems during the BOR Academic and Administrative Committee and BOR Finance Committee meetings.**

May we have your comments on the foregoing audit observations within fifteen (15) calendar days from receipt hereof.


FLERIDA RUTH R. QUIMBO
State Auditor III
OIC, Audit Team Leader


ATTY. HELEN O. FABRA
State Auditor V
Supervising Auditor

Proof of Receipt of AOM:
(Pls. affix your respective signatures)

Name	Designation	Date Received	Signature
Prose Ivy G. Yepes	University President		
Edgardo E. Tulin	Previous University President and the current VP for Administration and Finance		
Nick Freddy R. Bello	OIC Head, Main Campus Accounting Office		



Republic of the Philippines
OFFICE OF THE PRESIDENT
COMMISSION ON HIGHER EDUCATION

EXCERPTS FROM THE MINUTES OF THE COMMISSION EN BANC MEETING
HELD ON THE 20th DAY OF JANUARY 2014 AT THE CHAIRPERSON'S BOARDROOM
HEDC BUILDING, C.P. GARCIA AVE., U.P., DILIMAN, QUEZON CITY

RESOLUTION No. 031-2014

RESOLVED, AS IT IS HEREBY RESOLVED, that upon its discussion and agreement, the Commission **approved** the creation of a Board Finance Committee which will be headed by the NEDA Regional Director across all State Universities and Colleges (SUCs) with one representative from the academic sector, a representative from the DOST or a representative from the private sector as members and in coordination with DBM or COA if need arises. The committee shall review / scrutinize the financial matters and ensure that requirements of RA 9184 and COA Rules and Regulations, and DBM circulars re: Use of Government Funds, have been complied with before any financial item is included in the agenda of the meeting of the Governing Board.

RESOLVED FURTHER, AS IT IS FURTHER RESOLVED that the Commission agreed to allow the SUCs to grant honoraria to the committee members for the services to be rendered using the National Budget Circular No. 2007-510 as basis for payment.

PATRICIA B. LICUANAN
Chairperson and Presiding Officer
Commission En Banc Meeting
20 January 2014

MARIA CYNTHIA ROSE B. BAUTISTA
Commissioner

RUPERTO S. SANGALANG
Commissioner

MINELLA C. ALARCON
Commissioner

ALEX B. BRILLANTES, JR.
Commissioner

Commission on Higher Education, HEDC Building, C.P. Garcia Ave., 1105 Campus, Diliman, Quezon City, Philippines
Web Site: www.ched.gov.ph, Tel. Nos. 441-1177, 385-4391, 441-1169, 441-1149, 441-1170, 441-1216, 392-5296

Special BOR RESOLUTION NO. 1, s. 2014

Approving the creation of an *ad hoc* Finance Committee of the Board composed of the NEDA-8 RED as Chair and the DA-8 RED, Faculty Regent/Alumni Regent, as members effective immediately.

Chairperson Bautista clarified that all financial matters, Items A to D, will have to go through the BOR Finance Committee for review prior to its presentation to the Board for final action.

Regent Ranjit Singh Rye moved for the provisional approval of Items A to D *subject to* the review and recommendation by the Finance Committee of the Board.

President Jose L. Bacusmo seconded the motion.

The Board passed



VISAYAS
STATE UNIVERSITY
VISCA, CITY OF BAYBAY, LEYTE

OFFICE OF THE SECRETARY OF THE BOARD
OF REGENTS AND OF THE UNIVERSITY

Republic of the Philippines
VISAYAS STATE UNIVERSITY
Visca, Baybay, Leyte

BOR RESOLUTION NO. 58, s. 2016

A RESOLUTION APPROVING THE GRANT OF ENTITLEMENTS TO THE CHAIRMAN, CO-CHAIRMAN, MEMBERS, SECRETARIAT AND RESOURCE PERSON(S) IN ALL STANDING COMMITTEES CREATED BY THE GOVERNING BOARD TO FACILITATE THE MEETINGS OF THE BOARD, EFFECTIVE CY 2016 SUBJECT TO EXISTING POLICIES AND GUIDELINES ON THIS MATTER

WHEREAS, the Leyte State University was created by virtue of Republic Act 9158 which converted the then Visayas State College of Agriculture (ViSCA) into a state university last 11 August 2001 which was later renamed Visayas State University (VSU) by virtue of R.A. 9437;

WHEREAS, Section 7 of R.A. 9158 specifically empowers the Board of Regents of the University to "exercise all the powers granted to the Board of Directors of a corporation under Section 36 of Batas Pambansa Blg. 68 otherwise known as the Corporate Code of the Philippines";

WHEREAS, Section 7, Paragraph (b) of R.A. 9158 empowers the Governing Board "to receive and appropriate all sums as may be provided for the support of the University in the manner it may determine, in its discretion, to carry out the purposes and functions of the University";

WHEREAS, Section 17 of CHED Memorandum Order No. 3, s. 2001 stipulates, to wit:

"No compensation for the Chairman, Vice-Chairman and Members of Governing Boards (GB) – The Chairman, Vice-Chairman and Members of the GBs of chartered SUCs shall not receive any compensation as such but they shall receive entitlements to actual expenses allowed by law, and reimbursement of necessary expenses incurred during or in conjunction with their attendance in the regular meetings or special sessions of the GB or in connection with their performance of official business duly authorized by the GBs through a Resolution"

WHEREAS, the VSU Board of Regents, in the responsible exercise of its powers, created the BOR Finance Committee composed of the NEDA-8 RED as Chairman, the DA-8 RED as Co-Chairman, the Faculty and Student Regents as Members with the VSU BOR Secretary as the Committee Secretary and the Resource Person(s);

WHEREAS, CMO No. 3, s. 2001 empowers the GB to provide *per diem* or honorarium or allowance *Provided, that* it is supported by a Board Resolution and it is charged to income if the allotment from the General Appropriations Act (GAA) is not enough;

WHEREAS, the General Auditing and Accounting Manual (GAAM) defines the term *per diem* as "pay for a day's service" and signifies reimbursement of expenses incurred in the performance of duties;

BOR Resolution No. 58, s. 2016 – A Resolution Approving the grant of entitlements to the Chairman, Vice-Chairman, Members, Board Secretary and Resource Person(s) included in all Standing Committees created by the Governing Board to facilitate the meetings of the Board, effective CY 2016 and subject to existing policies and guidelines on this matter.

Special BOR RESOLUTION NO. 5, s. 2019

A Resolution Approving the Creation of Two (2) BOR-Level Committees: the Administrative and Academic Committees, which will be responsible for screening all items included in the Administrative and Academic Matters prior to discussion in the Board of Regents Proper.

Special BOR RESOLUTION NO. 6, s. 2019

A Resolution Approving the Membership of the Two (2) New BOR-Level Committees – Administrative and Academic Committees, as follows:

Chairperson:	DA Regent
Members:	Faculty Regent
	Student Regent
	CHED RO8 Director
Secretariat:	BOR Secretary



VISAYAS
STATE UNIVERSITY

OFFICE OF THE BOARD SECRETARY

Office of the Board Secretary
Visayas State University - Main Campus
P.O. Box 22000, Marikina City 1600
Phone: (038) 552-6600 (local 700)
Email: secretary@vsu.edu.ph
Website: www.vsu.edu.ph

EXCERPT FROM THE APPROVED MINUTES OF THE
107th VSU Board of Regents Meeting
25 January 2023
CHED National Office, UP Diliman, Quezon City

RECONSTITUTION OF TWO (2) BOR-LEVEL COMMITTEES

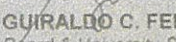
The Board passed:

BOR Resolution No. 96, s. 2022

A Resolution Approving the Reconstitution of the Two (2) BOR-Level Committees, the Academic and Administrative Committee which will be responsible for screening all items included in the Academic and Administrative Matters prior to discussion in the Board of Regents Proper, and the Finance Committee that will be Responsible for Scrutinizing all Financial Matters, especially those that pertain to Utilization of Income, Requiring Final Action by the Board of Regents.

BOARD ACTION **APPROVED**
Date 25 January 2023

Certified True and Correct:



GUIRALDO C. FERNANDEZ, JR.
Board & University Secretary

Cc: BOR-Committee Members

Vision:
Mission:

A globally competitive university for science, technology, and environment conservation.
Development of a highly competitive human resources training pipeline and the use of science and innovative technologies for sustainable communities and civil development.

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PR-2023-01
R22-047

 VISAYAS STATE UNIVERSITY	OFFICE OF THE BOARD SECRETARY J.T. Administration Building Visaya, Marikina City, Luzon 2022 - 2023 Phone: +63 913 3333 1001 Email: secretary@vsu.edu.ph Website: www.vsu.edu.ph
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EXCERPT FROM THE APPROVED MINUTES OF THE
107th VSU Board of Regents Meeting
25 January 2023
 CHED National Office, UP Diliman, Quezon City

RECONSTITUTION OF TWO (2) BOR-LEVEL COMMITTEES

The Board passed

BOR Resolution No. 97-a, s. 2022

A Resolution Approving the Membership of the Academic and Administrative Committee, as follows:

Chairperson	CHED-RO8 Director
Vice Chair	DA Regent
Members	NEDA Regent
	VSU President
	Faculty Regent
	Student Regent
	Alumni Regent
Secretariat	BOR Secretary

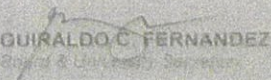
BOR Resolution No. 97-b, s. 2022

A Resolution Approving the Membership of the BOR-Finance Committee, as follows:

Chairperson	DA Regent
Members	NEDA Regent
	VSU President
	Faculty Regent
	Student Regent
Resource Person	VSU Finance Director
Secretariat	BOR Secretary

BOARD ACTION	APPROVED
Date	25 January 2023

Certified True and Correct


GUIRALDO C. FERNANDEZ, JR.
 Board & University Secretary