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STATE UNIVERSITY

OFFICE OF THE  
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OP Memorandum No. 477  
Series of 2024

TO: **Nick Freddy R. Bello, OIC Head Accounting Office**

RE: **Ensuring Proper Documentation for Future Disbursements**

FROM:   
**DR. PROSE IVY G. YEPES**  
University President

DATE: **May 30, 2024**

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We have received Audit Observation Memorandum (AOM) No. 2024-010 from the Commission on Audit (COA) dated May 24, 2024, regarding disbursement transactions that lacked complete documentation and contained unsigned and undated supporting documents.

You are hereby directed to ensure that all subsequent disbursements are supported with proper, complete, and duly signed documents. This is to comply with relevant laws, rules, and regulations and to avoid the issuance of a notice of suspension or disallowance.

COA expects your response to the aforementioned audit observations within five (5) calendar days from receipt of their memorandum.

For your information and usual support.

cc: File  
OIC Audit Team Leader  
VPAF

**OFFICE OF THE PRESIDENT**

2/F Administration Building, Visayas State University  
PQWW+RJM, Baybay City, Leyte, Philippines 6521  
Email: [op@vsu.edu.ph](mailto:op@vsu.edu.ph) | Website: [www.vsu.edu.ph](http://www.vsu.edu.ph)  
Phone: +63 53 565 0600 Local 1000



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