



VISAYAS
STATE UNIVERSITY

OFFICE OF THE
PRESIDENT



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Memorandum No. 913
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
Notices of Suspension No. 2024-002 to 2024-007 Compliance

FROM: DR. PROSE IVY G. YEPES
University President

DATE: November 22, 2024

This Office received several **Notices of Suspension** from the Commission on Audit (COA) concerning the following due to the non-submission of the disbursement vouchers and their supporting documents for audit.

- 1) **NS No. 24-002** - Audit suspension of a transaction amounting to Php 217,967.94
- 2) **NS No. 24-003** - Audit suspension of a transaction amounting to Php 30,285.72
- 3) **NS No. 24-004** - Audit suspension of a transaction amounting to Php 1,479,760.16
- 4) **NS No. 24-005** - Audit suspension of a transaction amounting to Php 1,447,876.59
- 5) **NS No. 24-006** - Audit suspension of a transaction amounting to Php 289,239.25
- 6) **NS No. 24-007** - Audit suspension of a transaction amounting to Php 148,567.38
- 7) **NS No. 24-008** - Audit suspension of a transaction amounting to Php 1,160,575.19

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 respective annexes.

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

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





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**

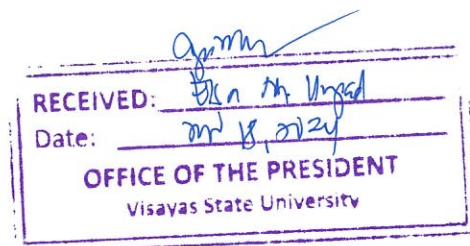
NS No. 24-002-RAF-(23)-
 VSU Main Campus
 Date: November 8, 2024

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 01 – Regular Agency Fund of the Visayas State University (VSU) - Main Campus from September to December 2023, covered by the following reference documents and particulars:

Month & Year	Fund Cluster	Check No.	Payee	Amount
September 2023	01 – Regular Agency Fund (see attached Annex A)	93946 to 93948, 93951 to 93966, & 93989 to 93993	Dearyel Loreto, et al.	₱37,520.00
November 2023		94130 to 94139, 94165 & 94194	Jessel Mae P. Juaton, et al.	25,950.00
December 2023		95380 to 95391, & 95472	JB Gemz Sta. Agata, et al.	154,497.94
			Total	₱217,967.94

The amount of **₱217,967.94** 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 provides:

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 A** 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 01 - Regular Agency Fund

For the period September to December 2023 (as of November 4, 2024)

Date	Check No.	Payee	Nature of Payment	Amount
September 2023				
09/13/2023	93946	Dearyel Loreto	Stipend	3,500.00
09/13/2023	93947	Julliana Grace Suyom	Stipend	1,500.00
09/13/2023	93948	Janna Antonia Tulin	Stipend	1,000.00
09/13/2023	93951	Yancy Serena	SA Payroll	1,300.00
09/13/2023	93952	Eitzen Mariz Bagaslao	SA Payroll	1,600.00
09/13/2023	93953	Christal Lyn Bernadit	SA Payroll	1,300.00
09/13/2023	93954	JB Gemz Sta. Agata	SA Payroll	1,700.00
09/13/2023	93955	John Ferdinan Gabion	SA Payroll	1,500.00
09/13/2023	93956	Diana Lyne Oraño	SA Payroll	475.00
09/13/2023	93957	Jezel Jovita	SA Payroll	1,100.00
09/13/2023	93958	Marvin Colubio	SA Payroll	543.75
09/13/2023	93959	Kent Ian Bancale	SA Payroll	543.75
09/13/2023	93960	Jarelle Quintana	SA Payroll	1,607.50
09/13/2023	93961	Fernando Ampong, Jr.	SA Payroll	1,200.00
09/13/2023	93962	George Kim Balbarona	SA Payroll	1,200.00
09/13/2023	93963	Ral Sairuz Villafior	SA Payroll	1,200.00
09/13/2023	93964	Erikka Cabiling	SA Payroll	2,375.00
09/13/2023	93965	Jeralyn Pino	SA Payroll	2,375.00
09/13/2023	93966	Ana Rose D. Cribillo	SA Payroll	2,000.00
09/19/2023	93989	Daniel L. Dajotoy	Stipend	3,000.00
09/19/2023	93990	Dearyel Loreto	Stipend	2,000.00
09/19/2023	93991	Krista Joy Calbadores	Stipend	1,500.00
09/19/2023	93992	April Anne Labenia	Stipend	1,500.00
09/19/2023	93993	Julliana Grace Suyom	Stipend	1,500.00
			Sub-total	37,520.00
November 2023				
11/06/2023	94130	Jessel Mae P. Juaton	SA Salary	1,025.00
11/06/2023	94131	Kent Ian Bancale	SA Salary	1,143.75
11/06/2023	94132	Johnbel Serios	SA Salary	1,143.75
11/06/2023	94133	KAYE MARIE GAM	SA Salary	1,837.50
11/06/2023	94134	Erikka Cabiling	SA Salary	1,200.00
11/06/2023	94135	Ana Rose D. Cribillo	SA Salary	1,200.00
11/06/2023	94136	Jemiah B. Sabares	SA Salary	1,200.00
11/06/2023	94137	Cyrille Jade Zamora	SA Salary	1,200.00
11/06/2023	94138	Mary Rose Aseniero	SA Salary	850.00
11/06/2023	94139	Abegail L. Lozada	SA Salary	1,575.00
11/15/2023	94165	Philippine Forestry Education	Institutional Dues	3,500.00
11/21/2023	94194	University of Southern Mindanao	Matriculation Fees	10,075.00
			Sub-total	25,950.00

Date	Check No.	Payee	Nature of Payment	Amount
December 2023				
12/04/2023	95380	JB Gemz Sta. Agata	Salaries	1,875.00
12/04/2023	95381	Eitzen Mariz Bagaslao	Salaries	2,000.00
12/04/2023	95382	Francelle Rose Sastrillas	Salaries	300.00
12/04/2023	95383	Fernando Ampong Jr.	Salaries	1,350.00
12/04/2023	95384	Jary Balabis	Salaries	1,350.00
12/04/2023	95385	Jan Yloisa Sarong	Salaries	160.00
12/04/2023	95386	Jessel Mae P. Juaton	Salaries	825.00
12/04/2023	95387	Ruwelyn Olleras	Salaries	750.00
12/04/2023	95388	Beverley Magunot	Salaries	750.00
12/04/2023	95389	Kent Ian Bancale	Salaries	1,143.75
12/04/2023	95390	Johnbel Serios	Salaries	1,143.75
12/04/2023	95391	Marven Mulles	Salaries	775.00
12/19/2023	95472	Marwen Castañeda	Terminal Leave	142,075.44
			Sub-total	154,497.94
			Grand total	217,967.94

Prepared by:


JUNEGIL S. FABULAR
 SA I, Audit Team Member

Reviewed by:


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



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

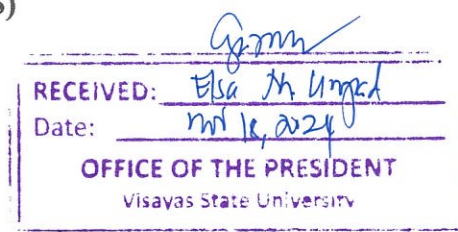
Leyte Government Center, Candahug, Palo, Leyte

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

NS No. 24-003-IGF-(23)-
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 September to December 2023, covered by the following reference documents and particulars:

Month & Year	Fund Cluster	Check No.	Payee	Amount
September to December, 2023	05 – Internally Generated Fund (see attached Annex B)	620730, 621020, 621022 & 621162	ORMOC MACMERCURY HARDWARE & ALLIED SERVICES, INC., etc.	₱30,285.72
			Total	₱30,285.72

The amount of **₱30,285.72** is suspended in audit due to the non-submission of disbursement vouchers and their supporting documents and the cancelled checks to the Commission on Audit in violation of 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 prison 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 B** for audit. Likewise include the original cancelled checks for the transactions that were cancelled.

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		

Annex B


VISAYAS STATE UNIVERSITY - MAIN CAMPUS
Schedule of Transactions with No Disbursement Voucher and Supporting Documents
FC 05 - Internally Generated Funds
For the period September to December 2023 (as of November 4, 2024)

Date	Check No.	Payee	Nature of Payment	Amount
SEPTEMBER 2023				
09/08/2023	620730	CANCELLED CHECK		-
OCTOBER 2023				
10/25/2023	621020	CANCELLED CHECK	Per Diem for Special BOR Meeting	-
10/25/2023	621022	CANCELLED CHECK	Per Diem for Special BOR Meeting	-
NOVEMBER 2023				
11/10/2023	621162	ORMOC MACMERCURY HARDWARE & ALLIED SERVICES, INC.	Full payment of Granite	30,285.72
Total				30,285.72

Prepared by:


JUNEGIL S. FABULAR
SA I, Audit Team Member

Reviewed by:


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



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. 24-004-TR-(23)-

VSU Main Campus

Date: November 8, 2024

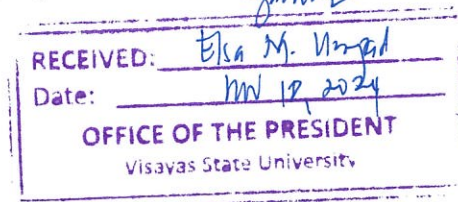
NOTICE OF SUSPENSION (NS)

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 07 – Trust Receipts of the Visayas State University (VSU) - Main Campus from October to December 2023, covered by the following reference documents and particulars:

Month & Year	Fund Cluster	Check No.	Payee	Amount
October 2023	07 – Trust Receipts	635158 & 635159	National Research Council of the Philippines	₱110,337.55
December 2023	(see attached Annex C)	635276, 635310 to 635313, 635375, 635537 & 635615	Dhareen Jobil L. Aguirre, et al.	1,369,422.61
			Total	₱1,479,760.16

The amount of **₱1,479,760.16** 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.

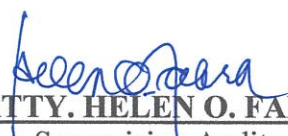
Please submit the disbursement vouchers (DVs) and supporting documents for the disbursements/payments covered by various checks listed in the attached **Annex C** for audit.

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 officer in charge of the 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 07 - Trust Receipts
For the period September to December 2023 (as of November 4, 2024)

Date	Check No.	Payee	Nature of Payment	Amount
October 2023				
10/25/2023	635158	National Research Council of the Philippines	Unexpended Balance	29,528.63
10/25/2023	635159	National Research Council of the Philippines	Unexpended Balance	80,808.92
			Sub-total	110,337.55
December 2023				
12/11/2023	635276	Dhareen Jobil L. Aguirre	TES GRANTEE	7,500.00
12/14/2023	635310	Bureau of the Treasury	Unexpended Balance	41,827.12
12/14/2023	635311	Bureau of the Treasury	Unexpended Balance	633,121.74
12/14/2023	635312	Department of Agriculture RFO 3	Unexpended Balance	61,039.00
12/14/2023	635313	Commission on Higher Education	Unexpended Balance	592,189.75
12/18/2023	635375	Carmen N. Firmo	HONORARIUM	21,375.00
12/21/2023	635537	VSU Apartelle	Payment of Accomodation	3,000.00
12/27/2023	635615	STF-Ornamental Crop Nursery	FUND TRANSFER	9,370.00
			Sub-total	1,369,422.61
			Grand total	1,479,760.16

Prepared by:


JUNEGIL S. FABULAR
SA I, Audit Team Member

Reviewed by:


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



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. 24-005-RAF-(24)-

VSU Main Campus

Date: November 8, 2024

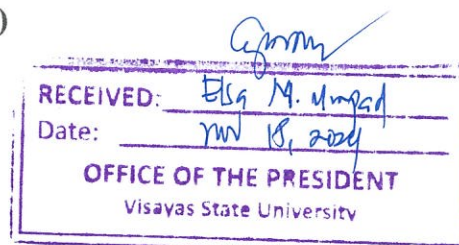
NOTICE OF SUSPENSION (NS)

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 for Fund Cluster 01 – Regular Agency Fund of the Visayas State University (VSU) - Main Campus from January to May 2024, covered by the following reference documents and particulars:

Month & Year	Fund Cluster	Check No.	Payee	Amount
January 2024	01 – Regular Agency Fund (see attached Annex D)	95541, 95544, 95567, 95576, 95579, 95590 to 95592, 95596, 95598 to 955600, & 95604	Toyota Ormoc, Leyte, et al.	₱83,298.88
February 2024		95607 & 95693	Eastern Visayas State University and Innove Communications, Inc.	200,000.00
March 2024		95773 & 95778	Karen Almodiel & Marjorie Caintoy	5,610.00
April 2024		95799, 95806 to 95815, 95846, 95866, 95868, 95876, 95879, 95886 & 95890	Rudy Belmonte, et al.	953,866.32
May 2024		95928, 95961, 95962, 95964 & 95965	Toyota Ormoc, Leyte, et al.	205,101.39

Month & Year	Fund Cluster	Check No.	Payee	Amount
			Total	₱1,447,876.59

The amount of **₱1,447,876.59** 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:

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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.

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(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.

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


Annex D

VISAYAS STATE UNIVERSITY - MAIN CAMPUS
Schedule of Transactions with No Disbursement Vouchers and Supporting Documents
FC 01 - Regular Agency Fund
For the period January to May 2024 (as of November 4, 2024)

Date	Check No.	Payee	Nature of Payment	Amount
January 2024				
01/11/2024	95541	Toyota Ormoc, Leyte	Materials/Spare Parts	16,385.83
01/11/2024	95544	Innove Communications, Inc.	Telephone Bill	2,870.16
01/15/2024	95567	SHIFT TECH TRADING INC.	Supplies	2,952.85
01/16/2024	95576	Philhealth Insurance Corp.	Remittance	1,189.48
01/16/2024	95576	Philhealth Insurance Corp.	Remittance	588.98
01/16/2024	95576	Philhealth Insurance Corp.	Remittance	583.09
01/16/2024	95576	Philhealth Insurance Corp.	Remittance	8,222.09
01/16/2024	95576	Philhealth Insurance Corp.	Remittance	10,583.64
01/17/2024	95579	Jaime V. Papong	Gratuity 2023	3,000.00
01/22/2024	95590	Innove Communications, Inc.	Telephone Bill	439.68
01/22/2024	95591	Innove Communications, Inc.	Telephone Bill	137.98
01/22/2024	95592	Innove Communications, Inc.	Telephone Bill	108.38
01/22/2024	95596	Rizalina M. Tablarin	Reimbursement	1,950.00
01/24/2024	95598	Innove Communications, Inc.	Telephone Bill	26,869.41
01/25/2024	95599	Innove Communications, Inc.	Telephone Bill	460.53
01/25/2024	95600	Globe Telecom, Inc.	Telephone Bill	4,238.97
01/29/2024	95604	Innove Communications, Inc.	Telephone Bill	2,717.81
			Sub-total	83,298.88
February 2024				
02/05/2024	95607	EASTERN VISAYAS STATE UNIVERSITY	Membership Fee	35,000.00
02/22/2024	95693	Innove Communications, Inc.	Telephone Bill	165,000.00
			Sub-total	200,000.00
March 2024				
03/14/2024	95773	Karen Almodiel	Honorarium	2,970.00
03/14/2024	95778	Marjorie Caintoy	Salary	2,640.00
			Sub-total	5,610.00
April 2024				
04/03/2024	95799	Rudy Belmonte	Terminal Leave Benefits	41,397.52
04/05/2024	95806	Georgina Ann H. Yang	Honorarium	10,397.53
04/05/2024	95807	Nea Aleph Abenoja	Stipend	1,000.00
04/05/2024	95808	Evony Grace Atem	Stipend	1,000.00
04/05/2024	95809	Yoanna Marie Capangpangan	Stipend	1,000.00
04/05/2024	95810	Cassandra Delos Reyes	Stipend	1,000.00
04/05/2024	95811	Thonney Lhixnil Fernandez	Stipend	1,000.00
04/05/2024	95812	Eloisa Jade Jose	Stipend	1,000.00

Date	Check No.	Payee	Nature of Payment	Amount
04/05/2024	95813	Thea Nicole Labenia	Stipend	1,000.00
04/05/2024	95814	Althea Tavera	Stipend	1,000.00
04/05/2024	95815	Aleah Fe Marie Yu	Stipend	1,000.00
04/16/2024	95846	Renier A. Aguirre	Incentive	22,500.00
04/23/2024	95866	Innove Communications, Inc.	Telephone Bill	11,044.73
04/23/2024	95868	Jim C. Bestudio	Salary	21,969.12
04/25/2024	95876	American Technologies Inc.	Supplies	729,555.99
04/25/2024	95879	Nephila Web Technology Incorporated	Supplies	100,321.43
04/29/2024	95886	Aramed Diagnostic and Medical Supplies	Supplies	3,120.00
04/29/2024	95890	Mark Lou Abela	Salary	4,560.00
			Sub-total	953,866.32
May 2024				
05/16/2024	95928	Toyota Ormoc, Leyte	Service	16,897.93
05/23/2024	95961	ALETHEIA PRINTING AND PUBLISHING HOUSE	Supply	100,519.68
05/23/2024	95962	ALETHEIA PRINTING AND PUBLISHING HOUSE	Supply	53,188.80
05/28/2024	95964	Home Development Mutual Fund	Remittance	300.00
05/28/2024	95964	Home Development Mutual Fund	Remittance	600.00
05/28/2024	95964	Home Development Mutual Fund	Remittance	5,712.81
05/28/2024	95964	Home Development Mutual Fund	Remittance	24,477.99
05/28/2024	95964	Home Development Mutual Fund	Remittance	1,700.00
05/28/2024	95965	Home Development Mutual Fund	Remittance	200.00
05/28/2024	95965	Home Development Mutual Fund	Remittance	200.00
05/28/2024	95965	Home Development Mutual Fund	Remittance	504.18
05/28/2024	95965	Home Development Mutual Fund	Remittance	200.00
05/28/2024	95965	Home Development Mutual Fund	Remittance	600.00
			Sub-total	205,101.39
			Grand total	1,447,876.59

Prepared by:


JUNEG S. FABULAR
SA I, Audit Team Member

Reviewed by:


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



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)-

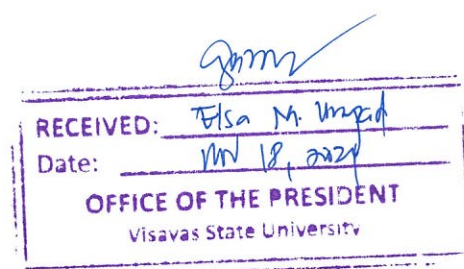
VSU Main Campus

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	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	(see attached Annex E)	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)

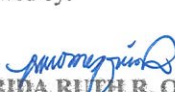
Date	Check No.	Payee	Nature of Payment	Amount
January 2024				
01/17/2024	670720	Andrew Rodolfo T. Orais	Per Diem January 16, 2024 Virtual Meeting	5,500.00
01/17/2024	670721	MEYLENE ROSALES	Per Diem January 16, 2024 Virtual Meeting	4,500.00
01/17/2024	670722	Daniel Leslie S. Tan	Per Diem January 16, 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	P'LAVA 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	Shynee 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	Jovanic 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



Republic of the Philippines
COMMISSION ON AUDIT
 Regional Office No. VIII
 Leyte Government Center, Candahug, Palo, Leyte

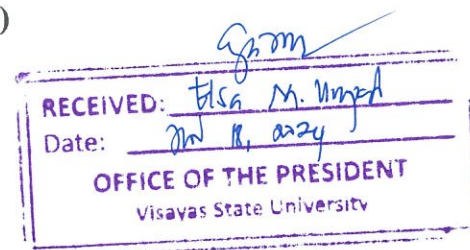
**NGS - State Universities and Colleges and
 Other NGS Stand - Alone Agencies, Team R8-04**

NS No. 24-007-BRF-(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 for Fund Cluster 06 – Business Related Fund of the Visayas State University (VSU) - Main Campus from January to August 2024, covered by the following reference documents and particulars:

Month & Year	Fund Cluster	Check No.	Payee	Amount
January 2024	06 – Business Related Fund (see attached Annex F)	550010 & 550016	Uni-Real Trading Corporation & Virginia Almilor	₱13,992.97
June 2024		550179	Pioneer Cable Vision, Inc.	937.50
August 2024		550272, 550279, 550290, 550310 & 550313	NOLAS COMMERCIAL, et al.	128,636.91
			Total	₱143,567.38

The amount of **₱143,567.38** is suspended in audit due to the non-submission of Disbursement Vouchers and 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 F** 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 the preparation and submission of 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 Vouchers and Supporting Documents
FC 06 - Business Related Fund
For the Period January to August 2024 (as of November 4, 2024)

Date	Check No.	Payee	Nature of Payment	Amount
January 2024				
01/26/2024	550010	Uni-Real Trading Corporation	Warranty Security	481.97
01/29/2024	550016	Virginia Almilor	Payment for food supplies	13,511.00
			Sub-total	13,992.97
June 2024				
06/07/2024	550179	Pioneer Cable Vision, Inc.	PAYMENT FOR CABLE	937.50
			Sub-total	937.50
August 2024				
08/08/2024	550272	Electric Bill 450-25.5	Fund transfer of Electric Bill: 450-25.5	53,675.63
08/13/2024	550279	NOLAS COMMERCIAL	Payment for purchase of supplies	3,369.28
08/16/2024	550290	VSU Spring Water	Payment of spring water (30 containers)	1,050.00
08/29/2024	550310	Ertonz Agrivet & Farm Supply	Payment of meat	27,322.00
08/30/2024	550313	Ertonz Agrivet & Farm Supply	Payment of meat	43,220.00
			Sub-total	128,636.91
			Grand total	143,567.38

Prepared by:


JUNEGIL S. FABULAR
SA I, Audit Team Member

Reviewed by:


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



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

Leyte Government Center, Candahug, Palo, Leyte

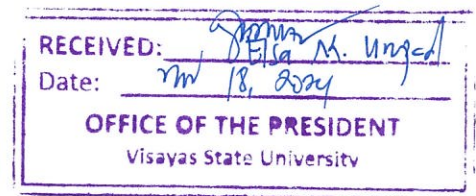
**NGS - State Universities and Colleges and
 Other NGS Stand - Alone Agencies, Team R8-04**

NS No. 24-008-TR-(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 07 – Trust Receipts 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	07 – Trust Receipts (see attached Annex G)	635973	Wilardo Sinahon	₱22,630.00
April 2024		636164, 636165, & 636185 to 636191	Gem B. Castillo, et al.	143,160.00
May 2024		636284	Pro Maintech Consultancy, Inc.	12,303.57
June 2024		636307, 636319 & 636320	Eddie P. Gacasan, et al.	148,337.55
July 2024		636386, 636387, 636402, 636747, 636752 to 636754, 636756 to 636758, 636760 to 636763, 636768 & 636769	SHIFT TECH TRADING INC., et al.	834,144.07
			Total	₱1,160,575.19

The amount of **₱1,160,575.19** 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 G** 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
Trust Receipts
For the Period January to July 2024 (as of November 4, 2024)

Date	Check No.	Payee	Nature of Payment	Amount
January 2024				
01/03/2024	635973	Wilardo Sinahon	REIMBURSEMENT	22,630.00
			Sub-total	22,630.00
April 2024				
04/12/2024	636164	Gem B. Castillo	Resource person	2,660.00
04/12/2024	636165	BTR CHEDRO VIII SAGF	Unexpended Balance	108,000.00
04/22/2024	636185	Nova Mae C. Jabalde	STIPEND	6,000.00
04/22/2024	636186	Elgie D. Pobadora	STIPEND	6,000.00
04/22/2024	636187	Monique G. Cosicol	STIPEND	6,000.00
04/22/2024	636188	Joven G. Paule	STIPEND	6,000.00
04/22/2024	636189	Marivel I. Austria	STIPEND	3,250.00
04/22/2024	636190	Nicel Ann M. Leoveras	STIPEND	3,250.00
04/22/2024	636191	Elyn B. Rodriguez	STIPEND	2,000.00
			Sub-total	143,160.00
May 2024				
05/29/2024	636284	Pro Maintech Consultancy, Inc.	PAYMENT FOR SUPPLIES	12,303.57
			Sub-total	12,303.57
June 2024				
06/03/2024	636307	Eddie P. Gacasan	STIPEND	38,000.00
06/06/2024	636319	National Research Council of the Philippines	Unexpended Balance	29,528.63
06/06/2024	636320	National Research Council of the Philippines	Unexpended Balance	80,808.92
			Sub-total	148,337.55
July 2024				
07/02/2024	636386	SHIFT TECH TRADING INC.	PAYMENT FOR SUPPLIES	2,460.72
07/02/2024	636387	Pro Maintech Consultancy, Inc.	PAYMENT FOR SUPPLIES	40,851.64
07/11/2024	636402	DPK Ticketing Services	Travel Expenses	7,001.24
07/23/2024	636747	BRODETH MARKETING	Payment for Supplies	24,123.52
07/29/2024	636752	Bureau of Agricultural Research	Unexpended Balance	4,460.00
07/29/2024	636753	Bureau of Agricultural Research	Unexpended Balance	174,585.81
07/29/2024	636754	Bureau of Agricultural Research	Unexpended Balance	260,313.12
07/29/2024	636756	R'B Heavy Equipment Parts Trading	Payment for Supplies	142,910.72
07/29/2024	636757	Leyte Paperworld	Payment for Supplies	9,408.06
07/29/2024	636758	KZ Aniedral Transport	Payment for Supplies	11,136.00
07/29/2024	636760	Pro Maintech Consultancy, Inc.	Payment for Supplies	8,432.67
07/29/2024	636761	Leyte Paperworld	Payment for Supplies	27,089.78
07/29/2024	636762	Yelo PH Cold Storage Solutions Incorporated	Payment for Supplies	40,885.72

Date	Check No.	Payee	Nature of Payment	Amount
07/29/2024	636763	Arphaxad Trans	Payment for Supplies	28,320.00
07/31/2024	636768	Thryone A. Ordanel	Wages	4,590.00
07/31/2024	636769	Electrocomputer Data Systems	Payment for Supplies	47,575.07
			Sub-total	834,144.07
			Grand total	1,160,575.19

Prepared by:


JUNEGIL S. FABULAR
 SA I, Audit Team Member

Reviewed by:


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