



**VISAYAS**  
STATE UNIVERSITY

OFFICE OF THE  
**PRESIDENT**



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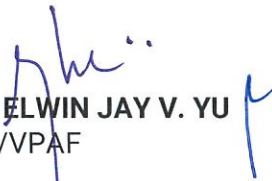
**Memorandum No. 952**  
Series of 2024

**TO: Nick Fredddy R. Bello, Accounting Office OIC-Head**  
**Queen-ever Y. Atupan, Cash Office Head**

**RE: Notice of Settlement of Suspension/Disallowance/Charge No. 24-024 to 24-026**

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

*for and on behalf of:*

  
**DR. ELWIN JAY V. YU**  
OIC/VPAF

**DATE: December 6, 2024**

This office received Notices of Settlement of Suspension, Disallowances, and Charges (NSDDC No. 24-024 to 24-026) indicating the following:

- a) Full settlement of the lacking DVs and their supporting documents amounting to Php 99,245.00 (NSDDC No. 24-024)
- b) Full settlement of the lacking DVs and their supporting documents amounting to Php 1,447,876.59 (NSDDC No. 24-025)
- c) Partial settlement of the lacking DVs and their supporting documents amounting to Php 142,629.88, leaving a balance of Php 937.50. (NSDDC No. 24-025)

According to the Commission on Audit, the settlement is only insofar as the submission of the above-mentioned DVs is concerned. This is without prejudice to the possibility of the issuance of another Notice of Suspension (NS) or Notice of Disallowance (ND) for any resulting suspensions or disallowances which may be found in the audit thereof.

Hence, you are required to submit the remaining documents the soonest time possible in order to fully settle the balance as indicated in item c. Further, be vigilant for any future notices that may arise from subsequent audits.

**OFFICE OF THE PRESIDENT**

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PQWW+RJM, Baybay City, Leyte, Philippines 6521  
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Page 1 of 2  
**FM-OOP-01**  
V05 06-06-2024  
No. 24-952

For your information and usual support.

cc: OIC-Audit Team Leader  
Director, FMO  
VPAF



Republic of the Philippines  
**COMMISSION ON AUDIT**  
 Regional Office No. VIII  
 NGS, SUCs and Other NGS SAAs, Team R8-04  
 Provincial Satellite Auditing Office  
 Baybay City, Leyte

**NOTICE OF SETTLEMENT OF  
 SUSPENSION/DISALLOWANCE/CHARGE (NSSDC)**

NSSDC No. 24-024/  
 NS No. 23-001-All funds-  
 (22)-VSU Main Campus  
 November 29, 2024

**Dr. Prose Ivy Guasa Yepes**  
 President  
 Visayas State University  
 Visca, Baybay City, Leyte


Attention: **Nick Freddy R. Bello**  
 Accountant II


**Queen-Ever Y. Atupan**  
 University Cashier

Reference: NS No.	- <u>23-001-All funds-(22)-VSU Main Campus</u>
Date	- <u>September 20, 2023</u>
Amount	- <u>₱746,560.43</u>
Nature of Transaction	- <u>Payment of various expenditures for CY 2022 in which no Disbursement Vouchers (DVs) and related supporting documents were submitted to the Audit Team.</u>
Persons Responsible	- <u>Nick Freddy R. Bello, Accountant II; and Queen-Ever Y. Atupan, University Cashier</u>

In view of the submission of the remaining lacking DV and its supporting documents amounting to ₱99,245.00 (Annex A), which we have evaluated/examined, audited, and found in order, the above suspension is hereby fully settled.

The settlement, however, is only in so far as the submission of the above-mentioned DVs is concerned. This is without prejudice to the possibility of the issuance of NS or ND for any resulting suspensions or disallowances which may be found in the audit thereof.

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

  
**ATTY. HELEN O FABRA**  
State Auditor V  
Supervising Auditor

Copy furnished:

Persons Responsible:  
Nick Freddy R. Bello  
Queen-Ever Y. Atupan

The Regional Director  
This Commission  
Palo, Leyte

## Annex A

**VISAYAS STATE UNIVERSITY**

Baybay City, Leyte

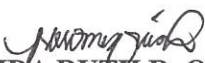
Schedule of Disbursement/s for CY 2022 with DVs and Supporting Documents

For NS No. 23-001-All funds-(22)-VSU Main Campus

As of November 27, 2024

<b>Date</b>	<b>Check No.</b>	<b>Payee</b>	<b>Amount</b>
<b><i>Fund 01-RAF</i></b>			
4/7/2022	90078	De La Salle University	99,245.00
		<b>Sub-total</b>	<b>99,245.00</b>
<b><i>Previous NSSDCs issued:</i></b>			
7/8/2024	NSSDC No. 24-015/ NS N0. 23-001-All funds-(22)-VSU Main Campus		605,940.43
8/12/2024	NSSDC No. 24-018/ NS N0. 23-001-All funds-(22)-VSU Main Campus		41,375.00
		<b>Sub-total</b>	<b>647,315.43</b>
		<b>Total NSSDCs</b>	<b>746,560.43</b>
		<b>Less: Amount of NS</b>	<b>746,560.43</b>
		<b>Balance</b>	<b>0.00</b>

Prepared by:

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





Republic of the Philippines  
**COMMISSION ON AUDIT**  
Regional Office No. VIII  
NGS, SUCs and Other NGS SAAs, Team R8-04  
Provincial Satellite Auditing Office  
Baybay City, Leyte

**NOTICE OF SETTLEMENT OF  
SUSPENSION/DISALLOWANCE/CHARGE (NSSDC)**

NSSDC No. 24-025/  
NS No. 24-005-RAF-(24)-  
VSU Main Campus  
November 29, 2024

**Dr. Prose Ivy Guasa Yepes**  
President  
Visayas State University  
Visca, Baybay City, Leyte


Attention: **Nick Freddy R. Bello**  
Accountant II

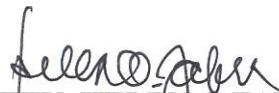
**Queen-Ever Y. Atupan**  
University Cashier

Reference: NS No.	- <u>24-005-RAF-(24)-VSU Main Campus</u>
Date	- <u>November 8, 2024</u>
Amount	- <u>₱1,447,876.59</u>
Nature of Transaction	- <u>Payment of various expenditures from January to May 2024 under the Regular Agency Fund in which no Disbursement Vouchers (DVs) and related supporting documents were submitted to the Audit Team.</u>
Persons Responsible	- <u>Nick Freddy R. Bello, Accountant II; and Queen-Ever Y. Atupan, University Cashier</u>

In view of the submission of the lacking DVs and their supporting documents amounting to ₱1,447,876.59 (Annex B), which we have evaluated/examined, audited, and found in order, the above suspension is hereby fully settled.

The settlement, however, is only in so far as the submission of the above-mentioned DVs is concerned. This is without prejudice to the possibility of the issuance of NS or ND for any resulting suspensions or disallowances which may be found in the audit thereof.

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

  
**ATTY. HELEN O. FABRA**  
State Auditor V  
Supervising Auditor

Copy furnished:

Persons Responsible:

Nick Freddy R. Bello

Queen-Ever Y. Atupan

The Regional Director

This Commission

Palo, Leyte

**VISAYAS STATE UNIVERSITY**

Baybay City, Leyte

Schedule of Disbursement/s for CY 2024 with DVs and Supporting Documents

For NS No. 24-005-RAF-(24)-VSU Main Campus


As of November 27, 2024

Date	Check No.	Payee	Nature of Payment	Amount
<b>January 2024</b>				
01/11/2024	95541	Toyota Ormoc, Leyte	Materials/Spare Parts	16,385.83
01/11/2024	95544	Innovate 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	Innovate Communications, Inc.	Telephone Bill	439.68
01/22/2024	95591	Innovate Communications, Inc.	Telephone Bill	137.98
01/22/2024	95592	Innovate Communications, Inc.	Telephone Bill	108.38
01/22/2024	95596	Rizalina M. Tablarin	Reimbursement	1,950.00
01/24/2024	95598	Innovate Communications, Inc.	Telephone Bill	26,869.41
01/25/2024	95599	Innovate Communications, Inc.	Telephone Bill	460.53
01/25/2024	95600	Globe Telecom, Inc.	Telephone Bill	4,238.97
01/29/2024	95604	Innovate Communications, Inc.	Telephone Bill	2,717.81
			<b>Sub-total</b>	<b>83,298.88</b>
<b>February 2024</b>				
02/05/2024	95607	EASTERN VISAYAS STATE UNIVERSITY	Membership Fee	35,000.00
02/22/2024	95693	Innovate Communications, Inc.	Telephone Bill	165,000.00
			<b>Sub-total</b>	<b>200,000.00</b>
<b>March 2024</b>				
03/14/2024	95773	Karen Almodiel	Honorarium	2,970.00
03/14/2024	95778	Marjorie Caintoy	Salary	2,640.00
			<b>Sub-total</b>	<b>5,610.00</b>
<b>April 2024</b>				
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
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	Innovate Communications, Inc.	Telephone Bill	11,044.73



Date	Check No.	Payee	Nature of Payment	Amount
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
			<b>Sub-total</b>	<b>953,866.32</b>
<b>May 2024</b>				
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
			<b>Sub-total</b>	<b>205,101.39</b>
			<b>Grand total</b>	<b>1,447,876.59</b>

Prepared by:

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



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**NOTICE OF SETTLEMENT OF  
SUSPENSION/DISALLOWANCE/CHARGE (NSSDC)**

NSSDC No. 24-026/  
NS No. 24-007-BRF-(24)-  
VSU Main Campus  
November 29, 2024

**Dr. Prose Ivy Guasa Yepes**  
President  
Visayas State University  
Visca, Baybay City, Leyte


Attention: **Nick Freddy R. Bello**  
Accountant II


**Queen-Ever Y. Atupan**  
University Cashier

Reference: NS No.	- <u>24-007-BRF-(24)-VSU Main Campus</u>
Date	- <u>November 8, 2024</u>
Amount	- <u>₱143,567.38</u>
Nature of Transaction	- <u>Payment of various expenditures from January to August 2024 under the Business Related Fund in which no Disbursement Vouchers (DVs) and related supporting documents were submitted to the Audit Team.</u>
Persons Responsible	- <u>Nick Freddy R. Bello, Accountant II; and Queen-Ever Y. Atupan, University Cashier</u>

In view of the submission of the lacking DVs and their supporting documents amounting to ₱142,629.88 (Annex C), which we have evaluated/examined, audited, and found in order, the above suspension is hereby partially settled by ₱142,629.88, leaving a balance of ₱937.50.

The settlement, however, is only in so far as the submission of the above-mentioned DVs is concerned. This is without prejudice to the possibility of the issuance of NS or ND for any resulting suspensions or disallowances which may be found in the audit thereof.

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

  
**ATTY. HELEN O. FABRA**  
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Nick Freddy R. Bello  
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The Regional Director  
This Commission  
Palo, Leyte

**VISAYAS STATE UNIVERSITY**

Baybay City, Leyte

Schedule of Disbursement/s for CY 2024 with DVs and Supporting Documents

For NS No. 24-007-BRF-(24)-VSU Main Campus

As of November 27, 2024

<b>Date</b>	<b>Check No.</b>	<b>Payee</b>	<b>Nature of Payment</b>	<b>Amount</b>
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
<b>January 2024</b>			<b>Sub-total</b>	<b>13,992.97</b>
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
<b>August 2024</b>			<b>Sub-total</b>	<b>128,636.91</b>
			<b>Grand total</b>	<b>142,629.88</b>

Prepared by:

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