



# VISAYAS STATE UNIVERSITY

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Office of the President

9 October 2008

MEMORANDUM NO. 200  
Series of 2008

T O: Dr. Roberta D. Lauzon

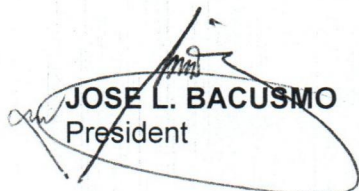
R E: AOM No. 08-013 (08)

The Audit Observation Memorandum No. 08-013(08) dated September 26, 2008 provides as follows:

***"Failure of the Bookkeeper of VSU Tolosa Campus to booked-up School Organ Fund (PNB-Tacloban CA#480-841508-4) in the amount of P49,211.00 as of June 30, 2008 resulted in the understatement of Cash in Bank Local Currency by that amount in violation to the provisions of NGAS Manual."***

Please direct therefore the Bookkeeper of VSU Tolosa Campus to comply with the Auditor's recommendation for her to prepare JEVs with supporting documents to ensure that adjustment will be recorded in the books. Please require her also to reconcile periodically with the main campus and direct main campus Accounting Office to ensure fair presentation of our cash in bank account.

For compliance.

  
JOSE L. BACUSMO  
President

cc: Ms. R. C. Lemos  
COA  
Records  
File