



**VISAYAS**  
STATE UNIVERSITY

OFFICE OF THE  
**PRESIDENT**




Management  
System  
ISO 9001:2015  
  
www.tuv.com  
ID: 910658749

**OP Memorandum No. 475**  
Series of 2024

**TO:** Nick Freddy B. Bello, *VSU Baybay OIC Accounting Office*  
Vivian M. Galicia, *VSU Villaba OIC Accounting Office*  
Nelia N. Ecija, *VSU Tolosa Head of Finance*  
Danilit C. Eli, *VSU Isabel Head of Finance*  
Elda V. Delos Reyes, *VSU Alangalang Head of Finance*

**RE:** **Mandatory Inclusion of Journal Entry Vouchers (JEV) in Transaction Document Submissions**

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

**DATE:** **May 30, 2024**

This Office received an Audit Observation Memorandum (AOM) No. 2024-009 from the Commission on Audit (COA) dated May 24, 2024 regarding Journal Entry Vouchers (JEV) that were not submitted to the Audit Team, which contravenes the requirements outlined in Appendix 1 and 36 of the Government Accounting Manual (GAM) for National Government Agencies (NGAs), Volume II, as well as Section 40, Chapter 5 and Section 12, Chapter 6 of the GAM for NGAs, Volume I. This omission has negatively impacted the efficient post-audit of transactions.

In order to address this issue and ensure compliance with the GAM for NGAs, you are hereby directed to include the JEVs as attachments when submitting transaction documents to the Audit Team. Please ensure that all future submissions of transaction documents to the Audit Team include the corresponding JEVs.

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: VITA Campuses Chancellors  
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



Page 1 of 1  
**FM-OOP-01**  
V4 05-09-2023  
No. **24-475**