



Republic of the Philippines
Department of Education
Region VI – Western Visayas
SCHOOLS DIVISION OF CAPIZ

08 JUL 2025

DIVISION MEMORANDUM

No. 303 s. 2025

**REINFORCEMENT OF INTERNAL CONTROL MEASURES ON REPORT
TRANSMITTALS AND DOCUMENT ROUTING**

To: Public Secondary School Heads of Implementing Units
Accountants/Bookkeepers of Implementing Units
All Others Concerned

1. In adherence to the provisions of **COA Circular No. 2012-001** on proper documentation and audit trails; the **Government Accounting Manual (GAM)** issued by the Commission on Audit; and **Republic Act No. 9470**, otherwise known as the *National Archives of the Philippines Act of 2007*, the Schools Division Office hereby issues the following guidelines to reinforce internal control, promote transparency, and ensure proper documentation of official transactions:

A. Transmittal of Reports to the Commission on Audit (COA)

Effective July 1, 2025, all Secondary Schools Implementing Units (IUs) are required to furnish the Division Office, through the Accounting Section, with a copy of the transmittal of reports submitted to the Commission on Audit (COA). This initiative ensures proper alignment and monitoring of submitted financial and compliance reports.

B. Routing of Reports and Budget-Related Documents

For proper tracking, recording, and routing, all reports and other official documents submitted to the Budget Office shall be coursed through the Records Section. Additionally, original copies of issued Sub-Allotment Release Orders (Sub-AROs) shall be released through the Records Section only, to ensure a controlled and consistent distribution process.

2. All concerned are directed to comply with these guidelines to uphold accountability and strengthen financial and records management across all units.



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3. For immediate dissemination and strict compliance.

ROEL F. BERMEJO
Schools Division Superintendent

Encl.: None
Reference: As stated.
To be indicated in the Perpetual Index
under the following subject;

INTERNAL CONTROL

REPORTS

RECORDS



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