Republic of the Philippines
Department of Education
Region V
SCHOOLS DIVISION OF SORSOGON

Memorandum No. 345, s. 2025

Date: November 14, 2025

TO: School Heads, Non-Ius
All Others Concerned

SUBJECT: Mandatory Submission of Purchase Orders to the Commission on Audit and Compliance Requirements for Liquidation and Disbursement

In view of the directive issued by the Commission on Audit (COA), Regional Office V Audit Team R5-19 dated November 14, 2025, and pursuant to its constitutional mandate under Article IX-D, Section 2 of the 1987 Philippine Constitution to examine, audit, and settle all accounts pertaining to government expenditures, this Office hereby reiterates the obligation of all non-implementing units to furnish the COA Audit Team with copies of all Purchase Orders (POs) issued by their respective schools.

Accordingly, the following guidelines shall be observed:
1. All Purchase Orders shall be submitted to the COA Office within ten (10) calendar days from the date of issuance. Submission shall be made directly to the Audit Team stationed at the Division Office.
2. Any PO attached to a Liquidation Report shall bear a "Received" stamp from the COA Office. This shall serve as conclusive proof of compliance and shall be required for audit trail validation.
3. No reimbursement, disbursement voucher, or liquidation shall be processed by the Division Office without proof of PO submission to COA. Failure to comply shall render the claim incomplete and subject to return or audit observation.
4. All POs, regardless of funding source, amount, or mode of procurement, shall be covered by this directive.

This memorandum shall take effect immediately and shall remain in force until revoked or amended.

For strict compliance.

JOSE L. DONCILLO, CESO V
Schools Division Superintendent

REPUBLIC OF THE PHILIPPINES
COMMISSION ON AUDIT
Regional Office No. V
National Government Sector – Cluster 5A&G
Audit Team No. R5-19
DepEd Division of Sorsogon Province
Balogo Sports Complex, Balogo, Sorsogon City

November 14, 2025

For : **All School Heads of Non-Implementing Units of DepEd Sorsogon Province Division**

Subject: Mandatory Submission of All Purchase Orders to the COA Office

Good day. This is to reiterate and enforce the requirement that all Purchase Orders (POs) issued by your respective schools must be furnished to the COA Office immediately upon issuance. It has been observed over the past several months that several non-implementing units have not been transmitting copies of their POs, resulting in gaps in audit documentation and delays in validation.

This directive is grounded on COA's constitutional authority to examine, audit, and settle all accounts as well as to access documents necessary to support procurement transactions, consistent with COA's audit responsibility under government auditing rules and regulations. Timely submission of POs enables the Audit Team to validate procurement processes, ensure regularity and legality, and maintain accurate audit trails for monitoring of obligations, deliveries, and disbursements.

In view of this mandate, all POs, regardless of funding source, amount, or mode of procurement, must be submitted to the COA Office without delay. Late, incomplete, or non-submission impedes proper audit verification and will be formally noted for elevation to higher COA levels when appropriate.

Please treat this as a standing requirement and ensure that all future POs are transmitted promptly.

This is **for strict compliance**.

for:
EDGAR D. MAGBANUA
State Auditor IV
Audit Team Leader

cc: ***Mr. Jose L. Doncillo, CESO V***
Schools Division Superintendent
Mr. Paul Andy D. Deblois
Accountant III