



Republic of the Philippines
Department of Education
REGION VIII - EASTERN VISAYAS

December 05, 2025

OFFICE MEMORANDUM

AD-2025- **601**

**STRICT COMPLIANCE WITH COA DOCUMENTARY REQUIREMENTS
FOR PROCUREMENT TRANSACTIONS**

To: All Regional Functional Division Chiefs
All End-Users
All Others Concerned

1. In response to Commission on Audit, Regional Office VIII, NGAS 5 - Education and Employment Cluster's Audit Observation Memorandum (AOM) No. 2025-001, dated March 7, 2025, specifically Finding No. 1.2(e), which identified deficiencies in documentary requirements for various procurement transactions in CY 2024, this Office hereby directs all Regional Functional Divisions and end-users to strictly adhere to Commission on Audit (COA) rules and regulations regarding documentary requirements for all procurement transactions, particularly for catering services, hotel accommodation, and venue/facilities rentals.

2. In compliance with COA standards, all personnel involved in procurement transactions must observe the following:

- a) submit only authentic photographs taken at the actual time of service delivery as supporting documents to Disbursement Vouchers (DVs);
- b) ensure that all documentary attachments are verified before submission to processing offices;
- c) strictly comply with all COA rules and regulations regarding procurement documentation;
- d) require written justification through official communication if a Supplier/Caterer fails to follow the menu or specifications stipulated in the Purchase Order; and
- e) coordinate with the Administrative Division for guidance on proper documentation procedures.

3. The Administrative Division shall closely monitor all submitted documents and provide ongoing feedback and technical assistance to all end-users to ensure compliance with COA requirements.

4. Any violation of COA documentary requirements will result in appropriate administrative sanctions against the responsible individual(s), imposed with full observance of due process as mandated by civil service rules.

5. Immediate dissemination of and compliance with this Memorandum are desired.

RONALO AL K. FIRMO CESO IV
Assistant Regional Director
Officer-in-Charge
Office of the Regional Director

Enclosures: None

References: As stated

To be indicated in the Perpetual Index under the following subjects:

COA COMPLIANCE PROCUREMENT
DOCUMENTARY REQUIREMENTS

AD-RMG

