



Republic of the Philippines
Department of Education
REGION III

SCHOOLS DIVISION OFFICE OF ANGELES CITY



25 Feb 2026

DIVISION MEMORANDUM

No. 103, s. 2026

DIVISION DOCUMENTATION CONTROLS FOR VALIDATING TRAINING AND OTHER ACTIVITY-LED EXPENSE CLAIMS

To: Assistant Schools Division Superintendent
Chief Education Supervisors
Heads of Finance Units
Heads of Public Elementary and Secondary Schools

1. Pursuant to Audit Observation Memorandum (AOM) No. 2026-003 (25) DAC dated 19 February 2026, this Office was informed that the accuracy and validity of certain training expense claims could not be fully substantiated due to noted deficiencies.
2. In line with COA Circular No. 2012-001 dated 14 June 2012, all claims against government funds must be supported with complete, sufficient, and relevant documentation to establish their validity.
3. To address this, the Schools Division Office of Angeles City has devised **Division Localized Documentation Controls** for validating training and other activity-led expense claims. These include:
 - Comprehensive Daily Attendance Sheet,
 - Detailed Training / Activity Matrix, and
 - Liquidation Documentary Attachments Checklists.
4. All concerned officials are directed to implement the attached enclosures for reference and guidance and to strengthen internal controls within their respective units to ensure transparency, accountability, and sound financial governance in the management of funds for training and other school and division activities.
5. This memorandum is issued for **immediate and strict compliance**.


ENGR. EDGARD C. DOMINGO PhD, CESO V
Schools Division Superintendent *u*

SGOD/CES/February 25, 2026





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COMPREHENSIVE DAILY ATTENDANCE SHEET

I. ACTIVITY INFORMATION

Field	Details
Title of Activity	
Nature of Activity	(Training / Workshop / Seminar / Planning / Monitoring / Other: _____)
Legal Basis / Authority	
Funding Source	
Date(s) Covered	
Venue	
Activity Type	<input type="checkbox"/> Residential (Live-In) <input type="checkbox"/> Non-Residential (Live-Out)
Duration per Day	From ____ to ____
Prepared: (Proponent)	
Noted: (Head of Office)	



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III. Instructions for Time Logs:

AM IN – Time participant reports in the morning

AM OUT – Time participant breaks for lunch

PM IN – Time participant returns from lunch

PM OUT – Time participant leaves the venue

Total Hours Rendered – Actual hours of participation (excluding breaks)

Note: Any late arrival, undertime, or early departure must be reflected in actual time entries.



Enclosure No.2



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DETAILED TRAINING/ACTIVITY MATRIX

TITLE OF TRAINING/ACTIVITY:					
VENUE:			DATE:		
Day 1 (Date and Day e.g. March 2,2026 (Tuesday))					
Time	Session Title	Learning Objectives	Resource Person	Methodology	Expected Output
8:00–9:00 AM					
9:00–10:00 AM					
10:00–12:00 NN					
12:00 – 1:00 PM					
1:00–3:00 PM					
3:00–5:00 PM					





Enclosure No. 3

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LIQUIDATION DOCUMENTARY ATTACHMENTS CHECKLIST

Document	Attached (✓)
Approved Office Order / Authority	
Approved Program of Expenditures	
Attendance Sheet (Daily)	
Training Matrix	
Activity Photos (with captions and timestamps)	
Post-Activity Report	

