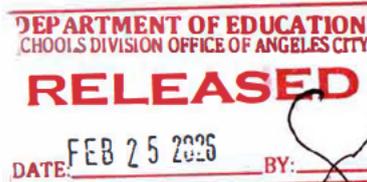




Republic of the Philippines
Department of Education
REGION III
SCHOOLS DIVISION OFFICE OF ANGELES CITY



25 Feb 2026

DIVISION MEMORANDUM

No. 104, s. 2026

**PROPER IDENTIFICATION, CLASSIFICATION, AND RECORDING OF
TRANSACTIONS IN ACCORDANCE WITH THE GOVERNMENT ACCOUNTING
MANUAL (GAM)**

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 of inaccuracies in the recording of training-related expenditures, resulting in misstatement of accounts. The Audit Team noted that certain travel expenses and supplies, materials, and equipment not directly used in training were improperly charged to training accounts, causing misclassification and non-compliance with government accounting standards.
2. In line with the Government Accounting Manual (GAM) for NGAs, Volume I, all **School Bookkeepers and concerned accounting personnel** are directed to exercise due diligence in properly identifying, classifying, and recording transactions. Expenses must be charged to the appropriate accounts according to their true nature and purpose, in full compliance with applicable accounting, budgeting, and auditing regulations.
3. All concerned officials are directed to strengthen internal controls within their units to prevent recurrence of similar observations and to uphold transparency, accountability, and sound financial governance in the management of public funds.
4. For immediate and strict compliance.


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

SGOD/CES/February 25, 2026

