



Republic of the Philippines
Department of Education

NATIONAL CAPITAL REGION
SCHOOLS DIVISION OFFICE OF MUNTINLUPA CITY

Office of the Schools Division
Superintendent

MAY 28 2025

MEMORANDUM

No. 243 s, 2025.

**REITERATION OF THE 24-HOUR SUBMISSION REQUIREMENT FOR
INSPECTION AND ACCEPTANCE REPORT AND DELIVERY RECEIPTS
PURSUANT TO COA CIRCULAR NO. 95-006**

To: OIC – Assistant Schools Division Superintendent
Public Elementary and Secondary School Principals/OICs
Accountant/Supply Officer/Finance Officers
School Property Custodians/ Administrative Officer II
All Others Concerned

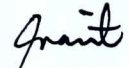
1. As provided under COA Circular No. 95-006 dated May 18, 1995, and reiterated in Audit Observation Memorandum No. 2025-13 (2024), all Inspection and Acceptance Reports (IARs) and Delivery Receipts (DRs) must be submitted to the Commission on Audit within twenty-four (24) hours from the date of delivery and inspection.
2. This directive aims to support audit readiness, transparency, and proper documentation of government transactions. To ensure compliance:
 - Submit IARs and DRs to the COA Resident Auditor within the prescribed period.
 - Maintain an internal monitoring system at both the school and division levels.
 - In accordance with Section 6.06 of the same circular, the official who receives the delivery must notify the assigned auditor of the time and date of the scheduled delivery within 24 hours of acceptance.
3. For immediate and strict compliance.

For

VIOLETA M. GONZALES

Assistant Schools Division Superintendent
Officer-In-Charge
Office of the Schools Division Superintendent

By


MA. MYRA E. NAMIT, Ed. D.

Public Schools District Supervisor
Officer-In-Charge

Encl.: As stated

To be indicated in the **Perpetual Index:**

Under the following subjects:

POLICY RULES AND REGULATIONS REPORTS

JIL/ 24-HOUR SUBMISSION REQUIREMENT

243/MAY 22, 2025

NUM-2025-243



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Certified No: 18.1519.026

2025-MAY-08/2

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