



Republic of the Philippines
Department of Education
REGION XI
SCHOOLS DIVISION OF DIGOS CITY

Office of the Schools Division Superintendent

DIVISION MEMORANDUM

OSDS-2025-774

To : ALL CONCERNED EMPLOYEES

Subject : **COA RESPONSE AS TO THE PROPOSAL TO ADOPT PDF FORMAT FOR ACCOUNTING FILE COPIES IN LIEU OF THE HARD COPIES FOR DISBURSEMENT VOUCHERS AND ITS SUPPORTING DOCUMENTS**

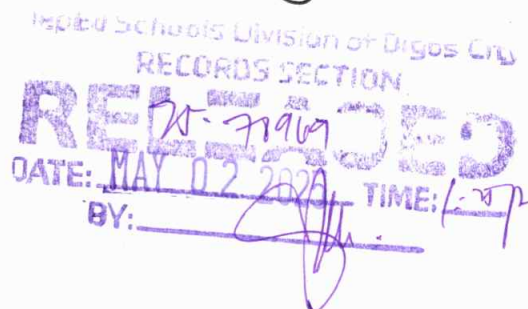
Date : April 29, 2025

In pursuance to COA Response dated April 28, 2025 re: **PROPOSAL TO ADOPT PDF FORMAT FOR ACCOUNTING FILE COPIES IN LIEU OF THE HARD COPIES FOR DISBURSEMENT VOUCHERS AND ITS SUPPORTING DOCUMENTS**, all claims will now be supported with one original supporting document for COA file in compliance with the accounting and auditing rule.

Attached is the copy of the response from the Office of the Auditor - Audit Team No. R11-17 and the related management representation letter of the proposal.

For guidance and compliance.


MELANIE P. ESTACIO, PhD, CESO VI
Schools Division Superintendent





REPUBLIC OF THE PHILIPPINES
COMMISSION ON AUDIT
REGIONAL OFFICE NO. XI

NATIONAL GOVERNMENT SECTOR
CLUSTER 5 – EDUCATION AND EMPLOYMENT
C. P. Garcia National Highway, Davao City

Office of the Auditor – Audit Team No. R11-17
Department of Education-Division of Digos City
Rizal Ave., Digos City

April 28, 2025

MS. MELANIE P. ESTACIO, PhD, CESO VI

Schools Division Superintendent
Department of Education
Schools Division of Digos City
Roxas St., Cor. Lopez Jaena St., Digos City

Attention: **MS. MA. FLORINEL G. GALLARDO**
Accountant III
Division Accountant

Dear SDS Estacio:

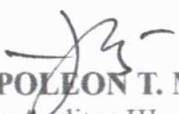
This refers to your Management Representation Letter dated April 4, 2025, proposing the adoption of PDF format for the accounting file copies of Disbursement Vouchers (DVs) and their supporting documents, in lieu of the traditional hard copies as prescribed under COA Circular No. 2002-002 dated June 18, 2002.


After due consideration, the Audit Team interposes no objection to your proposal, provided that soft copies of the Disbursement Vouchers and their supporting documents, in PDF format, are likewise submitted to the Audit Team for review and audit purposes.

We trust that this arrangement will support the efficiency and sustainability goals of your Division while ensuring the accessibility and integrity of records required for audit.

Thank you for your usual cooperation.

Very truly yours,


NAPOLLEON T. MORTALLA, JR.
State Auditor III
OIC-Audit Team Leader


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Republic of the Philippines
Department of Education
Region XI
SCHOOLS DIVISION OF DIGOS CITY
Digos City



Management Representation Letter

April 4, 2025

NAPOLEON T. MORTALLA, JR.

State Auditor III
Audit Team Leader
Commission on Audit
Cluster 5 – Education and Employment
Digos City

SUBJECT: Proposal to Adopt PDF Format for Accounting File Copies in lieu of the Hard Copies as Required by the Government Accounting Manual per Commission on Audit (COA) Circular No. 2002-002 dated June 18, 2002

1. Purpose

The purpose of this management representation letter is to recommend the transition from traditional hard copy accounting files for Disbursement Vouchers and its supporting documents to the use of PDF files for accounting records, in accordance with the provisions of the Government Accounting Manual (GAM) of the Commission on Audit (COA). This proposal aims to align with the current trend of digitalization and enhance the efficiency, accessibility, and sustainability of accounting practices within our agency.

2. Background

As part of the Government Accounting Manual (GAM), the Commission on Audit requires the filing of accounting copies and documents. Currently, these documents are typically filed and kept in physical (paper) format, which is resource-intensive and prone to misfiling, and inefficiencies in storage and retrieval.

In line with the government's digital transformation agenda, transitioning to a paperless system would streamline the process and improve compliance, while aligning with the overarching goals of enhancing efficiency, reducing operational costs, and promoting sustainability.

3. Rationale for Using PDF Format

The adoption of PDF files for accounting records provides several advantages:

- **Efficiency:** Digital PDFs can be created, submitted, and stored much faster than traditional paper documents. They can be easily accessed, reviewed, and shared among stakeholders, reducing processing time.



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- **Cost-Effectiveness:** By eliminating paper, ink, and other physical storage costs, the agency can significantly reduce operational expenses. Additionally, there is less need for physical filing cabinets and office space, freeing up valuable resources.
- **Data Security and Integrity:** PDFs are a secure, encrypted file format that ensures data is protected against unauthorized changes. Furthermore, digital records are easier to back up and protect against physical damage or loss (e.g., from fire or natural disasters).
- **Accessibility and Retrieval:** Digital documents are easier to search, retrieve, and organize, making it simpler to comply with audit and documentation requirements. This allows for better audit trail management and more accurate record-keeping.
- **Sustainability:** Transitioning to a digital system supports the country's environmental goals by significantly reducing paper waste, in line with sustainability policies.

4. Conclusion

The transition to a PDF-based system for accounting copies will bring numerous operational benefits to our agency, including improved efficiency, cost savings, enhanced data security, and sustainability. We strongly recommend that we proceed with this proposal to align with the digitalization efforts in the public sector and ensure compliance with the Government Accounting Manual of COA.

Your approval and support are kindly requested to initiate the necessary steps for this transition.

We look forward to your favorable response regarding this matter.

MA. FLORINEL G. GALLARDO
Accountant III

Noted by:

MELANIE P. ESTACIO, PhD, CESO VI
Schools Division Superintendent



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