



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

OFFICE OF THE SCHOOLS DIVISION SUPERINTENDENT

March 04, 2026

DIVISION MEMORANDUM

OSDS-2026 - 064

TO : Assistant Schools Division Superintendent
Chief, School Governance and Operations Division (SGOD)
Chief, Curriculum Implementation Division (CID)
Public Schools District Supervisor (PSDS)
Division Engineer
Division Accountant
School Heads (Elementary and Secondary)
All Others Concerned

SUBJECT: INTERNAL CONTROL PROCEDURES FOR INFRASTRUCTURE PROJECTS

1. Attached is Regional Memorandum FD-2026-007 issued by the Department of Education Region XI, signed by Director IV Allan G. Farnazo, entitled "*Internal Control Procedures for Infrastructure Projects.*"
2. In compliance therewith, all concerned Division personnel and School Heads are hereby directed to strictly observe and implement the prescribed internal control procedures for all infrastructure projects undertaken by this Division under various Programs, Projects, and Activities (PAPs), including but not limited to construction, repair, renovation of school buildings and facilities, and electrification of un-energized schools.
3. The following specific actions shall be observed:
 - a. The Planning Unit, in coordination with the Engineering Unit and Accounting Section, shall ensure that the **Consolidated Quarterly Report on Government Programs/Projects/Activities (QRPPA)** submitted to the Commission on Audit is accurate and updated.
 - b. Prior to submission to COA, the concerned School Head shall issue a **Certificate of Project Implementation**, confirming that the reported project is being undertaken in the identified school location.
 - c. All School Heads shall submit clear and dated **photographic documentation** of the project site, showing the condition *before, during, and after* implementation, as part of the supporting documents.





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- d. The SGOD Chief and the Division Engineer shall ensure that **financial disbursements are commensurate with verified physical accomplishment**, based on actual site inspection and monitoring reports.
- e. Any discrepancies noted during monitoring shall be properly documented, evaluated, and immediately addressed in accordance with existing auditing and administrative rules.
4. The Division Engineer, SGOD Chief, and concerned unit heads are hereby directed to strengthen monitoring and documentation mechanisms to uphold transparency, accountability, and effective utilization of public funds.
5. Immediate dissemination of and strict compliance with this Memorandum is directed.

For and in the absence of the
Schools Division Superintendent

Sollie B. Oliver, Jr.
SOLLIE B. OLIVER, JD, MATE

Chief - School Governance & Operations Division
Officer-In-Charge

DepEd Schools Division of Digos City

RECORDS SECTION

RELEASED
DATE: 04 MAR 2025 TIME: 11:15 AM
BY: [Signature]

Enclosed: as stated
References: as stated
SGOD/jsv



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Republic of the Philippines
Department of Education
DAVAO REGION



February 25, 2026

REGIONAL MEMORANDUM
FD-2026-007

INTERNAL CONTROL PROCEDURES FOR INFRASTRUCTURE PROJECTS

To: Schools Division Superintendents

1. This is in reference to the infrastructure projects undertaken by the Schools Division Offices under various Programs, Projects and Activities (PAPs), including but not limited to the construction, repair and renovation of school buildings, classrooms and other facilities, and electrification of un-energized schools.
2. In line with the Department's commitment to transparency, accountability and effective utilization of financial resources, it is imperative that proper internal control measures are strictly observed throughout the implementation and completion of phases of these projects.
3. The following procedures are hereby prescribed for compliance by the Schools Division Offices:
 - a) Based on the Consolidated Quarterly Report on Government Programs/Projects/Activities (QRPPA) to be submitted by the Office to the Commission on Audit which reflects the location, cost and status of each project, the SDO shall request a confirmation from the concerned School Principal or Agency Head that such reported activity is being undertaken in the location through the issuance of a Certificate of Project Implementation;
 - b) The SDO shall require the School or Office to submit photographic evidence of the facility or project site, showing its condition before, during and after construction, repair, renovation and electrification as documentation of project progress and completion;
 - c) The SDO shall submit the QRPPA to COA together with the corresponding Certificate of Project Implementation issued by the School Head and photographic evidence of the project site; and
 - d) The School Governance and Operations Division (SGOD) Chief and the Division Engineer are hereby directed to ensure that disbursements to be made are commensurate with the verified physical accomplishment. Any discrepancies identified during monitoring shall be immediately documented, evaluated and addressed.



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Republic of the Philippines
Department of Education
DAVAO REGION

4. All concerned officials and personnel are hereby directed to implement the program effectively and uphold the integrity and quality of infrastructure projects, and to ensure that public funds are utilized responsibly for the benefit of the learners and community.
5. For information, guidance and strict compliance.

ROB2/kcd

ALLAN G. FARNAZO
Director IV

DEPARTMENT OF EDUCATION RO
RECORDS SECTION
RELEASED

By: _____
Date: _____ Time: Feb. 27, 2026

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