



Republic of the Philippines  
**Department of Education**  
Caraga Administrative Region  
Schools Division of Bislig City

DEPARTMENT OF EDUCATION  
DIVISION OF BISLIG CITY  
**RELEASED**  
Records Section  
Date: 8/10/23  
OLIVER YEN C. ARCAMO  
(Signature Over Printed Name)

August 8, 2023

**DIVISION MEMORANDUM**

No. 433, s. 2023

**UPDATED COMMISSION ON AUDIT CIRCULAR**

To: Chief of Functional Division  
Public Schools District Supervisors  
School Heads  
Teaching and Non-Teaching Personnel  
This Division

1. In reference to **COA Circular Number 2023-005 dated July 10, 2023**, entitled Guidelines, Procedures and Documentary Requirements on the Filing and Adjudication of Money Claims Due from the Government or any of its Subdivisions, Agencies and Instrumentalities, this Division Office informs ALL PERSONNEL and others concerned to follow the provisions stated in this circular.
2. Immediate dissemination of this Memorandum is highly encouraged.

**GEMMA A. DE PAZ**  
OIC-Schools Division Superintendent

