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Republic of the Philippines
Department of Education
REGION VIII - EASTERN VISAYAS

November 21, 2022

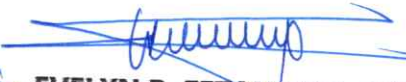
REGIONAL MEMORANDUM

No. **1310**, s. 2022

**REITERATION OF THE RESPONSIBILITY ON THE PREPARATION OF THE
DISBURSEMENT VOUCHERS FOR VARIOUS CLAIMS**

To: Schools Division Superintendents
All Others Concerned

- Attached is Memorandum **DM-OUF-2018-034** dated **December 3, 2018**, entitled **"Clarification on the Preparation of Disbursement Voucher (DV)"**, reiterating the end users' responsibility of preparing the Disbursement Voucher (DV) for various claims consistent with the provision in the Government Accounting Manual, for compliance of all concerned.
- Immediate dissemination of and strict compliance with this Memorandum are desired.


 a **EVELYN R. FETALVERO, CESO IV**
 Regional Director a



Enclosures: as stated

References: None

To be indicated in the Perpetual Index under the following subjects:

- DISBURSEMENTS
- DISBURSEMENT VOUCHERS
- GOVERNMENT ACCOUNTING MANUAL

FD-GJF





Republic of the Philippines
Department of Education

Tanggapan ng Pangalawang Kalihim
Office of the Undersecretary

MEMORANDUM

DM-OUFDA-2018-034

**TO: Regional Directors
Schools Division Superintendents
Division Chiefs and Unit Heads
All Other Concerned**

FROM: VICTORIA L. MEDRANA CATIBOG
Undersecretary

**SUBJECT: Clarification on the Preparation of Disbursement
Voucher (DV)**

DATE: December 03, 2018

It has been brought to our attention that in many offices/divisions/operating units of this Department, preparation of disbursement vouchers (DV) for the payment of obligation to employees, individuals, agencies and creditors for all possible purposes is being lodged with the accounting unit/section/division, as part of their identified tasks/functions.

For this reason, please be informed that this practice is not in accordance with *Section 11 page 19 Volume I and Appendix 32 Instructions page 93 Volume II of the Government Accounting Manual (GAM)* which states that, DV used to cover payment of obligation to employees, individuals, agencies and creditors for goods purchased and services rendered, **shall be prepared by the requesting or proponent Office/Unit.**

Please be guided accordingly.

Thank you.

Victoria L. Medrana Catibog
12/5/18

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DEPARTMENT OF EDUCATION REGISTRATION DIVISION
REC-12/12/18 - 10869
Date / Tracking No.
Signature

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