



Republic of the Philippines  
**Department of Education**

REGION VIII  
SCHOOLS DIVISION OF NORTHERN SAMAR

**Office of the Schools Division Superintendent**

March 25, 2026

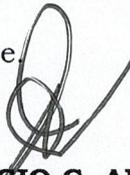
DIVISION MEMORANDUM

No. 145, s. 2026

**CLARIFICATION ON THE OFFICE RESPONSIBLE FOR THE  
PREPARATION OF DISBURSEMENT VOUCHERS**

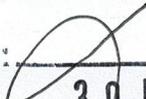
To: Assistant Schools Division Superintendents  
Chief, Curriculum Implementation Division  
Chief, Schools Governance and Operations Division  
Heads of Functional Units/ End-users  
Procurement Office  
All other concerned

1. Pursuant to Section 12 of the Chapter on Disbursements of the Government Accounting Manual for National Government Agencies, which provides that the *requesting office/unit, through its designated staff, prepares the Disbursement Voucher* to initiate the payment of claims.
2. In this connection, Functional Units or End-User Units that are the requesting parties are hereby directed to assign their respective Administrative Assistant III (Senior Bookkeeper) and/or Administrative Assistant II (Disbursement Officer), assigned in, detailed to, or under the plantilla of the concerned Functional Office/Division, the preparation of Disbursement Voucher for claims pertaining to their office, unit, activity, or transaction.
3. The Accounting Unit shall receive, examine, validate, and process the Disbursement Voucher in accordance with existing accounting and auditing rules.
4. For information, reference and strict compliance.

  
**GAUDENCIO C. ALJIBE, JR., CESO V**  
Schools Division Superintendent  
Head of the Procuring Entity

DepEd Northern Samar

**RELEASED**

By: 

Date: 30 MAR 2026



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