



Republic of the Philippines
Department of Education
REGION XI
SCHOOLS DIVISION OF DAVAO DE ORO

DEPARTMENT OF EDUCATION
DIVISION OF DAVAO DE ORO
RECORDS SECTION
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May 21, 2026

DIVISION MEMORANDUM
No. 543, s. 2026

**Submission and Filing of Disbursement Vouchers, Liquidation Reports,
and Supporting Documents**

To: Assistant Schools Division Superintendent
Chief Education Supervisors
Education Program Supervisors
District Heads
School Heads
Concerned Accounting Personnel
Concerned District/ School Personnel
All Others Concerned

In the interest of efficient records management, reduction of paper consumption, and proper safekeeping of accounting documents, all concerned are hereby informed of the following policy regarding the submission and filing of Disbursement Vouchers (DVs), Liquidation Reports, and supporting documents for claims involving Personnel Services (PS), Maintenance and Other Operating Expenses (MOOE), and Capital Outlay (CO):

1. Effective immediately, only one (1) original copy of the Disbursement Voucher, together with all required supporting attachments, shall be prepared and maintained. The original copy shall constitute the official file to be submitted to the Commission on Audit (COA).
2. The Accounting Office of the Schools Division Office shall no longer maintain hard copies of the said Disbursement Vouchers and supporting documents.
3. In lieu of hard copies, the Accounting Office shall maintain scanned electronic copies of all Disbursement Vouchers and attachments. The scanned copies shall be properly stored and backed up in the server room managed by the Information and Communications Technology (ICT) Unit.



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4. Access to the electronic copies stored in the server shall be restricted only to authorized accounting personnel and other duly authorized officials for official purposes.
5. The accounting personnel concerned are hereby directed to ensure that scanned copies are complete, clear, and properly indexed before submission and storage.
6. Likewise, all Liquidation Reports submitted by schools shall only be prepared in one (1) original copy intended solely for submission to COA.
7. All attachments to the Liquidation Reports shall consist only of original documents.
8. No separate Accounting Office copy of the Liquidation Reports and attachments shall be required for submission.
9. The school concerned shall retain one (1) photocopy of the Liquidation Report and its attachments, which shall form part of the official school records and property.
10. The retained photocopy shall be maintained and safeguarded by the school's designated bookkeeper or administrative personnel.
11. Schools shall ensure that the retained copies are stored in a secure location and are readily accessible whenever needed for reference, verification, audit, or other official purposes.
12. Strict compliance with this Memorandum is hereby enjoined.

For guidance and compliance.

*By the Authority of the
Schools Division Superintendent*

ANGELITO D. CARREON, CESE
OIC – Assistant Schools Division Superintendent
Officer-In-Charge