

Department of Education

Region V

DIVISION OF CAMARINES SUR

Freedom Sports Complex, San Jose, Pili, Camarines Sur

Tel/Fax 871-33-40



DIVISION MEMORANDUM NO. 251 s. 2019

To : Assistant Schools Division Superintendents
Public Schools District Supervisors
Elementary Principals/School Heads and Secondary Principals/School Heads
All Others Concerned *OSL*

From : **CECILLE BERNADETTE P. RIVERA, CESO V**
Schools Division Superintendent *for*

Subject : **PREPARATION OF DISBURSEMENT VOUCHERS FOR SCHOOLS
WITHOUT FINANCIAL STAFF/ BOOKKEEPERS**

Date : July 12, 2019

Please be informed of the following process on the preparation of Disbursement Vouchers for Non-IU schools:

1. The requesting unit/end-user prepares the Disbursement Voucher (DV) in accordance with the instructions on the preparation of the DV (Appendix 32 of the Government Accounting Manual) to initiate the payment of claims.
2. The DV together with complete Supporting Documents (SDs) are forwarded to the school's Disbursing Officer to determine availability of cash. If cash balance is sufficient to cover the disbursement, checks the "Cash available" portion and initials in the Box C of the DV and forwards the documents to the Senior Bookkeeper for review. If cash balance is insufficient, returns the DV and SDs to the concerned unit/staff for safekeeping.
3. Senior Bookkeeper verifies the completeness and propriety of supporting documents based on the checklist. If SDs are complete and proper, checks the "Supporting Documents complete and Amount Claimed Proper" portion in the Box C of the DV and forward said documents to the School Head for approval. If SDs are found to have improper, invalid or erroneous documents, returns the same to the Disbursing Officer or authorized representative for compliance.
4. School Head reviews DV and attachments and signs in Box D "Approved for Payment" portion then forwards the same to the Disbursing Officer for check preparation (for schools with bank account) or for the release of payment (for schools without bank account) to Suppliers.
5. Disbursing Officer verifies completeness of signature on the DV and reviews the amount of the check against the DV and SDs. Signs the check and forwards the set of documents to the School Head or Authorized Countersigning Official.
6. School Head or Authorized Official countersigns the check and forwards the set of documents to the Disbursing Officer for the release of the check.
7. Disbursing Officer releases the check, attaches OR/Invoice issued by payee/claimant, and requires payee/claimant to sign on Box D of the DV.



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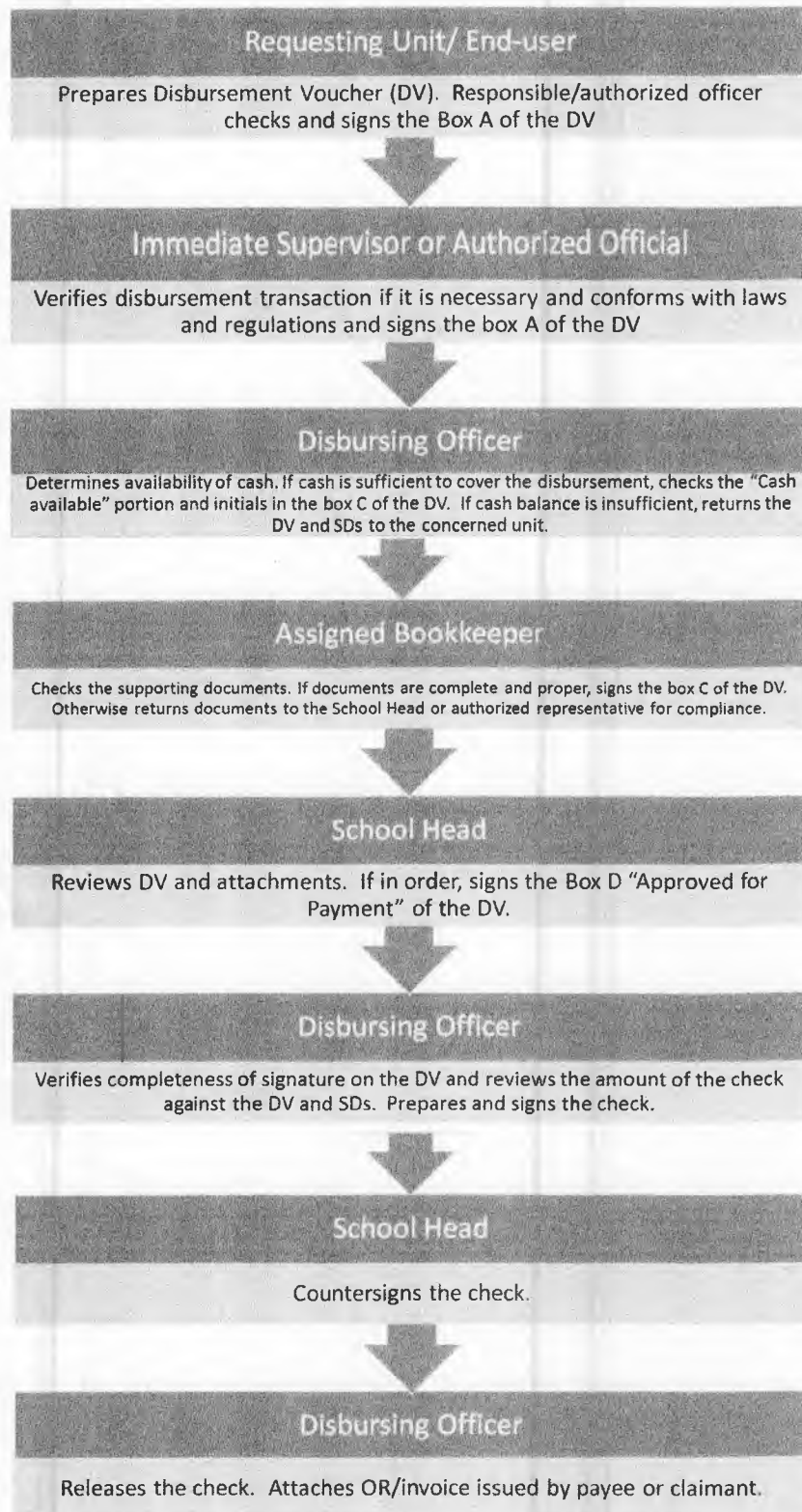
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Below is the flowchart for school disbursement process:



The foregoing procedures shall apply to all cash advances granted from July 2019 onwards.

Immediate and widest dissemination of this memorandum is desired.