



Republic of the Philippines
Department of Education
Region XII
Schools Division Office of Tacurong City

June 10, 2025

DIVISION MEMORANDUM
OSDS No. 074, s. 2025

GOVERNMENT ACCOUNTING FORMS

To: Assistant Schools Division Superintendent
Chiefs of CID and SGOD
School Heads
Section Heads
All Others Concerned
This Division

1. This is in reference to the Government Accounting Manual issued by the Commission on Audit, entitled **"Government Accounting for National Government Agencies Volume II – Accounting Books, Registries, Records, Forms and Reports."**
2. In line with this, Schools Division Office - Accounting Section issues the prescribed accounting forms to be used as documentary requirements to the various claims.
3. Attached herewith are the different standard accounting forms.
4. For the soft copy of these forms, please refer to the following link: bit.ly/45hKFD0.
5. Wide dissemination of and strict compliance with this Memorandum is highly enjoined.

GILDO G. MOSQUEDA, CEO VI
Schools Division Superintendent

Enclosures: None.

Reference:

Allotment: none

To be included in the perpetual Index under

REPORTS RECORDS

JGS/OSDS/DM/ GOVERNMENT ACCOUNTING FORMS/ June 10, 2025



Address: Alunan Highway, Poblacion, Tacurong City 9800
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Email: tacurong.city@deped.gov.ph
Website: depedtacurong.org



Republic of the Philippines
Department of Education
Region XII
Schools Division Office of Tacurong City

1. Disbursement Voucher (MOOE)

CITY SCHOOLS DIVISION OF TACURONG Tacurong City		Appendix 32 Fund Cluster : 101	
DISBURSEMENT VOUCHER MOOE		Date : DV No. :	
Mode of Payment	<input type="checkbox"/> Commercial Check <input checked="" type="checkbox"/> ADA <input type="checkbox"/> Others (Please specify)		
Payee	JUAN A. DELA CRUZ	TIN/Employee No.:	ORS/BURS No.:
Address	TACURONG CITY		
Particulars	MFO/PAP	Amount	
		0.00	
Amount Due		-	
A. Certified: Expenses/Cash Advance necessary, lawful and incurred under my direct supervision.			
G Assistant Schools Division Superintendent Printed Name, Designation and Signature of Supervisor			
B. Accounting Entry:			
Account Title	UACS Code	Debit	Credit
Telephone Expense - Mobile	5020502001	-	
Cash, MDS	1010404000		-
C. Certified: <div style="margin-left: 20px;"> <input type="checkbox"/> Cash available <input type="checkbox"/> Subject to Authority to Debit Account (when applicable) <input type="checkbox"/> Supporting documents complete and amount claimed proper </div>		D. Approved for Payment	
Signature		Signature	
Printed Name		Printed Name	
Position	Accountant III Head, Accounting Unit/Authorized Representative	Position	Schools Division Superintendent
Date		Date	
E. Receipt of Payment		JEV No.	
Check/ADA No. :	Date :	Bank Name & Account Number:	
Signature :	Date :	Printed	Date
		JUAN A. DELA CRUZ	
Official Receipt No. & Date/Other Documents			



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2. Disbursement Voucher (PS)

CITY SCHOOLS DIVISION OF TACURONG Tacurong City			Appendix 32 Fund Cluster : 101	
DISBURSEMENT VOUCHER PS			Date : DV No. :	
Mode of Payment	<input type="checkbox"/> Commercial Check <input checked="" type="checkbox"/> ADA <input type="checkbox"/> Others (Please specify)			
Payee	JUAN A. DELA CRUZ	TIN/Employee No.:	ORS/BURS No.:	
Address	TACURONG CITY			
Particulars		MFO/PAP	Amount	
			0.00	
Amount Due			-	
A. Certified: Expenses/Cash Advance necessary, lawful and incurred under my direct supervision.				
Assistant Schools Division Superintendent Printed Name, Designation and Signature of Supervisor				
B. Accounting Entry:				
Account Title		UACS Code	Debit	Credit
Telephone Expense - Mobile		5020502001	-	
Cash, MDS		1010404000		-
C. Certified:		D. Approved for Payment		
<input type="checkbox"/> Cash available				
<input type="checkbox"/> Subject to Authority to Debit Account (when applicable)				
<input type="checkbox"/> Supporting documents complete and amount claimed proper				
Signature		Signature		
Printed Name		Printed Name		
Position	Accountant III	Position	Schools Division Superintendent	
	Head, Accounting Unit/Authorized Representative			
Date		Date		
E. Receipt of Payment		JEV No.		
Check/ADA No. :		Date :	Bank Name & Account Number:	
Signature :		Date :	Printed	Date
			JUAN A. DELA CRUZ	
Official Receipt No. & Date/Other Documents				



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3. Disbursement Voucher – Capital Outlay

CITY SCHOOLS DIVISION OF TACURONG Tacurong City			Appendix 32 Fund Cluster : 101	
DISBURSEMENT VOUCHER CAPITAL OUTLAY			Date : DV No. :	
Mode of Payment	<input type="checkbox"/> Commercial Check <input checked="" type="checkbox"/> ADA <input type="checkbox"/> Others (Please specify)			
Payee	JUAN A. DELA CRUZ	TIN/Employee No.:	ORS/BURS No.:	
Address	TACURONG CITY			
Particulars		MFO/PAP	Amount	
			0.00	
Amount Due			-	
A. Certified: Expenses/Cash Advance necessary, lawful and incurred under my direct supervision.				
Assistant Schools Division Superintendent Printed Name, Designation and Signature of Supervisor				
B. Accounting Entry:				
Account Title		UACS Code	Debit	Credit
Telephone Expense - Mobile		5020502001	-	
Cash, MDS		1010404000		-
C. Certified:		D. Approved for Payment		
<input type="checkbox"/> Cash available <input type="checkbox"/> Subject to Authority to Debit Account (when applicable) <input type="checkbox"/> Supporting documents complete and amount claimed proper				
Signature		Signature		
Printed Name		Printed Name		
Position	Accountant III Head, Accounting Unit/Authorized Representative	Position	Schools Division Superintendent	
Date		Date		
E. Receipt of Payment JEV No.				
Check/ ADA No. :		Date :	Bank Name & Account Number:	
Signature		Date :	Printed JUAN A. DELACRUZ	Date
Official Receipt No. & Date/Other Documents				



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4. Obligation Request Status (ORS) – Regular Fund

OBLIGATION REQUEST AND STATUS CITY SCHOOL DIVISION OF TACURONG Tacurong City			No. :			
			Date:			
			Fund: 101			
Payee	JUAN A. DELA CRUZ		AR:			
Office	TACURONG CITY		AC:			
Address	TACURONG CITY		Source of Fund:			
Responsibility Center	Particulars	MFO/PAP	UACS Code/ Expenditure	Amount		
		100000000				
	Total			-		
A. Certified: Charges to appropriation/allotment necessary, lawful and under my direct supervision, and supporting documents valid, proper and legal Signature : _____ Printed Name: _____ Position : Assistant Schools Division Superintendent Head, Requesting Office/Authorized Representative Date : _____		B. Certified: Allotment available and obligated for the purpose/adjustment necessary as indicated below Signature : _____ Printed Name: _____ Position : Budget Officer III Head, Budget Unit/Authorized Representative Date : _____				
C. STATUS OF OBLIGATION						
Reference			Amount			
Date	Particulars	ORS/JEV/RCL/RADAI No.	Obligation	Payment	Not Yet Due	Due and Demandable
00-Jan	Obligation		-			-
Totals			-			-



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5. Disbursement Voucher – Trust Fund

CITY SCHOOLS DIVISION OF TACURONG Tacurong City		Fund Cluster : 101	
DISBURSEMENT VOUCHER TRUST FUND		Date : May 2, 2023 DV No. :	
Mode of Payment	<input type="checkbox"/> <input checked="" type="checkbox"/> Commercial Check <input type="checkbox"/> ADA <input type="checkbox"/> Others (Please specify)		
Payee	JOHN L. DELA CRUZ	TIN/Employee No.:	ORS/BURS No.:
Address	KORONADAL CITY		
Particulars		MFO/PAP	Amount
Payment of training expenses during the conduct of Division Reading Congress		100000000	0.00
Amount Due			-
A. Certified: Expenses/Cash Advance necessary, lawful and incurred under my direct supervision.			
GILBERT B. BARRERA, CESE OIC -Assistant Schools Division Superintendent Printed Name, Designation and Signature of Supervisor			
B. Accounting Entry:			
Account Title	UACS Code	Debit	Credit
Due to Regional Office	2030103000	-	
Cash, LCCA	1010202000		
C. Certified:		D. Approved for Payment	
<input type="checkbox"/> Cash available <input type="checkbox"/> Subject to Authority to Debit Account (when applicable) <input type="checkbox"/> Supporting documents complete and amount claimed proper			
Signature		Signature	
Printed Name		Printed Name	
Position	Accountant III Head, Accounting Unit/Authorized Representative	Position	Schools Division Superintendent
Date		Date	
E. Receipt of Payment		JEV No.	
Check/ADA No. :		Date :	Bank Name & Account Number:
Signature :		Date :	Printed JOHN L. DELA CRUZ
Official Receipt No. & Date/Other Documents			



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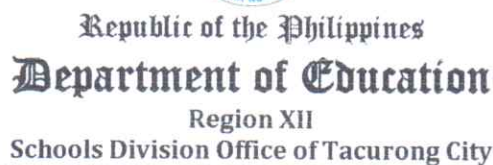
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6. Disbursement Voucher – Provident Fund

CITY SCHOOLS DIVISION OF TACURONG Tacurong City			Appendix 32 Fund Cluster : 101	
DISBURSEMENT VOUCHER PROVIDENT FUND			Date : May 2, 2025 DV No. :	
Mode of Payment	<input type="checkbox"/> <input checked="" type="checkbox"/> Commercial Check <input type="checkbox"/> ADA <input type="checkbox"/> Others (Please specify)			
Payee	DEPED RO XII PROVIDENT	TIN/Employee No.:	ORS/BURS No.:	
Address	KORONADAL CITY			
Particulars		MFO/PAP	Amount	
Payment of Provident loan to DepEd RO XII		100000000		
Amount Due			0.00	
A. Certified: Expenses/Cash Advance necessary, lawful and incurred under my direct supervision.				
GILBERT B. BARRERA, CESE OIC -Assistant Schools Division Superintendent Printed Name, Designation and Signature of Supervisor				
B. Accounting Entry:				
Account Title		UACS Code	Debit	Credit
Due to Regional Office		2030103000	-	
Cash. LCCA		1010202000		-
C. Certified:		D. Approved for Payment		
<input type="checkbox"/> Cash available <input type="checkbox"/> Subject to Authority to Debit Account (when applicable) <input type="checkbox"/> Supporting documents complete and amount claimed proper				
Signature		Signature		
Printed Name	JONEL G. SOLOMON, CPA	Printed Name	GILDO G. MOSQUEDA, CEO VI	
Position	Accountant III Head, Accounting Unit/Authorized Representative	Position	Schools Division Superintendent	
Date		Date		
E. Receipt of Payment				
Check/ADA No. :		Date :	JEV No.	
Signature :		Date :	Bank Name & Account Number:	
			Printed Date DEPED RO XII PROVIDENT	
Official Receipt No. & Date/Other Documents				



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BUDGET UTILIZATION REQUEST STATUS						No. :	
CITY SCHOOL DIVISION OF TACURONG						Date:	
Tacurong City						Fund: 101	
Payee	JUAN L. DELA CRUZ					AR:	
Office	TACURONG CITY					AC:	
Address	TACURONG CITY					Source of Fund:	
Responsibility Center	Particulars	MFO/PAP	UACS Code/ Expenditure	Amount			
	Total			-			
A.	Certified: Charges to appropriation/allotment necessary, lawful and under my direct supervision, and supporting documents valid, proper and legal					B.	Certified: Allotment available and obligated for the purpose/adjustment necessary as indicated below
Signature : _____						Signature : _____	
Printed Name: _____						Printed Name: _____	
Position : OIC -Assistant Schools Division Superintendent Head, Requesting Office/Authorized Representative						Position : Budget Officer III Head, Budget Unit/Authorized Representative	
Date : _____						Date : _____	
C.	STATUS OF OBLIGATION						
Reference					Amount		
Date	Particulars	ORS/JEV/RCI/RADAI No.	Obligation	Payment	Not Yet Due	Due and Demandable	
	Obligation		-			-	
	Totals		-			-	




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8. Certification Of Expenses Not Requiring Receipts (COENRR)

 Republic of the Philippines Department of Education Region XII Schools Division Office of Tacurong City		
CERTIFICATION OF EXPENSES NOT REQUIRING RECEIPTS <i>Pursuant to COA Circular No. 2017-001 dated June 19, 2017</i>		
Name of Employee		Employee No.
Office		
Division		
Date	Particulars	Amount (P)
TOTAL		-
Purpose: I hereby certify that the above expenses are incurred as they are necessary for the above cited purpose, that above goods and services were required from parties not issuing receipts. And that I am fully aware that wilful falsification of statements is punishable by law.		
	Certified correct:	Noted by:
Signature		
Printed Name		
	Employee	Immediate Supervisor
	Date	Date



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9. Reimbursement Expense Receipt (RER)

Appendix 46

REIMBURSEMENT EXPENSE RECEIPT

Entity Name: _____

Fund Cluster : _____

Date : _____

RER No. : _____

RECEIVED from

(Name)

_____ the amount

of

(In Words)

(P _____)

(in Figures)

in payment for _____

(Payments for subsistence, services,

rental or transportation should show inclusive dates,

purpose, distance, inclusive points of travel, etc.)

PAYEE

Name/Signature _____

Address _____

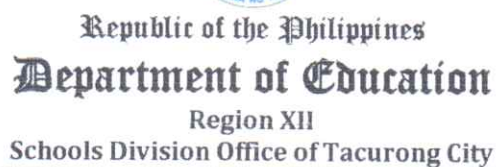
WITNESS

Name/Signature _____

Address _____



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Appendix 44

Appendix 44

LIQUIDATION REPORT

Period Covered for the Month of _____

Serial No.:

Date: _____

Responsibility Center Code: _____

Entity Name : **DEPED -CSDT**

Fund Cluster :

PARTICULARS

AMOUNT

To Liquidate Cash advance of travel in the amount of.....

TOTAL AMOUNT SPENT

0.00

AMOUNT OF CASH ADVANCE PER DV NO. DTD.

0.00

AMOUNT REFUNDED PER OR NO. DTD.

0.00

AMOUNT TO BE REIMBURSED

0.00

A Certified: Correctness of the
above data

B Certified: Purpose of travel /
cash advance duly accomplished

C Certified: Supporting
documents complete and proper

Signature over Printed Name
Claimant

Signature over Printed Name
Immediate Supervisor

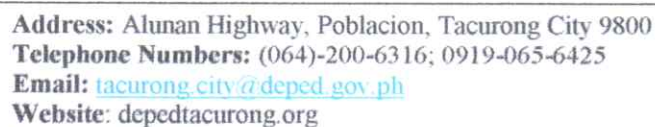
Signature over Printed Name
Head, Accounting Division Unit

JEV No.: _____

Date: _____

Date: _____

Date: _____





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12. Certificate of Travel Completed (CoTC)

APPENDIX "B"

CERTIFICATE OF TRAVEL COMPLETED

Agency: **CITY SCHOOLS DIVISION OF TACURONG**

Station: **TACURONG CITY**

I hereby certify that I have completed the travel authorized in the Itinerary of Travel No. _____
dated _____ under conditions indicated below:

- (x) Strictly in accordance with the approved itinerary.
Cut short as explained below. Excess may be in the amount of _____
was refunded on OR No. _____.
- () Other deviation explained below.

Explanation or justification _____

Evidence of Travel attached hereto _____

Respectfully submitted:

Name of Employee

On evidence and information of which I have knowledge, the travel was actually undertaken.

Schools Division Superintendent





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15. Purchase Request – Division (PR)

<div style="display: flex; justify-content: space-between; align-items: center;"><div></div><div style="text-align: center;"><p>Republic of the Philippines Department of Education Region XII CITY SCHOOLS DIVISION OF TACURONG City of Tacurong</p></div><div></div></div> <div style="text-align: center;">PURCHASE REQUEST</div>					
Department: <u>City Schools Division of Tacurong</u>		PR No. _____			
Section: _____		SAI No. _____		Date: _____	
Stock No.	Unit	Item Description	Quantity	Unit Cost	Total Cost
1					0.00
2					
4					
5					
6					
7					
8					
		Funds Certified Available:			
		Administrative Officer V (Budget Officer)			
				Php	0.00
PURPOSE: _____ _____					
		Requested by:	Approved by:		
Signature: _____			_____		
Printed Name: _____			_____		
Designation: _____			Schools Division Superintendent		





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16. Purchase Request – School (PR)

	Republic of the Philippines Department of Education Region XII CITY SCHOOLS DIVISION OF TACURONG City of Tacurong				
PURCHASE REQUEST					
Department: <u>City Schools Division of Tacurong</u>		PR No. _____			
School: _____	SAI No. _____	Date: _____			
Stock No.	Unit	Item Description	Quantity	Unit Cost	Total Cost
1					0.00
2					
4					
5					
6					
7					
8					
		Funds Certified Available:			
		Administrative Assistant III			
		(Bookkeeper)			
				Php	0.00
PURPOSE: _____					

		Requested by:	Approved by:		
Signature: _____			_____		
Printed Name: _____			_____		
Designation: _____			Schools Division Superintendent		



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17. Acknowledgement Receipt

Republic of the Philippines Department of Education Region XII CITY SCHOOLS DIVISION OF TACURONG City of Tacurong	
Date: _____	
ACKNOWLEDGEMENT RECEIPT	
I _____, hereby acknowledge that I received the amount of _____ (P_____) as payment for	

Signature over printed name Signature over printed name (Claimant/Receiver) (Payor)	
Witness/es:	
Witness 1: _____ Signature over printed name	
Witness 2: _____ Signature over printed name	



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QR CODE FOR THE SOFT COPIES OF ACCOUNTING FORMS



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