



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

May 12, 2026

DIVISION MEMORANDUM  
OSDS- 2026 - 087

**ORIENTATION ON SUPPORTING DOCUMENTS OF VARIOUS CLAIMS  
DISBURSEMENTS**

To: Assistant Schools Division Superintendent  
Division Chiefs  
Section Heads  
Division personnel  
This Division

1. This is in reference to Commission on Audit issued COA Circular No. 2012-001 dated June 14, 2012, entitled "Prescribing the revised guidelines and Documentary Requirements for Common Government transactions.
2. With this, the SDO Tacurong City Budget and Accounting Sections shall hold an Orientation on Supporting Documents of Various Claims Disbursements on May 19, 2026, 8:00 a.m. – 12:00 noon at SDO Conference Room.
3. Participants to this activity are as follows:
  - a. One representative from SDS, ASDS, CID, SGOD & Administrative offices
  - b. (1) representative from Legal Unit & School Health and Nutrition
  - c. (1) Administrative Officer II & (1) ADAS - Payroll Unit
  - d. (1) Administrative Assistant III – H.R, Cash, Procurement & Supply Units
  - e. Administrative Officer IV – Record Unit
4. Meals and Snacks and other related expenses shall be charged against local funds subject to the usual accounting and auditing rules and regulations.
5. Immediate dissemination of this Memorandum is desired.

  
**GILDO G. MOSQUEDA, CEO VI**  
Schools Division Superintendent

Enclosures: None.

Reference: COA Circular No. 2012-001

Allotment: None

To be included in the perpetual Index under  
RECORDS

JGS/OSDS/DM/ ORIENTATION ON SUPPORTING DOCUMENTS OF VARIOUS CLAIMS DISBURSEMENTS/ May 12, 2026



Address: Alunan Highway, Poblacion, Tacurong City 9800  
Telephone Numbers: (064)-200-6316; 0919-065-6425  
Email: [tacurong.city@deped.gov.ph](mailto:tacurong.city@deped.gov.ph)  
Website: [depedtacurong.org](http://depedtacurong.org)