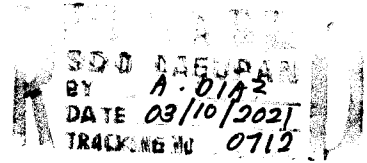


Republic of the Philippines
Department of Education
REGION I

SCHOOLS DIVISION OFFICE DAGUPAN CITY



Office of the Schools Division Superintendent

Division Memorandum

No. 63 s. 2020

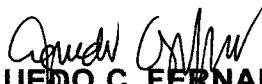
To: Assistant Schools Division Superintendent
Division Selection Board
Public Secondary & Elementary School Heads
& All Others Concerned

From: **OFFICE OF THE SCHOOLS DIVISION SUPERINTENDENT**

Date: March 9, 2021

Subject: **Compliance to COA Circular 92-389: Restating with modifications in
COA Circular No. 81-155**

1. In connection with COA Circular 92-389: Restating with modifications COA Circular No. 81-155, dated February 23, 1981, and prescribing the use of the Disbursement Voucher, General Form No. 5 (A), the school heads who are Disbursing Officers of their respective schools are directed to comply with the provisions.
2. It has been observed that a few of the MOOE Liquidation Reports and the supporting documents were not stamped "PAID" by the school heads designated respectively to Non-Implementing Units (Non-IUs) which is contrary to Section 2Q of the Circular thereby exposing the agency to risks of possible re-use of claim documents. The Accounting Section is advised to closely monitor and reiterate conformity.
3. For information and compliance.


AGUEDO C. FERNANDEZ, CESO VI
Asst. Schools Division Superintendent
Officer In-Charge
Office of the Schools Division Superintendent



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