



DEPARTMENT OF EDUCATION  
Region X – Northern Mindanao  
DIVISION OF MALAYBALAY CITY  
Corner Don Carlos-Guingona St., City of Malaybalay

158  
MALAYBALAY CITY DIVISION  
RELEASED

DATE: 5/20/14 TIME: 8:39 AM  
BY: [Signature]



March 9, 2014

**DIVISION MEMORANDUM**

No. 153, s. 2014

To: All Division Personnel


SUBJECT: DELINEATION OF RESPONSIBILITIES IN PROCESSING CLAIMS  
CHARGEABLE AGAINST LOCAL FUNDS

To ensure conformity to the Unified Account Code Structure (UACS) and to prepare for the implementation of the Government Integrated Financial Management Information System (GIFMIS) and the Central Office Accounting Division developed the enhanced Financial Reporting System (eFRS). This system includes posting of all financial transactions and the preparation and generation of Financial Reports needed by fiscal and regulatory agencies using a Microsoft Office application.

Given this recent innovation, delineation of responsibilities in the processing of claims chargeable against local funds as per COA Circular No. 2006-003 dated January 31, 2006 must be adhered upon.

Effective June 1, 2014, Disbursement Voucher (DV), Obligation Request (ObR) and Budget Utilization Request (BUR) shall be prepared by the requesting party. Furthermore, Itinerary of Travel, Certificate of Travel Completed and Liquidation Report shall be prepared by the personnel concerned.

For compliance.

  
EDILBERTO L. OPLENARIA  
OIC - Schools Division Superintendent