



Republic of the Philippines  
**Department of Education**  
REGION VI – WESTERN VISAYAS  
SCHOOLS DIVISION OF AKLAN

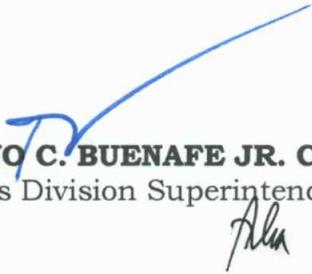
December 04, 2025

DIVISION MEMORANDUM  
No. **689**, s. 2025

**SUBMISSION OF MONTHLY REPORT OF ACCOUNTABILITY FOR ACCOUNTABLE FORMS (RAAF)**

To: Assistant Schools Division Superintendent  
Chief Education Supervisors  
Public Schools District Supervisors/  
Principals/Head Teacher In-Charge of the District  
School Heads of Public Elementary, Secondary, and Integrated  
Non-Implementing Unit (Non-IU) Schools  
Financial Staff of Public Elementary, Secondary, and Integrated  
Non-IU Schools

1. Section 17, Chapter 8, Volume I of the Government Accounting Manual (GAM) prescribes the Records, Forms, and Reports of Inventories to be prepared and maintained by all government agencies.
2. The Report of Accountability for Accountable Forms (RAAF) is one of the identified reports under item (k) of section 17. This report shall be prepared by the accountable officer to report the movement and status of accountable forms in his/her possession.
3. Appendix 67, Volume II of GAM provides the forms and instructions on how to accomplish the RAAF.
4. All Non-IU schools are required to submit the monthly RAAF starting January 2025 onwards. RAAF for January to September 2025 must be submitted in bunch by district, while RAAF for October 2025 and succeeding months shall be included in the submission of quarterly liquidation report of School Maintenance and Other Operating Expenses (SMOOE), beginning with the liquidation of CY 2025 4<sup>th</sup> quarter SMOOE.
5. For your guidance and compliance.

  
**FELICIANO C. BUENAFE JR. CESO VI**  
Schools Division Superintendent

Enclosure: None

Reference: Government Accounting Manual, Volumes I and II

To be included in the Perpetual Index under the following subjects:

REPORTS | SCHOOLS

MAJ/FDM



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