



DEPARTMENT OF EDUCATION
Region X – Northern Mindanao
DIVISION OF MALAYBALAY CITY
Sayre Highway, Casisang, City of Malaybalay



DIVISION MEMORANDUM
No. 84, s. 2017

2017-03-443
DepEd-MALAYBALAY CITY DIVISION
RELEASED

March 31, 2017

Date: MAR 31 2017 Time: 4:00
By: YNORINA A. GAN

To: Public Schools District Supervisors
Secondary School Administrators (Non-Implementing Units)
Elementary School Administrators
All concerned

SUBJECT: **SCHEDULE FOR AUDIT OF 1ST QUARTER SCHOOL MOOE LIQUIDATION**

Due to the limited workforce in the Accounting Unit, the audit of liquidation for the 1st Quarter MOOE shall be conducted during the scheduled time and date on April 4-5, 2017 at the Multi-purpose Hall. Furthermore, please be guided on the following:

1. The applicable checklist must be attached and placed before every Disbursement Voucher.
2. The Accountable Officer must be present during the audit.
3. Upon receipt of the liquidation, the Bookkeeper shall then check the liquidation immediately.
4. Once the liquidation is deemed in order, it shall be stamped received by the Receiving Section.
5. In case there are any discrepancies, the liquidation shall be returned immediately for compliance.

Attached is the schedule for audit and checklist. Accountable Officers who were not able to submit during the scheduled time and date is deemed 'late' and shall follow the normal course of audit. Schools with financial staff, schools which have already liquidated and schools which were not able to receive their MOOE are not included in the schedule.

Compliance is hereby enjoined.

EDILBERTO L. OPLENARIA, CESO VI
Schools Division Superintendent

Enc: Schedule for Audit
Checklist

SCHEDULE FOR AUDIT
1st Quarter School MOOE Liquidation

Tuesday, April 04, 2017

Time	School	Bookkeeper
8:00 AM	Bendolan Elementary School	A. Palutao
	Can-ayan Integrated School	N. Salga
	Malaggap Elementary School	J. Romanillos
9:00 AM	Mapayag Elementary School	A. Palutao
	New Ilocos Elementary School	N. Salga
	San Roque Elementary School	J. Romanillos
	Malaybalay City National High School	J. Garcia
	Apo Macote National High School	J. Tubeo
	Miglamin Elementary School	C. Madronero
10:00 AM	Kibalabag Elementary School - Far East	A. Palutao
	Kapitan Angel Elementary School	N. Salga
	San Martin Elementary School	J. Romanillos
	Mabuhay Elementary School	J. Garcia
	San Martin National High School	J. Tubeo
11:00 AM	Silae Elementary School	A. Palutao
	Dalwangan Elementary School	N. Salga
	Malaybalay City Central School	J. Bautista
	Managok Central School	J. Romanillos
	Panamucan Elementary School	J. Garcia
	Barangay 9 Elementary School	J. Tubeo

Wednesday, April 05, 2017

Time	School	Bookkeeper
8:00 AM	Manalog Elementary School	A. Palutao
	Patpat Elementary School	N. Salga
	Padernal Elementary School	J. Romanillos
	Airport Village Elementary School	J. Tubeo
	Bangcud Central School	C. Madronero
8:30 AM	Kibalabag Elementary School - North	A. Palutao
9:00 AM	Baganao Elementary School	A. Palutao
	Zamboanguita Central School	N. Salga
	Malaybalay City National Science High School	J. Bautista
	Linabo Central School	J. Romanillos
	Casisang Central School	J. Garcia
	Natid-asan Elementary School	J. Tubeo
	Dapulan Elementary School	C. Madronero
10:00 AM	Simaya Elementary School	A. Palutao
	Mapulo Elementary School	N. Salga
	Paiwaig Elementary School	J. Romanillos
	Cabangahan Elementary School	J. Tubeo
	Calawag Elementary School	C. Madronero
11:00 AM	Lalawan Elementary School	A. Palutao
	Tuburan Elementary School	N. Salga
	Sawaga Elementary School	J. Romanillos
	Magsaysay Elementary School	J. Tubeo

LIQUIDATION REPORT

ADA No. _____

Date _____

Amount _____

Cash in Bank Register (CIBReg) - January, 2017

Cash in Bank Register (CIBReg) - February, 2017

Cash in Bank Register (CIBReg) - March, 2017

Checks and ADA Disbursement Record (CkADADR) - January, 2017

Checks and ADA Disbursement Record (CkADADR) - February, 2017

Checks and ADA Disbursement Record (CkADADR) - March, 2017

Report of Checks Issued (RCI) - January, 2017

Report of Checks Issued (RCI) - February, 2017

Report of Checks Issued (RCI) - March, 2017

Report of Accountability for Accountable Forms (RAAF) - January, 2017

Report of Accountability for Accountable Forms (RAAF) - February, 2017

Report of Accountability for Accountable Forms (RAAF) - March, 2017

Summary of Cancelled Checks - January, 2017

Cancelled Checks

Summary of Cancelled Checks - February, 2017

Cancelled Checks

Summary of Cancelled Checks - March, 2017

Cancelled Checks

BAC CERTIFICATION ON PROCURED GOODS & SERVICES

ELECTRICITY

	1 Photocopy of Actual Check Issued	_____
	2 Disbursement Voucher	_____
	3 Bill/Statement of Account	_____
	4 Official Receipt	_____
	5 WHT Certificate	_____

Remarks:

ELECTRICITY

	1 Photocopy of Actual Check Issued	_____
	2 Disbursement Voucher	_____
	3 Bill/Statement of Account	_____
	4 Official Receipt	_____
	5 WHT Certificate	_____

Remarks:

ELECTRICITY

	1 Photocopy of Actual Check Issued	_____
	2 Disbursement Voucher	_____
	3 Bill/Statement of Account	_____
	4 Official Receipt	_____
	5 WHT Certificate	_____

Remarks:

ELECTRICITY

	1 Photocopy of Actual Check Issued	_____
	2 Disbursement Voucher	_____
	3 Bill/Statement of Account	_____
	4 Official Receipt	_____
	5 WHT Certificate	_____

Remarks:

INTERNET (Existing Line)

	1 Photocopy of Actual Check Issued	_____
	2 Disbursement Voucher	_____
	3 Bill/Statement of Account	_____
	4 Official Receipt	_____
	5 WHT Certificate	_____

Remarks:

INTERNET (Existing Line)

	1 Photocopy of Actual Check Issued	_____
	2 Disbursement Voucher	_____
	3 Bill/Statement of Account	_____
	4 Official Receipt	_____
	5 WHT Certificate	_____

Remarks:

INTERNET (Existing Line)

	1 Photocopy of Actual Check Issued	_____
	2 Disbursement Voucher	_____
	3 Bill/Statement of Account	_____
	4 Official Receipt	_____
	5 WHT Certificate	_____

Remarks:

INTERNET (Existing Line)

	1 Photocopy of Actual Check Issued	_____
	2 Disbursement Voucher	_____
	3 Bill/Statement of Account	_____
	4 Official Receipt	_____
	5 WHT Certificate	_____

Remarks:

WATER

<input type="checkbox"/>	1 Photocopy of Actual Check Issued	_____
<input type="checkbox"/>	2 Disbursement Voucher	_____
<input type="checkbox"/>	3 Bill/Statement of Account	_____
<input type="checkbox"/>	4 Official Receipt	_____

Remarks:

WATER

<input type="checkbox"/>	1 Photocopy of Actual Check Issued	_____
<input type="checkbox"/>	2 Disbursement Voucher	_____
<input type="checkbox"/>	3 Bill/Statement of Account	_____
<input type="checkbox"/>	4 Official Receipt	_____

Remarks:

WATER

<input type="checkbox"/>	1 Photocopy of Actual Check Issued	_____
<input type="checkbox"/>	2 Disbursement Voucher	_____
<input type="checkbox"/>	3 Bill/Statement of Account	_____
<input type="checkbox"/>	4 Official Receipt	_____

Remarks:

WATER

<input type="checkbox"/>	1 Photocopy of Actual Check Issued	_____
<input type="checkbox"/>	2 Disbursement Voucher	_____
<input type="checkbox"/>	3 Bill/Statement of Account	_____
<input type="checkbox"/>	4 Official Receipt	_____

Remarks:

SUPPLIES (PS-DBM)

	1 Photocopy of Actual Check Issued	_____
	2 Disbursement Voucher	_____
	3 Agency Procurement Request	_____
	4 Price Quotation & Stock Availability	_____
	5 Delivery Receipt	_____
	6 Official Receipt	_____
	7 Inspection and Acceptance Report	_____
	8 Inventory Custodian Slip	_____

Remarks:

SUPPLIES (PS-DBM)

	1 Photocopy of Actual Check Issued	_____
	2 Disbursement Voucher	_____
	3 Agency Procurement Request	_____
	4 Price Quotation & Stock Availability	_____
	5 Delivery Receipt	_____
	6 Official Receipt	_____
	7 Inspection and Acceptance Report	_____
	8 Inventory Custodian Slip	_____

Remarks:

SUPPLIES (PS-DBM)

	1 Photocopy of Actual Check Issued	_____
	2 Disbursement Voucher	_____
	3 Agency Procurement Request	_____
	4 Price Quotation & Stock Availability	_____
	5 Delivery Receipt	_____
	6 Official Receipt	_____
	7 Inspection and Acceptance Report	_____
	8 Inventory Custodian Slip	_____

Remarks:

SUPPLIES (OTHER SUPPLIERS)

	1 Photocopy of Actual Check Issued	_____
	2 Disbursement Voucher	_____
	3 Official Receipt/Sales Invoice	_____
	4 WHT Certificate	_____
	5 BAC Resolution	_____
	6 Purchase Request	_____
	7 Request for Quotation (1)	_____
	8 Request for Quotation (2)	_____
	9 Request for Quotation (3)	_____
	10 Abstract of Canvass	_____
	11 Purchase Order	_____
	12 Charge Invoice	_____
	13 Inspection and Acceptance Report	_____
	14 Inventory Custodian Slip, <i>if applicable</i>	_____
	15 PhilGeps Certificate/Deposit Slip	_____
	16 Philgeps Posting, <i>if above 50,000</i>	_____

Remarks:

SUPPLIES (OTHER SUPPLIERS)

	1 Photocopy of Actual Check Issued	_____
	2 Disbursement Voucher	_____
	3 Official Receipt/Sales Invoice	_____
	4 WHT Certificate	_____
	5 BAC Resolution	_____
	6 Purchase Request	_____
	7 Request for Quotation (1)	_____
	8 Request for Quotation (2)	_____
	9 Request for Quotation (3)	_____
	10 Abstract of Canvass	_____
	11 Purchase Order	_____
	12 Charge Invoice	_____
	13 Inspection and Acceptance Report	_____
	14 Inventory Custodian Slip, <i>if applicable</i>	_____
	15 PhilGeps Certificate/Deposit Slip	_____
	16 Philgeps Posting, <i>if above 50,000</i>	_____

Remarks:



SUPPLIES (EXCLUSIVE DISTRIBUTOR)

	1 Photocopy of Actual Check Issued	_____
	2 Disbursement Voucher	_____
	3 Official Receipt/Sales Invoice	_____
	4 WHT Certificate	_____
	5 BAC Resolution	_____
	6 Purchase Request	_____
	7 Purchase Order	_____
	8 Charge Invoice	_____
	9 Inspection and Acceptance Report	_____
	10 Inventory Custodian Slip, <i>if applicable</i>	_____
	11 PhilGeps Certificate/Deposit Slip	_____
	12 Certificate of Exclusive Distributorship, <i>if applicable</i>	_____

Remarks:

SUPPLIES (EXCLUSIVE DISTRIBUTOR)

	1 Photocopy of Actual Check Issued	_____
	2 Disbursement Voucher	_____
	3 Official Receipt/Sales Invoice	_____
	4 WHT Certificate	_____
	5 BAC Resolution	_____
	6 Purchase Request	_____
	7 Purchase Order	_____
	8 Charge Invoice	_____
	9 Inspection and Acceptance Report	_____
	10 Inventory Custodian Slip, <i>if applicable</i>	_____
	11 PhilGeps Certificate/Deposit Slip	_____
	12 Certificate of Exclusive Distributorship, <i>if applicable</i>	_____

Remarks:



HONORARIA (WATCHMAN/UTILITY MAN)

	1 Photocopy of Actual Check Issued	_____
	2 Disbursement Voucher	_____
	3 WHT Certificate	_____
	4 Payroll	_____
	5 Notarized Contract	_____
	6 Daily Time Record	_____
	7 Log Book	_____
	8 Accomplishment Report	_____

Remarks:

HONORARIA (WATCHMAN/UTILITY MAN)

	1 Photocopy of Actual Check Issued	_____
	2 Disbursement Voucher	_____
	3 WHT Certificate	_____
	4 Payroll	_____
	5 Notarized Contract	_____
	6 Daily Time Record	_____
	7 Log Book	_____
	8 Accomplishment Report	_____

Remarks:

HONORARIA (WATCHMAN/UTILITY MAN)

	1 Photocopy of Actual Check Issued	_____
	2 Disbursement Voucher	_____
	3 WHT Certificate	_____
	4 Payroll	_____
	5 Notarized Contract	_____
	6 Daily Time Record	_____
	7 Log Book	_____
	8 Accomplishment Report	_____

Remarks:

TRAVEL

	1 Photocopy of Actual Check Issued	_____
	2 Disbursement Voucher	_____
	3 Approved Itinerary of Travel	_____
	4 Certificate of Travel Completed	_____
	5 MEMO: Regional/Division	_____
	6 Travel Order	_____
	7 Certificate of Appearance	_____
	8 Official Receipt (if any)	_____
	9 Bus Tickets (if any)	_____
	10 Reimbursement Expense Receipt (if any)	_____
	11 Plane Ticket/Boarding Pass/Terminal Fee (if any)	_____

Remarks:

TRAVEL

	1 Photocopy of Actual Check Issued	_____
	2 Disbursement Voucher	_____
	3 Approved Itinerary of Travel	_____
	4 Certificate of Travel Completed	_____
	5 MEMO: Regional/Division	_____
	6 Travel Order	_____
	7 Certificate of Appearance	_____
	8 Official Receipt (if any)	_____
	9 Bus Tickets (if any)	_____
	10 Reimbursement Expense Receipt (if any)	_____
	11 Plane Ticket/Boarding Pass/Terminal Fee (if any)	_____

Remarks:

TRAVEL

	1 Photocopy of Actual Check Issued	_____
	2 Disbursement Voucher	_____
	3 Approved Itinerary of Travel	_____
	4 Certificate of Travel Completed	_____
	5 MEMO: Regional/Division	_____
	6 Travel Order	_____
	7 Certificate of Appearance	_____
	8 Official Receipt (if any)	_____
	9 Bus Tickets (if any)	_____
	10 Reimbursement Expense Receipt (if any)	_____
	11 Plane Ticket/Boarding Pass/Terminal Fee (if any)	_____

Remarks:

MEALS AND SNACKS

	1 Photocopy of Actual Check Issued	_____
	2 Disbursement Voucher	_____
	3 Official Receipt/Sales Invoice	_____
	4 WHT Certificate	_____
	5 BAC Resolution	_____
	6 Approved Training Design	_____
	7 School Memorandum	_____
	8 Purchase Request	_____
	9 Request for Quotation (1)	_____
	10 Request for Quotation (2)	_____
	11 Request for Quotation (3)	_____
	12 Abstract of Canvass	_____
	13 Purchase Order	_____
	14 Charge Invoice	_____
	15 Inspection and Acceptance Report	_____
	16 Attendance Sheets	_____
	17 PhilGeps Certificate/Deposit Slip	_____

Remarks:

MEALS AND SNACKS

	1 Photocopy of Actual Check Issued	_____
	2 Disbursement Voucher	_____
	3 Official Receipt/Sales Invoice	_____
	4 WHT Certificate	_____
	5 BAC Resolution	_____
	6 Approved Training Design	_____
	7 School Memorandum	_____
	8 Purchase Request	_____
	9 Request for Quotation (1)	_____
	10 Request for Quotation (2)	_____
	11 Request for Quotation (3)	_____
	12 Abstract of Canvass	_____
	13 Purchase Order	_____
	14 Charge Invoice	_____
	15 Inspection and Acceptance Report	_____
	16 Attendance Sheets	_____
	17 PhilGeps Certificate/Deposit Slip	_____

Remarks:

SUPPLIES (FOR REPAIR)

	1 Photocopy of Actual Check Issued	_____
	2 Disbursement Voucher	_____
	3 Official Receipt/Sales Invoice	_____
	4 WHT Certificate	_____
	5 Approved Program of Works	_____
	6 Certificate of Project Completed	_____
	7 Certificate of Acceptance	_____
	8 Report of Inspection by District Inspector	_____
	9 Pictures - BEFORE	_____
	10 Pictures - AFTER	_____
	11 BAC Resolution	_____
	12 Purchase Request	_____
	13 Request for Quotation (1)	_____
	14 Request for Quotation (2)	_____
	15 Request for Quotation (3)	_____
	16 Abstract of Canvass	_____
	17 Purchase Order	_____
	18 Charge Invoice	_____
	19 Inspection and Acceptance Report	_____
	20 PhilGeps Certificate/Deposit Slip	_____

Remarks:

SUPPLIES (FOR REPAIR)

	1 Photocopy of Actual Check Issued	_____
	2 Disbursement Voucher	_____
	3 Official Receipt/Sales Invoice	_____
	4 WHT Certificate	_____
	5 Approved Program of Works	_____
	6 Certificate of Project Completed	_____
	7 Certificate of Acceptance	_____
	8 Report of Inspection by District Inspector	_____
	9 Pictures - BEFORE	_____
	10 Pictures - AFTER	_____
	11 BAC Resolution	_____
	12 Purchase Request	_____
	13 Request for Quotation (1)	_____
	14 Request for Quotation (2)	_____
	15 Request for Quotation (3)	_____
	16 Abstract of Canvass	_____
	17 Purchase Order	_____
	18 Charge Invoice	_____
	19 Inspection and Acceptance Report	_____
	20 PhilGeps Certificate/Deposit Slip	_____

Remarks:

LABOR (FOR REPAIR)

1 Photocopy of *Actual* Check Issued

2 Disbursement Voucher

3 Payroll

4 Job Order

Remarks:

LABOR (FOR REPAIR)

1 Photocopy of *Actual* Check Issued

2 Disbursement Voucher

3 Payroll

4 Job Order

Remarks:

LABOR (FOR REPAIR)

1 Photocopy of *Actual* Check Issued

2 Disbursement Voucher

3 Payroll

4 Job Order

Remarks:

LABOR (FOR REPAIR)

1 Photocopy of *Actual* Check Issued

2 Disbursement Voucher

3 Payroll

4 Job Order

Remarks:

COMMUNICATION (Existing Line)

1 Photocopy of **Actual** Check Issued

2 Disbursement Voucher

3 Bill/Statement of Account

4 Official Receipt

Remarks:

COMMUNICATION (Existing Line)

1 Photocopy of **Actual** Check Issued

2 Disbursement Voucher

3 Bill/Statement of Account

4 Official Receipt

Remarks:

COMMUNICATION (Existing Line)

1 Photocopy of **Actual** Check Issued

2 Disbursement Voucher

3 Bill/Statement of Account

4 Official Receipt

Remarks:

COMMUNICATION (Existing Line)

1 Photocopy of **Actual** Check Issued

2 Disbursement Voucher

3 Bill/Statement of Account

4 Official Receipt

Remarks:
