



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

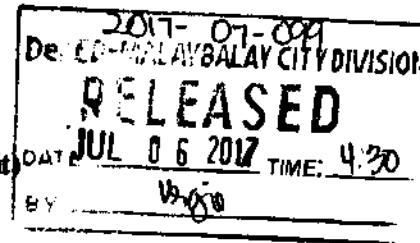


July 7, 2017

DIVISION MEMORANDUM

No. 329 s. 2017

To: School Heads/Special Disbursing Officers (Non-Implementing Unit)
Disbursing Officers (Non-Implementing Unit)
This Division



SUBJECT: **SUBMISSION OF SCHOOL DISBURSEMENT RECORDS TO
COMMISSION ON AUDIT**

As per request from the Commission on Audit (COA), you are directed to submit one (1) original copy of the following School Disbursement Records:

1. Check Disbursement Record (CDR) or Checks and Advices to Debit Account Record (CkADAR)
2. Report of Accountability for Accountable Forms (RAAF)
3. Summary of Cancelled Checks, if any

These reports must be submitted directly to COA located at 2nd Floor, Malaybalay City District IV Office, Corner Don Carlos-Guingona Sts., Malaybalay City and the transmittal must be addressed to:

SARAH JANE B. NAPISA
State Auditor III
Audit Team Leader
Commission on Audit

In the preparation of these reports, please consider the following:

1. The set of reports must be arranged chronologically covering only the period of which you assumed as school head or as disbursing officer of your *current* school up to June, 2017. Example: If you were assigned on August 13, 2015, then the reports to be submitted must be for the period August 1, 2015 to June 30, 2017.
2. Even if not yet liquidated, entries in the reports must still contain all disbursements made until June 30, 2017.
3. If you intend to reconstruct your reports, do not follow the balances provided by the Bank since this does not reflect the correct cash balances in your school.
4. In case COA shall visit your school, make sure that school copies are available including the checkbook and unliquidated Disbursement Vouchers.
5. You *may* check with your Bookkeepers as to the correctness of your reports before submission to COA.
6. Previously submitted reports were attached to the liquidation while these reports are required by COA for purposes of Cash Exam.
7. COA must receive the complete set of reports on or before July 17, 2017.

For compliance.


EDILBERTO L. OPLENARIA, CESO VI
Schools Division Superintendent