



Republic of the Philippines  
**Department of Education**  
REGION X- NORTHERN MINDANAO  
Division of Malaybalay City

DM-2020-02-67  
DIVISION OF MALAYBALAY CITY DIVISION  
RELEASED  
DATE: FEB 06 2020  
BY: [Signature]

February 6, 2020

**DIVISION MEMORANDUM**

No. 67, s. 2020

To: Chief Education Supervisors  
Public Elementary and Secondary School Heads  
Section Heads  
All Others Concerned  
This Division

FROM: ~~FOR THE SCHOOLS DIVISION SUPERINTENDENT~~

  
SUNNY RAY F. AMIC  
Assistant Schools Division Superintendent

SUBJECT: **SUBMISSION OF LIQUIDATION REPORTS AND DISBURSEMENT VOUCHERS**

1. To ensure compliance to Section 7.2.1.a of the Rules and Regulation on the Settlement of Accounts (RRSA) of COA Circular No. 2009-006 dated September 15, 2019, measures shall be implemented in the Division Office.
2. Checking of the Liquidation Reports for School MOOE must be done every 5<sup>th</sup> day of the following month.
  - a. Liquidation Reports and other supporting documents must be submitted in one (1) copy only.
  - b. Liquidation Reports accepted shall be re-evaluated as to the propriety and completeness by another assigned School Bookkeeper.
  - c. In case of deficiency in the submitted liquidation, the Liquidation Reports shall be returned or a disallowance shall be made, whichever is applicable.
  - d. Schools who fail to submit or comply during the deadline shall only be accepted on the 20<sup>th</sup> day.
  - e. Once the Liquidation Report is certified as complete and proper, Liquidation Reports and other Supporting Documents are scanned which will serve as a Division Office file.
  - f. Signed original copies of Liquidation Reports shall then be posted in the eFRS and shall immediately be forwarded to COA.



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3. A monthly cut-off for disbursements shall be imposed every 25<sup>th</sup> day of the month except when it falls on a holiday or weekdays, then the cut off shall be on the next working day. Any unpaid disbursements shall be processed on the following month.
4. Disbursement Vouchers and its supporting documents shall be submitted in one (1) copy only except for the Obligation Request and Status which is to be submitted in two (2) copies.
5. Approved Disbursement Vouchers shall be scanned by the Accounting Section before it is to be forwarded to the Cashiering Section for payment. After which, the Cashiering Section shall forward paid Disbursement Vouchers and its supporting documents together with the required Monthly Reports on or before the 10<sup>th</sup> day of the following month to COA.
6. For information, guidance and compliance.

Copy furnished:       Records Section  
                              Accounting Section

TO BE POSTED IN THE WEBSITE



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