

Republic of the Philippines

Department of Education

REGION X- NORTHERN MINDANAO DIVISION OF MALAYBALAY CITY

DM-2023-05-1820
DEPED MALAYBALAY CITY DMSON
RELEASED
MATE: 12021
BV:

DIVISION MEMORANDUM

NO. 122 , s. 2023

TO: Elementary and Secondary School Financial Staff

Administrative Officer II All Others Concerned

FROM:

CHERRY MAE L. LIMBACO-REYES

Schools Division Superintendent

DATE:

May 23, 2023

SUBJECT: MI

MID-YEAR WORKSHOP ON THE RECONCILIATION AND

LIQUIDATION OF SCHOOL MOOE

- 1. To comply with the existing policies, rules and regulations on the preparation of reports, accomplishment of forms related to inventory and liquidation of school MOOE, this Office through the Accounting Unit shall hold a Mid-Year Workshop on the Reconciliation and Liquidation of School MOOE on *June 6-7*, 2023 at *Linabo Central School*.
- 2. The following are the objectives:
 - a. Post-audit and review Liquidation Report, Cash Disbursement Register and its supporting documents
 - b. Review and reconcile Monthly Reconciliation Statements
 - c. Collect Request for Bank Adjustments
 - d. Reconcile the Subsidiary Ledgers maintained by the School and the Division Office
 - e. Revise necessary corrections based on the findings made
 - f. Validate withholding taxes incurred
 - g. Verify the correctness of expense recognition of inventories
 - h. Reconcile ledger and property cards
- 3. Expected participants are the Non-Implementing Unit (Non-IU) Senior Bookkeepers, Disbursing Officers and Non-Teaching School Property Custodians. Meanwhile, the reports and other forms prepared and maintained by the School Property Custodian who are teachers shall be brought to the venue by their respective Disbursing Officers.
- 4. The registration fee of Seven Hundred Twenty Pesos (P 720.00) including travel expenses of the participants are chargeable against the School MOOE subject to the existing accounting and auditing rules and regulations.
- For compliance.



Address: Sayre Hi-way, Purok 6, Casisang, Malaybalay City Telefax No.: 088-314-0094; Telephone No.: 088-813-1246

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Attachment to Division Memorandum No. s. 2023

Expected Output

Liquidation of School MOOE

May 1-31, 2023

- 1. Liquidation Reports
- 2. Monthly Reconciliation Statements
- 3. Subsidiary Ledger as of May 31, 2023

Verification of Procured Inventories

January 1-May 31, 2023

- 1. Requisition and Issue Slip
- 2. Report of Supplies and Materials Issued
- 3. Semi-Expendable Property Ledger Card
- 4. Semi-Expendable Property Card
- 5. Report of Semi-Expendable Property Issued
- 6. Copies of Purchase Order, Inspection and Acceptance Report and Inventory Custodian Slip

Others

- 1. Request for Bank Adjustment
- 2. Registry of Allotments, Obligations and Disbursement
- 3. Project Procurement Management Plan Consolidated

TO BE POSTED IN THE WEBSITE Copy furnished: Records Section Accounting Unit



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