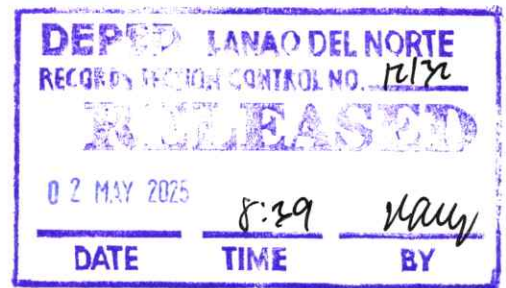




Republic of the Philippines
Department of Education
REGION X

SCHOOLS DIVISION OF LANA DEL NORTE



DIVISION MEMORANDUM
NO. 248 S. 2025

30 April 2025

**SUBMISSION OF SCHOOL'S CASH IN BANK REGISTER (CBR) TOGETHER WITH
SUPPORTING DOCUMENTS FOR FISCAL YEAR 2023**

To: Public Elementary and Secondary School Heads (Non-Ius)
Non-IUS, Senior Bookkeepers
All Others Concerned

- Relative to the Letter of Authority received by the Division Office dated April 15, 2025, from Bureau of Internal Revenue authorizing the Revenue Officer of RDO No. 101-Iligan City to examine the books of accounts and other accounting records of this Division for the period from January 1, 2023 to December 31, 2023, this Office hereby requires **all School Heads and Senior Bookkeepers to submit the Cash in Bank Register (CBR) for the fiscal year 2023 of their respective school/s together with the photocopy of the following required documents:**
 - Disbursement Vouchers of all transactions
 - Bills and Statements of Accounts (utility bills, payment notices, etc.)
 - Contracts (purchase order)
 - Invoices (sales, purchases and charge invoices)
 - Certificate of Taxes Withheld (BIR Form 2306 & 2307)
- Upon completion of the documents, **all senior bookkeepers are directed to transmit the files to the Accounting Unit on or before May 05, 2025**, for the review and final compilation of all records by the Accounting Unit before submitting to the BIR-RDO 101-Iligan City on May 09, 2025.
- Failure of the School Heads to submit the required documents** shall be considered as **personal liability equivalent to the total amount of the tax not withheld, or not accounted for and remitted** without prejudice to the other penalties provided for under the National Internal Revenue Code.
- For further inquiries or clarification regarding the implementation of this directive, you may coordinate with the Accounting Unit or can be relayed to Mr. Torr Aurelio M. Ardon, Accountant III of the Accounting Division at 0917-707-0306.
- For information, guidance, and strict compliance.

EDWIN R. MARIBOJOC, CESO V
Schools Division Superintendent

Encl.: As Stated
Reference: As Stated
To be indicated in the Perpetual Index
under the following subjects:

ACCOUNTING ISSUANCES BIR LETTER OF ASSESSMENT

RML/Submission of School's CBR and Supporting Documents for FY 2023
008/April 30, 2025



Address: Pigcarangan, Tubod, Lanao del Norte
Telephone No.: (063) 227-6150
Email Address: lanao.norte@deped.gov.ph
Web site: <https://depedldn.com>

BIR Form No.

Bringing In Revenues
for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Revenue Region No. 16 - CAGAYAN DE ORO CITY
Revenue District Office No. 101 - ILIGAN CITY

April 20, 2025

AUDM29-101-2025-012843

SN: eLA202000022554

LETTER OF AUTHORITY

APRIL 15, 2025

DEPED - DIVISION OF LANA O DEL NORTE
PROVINCIAL CAPITOL PIGCARANGAN TUBOD 9209 TUBOD
(CAPITAL) LANA O DEL NORTE PHILIPPINES
TIN 272-850-592-00000

Sir/Madam/Gentlemen:

The bearer(s) hereof, RO Eddie Jay Jr. Tanzo, Samantha Clerigo / GS Mercy Burburan of Revenue District Office No. 101 - ILIGAN CITY is/are authorized to examine your books of accounts and other accounting records for ALL INTERNAL REVENUE TAXES for the period from 01/01/2023 to 12/31/2023 pursuant to SEC. 6 (A) AND SEC. 10 (C) OF THE NATIONAL INTERNAL REVENUE CODE OF 1997, AS AMENDED. The Revenue Officer(s) identified herein are provided with the necessary identification card(s) which shall be presented to you upon request.

It is requested that all required documents, books, and records be provided to the Revenue Officer(s) to expedite the tax examination.

You will be duly informed of the results of the tax examination upon approval of the report submitted by the said Revenue Officer(s).

Very truly yours,

HELEN T. ABELLANOSA

OIC - ASST. REGIONAL DIRECTOR

IMPORTANT

- In case of failure to submit/present the books of accounts, records, and documents per attached checklist of requirements, a Subpoena Duces Tecum shall be issued to compel submission/presentation thereof.
- Please address any communication on this matter to the authorized officer(s) MALIK D. DIMAKUTA, OIC - REVENUE DISTRICT OFFICER, RDO101 - ILIGAN CITY with the address at DEL CARMEN AVENUE, PALAO with telephone no 221-1284. This is an electronically issued Letter of Authority. Please confirm the validity of this document with the authorized signatory above.

RECEIVED BY:

TAXPAYER/AUTHORIZED REPRESENTATIVE
(Signature Over Printed Name)

DATE