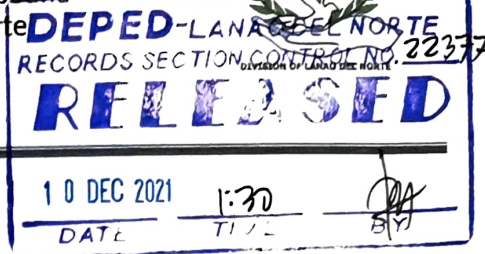




Republic of the Philippines
Department of Education
Region X – Northern Mindanao
DIVISION OF LANAO DEL NORTE
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DIVISION MEMORANDUM

No. 611 s. 2021

TO : **Elementary and Secondary School Heads**
ADAS III (Senior Bookkeepers)
This Division

FROM : *per: R. Macasar*
EDILBERTO L. OPLENARIA, CESO V
Schools Division Superintendent

SUBJECT : **SUBMISSION OF SCHOOL'S CHECK DISBURSEMENT REGISTER AND SUPPORTING DOCUMENTS FY 2020**

DATE : **December 10, 2021**

- 1) Relative to the **Letter of Authority** received by the Division Office dated November 26, 2021, 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, 2020 to December 31, 2020, **this Office informs all School Heads to submit the Check Disbursement Register FY 2020 of their respective school/s with the following photocopy of required documents:**
 - a. *Disbursement Vouchers of all transactions*
 - b. *Bills and Statements of Accounts (utility bills, payment notices, etc.)*
 - c. *Contracts (purchase order)*
 - d. *Receipts (official receipts, provisional receipts, delivery receipts, etc.)*
 - e. *Invoices (sales, purchases and charge invoices)*
 - f. *Certificate of Taxes Withheld (BIR Form 2306 & 2307)*
- 2) Upon completion of the records and documents, all **School Heads** are directed to transmit the files to their respective **Senior Bookkeeper on or before December 16, 2021**, to review the documents and records before submitting to the **Division Office-Accounting Unit on December 17, 2021 from 8:00 am to 4:00 pm.**
- 3) **Non-submission of the following required documents, books, and records on or before the deadline shall subject the school to a separate examination by the BIR to ascertain the correct internal revenue taxes that may still be due for the period under investigation.** Therefore, the School Head shall exercise utmost diligence in maintaining records and in observing the above-mentioned deadline.
- 4) For information, guidance, and strict compliance.