



Republic of the Philippines
Bangsamoro Autonomous Region in Muslim Mindanao
Ministry of Basic, Higher and Technical Education
 Cotabato City



Office of the Minister

MEMORANDUM ORDER

No. 639
 Series of 2023

Bangsamoro Autonomous Region in Muslim Mindanao
 Ministry of Basic, Higher and Technical Education
OFFICE OF THE MINISTER

RELEASED

BY: Hajim
 DATE: 22 AUG 2023
 TIME: 9:55 AM
 Ctrl No: 2023-08-110

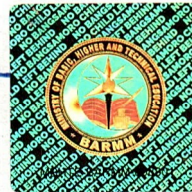
TO : **NOVIE LYN C. BUENDIA, CPA**
 Chief, Finance Division

ATTY. SITIE JOHAIRA S. GURO, CPA
 Chief, Internal Audit Division

NURHAYNEE S. NOOR
 Chief, Cash Section

Republic of the Philippines
 Bangsamoro Autonomous Region in Muslim Mindanao
 Ministry of Basic, Higher and Technical Education
INFORMATION AND COMMUNICATIONS DIVISION
 Office of the Minister
RELEASED
 By: Moulton
 Date: AUG 22 2023
 Time: 10:00 AM
 Control No: 2023-08-110

FROM :  **MOHAGHER M. IQBAL**
 Minister



SUBJECT : **PAID DISBURSEMENT VOUCHERS (DV) AND ATTACHMENTS
 PROCESSING FLOW**

DATE : August 17, 2023

1. In view of enhancing the work flow efficiently and effectively, the following directives are hereby issued, to wit:
 - a. All paid Disbursement Vouchers together with the Report on Checks Issued (RCI) and list of cancelled, stale, and spoiled checks of the current month shall be submitted by the Cashier to the Internal Audit Division (IAD) **every 5th day of the following month.**
 - b. The IAD shall **assess all paid Disbursement Vouchers** submitted by the cashier, ensuring completeness of signatures and documents necessary for payments. They shall submit the assessed paid Disbursement Vouchers and Report on Checks Issued to the resident Auditor every 10th day of the following month. The IAD shall also notify the Finance Division of its submission to the Commission on Audit (COA) of the monthly Report on Checks Issued and paid Disbursement Vouchers.
 - c. The cashier shall also **separate a copy** of paid Disbursement Vouchers, Obligation Request and Status (ORS), Official Receipts, and other supporting documents, including the Report on Checks Issued and list of cancelled, stale, and spoiled checks, and **submit the same to the Accounting Section** for recording and filing.
2. For information, guidance, and strict compliance.

