



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



Office of the Minister

REGIONAL MEMORANDUM

No. 788
Series of 2023

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

RELEASED

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

NOVIE LYN C. BUENDIA, CPA
Chief, Finance Division

FROM : **MOHAGHER M. IQBAL**
Minister

SUBJECT : **SUBMISSION OF PAID DISBURSEMENT VOUCHERS AND ITS SUPPORTING DOCUMENTS PROCESSING FLOW**

DATE : October 4, 2023

1. It is the declared policy of the State that all resources of the government shall be managed, expended, or utilized in accordance with laws and regulations, and safeguarded against loss or wastage with a view to ensuring efficiency, economy and effectiveness in the operations of government.
2. The internal audit function is separate from, but complementary to, the day-to-day monitoring of internal controls and the conduct of continual management improvement, which are within the responsibility of operating units.
3. In view of the commitment of the Ministry to promoting operational efficiency and compliance to laws, rules, and regulations, the following directives are hereby issued, to wit:
 - a. In addition to the prescribed procedures in the Government Accounting Manual for disbursement of public funds:
 - i. The Finance Division, through the Cash Section, shall prepare and file the required documents in a timely manner. Original copies of paid Disbursement Vouchers (DVs) and their supporting documents, along with the Report on Checks Issued (RCI) and a list of cancelled, stale, and spoiled checks, shall be submitted to the Internal Audit Division every 22nd day of the month for transactions covering the first 20 days of the month. The remaining vouchers for the same month shall be submitted on the 2nd day of the following month.



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- ii. The Internal Audit Division shall review and assess the paid DVs such that the disbursement or disposition of public funds or property invariably bear the approval of the appropriate officials, that claims are supported by complete documentation and are in order, and that they comply with applicable laws, rules, regulations, contractual agreements, and ministry policies.
 - iii. The Internal Audit Division shall return all paid DVs to the Finance Division, through the Cash Section, along with its assessment covering the entire month's transactions, by the 5th day of the following month. The Finance Division shall then comply to the assessment provided by the Internal Audit Division.
 - iv. In compliance with COA rules and regulations, the Finance Division, through the Accounting Section, shall submit all paid DVs to the Commission on Audit every 10th day of the following month covering the subject transactions.
- b. The Internal Audit Division shall furnish a quarterly summary report, encompassing analyses, findings, and recommendations, to the Office of the Minister every 5th day of the following quarter.
 - c. The Internal Audit Division will perform this preventive function unless revoked by the Minister himself.
4. This memorandum is being issued to establish policy and procedure to ensure continual improvement of Ministry services.
 5. For information, guidance, and strict compliance.

By the Authority of the Minister
MOHAGHER M. IQBAL:


HARON S. MELING
Deputy Minister

