

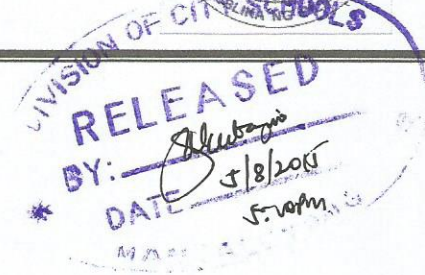


Republic of the Philippines  
Department of Education  
National Capital Region  
**DIVISION OF CITY SCHOOLS**  
City of Mandaluyong

Tel. no. 533-60-85 Fax. no.532-71-17  
E-Mail Address: [depedmandaluyong@gmail.com](mailto:depedmandaluyong@gmail.com)  
Official Website: [depedmandaluyong.wordpress.com](http://depedmandaluyong.wordpress.com)



May 8, 2015



**DIVISION MEMORANDUM**

No. 17, s. 2015

To: Administrative Officer V, *Accountant*  
Public Schools District Supervisor  
Elementary and Secondary Public School Principals  
Elementary and Secondary Public School Bookkeepers/Disbursing Officers

Subject: **INTERNAL CONTROL ON FINANCIAL MANAGEMENT**

In keeping with the constitutional mandate of the Commission on Audit and to promulgate accounting and auditing rules and regulations including those pertaining to prevention of irregular, unnecessary, excessive or extravagant expenditures in utilization of MOOE funds, the Schools Division Office specifies the following internal rules and processes:

I. Liquidation Requirements (to be included in all Liquidation reports)

- Repairs and Maintenance  
Pre and Post Inspection Status Report by the Inspection Team (with photo documentation of repair status)

Composition : Mr. Bony G. Abalos  
Mr. Eden L. Paras  
Mr. Bernie A. Swain  
Engr. Ednnie Santos

- Supplies/Materials
  - Monthly summary of supplies (school supplies, cleaning aids and others) purchased

II. Manner of Purchases

- Priority store is DBM-Procurement Service(PS)
- In case of Non-Availability of Supplies in DBM-PS  
\*Attach Certificate of Non-Availability of Supplies (CNAS)
- Legitimate stores as alternative options in case supplies (ex. National Bookstore, SM stores, Puregold, etc.)
  - attach at least 3 abstracts of canvass
  - online canvasses are acceptable but with 'conforme' signature
  - other legitimate suppliers are acceptable with valid receipts (pls. refer to Revenue Memorandum Circular No. 2-2014 dated January 13, 2014)
- RER will not be accepted unless purchases include vegetables and other commodities found in wet/dry markets. RER for the purpose must be duly signed by the store owner or vendor and the name of the store is specified.

