Republic of the Philippines
DEPARTMENT OF EDUCATION
Region III
DIVISION OF CITY SCHOOLS
City of San Jose del Monte
website: www.depedcsjdm.webs.com / e-mail: deped_csjdm@yahoo.com / telefax: (044) 815-28 5

DIVISION MEMORANDUM
No. 4 5 , s. 2018

To: **All Public Schools District Supervisors (PSDS)**
            All Elementary and Secondary School Heads

From: **The Schools Division Superintendent**

Subject: **Opening of Checking/Current Account for School MOOE, School Based-Feeding Program and Other Cash Advances for School Consumption**

Date: **March 27, 2018**

This memorandum is hereby issued to officially inform all concerned that a checking/current account shall be opened by all schools exclusively for releasing of cash advances for School MOOE, School-Based Feeding Program and other cash advances for school consumption. An average daily balance of ₱1,000.00 shall be required of this checking/current account, which shall be opened in the name of the school. The School Head and the Administrative Assistant II or the authorized Disbursing Officer shall be the authorized signatories of the said account. A separate account shall be opened for the Senior High School MOOE.

All disbursements shall be made through issuance of checks under a **named payee**. Likewise, a Report of Checks Issued (Annex 1) and Bank Reconciliation Statement (Annex 2) together with paid/negotiated checks shall be prepared and submitted monthly attached to the Liquidation Report.

Effective immediately, **NO CHECKING ACCOUNT, NO RELEASE OF CA FOR SCHOOL MOOE AND OTHER PURPOSES.** Kindly coordinate all your concerns with our Division Accountant or Cashier.

For strict compliance.

GERMELINA H. PASCUAL, CESO V
Schools Division Superintendent

REPORT OF CHECKS ISSUED

Period Covered: _____

Entity Name : _____

Fund Cluster : _____　　　　　　　　Report No.: _____

Bank Name/Account No. : _____　　　　　　Sheet No.: _____

Check		DV/Payroll No.	ORS/BURS No.	Responsibility Center Code	Payee	UACS Object Code	Nature of Payment	Amount
Date	Serial No.							

CERTIFICATION

I hereby certify on my official oath that this Report of Checks Issued in _____ sheet(s) is a full, true and correct
statement of all checks issued by me during the period stated above for which Check Nos. _____ to _____ inclusive,
were actually issued by me in payment for obligations shown in the attached disbursement vouchers/payroll.

_____

Name and Signature of Disbursing Officer/Cashier

_____　　　　　　　　　_____

Official Designation　　　　　　　　　　　　　　　　　Date

REPORT OF CHECKS ISSUED
(RCI)

INSTRUCTIONS

A. This report shall be used by the Disbursing Officer to report daily or as often as necessary his/her disbursements made through checks. It shall include cancelled checks and be maintained by fund cluster. One (1) report shall be prepared for each bank account which shall be the basis for the preparation of JEV.

B. The report shall be accomplished as follows:

1. **Period Covered** – period covered by the report
2. **Entity Name** – name of the agency/entity
3. **Report No**. – number assigned by the Cash/Treasury Unit on the report. It shall be numbered as follows:

    0000-00-0000

    → Serial Number (one series per year)
    → Month
    → Year
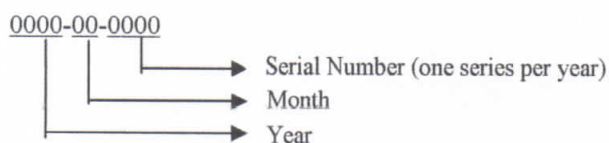
4. **Fund Cluster** – the fund cluster name/code in accordance with the UACS in which issuance of checks is charged
5. **Sheet No**. – sheet number of the report
6. **Bank Name/Account No**. – name of the bank and the account number where the check is drawn
7. **Check Date** – date of the check issued
8. **Check Serial No**. – serial number of the check issued whether released or unreleased including the cancelled ones
9. **DV/Payroll No.** – number of the reference DV/Payroll
10. **ORS/BURS No**. – Obligation Request Status/Budget Utilization Request Status Number
11. **Responsibility Center Code** – code assigned to each cost/responsibility center
12. **Payee** – name of the payee/claimant
13. **UACS Object Code** – the object code in accordance the UACS
14. **Nature of Payment** – brief description of the disbursement
15. **Amount** – amount of the check issued whether released or unreleased

C. The RCI shall be certified by the Disbursing Officer/Cashier on the last sheet of the report after the totals as follows:

"CERTIFICATION

I hereby certify on my official oath that this Report of Checks Issued in _____ sheet(s) is a full, true and correct statement of all checks issued by me during the period stated above for which Check Nos. _____ to _____ inclusive, were actually issued by me in payment for obligations shown in the attached disbursement vouchers/payroll.

_____
Name and Signature of Disbursing Officer/Cashier

_____ _____
Official Designation   *Date"*

D. The report shall be prepared in four (4) copies daily or as often as necessary to be distributed as follows:

Original	–	COA Auditor, through the Accounting Division/Unit, together with the original copy of the paid DVs/payroll, copy of the check and supporting documents
Copy 2	–	Accounting Division/Unit
Copy 3	–	Budget Division/Unit
Copy 4	–	Cash/Treasury Unit

Name of the Agency
Cash in Bank - Local Currency, Current Account
Monthly Reconciliation Statement
As of _____

Fund Cluster: _____

Particulars	Agency	Bank	Explanatory Comment
Unadjusted Balances	xxx	xxx	
Add/Deduct: Bank Reconcilng Items			
1. Unrecorded Deposit/ Deposit in transit		xxx	See Schedule ___
2. Errors which understates the bank balance		xxx	
3. Outstanding Checks		(xxx)	See Schedule ___
4. Errors which overstates the bank balance		(xxx)	
Add/Deduct: Agency Book Reconcilng Items			
1. Unrecorded Deposit	xxx		
2. Cancelled Checks	xxx		See Schedule ___
3. Errors which understates the book balance	xxx		
4. Returned Check deposits	(xxx)		See Schedule ___
5. Errors which overstates the book balance	(xxx)		
6. Bank Charges	(xxx)		
Adjusted Balances	xxx	xxx	

Prepared by: Certified Correct:

_____   _____
(Name & Designation)   (Name & Designation)

_____   _____
Date   Date