



Republic of the Philippines
Department of Education
Cordillera Administrative Region
SCHOOLS DIVISION OF TABUK CITY

Bulanao Central School Compound, Bulanao Norte, Tabuk City, Kalinga



RECORDS UNIT

DIVISION MEMORANDUM

No. 19 s. 2021

TO : School Heads of Non-Implementing Units, Administrative Assistants and
Division Accountant

FROM : IRENE S. ANGWAY CESO VI
OIC, Schools Division Superintendent

SUBJECT : Report of Checks Issued (RCI)

Date : January 26, 2021

1. Pursuant to Audit Observation Memorandum No. 2021-01-2020 dated January 13, 2021. On Cancelled checks which were not attached to the Report of checks Issued reported chronologically with the other checks issued and submitted to the Audit Team, thus validation and monitoring of cancelled checks could not be properly made. This accordingly is contrary to Section 32 of the Manual on New Government Accounting System (NGAS), Volume 1.
2. Administrative Assistants of concerned Secondary schools and Elementary Schools are to submit Report of Checks Issued (RCI) with **attached cancelled checks** with the word "Cancelled" clearly indicated therein and reported chronologically with other checks issued. The report should be signed by the Accountable Officer (AOs) or school Heads and be **submitted on or before the 5th day after the end of the month** to the Accounting Office for consolidation and submission to the Audit Team.
3. Division Accountant will monitor and facilitate the submission to the Audit Team the RCI prepared in accordance with the requirements of the Manual on NGAS.
4. Attached is Appendix 35 and Instructions of RCI.
5. For information, guidance and strict compliance.