



Republic of the Philippines  
**Department of Education**

REGION XII  
SCHOOLS DIVISION OF SOUTH COTABATO

**Office of the Schools Division  
Superintendent**

**19 Apr 2023**

DIVISION MEMORANDUM  
OSDS No. **036** s. 2023

**SUBMISSION OF THE REPORT OF CHECKS ISSUED (RCI) AND REPORT  
OF ACCOUNTABILITY FOR ACCOUNTABLE FORMS (RAAF)  
AS AN ATTACHMENT TO SCHOOL MOOE LIQUIDATION**

To: Public Elementary and Secondary School Heads  
Administrative Officer II  
Administrative Assistant II & III – Finance  
All Others Concerned

1. Relative to the issuance of DepEd Order No. 29 s. 2019 on **Procedural Guidelines on the Management of Cash Advances for School Maintenance and Other Operating Expenses and Program Funds of Non-Implementing Units Pursuant to COA, DBM and DepEd Joint Circular No. 2019-1**, and in reference to Government Accounting Manual (GAM) for National Government Agencies 2023 Volume II, this office shall require the submission of the **Report of Checks Issued (RCI)** and **Report of Accountability for Accountable Forms (RAAF)**.
2. These are required to form part of the liquidation report.
  - a. The RCI is a report that shall be used by the disbursing officer of the school to report daily or as often as necessary his/her disbursements made through checks. It shall include canceled checks and be maintained by the fund cluster.
  - b. The RAAF is used by each Accountable Officer to report the result of the physical count of all accountable forms, with or without face value such as checks, stamps, official receipts, LDDAP-ADA, etc., in his/her custody. It shall be prepared monthly and by fund cluster.
3. This office is requiring all the school heads and/or Administrative Officer II to submit a copy of RCI and RAAF every month as an attachment to their school monthly MOOE liquidation with supporting documents such as photocopies of issued checks including the original copy of canceled checks.
4. This memorandum shall take effect immediately.

*SDOSC-OSDS-DIO-NM-v3.0r0.0, effective 04/06/2020*



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5. Immediate dissemination of and strict compliance with this memorandum is directed.

**LEONARDO M. BALALA, CESE**  
Schools Division Superintendent

Encl: RCI and RAAF form  
Reference: GAM 2023 Volume II – Forms and Instructions  
To be indicated in the Perpetual Index  
under the following subjects:

LIQUIDATION      FORMS

RBF/DM- submission of the report of checks issued (RCI) and report of  
accountability for accountable forms (RAAF) as an attachment to school  
MOOE liquidation

0000/April 19, 2023

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