



Republic of the Philippines  
**Department of Education**  
REGION III – CENTRAL LUZON  
SCHOOLS DIVISION OFFICE - SCIENCE CITY OF MUÑOZ

January 20, 2021

**DIVISION MEMORANDUM**

No. 25 ,s. 2021

**COMPOSITION OF SCHOOLS DIVISION CASH EXAMINATION TEAM AND THE  
CONDUCT OF THE SAME TO ALL ACCOUNTABLE OFFICERS**

To: All School Heads, Disbursing Officers/Cashiers and all Others Concerned

1. In order to have adequate cash management mechanisms, controls and to prevent cash against loss through theft or fraud, the following schools division personnel shall comprise the cash examination team as follows:

Chairman: DANTE G. PARUNGAO, CESO VI  
Schools Division Superintendent

Co-Chairman: JOMEL V. MANGAWANG  
Accountant III

Members: WINNIE W. POLI  
Education Program Supervisor

JOHANN M. TABING  
Information Technology Officer I

JONNADEL S. PATONONA  
Project Development Officer I

2. The team shall determine whether:
  - a. all government funds in the hands of an Accountable Officers (AO) are actually existing and properly accounted for;
  - b. the division and all its implementing units are adhering strictly to prescribed rules and regulations on cash transactions;
  - c. their practices and procedures provide adequate safeguards against fraud and losses of government funds;
  - d. actual existence of cash in the custody of the AO as well as the validity of the cash items presented;
  - e. all monies received had been correctly recorded and fully accounted for in accordance with laws, rules and regulations;
  - f. disbursements are valid, duly authorized, actually paid and properly recorded;



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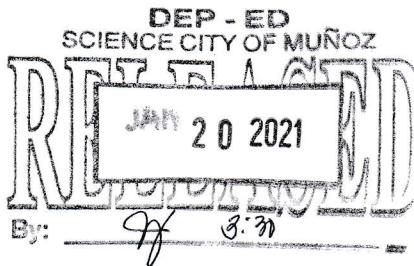
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- g. prove the accuracy of the cash balance reflected in the ledger, cashbook, cash receipts record (CRR), check disbursements record (CkDR), cash disbursements record (CDR), or their equivalents, such as cash receipts register (CRR), petty cash register (PCR), cash disbursements register (CDR), and individual daily proof sheet and transaction sheet, daily cash in vault summary report, cash flow report for cash on hand-in vault and automated teller machine (ATM) and detail transaction request report for banks; and
  - h. verify if accountable forms are duly accounted for;
3. The frequency and extent of the examination of the cash and accounts of all accountable officers shall be conducted at least once a year or as deemed necessary;
  4. For information and compliance.

**DANTE G. PARUNGAO, CESO VI**  
OIC-Schools Division Superintendent



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