

CASH IN BANK REGISTER (CIBR)

INSTRUCTIONS

- A. The CIBR shall be used to record transactions involving the deposits and payments/checks issued charged thereto. It shows the breakdown of payment by expense class (Personal Services (PS), Maintenance and Other Operating Expenses (MOOE), etc.) and by account code.
- D. The "OTHERS" columns shall be used for expenses or other disbursements which cannot be accommodated in the columns provided under PS and MOOE such as, but not limited to accounts summarized/recapitulated as follows:

Recapitulation:

Account Title	Code	Amount
Salaries and Wages – Emergency	707	xxx
Cash Gift	724	xxx
Year-End Bonus	725	xxx
Accountable Forms Expense	756	xxx
Gasoline, Oil and Lubricants Expenses	761	xxx
Other Supplies Expenses	765	xxx
Repairs and Maintenance – Office Building	811	xxx
Repairs and Maintenance – Office Equipment	821	xxx
Total		

- B. This register shall be accomplished as follows:
1. **Page No.** – page/sheet number
 2. **Agency** – name of Department/Bureau
 3. **Sub-Office/District/Division** – name of operating unit
 4. **Municipality/City/Province** – municipality/city/province where the operating unit is located.
 5. **Name of Disbursing Officer** – name of the duly designated Disbursing Officer
 6. **Bank** – name of authorized government depository bank (AGDB) of the OU
 7. **Location** – Address of the AGDB
 8. **Date** – date of check
 9. **Check No.** – serial number of check received for deposit or issued for disbursements
 10. **Particulars** – Name of payee and/or brief description of the purpose of receipt or issuance of the check
 11. **Cash in Bank (11__)**
 - **Deposits** – amount of fund received from the Central/Regional/Division Office for operational/other expenses of the OU
 - **Withdrawals/Payments** – amount of check/disbursement
 - **Balance** – running balance of the cash in bank
 12. **Breakdown of Withdrawals/Payments** – amount of payments made shall be extended under the appropriate expense classification column of PS, MOOE, or OTHERS.
- C. The total of the "Cash in Bank - Withdrawals/Payments" column must always equal to the sum of the totals of the "Breakdown of Withdrawals/Payments" columns.
- E. New sheet shall be used at the beginning of each month. Each sheet shall be totaled and the totals carried forward to the next sheet. The succeeding sheet shall start with the totals brought forward.
- F. The total of the "Withdrawals/Payments" column shall always be equal to the sum of the totals of the "Breakdown of Payments".
- G. At the end of the month, this register shall be totaled, balanced and ruled. The ruling shall be made on the line immediately after the last entry.
- H. Every sheet shall be certified by the Disbursing Officer as follows:
- "CERTIFIED CORRECT:
- _____
Signature Over Printed Name
Disbursing Officer"
- I. A certified true copy of this register together with all original Disbursement Vouchers and its supporting documents shall be submitted to the Accounting Unit of their respective Central/Regional/Division Office for recording of transactions in the books of accounts.