

## Republic of the Philippines National Capital Region Department of Education DIVISION OF CITY SCHOOLS Misamis Street, Bago Bantay, Quezon City



September 14, 2011

#### **MEMORANDUM TO:**

Secondary School Principals Bookkeepers, Cashiers/Disbursing Officers All Others Concerned

Attached is unnumbered DepEd-NCR Memorandum dated September 5, 2011 regarding the schedules based on COA and DBM rules and regulations on the monthly, quarterly, semi-annually and yearly submission of complete financial and other related reports for consolidation by the Division Offices and by the Region.

Immediate and wide dissemination of the Memorandum is desired.

CORAZON C. RUBIO, CESO VI

Schools Division Superintendent

incls: as stated

acctg/rabs



#### Republika ng Pilipinas

(Republic of the Philippines)

#### KAGAWARAN NG EDUKASYON (DEPARTMENT OF EDUCATION)

#### PAMBANSANG PUNONG REHIYON (NATIONAL CAPITAL REGION)

Daang Misamis, Bago Bantay, Lungsod Quezon (Misamis St., Bago Bantay, Quezon City)

05 September 2011

#### MEMORANDUM

To

**Schools Division Superintendents.** 

OIC, Office of the Schools Division Superintendents

**High School Principals** 

Attention: Division/High School Accountants, Budget Officers,

**Bookkeepers, and Disbursing Officers** 

From :

ELENA RAUIZ

**Schools Division Superintendent** 

OIC, Office of the Regional Director,

Pr-albelyon

Please be informed that per unnumbered DepED Memoradum dated August 05, 2011, signed by Mr. Armando C. Ruiz, OIC, Office of the Assistant Secretary for Finance and Administration, was requiring the accurate and timely submission of Regional Offices, Division Offices and High Schools' financial and physical performance reports to DepED-Central Office, COA, DBM and other concerned agencies.

In this regard, The DepED-NCR, Budget and Finance Division has set schedules based on COA and DBM rules and regulations on the monthly, quarterly, semi-annually and yearly submission of complete financial and other related reports for consolidation by the Division Offices and by the Region.

Attached is the list of financial (accounting, budget and payroll) and other related reports for completion and submission by the High Schools, Division Offices and Regional Office.

Thank you.

### **REQUIRED REPORTS - National Government Accounting System** (NGAS)

The accountability reports to be submitted to the Regional Office are the following:

#### Monthly Report

- 1. Monthly SAOB  $-5^{th}$  of the following month
- 2. Monthly Report of Disbursement 5th of the following month
- 3. Monthly Report of Deposits end of the month
- List and Duplicate copy of ABM, SARO on or before end of the month
- 5. Financial Performance Report (Expenditures & Disbursement) Cumulative 5th of the following month

\*\*\*\*\*HS with FS will submit to DO every 5th of the following month except item no. 3.

## QUARTERLY REPORTS, SEMI ANNUAL REPORTS and ANNUAL REPORTS

#### A. GENERAL FUND

- 1. Pre Closing & Post Closing Trial Balances with Statement of Management Responsibility for Financial Statements of Regular Accounts
- Detailed Statement of Income and Expenses
- Condensed Statement of Income and Expenses
- Detailed Balance Sheet
- Condensed Balance Sheet
- Statement of Government Equity
- Statement of Cash Flows Direct Method
- Comparative Financial Statements
- Detailed Breakdown of Disbursement
- 10. Consolidated SAOB
- 11. Consolidated Detailed Breakdown of Obligations
- 12. Report of Income NG Books
- Report of Income RA Books
- 14. Regional Breakdown of Income
- 15. Regional Breakdown of Expenses
- 16. Schedule and Aging of Accounts Payable
- 17. Schedule and Aging of Due to Officers and Employees
- 18. Schedule / Aging of Accounts Receivable
- 19. Status and Aging of Cash Advances (including Format prescribed by the Office of the Ombudsman)
- Revised Summary of TRA
- 21. Revised Statement of NCA Received and Utilization
- 22. Analysis of SING
- 23. Breakdown and Analysis of Government Equity
- 24. Status and Breakdown of Cash, LCCA
- 25. Reconciliation Statement Due to RO
- Notes to Financial Statements
- 27. Cumulative Consolidated Report of Disbursement
- 28. COA GAS Annex A: Consolidated Statement of Cumulative Allotments, Obligations Incurred and Unobligated Balances
- 29. COA GAS Annex B: Consolidated Statement of Cumulative Expenditures / Obligation Incurred, Obligations Liquidated
- 30. COA GAS Annex C: Consolidated Report on the Results of Expended Appropriations
- 31. Quarterly Report of Actual Income
- 32. Quarterly Financial Report of Operation
- 33. Quarterly Physical Report of Operation
- 34. Financial Performance Report
- 35. Status of COA Compliance of Audit Finding (Current and PY)
- Updated Masterlist of Existing DepED Implementing Units
- 37. Status of Bank Reconciliation Statement Prepared
- 38. Status of Latest Inventory Count
- 39. SOFT COPY

\*\*\*\*\*HS with FS will submit to DO every 10th of the following month after the quarter

#### Comparative Trial Balance As of

	Account	20	09	20	10	DIFFER	ENCE
Account Name	Code	Code Debit		Debit	Credit	Debit	Credit
Cash - Collecting Officers	102					0	
Cash - Disbursing Officers	103			-		0	
Petty Cash Fund	104			ar der a von de la company	THE STATE OF THE S	0	
Payroll Fund	106				THE RESIDENCE OF THE PARTY OF T	- 0	Annual Control of the
Cash, NT, MDS	108		WHITE OF THE PERSON NAMED IN COLUMN 1			0	
Cash in Bank - LCCA	111	***************************************				0	DO MARKAGE SPANNING S
Cash in Bank - Savings Account	112					0	
Accounts Receivable	121	STATE OF THE BUILDING STATE OF THE STATE OF				0	
Due from Officers and Employees	123	and the second s				0	
Due from National Treasury	131			an aggress of the state of the		0	
Due from NGAS	136	AND DESCRIPTION OF THE PROPERTY OF THE PROPERT				0	PROPERTY AND ASSESSMENT OF THE PROPERTY OF THE
Due from GOCCs	137			esys je tele		0	
Due from NGOs/Pos	139			design but a grant congress than the orange and a service		0	
Due from Central Office	141	CALLED STATE OF THE STATE OF TH			and the said	0	
Due from Regional Office	142	A CONTRACTOR OF THE STATE OF TH				0	
Due from Operating Units	143					0	
Due from Other Funds	144					0	
Advances to Officers and Employees	148					. 0	
Other Receivables	149		1		111	0	
Office Supplies Inventory	155					0	
Accountable Forms Inventory	156					0	, ā
Drugs and Medicines Inventory	159					0	
Medical, Dental, Laboratory Supplies	160		7			0	
Textbooks and Instructional Material	163				15	0	
Other Supplies Inventory	165		4	St Nove	4n 17 Es de	0	
Spare Parts Inventory	167			2007		0	
Construction Materials Inventory	168					0	
Prepaid Insurance	178				- 1. 12 Tibe	0	
Advances to Contractors	181	CONTRACTOR AND				0	
Deferred Charges	182					0	
Other Prepaid Expenses	185	Market Control of the				0	m(. 1)
Guaranty Deposits	186					0	
Land	201					0	
Land Improvements	202	A A PERSONAL PROPERTY OF THE PROPERTY OF THE PERSON OF THE	-	######################################		0	
Electrification, Power & Energy Struc	205					0	
Office Buildings	211				er Massell	0	Name and Associate Control of the Co
School Buildings	212	AND THE PARTY OF T		AN AND REAL PROPERTY AND PARTY OF THE PARTY	1217	0	
Other Structures	215					0	
Office Equipment	221		1.12.210.11			0	Media II
Furniture and Fixtures	222					. 0	
T Equipment and Software	223	CHEROMON CONTRACTOR OF THE STATE OF THE STAT			. 100	0	
Library Books	224					0	
Machineries	226					0	
Communication Equipment	229	i		- / *** - *		0	

Quezon City

#### Comparative Income Statement As of

	2009	2010	Difference
Income		5' 4	
Subsidy Income from National Government			0
Less : Reversion of NCA			0
Subsidy Income from National Government, net	0		0 0
Subsidy from Central Office			0
Subsidy from Other LGU's			0
Subsidy from Other Funds			0
Comprehensive Exam Fee			0
Seminar Fees			0
Other Service Income		1 4	0
Fines and Penalties - Service Income			0
Other Business Income			0
Divident Income			0
Income from Grants and Donations		*	0
Interest Income			0
Miscellaneous Income			0
Gain on Sale of Disposed Asset			0
TOTAL INCOME	0		0 0
			0
Less: Expenses			0
PERSONAL SERVICES			0
			0
Salaries and Wages - Regular			0
Salaries and Wages - Partime			0
Salaries and Wages - Substitute			0
Salaries and Wages - Casual			0
Salaries and Wages - Contractual			0
Salaries and Wages - Emergency			0
PERA			. 0
Additional Compensation(ADDCOM)			0
Representation Allowance(RA)			0
Transportation Allowance(TA)			0
Ciothing/Uniform Allowance			0
Subsistence, Laundry and Quarter Allowance			0
Productivity Incentive Allowance			0
Other Bonuses and Allowances			0
Honoraria			0
Hazard Pay			0
Longevity Pay			0
Overtime and Night Pay		¥ .	0
Cash Gift			0
Year End Bonus			0
Life & Retirement Insurance Contributions			0
PAG - IBIG Contributions			0
PHILHEALTH Contributions			0
			•

## Comparative Statement of Government Equity As of

	2009	2010	Difference
Government Equity, beginning			
			0 0
Retained Operating Surplus			
Current Operations			
Adjustment of Prior Years			0 0
			0 0
	0		0 0
Government Equity, ending			0
C	0		0 0

#### Comparative Balance Sheet As of

#### ASSETS Current Assets:

#### CASH

Cash - Collecting Officers Cash - Disbursing Officers Petty Cash Fund Payroll Fund Cash, NT, MDS Cash in Bank - LCCA Cash in Bank - Savings Account TOTAL CASH

#### RECEIVABLES

Accounts Receivable Due from Officers and Employees Due from National Treasury Due from NGAS Due from GOCCs Due from NGOs/Pos Due from Central Office Due from Operating Units Due from Other Funds Advances to Officers and Employees Other Receivables TOTAL RECEIVABLES

#### INVENTORIES

Office Supplies Inventory Accountable Forms Inventory **Drugs and Medicines Inventory** Medical, Dental, Laboratory Supplies Inventory Textbooks and Instructional Materials Inventory Other Supplies Inventory Spare Parts Inventory Construction Materials Inventory TOTAL INVENTORIES

#### PREPAYMENTS

Prepaid Insurance Advances to Contractors Deffered charges Other Prepaid Expenses TOTAL PREPAYMENTS

#### OTHER CURRENT ASSETS

**Guaranty Deposits** 

#### PROPERTY, PLANT AND EQUIPMENT

Land

Land Improvements

Less: Accumulated Depn -Land Improvements
Office Buildings
Less: Accumulated Depreciation - Office Building

School Buildings Less: Accumulated Depreciation - School Building

Other Structures

Less: Accumulated Depreciation - Other Structures

Office Equipment

Less: Accumulated Depreciation - Office Equipment

Furniture and Fixtures

Less: Accumulated Depreciation - Furniture and Fixtures

## Comparative Statement of Cash Flow As of

20	109	2010	Difference	
Cash Flow from Operating Activities:				
Cash Inflows:				
Receipt of Notice of Cash Allocation (NCA)				
•			Paragraph of the sale	٥
Receipt of NTA and Funding checks from Central Office			Cartinical Lines	0
Receipt of funding checks from other NGAS				0
Collection of Income and Revenues			A00 M101	0
Receipt of refunds of cash advances and overpayment of Expenses			25,049113	0
Receipt of performance/Bidders/Bail Bonds Payable			Partners of Brief	0
Total Cash Inflow	. 0	0	Den store George	0
Cash Outflows:	1 7 2		2000) received	
Cash Payment of Operating Expenses*			entropies store and	0
Remittance to Central office for salary ded and govt share		16 (24)		0
Cash payment of payables incurred in the operations and PYA's				0
Cash payment of Inventories			gardon Lacardes	0
Cash payment for Terminal Leave Benefits and Retirement				0
Granting of cash advance and petty cash fund by IU's				0
Remittance of w/tax except thru TRA			22,707 5.4	0
Refunds of Performance/Bidders'/Bail Bonds Payable			THE CONTRACT PRO	0
Remittance of GSIS/PAG-IBIG/PHILHEALTH payable/Private Institution			HATE A STATE OF THE STATE OF	0
Remittance to Bureau of Treasury	181779			0
Reversion of Unused NCA	aher		and the other may	0
Total Cash Outflow	0	0	AND ASSESSED TO THE PARTY OF TH	0
		-	manufacture and	
Cash Provided by Operating Activities	0	0	ARCTHOLDS LATER	0
assistionad by operating recivities		· ·		
Cash Flow from Investing Activities	7			
	77			
Cash Outflow				
Cash payment to Property, Plant and Equipment				0
7-				0
Total cash provided by operating and Investing Activities	0	0	BURNELL STATE	0
		· ·	Street Street Street Street	0
Add: Cash Balance, Beginning January 1, 2009	2		CONTRACTOR STATE	0
riddi casti salarice, segiriling salidal y 1, 2009				0
Cash Balance, Ending December 31, 2010	0	•	Carried Name Of Principles	_
Cash Dalance, Ending December 31, 2010	0	0	appearance of the second of	0

DEPARTMENT OF EDUCATION

National Capital Region

SCHEDULE OF CASH ADVANCES WITH AGING - Due from Operating Units (143) as of

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			Check				CURRENT		PAST DUE			Reason why still
NAME	Designation	Particulars	Number	Date	BALANCE	less than 30 days	31-90 days	91-365 days	Over 1 year	Over 2 yrs.	2 Yrs. Above	unliquidated as of
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Noted:

JULIET J. ICAMEN
Accountant III

PAULINO C. GARCIA Chief Administrative Officer, BFD DEPARTMENT OF EDUCATION
National Capital Region
CONSOLIDATED SCHEDULE OF ACCOUNTS PAYABLE WITH AGING - 401
as of

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OBR#	AMOUNT BALANCE	Less than 30 days	31-90 days	91-365 days	Over 1 year	Over 2 yrs.	2 Yrs. Above	REMARKS
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Noted:

JULIET J. ICAMEN
Accountant III

PAULINO C. GARCIA

Chief Administrative Officer, BFD

DEPARTMENT OF EDUCATION

National Capital Region

CONSOLIDATED SCHEDULE OF DUE TO OFFICERS NAD EMPLOYEES - 403
as of

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Service and an arrangement	OBR#			CURRENT					
NAME OF CREDITOR		AMOUNT BALANCE	Less than 30 days	31-90 days	91-365 days	Over 1 year	Over 2 yrs.	2 Yrs. Above	REMARK
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Noted:

JULIET J. ICAMEN
Accountant III

PAULINO C. GARCIA Chief Administrative Officer, BFD

## Department of Education Division of City Schools - Quezon City

#### CONSOLIDATED SUMMARY OF TAX REMITTANCE ADVICE As of June 30, 2011

PARTICULARS	gayrian and replaced the second	PS	en inchaelaceae no e	er representation of A. Lander	MOOE			CO		Proposition and the Albert	TOTAL	
PARTICULANS	CURRENT	PRIOR	TOTAL	CURRENT	PRIOR	TOTAL	URREN	PRIOR	TOTAL	CURRENT	PRIOR	TOTAL
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FEBRUARY					attick and more resource or the set from a more designation.	-		-	-		-	The state of the s
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JUNE			-				1		-	-		-
JULY									_	-	-	
AUGUST			-						_			
SEPTEMBER			1			-			-	-	-	Participant or complete from the property of the second
OCTOBER		**************************************	-			-			_	-	-	participation of the second second second
NOVEMBER			-			-	1		-	-	_	
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Submitted by:

RAMON S. GENOVA, JR. Accountant III

## Department of Education Division of City Schools - Quezon City

### CONSOLIDATED STATEMENT OF NCA RECEIVED AND UTILIZED As of June 30, 2011

		P	S			MC	OE		CO				TOTAL				
PARTICULARS	RECEIVED		UTILIZED		RECEIVED		UTILIZED		RECEIVED		UTILIZED		RECEIVED		UTILIZED		
	CURRENT	PRIOR	CURRENT	PRIOR	CURRENT	PRIOR	CURRENT	PRIOR	URREN	PRIOR	URREN	PRIOR	CURRENT	PRIOR	CURRENT	PRIOR	
JANUARY							***************************************			Angusta de la Carte de La compagnica			-	-		Annual to the supplication of the State of t	
FEBRUARY							***************************************							-	2	ACCORDING TO SHARE	
MARCH			***************************************											P1.234.23			
APRIL											1 11		-	-			
MAY					***************************************								-				
JUNE													-			Charles Charles Control of Control	
JULY			***************************************		halfalar ann faitheanth, as ann Alacanalacaigh airigigeil		<del></del>							1 34 - 2		The state of the s	
AUGUST				100					11.7								
SEPTEMBER				7. 1. 1. 1.	*******************************								-	*		describeration of the second second	
OCTOBER																	
NOVEMBER													-			entertial asymptotic and although the parents	
DECEMBER													-	-			
	***************************************	house and the same of the same		home and a second			1				L						
RAND TOTAL	-	- 1			*	-			T		-	- 1		-			

Submitted by:

RAMON S. GENOVA, JR.
Accountant III

## DepEd NCR

## Analysis of Subsidy Income from National Govt

As of December 31, 2010

recovered during the year.

Total NCA Received for Current Operations		XXX
Total NCA Received for PYs Obligations		XXX
Total NCA Received		XXX
ADD: Rem of Taxes Withheld thru TRA	XXX	
NTA Received for Current Operations	XXX	
NTA Received for PYs Obligations	XXX	XXX
TOTAL		XXX
Less: Reversion of Unutilized NCA		XXX
Balance		XXX

Note: NCA received should be net of reverted NCA but was