



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 R. RUIZ**  
**Schools Division Superintendent**  
**OIC, Office of the Regional Director**

Please be informed that per unnumbered DepED Memorandum 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.

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*"Character, Competence, Excellence, and Distinction"*

# 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<sup>th</sup> of the following month
2. Monthly Report of Disbursement – 5<sup>th</sup> of the following month
3. Monthly Report of Deposits – end of the month
4. List and Duplicate copy of ABM, SARO – on or before end of the month
5. Financial Performance Report (Expenditures & Disbursement) Cumulative – 5<sup>th</sup> of the following month

\*\*\*\*HS with FS will submit to DO every 5<sup>th</sup> 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
2. Detailed Statement of Income and Expenses
3. Condensed Statement of Income and Expenses
4. Detailed Balance Sheet
5. Condensed Balance Sheet
6. Statement of Government Equity
7. Statement of Cash Flows – Direct Method
8. Comparative Financial Statements
9. Detailed Breakdown of Disbursement
10. Consolidated SAOB
11. Consolidated Detailed Breakdown of Obligations
12. Report of Income NG Books
13. 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)
20. 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
26. 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)
36. 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 10<sup>th</sup> of the following month after the quarter

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**DIVISION OF CITY SCHOOLS**  
Quezon City

**Comparative Trial Balance**  
As of

Account Name	Account Code	2009		2010		DIFFERENCE	
		Debit	Credit	Debit	Credit	Debit	Credit
Cash - Collecting Officers	102					0	0
Cash - Disbursing Officers	103					0	0
Petty Cash Fund	104					0	0
Payroll Fund	106					0	0
Cash, NT, MDS	108					0	0
Cash in Bank - LCCA	111					0	0
Cash in Bank - Savings Account	112					0	0
Accounts Receivable	121					0	0
Due from Officers and Employees	123					0	0
Due from National Treasury	131					0	0
Due from NGAS	136					0	0
Due from GOCCs	137					0	0
Due from NGOs/Pos	139					0	0
Due from Central Office	141					0	0
Due from Regional Office	142					0	0
Due from Operating Units	143					0	0
Due from Other Funds	144					0	0
Advances to Officers and Employees	148					0	0
Other Receivables	149					0	0
Office Supplies Inventory	155					0	0
Accountable Forms Inventory	156					0	0
Drugs and Medicines Inventory	159					0	0
Medical, Dental, Laboratory Supplies	160					0	0
Textbooks and Instructional Material	163					0	0
Other Supplies Inventory	165					0	0
Spare Parts Inventory	167					0	0
Construction Materials Inventory	168					0	0
Prepaid Insurance	178					0	0
Advances to Contractors	181					0	0
Deferred Charges	182					0	0
Other Prepaid Expenses	185					0	0
Guaranty Deposits	186					0	0
Land	201					0	0
Land Improvements	202					0	0
Electrification, Power & Energy Struc	205					0	0
Office Buildings	211					0	0
School Buildings	212					0	0
Other Structures	215					0	0
Office Equipment	221					0	0
Furniture and Fixtures	222					0	0
IT Equipment and Software	223					0	0
Library Books	224					0	0
Machineries	226					0	0
Communication Equipment	229					0	0

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Quezon City

**Comparative Income Statement**  
As of

	2009	2010	Difference
Income			
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			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
Less: Expenses			0
PERSONAL SERVICES			0
Salaries and Wages - Regular			0
Salaries and Wages - Parttime			0
Salaries and Wages - Substitute			0
Salaries and Wages - Casual			0
Salaries and Wages - Contractual			0
Salaries and Wages - Emergency			0
P E R A			0
Additional Compensation(ADDCOM)			0
Representation Allowance(RA)			0
Transportation Allowance(TA)			0
Clothing/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

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**Comparative Statement of Government Equity**  
**As of**

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

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**Comparative Balance Sheet**  
As of

	2010	2011	Difference
<b>ASSETS</b>			
<b>Current Assets:</b>			
<b>CASH</b>			
Cash - Collecting Officers			
Cash - Disbursing Officers			
Petty Cash Fund			
Payroll Fund			
Cash, NT, MDS			
Cash in Bank - LCCA			
Cash in Bank - Savings Account			
<b>TOTAL CASH</b>			
<b>RECEIVABLES</b>			
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			
<b>TOTAL RECEIVABLES</b>			
<b>INVENTORIES</b>			
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			
<b>TOTAL INVENTORIES</b>			
<b>PREPAYMENTS</b>			
Prepaid Insurance			
Advances to Contractors			
Deferred charges			
Other Prepaid Expenses			
<b>TOTAL PREPAYMENTS</b>			
<b>OTHER CURRENT ASSETS</b>			
Guaranty Deposits			
<b>PROPERTY, PLANT AND EQUIPMENT</b>			
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			



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**Comparative Statement of Cash Flow**  
As of

	2009	2010	Difference
<b>Cash Flow from Operating Activities:</b>			
<b>Cash Inflows:</b>			
Receipt of Notice of Cash Allocation (NCA)			0
Receipt of NTA and Funding checks from Central Office			0
Receipt of funding checks from other NGAS			0
Collection of Income and Revenues			0
Receipt of refunds of cash advances and overpayment of Expenses			0
Receipt of performance/Bidders/Bail Bonds Payable			0
Total Cash Inflow	0	0	0
<b>Cash Outflows:</b>			
Cash Payment of Operating Expenses*			0
Remittance to Central office for salary ded and govt share			0
Cash payment of payables incurred in the operations and PYA's			0
Cash payment of Inventories			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			0
Refunds of Performance/Bidders'/Bail Bonds Payable			0
Remittance of GSIS/PAG-IBIG/PHILHEALTH payable/Private Institution			0
Remittance to Bureau of Treasury			0
Reversion of Unused NCA			0
Total Cash Outflow	0	0	0
<b>Cash Provided by Operating Activities</b>	0	0	0
<b>Cash Flow from Investing Activities</b>			
<b>Cash Outflow</b>			
Cash payment to Property, Plant and Equipment			0
<b>Total cash provided by operating and Investing Activities</b>	0	0	0
<b>Add: Cash Balance, Beginning January 1, 2009</b>			0
<b>Cash Balance, Ending December 31, 2010</b>	0	0	0



DEPARTMENT OF EDUCATION  
National Capital Region  
SCHEDULE OF CASH ADVANCES WITH AGING - Due from Operating Units ( 143 )  
as of

NAME	Designation	Particulars	Check		BALANCE	AMOUNT DUE						Reason why still unliquidated as of
			Number	Date		CURRENT			PAST DUE			
						less than 30 days	31-90 days	91-365 days	Over 1 year	Over 2 yrs.	2 Yrs. Above	
GRAND TOTAL												
TOTAL PER GL												
		0										

Certified Correct:

JULIET J. ICAMEN  
Accountant III

Noted:

PAULINO C. GARCIA  
Chief Administrative Officer, BFD

## National Capital Region

as of

[illegible]

Noted:

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	PS			MOOE			CO			TOTAL		
	CURRENT	PRIOR	TOTAL	CURRENT	PRIOR	TOTAL	CURRENT	PRIOR	TOTAL	CURRENT	PRIOR	TOTAL
JANUARY			-			-			-	-	-	-
FEBRUARY			-			-			-	-	-	-
MARCH			-			-			-	-	-	-
APRIL			-			-			-	-	-	-
MAY			-			-			-	-	-	-
JUNE			-			-			-	-	-	-
JULY			-			-			-	-	-	-
AUGUST			-			-			-	-	-	-
SEPTEMBER			-			-			-	-	-	-
OCTOBER			-			-			-	-	-	-
NOVEMBER			-			-			-	-	-	-
DECEMBER			-			-			-	-	-	-
GRAND TOTAL	-	-	-	-	-	-	-	-	-	-	-	-

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

PARTICULARS	PS				MOOE				CO				TOTAL			
	RECEIVED		UTILIZED		RECEIVED		UTILIZED		RECEIVED		UTILIZED		RECEIVED		UTILIZED	
	CURRENT	PRIOR	CURRENT	PRIOR	CURRENT	PRIOR	CURRENT	PRIOR	CURRENT	PRIOR	CURRENT	PRIOR	CURRENT	PRIOR	CURRENT	PRIOR
JANUARY													-	-		
FEBRUARY													-	-		
MARCH													-	-		
APRIL													-	-		
MAY													-	-		
JUNE													-	-		
JULY													-	-		
AUGUST													-	-		
SEPTEMBER													-	-		
OCTOBER													-	-		
NOVEMBER													-	-		
DECEMBER													-	-		
GRAND TOTAL	-	-			-	-					-	-	-	-		

Submitted by:

RAMON S. GENOVA, JR.  
Accountant III

DepEd NCR

Analysis of Subsidy Income from National Govt

As of December 31, 2010

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

Note: NCA received should be net of reverted NCA but was recovered during the year.