



Republic of the Philippines
Department of Education
National Capital Region

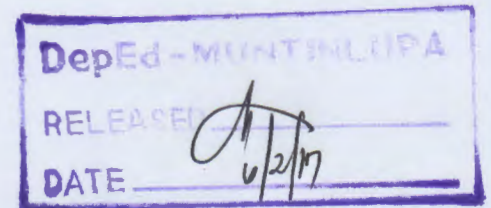
SCHOOLS DIVISION OFFICE CITY OF MUNTINLUPA

June 1, 2017

DIVISION MEMORANDUM

No. 084 s. 2017


To: Assistant Schools Division Superintendent
Division Budget Officer
Division Accountant
School Head, Pedro E. Diaz High School
School Head, Muntinlupa National High School
School Head, Muntinlupa Business High School



DEADLINES OF SUBMISSION OF THE REQUIRED DOCUMENTS & REPORTS TO THE COMMISSION ON AUDIT (COA)

Attached is the letter of MS. ARLENE R. TABINGA, State Auditor III of Commission on Audit (COA) and OIC-Audit Team Leader of SDO-Muntinlupa, re: Deadlines of Submission of the Required Documents & Reports to the Commission of Audit (COA) dated April 19, 2017. The contents of which are self-explanatory for the information of all concerned.

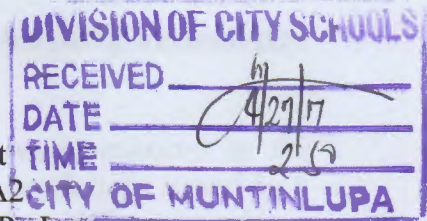
Strict compliance to this Memorandum is desired.


MAURO C. DE GULAN, Ed. D.
Schools Division Superintendent





Republic of the Philippines
COMMISSION ON AUDIT
National Government Sector
Cluster 5 – Education and Employment
Department of Education Audit Group A2
Team NCR 07 Divisions of Pasay and Muntinlupa
Division of City Schools Muntinlupa City



April 19, 2017

DR. MAURO C. DE GULAN, CESO VI
Schools Division Superintendent
Division of City Schools
Muntinlupa City

Dear Sir:

Article IX of the 1987 Constitution provides that the Commission on Audit shall have the power, authority, and duty to examine, audit, and settle all accounts pertaining to the revenue and receipts of, and expenditures or uses of funds and property, owned or held in trust by, or pertaining to, the Government, or any of its subdivisions, agencies, or instrumentalities.

The Commission shall have exclusive authority, subject to the limitations in the same Article, to define the scope of its audit and examination, establish the techniques and methods required therefor, and promulgate accounting and auditing rules and regulations, including those for the prevention and disallowance of irregular, unnecessary, excessive, extravagant, or unconscionable expenditures, or uses of government funds and properties.

Moreover, Sections 26 and 122 of P.D. 1445 known as the State Code of the Philippines provide:

Section 26. General jurisdiction. *The authority and powers of the Commission shall extend to and comprehend all matters relating to auditing procedures, systems and controls, the keeping of the general accounts of the Government, the preservation of vouchers pertaining thereto for a period of ten years, the examination and inspection of the books, records, and papers relating to those accounts; and the audit and settlement of the accounts of all persons respecting funds or property received or held by them in an accountable capacity, as well as the examination, audit, and settlement of all debts and claims of any sort due from or owing to the Government or any of its subdivisions, agencies and instrumentalities. The said jurisdiction extends to all government-owned or controlled corporations, including their subsidiaries, and other self-governing boards, commissions, or agencies of the Government, and as herein prescribed, including non-governmental entities subsidized by the government, those funded by donation through the government, those required to pay levies or*

government share, and those for which the government has put up a counterpart fund or those partly funded by the government.

Section 122. Submission of reports. *Whenever deemed necessary in the exigencies of the service, the Commission may under regulations issued by it require the agency heads, chief accountants, budget officers, cashiers, disbursing officers, administrative or personnel officers, and other responsible officials of the various agencies to submit trial balances, physical inventory reports, current plantilla of personnel, and such other reports as may be necessary for the exercise of its functions.*

(1) Failure on the part of the officials concerned to submit the documents and reports mentioned herein shall automatically cause the suspension of payment of their salaries until they shall have complied with the requirements of the Commission.

(2) No appropriation authorized in the General Appropriations Act shall be available to pay the salary or any official or employee who violates the provisions of this section, without prejudice to any disciplinary action that may be instituted against such official or employee.

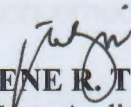
In this regard, the Office of the Auditor in the exercise of its examining authority and reportorial function as mandated by the Constitution, is hereby informing your good office of the following requirements and deadlines of submission as we start our audit for CY 2017:

Report/Document	Deadline of Submission to the Office of the Auditor
1. Transaction Reports	
a) Journal Entry Vouchers (JEVs)	On the 10 th day after end of each month
b) Disbursements Vouchers (DVs) with Advice to Debit Account (ADA)	On the 10 th day after end of each month
c) Report of Checks Issued (RCI)	On the 10 th day after end of each month
d) Payroll	On the 10 th day after end of each month
e) Liquidation Vouchers	On the 10 th day after end of each month
f) Advanced Copy of Purchase Orders (POs) and Contracts	Within 5 days from date of execution/perfection
2. Financial Reports	On the 10 th day after end of each month
a) Trial Balance	On the 10 th day after end of each month
b) Financial Statements	On the 10 th day after end of each month
c) General Journal	On the 10 th day after end of each month
d) Check Disbursement Journal (CDJ)	On the 10 th day after end of each month

e) Cash Receipts Journal (CRJ)	On the 10th day after end of each month
f) Budget and Financial Accountability Reports (BFARs)	On the 30th day after end of each quarter
3. Others	
a) Monthly Report of Cash Advance Granted and Liquidated	On the 10th day after end of each month
b) Bank Reconciliation Statement (BRS)	Within 20 days after receipt of Monthly Bank Statement
c) Quarterly Report on Government Projects, Programs and Contracts	On the 3 rd day of after end of each quarter
d) Report on Actual MOOE provided by the Audited Agency	July 25th of each year for the 1 st semester and January 25th of each year for the 2 nd semester
e) Report on Physical Count of Property, Plant and Equipment	January 31st of the following year
f) Report on Physical Count of Inventories	July 25th of each year for the 1 st semester and January 25th of each year for the 2 nd semester
g) Accomplishment Report – Gender and Development	January 31st of the following year
h) Accomplishment Report – Senior Citizens and Persons with Disability	January 31st of the following year

We look forward to your usual cooperation and compliance. Thank you very much.

Very truly yours,


ARLENE R. TABINGA
 State Auditor III
 OIC – Audit Team Leader
 DepEd Division of Muntinlupa City