



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF EDUCATION, CULTURE AND SPORTS

Marikina Avenue, Pasig City

February 12, 1998

OFFICE OF THE SECRETARY

DECS ORDER

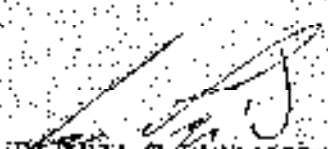
No. 16, s. 1998

ACCOUNTING PROCEDURE FOR CENTRALLY PURCHASED EQUIPMENT  
UNDER THE DECS COMPUTERIZATION PROGRAM

To: Regional Directors  
Schools Superintendents  
Regional/Division Accountants  
School Bookkeepers  
Others Concerned

1. For the information and guidance of all concerned, inclosed is a copy of the Accounting Entries to be followed for Centrally Purchased Equipment (DECS Computerization Program) which the Central Office will transfer to the field and to be taken up in the books of accounts.

2. Wide dissemination of this Order is desired.

  
IRLINDA C. PUZIANCO  
Acting Secretary

Incl. As stated

Reference: None

Allotment 1-(D.O. 50-97)

To be indicated in the Perpetual Index  
under the following subjects:

~~EQUIPMENT~~  
~~COMPUTER EDUCATION~~

## ACCOUNTING ENTRIES

### ALLOTMENT AND OBLIGATION

Central Office Books

Regional Office Books

School

996

Special Allotment Release Order - Upon receipt of SARO

National Clearing Account  
Appropriations Allotted/Expenditures

8-90-000 xx  
0-90-000 xx

### YEAR-END CLOSING

National Clearing Account  
Appropriations Allotted/Expenditures

8-90-000 xx  
0-90-000 (xx)

997

Request for Obligation of Allotment

Beginning of the year entry - IV

Appropriations Allotted/ Expenditures  
Obligations Incurred

8-90-000 xx  
0-90-300 xx

Incurrence of obligations

0-90-300 xx  
0-82-300 xx

Ordinary Entry

Fixed Assets - Equipment  
In Transit  
Invested Capital - Purchase

8-79-903 xx  
0-94-110 xx

### CLOSING ENTRIES

Obligations Incurred  
Accounts Payable

0-82-300 xx  
8-81-410 xx

Invested Surplus - Purchase  
Invested Surplus

0-94-110 xx  
8-94-000 xx

## ACCOUNTING ENTRIES

### I. ALLOTMENT AND OBLIGATION

	<u>Central Office Books</u>	<u>Regional Office Books</u>	<u>School</u>
<u>1996</u>			
1) Special Allotment Release Order - Upon receipt of SARO			
National Clearing Account	8-99-000		xx
Appropriations Allotted/Expenditures	0-90-000		xx
YEAR END - CLOSING:			
National Clearing Account	8-90-000		xx
Appropriations Allotted/Expenditures	0-90-000		(xx)
<u>1997</u>			
II) Request for Obligation of Allotment			
Beginning of the year entry - IV			
Appropriations Allotted/Expenditures	8-90-000		xx
Obligations Incurred	0-90-300		xx
Incurrence of obligations	0-90-300		xx
	0-82-300		xx
2) Corollary Entry:			
Fixed Assets - Equipment	8-79-900		xx
In Transit			
Invested Capital - Purchase	0-94-110		xx
CLOSING ENTRIES:			
Obligations Incurred	0-82-300		xx
Accounts Payable	8-81-430		xx
Invested Surplus - Purchase	0-94-110		xx
Invested Surplus	8-94-000		xx

# ACCOUNTING ENTRIES

## DELIVERY AND PAYMENT

098

	<u>Central Office Books</u>	<u>Regional Office Books</u>	<u>School</u>
Obligations Liquidated	8-81-430		xx
Cash/Treasury Account Check Disb.	8-70-707		xx

## ADDITIONAL ENTRY

Fixed Assets - Furniture & Fixture Equipment -DHCS	8-79-300		xx
Fixed Assets - Furniture & Fixture Equipment -DHCS In Transit	8-79-903		xx

## ACCOUNTING ENTRIES

### II. TRANSFER FROM CENTRAL OFFICE BOOKS

	<u>Central Office Books</u>	<u>Regional Office Book</u>	<u>School</u>
1998 (Option C - with set of books in the school)			
1. Dropping of account from Central Office books and transfer to Regional Office books			
Invested Capital - Transfer to governmental agencies	0-94-220 xx		
Fixed Assets - Equipment - DECS	8-79-300 xx		
Upon receipt of Invoice Receipt for Property from Central Office & copy of Journal Voucher			
Fixed Assets - Equipment - DECS		8-79-300 xx	
Invested Capital transfer from governmental agencies		8-94-120 xx	
Immediate transfer to operating unit			
Operating units issues Memorandum Receipt			
Invested Capital - Transfer	8-79-300 (xx)		8-79-300 xx
	8-94-120 (xx)		8-94-120 xx
	8-94-000 xx		
	0-94-220 xx		
			0-94-120 xx
			8-94-000

### LOSING ENTRIES

Invested Surplus -  
Invested Capital - Transfer

