



January 8, 2019



REGIONAL MEMORANDUM

No. 007, s. 2019

WORKSHOP ON THE PREPARATION OF CY 2018 YEAR-END FINANCIAL REPORTS

To: **Schools Division Superintendents**
Division Accountants and Budget Officers
Regional Office Accounting & Budget Personnel
All Others Concerned
This Region

1. Pursuant to DepEd Memorandum dated January, 2019 re: National Seminar/Workshop on the Preparation of CY 2018 Year-End Financial Reports to be hosted by Region V on January 27 to February 1, 2019, this region will conduct a three (3) day workshop on the preparation of CY 2018 Year-End Regional Financial Reports at Butuan City (venue to be announced later) on **January 15-18, 2018**, check-in time on January 15, 2019 at 2:00 PM and first meal to be served is dinner.
2. The workshop aims to facilitate the preparation, reconciliation, consolidation and submission of accurate financial accountability reports of all division offices including that of the 121 secondary implementing units.
3. Participants to the said workshop are as follows: Division Accountants; Division Budget Officers and selected Budget/Accounting Staff from the Division who are in-charge in the preparation of financial and accountability reports (five representatives from each Division), all Finance Staff of the Regional Office and Resource persons.
4. The twelve division offices are advised to conduct Reconciliation Workshop and Preparation of CY 2018 Year-End Financial Reports with the secondary implementing units starting January 9–11, 2019.
5. In the event that the division office will not be able to consolidate the year-end financial reports due to non-submission of some Implementing Units (IUs), the said IUs are **required** to join the regional reconciliation workshop until their reports are submitted to the division accountant/budget officer. A registration fee of Three Thousand Six Hundred Pesos (P3,600.00) will be collected from each IU participant to cover the 3-day board and lodging chargeable against local funds subject to usual accounting rules and regulations.
6. Participants are instructed to bring laptops and all pertinent documents necessary in the reconciliation of accounts and preparation of the financial reports (see Annex A – Checklist of Financial Reports / Documents to be submitted). All divisions **shall** submit their consolidated reports on or before **January 18, 2019, 12:00NN**.



Republic of the Philippines
Department of Education
CARAGA REGION

J. Rosales Avenue, Butuan City,
Agusan de Norte, Philippines, 8600



7. No registration fee will be collected for this three (3) day activity. Transportation, per diems and other incidental expenses of the participants are chargeable against local funds subject to usual accounting rules and regulations.
8. Wide dissemination of this memorandum is desired.


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OIC – Regional Director

FD/fla/egc
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Annex A - Checklist of Financial Reports / Documents to be submitted

REGULAR FUND		TRUST FUND	
1	Statement of Management Responsibility	1	Statement of Management Responsibility
2	Consolidated Pre-closing Trial Balance	2	Consolidated Pre-closing Trial Balance
3	Consolidated Post-closing Trial Balance	3	Consolidated Post-closing Trial Balance
4	Detailed Comparative Statement of Financial Performance	4	Detailed Comparative Statement of Financial Performance
5	Condensed Comparative Statement of Financial Performance	5	Condensed Comparative Statement of Financial Performance *
6	Detailed Comparative of Financial Position	6	Detailed Comparative of Financial Position
7	Condensed Comparative of Financial Position	7	Condensed Comparative of Financial Position
8	Detailed Comparative Statement of Changes on Net Assets / Equity	8	Detailed Comparative Statement of Changes on Net Assets / Equity
9	Comparative Statement of Cash Flow	9	Comparative Statement of Cash Flow
10	Statement of Comparison of Budget and Actual Amount (SCBAA)	10	Notes to Financial Statements
11	Notes to Financial Statements	11	Consolidated Status of Cash Advances
12	Consolidated Status of Cash Advances	12	Consolidated Report on Aging of Cash Advances
13	Consolidated Report on Aging of Cash Advances	13	Consolidated Schedule of Accounts Receivable with Aging
14	Consolidated Schedule of Accounts Receivable with Aging	14	Consolidated Schedule of Accounts Payable with Aging
15	Consolidated Schedule of Accounts Payable with Aging	15	Closing Journal Entry Vouchers
16	Closing Journal Entry Vouchers	16	SOFT COPY
17	Consolidated Subsidy from National Government (SNG)	BUSINESS RELATED FUND	
18	Consolidated Status of NCAs Received / Utilized	1	Statement of Management Responsibility
19	Consolidated Status of Cash Balances	2	Consolidated Pre-closing Trial Balance
20	Summary of Tax Remittances Advice (TRA)	3	Consolidated Post-closing Trial Balance
21	SOFT COPY	4	Detailed Comparative Statement of Financial Performance
PROVIDENT FUND		5	Condensed Comparative Statement of Financial Performance
1	Statement of Management Responsibility	6	Detailed Comparative of Financial Position
2	Consolidated Pre-closing Trial Balance	7	Condensed Comparative of Financial Position
3	Consolidated Post-closing Trial Balance	8	Detailed Comparative Statement of Changes on Net Assets / Equity
4	Detailed Comparative Statement of Financial Performance	9	Comparative Statement of Cash Flow
5	Condensed Comparative Statement of Financial Performance	10	Notes to Financial Statements
6	Detailed Comparative of Financial Position	11	Schedule of Cash Advances
7	Condensed Comparative of Financial Position	12	Schedule of Accounts Receivables with Aging
8	Detailed Comparative Statement of Changes on Net Assets / Equity	13	Schedule of Accounts Payables with Aging
9	Comparative Statement of Cash Flow	14	Closing Journal Entry Vouchers
10	Notes to Financial Statements	15	SOFT COPY
11	Report of Delinquent Loans (per Memo dated Oct.8, 2012)	OTHER REPORTS	
12	Consolidated Aging of Loans Receivables - Others	1	BFARs as of Dec. 31, 2018
13	Closing Journal Entry Vouchers	1.1	FAR No. 2 - Statement of Approved Budget, Utilizations, Disbursements and Balances
14	Original Certification of Deposit from BTR (for NCA request) (Please include JEVs)	1.2	FAR No. 2A - Summary of Approved Budget, Utilizations, Disbursements and Balances by Object of Expenditures
15	Status Report of Funds	1.3	FAR No. 3 - Aging of Due & Demandable Obligations
16	Status of Service Fees Collected & Deposited to BTR	1.4	FAR No. 4 - Monthly Report of Disbursements
17	Report on Allocations Received from National and Releases to Division Offices	1.5	FAR No. 5 - Quarterly Report of Revenue & Other Receipts
18	SOFT COPY	2	Status of MOOE Downloading as of December 31, 2018
		3	Consolidated Report on Aging of Cash Advances (ANNEX 8)
		4	Unliquidated Cash Advances (Breakdown per year)
		5	Updated List of Bank Accounts per DBM - DOF - COA JAO No. 2012-01 dated January 6, 2012
		6	Status of FMOM Training (IUs & Non-IUs)
		7	APPSI 2017 Updates as of December 31, 2018
		8	APPSI (Prior Years) Updates as of December 31, 2018

Annex A - Checklist of Financial Reports / Documents to be submitted

EPIP PROJECT		BUDGET UNIT	
1	Statement of Management Responsibility		Budgetary and Financial Accountability Reports (BFARs)
2	Consolidated Pre-closing Trial Balance		Quarterly Physical Report of Operation (BAR No. 1)
3	Consolidated Post-closing Trial Balance		Statement of Appropriations, Allotments, Obligations, Disbursements and Balances (FAR No. 1)
4	Detailed Comparative Statement of Financial Performance	1	Summary of Appropriations, Allotments, Obligations, Disbursements and Balances by Object of Expenditures and by PPA (FAR No. 1-A)
5	Condensed Comparative Statement of Financial Performance		List of Allotments and Sub-Allotments (FAR No. I-B)
6	Detailed Comparative of Financial Position	2	Copies of all SARO's issued by DBM-RO's
7	Condensed Comparative of Financial Position	3	SOFT COPY of all the documents submitted
8	Detailed Comparative Statement of Changes on Net Assets / Equity		
9	Comparative Statement of Cash Flow		
10	Notes to Financial Statement		
11	FAR No. 1		
12	SOFT COPY (Working Paper of the Region)		