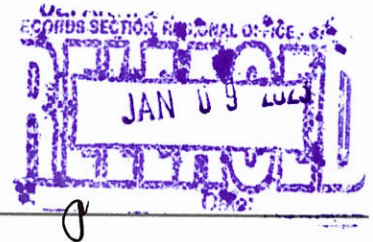




Republic of the Philippines
Department of Education
CARAGA REGION



January 6, 2023

REGIONAL MEMORANDUM
No. 0016, s. 2023

To: SCHOOLS DIVISION SUPERINTENDENTS
DIVISION ACCOUNTANT
DIVISION BUDGET OFFICER
REGIONAL OFFICE FINANCE PERSONNEL
This Region

**CY 2022 YEAR-END SEMINAR/WORKSHOP ON THE PREPARATION AND
CONSOLIDATION OF FINANCIAL REPORTS**

1. In line with the forthcoming 39th National Seminar/Workshop on the Consolidation of Year-End Financial Reports (CY 2022) on January 30-February 3, 2023, this region will conduct a 2-day seminar/workshop on the Preparation and Consolidation of CY 2022 Year-End Financial Reports hosted by **Surigao City Division** on **January 18-19, 2023**, venue to be announced later.
2. The workshop aims to facilitate the following activities:
 - a. Preparation, review and consolidation of financial reports, budget and financial accountability reports, and schedule of accounts;
 - b. Updates on the Resolution of major COA audit findings and recommendations (FY 2021 and Prior Years)
 - c. Presentation and discussion of relevant issues and concerns associated with financial management brought about by recent issuances of DepEd and oversight Agencies;
 - d. Serve as an avenue where knowledge, experience and ideas can come together and be shared among those involved in the management of financial resources for efficient implementation of DepEd programs and projects with the Department of Budget and Management (DBM)
3. The participants to this one 2-day workshop are the following:
 - a. Division Accountant;
 - b. Division Budget Officer;
 - c. Three (3) finance staffs from each division; and
 - d. Regional Office Finance personnel



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4. All Divisions are required to **strictly comply** with the submission of all reports on time. The deadline for the submission of FAR Nos. 1, 1A, 1B, 2, 2A, 3, 4, 5 and 6 will be on **January 13, 2023, 5:00 PM** while the Financial Statements, Supporting Schedules and Other Financial Reports shall be on **January 19, 2023, 5:00 PM**. Please refer to the attached list of reports to be submitted.

5. Immediate dissemination of this memorandum is desired.


MA. GEMMA MERCADO LEDESMA
Regional Director 

Encls.: NONE

Reference: NONE

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

FINANCIAL REPORTS SEMINAR WORKSHOP

FD/enn
01/06/2023

LIST OF FINANCIAL REPORTS FOR SUBMISSION TO CENTRAL OFFICE

REGULAR FUND	
1	Statement of Management Responsibility
2	Consolidated Pre-closing Trial Balance
3	Consolidated Post-closing Trial Balance
4	Detailed Comparative Statement of Financial Performance
5	Condensed Comparative Statement of Financial Performance
6	Detailed Comparative of Financial Position
7	Condensed Comparative of Financial Position
8	Detailed Comparative Statement of Changes on Net Assets / Equity
9	Comparative Statement of Cash Flow
10	Notes to Financial Statements *
11	Consolidated Status of Cash Advances (excluding Due from Officers and Employees)
12	Consolidated Report on Aging of Unliquidated Cash Advances (excluding Due from Officers and Employees)
13	Consolidated Form 3 - Unliquidated Cash Advances (Breakdown/Aging Per Year)(excluding Due from Officers and Employees)
14	Report on the Aging of Cash Advances- Annex 8 per Memorandum Circular 2012-02-A
15	Consolidated Status of Due from Officers and Employees
16	Consolidated Report on Aging of Due from Officers and Employees
17	Consolidated Schedule of Aging of Accounts Receivable
18	Consolidated Schedule of Aging of Accounts Payable
19	Consolidated Schedule of Due to Officers and Employees with Aging
20	Consolidated Subsidy from National Government (SNG)
21	Consolidated Status of NCAs Received / Utilized
22	Consolidated Status of NCAs Received / Utilized with Justification (Regular Fund only)
23	Summary of Receipt of Notice of Transfer of Cash Allocation from Central Office (see template "next tab" Add'l reports)
24	Summary of Tax Remittances Advice (TRA)
25	Receivables Report (per account) - provide the nature/type of transaction, reasons why they remain uncollected, & list of customer see template "next tab" Add'l reports)
26	Closing Journal Entry Vouchers
27	SOFT COPY of Reports

BUSINESS RELATED FUND	
1	Statement of Management Responsibility
2	Consolidated Pre-closing Trial Balance
3	Consolidated Post-closing Trial Balance
4	Detailed Comparative Statement of Financial Performance
5	Condensed Comparative Statement of Financial Performance
6	Detailed Comparative of Financial Position
7	Condensed Comparative of Financial Position
8	Detailed Comparative Statement of Changes on Net Assets / Equity
9	Comparative Statement of Cash Flow
10	Notes to Financial Statements *
11	Consolidated Status of Cash Advances
12	Consolidated Report on Aging of Unliquidated Cash Advances
13	Consolidated Report on Unliquidated Cash Advances (Breakdown per Year)
14	Report on the Aging of Cash Advances - Annex 8 per Memorandum Circular 2012-02-A
15	Consolidated Schedule of Aging of Accounts Receivable
16	Consolidated Schedule of Aging of Accounts Payable
17	Receivables Report (per account) - provide the nature/type of transaction, reasons why they remain uncollected, and list of customer (see template "next tab" Add'l reports)
18	Closing Journal Entry Vouchers
19	SOFT COPY of Reports

TRUST FUND	
1	Statement of Management Responsibility
2	Consolidated Pre-closing Trial Balance
3	Consolidated Post-closing Trial Balance
4	Detailed Comparative Statement of Financial Performance
5	Condensed Comparative Statement of Financial Performance
6	Detailed Comparative of Financial Position
7	Condensed Comparative of Financial Position
8	Detailed Comparative Statement of Changes on Net Assets / Equity
9	Comparative Statement of Cash Flow
10	Notes to Financial Statements *
11	Consolidated Status of Cash Advances
12	Consolidated Report on Aging of Unliquidated Cash Advances
13	Consolidated Report on Unliquidated Cash Advances (Breakdown per Year)
14	Report on the Aging of Cash Advances - Annex 8 per Memorandum Circular 2012-02-A
15	Consolidated Form 3 - Unliquidated Cash Advances (Breakdown/Aging Per Year)(excluding Due from Officers and Employees)
16	Consolidated Schedule of Aging of Accounts Receivable
17	Consolidated Schedule of Aging of Accounts Payable
18	Receivables Report (per account) - provide the nature/type of transaction, reasons why they remain uncollected, & list of customer (see template "next tab" Add'l reports)
19	Closing Journal Entry Vouchers
20	SOFT COPY of Reports

OTHER REPORTS	
1	FARs (per DBM-COA Joint Circular 2019-1) as of Dec. 31, 2022: FAR No. 1 - Summary of Appropriations, Allotments, Obligations, Disbursements and Balances by Object of expenditures (SAAODBOE) FAR No. 1A FAR No. 1B FAR No. 2 - Statement of Approved Budget, Utilizations, Disbursements and Balances FAR No. 2A - Summary of Approved Budget, Utilizations, Disbursements and Balances by Object of Expenditures FAR No. 3 - Aging of Due & Demandable Obligations FAR No. 4 - Monthly Report of Disbursements FAR No. 5 - Quarterly Report of Revenue & Other Receipts FAR No. 6 - Quarterly Report of Approved Budget, Utilizations, Disbursements and Balances for Trust Receipts
2	AAPSI (CAAR CY 2021) AAPSI for CY 2021 -Updates Status of NS/ND/NC as of December 31, 2021
3	Breakdown/Aging per Year of Outstanding Inter-Agency Receivables and Other Receivables as of December 31, 2022 (ALL FUNDS) (see template "next tab" Add'l reports)
4	Status of Downloading of School MOOE (Annex 3, 3-1, 3-2) per DO s2019-008
5	Complete List of Existing Bank Accounts (RO, DO, IU) using the format per DBM - DOF - COA JAO No. 2012-01 dated January 6, 2012
6	Consolidated Summaries of Bank Accounts Opened for the MOOE of Non-IU Schools - Annex K 2 per DO s2019-029 (see template "next tab" Add'l reports)
7	Monthly Operating Expenditures of Deped Public Schools per Philippine Statistics Authority (PSA) Data Requirements for National Accounts (to follow template)
8	Certification of Deposit from BTR (for NCA request) (Please include JEVs and deposit slips)
9	Annex B - Consolidated Report on Service Fee Collections Deposited to BTr per Office of the Undersecretary for Finance- Disbursements and Accounting Memorandum dated January 30, 2017 (see template "next tab" Add'l reports)
10	SOFT COPY of Reports

* With Note on "Consolidated Entities"

PROVIDENT FUND

1	Statement of Management Responsibility
2	Consolidated Pre-closing Trial Balance
3	Consolidated Post-closing Trial Balance
4	Detailed Comparative Statement of Financial Performance
5	Condensed Comparative Statement of Financial Performance
6	Detailed Comparative of Financial Position
7	Condensed Comparative of Financial Position
8	Detailed Comparative Statement of Changes on Net Assets / Equity
9	Comparative Statement of Cash Flow
10	Notes to Financial Statements *
11	Report of Delinquent Loans (per Memo dated Oct.8, 2012)
12	Consolidated Aging of Loans Receivables - Others
13	Closing Journal Entry Vouchers
14	Status Report of Funds
15	<i>Annex A - Consolidated Status Report on Loans (see template "next tab" Add'l reports)</i>
16	<i>Annex A-1 - Consolidated Cash Disbursements & Receipts (see template "next tab" Add'l reports)</i>
17	<i>Annex B - Consolidated Aging of Loans Receivable by Reason of Delinquency see template "next tab" Add'l reports)</i>
18	Report on Allocations Received from National and Releases to Division Offices
19	Consolidated Status of Cash Advances
20	Consolidated Report on Aging of Unliquidated Cash Advances
21	Consolidated Report on Unliquidated Cash Advances (Breakdown per Year)
22	Report on the Aging of Cash Advances - Annex 8 per Memorandum Circular 2012-02-A
23	<i>Receivables Report (per account) - provide the nature/type of transaction, reasons why they remain uncollected, and list of customer (see template "next tab" Add'l reports)</i>
24	SOFT COPY of Reports