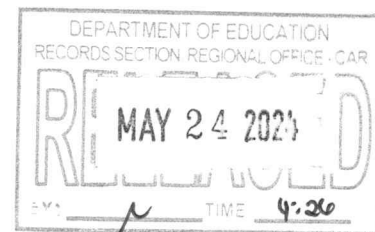




Republic of the Philippines  
**Department of Education**  
Cordillera Administrative Region



May 21, 2024

REGIONAL MEMORANDUM

No. **319-2024**

REGIONAL SEMINAR-WORKSHOP ON THE PREPARATION OF FY 2024 MID-YEAR  
FINANCIAL REPORTS

TO: Schools Division Superintendent  
Secondary School Principals  
Division Accountants and Budget Officers  
Senior Bookkeepers of Implementing Units  
All Others Concerned

1. The DepEd- Cordillera Administrative Region- Regional Office, through the Finance Division, will be conducting a Seminar/Workshop on the Preparation and Consolidation of Mid-Year Financial Reports on July 1-5, 2024, to be hosted by the Division of Abra (exact venue to be announced later).
2. The objectives of the Seminar/Workshop are:
  - a. To ensure that Regional Offices, Schools Division Offices and Secondary Schools classified as Implementing Units comply with financial management policies and procedures,
  - b. To recommend prescribed regional policies and guidelines to standardize implementation of financial procedures and to address financial issues and concerns, and
  - c. To supervise and ensure the preparation, consolidation, and submission of timely, complete, and accurate Budget and Financial Accountability Reports.
  - d. To meet the deadlines set by the DepEd- Central Office, Department of Budget and Management and Commission on Audit on the submission of Budget and Financial Accountability Reports.
3. Participants in the seminar-workshop are Finance Personnel from the Regional Office, eight (8) Schools Division Offices and fifty-five (55) Secondary Schools classified as Implementing Units. Specifically, the number of participants from the regional office and Schools Divisions are as follows:



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Region/Schools Division	Number of Participants
Regional Office	8
Division of Abra	15
Division of Apayao	7
Division of Benguet	19
Division of Ifugao	10
Division of Kalinga	8
Division of Mt. Province	14
Division of Baguio City	11
Division of Tabuk City	7
Total	99

- Expenses for board and lodging shall be shouldered by the Regional Office, through the Schools Division of Abra, while the travelling expenses of participants shall be charged to their respective local funds.
- All disbursements relative to the conduct of this seminar/workshop shall be subject to the usual budgeting, accounting, and auditing rules and regulations.
- Check in will be in the afternoon of July 1, 2024. The first meal to be served is PM snack of the same day while last meal to be served is breakfast of July 5, 2024.
- For the region to be able to meet the deadline for the submission of the consolidated regional mid-year financial reports, Implementing Units are required to prepare all the required reports before the scheduled workshop, for finalization during the workshop proper after the reports have been reconciled and reviewed by the regional office finance personnel. Attached is the list of financial reports to be submitted.
- Immediate and wide dissemination of this Memorandum is desired.

  
**ESTELA P. LEON-CARIÑO EdD, CESO III**  
Director IV/ Regional Director 

FINANCE/clp



Republic of the Philippines  
**Department of Education**  
 Cordillera Administrative Region

LIST OF FINANCIAL REPORTS  
 As of June 30, 2024

**1. Reports Common to all Fund Cluster.**

1.	Pre-closing Trial Balance
2.	Detailed Statement of Financial Position
3.	Condensed Statement of Financial Position
4.	Detailed Statement of Changes on Net Assets / Equity
5.	Detailed Statement of Financial Performance
6.	Condensed Statement of Financial Performance
7.	Detailed Statement of Cash Flow
8.	Status of Cash Advances
9.	Aging of Unliquidated Cash Advances
10.	Breakdown per Year of Unliquidated Cash Advances
11.	Aging of Receivables, except the account, Loans Receivables - Others in Provident Fund
12.	Breakdown per Year of Receivables

**2. Reports Applicable to Specific Cluster Only**

<b>2.a Regular Agency Fund (Fund Cluster 01)</b>	
1.	Subsidy from National Government (SNG)
2.	Status of NCAs Received / Utilized
3.	Summary of Receipt of Notice of Transfer of Cash Allocation from Central Office
4.	Summary of Tax Remittances Advice (TRA).
<b>2.b. Provident Fund (Fund Cluster 07)</b>	
1.	Report of Delinquent Loans (per Memo dated Oct.8, 2012 )
2.	Certification of Deposit from BTR (for NCA request) (Please include JEVs and Deposit Slips)
3.	Annex A - Status Report on Loans
4.	Annex A-1 - Cash Disbursements & Receipts
5.	Annex B - Aging of Loans Receivable by Reason of Delinquency
6.	Report of Service Fees Collected & Deposited to BTR
7.	Report on Allocations Received from National and Releases to Division Offices
8.	Status of Loaning Operation to DepEd Employees



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**Department of Education**  
**Cordillera Administrative Region**

**3. Financial Accountability Reports (FARs)**

FAR No. 1	Statement of Appropriations, Allotments, Obligations, Disbursements and Balances
FAR No. 1-A	Summary of Appropriations, Allotments, Obligations, Disbursements and Balances by Object of Expenditures
FAR No. 1-B	List of Allotments and Sub-Allotments
FAR No. 1-C	Statement of Obligations, Disbursements, Liquidations and Balances for Inter-Agency Fund Transfers
FAR No. 2	Statement of Approved Budget, Utilizations, Disbursements and Balances (applicable to Business Related Funds -Cluster 06)
FAR No. 2-A	Summary of Approved Budget, Utilizations, Disbursements and Balances by Object of Expenditures (applicable to Fund Cluster 06)
FAR No. 4	Monthly Report of Disbursements (applicable to Fund Cluster 01)
FAR No. 5	Quarterly Report of Revenue & Other Receipts (applicable to Fund Clusters 01, 06, 07)
FAR No. 6	Quarterly Report of Approved Budget, Utilizations, Disbursements and Balances for Trust Receipts (applicable to Fund Cluster 07)

**4. Other Reports**

1.	Status of NS/ND/NC as of June 30, 2024
2.	Reasons for the Year-on-Year Increase/Decrease of Disbursements - updates via online google sheet
3.	Status of Downloading of School MOOE (Annex 3, 3-1, 3-2) per DO s2019-008
4.	Complete List of Existing Bank Accounts (RO, DO, IU) following the format per DBM - DOF - COA JAO No. 2012-01 dated January 6, 2012
5.	Consolidated Summaries of Bank Accounts Opened for the MOOE of Non-IU Schools -Annex K-2 per DO s2019-029
6.	Quarterly Operating Expenditures of DepEd Public Schools as required by Philippine Statistics Authority (PSA)