



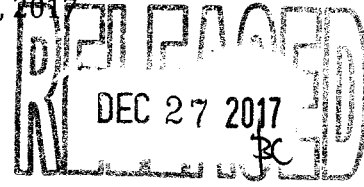
Republic of the Philippines  
DEPARTMENT OF EDUCATION  
**CORDILLERA ADMINISTRATIVE REGION**

Wangal, La Trinidad, Benguet, 2601  
Website: [www.depedcar.ph](http://www.depedcar.ph) | Email: [car@deped.gov.ph](mailto:car@deped.gov.ph)



December 18, 2017

REGIONAL MEMORANDUM  
No. **436 - 2017**



DEPED-CAR Time: \_\_\_\_\_

**REGIONAL SEMINAR-WORKSHOP ON THE PREPARATION OF CY 2017  
YEAR-END FINANCIAL REPORTS**

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

1. The Regional Seminar-Workshop on the preparation of CY 2017 year- end financial reports, to be hosted by the Division of Apayao ( venue within Apayao to be announced later) will be on January 14-19, 2018, inclusive of travel time.

2. The five (5) day workshop aims to:

- a. Facilitate the reconciliation of fund releases and reciprocal accounts;
- b. Facilitate the preparation, review and submission of accurate and timely year- end financial reports of all Implementing Units;
- c. Address financial and budgetary issues; and
- d. Discuss recent issuances on financial management.

3. Participants to the seminar-workshop are Finance Personnel of the Regional Office, Eight (8) Schools Division Offices and Forty Three (43) Secondary Schools classified as Implementing Units. Specifically, the number of participants from the region and schools divisions are as follows:

Region/Schools Division	Number of Participants
Regional Director & Assistant Regional Director	2
Regional Office	8
Division of Abra	9
Division of Apayao	7
Division of Benguet	15
Division of Ifugao	10
Division of Kalinga	8
Division of Mt. Province	12
Division of Baguio City	7

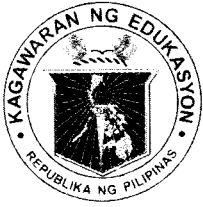
**Contact Numbers (Area Code: 074):**

Office of the Regional Director 422-1318  
Fax 422-4074  
Office of the ARD 422-9590  
ICT Unit 422-1318  
Public Affairs Unit 422-1318  
Legal Unit 422-2214

Administrative Division 422-1804  
Cash Section 423-2215  
Payroll Section 424-3993  
Records Section 423-2213  
Supply Section 422-2198  
General Services Unit 422-1804

CLMD 422-7096  
LRMDS 422-0615  
ESSD 423-2218  
Finance Division 422-5155  
FTAD 424-5187

HRDD 422-9590  
NEAP-R 422-5500  
PPRD 422-9590  
QuAD 422-5187  
COA 422-7434




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Division of Tabuk City	7
Total	83

4. Expenses for board and lodging shall be shouldered by the Regional Office, thru the Schools Division of Apayao, while travelling expenses of participants shall be charged against their respective local funds.
5. All disbursements relative to the conduct of this seminar/workshop shall be subject to the usual budgeting, accounting and auditing rules and regulations.
6. Check in will be in the afternoon of January 14, 2018. First meal to be served is dinner of the same day while check out will be at 12 noon on January 19, 2018.
7. All Implementing Units are required to strictly comply with the submission of all reports on time. The deadline of submission will be on January 18, 2017, 7:00 P.M. Please refer to the attached list of reports to be submitted.
8. Immediate and wide dissemination of this Memorandum is desired.

  
**MAY B. ECLAR, Ph. D., CESO V**  
Officer-in-Charge  
Office of the Regional Director

SGT/clp

**Contact Numbers (Area Code: 074):**

Office of the Regional Director	422-1318	Administrative Division	422-1804	CLMD	422-7096	HRDD	422-9590
Fax	422-4074	Cash Section	423-2215	LRMDS	422-0615	NEAP-R	422-5500
Office of the ARD	422-9590	Payroll Section	424-3993	ESSD	423-2218	PPRD	422-9590
ICT Unit	422-1318	Records Section	423-2213	Finance Division	422-5155	QuAD	422-5187
Public Affairs Unit	422-1318	Supply Section	422-2198	FTAD	424-5187	COA	422-7434
Legal Unit	423-2214	General Services Unit	422-1804				



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**LIST OF FINANCIAL REPORTS TO BE SUBMITTED**

**A. REGULAR FUND:**

1. Pre and Post Closing Trial Balance;
2. Detailed and Condensed Comparative Statement of Financial Performance;
3. Detailed and Condensed Comparative Financial Position;
4. Detailed Comparative Statement of Changes on Net Assets / Equity;
5. Comparative Statement of Cash Flow;
6. Statement of Comparison of Budget and Actual Amount (SCBAA);
7. Notes to Financial Statements;
8. Status of Cash Advances;
9. Report on Aging of Cash Advances;
10. Schedule of Accounts Receivable with Aging;
11. Schedule of Accounts Payable with Aging;
12. Schedule of Subsidy from National Government;
13. Summary of Tax Remittance Advice (TRA);
14. Reconciliation of Reciprocal Accounts (for Division Offices).
15. Statement of NCA Received and Utilization;
16. Status of Cash Balance;
17. Budget and Financial Accountability Reports (BFARS)
  - FAR No.1- Statement of Appropriations, Allotments, Obligations, Disbursements and Balances (SAAODB)
  - FAR 1-A- Summary of Appropriations, Allotments, Obligations, Disbursements and Balances by Object of Expenditures (SAAODBOE)
  - FAR 1-B - List of Allotments and Sub-Allotments (LASA)
  - FAR 3 - Aging of Due and Demandable Obligations (ADDO)
  - FAR 4 - Monthly Report of Disbursements (MRD)
  - FAR 5 - Quarterly Report of Revenue and Other Receipts (QRROR)

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**B. PROVIDENT FUND (for division offices):**

1. Pre and Post Closing Trial Balance;
2. Detailed and Condensed Comparative Statement of Financial Performance;
3. Detailed and Condensed Comparative Financial Position;
4. Detailed Comparative Statement of Changes on Net Assets / Equity;
5. Comparative Statement of Cash Flow;
6. Notes to Financial Statements;
7. Report on Delinquent Loans (per memo dated Oct. 8, 2012);
8. Schedule/Ageing of Loans Receivables;
9. Status of Funds

**C. TRUST FUND:**

1. Pre and Post Closing Trial Balance;
2. Detailed and Condensed Comparative Statement of Financial Performance;
3. Detailed and Condensed Comparative Financial Position;
4. Detailed Comparative Statement of Changes on Net Assets / Equity;
5. Comparative Statement of Cash Flow;
6. Notes to Financial Statements;
7. Status of Cash Advances;
8. Schedule of Accounts Receivable with aging;
9. Schedule of Accounts Payable with aging;

**C. OTHER REPORTS:**

1. BFARS as of December 31, 2017;
  - 1.1. FAR No. 2- Statement of Approved Budget, Utilizations, Disbursements and Balances;
  - 1.2. FAR No. 2A- Summary of Approved Budget Utilizations, Disbursements and Balances by Object of Expenditures;
  - 1.3. FAR No. 3- Aging of Due and Demandable Obligations;
  - 1.4. FAR No. 4- Monthly Report of Disbursements;
  - 1.5. FAR No. 5- Quarterly Report of Revenue & Other Receipts
2. Status of MOOE Downloading
3. Consolidated Report on Aging of Cash Advances
4. Unliquidated cash advance (breakdown per year).
5. Updated List of Bank Accounts (All Accounts)
6. Status of FMOM Training

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ICT Unit 422-1318  
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