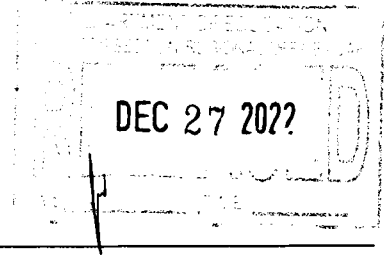




Republic of the Philippines  
**Department of Education**  
Cordillera Administrative Region



December 22, 2022

REGIONAL MEMORANDUM

No. 616-2022

REGIONAL SEMINAR-WORKSHOP ON THE PREPARATION OF FY 2022 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. Two of the Major Key Result Areas (KRA) of the Finance Division are Financial Management and Financial Accountability Reporting. The Objectives of these KRAs are:

- a. To ensure that Regional Offices, Schools Division Offices and Secondary Schools classified as Implementing Units will comply with financial management policies and procedures,
- b. To supervise the conduct of seminars and workshops on financial management,
- c. To recommend prescribed regional policies and guidelines to standardize implementation of financial procedures and to address financial issues and concerns, and
- d. To supervise and ensure the preparation, consolidation, and submission of timely, complete, and accurate Budget and Financial Accountability Reports.

2. For FY 2022, there are eighty-eight (88) required reports to be submitted to DepEd Central Office, Department of Budget and Management and Commission on Audit.

3. To achieve the objectives stated in item number 1 and to meet the deadlines set by the DepEd- Central Office, Department of Budget and Management and Commission on Audit, the regional office through the finance division will be conducting the Regional Seminar-Workshop on the preparation of FY 2022 Year-end Budget and Financial Accountability Reports on January 9- 13, 2023 (inclusive of travel time) to be hosted by the Division of Tabuk City.

4. Participants to the seminar-workshop are Finance Personnel of 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 region and schools divisions are as follows:





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

Region/Schools Division	Number of Participants
Regional Office	10
Division of Abra	11
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	97

- Expenses for board and lodging shall be shouldered by the Regional Office, thru the Schools Division of Tabuk City, while travelling expenses of participants shall be charged against 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 January 9, 2023. First meal to be served is snack of the same day while last meal to be served is breakfast of January 13, 2023.
- For the region to be able to meet the deadline for the submission of the consolidated regional year-end 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





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

---

SGT/clp

**LIST OF FINANCIAL REPORTS TO BE SUBMITTED**

**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. Statement of Comparison of Budget and Actual Amount (SCBAA)
11. Notes to Financial Statements \*
12. Consolidated Status of Cash Advances
13. Consolidated Report on Aging of Unliquidated Cash Advances
14. Consolidated Report on Unliquidated Cash Advances (Breakdown per Year)
15. Report on the Aging of Cash Advances-Annex 3 per Memorandum Circular 2012-02-A
16. Consolidated Schedule of Aging of Accounts Receivable
17. Consolidated Schedule of Aging of Accounts Payable
18. Consolidated Subsidy from National Government (SNG)
19. Consolidated Status of NCAs Received / Utilized
20. Comparative Summary of Receipt of Notice of Transfer of Cash Allocation from Central Office.
21. Summary of Tax Remittances Advice (TRA)
22. Receivables Report (per account) - provide the nature/type of transaction, reasons why they remain uncollected, & list of customers.
23. Closing Journal Entry Vouchers
24. 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





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

---

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 3 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 customers
18. Closing Journal Entry Vouchers
19. SOFT COPY of Reports

#### **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. Certification of Deposit from BTR ( for NCA request ) (Please include JEVs and deposit slips)
15. Status Report of Funds
16. Annex A - Consolidated Status Report on Loans
17. Annex A-1 - Consolidated Cash Disbursements & Receipts
18. Annex B - Consolidated Aging of Loans Receivable by Reason of Delinquency
19. Report of Service Fees Collected & Deposited to BTR
20. Report on Allocations Received from National and Releases to Division Offices
21. Consolidated Status of Cash Advances
22. Consolidated Report on Aging of Unliquidated Cash Advances
23. Consolidated Report on Unliquidated Cash Advances (Breakdown per Year)
24. Report on the Aging of Cash Advances - Annex 3 per Memorandum Circular 2012-02-A
25. Receivables Report (per account) - provide the nature/type of transaction, reasons why they remain uncollected, and list of customers
26. SOFT COPY of Reports





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

---

### 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 NCAs Received / Utilized
12. Consolidated Status of Cash Advances
13. Consolidated Report on Aging of Unliquidated Cash Advances
14. Consolidated Report on Unliquidated Cash Advances (Breakdown per Year)
15. Report on the Aging of Cash Advances - Annex 3 per Memorandum Circular 2012-02-A
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 customers
19. Closing Journal Entry Vouchers
20. SOFT COPY of Reports

### FARS AND OTHER REPORTS

- 1 FARs (per DBM-COA Joint Circular 2019-1) as of Dec. 31, 2022:
  - FAR 1, 1-A and 1-B
  - 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 via online google sheet  
Link: <https://bit.ly/3pqvjpy>"
  - "AAPSI for Prior Years Updates via online google sheet  
Link: <https://bit.ly/3pAqv13>"





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

---

- "Status of NS/ND/NC as of December 31, 2021 via online google sheet Link: <https://bit.ly/3SYdTP1>"
- 3 "Receivables (Breakdown per Year) as of December 31, 2022 (per fund cluster) via online google sheet Link: <http://bitly.ws/wwAH>"
- 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
- 7 Monthly Operating Expenditures of Deped Public Schools per Philippine Statistics Authority (PSA) Data Requirements for National Accounts via online google sheet
- 8 SOFT COPY of Reports

