

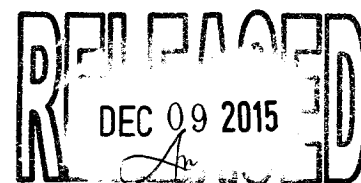


Republic of the Philippines  
 Department of Education  
 CORDILLERA ADMINISTRATIVE REGION  
 Wangal, La Trinidad, Benguet



December 8, 2015

REGIONAL MEMORANDUM  
 No. **244** s. 2015



DEPED-CAR Time: 8:06 am

**REGIONAL SEMINAR-WORKSHOP ON THE PREPARATION OF CY 2015  
 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 2015 year end financial reports will be held in Baguio City on January 11-15, 2015(exact venue to be announced later).
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 operating units and;
  - c. Addressed related financial and budgetary issues.
3. Participants to the seminar-workshop are:
  - a. Staff of the Finance Division of the Regional Office;
  - b. Accountants, Budget Officers and Bookkeepers of the Eight (8) School Division Offices and Forty Three (43) Secondary Schools **with separate set of books** ;
  - c. Other personnel who will help in the preparation of the financial reports.
4. Expenses for board and lodging shall be shouldered by the Regional Office, thru the Schools Division of Baguio City, 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.

Telephone Numbers:							
Office of the Director IV	-422-1318	Budget and Finance Division	-422-5155	Cash Section	-309-3017	Record Section	-309-3015
Fax Machine	-422-4074	Elementary Education Division	-422-7096	Physical Facilities Unit/ICT	-309-3011	Payroll Services Unit	-424-3993
Office of the Director III	-309-3013	Alternative Learning System	-422-5187	Regional Planning Unit	-309-1234	Special Services Division	-424-5167
Administrative Division	-422-1804	Secondary Education Division	-309-3014	Supply Unit	-422-2198	Commission on Audit	-4227434



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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 Statement of Financial Performance;
3. Detailed and Condensed Financial Position;
4. Detailed and Condensed Statement of Changes on Net Assets / Equity;
5. Statement of Cash Flow;
6. Statement of Comparison of Budget and Actual Amount;
7. Comparative Financial Statements;
8. Report of Income;
9. Status of Cash Advances;
10. Report on Aging of Cash Advances;
11. Schedule of Accounts Payable with Aging;
12. List of due and demandable accounts payable (by type of creditor);
13. List of not yet due and demandable accounts payable (by allotment class);
14. Schedule of Receivables;
15. Schedule of Cash Advances with Aging;
16. Summary of Tax Remittance Advice (TRA);
17. Notes to Financial Statements;
18. Reconciliation of Reciprocal Accounts (for Division Offices).
19. Statement of NCA Received;
20. Statement of NCA Utilization;
21. Status of Cash Balance;
22. 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)
23. Notes to Financial Statements.

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

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Office of the Director IV	-422-1318	Budget and Finance Division	-422-5155	Cash Section	-309-3017	Record Section	-309-3015
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1. Pre and Post Closing Trial Balance;
2. Detailed and Condensed Statement of Financial Performance;
3. Detailed and Condensed Financial Position;
4. Detailed and Condensed Statement of Changes on Net Assets / Equity;
5. Statement of Cash Flow;
6. Statement of Comparison of Budget and Actual Amount;
7. Comparative Financial Statements;
8. Schedule/Ageing of Loans Receivable;
9. Report of Delinquent Loans
10. Status of Funds
11. Notes to Financial Statements

**C. SPHERE AND EPIP FUND (Division Offices):**

1. Pre and Post Closing Trial Balance;
2. Detailed and Condensed Statement of Financial Performance;
3. Detailed and Condensed Financial Position;
4. Detailed and Condensed Statement of Changes on Net Assets / Equity;
5. Statement of Cash Flow;
6. Statement of Comparison of Budget and Actual Amount;
7. Comparative Financial Statements;
8. Financial Accountability Reports (FARs)

**C. OTHER REPORTS:**

1. Updates on AOM Compliance- 2014 and prior years;
2. Unliquidated cash advance (breakdown per year).
3. Updated List of Bank Accounts (All Accounts)  
-Status of Bank Reconciliation of all Bank Accounts
4. Status of MOOE Downloading

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4. Participants are instructed to bring laptops and all documents necessary in the reconciliation of accounts and preparation of the financial reports (please refer to the attached list). At the end of the workshop, all are expected to submit their respective outputs to:

Ms. Corazon B. Walcien - Financial Statements and other accountability reports/schedules.

Ms. Erniely N. Dul-ang - Budgetary and Financial Accountability Reports (BFARS)

5. Immediate and wide dissemination of this Memorandum is desired.

ELLEN B. DONATO, Ed. D., CESO III  
Director IV

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