



REPUBLIKA NG PILIPINAS  
**Republic of the Philippines**  
Kagawaran ng Edukasyon  
**DEPARTMENT OF EDUCATION**  
**REGION IV-A CALABARZON**  
Gate 2, Karangalan Village, Cainta, Rizal



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**REGIONAL MEMORANDUM**

**No. 25, s. 2015**

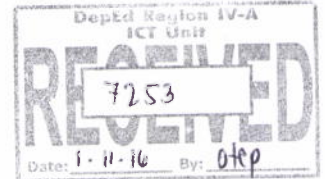
TO: Schools Division Superintendents  
Heads of National Secondary Schools with Fiscal Autonomy

FROM: **DIOSDADO M. SAN ANTONIO**  
Director IV

SUBJECT: **REGIONAL SEMINAR/WORKSHOP FOR THE CONSOLIDATION OF CY 2015  
YEAR-END FINANCIAL REPORTS**

DATE: December 29, 2015

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1. The Regional Workshop on the Consolidation of CY 2015 Year-End Financial Reports will be conducted on January 19–20, 2015 at NEAP CALABARZON, Malvar, Batangas.
2. This activity aims to:
  - a. Facilitate the preparation, consolidation and on-time submission of Year-End Financial Reports to the Department of Budget and Management (DBM), DepEd Central Office (DepEd CO), Commission on Audit (COA) and other concerned agencies;
  - b. Discuss uniform implementation of procedures and policies; and
  - c. Address related financial and budgetary issues.
3. For guidance of the participants and other personnel concerned in the preparation of the financial reports, attached hereto are the following:
  - a. Program of Activities (Annex 1); and
  - b. List of Financial Reports and Supporting Schedules (Annex 2)
4. Participants to this workshop are the Division Accountants, Budget Officers and other finance staff who will assist in the preparation and consolidation of financial reports as authorized by the Schools Division Superintendent as follows: six (6) from Province Division and three (3) from City Division. It is understood that Division Offices will conduct their respective Division Consolidation of Financial Reports.
5. A registration fee of Two Thousand Four Hundred Pesos (P 2,400.00) to cover cost of meals, lodging, supplies, and materials will be collected from each participant chargeable against local funds subject to the usual accounting and auditing rules and regulations.
6. To ensure that the activity will run smoothly, participants are instructed to bring their laptops and all pertinent documents necessary in the preparation and consolidation of the financial reports and supporting schedules.
7. Wide dissemination of this memorandum is desired.

**Regional Seminar/Workshop for the  
Consolidation of CY 2015 Year-End Financial Reports  
January 19-20, 2015**

**Program of Activities**

**Day 1**

**Part I BILLETING OF PARTICIPANTS**

07:00 – 9:00 AM                      Arrival and Registration

**Part II OPENING PROGRAM**

09:00 – 9:30 AM                      National Anthem  
Prayer  
Welcome Message  
Introduction of Participants  
Statement of Purpose  
Words of Inspiration

**Part III – FINANCIAL MANAGEMENT ISSUES AND CONCERNS**

09:30 – 11:00 AM                      Budget Concerns  
Accounting Concerns

**Part IV – WORKSHOP**

11:00 – 12:00 AM                      WORKSHOP - Review and Finalization of Division  
Consolidated Reports

12:00 – 01:00 PM                      LUNCH BREAK

01:00 – 04:00 PM                      WORKSHOP - Review and Finalization of Division  
Consolidated Reports

04:00 – 05:00 PM                      Submission of Division Consolidated Reports

**DAY 2**

08:00 – 10:00 AM                      Regional Consolidation of Reports

**Part V – INTERFACE**

10:00 – 12:00 NN                      Observations and Suggestions on eFRS facility

12:00 – 01:00 PM                      LUNCH BREAK

01:00 – 02:00 PM                      Calendar of Activities for FY 2016

**PART IV – CLOSING PROGRAM**

02:00 – 03:00 PM                      Message of Appreciation  
Distribution of Certificates  
Closing Prayer

**CHECKLIST OF FINANCIAL REPORTS FOR SUBMISSION TO THE R.O.  
 YEAR-END 2015**

<b>PROVIDENT FUND</b>	
1	Statement of Management Responsibility
<b>FINANCIAL STATEMENTS (FS)</b>	
2	Consolidated Trial Balance ( TB )
a	Pre-Closing Trial Balance
b	Post-Closing Trial Balance
3	Consolidated Statement of Financial Performance (Statement of Income and Expenses/SIE) ( <b>SFP</b> )
a	Detailed Statement of Financial Performance
b	Condensed Statement of Financial Performance
c	Comparative Statement of Financial Performance
4	Consolidated Statement of Financial Position (Balance Sheet) ( <b>SFP</b> )
a	Detailed Statement of Financial Position
b	Condensed Statement of Financial Position
c	Comparative Statement of Financial Position
5	Consolidated Statement of Changes in Net Assets / Equity (Acc. Surplus/Deficit) ( <b>SCNA/E</b> )
a	Detailed Statement of Changes in Net Assets / Equity
b	Condensed Statement of Changes in Net Assets / Equity
c	Comparative Statement of Changes in Net Assets / Equity
d	Analysis Statement of Changes in Net Assets / Equity
6	Consolidated Statement of Cash Flows ( <b>SCF</b> )
a	Statement of Cash Flows (Detailed/Condensed)
b	Comparative Statement of Cash Flows
7	Consolidated Notes to Financial Statements (DO Proper and IUs)
<b>SUPPORTING SCHEDULES</b>	
7	Aging of Loans Receivables - Others (please use format provided)
8	Report of Delinquent Loans ( per Memo dated Oct.8, 2012 ) (please use format provided)
9	Detailed Breakdown of Other Payables ( per IUs )
10	Status Report of Funds
11	Report on Allocations Received from National/Regional and Releases to Division Offices
12	Schedule and Aging of Cash Advances (if any)
a	Advances to Officers & Employees
b	Due from Officers & Employees
c	Payroll Fund
d	Advances to Special Disbursing Officers
13	Schedule of / Charges to Accounts Payable with Aging (please use format provided)
a	Schedule of / Charges to Accounts Payable
b	Aging of Accounts Payable
14	Detailed Breakdown of Reciprocal Accounts - per Ius
a	Due from / Due to ( NGA, RO and Ous)
15	Quarterly Report of Revenue and Other Receipts ( <b>FAR NO. 5</b> )
16	Closing Journal Entry Vouchers
17	<b>SOFT COPY</b> of all the documents submitted

**CHECKLIST OF FINANCIAL REPORTS FOR SUBMISSION TO THE R.O.  
YEAR-END 2015**

REGULAR FUND (101)	
1	Statement of Management Responsibility
<b>FINANCIAL STATEMENTS (FS)</b>	
Consolidated Trial Balance ( TB )	
2	a Pre-Closing Trial Balance
	b Post-Closing Trial Balance
Consolidated Statement of Financial Performance (Statement of Income and Expenses/SIE) ( SFP <sub>Per</sub> )	
3	a Detailed Statement of Financial Performance
	b Condensed Statement of Financial Performance
	c Comparative Statement of Financial Performance
Consolidated Statement of Financial Position (Balance Sheet) ( SFP )	
4	a Detailed Statement of Financial Position
	b Condensed Statement of Financial Position
	c Comparative Statement of Financial Position
Consolidated Statement of Changes in Net Assets / Equity (Acc. Surplus/Deficit) ( SCNA/E )	
5	a Detailed Statement of Changes in Net Assets / Equity
	b Condensed Statement of Changes in Net Assets / Equity
	c Comparative Statement of Changes in Net Assets / Equity
	d Analysis Statement of Changes in Net Assets / Equity
Consolidated Statement of Cash Flows ( SCF )	
6	a Statement of Cash Flows (Detailed/Condensed)
	b Comparative Statement of Cash Flows
Consolidated Statement of Comparison of Budget and Actual Amount ( SCBAA )	
7	a Statement of Comparison of Budget and Actual Amount
8	Consolidated Notes to Financial Statements (DO Proper and IUs)
<b>SUPPORTING SCHEDULES</b>	
Consolidated Schedule and Aging of Cash Advances (please use format provided)	
9	a Status of Cash Advances
	b Report on Aging of Cash Advances
Consolidated Schedule and Aging of Accounts Receivable (if any) (please use format provided)	
10	a Schedule of Accounts Receivable
	b Aging of Accounts Receivable
Consolidated Schedule of / Charges to Accounts Payable with Aging (please use format provided)	
11	a Schedule of / Charges to Accounts Payable
	b Aging of Accounts Payable
12	Consolidated Status of NCAs Received / Utilized (please use format provided)
13	Consolidated Subsidy Income from National Government (SING) (please use format provided)
14	Consolidated Status of Cash Balances (please use format provided)
Consolidated Budgetary Financial Accountability Reports ( BFARs )	
15	a Statement of Approved Budget, Utilizations, Disbursements and Balances ( FAR No. 2 )
	b Summary of Approved Budget, Utilizations, Disbursements and Balances by Object of Expenditures ( FAR No. 2-A )
	c Aging of Due and Demandable Obligations ( FAR No. 3 )
	d Monthly Report of Disbursements ( FAR No. 4 )
	e Quarterly Report of Revenue and Other Receipts ( FAR No. 5 )
16	Consolidated Inventory of Bank Accounts per DBM - DOF - COA JAO No. 2012-01 dated January 6, 2012 (please use format provided)
17	Consolidated Detailed Breakdown of Reciprocal Accounts - per Ius
	a Intra agency Receivables (Due From CO/RO/Ous)
	b Intra agency Payables (Due To CO/RO/Ous)
	c Subsidy Accounts (Due To / From CO/RO/Ous)

NOTE:

Please be reminded that all Financial Reports for submission CY 2015 should be PPSAS compliant Financial Statements should be submitted by fund cluster prescribed under COA Circular 2015-2 as follows:

1. Regular Fund (F 101)
2. Trust Fund : (Please refer to attached Fund Coding) to include Provident Fund
3. Off Budget (Business Type Income-RELC, etc)
4. Special Fund (Grants/Foreign Assisted Funds)

OTHER REPORTS	
1	Updates on AOM Compliance - 2014 & Prior Years
2	Unliquidated Cash Advances (Breakdown per year)
3	Status of MOOE Downloading for the month of January - December 2015
4	List of IUs (Name of School, Principal & Financial Staff)
5	Status of ATM Implementation
6	BP Form 100 - Consolidated Statement of Revenues
	BP Form 100-B - Consolidated Statement of Receipts/ Expenditures of the Budgetary and Custodial Funds
	BP Form 100-C - Consolidated Statement of Donations & Grants
7	SOFT COPY of all the documents submitted

BUDGET DIVISION	
Budgetary and Financial Accountability Reports ( BFARs )	
1	a Quarterly Physical Report of Operation ( BAR No. 1 )
	b Statement of Appropriations, Allotments, Obligations, Disbursements and Balances ( FAR No. 1 )
	c Summary of Appropriations, Allotments, Obligations, Disbursements and Balances by Object of Expenditures and by PPA ( FAR No. 1-A )
	d List of Allotments and Sub-Allotments ( FAR No. 1-B )
2	Photocopy of SAROs / ABM issued by DBM
3	SOFT COPY of all the documents submitted

**CHECKLIST OF FINANCIAL REPORTS FOR SUBMISSION TO THE R.O.  
 YEAR-END 2015**

18	Consolidated Summary of Tax Remittances Advice (TRA) <b>(NOT DETAILED) - for validation only against Income Statement/SING Amount</b>	
19	Latest/Updated Masterlist of Existing DepEd Implementing Units and Non-Implementing Units	
20	Closing Journal Entry Vouchers	
21	<b>SOFT COPY</b> of all the documents submitted	

<b>EPIP / SPHERE / SBP4BE (AusAid)</b>		
1	Statement of Management Responsibility	
<b>FINANCIAL STATEMENTS (FS)</b>		
Trial Balance ( TB )		
2	a	Pre-Closing Trial Balance
	b	Post-Closing Trial Balance
Statement of Financial Performance (Statement of Income and Expenses/SIE) ( <b>SFPer</b> )		
3	a	Detailed Statement of Financial Performance
	b	Condensed Statement of Financial Performance
	c	Comparative Statement of Financial Performance
Statement of Financial Position (Balance Sheet) ( <b>SFP</b> )		
4	a	Detailed Statement of Financial Position
	b	Condensed Statement of Financial Position
	c	Comparative Statement of Financial Position
Statement of Changes in Net Assets / Equity (Acc. Surplus/Deficit) ( <b>SCNA/E</b> )		
5	a	Detailed Statement of Changes in Net Assets / Equity
	b	Condensed Statement of Changes in Net Assets / Equity
	c	Comparative Statement of Changes in Net Assets / Equity
	d	Analysis Statement of Changes in Net Assets / Equity
Statement of Cash Flows ( <b>SCF</b> )		
6	a	Statement of Cash Flows (Detailed/Condensed)
	b	Comparative Statement of Cash Flows
7	Notes to Financial Statements (DO Proper and IUs)	
Budgetary and Financial Accountability Reports ( <b>BFARs</b> )		
8	a	Statement of Appropriations, Allotments, Obligations, Disbursements and Balances ( <b>FAR No. 1</b> )
	b	Summary of Appropriations, Allotments, Obligations, Disbursements and Balances by Object of Expenditures and by PPA ( <b>FAR No.1-A</b> )
<b>SUPPORTING SCHEDULES</b>		
Schedule and Aging of Cash Advances ( <b>please use format provided</b> )		
9	a	Status of Cash Advances
	b	Report on Aging of Cash Advances
Schedule and Aging of Accounts Receivable (if any) ( <b>please use format provided</b> )		
10	a	Schedule of Accounts Receivable
	b	Aging of Accounts Receivable
Schedule of / Charges to Accounts Payable with Aging ( <b>please use format provided</b> )		
11	a	Schedule of / Charges to Accounts Payable
	b	Aging of Accounts Payable
12	Closing Journal Entry Vouchers	
13	<b>SOFT COPY</b> of all the documents submitted	