



Republic of the Philippines
Department of Education
REGION X

SCHOOLS DIVISION OF MISAMIS ORIENTAL

Office of the Schools Division
Superintendent

December 27, 2023

DIVISION MEMORANDUM

No. **752** s. 2023

**DIVISION SEMINAR-WORKSHOP ON THE PREPARATION, RECONCILIATION,
AND SUBMISSION OF CY 2023 YEAR-END FINANCIAL REPORTS**

To: **Budget Officer III**
Accountant III
Division Finance Personnel
Senior Bookkeepers of Implementing Units
All Others Concerned
This Division

1. In preparation for the Regional Seminar-Workshop on the preparation of CY 2023 Year-End Financial Reports, the Division Office through the Finance Section will be conducting a **Preliminary Division Seminar-Workshop on the Preparation of Financial Reports** on **January 3-6, 2024 at C Resort, Libertad.**
2. The four (4) day workshop aims to:
 - a. Facilitate the preparation, review, and submission of CY 2023 Year-End Financial and Budgetary Reports utilizing the EFRS and EBMS Consolidators;
 - b. Discuss the uniform implementation of significant procedures and policies among those involved in the management of financial resources for efficient implementation of DepEd programs and projects.
 - c. Address financial and budgetary matters.
3. The **participants** of the seminar-workshop include the **Division Office Finance Personnel and Senior Bookkeepers of the Implementing Units** (Please see attached Enclosure 1).
4. Expenses for board and lodging shall be charged against the Operations of School MOOE-Division Initiated Programs, Projects, and Activities. The travel expenses of the Senior Bookkeepers of the Implementing Units shall be charged against their respective local funds.



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5. **Check-in** will be in the afternoon of **January 3, 2024**. The first meal to be served is Breakfast snacks on the same day while the last meal to be served is AM snack on January 6, 2024.
6. All disbursements relative to the conduct of this seminar/workshop shall be subject to the usual budgeting, accounting, and auditing rules and regulations.
7. Attached are the **Lists of Financial Reports** to be submitted (Please see attached Enclosure 2).
8. For compliance and guidance.


EDILBERTO L. OPLENARIA, EdD, CESO V
Schools Division Superintendent

Encls.: As stated.

To be indicated in the Perpetual Index
under the following subjects:

REPORTS SEMINAR WORKSHOP



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Enclosure No. 1 of Division Memorandum No. _____, s. 2023

DIVISION SEMINAR-WORKSHOP ON THE PREPARATION, RECONCILIATION, AND SUBMISSION OF CY
2023 MID-YEAR FINANCIAL REPORTS
July 3-6, 2023

School	Number of Participants
Division Office	19
Alubijid NCHS	1
Initao NCHS	1
Laguindingan NHS	1
Libertad NHS	1
Medina NCHS	1
MOGCHS	1
Opol NSTS	1
Salay NHS	1
Sugbongcogon NHS	1
Total	28



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Enclosure No. 2 of Division Memorandum No. _____, s. 2023

EXPECTED OUTPUTS OF THE WORKSHOP
(Consolidated Reports as of June 30, 2023)

REGULAR FUND

1. Statement of Management Responsibility
2. Pre-closing Trial Balance
3. Post-closing Trial Balance
4. Detailed Comparative Statement of Financial Performance
5. Condensed Comparative Statement of Financial Performance
6. Detailed Comparative Statement of Financial Position
7. Condensed Comparative Statement of Financial Position
8. Detailed Comparative Statement of Changes on Net Assets Equity
9. Detailed Comparative Statement of Cash Flow
10. Notes to Financial Statement
11. Status of Cash Advances
12. Report on Aging of Unliquidated Cash Advances
13. Report on Unliquidated Cash Advances (Breakdown per Year)
14. Report on the Aging of Cash Advances – Annex 8 per Memorandum Circular 2012-02-A
15. Schedule of Aging of Accounts Receivable
16. Breakdown of per Year of Receivables
17. Receivables Report (per account) – provide the nature/type of transaction, reasons why they remain uncollected, and list of customers
18. Schedule of Aging of Accounts Payable
19. Horizontal Analysis of the Comparative Statement of Financial Position and Statement of Financial Performance with reasons for the material amount of increase/ (decrease)
20. Subsidy from National Government (SNG)
21. Status of NCAs Received / Utilized
22. Summary of Receipt of Notice of Transfer of Cash Allocation from Central Office
23. Summary of Tax Remittances Advice (TRA)
24. Reasons for the Year-on-Year Increase/Decrease of Disbursements in December 2023 – updates via google sheet link: https://bit.ly/MRD_December2023
25. SOFT COPY of Reports

TRUST FUND

1. Statement of Management Responsibility
2. Pre-closing Trial Balance
3. Post-closing Trial Balance
4. Detailed Comparative Statement of Financial Performance
5. Condensed Comparative Statement of Financial Performance
6. Detailed Comparative Statement of Financial Position
7. Condensed Comparative Statement of Financial Position
8. Detailed Comparative Statement of Changes on Net Assets / Equity
9. Detailed Comparative Statement of Cash Flow
10. Notes to Financial Statement
11. Status of Cash Advances
12. Report on Aging of Unliquidated Cash Advances
13. Report on Unliquidated Cash Advances (Breakdown per Year)
14. Report on the Aging of Cash Advances – Annex 8 per Memorandum Circular 2012-02-A
15. Schedule of Aging of Accounts Receivable
16. Breakdown of per Year of Receivables



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17. Receivables Report (per account) – provide the nature/type of transaction, reasons why they remain uncollected, and list of customers
18. Schedule of Aging of Accounts Payable
19. Horizontal Analysis of the Comparative Statement of Financial Position and Statement of Financial Performance with reasons for the material amount of increase/(decrease)
20. SOFT COPY of Reports

PROVIDENT FUND

1. Statement of Management Responsibility
2. Pre-closing Trial Balance
3. Post-closing Trial Balance
4. Detailed Comparative Statement of Financial Performance
5. Condensed Comparative Statement of Financial Performance
6. Detailed Comparative Statement of Financial Position
7. Condensed Comparative Statement of Financial Position
8. Detailed Comparative Statement of Changes on Net Assets / Equity
9. Detailed Comparative Statement of Cash Flow
10. Notes to Financial Statement
11. Status of Cash Advances
12. Report on Aging of Unliquidated Cash Advances
13. Report on Unliquidated Cash Advances (Breakdown per Year)
14. Report on the Aging of Cash Advances – Annex 8 per Memorandum Circular 2012-02-A
15. Schedule of Aging of Accounts Receivable
16. Breakdown of per Year of Receivables
17. Receivables Report (per account) – provide the nature / type of transaction, reasons why they remain uncollected, and list of customers
18. Schedule of Aging of Accounts Payable
19. Horizontal Analysis of the Comparative Statement of Financial Position and Statement of Financial Performance with reasons for the material amount of increase/(decrease) Aging of Loans Receivables - Others
20. Report of Delinquent Loans (per Memo dated Oct.8, 2012)
21. Certification of Deposit from BTR (for NCA request) including JEVs and deposit slips (Please include Quarterly Report of Service Fees)
22. Status Report of Funds
23. Annex A – Status Report on Loans
24. Annex A-1 – Cash Disbursements and Receipts
25. Annex B – Aging of Loans Receivables by Reason of Delinquency
26. Report of Service Fees Collected & Deposited to BTR
27. Report on Allocations Received from National and Releases to Division Offices
28. SOFT COPY of Reports
- 29.

FINANCIAL ACCOUNTABILITY REPORTS (FARs)

Accounting Section

1. Statement of Approved Budget, Utilizations, Disbursements and Balances (FAR No. 2), applicable to Business Related Funds-Cluster 06
2. Summary of Approved Budget, Utilizations, Disbursements and Balances by Object of Expenditures (FAR No. 2A), applicable to Business Related Funds-Cluster 06
3. Aging of Unpaid Obligations (FAR No. 3), applicable to Fund Cluster 01
4. Monthly Report of Disbursements (FAR No. 4), applicable to Fund Cluster 01 (Deadline January 4, 2024)
5. Quarterly Report of Revenue & Other Receipts (FAR No. 5), applicable to Fund Cluster 01, 06, and 07
6. Quarterly Report of Approved Budget, Utilizations, Disbursements and Balances for Trust Receipts (FAR No. 6), applicable to Fund Cluster 07



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7. Soft Copy of Reports

OTHER REPORTS

1. AAPSI for CY 2022 - Updates via online google sheet Link: [https://bit.ly/AAPSI CAARCY2022](https://bit.ly/AAPSI_CAARCY2022)
2. AAPSI - SIPYAR per CAAR 2022 - Updates via online google sheet Link: [https://bit.ly/SIPYAR CAARCY2022](https://bit.ly/SIPYAR_CAARCY2022)
3. Status of NS/ND /NC via online google sheet Link: <https://bit.ly/NSNDNC-CAARCY2022>
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) following the format per DBM - DOF - COA JAO No. 2012-01 dated January 6, 2012 Link: <https://bit.ly/BankAccounts-ROSDOIUs>
6. Consolidated Summaries of Bank Accounts Opened for the MOOE of Non-IU Schools - Annex K - 2 per DO 2019-029
7. Quarterly Operating Expenditures of DepEd Public Schools as required by Philippine Statistics Authority (PSA) via online google sheet (the links were sent out to ROs' email last March 21, 2023)
8. Soft Copy of Reports

BUDGET REPORTS

1. Statement of Appropriations, Allotments, Obligations, Disbursements and Balances (FAR No. 1)
2. Summary of Appropriations, Allotments, Obligations, Disbursements and Balances by Object of Expenditures and by PPA (FAR No. 1-A)
3. List of Allotments and Sub-Allotments (FAR No. 1B)
4. Statement of Obligations, Disbursements, Liquidations and Balances for Inter-Agency Fund Transfers (FAR No. 1C)
5. Copies of all APSA to Other PPAs or Other Operating Units
6. Copies of all SARO's issued by DBM-RO's
7. Soft Copy of all the documents submitted



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