


June 27, 2017

DIVISION MEMORANDUM
No. 401, s. 2017

**DIVISION SEMINAR/WORKSHOP ON THE PREPARATION OF 2017 MID-YEAR
FINANCIAL AND BUDGETARY REPORTS**

**TO: SENIOR BOOKKEEPERS (OPERATING & IMPLEMENTING UNITS ONLY)
DIVISION FINANCE PERSONNEL
PROVIDENT IN-CHARGE
ALL OTHERS CONCERNED**

1. In line with the conduct of the National Seminar/Workshop in Region VI, this Office will be holding its Division Seminar/Workshop on the Preparation of 2017 Mid-Year Financial and Budgetary Reports at Ecotech Center, Sudlon, Lahug, Cebu City from July 3-7, 2017.
2. The five-day live-in workshop will facilitate the preparation and submission of accurate and up-to-date 2017 Consolidated Mid-Year Financial and Budgetary Reports to the Region, Department of Budget and Management, Commission on Audit, DepEd Central Office and other concerned agencies.
3. The participants to this workshop are the Division Finance Personnel in charge in the preparation of financial statements and budgetary reports, In-Charge of Provident Fund, and Senior Bookkeepers of Implementing and Operating Units.
4. Transportation and other allowable expenses of the participants shall be charged against their School MOOE Fund including a registration fee of P6,000 to cover expenses for the venue, food, board and lodging, while the registration fees of Division participants shall be charged against the Division MOOE/Trainings funds, subject to the usual accounting and auditing rules and regulations.
5. Participants shall bring with them all documents necessary in the preparation of individual Trial Balances, Financial Statements, FARS, and BEDS (as listed hereto attached) as of June 30, 2017, for consolidation.
6. All Operating and Implementing Units are required to submit all the required reports on July 7, 2017.
7. For strict compliance.


RHEA MAR A. ANGTUD, ED.D., CESO VI
Schools Division Superintendent

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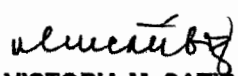


Republic of the Philippines
Department of Education

*Office of the Undersecretary
Finance Service*

MEMORANDUM

TO: **Regional Directors
Regional Finance Officers
Regional Accountants
Regional Budget Officers
Central Office Accounting & Budget Personnel
All Others Concerned**

FROM: 
VICTORIA M. CATIBOG
Undersecretary
For Finance - DA

SUBJECT: **NATIONAL SEMINAR / WORKSHOP ON THE PREPARATION OF CY 2017 MID-YEAR FINANCIAL REPORTS**

DATE: June 20, 2017

The DepEd Central Office, Accounting and Budget Divisions will conduct the **National Seminar/Workshop on the Preparation of CY 2017 Mid-Year Financial Reports** to be hosted by Region VI (*venue to be announced later*) on July 23 to July 28, 2017, inclusive of travel time.

1. This activity aims to facilitate the following:
 - Discuss and review policy issuances associated with financial management brought about by recent issuances of the Department and oversight Agencies;
 - Discuss the updates on the present and new programs and projects of the Department where the critical involvement of the Finance group is expected;
 - Discuss the uniform implementation of procedures and policies;
 - Facilitate the reconciliation of reciprocal accounts and downloaded allotment thru SUB-ARO;
 - Facilitate the preparation, review and consolidation of financial reports and schedules of accounts prior to submission to oversight agencies such as the Department of Budget and Management (DBM), Commission on Audit (COA), Congress and Senate of the Philippines, among others;
 - Thresh out relevant issues and concerns relative to the improvement of Financial Management of the Agency.

2. The Participants are the following:
 - a. Selected Finance Staff of the Central Office
 - b. Resource persons
 - c. Chief Administrative Officers or Supervising Administrative Officers, Budget Officers, Accountants and selected Finance Staff from the Regional Offices who are in-charge in the preparation of financial and accountability reports (five representatives from each region);



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3. Expenses of the central office participants and resource persons shall be charged against CO-GAS funds.
4. Travelling expenses of the Regional and other participants shall be charged against respective local funds.
5. **All regions are required to strictly comply with the submission of all reports on time.** The deadline for the submission will be on **July 27, 2017, 8:00 PM**. Please refer to the attached list of reports to be submitted. In addition to this, all regions are required to submit the **Detailed Breakdown of Reciprocal Accounts** with JEV and supporting documents, as reiterated by the Chief Accountant.
6. For other concerns or queries, please coordinate with Ms. Liza G. Advincula of Consolidated Reports and Other Concern Section (CROCS) thru contact no. (02) 633-7201.
7. Wide dissemination of this memorandum is desired.



LIST OF FINANCIAL REPORTS FOR SUBMISSION TO CENTRAL OFFICE

REGULAR FUND	
1	Consolidated Trial Balance
2	Detailed Statement of Financial Performance
3	Detailed Statement of Financial Position
4	Detailed Statement of Changes on Net Assets / Equity
5	Statement of Cash Flows
6	Consolidated Status of Cash Advances (2nd Quarter)
7	Consolidated Report on Aging of Cash Advances (2nd Quarter)
8	Schedule of Accounts Receivable with Aging as of June 30, 2017
9	Schedule of Accounts Payable with Aging as of June 30, 2017
10	Consolidated Subsidy from National Government (SNG)
11	Consolidated Status of NCAs Received / Utilized with justifications on unutilized NCAs as of June 30, 2017
12	Detailed Breakdown of Reciprocal Accounts: - Intra agency Receivables (Due From CO/RO/Ous) - Intra agency Payables (Due To CO/RO/Ous) - Subsidy Accounts (Due To / From CO/RO/Ous)
13	SOFT COPY

TRUST FUND	
1	Consolidated Trial Balance
2	Detailed Statement of Financial Performance
3	Detailed Statement of Financial Position
4	Detailed Statement of Changes on Net Assets / Equity
5	Statement of Cash Flows
6	SOFT COPY

PROVIDENT FUND	
1	Consolidated Trial Balance
2	Detailed Statement of Financial Performance
3	Detailed Statement of Financial Position
4	Detailed Statement of Changes on Net Assets / Equity
5	Statement of Cash Flows
6	Report of Delinquent Loans (per Memo dated Oct.8, 2012)
7	Status of Service Fees Collected & Deposited to BTR
8	Report on Allocations Received from National and Releases to Division Offices
9	SOFT COPY

BUSINESS RELATED FUND	
1	Consolidated Trial Balance
2	Detailed Statement of Financial Performance
3	Detailed Statement of Financial Position
4	Detailed Statement of Changes on Net Assets / Equity
5	Statement of Cash Flows
6	SOFT COPY

OTHER REPORTS	
1	Updates on AOM Compliance - 2015 & Prior Years (as of June 30, 2017)
2	BFARs as of June 30, 2017:
2.1	FAR No. 2 - Statement of Approved Budget, Utilizations, Disbursements and Balances
2.2	FAR No. 2A - Summary of Approved Budget, Utilizations, Disbursements and Balances by Object of Expenditures
2.3	FAR No. 4 - Monthly Report of Disbursements
2.4	FAR No. 5 - Quarterly Report of Revenue & Other Receipts
3	Unliquidated Cash Advances (Breakdown per year)
4	Status of MOOE Downloading for the month of June 30, 2017
5	Consolidated Report on Aging of Cash Advances (ANNEX 8)

BUDGET DIVISION	
Budgetary and Financial Accountability Reports (BFARs)	
Quarterly Physical Report of Operation (BAR No. 1)	
Statement of Appropriations, Allotments, Obligations, Disbursements and Balances (FAR No. 1)	
Summary of Appropriations, Allotments, Obligations, Disbursements and Balances by Object of Expenditures and by PPA (FAR No. 1-A)	
List of Allotments and Sub-Allotments (FAR No. 1-B)	
2	Copies of all SARO's issued by DBM-RO's
3	Summary List of SAROs issued by DBM-ROs
4	SOFT COPY of all the documents submitted