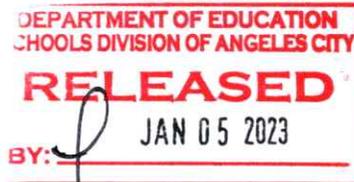




Republic of the Philippines
Department of Education
Region III
Schools Division of Angeles City



January 5, 2023

DIVISION MEMORANDUM

No. 007 S. 2023

DIVISION SEMINAR-WORKSHOP ON THE RECONCILIATION AND CONSOLIDATION OF CY 2022 YEAR-END FINANCIAL REPORTS

To: Heads of Public Secondary Schools with Fiscal Autonomy
Division Accountant
Division Budget Officer

1. The Department of Education Division of Angeles City will conduct Division Seminar-Workshop on the Reconciliation and Consolidation of Calendar Year (CY) 2022 Year-End Financial Reports on January 9-10, 2023 at the Azzurro Hotel, Balibago, Angeles City.
2. The objectives of the activity are:
 - a. to facilitate the review, reconciliation and consolidation of CY 2022 Year-end Financial Reports; and
 - b. to keep participants abreast of the relevant issues and concerns associated with Financial Management on the recent issuances of the Department and Oversight Agencies.
3. The participants are the School Bookkeeper, Division Accountant and Budget Officer together with selected Finance Staff In-Charge of the preparation, reconciliation and consolidation of Financial Reports who shall bring their respective laptops and standby pocket Wi-Fi.
4. Meals and other expenses of the participants from the Division Office shall be charged against Division MOOE funds while travelling expenses of school bookkeepers shall be charged against their respective School MOOE funds.
5. Meanwhile, all School Bookkeepers are directed to comply with the submission of all consolidated financial reports on time. The deadline for the submission shall be on January 10, 2023, 11 A.M. Please refer to the attached List of Financial Reports to be submitted.
6. This Memorandum also serves as Authority to Travel of the participants.
7. The attendance and active participation of all concerned is desired.


MA. IRELYN P. TAMAYO PhD, CESO V
Schools Division Superintendent

| 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 Statement of Financial Position |
| 7 | Condensed Comparative Statement of Financial Position |
| 8 | Detailed Comparative Statement of Changes on Net Assets / Equity |
| 9 | Condensed Comparative Statement of Changes on Net Assets / Equity |
| 10 | Notes to Financial Statements * |
| 11 | Consolidated Status of Cash Advances |
| 12 | Consolidated Report on Aging of Unpledged Cash Advances |
| 13 | Consolidated Report on Aging of Unpledged Cash Advances (breakdown per Year) |
| 14 | Consolidated Report on Unpledged 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 Schedule of Aging of Accruals (SNG) |
| 19 | Consolidated Status of NCAs Received / Utilized |
| 20 | Comparative Summary of Receipt of Notice of Transfer of Cash Allocation from Center Office |
| 21 | Summary of Tax Return/Income Taxes (TRA) |
| 22 | Reasonable Report (per account) - provide the rationale of transaction, reasons why they remain uncollected, & list of customer |
| 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 Statement of Financial Position |
| 7 | Condensed Comparative Statement of Financial Position |
| 8 | Detailed Comparative Statement of Changes on Net Assets / Equity |
| 9 | Condensed Comparative Statement of Changes on Net Assets / Equity |
| 10 | Notes to Financial Statements * |
| 11 | Consolidated Status of Cash Advances |
| 12 | Consolidated Report on Aging of Unpledged Cash Advances |
| 13 | Consolidated Report on Aging of Unpledged 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 | Reasonable Report (per account) - provide the rationale of transaction, reasons why they remain uncollected, and list of customer |
| 18 | Closing Journal Entry Vouchers |
| 19 | SOFT COPY of Reports |

| REGULATED 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 Statement of Financial Position |
| 7 | Condensed Comparative Statement of Financial Position |
| 8 | Detailed Comparative Statement of Changes on Net Assets / Equity |
| 9 | Condensed Comparative Statement of Changes on Net Assets / Equity |
| 10 | Notes to Financial Statements * |
| 11 | Report of Delinquent Loans (per Memo dated Oct. 2012) |
| 12 | Consolidated Aging of Loans Receivables - Others |
| 13 | Closing Journal Entry Vouchers |
| 14 | Definition of Default from BTR (per MCA required) (please include, EV's and deposit slip) |
| 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 Sample Files, Deleted & Dispatched to BTR |
| 20 | Report on Absences Received from National and Resources to Division Office |
| 21 | Consolidated Status of Cash Advances |
| 22 | Consolidated Report on Aging of Unpledged Cash Advances |
| 23 | Consolidated Report on Unpledged Cash Advances (breakdown per Year) |
| 24 | Report on the Aging of Cash Advances - Annex 3 per Memorandum Circular 2012-02-A |
| 25 | Reasonable Report (per account) - provide the rationale of transaction, reasons why they remain uncollected, and list of customer |
| 26 | SOFT COPY of Reports |

| 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 Statement of Financial Position |
| 7 | Condensed Comparative Statement of Financial Position |
| 8 | Detailed Comparative Statement of Changes on Net Assets / Equity |
| 9 | Condensed Comparative Statement of Changes on Net Assets / Equity |
| 10 | Notes to Financial Statements * |
| 11 | Consolidated Status of NCAs Received / Utilized |
| 12 | Consolidated Status of Cash Advances |
| 13 | Consolidated Report on Aging of Unpledged Cash Advances |
| 14 | Consolidated Report on Unpledged 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 | Reasonable Report (per account) - provide the rationale of transaction, reasons why they remain uncollected, & list of customer |
| 19 | Closing Journal Entry Vouchers |
| 20 | SOFT COPY of Reports |

| OTHER REPORTS | |
|---------------|--|
| 1 | FAR (per DBM/CDA, and Circular 2018-1) as of Dec. 31, 2012 |
| | FAR No. 1 - Statement of Appropriations, Allocations, Obligations, Commitments and Reserves |
| | FAR No. 1A - Summary of Appropriations, Allocations, Obligations, Commitments and Reserves by Object of Expenditures |
| | FAR No. 1B - List of Allocations and Sub-Allocations |
| | FAR No. 2 - Statement of Approved Budget, Utilization, Disbursements and Balances |
| | FAR No. 2A - Summary of Approved Budget, Utilization, 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 Revenues & Other Receipts |
| | FAR No. 6 - Quarterly Report of Approved Budget, Utilization, Disbursements and Balances |
| | AAPEL (CAAR CY 2021) |
| | AAPEL per CY 2021 - Uploads via online google sheet |
| | LIK - https://lik.dagong.com |
| | AAPEL per Prior Years - Uploads via online google sheet |
| | LIK - https://lik.dagong.com |
| | Status of INSPIND as of December 31, 2021 via online google sheet |
| | Link: https://bit.ly/390D1MX |

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|---|--|
| 3 | google sheet |
| | Link: https://bit.ly/390D1MX |
| 4 | Status of Disbursement of School MOOE (Annex 3, 2-1, 3-2) per DO 2019-008 |
| 5 | Complete List of Existing Bank Accounts (RO, DO, DU) using the format per DBM - COF - COA JAO No. 2012-01 dated January 6, 2012 |
| 6 | Consolidated Summary of Bank Accounts Owned by the MOOE of Non-HI Schools - Annex K-2 per DO 2019-008 |
| 7 | Monthly Operating Expenditures of Deposit Fringe Schools per Philippine Statistics Authority (PSA) Data Requirements for National Accounts via online google sheet |
| | Link: https://bit.ly/390D1MX |
| 8 | SOFT COPY of Reports |

* W/o Note on "Consolidated Entries"