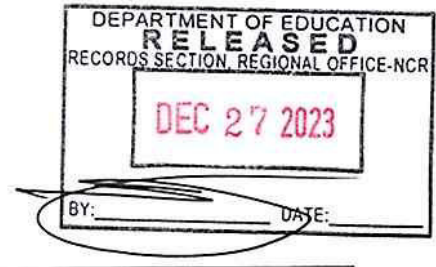




Republic of the Philippines
Department of Education
 NATIONAL CAPITAL REGION



REGIONAL MEMORANDUM
 ORD No. 2024 - 1304

TO : Schools Division Superintendents
 Division Office Accountants/Budget Officers
 All Other concerned

FROM : **JOCELYN DR. ANDAYA** 
 Director IV

SUBJECT : **LEARNING ENGAGEMENT ON THE CONSOLIDATION AND FINALIZATION OF CY 2023 FINANCIAL AND BUDGETARY REPORTS**

DATE : December 21, 2023

1. To ensure the timely submission of a complete and reconciled CY 2023 Year-End Financial and Budgetary Reports, the Department of Education – National Capital Region, Finance Division shall conduct the above subject on January 19, 2024, at the DepEd NCR RO Conference Room.
2. This activity aims to:
 - Facilitate the review, consolidation and finalization of CY 2023 Year-End Financial Reports, Budget and Accountability Reports, and Schedule of Accounts;
 - Reconcile the various Reciprocal Accounts (Report of deposits, Sub-ARO, NTA, Transfer of recording of PPE);
 - Discuss the recurring and prior years’ COA recommendations on AOMs and address other related financial and budgetary issues and concerns.
3. All Division Offices are required to strictly comply with the submission of all reports on or before **January 22, 2023 except for reports specified under RO MEMO ORD – 2023-832**. Please refer to the attached list of Reports to be submitted and online Reports to be filled in.



Address: Misamis St., Bago Bantay, Quezon City
 Email address: ncr@deped.gov.ph
 Website: depedncr.com.ph

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NATIONAL CAPITAL REGION

4. All participants from the Regional Office and (16) Division Offices consisting of **two (2) personnel per Division** are directed to pre-register via the link: <https://tinyurl.com/LEonConsoFINALIZATIONCY2023> on or before January 8, 2024.
5. All expenses incurred in the conduct of the activity shall be charged against ROP MOOE Fund subject to the usual accounting and auditing rules and regulations.
6. Immediate dissemination of this memorandum is enjoined. Thank you.



Republic of the Philippines
Department of Education
NATIONAL CAPITAL REGION

**CONSOLIDATION AND FINALIZATION OF CY 2023 FINANCIAL AND
BUDGETARY REPORTS**

January 19, 2024

PROGRAM OF ACTIVITIES

Time	Activities	In-Charge
8:30 – 9:00 am	Preliminaries <ul style="list-style-type: none">• Nationalistic Song• Ecumenical / Interfaith Prayer• Acknowledgment of Participants• Message	Eunice Arellano Admin Officer I Joey San Buenaventura Supervising Administrative Officer Jocelyn DR, Andaya Director IV
9:00 – 9:30 am	Coordination Meeting Agenda	Juliet J. Icamen Chief Administrative Officer, Finance Division
9:30-11:00am	Discussion on Budgetary Reports and other budget issues and concerns	Elaine Raquel Santos Minerva Generoso Administrative Officer V / Admin Officers
11:00-12:00am	Provident Fund and other concerns	JC Pelayo



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NATIONAL CAPITAL REGION

		Accountant II
LUNCH BREAK		
1:00-3:00pm	<p>Review, consolidation and finalization of CY 2023 Year-End Financial Reports, Budget and Accountability Reports, and Schedule of Accounts;</p> <ul style="list-style-type: none">• List of Reports to be submitted• FS/FARS/Schedules• Online Consolidation of some Reports• Reciprocal Accounts and other Accounts• Reconciliation of Accounts	<p>Joey San Buenaventura / Romar Roentgent Balanao /JC Pelayo</p> <p>SAO, Finance / Accountants</p>
3:30 -5:00pm	<p>OTHER CONCERNS, WAYS FORWARD</p> <p>CLOSING REMARKS</p>	<p>Juliet J. Icamen</p> <p>Chief Administrative Officer, Finance Division</p>
	<p>Janice Bon / Lina A. Lumbré / JC Pelayo / Romar Roentgent Balanao</p> <p>Emcee</p> <p>Moderator</p> <p>Joey San Buenaventura</p> <p>SAO, Finance</p>	



Republic of the Philippines
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The following reports must be updated on or before January 22, 2024:

REPORTS	Google link
1. CY 2022 Agency Action Plan Status of Implementation (AAPSI) of COA Audit Recommendations – DepED NCR Monitoring template	https://bit.ly/AAPSI2022
2. Status of Notice of Suspension/Notice of Disallowance/Notice of Charge	https://bit.ly/NSNDNC-CAARCY2022
3. AAPSI for CAAR 2022 -Updates via online google sheet – CO Template	https://bit.ly/AAPSI_CAARCY2022
4. AAPSI- SIPYAR per CAAR 2022 - Updates via online google sheet	https://bit.ly/SIPYAR_CAARCY_2022
5. Complete List of Existing bank Accounts using the format per DBM-DOF-COA JAO No. 2012-01	https://bit.ly/BankAccounts-ROSDOIUS
6. Consolidated Summaries of Bank Accounts Opened for the MOOE of NON IUS Schools – Annex K-2 per DO S2019-029	https://bit.ly/NCR2023-K-1
7. FAR 5 Statement of Income and Revenues	https://bit.ly/NCRFAR52023
8. FAR 3 Accounts payable	https://bit.ly/2023consoFAR3
9. FAR 4 Report of Disbursement	https://bit.ly/MRD-122023
10. Statement of Cash Flows and Statement of Changes in Net Assets / Equity - revised format	https://bit.ly/SCF-SCNAE2023
11. Schedule of NTA from RO and CO	https://bit.ly/NCR2023-NTA
12. Subsidy from Regional Office	bit.ly/ITR2023_PTR
13. Due to Regional Office as of December 31, 2023	https://bit.ly/SL_DECEMBER2023
14. Reasons for the Year-on-Year Increase/Decrease of Disbursements in December 2023 -updates via online google sheet	Link: https://bit.ly/MRD_December2023
15. Consolidated Status and Aging of CY 2022 Cash Advance as of 12.31.23	bit.ly/NCR_ConsocashAdvance_2023



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Republic of the Philippines
Department of Education
OFFICE OF THE UNDERSECRETARY FOR FINANCE

MEMORANDUM

TO : DEPED CENTRAL OFFICE - FINANCE SERVICE
REGIONAL DIRECTORS
ASSISTANT REGIONAL DIRECTORS
REGIONAL FINANCE SERVICE
All Others Concerned

FROM : ATTY. MICHAEL WESLEY T. POA
Undersecretary and Chief of Staff
Officer-in-Charge, Office of the Undersecretary for Finance

SUBJECT : 41st NATIONAL SEMINAR/WORKSHOP ON THE CONSOLIDATION
OF YEAR-END FINANCIAL REPORTS (CY 2023)

DATE : December 7, 2023

The DepEd Central Office through the Accounting and Budget Division will be conducting the 41st National Seminar/Workshop on the Consolidation of Year-End Financial Reports (CY 2023) to be hosted by DepEd – Cordillera Administrative Region (venue to be announced later) on January 29 – February 2, 2024, inclusive of travel time.

1. The objectives of this event are to:
 - Facilitate the review, preparation, and consolidation of Financial Reports, Budget, Financial Accountability Reports, and Schedule of Accounts;
 - Keep the participants abreast of the relevant issues and concerns associated with Financial Management brought about by recent issuances of Department and Oversight Agencies.

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 Office.



Address: 2F Rizal Bldg., DepEd Complex Meralco Avenue, Pasig City
Telephone Nos.: (02) 8633-9342 TeleFax No: (02) 8638-3703
Email Address: usec.financebpm@deped.gov.ph



Republic of the Philippines
Department of Education
OFFICE OF THE UNDERSECRETARY FOR FINANCE

3. Food and accommodation expenses of the participants and resource persons shall be charged against CO-GASS funds.
4. Travelling expenses of the Central Office, Regional Office and other participants shall be charged against their respective local funds.
5. **Names of participants and complete travel time/flight details** of regional participants should be submitted **on or before January 5, 2024** thru this link: https://bit.ly/REG_41stNWYE2023. Please register on time to facilitate room assignment and transportation from airport/bus terminal to venue. The number of participants for each region will be strictly limited to the allotted number of participants only.
6. **All Regions are required to strictly comply with the submission of all reports on time.** The deadline for the submission will be on *January 26, 2024, 5:00 PM, except for FAR No. 2, 2A, 3, 4, 5, and 6.* Please refer to the date of submission and the list of reports to be submitted, attached as **Annex A**.
7. Retrospective Restatements of Errors shall be properly presented in the Statement of Financial Performance and Statement of Changes in Net Assets and Equity per Section 45, Chapter 19 of Government Accounting Manual (GAM) Volume I. The nature and amount of the prior period errors and other adjustments shall be properly disclosed in the Notes to Financial Statements.
8. Please be reminded that COA DepEd 1 Audit Group will be requiring the submission of **Consolidated Off-Books Adjustments** reflecting the Journal Entries made at the end of the reporting period. These adjustments/journal entries pertain to misstatements contained under CY 2023 Audit Observations Memorandum (AOM). Date of submission will be announced in the activity proper.
9. For questions or clarifications, please coordinate with **Ms. Abegail S. Francisco** of Consolidated Reports and Other Concerns Section (CROCS), FS- Accounting Division via e-mail address: fs.ad.crocs@deped.gov.ph or via landline no.: (02) 8633-7201.
10. Wide dissemination of this memorandum is desired.

DEPARTMENT OF EDUCATION
 Checklist of Regional Consolidated Year-End Financial Reports CY 2023
 As of December 31, 2023

ANNEX A

Reports Common to Per Fund Cluster (Fund Cluster 01, 06, 07)	Reports Applicable to Specific Cluster Only		FARS	Other Reports
	Regular Agency Fund (Fund Cluster 01)	Provident Fund (Fund Cluster 07)		
Statement of Management Responsibility	Subsidy from National Government (SNG)	Report of Delinquent Loans (per Memo dated Oct 8, 2012)	FAR No. 2 - Statement of Approved Budget, Utilizations, Disbursements and Balances (applicable to Business Related Funds- Cluster 06)	AAPSI for CAAR 2022 - Updates via online google sheet Link: https://bit.ly/AAPSI_CAARCY2022
Pre-closing Trial Balance	Status of NCAs Received / Utilized	Certification of Deposit from BTR (for NCA request) Including JEVs and deposit slips		
Post-closing Trial Balance	Summary of Receipt of Notice of Transfer of Cash Allocation from Central Office			
Detailed Comparative Statement of Financial Position		Annex A - Status Report on Loans	FAR No. 2A - Summary of Approved Budget, Utilizations, Disbursements and Balances by Object of Expenditures (applicable to Fund Cluster 06)	AAPSI- SIPYAR per CAAR 2022 - Updates via online google sheet Link: https://bit.ly/SIPYAR_CAARCY_2022
Condensed Comparative Statement of Financial Position	Summary of Tax Remittances Advice (TRA)	Annex A-1 - Cash Disbursements & Receipts		Status of NS/ND/NC via online google sheet Link: https://bit.ly/NSNDNC-CAARCY2022
Detailed Comparative Statement of Changes on Net Assets / Equity	Reasons for the Year-on-Year Increase/Decrease of Disbursements in December 2023 -updates via online google sheet Link: https://bit.ly/AHRD_December2023	Annex B - Aging of Loans Receivable by Reason of Delinquency	FAR No. 3 - Aging of Unpaid Obligations (applicable to Fund Cluster 01)	Status of Downloading of School MOOE (Annex 3, 3-1, 3-2) per DO S2019-008
Detailed Comparative Statement of Financial Performance		Report of Service Fees Collected & Deposited to BTR	FAR No. 4 -Monthly Report of Disbursements (applicable to Fund Cluster 01)	
Condensed Comparative Statement of Financial Performance		Report on Allocations Received from National and Releases to Division Offices	FAR No. 5 - Quarterly Report of Revenue & Other Receipts (applicable to Fund Clusters 01, 06, 07)	
Detailed Comparative Statement of Cash Flow			FAR No. 6 - Quarterly Report of Approved Budget, Utilizations, Disbursements and Balances for Trust Receipts (applicable to Fund Cluster 07)	Consolidated Summaries of Bank Accounts Opened for the MOOE of Non-IU Schools - Annex K-2 per DO S2019-029
Notes to Financial Statements				Updated List of Existing Bank Accounts (RO, DO, IU) following the format per DBM - DDP COA JAO No. 2012-01 dated January 6, 2012 Link: https://bit.ly/bankAccounts-ROSDOILS
Status of Cash Advances				
Aging of Unliquidated Cash Advances				
Breakdown per Year of Unliquidated Cash Advances				
Aging of Receivables, except the account, Loans Receivables - Others in Provident Fund				
Breakdown per Year of Receivables / Aging of Accounts Payable				
Receivables Report - provide the nature/type of transaction, reasons why they remain uncollected, & list of customer (except the account Loans Receivables - Others in Provident Fund				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)
Horizontal Analysis of the Comparative Statement of Financial Position and Statement of Financial Performance with reasons for the material amount of increase/(decrease)				

DEPARTMENT OF EDUCATION
Opening Balances per Fund, January 01, 2023

REGIONS	CASH & CASH EQUIVALENTS					ACCUMULATED SURPLUS/DEFICIT				
	REGULAR FUND	BUSINESS RELATED FUNDS	TRUST RECEIPTS	PROVIDENT FUND		REGULAR FUND	BUSINESS RELATED FUNDS	TRUST RECEIPTS	PROVIDENT FUND	
Region I	470,184,927.15	45,284,938.94	29,595,219.87	86,129,442.01		17,986,028,489.11	65,133,671.76	11,525,197.78	573,310,415.96	
Region II	561,555,670.83	1,824,608.19	76,545,194.48	33,819,012.99		15,663,223,090.84	88,085,254.57	31,249,974.76	357,881,693.01	
Region III	17,225,589.23	9,047,366.19	662,672,405.99	106,751,917.26		28,851,424,647.15	11,296,311.08	(113,779,321.03)	909,659,195.81	
Region IV-A	485,612,988.73	28,887,188.84	5,465,883.49	240,063,096.44		22,871,276,151.33	42,643,097.85	202,628.87	731,881,531.13	
Region IV-B	15,749,861.81	2,951,067.91	15,265,308.08	114,222,871.40		9,193,327,804.82	18,503,558.71	2,443,311.21	296,016,334.22	
Region V	463,872,481.85	2,072,312.30	56,192,379.04	63,628,740.93		25,799,234,186.40	9,060,594.52	16,401,589.40	643,267,554.82	
Region VI	192,224,548.61	8,614,534.03	98,732,732.63	127,676,880.91		17,603,942,940.58	29,149,342.79	64,527,993.38	477,437,545.25	
Region VII	1,052,521,060.65		63,880,510.69	214,015,153.80		15,771,125,403.52		39,235,857.67	1,011,777,499.06	
Region VIII	1,325,612,849.88	991,958.04	191,825,921.56	16,272,750.31		19,916,852,357.62	4,983,383.52	362,394,868.46	380,688,730.34	
Region IX	1,003,574,225.53	1,461,047.53	18,315,694.77	68,387,319.71		8,950,933,739.70	7,366,333.77	245,545,564.42	374,071,679.31	
Region X	632,727,625.70	2,342,902.25	43,752,240.71	61,189,411.59		17,505,564,345.18	8,786,985.98	70,414,705.56	376,028,330.70	
Region XI	31,609,762.34	36,964,074.40	17,341,214.15	76,224,307.93		15,644,018,114.67	58,857,763.31	12,948,813.09	508,279,442.94	
Region XII	68,662,143.20	4,708,720.98	87,969,464.76	105,875,586.35		11,571,098,479.91	38,558,735.39	48,978,947.66	288,662,274.74	
Region XIII	232,248,529.28	516,073.98	102,050,847.98	27,819,304.92		12,578,086,333.11	490,665.23	70,314,302.79	305,347,645.52	
CAR	232,346,919.58	17,132,681.87	51,986,633.46	29,348,865.98		8,572,714,179.79	43,073,556.85	46,007,657.57	262,964,949.97	
NCR	1,007,805,808.03	14,786,863.23	14,052,569.02	210,845,999.16		22,820,286,996.72	16,865,125.38	-	656,249,941.52	
CO	3,788,163.12	11,091,629.89	99,133,903.23	87,490,774.52		28,780,416,835.01	21,216,494.78	37,862,500.85	125,284,097.45	
ANC		12,013,267.77								
BLR CERBU		1,013,295.46					1,144,399.91			
BTC	359,809.29		153,584,463.56			301,744,014.60				
ECOTECH		59,224,819.02					327,649,912.30			
NATIONAL				1,310,776,482.46					654,745,630.28	
ROD/SKS	6,321,585.43					(493,212,195.07)				
TOTAL	7,811,001,550.74	414,613,864.38	1,634,774,123.91	2,980,557,918.67		299,888,086,774.99	1,017,076,352.37	946,273,994.44	8,931,553,872.03	
PER IS	7,811,001,550.74	414,613,864.38	1,634,774,123.91	2,980,557,918.67		299,888,086,774.99	1,017,076,352.37	946,273,994.44	8,931,553,872.03	
Diff										

TOTAL
PS (CAAR CY 2022)
Diff

12,840,930,457.70
12,840,930,457.70

TOTAL
PS (CAAR CY 2022)
Diff

310,782,990,993.83
310,782,990,993.83



Republic of the Philippines
Department of Education
 NATIONAL CAPITAL REGION


DEPARTMENT OF EDUCATION
 RECORDS SECTION, DEPED NCR

RELEASE
 By: [Signature]
 AUG 30 2023

REGIONAL MEMORANDUM

ORD-2023- 832

TO : Schools Division Superintendents
 Schools Principals/School Heads
 Division Office Accountants/Budget Officers
 Schools Bookkeepers/ Schools Finance Staff
 All Other concerned

FROM : 
WILFREDO E. CABRAL, CESO III
 Regional Director

SUBJECT : REITERATION ON THE SUBMISSION OF FINANCIAL
 ACCOUNTABILITY REPORTS (FARS)

DATE : August 29, 2023

1. This Office reiterates the strict submission of the Financial Accountability Reports (FARs) pursuant to COA-DBM Joint Circular No. 2019-1 dated January 1, 2019, and the DepED Central Office Finance Service Memorandum dated January 16, 2023.
2. To give ample time for consolidation, checking and report transmission, below are the set deadlines for the online encoding at the DBM Unified Reporting System (URS) and filling up of reports applicable online through the Google sheets:

FARs	COA-DBM Joint Circular No. 2019-1	DepED Central Office Memorandum	This Regional Office Memorandum dated August 29, 2023
FAR No. 1, 1A, 1B, 1C	Within 30 days after the end of each quarter	Every 10 th day after the end of the quarter for the FAR 1 - Flash Report On or before the 30th day after	Every 5th day after the end of the quarter for the FAR 1 - Flash Report On or before the 25th day after





Republic of the Philippines
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		the end of each quarter for the final and adjusted report	the end of each quarter for the final and adjusted report
FAR 2, 2A, 5, 6	Within 30 days after the end of each quarter	On or before the 20 th day after the end of each quarter	On or before the 20 th day after the end of each quarter
FAR 3	On or before the 30 th day following the end of the year	On or before the 20 th day following the end of the year	On or before the 20 th day following the end of the year
FAR 4	On or before the 10 th following the month	On or before the 6 th day following the month	On or before the 6 th day following the month

3. To validate the online submission through the DBM URS, hard copies shall be submitted to the Regional Office three (3) days before the deadline set by the COA-DBM Joint Circular No. 2019-1. Likewise, only hard copies of the FARs generated from the URS and duly signed by the Schools Division Superintendents / Schools Principals or his/her authorized representative with transmittal indicating the complete list of implementing units (IUs), shall be accepted as official SDO submission. It shall be monitored through this link: https://bit.ly/2023FAR4_5.
4. Kindly ensure the accuracy of the report to avoid multiple revisions, queries, and recurring errors to expedite the complete consolidation and transmission of these reports to Oversight Agencies.
5. For your strict compliance.

