

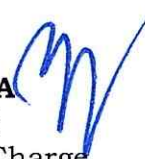


Republic of the Philippines
Department of Education
NATIONAL CAPITAL REGION



REGIONAL MEMORANDUM
ORD No. 2024 - . 1302

TO : Schools Division Superintendents
Division Office Accountants
Division Budget Officers
All Others concerned

FROM : **JOCELYN DR. ANDAYA** 
Regional Director, NCR
Concurrent Officer-In-Charge,
Office of the Assistant Secretary for Operations

SUBJECT : **LEARNING ENGAGEMENT ON THE CONSOLIDATION AND FINALIZATION OF CY 2024 FINANCIAL AND BUDGETARY REPORTS**

DATE : **December 4, 2024**

1. In preparation for the 38th National Seminar-Workshop on the Consolidation of Year-End Financial Reports (CY 2024), the Department of Education National Capital Region, through the Finance Division, shall conduct the above subject on January 20 to 22, 2025 (venue to be announced later), to be hosted by the **Schools Division of Makati City**.
2. The objective of this event are to:
 - Facilitate the review, consolidation and finalization of CY 2024 Year-End Financial Reports, Budget and Accountability Reports, and Schedule of Accounts;
 - Reconcile the various Reciprocal Accounts (Due from Operating Units/Due to Regional Office, Subsidies/Financial Assistance, Sub-ARO, NTAs, Transfer of recording of PPE);
 - Discuss other budget and accounting related issues and concerns particularly on the Withholding Tax on Compensation and Government Money Payments, GSIS/Pag-Ibig/Philhealth Remittances and Other Payables.
3. All Division Offices are required to strictly comply with the submission of all reports on or before **January 20, 2025 except for reports specified under RO MEMO ORD – 2023-832 and FS-AD Memorandum dated January 16, 2023**. Please refer to the attached list of Reports to be submitted and online Reports to be filled in.





Republic of the Philippines
Department of Education
NATIONAL CAPITAL REGION

4. The participants are the following:
 - Division Accountants, Division Budget Officers and representatives/designated finance staff to perform the task
 - Selected ROP Finance staffs
 - SDO Makati City Secretariat/Selected finance staffs from schools

5. A registration fee of **Six Thousand Pesos (Php 6,000.00)** per participant will be collected by the Makati City, to cover board and lodging, meals, workshop materials and supplies, and other contingencies. Traveling and registration fees shall be chargeable against MOOE Fund subject to the usual accounting and auditing rules and regulations. All expected participants are required to pre-register at <https://bit.ly/LECONSOCY2024FINANCIALREPORTS> on or before December 31, 2024. Registered participants are obliged to pay the said registration fees regardless of whether they have attended said activity or not.

6. For other concerns, please coordinate with DepED NCR, Finance Division or contact **Mrs. Ma. Victoria M. Basa** of SDO Makati City at email address: mariavictoria.basa@deped.gov.ph or at her **CP No. 0917-183-8514**.

7. Immediate dissemination of this memorandum is enjoined. Thank you.



Address: 6 Misamis St., Bago Bantay, Quezon City
Email address: ncr@deped.gov.ph
Website: depedncr.com.ph



Certificate No. PUP/OM5
24 03 0103



Republic of the Philippines
Department of Education
NATIONAL CAPITAL REGION

The following reports must be updated on or before January 20, 2025:

REPORTS	Google link
1. RO template for CY 2023 AAPSI and SIPYAR	http://bit.ly/NCR2024-AAPSI-SIPYAR
2. CO Template for CY 2023 AAPSI	https://bit.ly/AAPSI_CAARCY2023
3. Status of Notice of Suspension/Notice of Disallowance/Notice of Charge as of December 31, 2024	https://bit.ly/NSNDNC-CAARCY2023
4. Consolidated Report of Inventory of Bank Accounts (RO,SDO, IUS) as of December 31, 2024	https://bit.ly/NCRConsoBankAccountsforRO-SDO-IU
5. Consolidated Summaries of Bank Accounts Opened for the MOOE of NON IUS Schools – Annex K-2 per DO S2019-029	https://bit.ly/ConsoMOOEBankAccountsforNon-IU
6. FAR 5 Statement of Income and Revenues	https://bit.ly/NCRFAR54th
7. FAR 3 Accounts payable	https://bit.ly/NCR2024consoFAR3
8. FAR 4 Report of Disbursement	bit.ly/MRD-122024
9. Statement of Cash Flows and Statement of Changes in Net Assets / Equity - revised format	https://bit.ly/2024SCFSCNAE
10. Schedule of NTA from RO and CO	https://bit.ly/2024NTA_CO_RO
11. Subsidy from Regional Office	bit.ly/2024ITR-PTR
12. Due to Regional Office as of December 31, 2024	bit.ly/SL_DECEMBER2024
13. Consolidated Status and Aging of Cash Advance as of 12.31.24	https://bit.ly/NCR_ConsoCashAdvQ4_2024
14. Status of MOOE Downloading	https://bit.ly/NCR2024-MooeDownloading
15. Provident Fund	https://bit.ly/NCR_PFReports_Dec2024
16. Quarterly Operating Expenditures of Deped Public Schools as required by Philippine Statistics Authority (PSA)	https://bit.ly/PSAReqs2024
17. Consolidated PPE Lapsing Schedule for disclosure in the Notes to FS as of December 31, 2024	https://bit.ly/Lapsing_Schedule_PPE_Dec_2024
18. Consolidated Intangible Lapsing Schedule for disclosure in the Notes to FS as of December 31, 2024	https://bit.ly/Lapsing_ScheduleIntangibleAssetsasofDec_2024



Address: 6 Misamis St., Bago Bantay, Quezon City
Email address: ncr@deped.gov.ph
Website: depedncr.com.ph



Certificate No. PUP-QMS
24 03 0193



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 DIVISION
All Others Concerned

FROM : 
ANNALYN M. SEVILLA
Undersecretary for Finance

SUBJECT : 38TH NATIONAL SEMINAR/WORKSHOP ON THE CONSOLIDATION
OF YEAR-END FINANCIAL REPORTS (CY 2024)

DATE : November 14, 2024

The DepEd Central Office through the Accounting and Budget Division will be conducting the **38th National Seminar/Workshop on the Consolidation of Year-End Financial Reports (CY 2024)** to be hosted by Schools Division Office of Cavite Province, Region IV-A (venue to be announced later) on **January 28-31, 2025**, 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. Chief Administrative Officers or Supervising Administrative Officers, Budget Officers, Accountants and Selected Finance Staff, from the Regional Office (RO).
 - c. DepEd Accountants League (DEAL) Officers from the Regional and Schools Division Office
3. Each RO Proper is allowed to send a maximum of ten (10) participants including the DEAL Officers from RO with the exception of the Host Region (Region IV-A), which is permitted to send up to thirty (30) participants.



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

4. The cost of board and lodging, function hall, supplies and materials, contingencies and other related expenses of the participants and resource persons for the above-mentioned activity shall be charged to AC-24-FS-AD-GASS-002. The Traveling, per diem and other incidental expenses of:
 - a) Central Office participants and resource persons shall be charged to FY 2024 CO-GASS; and
 - b) Regional Office participants shall be charged to their respective local funds/MOOE RO/SDO Proper

All disbursements are subject to usual government accounting and auditing rules and regulations.

5. **Names of participants and complete travel time/flight details** of regional participants should be submitted **on or before December 13, 2024, Friday**, thru this link: https://bit.ly/REG_NWYE_2024. Please register on time to facilitate room assignment and transportation arrangement.
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 27, 2025, 5:00PM, except for FAR Nos. 2, 2A, 3, 4, 5, and 6** per FS-AD Memorandum dated January 16, 2023 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. 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.
9. Wide dissemination of this memorandum is desired.

DEPARTMENT OF EDUCATION
List of Regional Consolidated Year-End Financial Reports CY 2024
As of December 31, 2024

ANNEX A

Reports Common to Per Fund Cluster (Fund Cluster 01, 06, 07)	Reports Applicable to Specific Cluster Only			FARS	Other Reports	OneDrive Link
	Regular Agency Fund (Fund Cluster 01)	Provident Fund (Fund Cluster 07)				
Statement of Management Responsibility	Subsidy from National Government (SMG)	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 2023 Status of NS/DINC as of December 31, 2024	https://bit.ly/AAPSI-CAARC2023 https://bit.ly/NS/DINC-CAARC-2023
Pre-closing Trial Balance	Status of NCAs Received / Utilized				Reasons for the Year-on-Year Increase/Decrease of Disbursements	https://bit.ly/MRD-December2024
Post-closing Trial Balance	Summary of Receipt of Notice of Transfer of Cash Allocation from Central Office	Certification of Deposit from BTR (for NCA request) (Please include JEVs and deposit slips)				https://bit.ly/ConsolidatedBankAccountsforRO-SDO-IU
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)	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 for updating)	https://bit.ly/ConsolidatedMOOEBankAccountsforNon-IU
Condensed Comparative Statement of Financial Position		Annex A-1 - Cash Disbursements & Receipts			Consolidated Summaries of Bank Accounts Opened for the MOOE of Non-IU Schools - Annex K.2 per DO s2019-029	https://bit.ly/PSARegs2024
Detailed Comparative Statement of Changes on Net Assets / Equity		Annex B - Aging of Loans Receivable by Reason of Delinquency		FAR No. 3 - Aging of Unpaid Obligations (applicable to Fund Cluster 01)	Quarterly Operating Expenditures of Depled Public Schools as required by Philippine Statistics Authority (PSA)	https://bit.ly/PSARegs2024
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)	Consolidated PPE Lapsing Schedule for disclosure in the Notes to FS as of December 31, 2024	https://bit.ly/ansing-Schedule-PPE-Dec-2024
Condensed Comparative Statement of Financial Performance				FAR No. 5 - Quarterly Report of Revenue & Other Receipts (applicable to Fund Clusters 01, 06, 07)	Consolidated Intangible Lapsing Schedule for disclosure in the Notes to FS as of December 31, 2024	https://bit.ly/ansing-ScheduleIntangibleAssestsasofDec-2024
Detailed Comparative Statement of Cash Flow		Report on Allocations Received from National and Releases to Division Offices			Status of Downloading of School MOOE (Annex 3, 3-1, 3-2) per DO s2019-008	
Notes to Financial Statements				FAR No. 6 - Quarterly Report of Approved Budget, Utilizations, Disbursements and Balances for Trust Receipts (applicable to Fund Cluster 07)		
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						
Horizontal Analysis of the Comparative Statement of Financial Position and Statement of Financial Performance with reasons for the material amount of increase/(decrease)						