



Republic of the Philippines
Department of Education
Region IV-A
SCHOOLS DIVISION OF QUEZON PROVINCE

January 8, 2021

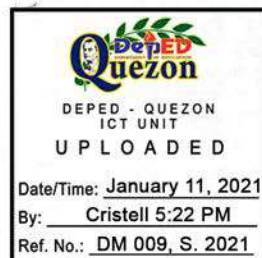
DIVISION MEMORANDUM
DM No. 009, s. 2020

**DIVISION SEMINAR-WORKSHOP ON THE PREPARATION AND CONSOLIDATION OF
FY 2020 YEAR-END FINANCIAL REPORTS**

To: Accountants and Senior Bookkeepers of Implementing Units

1. In line with the regional memorandum dated January 5, 2021, this division will conduct the preparation and consolidation of FY 2020 Year-End Financial Reports at M.I. Sevilla's Farm and Resort on January 13-15, 2021, following health and safety protocol requirements.
2. The participants of this activity are the Accountants and Senior Bookkeepers of Secondary School Implementing units and selected accounting staff from the division office.
3. This activity is held to ensure accuracy of financial reports of schools through checking and validation as well as for timely submission of the consolidated reports of the division to the regional office.
4. Enclosed in this memorandum are the copies of Regional Memorandum No. 7, s. 2021 and the lists of financial reports to be submitted for checking and consolidation. Everyone is expected to bring their own laptop, calculator, CDs, and bond papers. It is also advised to bring printer and extension wire/s per group.
5. Registration fee for the activity shall be charged to HRTD fund of the Division office while travel expenses are chargeable to the respective school's MOOE fund subject to usual COA auditing rules and regulations.
6. For compliance of all concerned.

ELIAS A. ALICAYA, JR., ED.D
Assistant Schools Division Superintendent
Officer-in-Charge
Office of the Schools Division Superintendent



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DEPEDQUEZON-TM-SDS-04-009-003



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Address: Sitio Fori, Brgy. Talipan, Pagbilao, Quezon
Trunkline #: (042) 784-0366, (042) 784-0164, (042) 784-0391, (042) 784-0321
Email Address: quezon@deped.gov.ph
Website: www.depedquezon.com.ph





Republic of the Philippines
Department of Education
REGION IV-A CALABARZON
GATE 2, KARANGALAN VILLAGE
1900 CAINTA, RIZAL



05 January 2021

Regional Memorandum

To **Schools Division Superintendents**
Secondary Schools Principals of Secondary Schools Implementing Units

**REGIONAL SEMINAR-WORKSHOP ON THE PREPARATION AND CONSOLIDATION OF FY
2020 YEAR-END FINANCIAL REPORTS**

1. The Finance Division will conduct a virtual Regional Year-End Preparation and Consolidation of FY 2020 Financial Reports with the finance staff from the regional, schools division offices and secondary schools implementing units on **January 13-15, 2020**.
2. The objective of this activity is to prepare, consolidate and validate financial reports to ensure accuracy and timely submission to Central Office, DBM and other oversight agencies. Participants to this activity are the SDOs Accountants, Budget Officers and selected Finance staff that will assist on the preparation and consolidation of financial reports.
3. A blended seminar-workshop (F2F and virtual) will be used in this activity. A minimum of 10 participants from the Finance Division will be at a separate venue on F2F manner while the others will be attending the virtual/online on a platform and link will be sent to the emails of the participants.
4. All Schools Division Offices may conduct your respective year-end preparation and consolidation activity following the health and safety protocol requirements from your respective SDOs. Further, we suggest that you can choose your venue together with the other participants during the blended seminar-workshop. Send your authority on the conduct of said activity to this Office for approval of the Regional Director.
5. For compliance.

WILFREDO E. CABRAL
Regional Director

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"EXCELLENCE is a CULTURE and QUALITY is a COMMITMENT"

Trunkline: 02-8682-5773/8684-4914/8647-7487

Website: depedcalabarzon.ph

Document Inquiry : <https://r4a-teadoc.com/inquire>

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**CHECKLIST OF FINANCIAL REPORTS FOR SUBMISSION TO THE R.O.
 YEAR-END 2020**

REGULAR FUND	
1	Statement of Management Responsibility
FINANCIAL STATEMENTS (FS)	
Consolidated Trial Balance (TB)	
2	a Consolidated Pre-Closing Trial Balance
	b Consolidated Post-Closing Trial Balance
Consolidated Statement of Financial Performance (Statement of Income and Expenses/SIE) (SFPer)	
3	a Detailed Statement of Financial Performance
	b Condensed Statement of Financial Performance
	c Comparative Statement of Financial Performance
Consolidated Statement of Financial Position (Balance Sheet) (SFPos)	
4	a Detailed Statement of Financial Position
	b Condensed Statement of Financial Position
	c Comparative Statement of Financial Position
Consolidated Statement of Changes in Net Assets / Equity (Acc. Surplus/Deficit) (SCNAE)	
5	a Detailed Statement of Changes in Net Assets / Equity
	b Comparative Statement of Changes in Net Assets / Equity
	c Detailed Breakdown of SCNAE
Consolidated Statement of Cash Flows (SCF)	
6	a Detailed Statement of Cash Flows (Direct Method)
	b Condensed Statement of Cash Flows (Direct Method)
	c Comparative Statement of Cash Flows (Direct Method)
	d Reconciliation of Net Cash Flows from Operating Activities to Surplus/(Deficit) -RECON-
	e Detailed Breakdown of SCF - Other Receipts/Disbursements & Other Adjustments-Inflow/Outflow
Consolidated Statement of Comparison of Budget and Actual Amount (SCBAA)	
7	a Detailed Statement of Comparison of Budget and Actual Amount
	b Detailed/Narrative Explanation on the Difference between Final Budget and Actual Amount
	c Reconciliation of Actual Amounts on a Comparable Basis (Budget) and Actual Amounts in the FS -RECON under Notes to FS-
Consolidated Notes to Financial Statements (Notes to FS)	
8	a Consolidated Notes to FS (DO Proper and IUs)
	b Notes to FS (DO Proper Only)
	c Notes to FS (per IU)
SUPPORTING SCHEDULES	
Notes to FS Reconciliation (Notes to FS RECON)	
9	a Aging/Analysis of Receivables -RECON-
	b Inventories Reconciliation -RECON-
	c Property, Plant and Equipment (PPE) Reconciliation -RECON- (page 211, Volume 1, GAM)
	d Intangible Assets / Other Non-Current Assets Reconciliation -RECON-
Consolidated Status and Aging of Cash Advances (please use format provided)	
10	a Status of Cash Advances
	b Report on Aging of Cash Advances (ANNEX 8)
Consolidated Schedule and Aging of Accounts Receivable (if any) (please use format provided)	
11	a Schedule of Accounts Receivable
	b Aging of Accounts Receivable
Consolidated Schedule of / Charges to Accounts Payable with Aging (please use format provided)	
12	a Schedule of / Charges to Accounts Payable
	b Aging of Accounts Payable
13	Consolidated Status of NCAs Received / Utilized WITH JUSTIFICATIONS on UNUSED NCAs as of 6/30/2016 (please use format provided)
14	Consolidated Subsidy from National Government (SNG) (please use format provided)
15	Consolidated Status of Cash Balances (please use format provided)
Consolidated Budgetary Financial Accountability Reports (BFARs)	
16	a Statement of Approved Budget, Utilizations, Disbursements and Balances (FAR No. 2) (if any)
	b Summary of Approved Budget, Utilizations, Disbursements and Balances by Object of Expenditures (FAR No. 2-A) (if any)
	c Aging of Due and Demandable Obligations / Not Yet Due and Demandable Obligations (FAR No. 3)
	d Monthly Report of Disbursements (FAR No. 4)
	e Quarterly Report of Revenue and Other Receipts (FAR No. 5) (if any)
17	Consolidated Inventory of Bank Accounts per DBM - DOF - COA JAO No. 2012-01 dated January 6, 2012 (please use format provided)
18	Consolidated Inventory of Bank Accounts for MOOE - Non-IUs as of December 31, 2020 (please use format provided)
Consolidated Detailed Breakdown of Reciprocal Accounts - per Ius	
19	a Intra agency Receivables (Due From CO/RO/Ous)
	b Intra agency Payables (Due To CO/RO/Ous)
	c Subsidy Accounts (Due To / From CO/RO/Ous)
20	Consolidated Summary of Tax Remittances Advice (TRA) (NOT DETAILED) - for validation only against Income Statement/SNG Amount
21	Latest/Updated Masterlist of Existing DepEd Implementing Units and Non-Implementing Units
22	Closing Journal Entry Vouchers
23	SOFT COPY of all the documents submitted

OTHER REPORTS

1	Updates on AOM Compliance - 2018 & Prior Years (as of December 31, 2020)	
2	Unliquidated Cash Advances (Breakdown per year)	
3	Status of MOOE Downloading for the month of January - Decemebr 2020	
4	Inventory of Bank Accounts for MOOE - Non-IUs as of December 31, 2020 (please use format provided)	
	Consolidated Budgetary Financial Accountability Reports (BFARs) as of December 31, 2020	
	a Statement of Approved Budget, Utilizations, Disbursements and Balances (FAR No. 2) (if any)	
	b Summary of Approved Budget, Utilizations, Disbursements and Balances by Object of Expenditures (FAR No. 2-A) (if any)	
5	c Aging of Due and Demandable Obligations / Not Yet Due and Demandable Obligations (FAR No. 3)	
	d Monthly Report of Disbursements (FAR No. 4)	
	e Quarterly Report of Revenue and Other Receipts (FAR No. 5) (if any)	
	f Statement of Approved Budget, Utilizations, Dusbursements and Balances for Trust Receipts (FAR No. 6) (if any)	
6	List of IUs (Name of School, Principal & Financial Staff)	
7	List of Office TIN (RO, DO, IUs) with complete address	
8	Status of ATM Implementation (for those regions that have to fully implemented the scheme)	
9	SOFT COPY of all the documents submitted	

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12	a Schedule of / Charges to Accounts Payable
	b Aging of Accounts Payable
13	Quarterly Report of Revenue and Other Receipts (FAR NO. 5)
14	Statement of Approved Budget, Utilizations, Disbursements and Balances for Trust Receipts (FAR No. 6) (if any)
15	Closing Journal Entry Vouchers
16	SOFT COPY of all the documents submitted