



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



June 27, 2023

DIVISION MEMORANDUM

No. **235** S. 2023

DIVISION SEMINAR-WORKSHOP ON THE RECONCILIATION AND CONSOLIDATION OF CY 2023 MID-YEAR 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) 2023 Mid-Year Financial Reports on July 6-7, 2023 at the Learning and Development Conference Room, Jesus St., Pulungbulu, Angeles City
2. The objectives of the activity are:
 - a. to facilitate the review, reconciliation and consolidation of CY 2023 Mid-Year 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 INSET 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 July 7, 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.


RONALDO A. POZON, 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 of Financial Position
7	Condensed Comparative of Financial Position
8	Detailed Comparative Statement of Changes in Net Assets / Equity
9	Condensed Comparative Statement of Cash Flow
10	Statement of Comparison of Budget and Actual Amount (SCDMA)
11	Notes to Financial Statements *
12	Consolidated Status of Cash Advances
13	Consolidated Report on Aging of Unliquidated Cash Advances
14	Consolidated Report on Unliquidated 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 from National Government (SNG)
19	Consolidated Status of MOOE Received / Utilized
20	Comparative Summary of Receipt of Money of Transfer of Cash Allocation from Central Office
21	Summary of Tax Return/Income Taxes (TR)
22	Researches Report (per account) - provide the nature/type of transaction, reasons why they remain uncollected, & list of customer
23	Closing Journal Entry Vouchers
24	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 of Financial Position
7	Condensed Comparative of Financial Position
8	Detailed Comparative Statement of Changes in Net Assets / Equity
9	Condensed Comparative Statement of Cash Flow
10	Notes to Financial Statements *
11	Consolidated Status of MOOE Received / Utilized
12	Consolidated Status of Cash Advances
13	Consolidated Report on Aging of Unliquidated Cash Advances
14	Consolidated Report on Unliquidated 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	Researches Report (per account) - provide the nature/type of transaction, reasons why they remain uncollected, & list of customer
19	Closing Journal Entry Vouchers
20	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 of Financial Position
7	Condensed Comparative of Financial Position
8	Detailed Comparative Statement of Changes in Net Assets / Equity
9	Condensed Comparative Statement of Cash Flow
10	Notes to Financial Statements *
11	Consolidated Status of Cash Advances
12	Consolidated Report on Aging of Unliquidated Cash Advances
13	Consolidated Report on Unliquidated 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	Researches Report (per account) - provide the nature/type of transaction, reasons why they remain uncollected, and list of customer
18	Closing Journal Entry Vouchers
19	SOFT COPY of Reports

OTHER REPORTS	
1	FAIR (per DEN-DOA Joint Circular 2019-9) as of Dec. 31, 2022 FAIR No. 1 - Statement of Depreciations, Allowments, Obligations, Disbursements and Balances FAIR No. 1A - Summary of Appropriations, Allowments, Obligations, Disbursements and Balances by Object of Expenditures FAIR No. 1B - List of Allowments and Sub-Allocations FAIR No. 2 - Statement of Approved Budget, Utilizations, Disbursements and Balances FAIR No. 2A - Summary of Approved Budget, Utilizations, Disbursements and Balances by Object of Expenditures FAIR No. 3 - Aging of Due & Demandable Obligations FAIR No. 4 - Monthly Report of Disbursements FAIR No. 5 - Quarterly Report of Revenue & Other Receipts FAIR No. 6 - Quarterly Report of Approved Budget, Utilizations, Disbursements and Balances AAWB (GAAR CY 2021) APRS for CY 2021 - Uploads via online google sheet Link: https://bit.ly/3d4ygnk APRS for Prior Years Uploads via online google sheet Link: https://bit.ly/3d4ygnk Status of NSR/DMC as of December 31, 2021 via online google sheet Link: https://bit.ly/3d4ygnk

PROJECT 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 of Financial Position
7	Condensed Comparative of Financial Position
8	Detailed Comparative Statement of Changes in Net Assets / Equity
9	Condensed Comparative Statement of Cash Flow
10	Notes to Financial Statements *
11	Report of Disposal of Assets (per Memo dated Oct 18, 2012)
12	Consolidated Aging of Loans Receivable - Others
13	Closing Journal Entry Vouchers
14	Certification of Disposal from BTR (per MOA required) (Please include ACR'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 on Service Fees Collected & Deposited to BTR
20	Report on Allocations Received from National and Released to Division Offices
21	Consolidated Status of Cash Advances
22	Consolidated Report on Aging of Unliquidated Cash Advances
23	Consolidated Report on Unliquidated Cash Advances (Breakdown per Year)
24	Report on the Aging of Cash Advances - Annex 3 per Memorandum Circular 2012-02-A
25	Researches Report (per account) - provide the nature/type of transaction, reasons why they remain uncollected, and list of customer
26	SOFT COPY of Reports

3	Researches (Breakdown per Year) as of December 31, 2022 (per Unit status) via online google sheet Link: https://bit.ly/3d4ygnk
4	Status of Disbursement of Set-aside MOOE (Annex 3, 3-1, 3-2) per DO 50719-008 Complete List of Existing Bank Accounts (FO, DO, IU) using the format per DEN-DOA - COA MOA No. 2012-01 dated January 6, 2012
5	Consolidated Summary of Bank Accounts Opened for the MOOE of Non-IU Schools - Annex K-2 per DO 62815-028
7	Monthly Operating Expenditures of Deposit Fringe Service per Pasigpala Statistics Authority (PSA) Data Requirements for National Accounts via online google sheet Link: https://bit.ly/3d4ygnk
8	SOFT COPY of Reports