



Republic of the Philippines
Department of Education
REGION X – NORTHERN MINDANAO
SCHOOLS DIVISION OF EL SALVADOR CITY

5 July 2021

DIVISION MEMORANDUM

No. 254, s. 2021

**VIRTUAL REGIONAL WORKSHOP ON THE RECONCILIATION OF ACCOUNTS
AND THE PREPARATION OF CY 2021 MIDYEAR FINANCIAL REPORTS**

To: **Maricel B. Jangao** -Accountant III
Stephanie P. Saligumba -Budget Officer III
Eleonor M. Remonsada -ADAS III
Cherry Lou D. Asequia -ADAS III
Jicevel V. Torres -ADAS III

1. You are hereby directed to attend the Virtual Regional Workshop on the Reconciliation of Accounts and the Preparation of CY 2021 Midyear Financial Reports on July 12-16, 2021 to be hosted by the Division of Malaybalay City on digital platform via <https://meet.google.com/prm-cbtn-nbq>.
2. Enclosed are the expected output of the workshops which would be submitted on July 16, at 5:00 pm.
3. This activity shall adhere to the Equal Opportunity Principle wherein there is no discrimination on the account of age, gender, identity, sexual orientation, civil Status, disability, religion, ethnicity or political affiliation.
4. For information, guidance and compliance.

OLGA C. ALONSABE, Ph.D., CESE
Asst. Schools Division Superintendent
Officer-In-Charge
Office of the Schools Division Superintendent

Enclosure: Regional Memorandum No. 338, s.2021

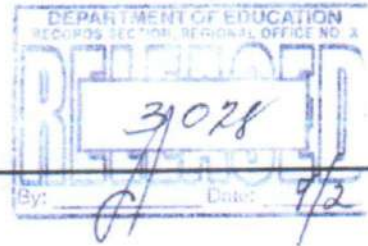
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Republic of the Philippines
Department of Education
REGION X – NORTHERN MINDANAO



Office of the Regional Director

July 1, 2021

REGIONAL MEMORANDUM
No. 338, s. 2021

**VIRTUAL REGIONAL WORKSHOP ON THE RECONCILIATION
OF ACCOUNTS AND THE PREPARATION
OF CY 2021 MIDYEAR FINANCIAL REPORTS**

To: Schools Division Superintendents
Public Secondary School Principals of Implementing Units
All Others Concerned

1. In view of the current COVID-19 pandemic situation affecting the region, the **Regional Workshop on the Reconciliation of Accounts and the Preparation of CY 2021 Midyear Financial Reports** will be conducted virtually on July 12-16 to be hosted by the Division of Malaybalay City on a digital platform via <https://meet.google.com/prm-cbtn-nbq>.

2. The activity is aimed at achieving the following:

- a. Discuss the uniform implementation of procedures and policies;
- b. Undertake the reconciliation of reciprocal accounts and downloaded allotment through Sub-ARO and Letter of Advice of Allotment (LAA);
- c. Undertake the reconciliation of fund releases downloaded to the Schools Division Offices (SDOs) and Secondary Implementing Units (IUs);
- d. Thresh out relevant issues and concerns relative to the improvement of financial management;
- e. Discuss policy issuances associated with financial management brought about by recent issuances of the department and oversight agencies;
- f. Discuss the updates on the present and new programs and projects of the Department relative to the financial management; and
- g. Prepare, review, and consolidate financial reports and schedules of accounts.

3. Expected participants of the activity are the divisional accountants and divisional budget officers with the financial staff responsible in the preparation and submission of the required reports, as well as the bookkeepers of the 40 Secondary (IUs). Participants are required to confirm



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their attendance on or before July 7, through the link:
<https://tinyurl.com/MYRecon2021RegForm>.

4. All SDOs are required to strictly comply with the submission of all reports on time. The deadline for the submission will be on July 16, at 5:00 p.m. Please refer to the attached list of reports to be submitted.

5. The food, accommodation, and other incidental expenses are chargeable against local funds, subject to the usual budgeting, accounting, and auditing policies, rules, and regulations.

6. For other concerns or queries, please coordinate with Mr. Ian A. Cabahug, supervising administrative officer, Finance Division of the Regional Office, at 0917-142-2581.

7. Immediate and wide dissemination of this Memorandum is desired.



DR. ARTURO B. BAYOCOT, CESO III
Regional Director

Allotment: 4—(RO 1 - 02)

To be indicated in the Perpetual Index
under the following subjects:

ACCOUNTING

BUDGETING

REPORTS

* Virtual Regional Workshop on the Reconciliation of Accounts and the Preparation of CY 2021 Midyear Financial Reports

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EXPECTED OUTPUTS OF THE WORKSHOP

(Consolidated Reports as of June 30, 2021)

1. Regular Fund

- a. Pre and Post Trial Balances
- b. Detailed and Condensed Statement of Financial Performance
- c. Detailed and Condensed Statement of Financial Position
- d. Detailed Statement of Changes on Net Assets/Equity
- e. Statement of Cash Flows
- f. Statement of Management Responsibility
- g. Status of Cash Advances
- h. Report on Aging of Cash Advances
- i. Schedule of Aging of Accounts Receivable
- j. Schedule of Aging of Accounts Payable
- k. Consolidated Subsidy from National Government (SNG)
- l. Status of NCAs Received/Utilized with Justifications on Unutilized NCAs
- m. Statement of Comparison of Budget and Actual Amount (SCBAA)
- n. Notes to Financial Statements
- o. Closing Journal Entry Vouchers
- p. Summary of Tax Remittances Advice (TRA)
- q. Soft Copy of Reports

2. Trust Fund

- a. Pre and Post Trial Balances
- b. Detailed and Condensed Statement of Financial Performance
- c. Detailed and Condensed Statement of Financial Position
- d. Detailed Statement of Changes on Net Assets/Equity
- e. Statement of Cash Flows
- f. Statement of Management Responsibility
- g. Status of Cash Advances
- h. Report on Aging of Cash Advances
- i. Schedule of Aging of Accounts Receivable
- j. Schedule of Aging of Accounts Payable
- k. Notes to Financial Statements
- l. Closing Journal Entry Vouchers
- m. Soft Copy of Reports

3. Provident Fund

- a. Pre and Post Trial Balances

- b. Detailed and Condensed Statement of Financial Performance
- c. Detailed and Condensed Statement of Financial Position
- d. Detailed Statement of Changes on Net Assets/Equity
- e. Statement of Cash Flows
- f. Statement of Management Responsibility
- g. Status Report of Funds
- h. Report on Aging of Loans Receivables - Others
- i. Report on Delinquent Loans (per Memo dated October 8, 2012)
- j. Original Certification of Deposit from BTr (for NCA request)
(Please include JEVs)
- k. Status of Service Fees Collected and Deposited to BTr
- l. Report on Allocations Received from National and
Releases to Division Offices
- m. Notes to Financial Statements
- n. Closing Journal Entry Vouchers
- o. Soft Copy of Reports

4. Business Related Fund

- a. Pre and Post Trial Balances
- b. Detailed and Condensed Statement of Financial Performance
- c. Detailed and Condensed Statement of Financial Position
- d. Detailed Statement of Changes on Net Assets/Equity
- e. Statement of Cash Flows
- f. Statement of Management Responsibility
- g. Schedule of Cash Advances
- h. Report on Aging of Cash Advances
- i. Schedule of Aging of Accounts Receivable
- j. Schedule of Aging of Accounts Payable
- k. Notes to Financial Statements
- l. Closing Journal Entry Vouchers
- m. Soft Copy of Reports

5. Other Reports

- a. FAR No. 2 – Statement of Approved Budget,
Utilizations, Disbursements and Balances
- b. FAR No. 2A – Summary of Approved Budget,
Utilizations, Disbursements and Balances by Object
Of Expenditures
- c. FAR No. 4 – Monthly Report of Disbursements
- d. FAR No. 5 – Quarterly Report of Revenue and Other
Receipts
- e. FAR No. 6 – Quarterly Report of Approved Budget, Utilizations,
Disbursements and Balances for Trust Receipts
- f. Unliquidated Cash Advances (Breakdown per Year)
- g. Status of MOOE Downloading as of June 30, 2021
- h. Consolidated Report on Aging of Cash Advances
(Annex 8)

- i. AAPSI 2019 Updates as of June 30, 2021 link: <https://bit.ly/3iX1H1r>
- j. BE-LCP 2020 Updates as of June 30, 2021 link: <https://bit.ly/3glyMNI>
- k. Disbursements Attributed to Secondary Education as of June 30, 2021
- l. Summary of Bank Accounts Opened for the Maintenance and Other Operating Expenses of Non-Implementing Unit Schools as of June 30, 2021
- m. Updated List of Bank Accounts (RO, SDO, IUs) as of June 30, 2021
- n. Soft Copy of Reports

6. Budgetary Reports

- a. FAR No. 1 - Statement of Appropriations, Allotments, Obligations, Disbursements and Balances
- b. FAR No. 1A - Summary of Appropriations, Allotments, Obligations, Disbursements and Balances by Object of Expenditures and by PAP
- c. FAR No. 1B - List of Allotments and Sub-Allotments
- d. FAR No. 1C - Statement of Obligations, Disbursements, Liquidations and Balances for Inter-Agency Fund Transfers (for Source Agency use only)
- e. BAR No. 1 - Quarterly Physical Report of Operation
- f. Copies of all SAROs issued by DBM RO
- g. Soft Copy of all the documents submitted