



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


10 January 2022

DIVISION MEMORANDUM
No. 014, s. 2022

**VIRTUAL REGIONAL WORKSHOP ON THE RECONCILIATION OF ACCOUNTS
AND THE PREPARATION OF CY 2021 YEAREND 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
Kimberly D. Oco -AO II
Sheila Mae B. Acero -ADAS III

1. You are hereby directed to attend the Virtual Regional Workshop on the Reconciliation of Accounts and the Preparation of CY 2021 Yearend Financial Reports that will be conducted virtually on January 17-19 to be hosted by the Division of Oroquita City on a Digital platform via zoom at <https://bitly/R102021YearEnd>.
2. Enclosed are the expected output of the workshops which would be submitted on January 19, at 5:00 p.m. Please refer to the attached list of reports to be submitted.
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
Schools Division Superintendent
Office of the Schools Division Superintendent

Enclosure: Regional Memorandum No. 03, s. 2022

OSDS/MBJ



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



Office of the Regional Director

January 3, 2022

REGIONAL MEMORANDUM
No. 03, s. 2022

**VIRTUAL REGIONAL WORKSHOP ON THE RECONCILIATION
OF ACCOUNTS AND THE PREPARATION
OF CY 2021 YEAREND 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 Yearend Financial Reports** will be conducted virtually on January 17-19 to be hosted by the Division of Oroquieta City on a digital platform via zoom at <https://bit.ly/R102021Year-End>.

2. The activity is aimed at 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 41 Secondary (IUs). Participants are required to confirm



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their attendance on or before January 7, through the link: <https://bit.ly/YearEndRecon2021>.

4. All SDOs are required to comply strictly with the submission of all reports on time. The deadline for the submission will be on January 19, 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 December 31, 2021)

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 on Net Assets Equity
- 9 Comparative Statement of Cash Flow
- 10 Statement of Comparison of Budget and Actual Amount (SCBAA)
- 11 Notes to Financial Statements
- 12 Consolidated Status of Cash Advances
- 13 Consolidated Report on Aging of Cash Advances
- 14 Consolidated Schedule of Aging of Accounts Receivable
- 15 Consolidated Schedule of Aging of Accounts Payable
- 16 Closing Journal Entry Vouchers
- 17 Consolidated Subsidy from National Government (**SNG**)
- 18 Consolidated Status of NCAs Received / Utilized
- 19 Summary of Tax Remittances Advice (TRA)
- 20 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 on Net Assets / Equity
- 9 Comparative Statement of Cash Flow
- 10 Notes to Financial Statements
- 11 Consolidated Status of Cash Advances
- 12 Consolidated Report on Aging of Cash Advances
- 13 Consolidated Schedule of Aging of Accounts Receivable
- 14 Consolidated Schedule of Aging of Accounts Payable
- 15 Closing Journal Entry Vouchers
- 16 SOFT COPY of Reports

PROVIDENT 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 on Net Assets / Equity
- 9 Comparative Statement of Cash Flow
- 10 Notes to Financial Statements
- 11 Report of Delinquent Loans (per Memo dated Oct.8, 2012)
- 12 Consolidated Aging of Loans Receivables - Others
- 13 Closing Journal Entry Vouchers
- 14 **Original** Certification of Deposit from BTR (for NCA request)
(Please include JEVs)
- 15 Status Report of Funds
- 16 Status of Service Fees Collected & Deposited to BTR

- 17 Report on Allocations Received from National and Releases to Division
Offices
- 18 Consolidated Status of Cash Advances
- 19 Consolidated Report on Aging of Cash Advances
- 20 SOFT COPY of Reports

OTHER REPORTS

- 1 BFARs as of Dec. 31, 2021:
 - 1.1 FAR No. 2 - Statement of Approved Budget, Utilizations, Disbursements
and Balances
 - 1.2 FAR No. 2A - Summary of Approved Budget, Utilizations, Disbursements
and Balances by Object of Expenditures
 - 1.3 FAR No. 3 - Aging of Due & Demandable Obligations
 - 1.4 FAR No. 4 - Monthly Report of Disbursements
 - 1.5 FAR No. 5 - Quarterly Report of Revenue & Other Receipts
 - 1.6 FAR No. 6 - Quarterly Report of Approved Budget, Utilizations,
Disbursements and Balances for Trust Receipts
- 2 Status of MOOE Downloading as of December 31, 2021
- 3 Consolidated Report on Aging of Cash Advances (ANNEX 8)
- 4 Unliquidated Cash Advances (Breakdown per year)
- 5 Breakdown per Year of Outstanding Inter-Agency Receivables as of
December 31, 2021 thru google sheet; Link: <https://bit.ly/3Fj4Alq>
- 6 Breakdown per Year of Outstanding Other Receivables as of December 31,
2021 thru google sheet Link: <https://bit.ly/3Fj4Alq>
- 7 AAPSI CY 2020 Updates as of December 31, 2021 thru google sheet
Link: <https://bit.ly/3ebBp88>
- 8 AAPSI (Prior Years) Updates as of December 31, 2021 thru google sheet
Link: <https://bit.ly/30KFpcg>
- 9 Status of CY 2020 NS/ND/NC as of December 31, 2021
- 10 Updated List of Bank Accounts (RO, DO, IU) per DBM - DOF - COA JAO
No. 2012-01 dated January 6, 2012
- 11 Annex K-2 Consolidated Summaries of Bank Accounts Opened for the
MOOE of Non-IU Schools per DO s2019-029 & COA-DBM-DepEd Joint
Circular No. 2019-1

- 12 Disbursements Attributed to Secondary Education as of December 31, 2021
- 13 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 on Net Assets / Equity
- 9 Comparative Statement of Cash Flow
- 10 Notes to Financial Statements
- 11 Consolidated Status of Cash Advances
- 12 Consolidated Report on Aging of Cash Advances
- 13 Consolidated Schedule of Aging of Accounts Receivable
- 14 Consolidated Schedule of Aging of Accounts Payable
- 15 Closing Journal Entry Vouchers
- 16 SOFT COPY of Reports

BUDGET DIVISION

- Budgetary and Financial Accountability Reports (**BFARs**)
Quarterly Physical Report of Operation (**BAR No. 1**)
Statement of Appropriations, Allotments, Obligations, Disbursements
and Balances (**FAR No. 1**)
- 1 Summary of Appropriations, Allotments, Obligations, Disbursements
and Balances by Object of Expenditures and by PPA (**FAR No.1-A**)
List of Allotments and Sub-Allotments (**FAR No. I-B**)
 - 2 Copies of all SARO's issued by DBM-RO's
 - 3 SOFT COPY of all the documents submitted