



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

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July 04, 2022

DIVISION MEMORANDUM  
No. 279, s. 2022

**REGIONAL WORKSHOP ON THE RECONCILIATION OF ACCOUNTS AND THE  
PREPARATION OF CY 2022 MIDYEAR FINANCIAL REPORTS**

To: **MARICEL B. JANGAO, CPA**, Accountant III  
**STEPHANIE P. SALIGUMBA, CPA** Budget Officer III  
**KEMBERLY D. OCO**, AO II  
**ELEONOR M. REMONSADA**, ADAS III  
**CHERRY LOU D. ASEQUIA**, ADAS III

1. You are directed to attend the Regional Workshop on the Reconciliation of Accounts and the Preparation of CY 2022 Midyear Financial Reports on July 11-15, 2022 to be hosted by the Division of Tangub City. The venue will be announced in a separate memorandum.
2. Enclosed is the list of reports to be submitted by the SDOs on or before July 14, at 5:00 p.m.
3. The registration fee of ₱10,000.00 for the division participants, including travel expenses and other incidentals, are chargeable against local funds, subject to the usual budgeting, accounting, and auditing policies, rules, and regulations.
4. This memorandum shall serve as the Authority to Travel.
5. 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.
6. For information, guidance and compliance.

  
**OLGA C. ALONSABE, PhD, CESO V**  
Schools Division Superintendent 

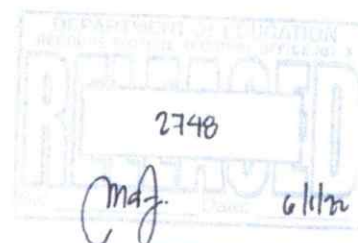
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Republic of the Philippines  
**Department of Education**  
REGION X – NORTHERN MINDANAO



May 31, 2022

REGIONAL MEMORANDUM  
No. 327, s. 2022

REGIONAL WORKSHOP ON THE RECONCILIATION  
OF ACCOUNTS AND THE PREPARATION  
OF CY 2022 MIDYEAR FINANCIAL REPORTS

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

1. To comply with existing policies, rules, and regulations on the preparation and submission of accurate yearend financial reports, this Office, through the Finance Division, will conduct a **Regional Workshop on the Reconciliation of Accounts and the Preparation of CY 2022 Midyear Financial Reports** on July 11-14 to be hosted by the Division of Tangub City. All participants shall strictly observe the existing health protocols of the Inter-Agency Task Force (IATF). The venue will be announced in a separate memorandum.

2. The activity aims to

- 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.



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3. The expected participants of the activity are the division accountants, division budget officers, financial staff assigned in the preparation and submission of the required reports, and bookkeepers of the 41 Secondary (IUs). Check-in is on July 11, at 12:00 p.m., while check-out is on July 15, after breakfast. The participants shall confirm their attendance on or before June 6, through the google link: <https://bit.ly/MidyearRecon2022Participants> for accommodation purposes.

4. All SDOs shall strictly comply with the submission of all the reports on time. The deadline for the submission is on July 14, at 5:00 p.m. Please refer to the attached list of reports to be submitted.

5. The registration fee of P10,000.00 for the division participants and bookkeepers of the secondary IUs, including travel expenses and other incidentals, 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. This Office directs the immediate and wide dissemination of this Memorandum.

**DR. ARTURO B. BAYOCOT, CESO III**  
Regional Director

*proceed*  
**ATTY. SHIRLEY O. CHATTO**  
Chief Administrative Officer  
Officer-in-Charge  
Office of the Regional Director

Allotment: 4--(RO 1 - 02)

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

ACCOUNTING

BUDGETING

REPORTS

\* Regional Workshop on the Reconciliation of Accounts  
and the Preparation of CY 2022 Midyear Financial Reports

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REGIONAL WORKSHOP ON THE RECONCILIATION  
OF ACCOUNTS AND THE PREPARATION  
OF CY 2022 MIDYEAR FINANCIAL REPORTS  
July 11-14, 2022

**EXPECTED OUTPUTS OF THE WORKSHOP**  
(Consolidated Reports as of June 30, 2022)

**REGULAR FUND**

1. Statement of Management Responsibility
2. Pre-closing Trial Balance
3. Post-closing Trial Balance
4. Detailed Statement of Financial Performance
5. Condensed Statement of Financial Performance
6. Detailed Statement of Financial Position
7. Condensed Statement of Financial Position
8. Detailed Statement of Changes on Net Assets Equity
9. Comparative Statement of Cash Flow
10. Status of Cash Advances
11. Report on Aging of Cash Advances
12. Schedule of Aging of Accounts Receivable
13. Schedule of Aging of Accounts Payable
14. Subsidy from National Government (**SNG**)
15. Status of NCAs Received / Utilized
16. Summary of Tax Remittances Advice (TRA)
17. SOFT COPY of Reports

**TRUST FUND**

1. Statement of Management Responsibility
2. Pre-closing Trial Balance
3. Post-closing Trial Balance
4. Detailed Statement of Financial Performance
5. Condensed Statement of Financial Performance
6. Detailed Statement of Financial Position
7. Condensed Statement of Financial Position
8. Detailed Statement of Changes on Net Assets / Equity
9. Statement of Cash Flow
10. Status of Cash Advances
11. Report on Aging of Cash Advances
12. Schedule of Aging of Accounts Receivable
13. Schedule of Aging of Accounts Payable
14. SOFT COPY of Reports

### **PROVIDENT FUND**

1. Statement of Management Responsibility
2. Pre-closing Trial Balance
3. Post-closing Trial Balance
4. Detailed Statement of Financial Performance
5. Condensed Statement of Financial Performance
6. Detailed Statement of Financial Position
7. Condensed Statement of Financial Position
8. Detailed Statement of Changes on Net Assets / Equity
9. Statement of Cash Flow
10. Report of Delinquent Loans (per Memo dated Oct.8, 2012)
11. Aging of Loans Receivables - Others
12. **Original** Certification of Deposit from BTR (for NCA request)  
(Please include JEVs)
13. Status Report of Funds
14. Status of Service Fees Collected & Deposited to BTR
15. Report on Allocations Received from National and Releases to  
Division Offices
16. Schedule of Aging of Accounts Receivable
17. Schedule of Aging of Accounts Payable
18. Status of Cash Advances
19. Report on Aging of Cash Advances
20. SOFT COPY of Reports

### **OTHER REPORTS**

1. BFARs as of June 30:
  - 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. 4 - Monthly Report of Disbursements
  - 1.4 FAR No. 5 - Quarterly Report of Revenue & Other Receipts
  - 1.5 FAR No. 6 - Quarterly Report of Approved Budget, Utilizations,  
Disbursements and Balances for Trust Receipts
2. Status of MOOE Downloading
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
6. Breakdown per Year of Outstanding Other Receivables
7. AAPSI CY 2020 Updates
8. AAPSI (Prior Years) Updates
9. Status of CY 2020 NS/ND/NC
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
13. SOFT COPY of Reports

#### **BUSINESS-RELATED FUND**

1. Statement of Management Responsibility
2. Pre-closing Trial Balance
3. Post-closing Trial Balance
4. Detailed Statement of Financial Performance
5. Condensed Statement of Financial Performance
6. Detailed Statement of Financial Position
7. Condensed Statement of Financial Position
8. Detailed Statement of Changes on Net Assets / Equity
9. Statement of Cash Flow
10. Status of Cash Advances
11. Report on Aging of Cash Advances
12. Schedule of Aging of Accounts Receivable
13. Schedule of Aging of Accounts Payable
14. SOFT COPY of Reports

#### **BUDGET DIVISION**

##### Budgetary and Financial Accountability Reports (**BFARs**)

1. Quarterly Physical Report of Operation (**BAR No. 1**)
2. Statement of Appropriations, Allotments, Obligations, Disbursements and Balances (**FAR No. 1**)
3. Summary of Appropriations, Allotments, Obligations, Disbursements and Balances by Object of Expenditures and by PPA (**FAR No.1-A**)
4. List of Allotments and Sub-Allotments (**FAR No. I-B**)
5. Statement of Obligations, Disbursements, Liquidations and Balances for Inter-Agency Fund Transfers (**FAR No. 1-C**)
6. Copies of all APSA to Other PPAs or Other Operating Units
7. Copies of all SARO's issued by DBM-RO's
8. SOFT COPY of all the documents submitted