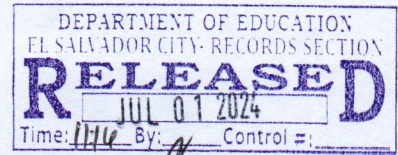




Republic of the Philippines  
Department of Education  
REGION X – NORTHERN MINDANAO  
SCHOOLS DIVISION OF EL SALVADOR CITY



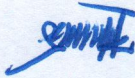
July 1, 2024

DIVISION MEMORANDUM  
No. 253, s. 2024

**REGIONAL WORKSHOP ON THE RECONCILIATION OF ACCOUNTS AND THE  
PREPARATION OF CY 2024 MIDYEAR FINANCIAL REPORTS**

To: **MARICEL B. JANGAO**, Accountant III  
**STEPHANIE P. SALIGUMBA**, Budget Officer III  
**LEAH MAE C. AKUT**, ADAS III  
**SHEILA MAE B. ACERO**, ADAS III  
**CHERRY LOU D. ASEQUIA**, ADAS III  
**ARIEL S. PADIGOS**, ADAS III

1. You hereby directed to attend the **Regional Workshop on the Reconciliation of Accounts and the Preparation of CY 2024 Midyear Financial Reports** at Aya Hotel and Residences, Old national Highway, Poblacion 4, Clarin, 7201 Misamis Occidental, on July 9-12, 2024, exclusive of travel time.
2. The registration fee of P10,000 per participant including travel expenses and other incidentals, is chargeable against local funds, subject to the usual budgeting, accounting, and auditing policies, rules, and regulations.
3. Further, this memorandum shall serve as the **Authority to Travel** of the identified participants.
4. 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.
5. For information, guidance and compliance.

  
**RANDOLPH B. TORTOLA**  
Schools Division Superintendent

Acctg/mbj



Address: Zone 3, Poblacion, El Salvador City  
Telephone No: (088) 855-0113  
Website: [www.depedelsalvadorcity.net](http://www.depedelsalvadorcity.net)  
Email Address: [elsalvador.city@deped.gov.ph](mailto:elsalvador.city@deped.gov.ph)

Transforming Schools,  
Forging Partners






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

RECORDS FILE

DEPARTMENT OF EDUCATION  
 RECORDS SECTION, REGIONAL OFFICE NO. X

**RELEASED**  
 4477

By:  Date: 6-28-24

June 25, 2024

REGIONAL MEMORANDUM  
 No. 0460, s. 2024

REGIONAL WORKSHOP ON THE RECONCILIATION OF ACCOUNTS AND THE  
 PREPARATION OF CY 2024 MIDYEAR FINANCIAL REPPORTS

To: Schools Division Superintendents  
 All Others Concerned

1. To comply with the existing policies, rules, and regulations on the preparation and submission of accurate midyear financial reports, this Office, through the Finance Division, will conduct a **Regional Workshop on the Reconciliation of Accounts and Preparation of CY 2024 Midyear Financial Reports** to be hosted by the Division of Misamis Occidental at Aya Hotel and Residences, Old National Highway, Poblacion 4, Clarin, 7201 Misamis Occidental, on July 9-12. All participants shall strictly observe the existing health protocols prescribed by the Department of Health (DOH) and the Inter-Agency Task Force (IATF).

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 allotments through sub-aro and letter of advice of allotment (LAA);
- c. Undertake the reconciliation of fund releases downloaded to the SDOs and secondary 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; and
- f. Prepare, review, and consolidate financial reports and schedules of accounts.

3. The expected participants of the activity are the division accountants, division budget officers, and financial staff assigned in preparing and submitting the required reports. Check-in is on July 8, at 2:00 p.m. while check-out is on July 13, after breakfast. The participants shall confirm their attendance on or before June 28, through the link provided by the host division for accommodation purposes. Below are the allowable participants per SDO:

Bukidnon	-	7	Iligan City	-	8
Camiguin	-	6	Malaybalay City	-	6
Lanao del Norte	-	8	Oroquieta City	-	6
Misamis Occidental	-	7	Ozamiz City	-	6
Misamis Oriental	-	8	Tangub City	-	6
Cagayan de Oro City	-	6	Valencia City	-	6
El Salvador City	-	6	Regional Office	-	7
Gingoog City	-	6			



4. All SDOs shall strictly comply with the submission of all the reports on time. The deadline for the submission is on July 12, 5:00 p.m. Please refer to the attached list of reports to be submitted.
5. The registration fee of P10,000.00 per participant, including travel expenses and other incidentals, is chargeable against local funds, subject to the usual budgeting, accounting, and auditing policies, rules, and regulations.
6. The registration fee shall be paid under the following details:  
Account Name: **DEPARTMENT OF EDUCATION MIS OCC**  
Account Number: **1292-1039-87**  
Bank Branch: **LBP, Poblacion, Oroquieta City**
7. For other concerns or queries, please coordinate with Mr. Roberto L. Torres, Accountant III, Division of Misamis Occidental, at 0917-311-2699, and/or Ms. Mary Ann D. Neri, CPA, CAO, Finance Division, Regional Office (RO), at 0917-826-6646.
8. This Office directs the immediate and wide dissemination of this Memorandum.

  
**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

FD/tawing

Attachment No. 1 to Regional Memorandum No. 0463, s. 2024

REGIONAL WORKSHOP ON THE RECONCILIATION OF ACCOUNTS AND  
PREPARATION OF CY 2024 MIDYEAR FINANCIAL REPORTS

Aya Hotel and Residences, Old National Highway, Poblacion 4,  
Clarin, 7201, Misamis Occidental  
July 9-12, 2024

**EXPECTED OUTPUTS OF THE WORKSHOP**  
(Consolidated Reports as of June 30, 2024)

**REGULAR FUND**

1. Statement of Management Responsibility
2. Pre-closing Trial Balance
3. Post-closing Trial Balance
4. Detailed and Condensed Statement of Financial Performance
5. Detailed and condensed Statement of Financial Position
6. Detailed Statement of Changes in Net Assets/Equity
7. Statement of Cash Flow
8. Status of Cash Advances
9. Report on Aging of Unliquidated Cash Advances
10. Report on Unliquidated Cash Advances (Breakdown per Year)
11. Report on the Aging of Cash Advances – Annex 8 per Memorandum Circular 2012-02-A
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 Receipt of Notice of Transfer of Cash Allocation from Central Office
17. Summary of Tax Remittances Advice (TRA)
18. Receivables Report (per account) – provide the nature/type of transaction, reasons why they remain uncollected, and list of customers
19. Breakdown per Year of Receivables
20. Softcopy of Reports

**TRUST FUND**

1. Statement of Management Responsibility
2. Pre-closing Trial Balance
3. Post-closing Trial Balance
4. Detailed and Condensed Statement of Financial Performance
5. Detailed and condensed Statement of Financial Position
6. Detailed Statement of Changes in Net Assets/Equity
7. Statement of Cash Flow
8. Status of Cash Advances

9. Report on Aging of Unliquidated Cash Advances
10. Report on Unliquidated Cash Advances (Breakdown per Year)
11. Report on the Aging of Cash Advances – Annex 8 per Memorandum Circular 2012-02-A
12. Schedule of Aging of Accounts Receivable
13. Schedule of Aging of Accounts Payable
14. Receivables Report (per account) – provide the nature/type of transaction, reasons why they remain uncollected, and list of customers
15. Breakdown per Year of Receivables
16. Softcopy of Reports

### **PROVIDENT FUND**

1. Statement of Management Responsibility
2. Pre-closing Trial Balance
3. Post-closing Trial Balance
4. Detailed and Condensed Statement of Financial Performance
5. Detailed and condensed Statement of Financial Position
6. Detailed Statement of Changes in Net Assets/Equity
7. Statement of Cash Flow
8. Report of Delinquent Loans (per Memo dated Oct. 8, 2012)
9. Aging of Loan Receivables – Others
10. Certification of Deposit from BTr (for NCA request) (Please include Quarterly Report of Service Fees)
11. Status Report of Funds
12. Annex A – Status Report on Loans
13. Annex A-1 – Cash Disbursements and Receipts
14. Annex B – Aging of Loan Receivables by Reason of Delinquency
15. Report of Service Fees Collected & Deposited to BTr
16. Report on Allocations Received from National and Releases to Division Offices
17. Status of Cash Advances
18. Report on Aging of Unliquidated Cash Advances
19. Report on Unliquidated Cash Advances (Breakdown per Year)
20. Report on the Aging of Cash Advances – Annex 8 per Memorandum Circular 2012-02-A
21. Receivables Report (per account) – provide the nature/type of transaction, reasons why they remain uncollected, and list of customers
22. Softcopy of Reports

### **OTHER REPORTS**

1. Statement of Approved Budget, Utilizations, Disbursements and Balances (FAR No. 2)
2. Summary of Approved Budget, Utilizations, Disbursements and Balances by Object of expenditures (FAR No. 2A)
3. Monthly Report of Disbursements (FAR No. 4)

4. Quarterly Report of Revenue & Other Receipts (FAR No. 5)
5. Quarterly Report of Approved Budget, Utilizations, Disbursements and Balances for Trust Receipts (FAR No. 6)
6. Status of Implementation of AAPSI of CY 2023
7. AAPSI for CY 2022 – Updates via online google sheet
8. AAPSI/SIPYAR per CAAR 2022 – Updates via online google sheet
9. Status of NS/ND/NC via online google sheet
10. Status of Downloading of School MOOE (Annex 3, 3-1, 3-2) per DO 008, s. 2019
11. Complete List of Existing Bank Accounts (RO, DO, IU) following the format per DBM-DOF-COA JAO No. 2012-01 dated Jan. 6, 2012
12. Consolidated summaries of Bank Accounts Opened for the MOOE of Non-IU Schools – Annex K-2 per DO 2019-029
13. Quarterly Operating Expenditures of DepEd Public Schools as required by PSA via online google sheet
14. Reasons for the Year-on-Year Increase/Decrease of disbursements – Updates via online google sheet
15. Softcopy of Reports

#### **BUDGET REPORTS**

1. Statement of Appropriations, Allotments, Obligations, Disbursements and Balances (FAR NO. 1)
2. Summary of Appropriations, Allotments, Obligations, Disbursements and Balances by Object of Expenditures and by PPA (FAR NO. 1-A)
3. List of Allotments and Sub-Allotments (FAR No. 1-B)
4. Statement of Obligations, Disbursements, Liquidations and Balances for Inter-Agency Fund Transfers (FAR No. 1-C)
5. Copies of all APSA to Other PPAs or to Other Operating Units
6. Copies of all SAROs Issued by DBM RO
7. Softcopy of all the documents submitted