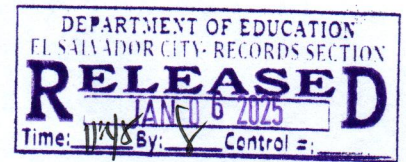




Republic of the Philippines
Department of Education
REGION X – NORTHERN MINDANAO
SCHOOLS DIVISION OF EL SALVADOR CITY



Office of the Schools Division Superintendent

December 20, 2024

DIVISION MEMORANDUM

No. 002, s. 2024

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

To: **School Administrative Officers II
School Project Development Officer I
School Administrative Assistants III
School Administrative Assistants II
Division Accounting and Budget Section Personnel
All Others Concerned
This Division**

1. You are directed to attend the **Regional Workshop on the Reconciliation of Accounts and the Preparation of CY 2024 Year-end Financial Reports on January 9-15, 2025, inclusive of travel time at Chali Resort and Conference Center, Zone 3, Old Road, Cugman, Cagayan de Oro City.**
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-AROs and Letters of Advice of Allotment (LAAs);
 - c. Undertake the reconciliation of fund releases downloaded to the School 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; and
 - f. Prepare, review, and consolidate financial reports and schedules of accounts.



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


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

3. The list of the participants from the Division of El Salvador City and Technical Working Group (TWG) (*Enclosure No. 1*) is attached for your reference.
4. The participants' **registration fee** of **₱12,000.00**, travel expenses, and other incidentals, as well as the travel expenses and incidental expenses of technical working group members, are chargeable against local funds, subject to the usual budgeting, accounting, and auditing policies, rules, and regulations.
5. Participating personnel shall be granted compensatory time-off (CTO), equivalent to the actual number of days they participate in the activity, in accordance with CSC and DBM Joint Circular No. 2, s. 2004, which governs Non-monetary Remuneration for Overtime Services Rendered.
6. Further, this memorandum shall also serve as the **Official Authority to Travel** of the participants and committee members.
7. This issuance 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.
8. For information and guidance.


RANDOLPH B. TORTOLA
Schools Division Superintendent

Enclosure:

As stated.

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

YEAREND RECON REPORTS COMMITTEE

Acctg/CDA



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

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

Enclosure 1. List of Participants from El Salvador City Division and Technical Working Group (TWG)

NO.	NAME	POSITION
1	Maricel B. Jangao	Accountant III
2	Stephanie P. Saligumba	AO V/Budget Officer III
3	Clark Airon G. Unson	AO II
4	Dianne L. Suguilon	AO II
5	Eulita M. Castillo	AO II
6	Honey Luz S. Nacua	AO II
7	Jenice Mae Malaco	AO II
8	Kemberly D. Oco	AO II
9	Leabeth P. Salva	AO II
10	Nick C. Ratunil	AO II
11	Rodrigo N. Valmoria, Jr.	AO II
12	Rosa Maria M. Rebusto	AO II
13	Charmaine Irish L. Apdian	PDO I
14	Nishi M. Abratiguin	PDO I
15	Ariel S. Padigos	ADAS III
16	Cherry Lou D. Asequia	ADAS III
17	Dexter A. Carangarang	ADAS III
18	Fritzie Lynne B. Gequinto	ADAS III
19	Leah Mae C. Akut	ADAS III
20	Lovely Joy Catane	ADAS III
21	Marilou b. Paglinawan	ADAS III
22	Marjorie T. Ras	ADAS III
23	Mary Rose P. Cortez	ADAS III
24	Ruby Flor M. Sinco	ADAS III
25	Sheila Mae B. Acero	ADAS III
26	Carlos D. Acero Jr	ADAS II
27	Edjie P. Dagopioso	ADAS II
28	Everlyn M. Cañete	ADAS II
29	Mae Antoinette N. Padigos	ADAS II
30	Merafe O. Clarabal	ADAS II
31	Quennie L. Arriessgado	ADAS II
32	Rothellee L. Saburnido	ADAS II



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REGION X – NORTHERN MINDANAO
SCHOOLS DIVISION OF EL SALVADOR CITY

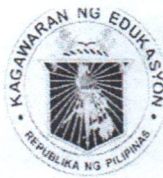
NO.	NAME	POSITION
1	John Perkins S. Sillabe	ADA VI - TWG
2	Vincent Van A. Nacua	Job Order- TWG
3	Jason M. Amos	Job Order- TWG
4	Maribel C. Edmilao	Job Order- TWG
5	Franz Maybelle M. Gaid	Nurse II- TWG
6	Rizan L. Sardane	Cashier II- TWG
7	Adrian Gabriel D. Labadan	ADAS III- TWG



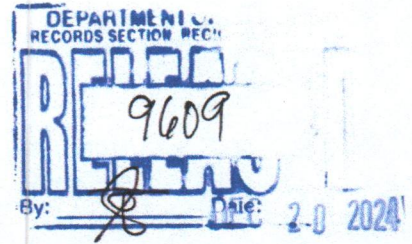
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Republic of the Philippines
Department of Education
REGION X - NORTHERN MINDANAO



December 17, 2024

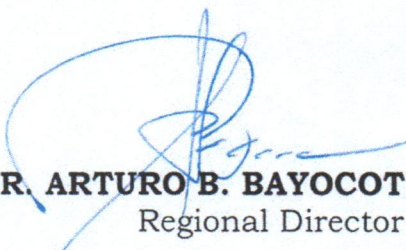
REGIONAL MEMORANDUM
No. 1005, s. 2024

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

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

1. To comply with the existing policies, rules, and regulations on the preparation and submission of accurate yearend financial reports, this Office, through the Finance Division (FIN), will conduct a **Regional Workshop on the Reconciliation of Accounts and Preparation of CY 2024 Yearend Financial Reports** to be hosted by the Division of El Salvador City at **Chali Resort and Conference Center**, Zone 3 Old Road, Cugman, Cagayan de Oro City, on **January 9-15, 2025, inclusive of travel time.**
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-AROs and Letters of Advice of Allotment (LAAs);
 - c. Undertake the reconciliation of fund releases downloaded to the Schools Division Offices (SDOs) and Secondary School 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; and
 - f. Prepare, review, and consolidate financial reports and schedules of accounts.
3. The expected participants in the activity are the division accountants, division budget officers, financial staff assigned in preparing and submitting the required reports, and bookkeepers of the 42 Secondary School IUs. **Check-in is on January 9, at 2:00 p.m., while check-out is on January 15, after breakfast.**

4. All the SDOs shall strictly comply with the submission of all the reports on time. **The deadline for the submission is January 14, at 5:00 p.m.** Please refer to the attached list of reports to be submitted.
5. The participants' **registration fee of P12,000.00**, travel expenses, and other incidentals are 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: DEPED EL SALVADOR DIVISION
Account Number: 0811-034317-080
Bank Branch: Development Bank of the Philippines (DBP)
7. Offices concerned shall grant compensatory time-off (CTO) to participating personnel, as applicable, computed against the actual days that they participate in the activity, in accordance with CSC & DBM Joint Circular No. 2, s. 2004 dated October 10, 2004, on the Non-monetary Remuneration for Overtime Services Rendered.
8. For other concerns or queries, please coordinate with Mary Ann D. Neri, CPA, Chief Administrative Officer (CAO), Finance Division, Regional Office (RO), at 0917-826-6646, or with Ms. Maricel B. Jangao, CPA, Accountant III, Division of El Salvador City at 0917-719-1245.
9. 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

RE: Regional Workshop on the Reconciliation of Accounts
and Preparation of CY 2024 Yearend Financial Reports

FIN/tawing

REGIONAL WORKSHOP ON THE RECONCILIATION
OF ACCOUNTS AND PREPARATION
OF CY 2023 YEAREND FINANCIAL REPORTS
January 9-15, 2025

EXPECTED OUTPUTS OF THE WORKSHOP
(Consolidated Reports as of December 31, 2024)

REGULAR FUND

1. Statement of Management Responsibility
2. Pre-closing Trial Balance
3. Post-closing Trial Balance
4. Detailed Comparative Statement of Financial Performance
5. Condensed Comparative Statement of Financial Performance
6. Detailed Comparative Statement of Financial Position
7. Condensed Comparative Statement of Financial Position
8. Detailed Comparative Statement of Changes on Net Assets/ Equity
9. Detailed Comparative Statement of Cash Flow
10. Notes to Financial Statement
11. Status of Cash Advances
12. Report on Aging of Unliquidated Cash Advances
13. Report on Unliquidated Cash Advances (Breakdown per Year)
14. Report on the Aging of Cash Advances — Annex 8 per Memorandum Circular 2012-02-A
15. Schedule of Aging of Accounts Receivable
16. Breakdown of per Year of Receivables
17. Receivables Report (per account) — provide the nature/type of transaction, reasons why they remain uncollected, and list of customers
18. Schedule of Aging of Accounts Payable
19. Horizontal Analysis of the Comparative Statement of Financial Position and Statement of Financial Performance with reasons for the material amount of increase/(decrease)
20. Subsidy from National Government (SNG)
21. Status of NCAs Received / Utilized
22. Summary of Receipt of Notice of Transfer of Cash Allocation from Central Office
23. Summary of Tax Remittances Advice (TRA)
24. Reasons for the Year-on-Year Increase/Decrease of Disbursements in December 2024 -updates via google sheet
Link: https://bit.ly/MRD_December2024
25. Soft Copy of Reports

TRUST FUND

1. Statement of Management Responsibility
2. Pre-closing Trial Balance
3. Post-closing Trial Balance
4. Detailed Comparative Statement of Financial Performance
5. Condensed Comparative Statement of Financial Performance
6. Detailed Comparative Statement of Financial Position
7. Condensed Comparative Statement of financial Position
8. Detailed Comparative Statement of Changes on Net Assets/ Equity
9. Detailed Comparative Statement of Cash Flow
10. Notes to Financial Statement
11. Status of Cash Advances
12. Report on Aging of Unliquidated Cash Advances
13. Report on Unliquidated Cash Advances (Breakdown per Year)
14. Report on the Aging of Cash Advances — Annex 8 per Memorandum Circular 2012-02-A
15. Schedule of Aging of Accounts Receivable
16. Breakdown of per Year of Receivables
17. Receivables Report (per account) — provide the nature/type of transaction, reasons why they remain uncollected, and list of customers
18. Schedule of Aging of Accounts Payable
19. Horizontal Analysis of the Comparative Statement of Financial Position and Statement of Financial Performance with reasons for the material amount of increase/(decrease)
20. Soft Copy of Reports

PROVIDENT FUND

1. Statement of Management Responsibility
2. Pre-closing Trial Balance
3. Post-closing Trial Balance
4. Detailed Comparative Statement of Financial Performance
5. Condensed Comparative Statement of Financial Performance
6. Detailed Comparative Statement of Financial Position
7. Condensed Comparative Statement of financial Position
8. Detailed Comparative Statement of Changes on Net Assets/ Equity
9. Detailed Comparative Statement of Cash Flow
10. Notes to Financial Statement
11. Status of Cash Advances
12. Report on Aging of Unliquidated Cash Advances
13. Report on Unliquidated Cash Advances (Breakdown per Year)
14. Report on the Aging of Cash Advances — Annex 8 per Memorandum Circular 2012-02-A
15. Schedule of Aging of Loans Receivable - Others
16. Breakdown of per Year of Receivables
17. Receivables Report (per account) — provide the nature/type of transaction, reasons why they remain uncollected, and list of customers
18. Schedule of Aging of Accounts Payable

19. Horizontal Analysis of the Comparative Statement of Financial Position and Statement of Financial Performance with reasons for the material amount of increase/(decrease)Aging of Loans Receivables – Others
20. Report of Delinquent Loans (per Memo dated Oct.8, 2012)
21. Certification of Deposit from BTR (for NCA request) including JEVs and deposit slips (Please include Quarterly Report of Service Fees)
22. Status Report of Funds
23. Annex A — Status Report on Loans
24. Annex A-1 — Cash Disbursements and Receipts
25. Annex B — Aging of Loans Receivable by Reason of Delinquency
26. Report of Service Fees Collected & Deposited to BTR
27. Report on Allocations Received from National and Releases to Division Offices
28. Soft Copy of Reports

FINANCIAL ACCOUNTABILITY REPORTS (FARs)

Accounting Section

1. Aging of Unpaid Obligations (FAR No. 3), applicable to Fund Cluster 01
2. Monthly Report of Disbursements (FAR No. 4), applicable to Fund Cluster 01
(Deadline January 4, 2024)
3. Quarterly Report of Revenue & Other Receipts (FAR No. 5), applicable to Fund Cluster 01 and 07
4. Quarterly Report of Approved Budget, Utilizations, Disbursements and Balances for Trust Receipts (FAR No. 6), applicable to Fund Cluster 07
5. Soft Copy of Reports

Budget Section

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. 1B)
4. Statement of Obligations, Disbursements, Liquidations and Balances for Inter-Agency Fund Transfers (FAR No. 1C)
5. Copies of all APSA to Other PPAs or Other Operating Units
6. Copies of all SARO's issued by DBM
7. Soft Copy of all the documents submitted

OTHER REPORTS

1. AAPSI for CY 2023 — Updates via online google sheet
Link: https://bit.ly/AAPSI_CAARCY2023
2. AAPSI - SIPYAR per CAAR 2022 - Updates via online google sheet
Link: https://bit.ly/SIPYAR_CAARCY2022
3. Status of NS/ND/NC via online google sheet
Link: <https://bit.ly/NSNDNC-CAARCY2023>
4. Status of Downloading of School MOOE (Annex 3, 3-1, 3-2) per DO s2019-008
5. Complete List of Existing Bank Accounts (RO, DO, IU) following the format per DBM - DOF - COA JAO No. 2012-01 dated January 6, 2012
Link: <https://bit.ly/ConsoBankAccountsforRO-SDO-IU>
6. Consolidated Summaries of Bank Accounts Opened for the MOOE of Non-IU Schools - Annex K - 2 per DO 2019-029
Link: <https://bit.ly/ConsoMOOEBankAccountsforNon-IU>
7. Quarterly Operating Expenditures of DepEd Public Schools as required by Philippine Statistics Authority (PSA) via online google sheet
Link: <https://bit.ly/PSAReqs2024>
8. Soft Copy of Reports