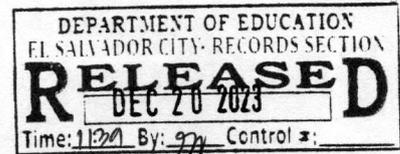




Republic of the Philippines
Department of Education
REGION X – NORTHERN MINDANAO
SCHOOLS DIVISION OF EL SALVADOR CITY



December 20, 2023

DIVISION MEMORANDUM
No. 552, s. 2023

**REGIONAL WORKSHOP ON THE RECONCILIATION OF ACCOUNTS AND THE
PREPARATION OF CY 2023 YEAREND FINANCIAL REPORTS**

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

1. Pursuant to the Regional Memorandum No. 0800, s. 2023 *Re: **Regional Workshop on the Reconciliation of Accounts and the Preparation of CY 2023 Midyear Financial Reports***, the identified participants are directed to attend the aforesaid activity on January 15-19, 2024 to be hosted by the Division of Camiguin. The venue will be announced in a separate memorandum.
2. This 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; and
 - f. Prepare, review, and consolidate financial reports and schedules of accounts.
3. The participants are the division accountants, division budget officers, financial staff assigned in preparing and submitting the required reports, and bookkeepers of the 42 Secondary IUs. Check-in is on January 14, while check-out is on January 20, 2024.





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

4. The registration fee of ₱12,000.00 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.
5. All SDOs shall strictly comply with the submission of all the reports on time. The deadline for the submission is on January 19, 5:00 p.m. Please refer to the attached list of reports to be submitted.
6. Further, this memorandum shall serve as the **Authority to Travel** of the identified participants.
7. 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.
8. For information, guidance and compliance.


RANDOLPH B. TORTOLA
Schools Division Superintendent

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

Accounting/Budget
YEAREND RECON
Financial Reports



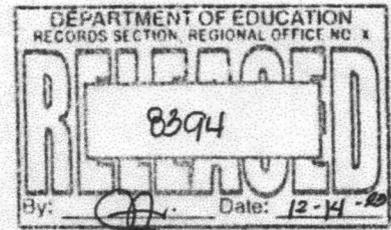
Address: Zone 3, Poblacion, El Salvador City
Telephone No: (088) 855-0113
Website: www.depedelsalvadorcity.net
Email Address: elsalvador.city@deped.gov.ph

**Transforming Schools,
Forging Partners**





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



December 13, 2023

REGIONAL MEMORANDUM

No. 0800, s. 2023

REGIONAL WORKSHOP ON THE RECONCILIATION
OF ACCOUNTS AND THE PREPARATION
OF CY 2023 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, will conduct a **Regional Workshop on the Reconciliation of Accounts and Preparation of CY 2023 Yearend Financial Reports** to be hosted by the Division of Camiguin on January 15-19, 2024. 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 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; and
- f. Prepare, review, and consolidate financial reports and schedules of accounts.

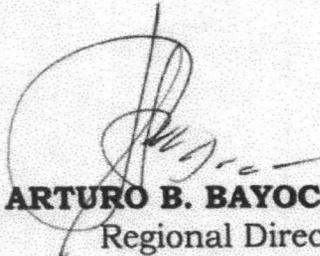


DepEd Regional Office X, Zone 1, Upper Balulang, Cagayan de Oro City
(088) 856-3932 | (088) 881-3137 | (088) 881-3031
Department of Education Region 10
region10@deped.gov.ph
<http://deped10.com>

Doc. No.	Date	Page



3. The expected participants of 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 IUs. Check-in is on January 14, while check-out is on January 20.
4. All SDOs shall strictly comply with the submission of all the reports on time. The deadline for the submission is on January 19, 5:00 p.m. Please refer to the attached list of reports to be submitted.
5. The registration fee of P12,000.00 for the participants, including 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 Camiguin TF
Account Number: 0992-1050-20
Bank Branch: Land Bank of the Philippines
7. For other concerns or queries, please coordinate with Mr. Ian A. Cabahug, supervising administrative officer, Finance Division of the Regional Office (RO), at 0917-1422-581
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

RE: Regional Workshop on the Reconciliation of Accounts
and Preparation of CY 2023 Yearend Financial Reports

FIN/ian

REGIONAL WORKSHOP ON THE RECONCILIATION
OF ACCOUNTS AND PREPARATION
OF CY 2023 YEAREND FINANCIAL REPORTS
January 15-19, 2024

EXPECTED OUTPUTS OF THE WORKSHOP
(Consolidated Reports as of December 31, 2023)

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 2023 -updates via google sheet Link:
https://bit.ly/MRD_December2023
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 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)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. Statement of Approved Budget, Utilizations, Disbursements and Balances (FAR No. 2), applicable to Business Related Funds-Cluster 06
2. Summary of Approved Budget, Utilizations, Disbursements and Balances by Object of Expenditures (FAR No. 2A), applicable to Business Related Funds-Cluster 06
3. Aging of Unpaid Obligations (FAR No. 3), applicable to Fund Cluster 01
4. Monthly Report of Disbursements (FAR No. 4), applicable to Fund Cluster 01 (**Deadline January 4, 2024**)
5. Quarterly Report of Revenue & Other Receipts (FAR No. 5), applicable to Fund Cluster 01, 06, and 07
6. Quarterly Report of Approved Budget, Utilizations, Disbursements and Balances for Trust Receipts (FAR No. 6), applicable to Fund Cluster 07
7. Soft Copy of Reports

OTHER REPORTS

1. AAPSI for CY 2022 – Updates via online google sheet
Link: https://bit.ly/AAPSI_CAARCY2022
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-CAARCY2022>
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/BankAccounts-ROSDOIUs>
6. Consolidated Summaries of Bank Accounts Opened for the MOOE of Non-IU Schools - Annex K - 2 per DO 2019-029

7. Quarterly Operating Expenditures of DepEd Public Schools as required by Philippine Statistics Authority (PSA) via online google sheet (the links were sent out to ROs' email last March 21, 2023)
8. Soft Copy 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. 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-RO's
7. Soft Copy of all the documents submitted