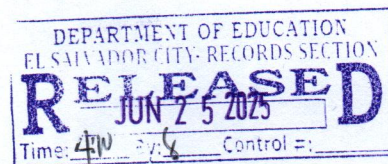




Republic of the Philippines
Department of Education
REGION X – NORTHERN MINDANAO
SCHOOLS DIVISION OF EL SALVADOR CITY



Office of the Schools Division Superintendent

June 24, 2025

DIVISION MEMORANDUM

No. 2/2, s. 2025

**REGIONAL WORKSHOP ON THE RECONCILIATION OF ACCOUNTS AND THE
PREPARATION OF CY 2025 MIDYEAR FINANCIAL REPORTS**

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

1. You are directed to attend the **Regional Workshop on the Reconciliation of Accounts and the Preparation of CY 2025 Midyear Financial Reports** on **July 14-18, 2025**, inclusive of travel time, to be hosted by Division of Ozamis City. The venue will be announced in a separate memorandum.
2. The participants of the activity are the Division Accountants, Division Budget Officers, Secondary IU Bookkeepers, and financial staff assigned in preparing and submitting the required reports. Check-in is on July 14, at 2:00 p.m., and the first meal to be served will be afternoon snacks. Check-out is on July 18, after lunch.
3. All SDOs shall strictly comply with the submission of all reports on time. Enclosed is the list of reports to be submitted by the SDOs on or before July 17, at 5:00 p.m.
4. 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.



Address: Zone 3, Poblacion, El Salvador City
Telephone No: (088) 855-0113
Website: www.depedelsalvadorcity.net
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SCHOOLS DIVISION OF EL SALVADOR CITY

5. Moreover, all participants shall strictly observe the existing health protocols prescribed by the Department of Health (DOH) and the Inter-agency Task Force (IATF).
6. Further, this memorandum shall also serve as the **Official Authority to Travel** of the identified participants.
7. This Office shall adhere to the Equal Opportunity Principle (EOP) in observing all policies and protocol of the said activity. Hence, all actions shall be based solely on guidelines set with no discrimination on the account of age, gender identity, sexual orientation, civil status, disability, religion, ethnicity or political affiliation.
8. For information and strict compliance.


RANDOLPH B. TORTOLA
Schools Division Superintendent

Enclosure:

As stated.

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

MIDYEAR RECON REPORTS FINANCE

Acctg/CDA



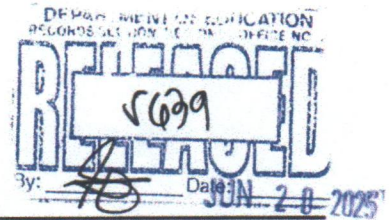
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Republic of the Philippines
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REGION X - NORTHERN MINDANAO



June 17, 2025

REGIONAL MEMORANDUM
No. 462, s. 2025

REGIONAL WORKSHOP ON THE RECONCILIATION OF ACCOUNTS
AND THE PREPARATION OF CY 2025 CONSOLIDATED
MIDYEAR FINANCIAL REPORTS

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 (FIN), will conduct a **Regional Workshop on the Reconciliation of Accounts and Preparation of CY 2025 Consolidated Midyear Financial Reports on July 14 – 18**, inclusive of travel time, to be hosted by the Division of Ozamiz City. The venue will be announced in a separate memorandum. 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-allotment release order (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, secondary IU bookkeepers, and financial staff assigned in preparing and submitting the required reports. Check-in is on July 14, at 2:00 p.m., and the first meal to be served will be afternoon snacks. Check-out is on July 18, after lunch. **Only those who have completed the accommodation form through the link provided by the host division shall be considered as participants.**
4. All SDOs shall strictly comply with the submission of all reports on time. The deadline for the submission is on July 17, 5:00 p.m. Please refer to the attached list of reports to be submitted.



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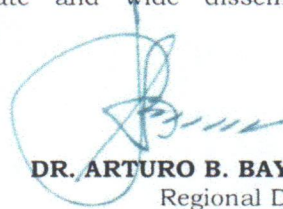
5. The registration fee of P10,000.00 per participant, including travel expenses and other incidentals, is chargeable against local funds, subject to the usual budgeting, accounting, and auditing policies, rules, and regulations.

6. The registration fee shall be paid under the following details:

Account Name : DEPED DIVISION OF OZAMIZ CITY
Account Number : 0835-014583-080
Bank Branch : DBP - Ozamiz City

7. For other concerns or queries, please coordinate with Ms. Maricel D. Avila, CPA, Accountant III, Division of Ozamiz City, at 0917-597-9835, 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

ATCH.: As stated
To be indicated in the Perpetual Index
under the following subject:

ACCOUNTING BUDGETING REPORTS

FD/tawing



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REGIONAL WORKSHOP ON THE RECONCILIATION OF ACCOUNTS
AND PREPARATION OF CY 2025 CONSOLIDATED
MIDYEAR FINANCIAL REPORTS
July 14-18, 2025

EXPECTED OUTPUTS OF THE WORKSHOP
(Consolidated Reports as of June 30, 2025)

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. Soft Copy 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



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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. Soft Copy 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 Loans Receivable 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. Status of Provident Fund Loaning Operations
23. Soft Copy 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 2024
7. AAPSI for CY 2023
8. AAPSI / SIPYAR per CAAR 2023
9. Status of NS/ND/NC



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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 January 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 Philippine Statistics Authority (PSA)
14. Reasons for the Year-on-Year Increase/Decrease of Disbursements - updates
15. 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
7. Soft Copy of all the documents submitted



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