



Republic of the Philippines
Department of Education
REGION X

SCHOOLS DIVISION OF MISAMIS ORIENTAL

Office of the Schools Division
Superintendent

8 June 2022

DIVISION MEMORANDUM

No. **324** s. 2022

**DIVISION SEMINAR-WORKSHOP ON THE RECONCILIATION OF ACCOUNTS
AND PREPARATION OF CY 2022 MID-YEAR FINANCIAL REPORTS**

To: **Accountant III**
Budget Officer III
Division Finance Personnel
Senior Bookkeepers of Implementing Units
All Others Concerned
This Division

1. In preparation for the Regional Seminar-Workshop on the preparation of FY 2022 Mid-Year Financial Reports, the Division Office through the Finance Section will be conducting a **Preliminary Division Seminar-Workshop on the Preparation of Financial Reports on July 4 - 8, 2022.**
2. The five (5) day workshop aims to:
 - a. Facilitate the reconciliation of fund releases and reciprocal accounts;
 - b. Facilitate the preparation, review, and submission of accurate and timely mid-year financial reports of the Division Office including 9 implementing units (IUs);
 - c. Address financial and budgetary matters;
 - d. Discuss relevant issues and concerns associated with financial management brought about by recent issuances of the Department and oversight agencies;
 - e. Understand the objective, purpose and how to navigate the Web-Based Monitoring System of School MOOE Fund; and
 - f. Discuss the updates of MOOE policies of the Division Office.
3. The **participants** of the seminar-workshop include the **Division Office Finance Personnel and Senior Bookkeepers of the Implementing Units** (Please see attached Enclosure 1).



Address: Del Pilar corner Velez Street, Brgy. 29, Cagayan de Oro City 9000
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4. Expenses for board and lodging shall be charged against the GAS-Division Office MOOE. Travelling expenses of the Senior Bookkeepers of the Implementing Units shall be charged against their respective local funds.
5. **Check-in** will be in the afternoon of **July 4, 2022**. First meal to be served is breakfast of the same day while last meal to be served is lunch of July 8, 2022.
6. All disbursements relative to the conduct of this seminar/workshop shall be subject to the usual budgeting, accounting, and auditing rules and regulations.
7. Attached are the **List of Financial Reports** to be submitted (Please see attached Enclosure 2) and **Program of Activities** (Please see attached Enclosure 3).
8. For compliance and guidance.

JONATHAN S. DELA PEÑA, PhD, CESO V
Schools Division Superintendent

Encls.: As stated.

References:

Regional Memo No. 327, s.2022 Regional Workshop on the Reconciliation of Accounts and the Preparation of CY 2022 Midyear Financial Reports.

DepEd Memo No. OUF-2021-0880 Advisory on the Adoption and Implementation of the Web-Based Monitoring System of the School MOOE Funds in support to the SESP-ADB Loan Program.

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

REPORTS SEMINAR WORKSHOP

FINANCE | mtt



FINANCE | ega|rlc|jll



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Enclosure No. 1 of Division Memorandum No. _____, s. 2022

DIVISION SEMINAR-WORKSHOP ON THE RECONCILIATION OF ACCOUNTS AND
PREPARATION OF CY 2022 MID-YEAR FINANCIAL REPORTS
July 4-8, 2022

School	Number of Participants
Division Office	15
Alubijid NCHS	1
Initao NCHS	1
Laguindingan NHS	1
Libertad NHS	1
Medina NCHS	1
MOGCHS	1
Opol NSTS	1
Salay NHS	1
Sugbongcogon NHS	2
Total	25



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Enclosure No. 2 of Division Memorandum No. _____, s. 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. 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



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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



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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. 1-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



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PROGRAM OF ACTIVITIES

**DIVISION SEMINAR-WORKSHOP ON THE RECONCILIATION OF ACCOUNTS AND PREPARATION OF CY 2022
MID-YEAR FINANCIAL REPORTS**

JULY 4 - 8, 2022

Time	Activity / Topic	Person-in-Charge
DAY 1 JULY 4 (MONDAY)		
Arrival		
7:00 AM - 12:00 PM		
12:30 PM - 1:00 PM	Attendance	JAIREN PEARL L. LAGROSAS
1:00 PM - 1:30 PM	<i>Preliminaries:</i> National Anthem Opening Prayer Acknowledgment of Participants Statement of Purpose Inspirational Message	AVP AVP CHRISTY JOY J. BACAS ELMAR G. ANOC, CPA MARK LORREN T. TEJANO
1:30 PM - 2:30 PM	Overview of the Web-Based Monitoring System for School MOOE Fund	DAISY G. IPANAG; REINA CHRISTI L. CONSOLACION, DM
2:30 PM - 3:30 PM	Re-Orientation of MOOE Policies of the Division Office	JOHAINA A. TANGOTI; GLADJORI B. CORDOVA
3:30 PM - 5:00 PM	Workshop on Accounting and Budgeting Reports	
DAY 2 - 3 JULY 5 - 6 (TUESDAY - WEDNESDAY)		
Workshop on Accounting and Budgeting Reports		
8:00 AM - 5:00 PM		
DAY 4 JULY 7 (THURSDAY)		
Submission and Consolidation of Accounting and Budgeting Reports		
8:00 AM - 5:00 PM		
DAY 5 JULY 8 (FRIDAY)		
Submission and Consolidation of Accounting and Budgeting Reports		
8:00 AM - 12:00 PM		
1:00 PM - 2:00 PM	<i>Closing Ceremonies:</i> Closing Remarks Closing Prayer Makabayan Song	MARK LORREN T. TEJANO AVP AVP
2:00 PM - 5:00 PM	Departure	