



Republic of the Philippines  
Department of Education  
Region III  
**SCHOOLS DIVISION OF BULACAN**

May 23, 2023

**DIVISION MEMORANDUM**


No. 231, s. 2023

**PROJECT MACE  
(M-ENTORING, A-DOPTING, C-APACITY BUILDING, E-MPOWERING)**

To: Assistant Schools Division Superintendents  
SGOD and CID Chiefs  
Education Program Supervisors  
Public Schools District Supervisors  
Unit Heads  
Principals/School Heads of Implementing Units  
All Others Concerned

1. This Office informs all Senior Bookkeepers of Implementing Units of the Project MACE (M-entoring, A-dopting, C-apacity Building, E-mpowering on June 15 - 17, 2023 at 8:30 a.m. onwards. Venue to be announced.
2. The objectives of the activity are:
  - a. To equip and train the participants on the financial processes/flows of funds in an Implementing Schools;
  - b. To orient the participants in different reportorial requirement and the overall responsibility of Senior Bookkeepers; and
  - c. Preparation of May 2023 Consolidated Financial Statements.
3. Attached herewith for your reference are:
  - a. Enclosure no. 1 – Program Matrix for the Project MACE (M-entoring, A-dopting, C-apacity Building, E-mpowering
  - b. Enclosure no. 2 – List of Participants from Day 1 to Day 3
4. Expenses for meals and accommodation to be incurred in this activity are to be shouldered by Division MOOE Funds. Whereas, the transportation is to be charged to School MOOE Funds.
5. In lieu of overtime pay, the last day of the activity which is June 17, 2023 (Saturday) shall be availed as a compensatory time-off pursuant to CSC & DBM circular No.2, s. 2004.
6. For information and wide dissemination.

Accounting Unit  
May 30, 2023

  
**NORMA P. ESTEBAN, EdD., CESO V**  
Schools Division Superintendent





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Enclosure no. 1.

**Project MACE (M-entoring, A-dopting, C-apacity Building, E-mpowering)**  
**June 15 - 17, 2023**  
**8:30 a.m. onwards**

<b>June 15, 2023: Day 1</b>	
PRELIMINARIES	Video Presentations
Statement of Objectives	<b>Agnes M. Seifnezhad, CPA, MBA, CB</b> Division Accountant
Roll Call of Participants	<b>Josefina B. Alincastre</b> J.O. Admin Staff
Seminar-Workshop Proper	<ol style="list-style-type: none"><li>1. Maria Salcedo, CPA – Resource Speaker</li><li>2. Aren A. Astoveza, CPA – AO V, Budget Officer</li><li>3. Ray Angelo Zialcita – Caniogan High School</li><li>4. Loriann Parulan – JJ Russel Memorial High School</li><li>5. Digna Curigal – Calumpit National High School</li><li>6. Dolores Santos – San Rafael National Trade School</li><li>7. Phia Ann Agustin – FVR High School</li><li>8. Ana Liza Yabut – Bajet-Castillo High School</li><li>9. Alvin Suriben – Obando High School</li><li>10. Dan Panganiban – San Roque High School</li><li>11. Regina Guilalas – Parada High School</li><li>12. Jeanette Andres – Taal High School</li></ol>

**COURSE OUTLINE FOR DAY 1:**

- Overview on NCA, SARO, Sub-ARO, Allotment, Obligation and Disbursements.
- I Disbursements.
  - II Enumeration of Monthly and Quarterly and Other Reports
    - \*Monthly\*
    - a. BMS
    - b. FAR 4 (Division and DBM URS)
    - c. Flash Report (Regional Report)
    - d. PPE Cleansing



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Department of Education  
Region III

**SCHOOLS DIVISION OF BULACAN**

- e. Utilization of MOOE
- f. Financial Reports
- g. TRA
- h. Bank Recon  
\*Quarterly\*
- h. Far 1, Far 1-a, Far 1-B (DBM URS)
- i. eFPS (Alphalist) BIR  
\*Other Reports\*
- j. MOOE Downloading and Liquidation
- III. Budget Monitoring System
  - a. Encoding of Allotment
  - b. Encoding of Obligations
  - c. Encoding of Disbursements
  - d. Encoding of Additional SARO/Sub-ARO
  - e. APSA / MAF
  - f. Macro-Checking
 Enumerate and discuss the commonly used Book of
- IV. Accounts.
  - a. Journal Entry Voucher (JEV)
  - b. General Journal (GJ)
  - c. Check Disbursement Journal (CKDJ)
  - d. ADA Journal (ADAJ)
  - e. General Ledger (GL)
  - f. Subsidiary Ledger (SL)
  - g. Supplies Ledger Card (SLC)
 Whole process of obligation and disbursements of particular expenses and their proper supporting documents and posting to proper Book of Accounts.
- V
- VI. Preparation of Monthly Reports
- VII. Workshop Proper

June 16, 2023: Day 2	
Opening Remarks	<b>Cecilia E. Valderama, PhD.</b> Assistant Schools Division Superintendent
<ul style="list-style-type: none"> <li>• Introduction/ Synthesis of the Seminar-Workshop in Day 1</li> <li>• Reportorial Requirements for submission due dates at DO, RO, COA, DBM, BIR</li> </ul>	<b>Aren A. Astoveza, CPA</b> Budget Officer
Sharing of Best Practices in Reconciliation and Consolidation of	<b>Ms. Maria Salcedo, CPA</b> Former Division Accountant





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FS	Resource Person
Assignment of Clusters to which the Implementing Units are assigned	<b>Agnes M. Seifnezhad, CPA, MBA, CB</b> Division Accountant
Cluster Review and Consolidation of Financial Statements, Workshop Proper	<b>6 Cluster Leaders</b>
Workshops while consolidating: <ol style="list-style-type: none"> <li>1. Checking of financial reports</li> <li>2. Revisions of findings or amounts with remarks, if applicable</li> <li>3. Review of accounts with abnormal balances, non-moving accounts, justification of lapsed NCAs, misclassified accounts such as PPE, Expenses, consistency in classification and use of account titles, balances that should tie up with other worksheets in the FS template</li> <li>4. Most common errors and how to correct them</li> <li>5. Best practices in FS preparation</li> <li>6. Open Forum</li> </ol>	
<b>June 17, 2023: Day 3</b>	
<b>Consolidation of FS per Cluster</b>	<b>6 Cluster Leaders</b>
Presentation of Financial Statements per Cluster	
<b>Consolidation of FS of the whole SDO Bulacan</b>	<b>Sheryl dela Peña</b> ADAS III SDO Accounting Unit to be assisted by <b>Ray Angelo Zialcita</b> ADAS III - Caniogan High School
<b>Presentation of Consolidated Financial Statements</b>	
Pledge of Commitment, Agreement, Ways Forward	<b>Agnes M. Seifnezhad, CPA, MBA, CB</b> Division Accountant
<i>MASTER OF CEREMONIES</i> <b>Josefina B. Alincastré</b> J.O. Admin Staff	
<b>End of program</b>	





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Enclosure no. 2. List of Participants:

	<b>Name of Participants</b>	<b>Day 1 34 pax</b>	<b>Day 2 82 pax</b>	<b>Day 3 82 pax</b>
1	Ms. Maria Salcedo, CPA - Former Division Accountant	/	/	/
2	Agnes M. Seifnezhad, CPA, MBA, CB - Accountant III, Division Accountant	/	/	/
3	Aren A. Astoveza, CPA - AO V, Budget Officer	/	/	/
4	Ray Angelo Zialcita - Caniogan High School	/	/	/
5	Loriann Parulan - JJ Russel Memorial High School	/	/	/
6	Digna Curigal - Calumpit National High School	/	/	/
7	Dolores Santos - San Rafael National Trade School	/	/	/
8	Phia Ann Agustin - FVR High School	/	/	/
9	Ana Liza Yabut - Bajet-Castillo High School	/	/	/
10	Alvin Suriben - Obando High School	/	/	/
11	Dan Panganiban - San Roque High School	/	/	/
12	Regina Guilalas - Parada High School	/	/	/
13	Jeanette Andres - Taal High School	/	/	/
14	Maricris Isip - TWG	/	/	/
15	Josefina Alincastré - TWG	/	/	/
16	Sheryl dela Peña - SDO Accounting Unit	/	/	/
17	Arlene Caparas - SDO Accounting Unit	/	/	/
18	John Richard Tiongson - SDO Accounting Unit	/	/	/
19	Dan Harvey Castro - SDO Accounting Unit	/	/	/
20	Claire C. de Jesus - SDO Accounting Unit	/	/	/
21	Ronalyn G. Paulino - SDO Accounting Unit	/	/	/
22	Maria Angela I. Dionisio - SDO Budget Unit	/	/	/
23	Yaneleen Grace C. cruz - SDO Budget Unit	/	/	/
24	Bianca Mae DR. Borlongan - SDO Budget Unit	/	/	/
25	Euphemiajoy de Belen - FF Halili NAHS	/	/	/
26	Jennylyn Piñero - Julian B. Sumbillo HS	/	/	/
27	Marineth Salapong - Doña Candelaria HS	/	/	/
28	Mary Cris Cruz - Angat HS	/	/	/
29	MC Conrad Santos - Virginia Ramirez Cruz HS	/	/	/
30	Lovely Kate Espiritu - JJ Mariano NHS	/	/	/
31	Harlene Camille Micor - Sto. Niño HS	/	/	/
32	Ashley Martinez - Frances HS	/	/	/
33	1 nurse	/	/	/
34	1 Monitoring and Evaluation	/	/	/
35	Wilson S. Quizon - Alexis Santos HS	/	/	/
36	Mary Cris Cruz - Angat NHS	/	/	/
37	Rainiell G. Zialcita - Balagtas Agricultural HS	/	/	/
38	Noemi P. Chua - Bambang NHS	/	/	/
39	Iileen B. Marquez - Binagbag High School	/	/	/
40	Maria Teresa J. Dela Cruz - Bunsuran HS	/	/	/
41	Sahra P. Caparal - Bunsuran NHS Annex (Masagana)	/	/	/
42	Ester Grace G. Josen - Calawitan NHS	/	/	/





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Department of Education  
Region III

**SCHOOLS DIVISION OF BULACAN**

43	Jamaica C. Pascual - Calawitan NHS Annex (Akle)	/	/
44	Cecilia C. Sangalang - Cambaog HS	/	/
45	Karen Joy V. Cruz - Carlos Gonzales HS	/	/
46	Mary Grace B. Solano - Catmon NHS	/	/
47	Lailani A. Pinote - Dampol 1st NHS	/	/
48	Vincent R. Altamerano - Dampol 2nd NHS	/	/
49	Karen P. Sarmiento - Diosdado Macapagal HS	/	/
50	Myrna C. Perez - Dona Remedios Trinidad HS	/	/
51	Emelita M. Gutierrez - Dr. Felipe de Jesus HS	/	/
52	Melody C. Morante - F.C. Lipana HS	/	/
53	Evelyn L. Banguis - F.G. Bernardino Trade School	/	/
54	Marilyn B. Jose - Guiguinto National Voc. HS	/	/
55	Karmina Rizza G. Manalo - Iba National HS	/	/
56	Regielyn B. Nava - JJ. Vistan HS	/	/
57	Carmelita B. Santos - Lolomboy National HS	/	/
58	Jinnella S. Cruz - M.R. Trillana HS	/	/
59	Ma. Lizette A. Mariano - Mariano Ponce HS	/	/
60	Nerissa SG. Calubayan - Maronquillo NHS	/	/
61	Maria Theresa I. Funtilla - North Hills Village High School	/	/
62	Christine Lynnore M. Democrito - Norzagaray HS	/	/
63	Remedios B. Hababag - Obando School of Fisheries	/	/
64	Analyn R. Masil - Partida HS	/	/
65	Ellen M. Marcelo - Prenza National HS	/	/
66	Lorie Michelle S. Austria - Pulong Buhangin HS	/	/
67	Mayreen S. Buenaventura - Salapungan NHS	/	/
68	Eulalia D. Santos - San Francisco Xavier	/	/
69	Ma. Alvira Alexa Nica M. Manuzon - San Ildefonso HS	/	/
70	Sheryl DC. Diaz - San Miguel HS	/	/
71	Alexandra M. Bonus - San Pedro HS	/	/
72	Maria Xenia A. Garcia - Sta. Lucia HS	/	/
73	Cassie Deneise Z. Ocampo - Sta. Maria Agro HS	/	/
74	Janice DJ. Casabuena - Sta. Peregrina HS	/	/
75	Carry C. Pangan - Sta. Monica HS	/	/
76	Nestor V. Del Carmen - Sullivan HS	/	/
77	Mark B. Olleras - Taliptip National HS	/	/
78	Merly C. Miranda - Vedasto Santiago HS	/	/
79	Virginia T. Bernardo - Virgen delos Flores HS	/	/
80	Maria Shiela R. Angeles - Engr. Virgilio Dionisio HS	/	/
81	Representative from Tibagan NHS	/	/
82	Representative from Minuyan NHS	/	/

