



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

DIVISION MEMORANDUM

No. 264, s. 2023

**ADDENDUM TO DIVISION MEMORANDUM 231, S. 2023 ON SEMINAR-WORKSHOP
FOR THE 2ND QUARTER 2023 CONSOLIDATION OF FINANCIAL STATEMENTS**

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 participants in the Seminar-Workshop for the 2nd Quarter 2023 Consolidation of Financial Statements that the said activity shall take place at St. Isidore the Farmer & Resort, Brgy. San Isidro, Sta. Ana, Pampanga on June 26 – 28, 2023 at 8:30 am onwards.
2. For information and wide dissemination.

Accounting Unit
June 22, 2023


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





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





Republic of the Philippines
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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

June 15, 2023: Day 1	
PRELIMINARIES	Video Presentations
Statement of Objectives	Agnes M. Seifnezhad, CPA, MBA, CB Division Accountant
Roll Call of Participants	Josefina B. Alincaestre J.O. Admin Staff
Seminar-Workshop Proper	<ol style="list-style-type: none">1. Maria Salcedo, CPA – Resource Speaker2. Aren A. Astoveza, CPA – AO V, Budget Officer3. Ray Angelo Zialcita – Caniogan High School4. Loriann Parulan – JJ Russel Memorial High School5. Digna Curigal – Calumpit National High School6. Dolores Santos – San Rafael National Trade School7. Phia Ann Agustin – FVR High School8. Ana Liza Yabut – Bajet-Castillo High School9. Alvin Suriben – Obando High School10. Dan Panganiban – San Roque High School11. Regina Guilalalas – Parada High School12. Jeanette Andres – Taal High School

COURSE OUTLINE FOR DAY 1:

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





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





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FS	Resource Person
Assignment of Clusters to which the Implementing Units are assigned	Agnes M. Seifnezhad, CPA, MBA, CB Division Accountant
Cluster Review and Consolidation of Financial Statements, Workshop Proper	6 Cluster Leaders
Workshops while consolidating: <ol style="list-style-type: none">1. Checking of financial reports2. Revisions of findings or amounts with remarks, if applicable3. 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 template4. Most common errors and how to correct them5. Best practices in FS preparation6. Open Forum	
June 17, 2023, Day 3	
Consolidation of FS per Cluster	6 Cluster Leaders
Presentation of Financial Statements per Cluster	
Consolidation of FS of the whole SDO Bulacan	Sheryl dela Peña ADAS III SDO Accounting Unit to be assisted by Ray Angelo Zialcita ADAS III - Caniogan High School
Presentation of Consolidated Financial Statements	
Pledge of Commitment, Agreement, Ways Forward	Agnes M. Seifnezhad, CPA, MBA, CB Division Accountant
MASTER OF CEREMONIES Josefina B. Alincastré J.O. Admin Staff	
End of program	





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Enclosure no. 2. List of Participants:

	Name of Participants	Day 1 34 pax	Day 2 82 pax	Day 3 82 pax
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 Alincastre - 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. Joson - Calawitan NHS		/	/





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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 Alincastre - 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	/	/	/
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23	Yaneleen Grace C. Cruz - SDO Budget Unit	/	/	/
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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	Representative from Tiaong 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)		/	/
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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. Funtila - 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	/	/

