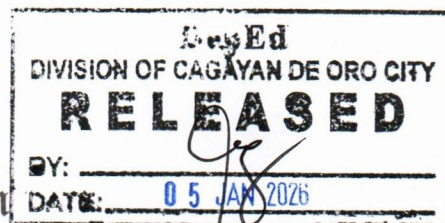




Republic of the Philippines
Department of Education

REGION X
DIVISION OF CAGAYAN DE ORO CITY



Office of the Schools Division Superintendent

5 January 2026

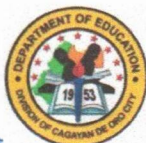
DIVISION MEMORANDUM

No. 02 s.2026

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

TO: ARNEL A. CALUBAG, Accountant III
MARILOU F. NAVAJA, AO-IV, Budget Officer-OIC
Edwin Carl N. Canios, AO II
Jennifer B. Dadole, AO II
Christian Ray D. Dalos, AO II
Donnacelle F. Ernacio, AO II
Vanessa Grace V. Amomonpon, ADAS III
Cenisa B. Baruel, ADAS III
Karen Bernadette B. Borres, ADAS III
John Errol P. Capinig, ADAS III
Hazel Joy B. Zambrano, ADAS III
Catherine G. Ocate, ADA IV
This Division

1. **Pursuant** to Regional Memorandum No. 1060, s. 2025 dated December 19, 2025, issued by the Department of Education, Region X – Northern Mindanao, relative to the conduct of the **Regional Workshop on the Reconciliation of Accounts and the Preparation of CY 2025 Year-End Financial Reports**, this Office hereby informs and directs all concerned personnel of this Schools Division to participate in the said activity.
2. The workshop will be conducted by the Regional Office – Finance Division (FIN) and hosted by the Division of Lanao del Norte on **January 12–16, 2026**, exclusive of travel time. The venue will be announced through a separate issuance by the host division. **Check-in is on January 11, 2026 at 2:00 p.m., while check-out is on January 17, 2026 after breakfast.**
3. Travelling expenses, per diem, and other incidental expenses of the participant shall be charged to local funds subject to the usual accounting and auditing rules and regulations.



Address: Fr. William F. Masterson Ave., Upper Balulang, Cagayan de Oro City

Telephone: (088) 855-0044, (088) 855-0047, (088) 328-2142

Email Address: cagayandeoro.city@depd.gov.ph

Website: <https://depdcdo.net/>

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Effectivity		Page	1 of 2



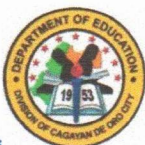
Republic of the Philippines
Department of Education
REGION X
DIVISION OF CAGAYAN DE ORO CITY

Office of the Schools Division Superintendent

4. For your information and compliance.

ROY ANGELO E. GAZO
Schools Division Superintendent

Encl.: As stated
Reference: Regional Memorandum No. 1060 s. 2025
To be indicated in the Perpetual Index
DM-017-OSDS-FIN-ACCTG-(JBD)

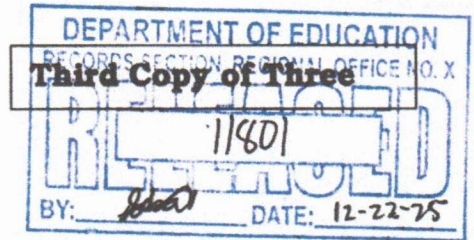


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Republic of the Philippines
Department of Education
REGION X - NORTHERN MINDANAO



December 19, 2025

REGIONAL MEMORANDUM
No. 1060, s. 2025

REGIONAL WORKSHOP ON THE RECONCILIATION
OF ACCOUNTS AND THE PREPARATION
OF CY 2025 YEAREND 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 yearend financial reports, this Office, through the Finance Division (FIN), will conduct a **Regional Workshop on the Reconciliation of Accounts and Preparation of CY 2025 Yearend Financial Reports** to be hosted by the Division of Lanao del Norte on **January 12-16, 2026, exclusive of travel time**. The venue will be announced in a separate issuance.

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-AROs and Letters of Advice of Allotment (LAAs);
- c. Undertake the reconciliation of fund releases downloaded to the Schools Division Offices (SDOs) and Secondary School 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 expected participants in 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 School Implementing Units (Ius). **Check-in is on January 11, at 2:00 p.m., while check-out is on January 17, after breakfast.**

4. All the SDOs shall strictly comply with the submission of all the reports on time. **The deadline for the submission is January 16, at 5:00 p.m.** Please refer to the attached list of reports to be submitted.
5. The participants' **registration fee of P12,000.00**, 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 Division of Lanao del Norte
Account Number: 0802-1047-15
Bank Branch: Land Bank of the Philippines (LBP)
7. For other concerns or queries, please coordinate with Mary Ann D. Neri, CPA, Chief Administrative Officer (CAO), Finance Division, Regional Office (RO), at 0917-826-6646, or with Mr. Torr Aurelio M. Ardon, CPA, Accountant III, Division of Lanao del Norte, at 0917-707-0306.
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 2025 Yearend Financial Reports

FIN/tawing

**REGIONAL WORKSHOP ON THE RECONCILIATION
OF ACCOUNTS AND PREPARATION
OF CY 2025 YEAREND FINANCIAL REPORTS
January 12-16, 2026**

EXPECTED OUTPUTS OF THE WORKSHOP
(Consolidated Reports as of December 31, 2025)

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. Reasons for the Year-on-Year Increase/Decrease of Disbursements in December 2025
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. Schedule of Aging of Loans Receivable - Others
reasons why they remain uncollected, and list of customers
12. Schedule of Aging of Accounts Payable
13. 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
14. Report of Delinquent Loans (per Memo dated Oct.8, 2012)
15. Certification of Deposit from BTR (for NCA request) including JEVs and deposit slips (Please include Quarterly Report of Service Fees)
16. Status Report of Funds

17. Annex A — Status Report on Loans
18. Annex A-1 — Cash Disbursements and Receipts
19. Annex B — Aging of Loans Receivable by Reason of Delinquency
20. Report of Service Fees Collected & Deposited to BTR
21. Report on Allocations Received from National and Releases to Division Offices
22. Soft Copy of Reports

FINANCIAL ACCOUNTABILITY REPORTS (FARs)

Accounting Section

1. Statement of Approved Budget, Utilizations, Disbursements, and Balances (SABUDB) (FAR 2)
2. Statement of Approved Budget, Utilizations, Disbursements, and Balances by Object of Expenditures (FAR 2A)
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, 2026)
5. Quarterly Report of Revenue & Other Receipts (FAR No. 5), applicable to Fund Cluster 01 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

Budget Section

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
7. Soft Copy of all the documents submitted

OTHER REPORTS

1. AAPSI for CY 2024

Link: https://depedph-my.sharepoint.com/:x:/g/personal/fs_ad_crocs_deped_gov_ph/EX5BlLe7mNhCn9HAFV9TxmgBvQzHMM2kt5jYnhFJvxPJtw?e=d04sli

2. Status of NS/ND/NC as of December 31, 2025

Link: https://depedph-my.sharepoint.com/:x:/g/personal/fs_ad_crocs_deped_gov_ph/EVK1rmMdDG9Gh_8sekmWPqgBv7AxAZDphcZZM7Wt2Eb3Kg?e=blAHQx

3. Reasons for the Year-on-Year Increase/Decrease of Disbursements

Link: https://depedph-my.sharepoint.com/:x:/g/personal/fs_ad_crocs_deped_gov_ph/EdGm7SyqxyZOsQP0TebEotoBqSb6D-XbXq_8blg7bS2h6A?e=IIAjSR

4. 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/ConsoBankAccountsfor_RO-SDO-IU

5. Consolidated Summaries of Bank Accounts Opened for the MOOE of Non-IU Schools -Annex K-2 per DO s2019-029

Link: <https://bit.ly/ConsoMOOEBankAccountsforNon-IU>

6. Quarterly Operating Expenditures of DepEd Public Schools as required by Philippine Statistics Authority (PSA)

Link: https://depedph-my.sharepoint.com/:f:/g/personal/fs_ad_crocs_deped_gov_ph/Emrdg5ixBF5FnFofpWLMPWwBM_ZlqdA5NNXJyIXMklHqlw?e=if2mMN

7. Consolidated PPE Lapsing Schedule for disclosure in the Notes to FS as of December 31, 2025

Link: https://depedph-my.sharepoint.com/:x:/g/personal/fs_ad_crocs_deped_gov_ph/EblrJ_qH_8JDs718kWuhiE4Bd0lWqjgHHhuSfh5KuRwhbA?e=GQJ2Ja

8. Consolidated Intangible Lapsing Schedule for disclosure in the Notes to FS as of December 31, 2025

Link: https://depedph-my.sharepoint.com/:x:/g/personal/fs_ad_crocs_deped_gov_ph/EeD5EiCykptAoyXLNExLiekBTSQgUpHcdhfscMWHp6l3hw?e=FfhOPK

9. Status of Downloading of School MOOE (Annex 3, 3-1, 3-2) per DO s2019-008

10. Status of Downloading Funds for School Innovation and Improvement

11. Soft Copy of Reports, as applicable