

Republika ng Pilipinas  
**Kagawaran ng Edukasyon**  
 REHIYON V (BIKOL)

**TANGAPANG PANSANGAY NG MGA PAARALAN NG CATANDUANES**

January 5, 2026

DIVISION MEMORANDUM  
 No. 001 s, 2026

**DIVISION SEMINAR-WORKSHOP ON THE PREPARATION AND SUBMISSION OF  
 YEAR-END FINANCIAL AND BUDGETARY REPORTS CY 2025**

To: Division Accountant III  
 Administrative Officer V (Budget)  
 Administrative Officer IV (Cash)  
 Secondary School Heads (Implementing Units)  
 Accountant/Senior Bookkeeper (Implementing Units)  
 All Others concerned

1. The DepEd Schools Division of Catanduanes will conduct Seminar-Workshop on the Preparation of **CY 2025 Year-End Financial and Budgetary Reports on January 7-9, 2026** at Queen Maricel Inn, San Isidro Village, Virac, Catanduanes.
2. The 2-Day Live-In Seminar/Workshop aims to:
  - a. Facilitate and ensure the updated preparation, reconciliation and submission of financial and budgetary reports as of December 31, 2025 for consolidation of the Division Office and of the Regional Office;
  - b. Discuss the uniform implementation of procedures and policies ensuring efficiency and accuracy of the required reports;
  - c. To improve teamwork, communication, and encourage collaboration among the finance personnel and coaching of newly hired Accountants and Senior Bookkeepers in Implementing Units;
  - d. Address other related financial issues and concerns.
3. The Participants are reflected in the table below:

SCHOOL/OFFICE	NAME OF PARTICIPANTS
1. SDO ACCOUNTING	Angelo James O. Aguinalde
2. SDO ACCOUNTING	Pearl S. Aguinalde
3. SDO Budget	Liza R. Bernardo
4. SDO Budget	Rosana T. Padilla
5. SDO Budget	Mia I. RODRIGUEZ
6. SDO Cash	Marjorose T. Lopez
7. SDO Cash	Joan S. Masagca
8. Bagamanoc RDHS	Hannah P. Masagca



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SCHOOL/OFFICE	NAME OF PARTICIPANTS
9. Baras RDHS	Shemaine D. Torrecampo
10. Bato RDHS	Joselito T. Tapia
11. Calatagan HS	Alyanna Mae T. Arador
12. Caramoran RDHS	Judith M. Bernardino
13. Caramoran School of Fisheries	Noel M. Brizo
14. Catanduanes NHS	Zipporah Joy O. Jose
15. Gigmoto RDHS	Zeneth A. Solmiano
16. Pandan SAT	Kristine M. Brizo
17. Pandan SAT	Genelyn M. Domingo
18. San Andres VS	Rowena M. Brutas
19. San Miguel RDHS	Emelita T. Alcantara
20. Supang Datag NHS	Richard R. Reveriza
21. Tubli NHS	Laurence B. Vargas
22. Viga RDHS	Minerva F. Romero

4. Participants are expected to submit the following reports, to wit:

**I. Budget Reports**

- Statement of Appropriations, Allotments, Obligations, Disbursements and Balances (FAR No. 1)
- Summary of Appropriations, Allotments, Obligations, Disbursements and Balances by Object of Expenditures (FAR No. 1-A)
- List of Allotments and Sub-Allotments (FAR No.1-B)
- Aging of Unpaid Obligations as of December 31, 2025
- Converted Excel File Reports using BMS Converter

**II. Accounting Reports**

- Statement of Management Responsibility
- Pre-Trial Balance as of December 31, 2025
- Post-Closing Trial Balance as of December 31, 2025
- Detailed and Condensed Statement of Financial Position as of December 31, 2025
- Detailed and Condensed Statement of Financial Performance as of December 31, 2025
- Statement of Changes in Net Assets / Equity as of December 31, 2025
- Statement of Cash Flows
- Reports on Aging of Cash Advances
- Notes to Financial Statements as of December 31, 2025
- Status of NCA Received and Utilized
- Status of Cash Balance
- EFRS Softcopy

5. The registration will start at 5PM on January 7 and the first meal to serve is Dinner and the last meal to be served on January 9, 2025 is PM Snacks.



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6. There will be no registration fee to be collected from participants. Travel and other incidental expenses shall be charged against School MOOE subject to the existing budgeting, accounting and auditing rules and regulation.
  
7. Immediate dissemination of this memorandum is earnestly enjoined.

  
**MA. JEANY T. ABAYON**  
Assistant Schools Division Superintendent  
OIC, Office of the Schools Division Superintendent



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