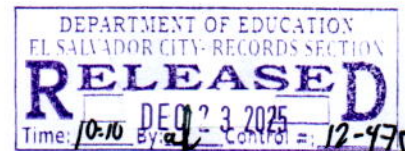




Republic of the Philippines
Department of Education
REGION X - NORTHERN MINDANAO
SCHOOLS DIVISION OF EL SALVADOR CITY



December 22, 2025

DIVISION MEMORANDUM
NO. 475, s. 2025


REGIONAL WORKSHOP ON THE RECONCILIATION OF ACCOUNTS AND THE
PREPARATION OF CY 2025 YEAR-END FINANCIAL REPORTS

To: MARICEL B. JANGAO, CPA, Accountant III
STEPHANIE P. SALIGUMBA, CPA Budget Officer III
LEAH MAE C. AKUT, AO II
MARY ROSE P. CORTEZ, AO II
ARIEL S. PADIGOS, AO II
CHERRY LOU D. ASEQUIA, AO II
SHEILA MAE B. ACERO, AO II
NYSSA ISOBEL M. SABADO, ADAS II
All Others Concerned

1. You are directed to attend the **Regional Workshop on the Reconciliation of Accounts and the Preparation of CY 2025 Year-end Financial Reports** on **January 11-17, 2026**, inclusive of travel time, to be hosted by Division of Lanao del Norte. The venue will be announced in a separate memorandum.
2. The participants of the activity are the Division Accountants, Division Budget Officers, Secondary IU Bookkeepers, and financial staff assigned in preparing and submitting the required reports. Check-in is on January 11, 2026 at 2:00 p.m., while check-out is on January 17, 2026, after breakfast.
3. All SDOs shall strictly comply with the submission of all reports on time. Enclosed is the list of reports to be submitted by the SDOs on or before January 16, at 5:00 p.m.
4. The registration fee of **P12,000.00** per participant, including travel expenses and other incidentals, is chargeable against local funds, subject to the usual budgeting, accounting, and auditing policies, rules, and regulations.
5. Further, this memorandum shall also serve as the **Official Authority to Travel** of the identified participants.
6. This Office shall adhere to the Equal Opportunity Principle (EOP) in observing all policies and protocol of the said activity. Hence, all actions shall be based solely on guidelines set with no discrimination on the account of age, gender identity, sexual orientation, civil status, disability, religion, ethnicity or political affiliation.
7. For information and strict compliance.



Republic of the Philippines
Department of Education
REGION X - NORTHERN MINDANAO
SCHOOLS DIVISION OF EL SALVADOR CITY


RANDOLPH B. TORTOLA *SB*
Schools Division Superintendent

ATCH.: As stated
Reference:
To be indicated in the Perpetual Index
under the following subjects:

YEAREND RECON REPORTS FINANCE

RE: REGIONAL WORKSHOP ON THE RECONCILIATION OF ACCOUNTS AND THE PREPARATION OF CY 2025
YEAR-END FINANCIAL REPORTS

ACCOUNTING/cda



Original Copy of Three

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

December 19, 2025

REGIONAL MEMORANDUM

No. _____, 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: ← (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/lawing