



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

DEPARTMENT OF EDUCATION  
 EL SALVADOR CITY- RECORDS SECTION  
**RELEASED**  
 Time: 10:10 DEO 23, 2025  
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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

*[Signature]*  
**RANDOLPH B. TORTOLA** *586*  
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 (SISUs);
  - 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 (SISUs). **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

Attachment: 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 Year-end Financial Reports

FIN/tawing