



Republic of the Philippines  
**Department of Education**  
SOCCSKSARGEN REGION  
SCHOOLS DIVISION OF SARANGANI

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12 Jan 2026

**DIVISION MEMORANDUM**  
OSDS-2026-003

**SEMINAR-WORKSHOP ON THE PREPARATION OF YEAR-END FINANCIAL  
REPORTS CY 2025 WITH IMPLEMENTING UNITS**

- To: Schools Division Superintendent  
Assistant Schools Division Superintendent  
Division Accountant and staff  
Division Budget Officer and staff  
Implementing Units Bookkeepers and Disbursing Officers
1. Pursuant to the need to ensure accuracy, completeness, and compliance in financial reporting, a Seminar-Workshop on the Preparation of Year-End Financial Reports for Calendar Year (CY) 2025 with Implementing Units shall be conducted on January 14–16, 2026 at General Santos City.
  2. This activity aims to provide a venue for the review, validation, and consolidation of year-end financial reports, including budget and financial accountability reports and schedules of accounts of SDO Sarangani. It shall also serve as a platform for the presentation and discussion of current issues, concerns, and recent issuances affecting financial management to ensure adherence to applicable accounting standards and frameworks.
  3. Specifically, the seminar-workshop seeks to strengthen the capacity of participants in the **proper preparation and timely submission of year-end financial reports**, and to facilitate the consolidation of reports in preparation for **Regional Financial Reporting**.
  4. The **list of identified participants**, the **detailed matrix of activities**, and the **list of financial reports** required are attached to this Memorandum for reference and guidance.
  5. All participants, especially those from the school level, are required to bring the laptop, extension cord or power strip (if possible), and financial reports required.
  6. Participants from Implementing Units shall be required to pay a **registration fee of Ten Thousand Five Hundred Pesos (Php 10,500.00)**, which shall cover expenses for **meals, venue rental, and accommodation** during the conduct of the Seminar-Workshop.
  7. Participants shall directly pay the registration fee at the **DepEd Division Office Cash Unit** or through **EMDS transfer** to the **Division Trust Account**.



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Account name: DEPED DIV OF SAR – TRAININGS AND SEMINARS

Account number: 2072-1086-58

8. Travel and other incidental expenses incurred by the participants shall be **charged against local funds**, subject to the usual accounting and auditing rules and regulations.
9. In the event that the scheduled activity falls on a declared holiday, the same shall be covered by Compensatory Time-Off (CTO), subject to existing rules and regulations.
10. For inquiries, please contact the Division Accountant, **Ranolyn B. Undray, CPA.**
11. Immediate dissemination of and strict compliance with this Memorandum is directed.

**RUTH L. ESTACIO PhD, CESO V**  
Schools Division Superintendent

Encl.: As stated

Reference: None

To be indicated in the Perpetual Index  
under the following subjects:

SEMINARS  
WORKSHOPS

Irma May G. Dinasas/OSDS/MLA – seminar-workshop on the preparation of year-end financial reports cy 2025 with implementing units  
0023/January 12, 2026



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Activity Matrix

**Seminar-Workshop on the Preparation of Year-end Financial Reports CY 2025 with Implementing Units**

Date: January 14-16, 2026

Day 1 January 14, 2026

Time	Topic/s	Person In-charge
1:00PM-1:30PM	Registration	TWG
1:30PM-2:30PM	<b>Opening Program:</b>	
	Preliminaries	AVP
	Acknowledgement of Participants and Guest	Jelyn B. Rencio
	Welcome Remarks	Ranolyn B. Undray, CPA
	Message	SDS Ruth L. Estacio, PhD. CESO V
	Statement of Purpose	Grace M. Albarracin
	Message	ASDS Atty. Nelyn B. Frinal, CESO VI
2:30PM-3:00PM	Status of Submission of Reports	Accounting & Budget Personnel
3:00PM-4:00PM	Accounting Matters	Ranolyn B. Undray, CPA
4:00PM-5:00PM	Budget Matter	Grace M. Albarracin
5:00PM-6:00PM	Dinner	

Day 2 January 15, 2026

8:15AM-8:30AM	Management of Learning Attendance Checking	Selected IU
8:30AM-10:30AM	Workshop Proper - Budget	
10:30am-10:45AM	Health Break	
10:45AM-12:00PM	Workshop Proper - Budget	
12:00PM-1:30PM	Lunch	
1:30PM-4:30PM	Workshop Proper - Accounting	
4:30PM-5:00PM	Ways Forward	



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Day 2 January 16, 2026

8:15AM-8:30AM	Management of Learning Attendance Checking	Selected IU
8:30AM-10:30AM	Reconciliation on the Submitted Financial Reports	Accounting & Budget Unit Staff
10:30am-10:45AM	Finalization of Reports	Accounting & Budget Unit Staff
10:45AM-12:00PM	Ways Forward	Ranolyn B. Undray, CPA
12:00PM-1:30PM	Lunch	

*\*Note: The activity matrix can be adjusted depending on the flow of activities and the number of days and hours to be utilized and the number of resource speakers who will deliver the topics. :*

### LIST OF PARTICIPANTS

1. Ruth L. Estacio, PhD, CESO V	21. Genova Joy G. Cordero - <i>Glan Padidu NHS</i>
2. Atty. Nelyn B. Frinal, CESO VI	22. Riza Marie Notario - <i>GSAT</i>
3. Ranolyn B. Undray, CPA	23. Revirose Cabarami - <i>GSAT</i>
4. Grace M. Albarracin	24. Chriselyn Torrejas - <i>James Chiongbian NTS</i>
5. Karen B. Santarin	25. Rosemarie Ygonia - <i>James Chiongbian NTS</i>
6. Dyna Lou Jane L. Catan	26. Analyn H. Erida - <i>Leonard Young NHS</i>
7. Jelyn B. Rencio	27. Ariel G. Rivamonte - <i>Leonard Young NHS</i>
8. Ella Mae P. Cuarteros	28. Mariz A. Silva - <i>Lun Padidu NHS</i>
9. Israel M. Bandalan	29. Eva B. Fermasis - <i>Lun Padidu NHS</i>
10. Edisa Retulla	30. Rosemarie P. Ariz - <i>Malalag NHS</i>
11. Maria Gina B. Abecia	31. Chrislyn Dullente - <i>Malalag NHS</i>
12. Haney Mae B. Catudio - <i>Alabel NHS</i>	32. Bernalou B. Agreda - <i>Malandag NHS</i>
13. Luruby B. Sarucam - <i>Alabel NHS</i>	33. Cecille C. Tenorio - <i>Malandag NHS</i>
14. Jeanalyn R. Ellaga - <i>Alabel National Science HS</i>	34. Janette M. Bernabe - <i>Malapatan NHS</i>
15. Razel Tabulao - <i>Alabel National Science HS</i>	35. Designate Disbursing Officer - <i>Malapatan NHS</i>
16. Riz Esperat - <i>Banate NHS</i>	36. Paz R. Apostol - <i>Pangyan NHS</i>
17. Edita O. Awanan - <i>Banate NHS</i>	37. Miraflor Alcontin- <i>Pangyan NHS</i>
18. Bonifacio S. Ladiza Jr.- <i>Colon NHS</i>	38. Inspectorate
19. Gina Diso-asido <i>Colon NHS</i>	39. L&D Monitoring Personnel
20. Renritz Brylle B. Salvacion - <i>Glan Padidu NHS</i>	



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**List of Reports**

<b>REGULAR FUND</b>
1. Statement of Management Responsibility*
2. Consolidated Trial Balance*
3. Condensed Financial Position*
4. Detailed Financial Position*
5. Condensed Statement of Financial Performance*
6. Detailed Statement of Financial Performance*
7. Detailed Statement of Changes on Net Assets/Equity*
8. Statement of Cash Flow*

<b>PROVIDENT FUND</b>
1. Statement of Management Responsibility
2. Consolidated Trial Balance
3. Condensed Financial Position
4. Detailed Financial Position
5. Condensed Statement of Financial Performance
6. Detailed Statement of Financial Performance
7. Detailed Statement of Changes on Net Assets/Equity
8. Statement of Cash Flow
9. Report of Delinquent Loans (per Memo dated Oct. 8, 2012)
10. Consolidated Aging of Loans Receivables- Others
11. Original Certification of Deposit from BTR ( for NCA request) (Please include JEVS)
12. Status Report of Funds
13. Status of Service Fees Collected & Deposited to BTR
14. Reports on Allocations Received from National and Releases to Division Office

<b>OTHER REPORTS</b>
1. BFARs as of December 31, 2025:
2. FAR No. 2- Statement of Approved Budget, Utilization, disbursements and Balances
3. FAR No. 2A- Summary of Approved Budget, Utilization, disbursements and Balances by Object of Expenditures
4. FAR No. 4- Monthly Report of Disbursement
5. FAR No. 5- Quarterly Report of Revenue & Other Receipts
6. FAR No. 6- Quarterly Report of Approved Budget, Utilization, Disbursements and Balances for Trust Receipts
7. Status of MOOE Downloading for the month of December 31, 2025
8. Consolidated Reports on Cash Advances (Status, Aging, Annex 8, Annex 3)
9. Unliquidated Cash Advances (Breakdown per year)
10. AAPSI 2023 Updates as of December 31, 2025 (thru google sheet)
11. AAPSI (Prior Years) Updates as of December 31, 2025