



Republic of the Philippines
Department of Education

REGION I
SCHOOLS DIVISION OF THE CITY OF BATAC

DIVISION MEMORANDUM

NO **023** s. 2026

13 JAN 2026

**MEETING AND WORKSHOP ON CY 2025 YEAR-END AND
SUBMISSION OF FY 2024 BUDGET AND FINANCIAL
ACCOUNTABILITY REPORTS**

To: School Head of Implementing Units (IUs)

1. In line with the Preparation and Submission of CY 2025 Year-End Financial Reports, please advise your Bookkeeper in charge in the preparation of budget and financial accountability reports (BMS and EFRS) to attend the meeting-workshop on 14-16 January 2026, 9:00AM at Schools Division Office Accounting/Budget Room.
2. Attached is Regional Memorandum No. 15, s. 2026.
3. For information and guidance.


ANSELMO R. ALUDINO
Schools Division Superintendent

Encl.: as stated

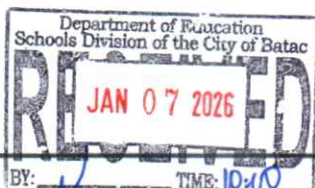
Reference: Regional Memorandum No.15, s.2026

To be included in the Perpetual Index

Under the following subject:

Meeting - Workshop

JCB/Meeting and workshop on Preparation and Submission of Year-End Reporting 2025



Republic of the Philippines
Department of Education
REGION I



REGIONAL MEMORANDUM
No. 15, s. 2026

SUBMISSION OF CONSOLIDATED YEAR-END FINANCIAL REPORTS (CY 2025)

To: Schools Division Superintendents
SDO and School Accountants/Bookkeepers
All Others Concerned

1. The DepEd Central Office will be conducting the 39th National Seminar/Workshop on the Consolidation of Year-End Financial Reports (CY 2025) on January 27-30, 2026. The SDO Accountants, School Accountants/Bookkeepers, and other concerned personnel are invited to participate in the event virtually by registering through this link: <https://bit.ly/REGVIRTUAL-39thYENW-CY2025>. The session will be streamed live via Microsoft Teams to foster inclusivity within the Finance Strand. Also, the participants will receive updates on the latest initiatives from various government agencies and be given the opportunity to raise and discuss their respective issues and concerns.
2. All regions are instructed to ensure strict compliance with the timely submission of reports. In line with this, all Schools Division Offices (SDOs) must submit their consolidated financial reports to the RO-Accounting Section via fd.as.region1@deped.gov.ph. The links for uploading other consolidated reports will be sent to the official email addresses of the SDO Accountants. All reports except for Financial Accountability Reports (FAR) Nos. 2, 2A, 3, 4, 5, and 6, must be submitted **not later than January 16, 2026**, to allow sufficient time for review and consolidation. Kindly refer to **Annex A** for the complete list of required reports.
3. For information and compliance.

TOLENTINO G. AQUINO
Director IV

Encl.: As stated
Reference: None
To be indicated in the Perpetual Index
under the following subjects:

FUNDS REPORTS

FIN/mgc/RM_SubmissionofConsolidatedYEFinancialReports
FIN26001/January 6, 2026

DEPARTMENT OF EDUCATION

List of Consolidated Year-End Financial Reports CY 2025

As of December 31, 2025

Reports Common to Per Fund Cluster (Fund Cluster 01, 06, 07)	Reports Applicable to Specific Cluster Only		FARs	Other Reports
	Regular Agency Fund (Fund Cluster 01)	Provident Fund (Fund Cluster 07)		
Statement of Management Responsibility	Subsidy from National Government (SNG)	Report of Delinquent Loans (per Memo dated Oct.8, 2012)	FAR No. 3 - Aging of Unpaid Obligations (applicable to Fund Cluster 01)	AAPSI for CAAR 2024
Pre-closing Trial Balance	Status of NCAs Received / Utilized	Certification of Deposit from BTR (for NCA request) (Please include JEVs and deposit slips)	FAR No. 4 -Monthly Report of Disbursements (applicable to Fund Cluster 01)	Status of NS/ND/NC as of December 31, 2025
Post-closing Trial Balance	Summary of Receipt of Notice of Transfer of Cash Allocation from Central Office	Annex A - Status Report on Loans	FAR No. 5 -Quarterly Report of Revenue & Other Receipts (applicable to Fund Clusters 01, 06, 07)	Reasons for the Year-on-Year Increase/Decrease of Disbursements
Detailed Comparative Statement of Financial Position		Annex A-1 - Cash Disbursements & Receipts	FAR No. 6 - Quarterly Report of Approved Budget, Utilizations, Disbursements and Balances for Trust Receipts (applicable to Fund Cluster 07)	Complete List of Existing Bank Accounts (RO, DO, IU) following the format per DBM - DOF - COA JAO No. 2012-01 dated January 6, 2012
Condensed Comparative Statement of Financial Position		Annex B - Aging of Loans Receivable by Reason of Delinquency		Consolidated Summaries of Bank Accounts Opened for the MOOE of Non-IU Schools -Annex K-2 per DO s2019-029
Detailed Comparative Statement of Changes on Net Assets / Equity		Report of Service Fees Collected & Deposited to BTR		Quarterly Operating Expenditures of Deped Public Schools as required by Philippine Statistics Authority (PSA)
Detailed Comparative Statement of Financial Performance		Report on Allocations Received from National and Releases to Division Offices		Consolidated PPE Lapsing Schedule for disclosure in the Notes to FS as of December 31, 2025
Condensed Comparative Statement of Financial Performance				Consolidated Intangible Lapsing Schedule for disclosure in the Notes to FS as of December 31, 2025
Detailed Comparative Statement of Cash Flow				Status of Downloading of School MOOE (Annex 3, 3-1, 3-2) per DO s2019-008
Notes to Financial Statements				Status of Downloading Funds for School Innovation and Improvement
Status of Cash Advances				
Aging of Unliquidated Cash Advances				
Breakdown per Year of Unliquidated Cash Advances				
Aging of Receivables, except the account, Loans Receivables - Others in Provident Fund				
Breakdown per Year of Receivables				
Aging of Accounts Payable				
Horizontal Analysis of the Comparative Statement of Financial Position and Statement of Financial Performance with reasons for the material amount of increase/(decrease)				