Republic of the Philippines
Department of Education
Region XII
Schools Division Office of Tacurong City

October 21, 2025

DIVISION MEMORANDUM
OSDS No. 139, s. 2025

CONDUCT OF FINANCIAL REVIEW AND MONITORING

To: Assistant Schools Division Superintendent
School Heads
Division – based Accounting, Budget & Supply Personnel
School – based Non -Teaching Personnel

1. To ensure efficiency in the management of resources, Schools Division Office of Tacurong City shall conduct financial review and monitoring in all public schools.

2. The objectives of the financial review and monitoring are the following:

   a. To check compliance with financial management policies, guidelines, and procedures;

   b. To check the existence, completeness, accuracy, and appropriateness of the implementation of all programs, projects and activities based on school's approved budget, MOOE and PS disbursements, school liquidation reports and other financial reports;

   c. To give a technical assistance to school heads and school -based non -teaching personnel on school financial management.

3. All schools are advised to prepare the necessary documents on all school properties and funds for the on -site monitoring.

4. Refer to Enclosures 1 and 2 for the IUs and Non -IUs Financial Review and Monitoring Tools, as well as the Monitoring Teams with their corresponding assigned schools and schedules, respectively.

5. Transportation and other related expenses incurred during the conduct of the monitoring are chargeable against the local funds, subject to the usual accounting and auditing rules and regulations.

6. For the information, guidance, and compliance of all concerned.

GILDO G. MOSQUEDA, CEO VI
Schools Division Superintendent

Address: Alunan Highway, Poblacion, Tacurong City 9800
Telephone Numbers: (064)-200-6316; 0919-065-6425
Email: tacurong.city@deped.gov.ph
Website: depedtacurong.org

Enclosures: None.
Reference: None
Allotment: None
To be included in the perpetual Index under
FORMS RECORDS
JGS/OSDS/DM/ CONDUCT OF FINANCIAL REVIEW AND MONITORING/ October 21, 2025

Enclosure 1 to Division Memo OSDS No._139_ s. 2025

Republic of the Philippines
Department of Education
SOCCSKSARGEN REGION

IUS FINANCIAL REVIEW MONITORING TOOL

SCHOOL: __________________ **DATE:** __________
SCHOOL I.D: __________________ **SCHOOL HEAD:** __________

	KEY AREA 1	YES	NO	Means of Verification	REMARKS
	Compliance to Statutory Requirements and Regulatory Agencies' Issuances (CSRRAI)				
	INDICATORS				
1	The SDO/IU submits financial reports and schedules to COA every 10th day of the following month as evidenced in the transmittal & stamped received. ***Reference: Government Accounting Manual, Chapter 19, Sec. 60***				
2	The SDO/IU submits Disbursement Vouchers (DVs) with supporting documents to COA on or before 10th day of the following month as evidenced in the transmittal & stamped received. ***Reference: Section 92 of the GAA of 2021 or RA 11518 and Section 7.2 of COA Circular No. 2009-006 dated September 15, 2009***				
3	The SDO/IU submits Budget and Financial Accountability Reports (BFARs) thru the DBM URS as evidenced in the transmittal & stamped recieved. a. FAR 2, 2A, FAR 5 and FAR 6-within 30 days after the end of the quarter b. FAR 4-on or before the 10th day of the following month ***Reference: COA-DBM Joint Circular 2019-1***				
4	The IU submits Monthly Financial Reports to SDO on or before 4th day of the following month as evidenced in the transmittal & stamped recieved or screenshot of the date sent to email. Accounting Reports: Signed FAR 4, Signed Bank Reconciliation, Signed Schedule of Outstanding Checks, Bank Statement, TRA(generated in the BIR system), Online RO XII Status of MOOE Downloading Budget Reports: BMS Generated Reports with Softcopy, RADAI & RCI (MOOE & PS) SAOB(Statement of Allotments, Obligations and Balances, Flash Reports (Annex A) ***Reference: DM OSDS No. 41 s. 2023 dated January 5, 2023***				
5	The SDO/IU submits bank reconciliation statement within twenty (20) days after the receipt of bank statement to COA as evident in the transmittal and stamped received . ***Reference: Government Accounting Manual, Chapter 21, Sec. 7***				
6	The IU submits Other Financial Reports on or before 10th day of the first month of the following quarter (IGP, Donation in Kinds & Cash, SEF, PTA and others as evident in the transmittal and stamped recieved. *Note: JHS & SHS should have separate reports* ***References: DepEd Order No. 008 s. 2019 & DM OSDS No. 124 s. 2022 dated October 17, 2022***				
7	The SDO/IU consistently adheres to the implementation of P 5,000.00 Net Take Home Pay for DepEd personnel. ***Reference: DO. 5, s. 2018 dated February 15, 2018***				
8	The SDO/IU implements the twice a month release of salary to DepEd personnel as evident in the LDDAP -ADA received by the GSB and Disbursement Voucher with Supporting documents. ***Reference: OUF 2021-0703 dated October 27, 2021***				
9	The SDO/IU processes and releases remittances to GFIs including DepEd Provident Fund on or before 10th day of the succeeding payroll month. ***Reference: OUF 2021-0703 dated October 27, 2021***				
10	The SDO/IU processes and releases remittances to APDS accredited PLIs within 30 days after each payroll month. ***Reference: OUF 2021-0703 dated October 27, 2021***				
11	The SDO/IU processes and remits service fees deducted from the accounts of APDS accredited PLIs to the Bureau of Treasury within 30 days after each payroll month. ***Reference: OUF 2021-0703 dated October 27, 2021***				
12	The SDO/IU remits taxes withheld through BIR Electronic Filling and Payment System (eFPS) on or before prescribed due date. ***References: RR No. 9-2001, RR No. 2-2002 & RR No. 26-2002***				

13	The SDO/IU establishes Property, Plant and Equipment (PPE) balances that are verifiable as to existence, condition and accountability. ***Reference: COA Circular 2020-06 dated January 31, 2020 (One-time cleansing)***				
14	The SDO/IU implements the guidelines on the increase in capitalization threshold of tangible items from 15,000.00 to 50,000.00. ***Reference: COA Circular 2022-004 dated May 31, 2022***				
15	Properly complies to issued AOM, audit suspensions, disallowances and charges including their settlement with the SASDC issued by COA Auditor. ***Reference: COA Circular No. 009 dated September 15, 2009***				
16	The SDO properly monitors and reconciles audit suspensions, disallowances and charges including their settlement with the SASDC issued by COA auditor ***Reference: COA Circular No. 009 dated September 15, 2009***				
17	The SDO utilizes the MOOE web based monitoring system for monitoring the release, utilization and reporting of school MOOE funds. ***Reference: Memorandum OUF-2023-0753***				
18	Income Generating Project (IGP) and other school funds are disbursed in accordance with existing budgeting, accounting, procurement and Auditing Rules & Regulations. Disbursements must also be supported by approved PPAs, approved budget plans, disbursement vouchers and supporting documents. ***References: DepEd Order No. 008 s. 2019***				
19	The school posted updated School Transparency Board on or before 10th day of the following month. (CDR, Bank Reconciliation, SEF, IGP, PTA and others). ***Reference:* DepEd Order No. 008, s. 2019**				
20	Submitted the Quarterly Program, Project and Activities (PPAs) and Summary of Budget (SOB) to the Division office on -time. 1st Quarter 2025 - on or before 12th day of November 2024 2nd Quarter 2025 - on or before 13th day of January 2025 3rd Quarter 2025 - on or before 7th day of April 2025 4th Quarter 2025 - on or before 7th day of July 2025 ***Reference: DM OSDS No. 088 s. 2024***				
					Level of Performance
	CSRRAI SCORE				
	KEY AREA II				
	Recording of Financial Transactions (RFT)				
	The SDO/IU records properly and accurately the following financial transactions:				
	INDICATORS				
1	grant and replenishment of Petty Cash Fund				
2	Receipt of Notice of Cash Allocation (NCA)				
3	remittance of service fees and receipt of certification from BTr				
4	collection and deposit of other receipts to BTr (refunds, disallowances, etc)				
5	constructive receipt and remittance of taxes withheld				
6	purchase and issuance of common supplies to end-users				
7	recognition and issuance of semi-expendable properties				
8	reclassification of tangible items due to change of accounting policy (15,000.00 to 50,000.00 capitalization threshold)				
9	recognition and depreciation schedule of PPEs				
10	derecognition of PPEs (unserviceable, missing/non-existing)				
11	treatment of major and minor repairs of PPEs (capitalized,expensed)				
12	grant and liquidation of cash advances (MOOE,travel,payroll,etc)				
13	adjustments on staled and cancelled checks				
14	set-up and remittance of salary deductions				
15	provision of personnel benefits				
16	payment of utilities and other operating expenses				
					Level of Performance
	RFT SCORE				

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	KEY AREA III				
	Financial Reporting (FR)				
	INDICATORS				
1	a. Trial Balance reflects the normal accounts and balances and shows the equality of debit and credit balances of all accounts				
2	b. Statement of Financial Position shows the detailed financial condition at certain date				
3	c. Statement of Financial Performance shows the results of operations - all items of revenue and expense recognized				
4	d. Statement of Changes in Net Assets shows the changes between two accounting periods reflecting the increase or decrease in the entity's net assets during the year				
5	e. Statement of Cash Flows reflects all transactions affecting the cash and cash equivalents balances				
6	f. Notes to FS provides additional information and help clarify the items presented in the financial statements.				
7	g. Utilization of Enhanced Financial Reporting System (eFRS) for recording financial transactions and generating reports				
8	g. Subsidy for National Government (SNG) balances reconciles with Analysis of Notice of Cash Allocation and Utilization (ANCAU), Monthly Report of Disbursements (MRD), Statement of Cash Flows and Summary of Tax Remittance Advice				
9	h. Revenue and other receipts balances in the Quarterly Report of Revenue and Other Receipts (FAR 5) reconciles with Trial Balance and Statement of Cash Flows				
10	i. Adjustments (staled and cancelled checks, over/under disbursements, etc.) are properly presented in the MRD				
11	j. Prior year's cash advances are properly monitored and accounted for in the books of accounts				
12	k. FAR 4 Monthly Report of Disbursement is reconciled against TRA(system generated), RADAI & RCI & Bank Reconciliation .				
13	l. Bank Reconciliation is reconciled against supporting schedules (Bank Statement, RADAI & RCI, Schedule of Outstanding Checks or ADA.				
					Level of Performance
	FR SCORE				
	KEY AREA IV				
	School Financial Management (SFM)				
	INDICATORS				
1	The IU School has a copy of approved budget plans (SIP,AIP,WFP,APP, FMP & others)				
2	The teachers are well - informed regarding school's financial status, particularly the annual MOOE and other funds, their repective balances and transactions.				
3	The school issues a memorandum on the composition of School Planning Team (SPT).				
4	The school issues a memorandum detailing the *composition* of the Bids and *Awards* Committee (BAC).				
5	The School issues memorandum detailing the composition of Inspectorate Team.				
6	The School has a functional Bid and Awards Committee and knowledgeable of the procurement process.				
7	The School has functional Inspectorate team for the inspection and acceptance of the procured items.Additionally, the chairman and members are fully aware of their duties and responsiblities.				
8	The ADASs maintains Individual Book of accounts for all sources of funds (Ledger) Bookkeeper) and Cash Book (Disbursing Officer)				

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9	School maintains records of Donations in kind (Deed Of Donations, Deed Of Acceptance, PAR or ICS)				
10	The school has a data backup and storage mechanism				
11	The school maintains complete and systematic filing of correspondences and documents (DVs with supporting documents, financial reports, Deped Order, COA Circular, Memorandum and other supporting schedules)				
12	Clustered/School ADASs present Financial Reports atleast once in a quarter.				
13	Clustered/School ADASs assist and update the School Head, Program Holder and School Planning Team (SPT) on financial matters.				
14	The School is PhilGeps Registered. (School with annual MOOE of P 1,000,000.00 and above)				
					Level of Performance
	SFM SCORE				
	KEY AREA V				
	Maintenance of Schedules/Ledgers (MSL)				
	INDICATORS				
1	maintain complete and systematic filing				
2	BFARs submitted to DBM				
3	ORS and DVs with supporting documents				
4	Property, Plant and Equipment Ledger Card (PPELC)				
5	Semi -Expendable Property Ledger Card (SPLC)				
6	Data backup and storage mechanism				
					Level of Performance
	MSL SCORE				
	OVER-ALL SCORE			0	**HIGHLY COMMENDABLE**

Good Practices in School Financial Management

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3	

After monitoring, please write hereunder the issues/gaps that need improvement, provide or solicit recommendation/s then come -up with agreement to mitigate, address or improve as well as the timeline for each specific action.

1	ISSUE/CONCERN:	
1	RECOMMENDATION:	
1	AGREEMENT:	
1	TIMELINE:	
1	REMARKS:	
2	ISSUE/CONCERN:	
2	RECOMMENDATION:	
2	AGREEMENT:	
2	TIMELINE:	
2	REMARKS:	
3	ISSUE/CONCERN:	
3	RECOMMENDATION:	
3	AGREEMENT:	
3	TIMELINE:	
3	REMARKS:	

Other Observations/Concerns:

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Result of this Monitoring Tool was discussed with the concerned School head and personnel of the school.

Monitored by:

Conforme:

Signature over printed name of Lead Monitor
DATE:

Signature over printed name of School Head
DATE:

TIME STARTED:__________
TIME ENDED:__________

Republic of the Philippines
Department of Education
SOCCSKSARGEN REGION
SDO TACURONG CITY

IUs FINANCIAL REVIEW MONITORING RUBRICS

SCHOOL:________________ DATE:________________

SCHOOL I.D:________________ SCHOOL HEAD:________________

CRITERIA	LEVEL OF PERFORMANCE		
	VERY GOOD	GOOD	NEEDS IMPROVEMENT
	3	2	1
I. Compliance to Statutory Requirements and Regulatory Agencies' Issuances (CSRRAI)	18 - 20 Indicators of the statutory and regulatory issuances are complied with	15 - 17 Indicators of the statutory and regulatory issuances are complied with	14 and below Indicators of the statutory and regulatory issuances are complied with
25%	0.75	0.5	0.25
II. Recording Financial Transactions (RFT)	14 - 16 Indicators of the recording of financial transactions are achieved	11-13 Indicators of the recording of financial transactions are achieved	10 and below indicators of the recording of financial transactions are achieved
25%	0.75	0.5	0.25
III. Financial Reporting	12-13 indicators of the financial reporting are achieved	10-11 indicators of the financial reporting are achieved	9 and below indicators of the financial reporting are achieved
20%	0.60	0.40	0.20
IV. School Financial Management	13-14 indicators of the school financial management are achieved	11-12 indicators of the school financial management are achieved	10 and below indicators of the school financial management are achieved
20%	0.6	0.4	0.2
V. Maintenance of Schedules/Ledgers (MSL)	6 indicators of the maintenance of schedules/ledgers (MSL) are achieved	5 indicators of the maintenance of shcedules/ledgers (MSL) are achieved	4 below indicators of the maintenance of shcedules/ledgers (MSL) are achieved
10%	0.30	0.2	0.1
	3.00	*HIGHLY COMMENDABLE*	
OVER- ALL SCORE	**ADJECTIVAL RATING**	**DESCRIPTION**	
2.5-3.00	**HIGHLY COMMENDABLE**	The school demonstrates **high level of compliance and commitment** in school financial management	
2.00 -2.49	**COMMENDABLE**	The school demonstrates **good financial management** , though certain areas require enhancement	
1.00-1.99	**NEEDS IMPROVEMENT**	The school must **strengthen compliance and improve major areas** of school financial management	

Republic of the Philippines

Department of Education

Region XII

Schools Division Office of Tacurong City

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Department of Education
SOCCSKSARGEN REGION
SDO TACURONG CITY

NON - IUs FINANCIAL REVIEW MONITORING TOOL

SCHOOL: ______________________ **DATE:** ______________________

SCHOOL I.D: ______________________ **SCHOOL HEAD:** ______________________

	KEY AREA I	YES	NO	Means of Verification	REMARKS
	Compliance to Statutory Requirements and Regulatory Agencies' Issuances (CSRRAI)				
	Indicators:				
1	The Non -IU school submits monthly liquidation reports to SDO Accounting Office every 5th day of the following month.As evident by the stamp received by the Liquidator in- charge. ***Reference: DepEd Order No. 008, s. 2019 and DM OSDS No. 025, s. 2024***				
2	The Non - IU school has atleast 75% of liquidation rate every quarter. ***Reference: DepEd Order No. 008, s. 2019***				
3	The Non -IU encodes the taxes withheld through monthly Tax Remittance Advice google sheet on or before prescribed due date. ***References: DM OSDS No. 024, s. 2024***				
4	The school submits Other Financial Reports on or before 10th day of the first month of the following quarter (IGP, Donation in Kinds & Cash, SEF, PTA and others).As evident in the date recieved by the Accounting personnel in -charge. *Note: JHS & SHS should have separate reports* ***References: DepEd Order No. 008 s. 2019 & DM OSDS No. 124 s. 2022 dated October 17, 2022***				
5	Income Generating Project (IGP) and other school funds are disbursed in accordance with existing budgeting, accounting, procurement and Auditing Rules & Regulations. Disbursements must also be supported by approved PPAs, approved budget plans, disbursement vouchers and supporting documents. ***References: DepEd Order No. 008 s. 2019***				
6	The Non -IU implements the guidelines on the increase in capitalization threshold of tangible items from 15,000.00 to 50,000.00. As evident in the transactions in Liquidation Reports ***Reference: COA Circular 2022-004 dated May 31, 2022,Paragraph 4.4 c***				
7	The school complies with the requirements of opening of bank accounts for MOOE of non-IUs. ***Reference: DO 29 s. 2019 dated October 17, 2019***				
8	The school posted updated School Transparency Board on or before 10th day of the following month. (CDR, Bank Reconciliation, SEF, IGP, PTA and others). ***Reference: DepEd Order No. 008, s. 2019***				
9	The School head, Bookkeeper & Disbursing Officer complies and signed the LPOM (Liquidation Pre -audit Observation Memorandum) form. Additionally, School head has acknowledged receipt of the emailed LPOM. *"No signatures of concerned personnel, no receipt of Liquidation report"* ***Reference: DM OSDS No. 102, s. 2024***				
10	School utilized the MOOE Web -based monitoring system. ***Reference: DepEd Central Office Memorandum No. OUF - 2023 -0753***				
11	Submitted the Quarterly Program, Project and Activities (PPAs) and Summary of Budget (SOB) to the Division office on -time. 1st Quarter 2025 - on or before 12th day of November 2024 2nd Quarter 2025 - on or before 13th day of January 2025 3rd Quarter 2025 - on or before 7th day of April 2025 4th Quarter 2025 - on or before 7th day of July 2025 ***Reference: DM OSDS No. 088 s. 2024***				
12	The school maintains both soft and har copies of approved application of Fidelity bond of School head & Disbursing Officer ***References: COA Circular 2012 - 001 and BoTR Circular No. 02- 2009***				
13	The school submits the 2024 -2025 SBFP Liquiation Reports on or before 10th day of June 2025. ***Reference: DM OSDS No. 066 s. 2025***				
					Level of Performance
	CSRRAI SCORE				

Address: Alunan Highway, Poblacion, Tacurong City 9800
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	KEY AREA II				
	School Financial Management (SFM)				
	Indicators:				
1	The school maintains both soft and hard copies of approved budget plans (SIP,AIP,WFP,APP, FMP & others)				
2	The teachers are well - informed regarding school's financial status, particularly the annual MOOE and other funds, their repective balances and transactions.				
3	The school issues a memorandum on the composition of School Planning Team (SPT).				
4	The school issues a memorandum detailing the composition of the Bids and Awards Committee (BAC).				
5	The School issues memorandum detailing the composition of Inspectorate Team.				
6	The School has a functional Bid and Awards Committee and knowledgeable of the procurement process.				
7	The School has functional Inspectorate team for the inspection and acceptance of the procured items.Additionally, the chairman and members are fully aware of their duties and responsiblities.				
8	The Liquidation reports (School copy) are complete, intact, and properly filed in a safe place.(2023, 2024 & 2025)				
9	The ADASs maintains Individual Book of accounts for all sources of funds (Ledger) Bookkeeper) and Cash Book (Disbursing Officer).				
10	Existence of Office and Other Supplies procured based on Stock Cards, RSMI, RIS & Liquidation Report.				
11	The existence and completion of the Repair and Maintenance of School Building and other structure are duly implemented as being reflected in the Liquidation Report.				
12	Existence of procured semi – expendable machinery and equipment as per ICS.				
13	Salary/Wages were received by the watchman and utility based on Liquidation report submitted by the School.				
14	Existence of the soft and hard copies of cancelled/stale check from the Disbursing officer.				
15	School maintains records of Donations in kind (Deed Of Donations, Deed Of Acceptance, PAR or ICS)				
16	The school has a data backup and storage mechanism.				
17	The Non -IUs maintains complete and systematic filing of correspondences and documents (DVs with supporting documents, financial reports, Deped Order, COA Circular, Memorandum and other supporting schedules)				
18	Clustered/School ADASs present Financial Reports atleast once in a quarter.				
19	Clustered/School ADASs assist and update the School Head, Program Holder and School Planning Team (SPT) on financial matters.				
20	The School is PhilGeps Registered. (School with annual MOOE of P 1,000,000.00 and above)				
					Level of Performance
	SFT SCORE				
	OVER-ALL SCORE (CSRRAI & SFM)				

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Good Practices in School Financial Management	
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After monitoring, please write hereunder the issues/gaps that need improvement, provide or solicit recommendation/s then come -up with agreement to mitigate, address or improve as well as the timeline for each specific action.

1	ISSUE/CONCERN:	
1	RECOMMENDATION:	
1	AGREEMENT:	
1	TIMELINE:	
1	REMARKS:	

2	ISSUE/CONCERN:	
2	RECOMMENDATION:	
2	AGREEMENT:	
2	TIMELINE:	
2	REMARKS:	

3	ISSUE/CONCERN:	
3	RECOMMENDATION:	
3	AGREEMENT:	
3	TIMELINE:	
3	REMARKS:	

Other Observations/Concerns:

1	
2	
3	

Result of this Monitoring Tool was discussed with the concerned School head and personnel of the school.

Monitored by: **Conforme:**

Signature over printed name of Lead Monitor
DATE:

Signature over printed name of School Head
DATE:

TIME STARTED:___________
TIME ENDED:_____________

Republic of the Philippines
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SDO TACURONG CITY

NON - IUs FINANCIAL REVIEW MONITORING RUBRICS

SCHOOL:______________________ DATE:______________________

SCHOOL I.D:______________________ SCHOOL HEAD:______________________

CRITERIA	VERY GOOD	GOOD	NEEDS IMPROVEMENT
	3	2	1
I. Compliance to Statutory Requirements and Regulatory Agencies' (50%)	90% - 100% of the statutory and regulatory issuances are complied with	75% - 89% of the statutory and regulatory issuances are complied with	Below 75% of the statutory and regulatory issuances are complied with
Score	1.5	1	0.5
II. School Financial Transactions (50%)	90% - 100% of financial transactions are declared, recorded and complied properly and accurately	75% -89% of financial transactions are declared, recorded and complied properly and accurately	Below 75% of financial transactions are declared, recorded and complied properly and accurately
Score	1.5	1	0.5
Overall Rating	3	*HIGHLY COMMENDABLE*	
	2.50 - 3.0	2.0 - 2.49	1.0 - 1.99
	HIGHLY COMMENDABLE The School has an outstanding financial management system that can be replicated	**COMMENDABLE** The School has a good financial management system but there are areas that need enhancement	**NEEDS IMPROVEMENT** The School needs improvement by enhancing major areas of financial management system

Enclosure 2 to Division Memo OSDS No. 139 s. 2025

FINANCIAL REVIEW AND MONITORING TEAMS AND THEIR SCHEDULES

Monitoring Team	School/ Cluster	Date
TEAM A 1. Jonel G. Solomon 2. Sheryll A. Moradas 3. Kelvin Mark Apud 4. Louie Arellano	VFGMNHS	October 23,2025
	TNHS	October 24, 2025
	CENTRAL CLUSTER	November 4, 2025
TEAM B 1.Jeralden L. Paladin, MPA 2. Rea May Laygan 3. Siegfred O. Fernandez	WEST CLUSTER	October 23-24, 2025
	SOUTH CLUSTER	November 5-7, 2025
	ASBNHS, UKNHS &RMNHS	November 10, 2025
TEAM C 1. Aljoy Marie Nicolas 2. Sharon Zambra 3. Ruby Lyn L. Alconera, MPA	NORTH CLUSTER	October 23-24, 2025
	EAST CLUSTER	November 5-7, 2025
	SPNHS & SENHS	November 10, 2025