



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

December 15, 2025

DIVISION MEMORANDUM
OSDS No. 171, s. 2025

**SCHEDULE OF THE DIVISION WORKSHOP ON THE PREPARATION OF YEAR -
END FINANCIAL REPORTS FOR CY 2025**

To: IUs School Heads
IUs School – based Finance personnel

1. This is in reference to the year-end activities of the Finance Division stated in Region Memorandum FD 2025-019, **Regional Seminar Workshop on the Preparation of CY 2025 YEAR -END Financial Reports.**
2. To promote collaboration in ensuring complete and timely consolidation and submission of financial and other accountability reports, and in preparation for the conduct of aforementioned activity, the SDO Accounting and Budget Sections shall conduct Division workshop on the preparation of Year-End Financial Reports for CY 2025 on January 8-9, 2025, 8:00 -5:00 p.m. at the Conference Hall, SDO Tacurong City.
3. The participants are the following.
 - a. IU Bookkeepers
 - b. IU Disbursing Officers
4. IUs Bookkeepers and Disbursing Officers shall present the following:
 - a. Pre and Post - Closing Trial Balances
 - b. Cash Flow
 - c. FAR 4 - Monthly Report of Disbursement
 - d. Subsidy from National Government
 - e. NCAU
 - f. Service Fees
 - g. BFARs
 - h. BMS
5. IUs are required to strictly comply with the submission of all reports on time. Hard copies shall be submitted on January 7, 2026, at 8.00 a.m. See Enclosure 1 for the Checklist of Requirements.
6. Meals and Snacks and other related expenses shall be charged against local funds subject to the usual accounting and auditing rules and regulations.



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7. Should you have questions and clarifications on this concern, please address to Accounting Section through Jonel G. Solomon, Accountant III at jonel.solomon@deped.gov.ph or contact (064) – 562 – 4880.
8. For the information, guidance, and compliance of all concerned


GILDO G. MOSQUEDA, CEO VI
Schools Division Superintendent

Enclosures: None.
Reference:
Allotment: none
To be included in the perpetual Index under

REPORTS RECORDS

JGS/OSDS/DM/SCHEDULE OF THE DIVISION WORKSHOP ON THE PREPARATION OF YEAR-END FINANCIAL REPORTS FOR CY 2025/December 15, 2025



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Enclosure to Division Memo OSDS No. 171 s. 2025

**CHECKLIST OF REQUIREMENTS
OF CY 2025 YEAR -END FINANCIAL REPORTS**

ACCOUNTING REPORTS

A. REGULAR FUND

1. Statement of Management Responsibility
2. Pre – Closing Trial Balance
3. Post – Closing Trial Balance
4. Comparative Detailed Statement of Financial Performance
5. Comparative Condensed Statement of Financial Performance
6. Comparative Detailed Statement of Financial Position
7. Comparative Condensed Statement of Financial Position
8. Comparative Detailed Statement of Changes on Net Assets/Equity
9. Comparative Statement of Cash Flow
10. Comparative Status of Cash Advances
11. Comparative Report on Aging of Unliquidated Cash Advances
12. Statement of Comparison of Budget and Actual Amount (SCBAA)
13. Consolidated Report on Unliquidated Cash Advances (Breakdown per year)
14. Report on Aging of Cash Advances – Annex 8
15. Consolidated Schedule of Aging of Accounts Receivable
16. Consolidated Schedule of Aging of Accounts Payable
17. Consolidated Subsidy from National Government (SNG)
18. Consolidated Status of NCAs Received/Utilized (NCAU)
19. Summary of Tax Remittance Advice
20. Receivables per account (new)
21. Closing Journal Entry Vouchers (JEV)
22. Soft copies of Reports

B. OTHER REPORTS

1. FAR No. 2 – Statement of Approved Budget, Utilizations, Disbursements and Balances
2. FAR 3 – Aging of Due and Demandable Obligations
3. FAR 4 – Monthly Report of Disbursements
4. FAR 5 – Quarterly Report of Revenue and Other Receipts
5. APPSI (CAAR CY 2025)
6. Status of Service Fees Collected and Deposited to BTr
7. Soft copies of Reports



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