



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

June 29, 2026

DIVISION MEMORANDUM
OSDS- 2026 - **118**

**SCHEDULE OF THE DIVISION WORKSHOP ON THE PREPARATION OF
MIDYEAR FINANCIAL REPORTS FOR CY 2026**

To: IUs School Heads
IUs School – based Finance personnel

1. 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 Midyear Financial Reports for CY 2025 on July 9, 2026, 8:00 -5:00 p.m. at the Conference Hall, SDO Tacurong City.
2. The participants are the following.
 - a. IU Bookkeepers
 - b. IU Disbursing Officers
3. IUs Bookkeepers and Disbursing Officers shall present the following:
 - a. Pre – closing trial balance
 - b. Post -closing trial balance
 - c. Notice of Cash Allocation and Utilization (NCAU)
 - d. Subsidy from National Government (SNG)
 - e. Status of Service Fees
 - f. Monthly Report of Disbursement (MRD)
 - g. Status of Aging of Accounts Payable
 - h. Status compliance of Audit Observation Memorandum
 - i. Status of Notices of Suspension and Disallowances
 - j. Statement of Cash Flow
 - k. Summary of Tax Remittance Advice
4. IUs are required to strictly comply with the submission of all reports on time. Hard copies shall be submitted on July 8, 2026, at 8.00 a.m. See Enclosure 1 for the Checklist of Requirements.
5. Meals and Snacks and other related expenses shall be charged against local funds subject to the usual accounting and auditing rules and regulations.
6. 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.

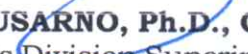


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7. For the information, guidance, and compliance of all concerned.


CARLOS G. SUSARNO, Ph.D., CESO VI
Assistant Schools Division Superintendent
Officer-in-Charge
Office of the Schools Division Superintendent

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

REPORTS RECORDS



Address: Alunan Highway, Poblacion, Tacurong City 9800
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Enclosure to Division Memo OSDS No. 118 s. 2026

**CHECKLIST OF REQUIREMENTS
OF CY 2026 MID - YEAR FINANCIAL REPORTS**

ACCOUNTING REPORTS

A. REGULAR FUND

1. Statement of Management Responsibility
2. Pre – Closing Trial Balance
3. Post – Closing Trial Balance
4. Detailed Statement of Financial Performance
5. Condensed Statement of Financial Performance
6. Detailed Statement of Financial Position
7. Condensed Statement of Financial Position
8. Detailed Statement of Changes on Net Assets/Equity
9. Statement of Cash Flow
10. Status of Cash Advances
11. 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 2023)
6. Status of Service Fees Collected and Deposited to BTr
7. Soft copies of Reports



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