



Republic of the Philippines
Department of Education
NEGROS ISLAND REGION

JUN 15 2026

REGIONAL MEMORANDUM

No. 585, s. 2026

**REGIONAL SEMINAR/WORKSHOP ON THE PREPARATION AND CONSOLIDATION
OF CY 2026 MIDYEAR FINANCIAL AND BUDGETARY REPORTS**

To: Schools Division Superintendents
Assistant Schools Division Superintendents
All Others Concerned

1. This Office, through the Finance Division, will conduct the Regional Seminar/Workshop on the Preparation and Consolidation of CY 2026 Midyear Financial and Budgetary Reports on July 7-9, 2026 in Bacolod City.
2. This workshop shall facilitate compliance with the DepEd Central Office timeline for national submission. All Schools Division Offices (SDOs) are expected to produce and submit all required reports by Thursday, July 9, 2026. This will provide ample time for the Regional Office Finance personnel to analyze and consolidate the reports.
3. All submitted reports must be system-generated, except for the supporting schedules. Financial and budgetary reports must be generated through the eFRS and BMS. The checklist of required reports is attached to this Memorandum.
4. The participants in this activity are the Regional Office Finance personnel, SDO Budget Officers, Accountants, and selected Finance staff. Each Division is allowed to send a maximum of five (5) participants.
5. Expenses for food and accommodation shall be charged against Regional Office funds, while travel and other incidental expenses incurred by the participants to their respective local MOOE funds, subject to the usual accounting and auditing rules and regulations.



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6. Immediate dissemination of and compliance with this Memorandum are desired.


RAMIR B. UYTICO EdD, CESO III
Regional Director

Reference: As Stated

Incl: As Stated

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

BUDGET
FINANCIAL REPORTS
SEMINAR
WORKSHOP

AJG/FD-RM/ Preparation and Consolidation of CY 2026 Midyear Financial and Budgetary Reports/ June 11, 2026



Republic of the Philippines
Department of Education
OFFICE OF THE UNDERSECRETARY FOR FINANCE

MEMORANDUM

OASF-2026-1281

TO : **DEPED CENTRAL OFFICE - FINANCE SERVICE**
REGIONAL DIRECTORS
ASSISTANT REGIONAL DIRECTORS
REGIONAL FINANCE DIVISION
All Others Concerned

FROM : **ATTY. EDSON BYRON K. SY**
Assistant Secretary for Finance
Officer-in-Charge
Office of the Undersecretary for Finance
ATP -

SUBJECT : **19TH NATIONAL SEMINAR/WORKSHOP ON THE**
CONSOLIDATION OF MID-YEAR FINANCIAL REPORTS (CY
2026)

DATE : **June 2, 2026**

The DepEd Central Office through the Accounting Division will be conducting the **19TH National Seminar/Workshop on the Consolidation of Mid-Year Financial Reports (CY 2026)** to be hosted by DepEd-Region X which will be held within **Cagayan de Oro City** (venue to be announced later) on **July 27-30, 2026** (inclusive of travel time).

1. The objectives of this event are as follows:
 - a. Facilitate the review, preparation, and consolidation of Financial Statements, Financial Accountability Reports, and Schedule of Accounts; and
 - b. Keep the participants abreast of the relevant issues and concerns associated with Financial Management brought about by recent issuances of Department and Oversight Agencies.
2. The participants are the following:
 - a. Selected Finance Staff of the Central Office;
 - b. Chief Administrative Officers or Supervising Administrative Officers, Budget Officers, Accountants and Selected Finance Staff, from the Regional Office Proper (ROP) and Baguio Teachers Camp; and
 - c. DepEd Accountants League (DEAL) Officers
3. Each Region is allowed to send a maximum of five (5) participants, included in the count is the DEAL Regional Representative, with the exception of the host region, Region X, which is permitted to send up to fifteen (15)



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Department of Education
OFFICE OF THE UNDERSECRETARY FOR FINANCE

participants. All other DEAL Officers from the SDOs are allowed to attend in addition to the designated number of participants by region.

4. The Traveling, per diem and other incidental expenses of:
 - a. Central Office participants shall be charged to AC-26-FS-AD-GASS-001; and
 - b. RO and SDO participants shall be charged to their respective local funds/RO/SDO Proper MOOE

All disbursements are subject to usual government accounting and auditing rules and regulations.

5. Names of participants and complete travel time/flight details of regional participants should be submitted **on or before July 10, 2026, Friday** thru this link: <https://bit.ly/REG-19thMYNWCY2026>. Please register on time to facilitate room assignment and transportation arrangement. The number of participants for each region will be strictly limited to the allotted number of participants only.
6. **All Regions are required to strictly comply with the submission of all reports on time.** The deadline for the submission will be on **July 29, 2026 5:00PM, except for FAR Nos. 2, 2A, 3, 4, 5, and 6.** Please refer to the list of financial reports to be submitted, attached as **Annex A**.
7. For questions or clarifications, please coordinate with **Ms. Abegail S. Francisco** of Consolidated Reports and Other Concerns Section (CROCS), FS-Accounting Division via e-mail address: fs.ad.crocs@deped.gov.ph or via landline no.: (02) 8633-7201.
8. Wide dissemination of this memorandum is desired.

DEPARTMENT OF EDUCATION
List of Regional Consolidated Mid-Year Financial Reports CY 2026
As of June 30, 2026

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. 2 -Statement of Approved Budget, Utilizations, Disbursements and Balances (applicable to Business Related Funds - Cluster 06)	Status of NS/ND/NC as of June 30, 2026 via one drive link:
Pre-closing Trial Balance	Report of NCA Utilization	Certification of Deposit from BTR (for NCA request) (Please include JEVs and deposit		Reasons for the Year-on-Year Increase/Decrease of Disbursements -updates via online google sheet
Post-closing Trial Balance		Annex A - Status Report on Loans		<i>(link for updating)</i>
Detailed Statement of Financial Position		Annex A-1 - Cash Disbursements & Receipts	FAR No. 2A -Summary of Approved Budget, Utilizations, Disbursements and Balances by Object of Expenditures (applicable to Fund Cluster 06)	Status of Downloading of School MOOE (Annex 3, 3-1, 3-2) per DO s2019-008
Condensed Statement of Financial Position		Annex B - Aging of Loans Receivable by Reason of Delinquency		Complete List of Existing Bank Accounts (RO, DO, IU) following the format per DBM - DOF - COA JAO No. 2012-01 dated January 6, 2012
Detailed Statement of Changes on Net Assets / Equity		Report of Service Fees Collection	FAR No. 4 -Monthly Report of Disbursements (applicable to Fund Cluster 01)	<i>(link for updating)</i>
Detailed Statement of Financial Performance		Report on Allocations Received from National and Releases to Division Offices	FAR No. 5 -Quarterly Report of Revenue & Other Receipts (applicable to Fund Clusters 01, 06, 07)	Consolidated Summaries of Bank Accounts Opened for the MOOE of Non-IU Schools -Annex K-2 per DO s2019-029 <i>(link for updating)</i>
Condensed Statement of Financial Performance				Quarterly Operating Expenditures of Deped Public Schools as required by Philippine Statistics Authority (PSA) <i>(link for updating)</i>
Detailed Statement of Cash Flow				
Status of Cash Advances				
Aging of Unliquidated Cash Advances				
Breakdown per Year of Unliquidated Cash Advances			FAR No. 6 - Quarterly Report of Approved Budget, Utilizations, Disbursements and Balances for Trust Receipts (applicable to Fund Cluster 07)	
Aging of Receivables, except the account, Loans Receivables - Others in Provident Fund				
Breakdown per Year of Receivables				
Aging of Accounts Payable				