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Republika ng Pilipinas
Kagawaran ng Edukasyon
REHIYON V (BIKOL)

TANGGAPANG PANSANGAY NG MGA PAARALAN NG CATANDUANES

July 4, 2025

DIVISION MEMORANDUM
No. *554* s. 2025

**MEETING FOR THE PREPARATION AND SUBMISSION OF MID-YEAR
FINANCIAL REPORTS CY 2025**

TO: Assistant Schools Division Superintendent
School Heads (Implementing Units)
Division Accountant and Budget Officer
Accountant/Senior Bookkeeper/Bookkeeper (Implementing Unit)
All other concerned

1. In line with the Regional Memorandum No. 622 s. 2025 "Seminar Workshop on the Preparation of CY 2025 Mid-Year Financial Reports, this office will conduct a 2-day meeting on July 7 and 8, 2025, at the SDO Lobby, 2nd Floor, from 8:00-5:00 pm.
2. Participants are expected to submit a complete report on both the Budget and Accounting in preparation for the consolidation of the Schools Division Office. To facilitate the submission of related reports, a copy of the enclosure to Regional Memorandum No. 622, s. 2025 is attached.
3. Participants are also required to bring laptops, extension cords, copies of financial transactions, calculators, and pocket Wi-Fi for internet access.
4. Travel and other incidental expenses shall be charged against School MOOE, subject to the usual budgeting, accounting, and auditing rules and regulations.
5. For information, guidance, and strict compliance.

By the authority of the OIC-Schools Division Superintendent:

[Signature]
Atty. Norlito Jr. P. Agunday
Attorney III-Legal Officer
Officer-in-Charge

REGIONAL SEMINAR-WORKSHOP ON THE PREPARATION OF CY 2025 MID-YEAR FINANCIAL REPORTS

ACCOUNTING REPORTS

REGULAR FUND	
1.	Statement of Management Responsibility
2.	Consolidated Pre-Closing Trial Balance as of June 30, 2025
3.	Consolidated Statement of Financial Performance as of June 30, 2025 a. Detailed Statement of Financial Performance b. Condensed Statement of Financial Performance
4.	Consolidated Statement of Financial Position as of June 30, 2025 a. Detailed Statement of Financial Position b. Condensed Statement of Financial Position
5.	Consolidated Detailed Statement of Changes in Net Assets/Equity as of June 30, 2025
6.	Consolidated Statement of Cash Flows (Direct Method) as of June 30, 2025
7.	Consolidated Notes to Financial Statements as of June 30, 2025
8.	Consolidated Status of Cash Advances
9.	Consolidated Report of Aging of Cash Advances
10.	Consolidated Schedule of Accounts Receivable with Aging
11.	Consolidated Schedule of Accounts Payable with Aging
12.	Consolidated Breakdown of Subsidy Income from National Government (SING)
13.	Consolidated Status of NCA Received and Utilized
14.	Consolidated Status of Cash Balances
15.	Consolidated Budgetary Financial Accountability Reports (BFARs) a. FAR No. 4 – Monthly Report of Disbursements b. FAR No. 5 – Quarterly Report of Revenue and Other Receipts c. FAR No. 6 – Quarterly Report of Approved Budget, Utilizations, Disbursements and Balances for Trust Receipts
16.	e-FRS Consolidator
17.	Soft Copy

TRUST FUND	
1.	Statement of Management Responsibility
2.	Consolidated Pre-Closing Trial Balance as of June 30, 2025
3.	Consolidated Statement of Financial Performance as of June 30, 2025 c. Detailed Statement of Financial Performance d. Condensed Statement of Financial Performance
4.	Consolidated Statement of Financial Position as of June 30, 2025 c. Detailed Statement of Financial Position d. Condensed Statement of Financial Position
5.	Consolidated Detailed Statement of Changes in Net Assets/Equity as of June 30, 2025
6.	Consolidated Statement of Cash Flows (Direct Method) as of June 30, 2025
7.	Consolidated Notes to Financial Statements as of June 30, 2025
8.	Consolidated Status of Cash Advances
9.	Consolidated Report of Aging of Cash Advances

10.	Consolidated Schedule of Accounts Receivable with Aging
11.	Consolidated Schedule of Accounts Payable with Aging
12.	Consolidated Statement of Approved Budget, Utilizations, Disbursements and Balance (FAR No. 2)
13.	e-FRS Consolidator
14.	Soft Copy

PROVIDENT FUND	
1.	Statement of Management Responsibility
2.	Consolidated Pre-Closing Trial Balance as of June 30, 2025
3.	Consolidated Statement of Financial Performance as of June 30, 2025 e. Detailed Statement of Financial Performance f. Condensed Statement of Financial Performance
	Consolidated Statement of Financial Position as of June 30, 2025 e. Detailed Statement of Financial Position f. Condensed Statement of Financial Position
5.	Consolidated Detailed Statement of Changes in Net Assets/Equity as of June 30, 2025
6.	Consolidated Statement of Cash Flows (Direct Method) as of June 30, 2025
7.	Consolidated Notes to Financial Statements as of June 30, 2025
8.	Consolidated Aging of Loans Receivable – Others as of June 30, 2025
9.	Consolidated Report of Delinquent Loans
10.	Consolidated Schedule of Cash Advances as of June 30, 2025
11.	Consolidated Status of Service Fee Collected and Deposited to BTR
12.	Consolidated Quarterly Report of Revenue and Other Receipts (FAR No. 5)
13.	e-FRS Consolidator
14.	Soft Copy

OTHER REPORTS	
1.	Status of MOOE Downloading as of June 30, 2025
2.	AAPSI 2024 and Prior Year's AOM Updates as of June 30, 2025
3.	Summary of Bank Accounts Opened for the MOOE of Non-Implementing Unit Schools as of June 30, 2025
4.	Updated List of Bank Accounts (SDOs and IUs) as of June 30, 2025
5.	Soft Copy

BUDGETING REPORTS

REGULAR FUND	
1.	Consolidated Statement of Comparison of Budget and Actual Amounts (SCBAA) as of June 30, 2025
	Consolidated Budgetary Financial Accountability Reports (BFARs)
2.	Statement of Appropriations, Allotments, Obligations, Disbursements and Balances (FAR No. 1)
3.	Summary of Appropriations, Allotments, Obligations, Disbursements and Balances by Object of Expenditures (FAR No. 1-A)
4.	List of Allotments and Sub-Allotments (FAR No. 1-B)
5.	Statement of Approved Budget, Utilizations, Disbursements and Balances (FAR No. 2)
6.	Summary of Approved Budget, Utilizations, Disbursements and Balances by Object of Expenditures (FAR No. 2-A)
7.	Soft Copy