



Republic of the Philippines  
Department of Education  
Region VI – Western Visayas  
SCHOOLS DIVISION OF CAPIZ

06 JAN 2026

DIVISION MEMORANDUM

No. 003 s. 2026

**TRAINING - WORKSHOP ON THE PREPARATION, RECONCILIATION,  
COLLECTION AND CONSOLIDATION OF YEAR-END 2025  
FINANCIAL AND BUDGETARY REPORTS**

To: Public Secondary School Heads of Implementing Units  
Accountants/Bookkeepers of Implementing Units  
All Others Concerned

1. To ensure the timely submission of accurate and complete consolidated Year-End financial and budgetary reports to all oversight agencies/offices, this Office shall conduct a **Training - Workshop on the Preparation, Reconciliation, Collection and Consolidation of Year-End 2025 Financial and Budgetary Reports on January 7 and January 9, 2026**. The venue will be announced later.
2. The participants in this activity are the financial staff from each implementing unit in-charge of the preparation of budgetary reports. Attendance is a must. Participants will be divided into two (2) batches as shown in Enclosure No. 1. Please adhere to your respective schedule.
3. Participants should bring with them the following:
  - a. **Laptops and portable wi-fi.;**
  - b. **Financial Reports - Accounting:**
    - b.1 Pre-Closing Trial Balance as of December 31, 2025
    - b.2 Detailed Statement of Financial Position - as of December 31, 2025.
    - b.3 Statement of Financial Position (Condensed) - as of December 31, 2025.
    - b.4 Detailed Statement of Financial Performance - as of December 31, 2025.
    - b.5 Statement of Financial Performance (Condensed) – as of December 31, 2025.
    - b.6 Statement of Changes in Net Assets/Equity - as of December 31, 2025.
    - b.7 Statement of Cash Flow - as of December 31, 2025.
    - b.8 Receipt of NCA/Subsidy from National Government – as of December 31, 2025.



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- b.9 Statement of NCAs Received - as of December 31, 2025.
- b.10 Statement of Management's Responsibility for Financial Statements - as of December 31, 2025.
- b.11 Status of Tax Remittance Advice (TRA) issued (per allotment class)

**c. For Budget Reports:**

- c.1 Soft copy of BMS
- c.2 Printed copy of SAROs and Sub-AROs Received for FY 2025
- c.3 Printed copy of BMS Generated Annex A, Quick Status and FAR 1 (Current and Continuing)
- c.4 Enhanced Flash Report (encoded in the MS link)

4. To cover expenses for meals, a registration fee of **Six Hundred Pesos (₱600.00)** shall be collected from each participant, chargeable against their local funds and subject to the usual accounting and auditing rules and regulations. Meanwhile, expenses for food and accommodation by SDO personnel involved in the activity shall be charged to the Division MOOE.

6. Travel and incidental expenses of participants may be charged against their respective local funds and are likewise subject to the usual accounting and auditing rules and regulations.

7. This Memorandum serves as the Authority to Travel of the participants.

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

**ROEL F. BERMEJO**  
Schools Division Superintendent

Encl.: None

Reference: As stated.

To be indicated in the Perpetual Index  
under the following subject;

WORKSHOP

REPORTS



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Enclosure No. 1 – List of Participants

January 7, 2026

	School	Name	Designation
1.	Feliciano Yusay Consing National High School	Jose Ronaldo B. Golero	Administrative Assistant III
2.		Ma. Rita C. Golero	Administrative Assistant II
3.	Capiz National High School	Alberth Justine D. Balgos	Accountant I
4.	Casanayan National High School	Renil A. Beria	Administrative Assistant III
5.	Commissioner Luis R. Asis National High School	Dino Raoul Gervacio B. Lubio	Administrative Assistant III
6.		Anafe Amacan	Admin Aide III
7.	Dao National High School	Judymar D. Berbanio	Administrative Assistant III
8.	Don Felix Balgos Memorial National High School	Jeblay Rose S. Bejo	Administrative Assistant III
9.	Dr. Vicente V. Andaya, Sr. National High School	Jean Margaret D. Feller	Administrative Assistant III
10.	Dulangan National High School	Randy D. Alo	Administrative Assistant III
11.		Rowena V. Barredo	Administrative Assistant II
12.	Florentina Batoampo Degala National High School	Lorena Degala	Administrative Assistant III
13.	Jose Diva Avelino National High School (Hipona NHS)	Leonidas H. Mallillin	Administrative Assistant III
14.	Ivisan National High School	Gwendolyn B. Hortillos	Administrative Officer IV
15.	Maayon National High School	Aldrin D. Deleña	Administrative Assistant III
16.		Deanne D. Dunton	ADA III
17.	Mambusao East National High School	Merryll C. Young	Administrative Assistant III
18.	Mambusao National High School	Randy A. De Juan	Administrative Assistant III
19.	Marciano Patricio National High School	Chona B. Basinillo	Administrative Assistant III
20.	Panitan National High School	Janet D. Mallillin	Administrative Assistant III



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21.	Pontevedra National High School	Sheryl C. Villamor	Administrative Assistant III
22.	Sapián National High School	Sarah Mae P. Pelaez	Administrative Assistant II
23.	Tuburan National High School	Melvin Derramas	Administrative Assistant III



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January 9, 2026

1.	Arturo Jugo National High School	Melanie E. Paras	T-III/Designated Bookkeeper
2.	Bongsuan National High School	John Albern V. Sorolla	Administrative Assistant III
3.	Camburanan National High School	Joseph E. Dela Torre	T-III/Designated Bookkeeper
4.	Candelaria National High School	Jasmin V. Chu	Administrative Assistant II
5.	Col. Patrocinio Artuz National High School	Rosie Jean Fusin	Administrative Assistant III
6.	Concepcion Castro Garcia National High School	Julius C. Ayopela Jr.	Administrative Assistant III
7.	Cuartero National High School	Annie P. Basamot	Administrative Assistant III
8.	David Moises Memorial High School	Hannah Grace J. Pagayonan	Administrative Assistant III
9.		Zia Camille D. Alejaga	Administrative Assistant II
10.	Dumalag Central National High School	Scarlette Anne A. Salazar	Administrative Officer II
11.	Estefania Montemayor National High School	Nieves C. Jallorina	Administrative Assistant III
12.	Jagnaya National High School	Janet Claudine L. Lago	Administrative Assistant III
13.	Jamindan National High School	Juna F. Beatizula	Administrative Assistant III
14.	Leodegario De Ocampo, Sr. National High School	Mary Rose B. Dorado	Administrative Assistant III
15.	Lucero National High School	Lyn V. Espino	Administrative Assistant III
16.	Macario Delfin Bermejo National High School	Karen N. Gabrido	Administrative Assistant III
17.	Maindang National High School	Cendy M. Soliman	Administrative Assistant III
18.	Malonoy National High School	Ma. Ruby E. Brinosa	Administrative Assistant III
19.	Manuel F. Onato Memorial High School	Florencio L. Montero	Administrative Assistant III
20.	Mayor Ramon A. Benjamin, Sr. Memorial High School	Mary Grace S. Bajon	Administrative Assistant III
21.	Putian National High School	Dexter O. Fantilaga	Administrative Assistant II



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22.	San Nicolas National High School, Pilar	Faith J. Manguardia	Administrative Assistant III
23.	San Nicolas National High School, Tapaz	Raidez G. Lacro	Administrative Assistant III
24.	Tapaz National High School	Joy C. Senador	Registrar I
25.		Richie Losaria	Administrative Assistant II



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**Enclosure No. 2 – List of Program Management Team**

Roles	Persons Involved
Overall Program Lead	<b>Roel F. Bermejo</b> Schools Division Superintendent  <b>Luz U. Banson</b> Assistant Schools Division Superintendent
Training Managers	<b>Cecil Joy D. Diocson</b> Administrative Officer V – Budget  <b>Denmark L. Llanera</b> Accountant III
Workshop Facilitators	<b>Viene Dee D. Calizo</b> Administrative Assistant III  <b>Jamie Rose C. Magsila</b> Admin Aide I  <b>Marie Joe A. Alaba</b> Administrative Assistant III  <b>Antonio A. Core, Jr.</b> Administrative Assistant III  <b>Resyl D. Mirasol</b> Administrative Assistant III
Registration	<b>Miselyn Layno</b> Administrative Assistant II