



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

10 SEP 2026

DIVISION MEMORANDUM

No. 429 s. 2026

**TRAINING-WORKSHOP ON THE PREPARATION, RECONCILIATION,
COLLECTION, AND CONSOLIDATION OF THIRD QUARTER FY 2026
FINANCIAL REPORTS AND UPDATES ON THE GUIDELINES ON GOVERNMENT
EXPENDITURES**

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

1. The Schools Division Office of Capiz, through the **Finance Unit**, shall conduct a three-day **Training-Workshop on the Preparation, Reconciliation, Collection, and Consolidation of Third Quarter FY 2026 Financial Reports and Updates on the Guidelines on Government Expenditure** on **September 30 to October 2, 2026**, at a venue to be announced.
2. The activity is intended to ensure the timely preparation, reconciliation, submission, collection, and consolidation of accurate and complete **Third Quarter FY 2026 financial and budgetary reports** for submission to the appropriate oversight agencies/offices.
3. Specifically, the training-workshop aims to:
 - a. ensure the timely preparation and submission of accurate and complete Third Quarter FY 2026 Financial and Budgetary Reports;
 - b. strengthen the financial management competencies of concerned personnel and promote a uniform understanding and application of existing and newly issued financial management policies, procedures, and systems; and
 - c. provide a venue to discuss and address issues, concerns, and challenges encountered in the preparation, reconciliation, and submission of financial and budgetary reports, including updates on the guidelines on government expenditure.



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4. The training-workshop shall consist of the following major components:

- a. **Updates on the Guidelines on Government Expenditure**, to be participated in by the Accountants/Bookkeepers and Disbursing Officers; and
- b. **Preparation, Reconciliation, Collection, and Consolidation of Third Quarter FY 2026 Financial Reports**, to be participated in by the Accountants/Bookkeepers concerned.

5. The participants shall be the following:

Participants	Duration
Accountants/Bookkeepers	Day 1–3
Disbursing Officers	Day 1 only

6. 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 September 30, 2026
- b.2 Detailed Statement of Financial Position - as of September 30, 2026
- b.3 Statement of Financial Position (Condensed) - September 30, 2026
- b.4 Detailed Statement of Financial Performance - September 30, 2026
- b.5 Statement of Financial Performance (Condensed) – as of September 30, 2026
- b.6 Statement of Changes in Net Assets/Equity - September 30, 2026
- b.7 Statement of Cash Flow - as of December 31, 2025.
- b.8 Receipt of NCA/Subsidy from National Government – as of as of December 31, 2025.
- b.9 Statement of NCAs Received - as of September 30, 2026
- b.10 Statement of Management's Responsibility for Financial Statements - as of September 30, 2026
- b.11 Status of Tax Remittance Advice (TRA) issued (per allotment class)

c. For Budget Reports:

- c.1 Soft copy of BMS to be uploaded in the MS drive
- c.2 Printed copy of SAROs and Sub-AROs Received for FY 2025



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c.3 Enhanced Flash Report (encoded in the MS link)

6. A registration fee of **Four Thousand Eight Hundred Pesos (PhP 4,800.00)** shall be collected from each Accountant/Bookkeeper to cover expenses for food, accommodation, training supplies, and materials. A registration fee of **Seven Hundred Pesos (PhP 700.00)** shall likewise be collected from each Disbursing Officer.
7. The travel and incidental expenses of the participants shall be charged against the MOOE/local funds of their respective Implementing Units, subject to the availability of funds and the applicable accounting and auditing rules and regulations.
8. Expenses for the food of the Program Management Team (PMT) involved in the conduct of the activity shall be charged against Division MOOE funds, subject to the availability of funds and the applicable accounting and auditing rules and regulations.
9. The concerned personnel are expected to actively participate in all sessions and bring the required reports and documents to facilitate the actual reconciliation, validation, and consolidation of the Third Quarter FY 2026 financial and budgetary reports.
10. This Memorandum shall serve as the **Authority to Travel** of the authorized participants, subject to existing rules and regulations on official travel.
11. 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



Address: Banica, Roxas City

Contact Number: (036) 520 0696

Email Address: capiz@deped.gov.ph

Website: <http://depedcapiz.ph>



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Enclosure No. 1 – List of Participants

I. Accountants / Bookkeepers (Day 1-3):

	School	Name of Participant	Designation
1	Arturo Jugo National High School	MELANIE E. PARAS	DESIGNATED BOOKKEEPER
2	Bongsuan National High School	JOHN ALBERN V. SOROLLA	AO-II
3	Feliciano Yusay Consing National High School	MA. RITA GOLERO	ADAS II
4		JOSE RONALDO B. GOLERO	ADAS III
5	Camburanan National High School	JOSEPH E. DELA TORRE	DESIGNATED BOOKKEEPER
6		GINA E. QUIDATO	ADAS-II
7	Candelaria National High School	LIRA P. FAELDONIA JASMIN V. CHU	ADAS II AO II
8	Capiz National High School	ALBERTH JUSTINE D. BALGOS	ACCT I
9		GIAZEL BLASURCA	ADA III
10	Casanayan National High School	RENIL A. BERIA	ADA III
11	Col. Patrocenio Artuz National High School	ROSIE JEAN F. AGNO	ADAS III
12	Commissioner Luis R. Asis National High School	DINO RAUOL GERVACIO LUBIO	ADAS III
13	Concepcion Castro Garcia National High School	JULIUS C. AYOPELA JR.	ADAS III
14	Cuartero National High School	ANNIE P. BASAMOT	ADAS III
15	Dao National High School	JUDYMAR D. BERBANIO	ADAS III
16	David Moises Memorial High School (Balit National High School)	HANNAH GRACE J. PAGAYONAN	ADAS III
17	Don Felix Balgos Memorial National High School	JEBLAY ROSE S. BEJO	ADAS III
18	Dr. Vicente V. Andaya, Sr. National High School	JEAN MARGARET D. FELLER	ADAS III
19		JACELLOU B. PORRAS	ADAS II
20	Dulangan National High School	RANDY D. ALO	ADAS III
21	Dumalag Central National High School	HADJEAN DELA CRUZ	ADAS II
22		GIRLIE C. AYOPELA	ADAS III



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23	Estefania Montemayor National High School	NIEVES C. JALLORINA	ADAS III
24	Florentina Batoampo Degala National High School	Lorena Degala	ADAS III
25		Renalie Kate Alarcon	ADAS II
26	Jose Diva Avelino National High School (Hipona NHS)	LEONIDAS H. MALLILLIN	ADAS III
27	Ivisan National High School	KIMBERLY SEBASTIAN F. EUDELA	AO II
28	Jagnaya National High School	JENET CLAUDINE L. LAGO	ADAS III
29	Jamindan National High School	JUNA F. BEATIZULA	ADAS III
30		CYRON JADE M. PANUNCIO	ADAS II
31	Leodegario De Ocampo, Sr. National High School (formerly Capagao National High School)	MARY ROSE B. DORADO	AO II
32	Lucero National High School	LYN V. ESPINO	ADAS III
33	Maayon National High School	ALDRIN D. DELEÑA	ADAS III
34		JANELLA MIA D. YAMAZAKI	CLERK
35	Macario Delfin Bermejo National High School (Jaena Norte)	KAREN N. GABRIDO	ADAS III
36	Maindang National High School	Hanna F. Salazar	ADAS III
37	Malonoy National High School	MA. RUBY E. BRINOSA	ADAS III
38	Mambusao East National High School (Extension of David Moises Memorial High School)	MERRYLL C. YOUNG	ADAS III
39	Mambusao National High School (David Moises National High School - Mambusao West Extension)	Randy A. De Juan	ADAS III
40		Belinda C. Pula	ADAS II
41	Manuel F. Onato Memorial High School	FLORENCIO L. MONTERO	ADAS III
42	Marciano Patricio National High School (formerly Pilar National High School)	CHONA B. BASINILLO	ADAS III
43	Mayor Ramon A. Benjamin, Sr. Memorial High School	MARY GRACE S. BAJON	ADAS III
44	Panitan National High School	JANET D. MALLILLIN	ADAS III
45	Pontevedra National High School	SHERYL C. VILLAMOR	ADAS III



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46	Putian National High School	DEXTER O. FANTILAGA	ADAS II
47	San Nicolas National High School, Pilar	LOREN B. DELA PEÑA	ADAS II
48	San Nicolas National High School, Tapaz	MARY GRACE G. GAPI	ADAS II
49		MARY GRACE L. LOREJO	ADAS II
50	Sapian National High School	SARAH MAE P. PELAEZ	AO-I
51		JULIET BRILLANTES	Accountant- I
52	Tapaz National High School	JOY C. SENADOR	Designated Bookkeeper
53	Tapaz National High School	GERSON F. GERONA	Incoming ADAS III
54	Tuburan National High School - F. Degala National High School Extension	MELVIN DERRAMAS	ADAS 3
55		ANA FE DORDAS	ADAS 2

II. Disbursing Officers (Day 1 only):

	School	NAME OF PARTICIPANTS	DESIGNATION
1	Arturo Jugo National High School	MAY HEART M. GABAY	DESIGNATED DISBURSING OFFICER
2	Bongsuan National High School	JUNALYN JOY M. HIDAMA	ADAS II
3	Feliciano Yusay Consing National High School	EMMANUEL C. DAYAL	AO-II/DISBURSING OFFICER
4	Camburanan National High School	MELODY M. GAPI	AO-II/DISBURSING OFFICER
5	Candelaria National High School	JASMIN V. CHU	AO-II/ DISBURSING OFFICER DESIGNATE
6	Capiz National High School	MARY ANN A. TUAZON	DISBURSING OFFICER
7	Casanayan National High School	JOSEPH D. AMAHAN	DISBURSING OFFICER
8	Col. Patrocenio Artuz National High School	ARCHIE C. LORANIA	DISBURSING OFFICER
9	Commissioner Luis R. Asis National High School	HOPE JOY BUENVENIDA	CASHIER I
10	Concepcion Castro Garcia National High School	GILDA F. JAVIER	ADAS II
11	Cuartero National High School	CHRISTINE O. OROPIO	
12	Dao National High School	MA. NEMIE B. INO	ADAS II



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13	David Moises Memorial High School (Balit National High School)	ZIA CAMILLE D. ALEJAGA	ADAS II
14	Don Felix Balgos Memorial National High School	MICHAEL DEXTER E. UGAS	ADAS II
15	Dr. Vicente V. Andaya, Sr. National High School	PAULINE JOYCE . VISORIO	ADAS II (DISBURSING OFFICER)
16	Dulangan National High School	IARISH-MAE A. DANGAN	ADAS II (DISBURSING OFFICER)
17	Dumalag Central National High School	MARK LESTER A. BERGANCA	ADAS II (DO)
18	Estefania Montemayor National High School	SHEILA MAY P. OROPEO	ADAS II
19	Florentina Batoampo Degala National High School	GRACY LOVE EDROSOLANO	ADAS II
20	Jose Diva Avelino National High School (Hipona NHS)	RHEENA HONEY JOY B. DAVIS	ADAS II / DISBURSING OFFICER
21	Ivisan National High School	ANGELOU C. BORRO	AO-I (Cashier)
22	Jagnaya National High School	MARY MAR GAIL D. LINDO	ADAS II
23	Jamindan National High School	DEXTER D. RICAFORTE	AO I
24	Leodegario De Ocampo, Sr. National High School (formerly Capagao National High School)	HELEN D. DEGOMA	ADAS II
25	Lucero National High School	NOIME L. LARA	ADAS II
26	Maayon National High School	SHERRY MAY B. BLASURCA	ADAS II
27	Macario Delfin Bermejo National High School (Jaena Norte)	IVY MAE N. GUILLERMO	ADAS II
28	Maindang National High School	MEAZIEL PALMARES	
29	Malonoy National High School	MA. RHEA M. BUIZON	ADAS II
30	Mambusao East National High School (Extension of David Moises Memorial High School)	JERLYN L. DEGALLADO	ADAS II
31	Mambusao National High School (David Moises National High School - Mambusao West Extension)	MARY CLAIRE L. LAMEREZ	ADAS II
32	Manuel F. Onato Memorial High School	ALMA B. HACHUELA	ADAS II



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33	Marciano Patricio National High School (formerly Pilar National High School)	CHRISTINE D. CUAYSON	ADAS II
34	Mayor Ramon A. Benjamin, Sr. Memorial High School	VRINDA K. PALIGUMBA	ADAS II
35	Panitan National High School	CATHERINE P. DASAL	ADAS II
36	Pontevedra National High School	MARY VHIL R. DECAMOS	ADAS II
37	Putian National High School	MAERY JOF F. LACRO	ADAS II
38	San Nicolas National High School, Pilar	AVEGON JADE O. CONCEPCION	ADAS II
39	San Nicolas National High School, Tapaz	MARY GRACE G. GAPI	ADAS II
40	Sapian National High School	SARAH MAE P. PELAEZ	AO-I (Cashier)
41	Tapaz National High School	NORNELIE G. JIMENEZ	Designated Disbursing Officer
42	Tuburan National High School - F. Degala National High School Extension	RAINGIE D. VILLA	ADAS 2



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Enclosure No. 2 – List of Program Management Team

Program Management Team

Roles	Persons Involved
Overall Program Lead	Roel F. Bermejo Schools Division Superintendent Marlon P Destreza EdD Assistant Schools Division Superintendent
Training Managers	Cecil Joy D. Diocson Administrative Officer V – Budget Denmark L. Llanera Accountant III
Workshop Facilitators	Viene Dee D. Calizo Administrative Assistant III Jamie Rose C. Magsila Admin Aide I Marie Joe A. Alaba Administrative Assistant III Jenny Mae B. Bigcas Administrative Officer II Faith J. Manguardia Administrative Assistant III Cerele Villagrancia Administrative Aide VI
Registration	Marjorie A. Bayhon Administrative Officer IV – Cash Mercy Azarcon Administrative Assistant II