



Republic of the Philippines
Department of Education
REGION X – NORTHERN MINDANAO
SCHOOLS DIVISION OF OZAMIZ CITY

June 16, 2025

DIVISIONAL MEMORANDUM
No. 229, s. 2025

**HOSTING OF THE REGIONAL WORKSHOP ON THE RECONCILIATION OF
ACCOUNTS AND THE PREPARATION OF CY2025 MID-YEAR FINANCIAL
REPORTS**

TO: Assistant Schools Division Superintendent
Accountant III
Administrative Officer V (Budget)
School Heads (Implementing Units)

1. Per Division Memorandum No. 227, s. 2025, the Division of Ozamiz City will be hosting the Regional Workshop on the Reconciliation of Accounts and the Preparation of CY2025 Mid-Year Financial Reports on July 14-18, 2025.
2. Attached is a copy of the Budget Proposal approved by the undersigned which provides for the fund sources relative to the conduct of the activity. No registration fee shall be collected from the bookkeeper participants of the implementing units schools. Instead, they shall transfer to the Division the amount of **Thirty-Five Thousand Pesos Only (Php35,000)** as financial assistance for the expenses to be incurred by the office.
3. For queries, coordinate with Ivy J. Cabual, Budget Officer III and Maricel D. Avila, CPA, Accountant III.
4. For compliance.

NIMFA R. LAGO, PhD, CESO VI
Assistant Schools Division Superintendent
OIC, Office of the Schools Division Superintendent



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PANDONG
Padayon Asenso Ozamiz



Republic of the Philippines

Department of Education

REGION X – NORTHERN MINDANAO

SCHOOLS DIVISION OF OZAMIZ CITY

**REGIONAL WORKSHOP ON THE RECONCILIATION OF ACCOUNTS AND THE
PREPARATION OF CY 2025 CONSOLIDATED MID YEAR FINANCIAL REPORTS**

- I. TITLE: Conduct of Regional Workshop on the Reconciliation of Accounts and the preparation of CY 2025 Consolidated Mid Year Financial Reports.
- II. PROPONENT: REGION X FINANCE PERSONNEL
- III. IMPLEMENTING OFFICE: Division of Ozamiz City
- IV. SCHEDULE : July 14 to 18, 2025
- V. INTRODUCTION/RATIONALE:

The Department of Education (DepEd), as the primary government agency responsible for delivering quality basic education, manages substantial public funds allocated across central, regional, and school-based offices. With its vast organizational structure and numerous financial transactions occurring at various levels, it is imperative to maintain timely, accurate, and transparent financial reporting.

The **Mid-Year Reconciliation for Financial Reports Workshop** is a critical activity designed to ensure that all financial data recorded in the Department's books are reconciled, validated, and in compliance with the existing accounting and auditing rules and regulations.

The said **Workshop** is a strategic initiative aimed at enhancing fiscal accountability, transparency, and efficiency in the financial management activity of government funds that ensures the integrity, accuracy and transparency of government financial reporting. Conducting this activity mid-year provides an essential checkpoint that allows financial units to assess the accuracy, completeness, and consistency of recorded financial data versus actual disbursements and obligations.

Conducting this reconciliation serves several essential purposes:

1. **Enhances Accuracy of Financial Records.** It identifies and corrects discrepancies, errors, or omissions early in the fiscal year, minimizing the risk of misstatements in the year-end reports.
2. **Supports Effective Budget Monitoring and Realignment.** By providing an accurate financial snapshots, the mid-year reconciliation helps assess actual expenditure and revenue against the approved budget, enabling



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informed decisions on reallocations or adjustments in the remaining months of the year.

3. **Improves Accountability and Transparency.** Where regular reconciliations uphold public trust by ensuring that government funds which involve various programs, projects and activities are properly
4. **Strengthens Internal Controls and Risk Management.** A mid-year review identify patterns of inefficiency, fraud, or non-compliance, allowing for corrective actions that protect public resources.

VI. OBJECTIVES:

1. Discuss the uniform implementation of procedures and policies;
2. Undertake the reconciliation of reciprocal accounts and downloaded allotments through Sub-Aros and Letter of Advice Allotments (LAAs);
3. Undertake the reconciliation of fund releases downloaded to Schools Division Offices (SDOs) and Secondary Implementing Units (IUs);
4. Thresh out relevant issues and concerns relative to the improvement of financial management;
5. Discuss policy issuances associated with financial management brought about by recent issuance of the Department and oversight agencies; and
6. Prepare, review and consolidate financial reports and schedules of accounts.

VII. MANAGEMENT AND WORKING COMMITTEES:

NINFA R. LAGO, PhD, CESO VI SDS
Consultant

Dionesio L. Liwagon, Jr., CESE, ASDS
Maricel D. Avila, CPA, Accountant
Ivy J. Cabual, Budget Officer III
Chair

COMMITTEE FOOD:

Chairman: Gerfe M. Ada
Member: Kuenie Betonio
Maricris Reyes

ATTENDANCE & CERTIFICATE:

Chairman: Julie Pranciliso
Member : Mary Jane R. Ochate
Mary Grace Gomomit



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X . SOURCE OF FUND:

Registrations from other SDOs, IUs and RO	P 1,370,000.00
Division local funds MOOE	35,000.00
Ozamiz Division Implementing Unit Schools (3)	<u>105,000.00</u>
Total Budget Allocation	<u>P 1,510,000.00</u>

XI : MONITORING AND EVALUATION:

The School Management Monitoring and Evaluation (SMME) Unit led by the Senior Education Program Specialist with the assistance of the Education Program Specialist shall take charge of the Quality Assurance Monitoring and Evaluation (QAME) of the conduct of the REGIONAL WORKSHOP ON THE RECONCILIATION OF ACCOUNTS AND THE PREPARATION OF CY 2025 CONSOLIDATED MID YEAR FINANCIAL REPORTS. The results/analysis of QAME is indispensable in improving the possible conduct of the same activity in the year/s that follow.

Prepared and Certified
Available Allotment:


Ivy J. Cabual
Budget Officer III

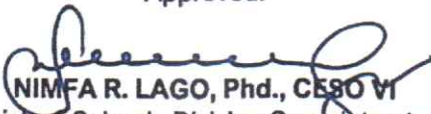
Certified Available Funds :


Maricel D. Avila, CPA
Accountant III

Recommending Approval:


DIONESIO L. LIWAGON, JR. CESE
Asst. Schools Division Superintendent

Approved:


NIMFA R. LAGO, Phd., CESO VI
Assistant Schools Division Superintendent
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