

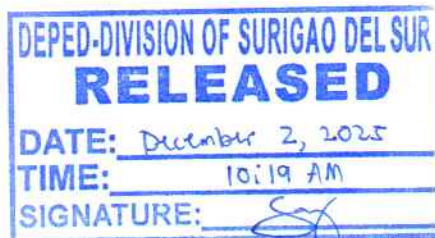


Republic of the Philippines  
**Department of Education**  
Caraga Region  
**SCHOOLS DIVISION OF SURIGAO DEL SUR**

DIVISION MEMORANDUM

No. 530, s. 2025

To: Division Accountant III  
Division Budget Officer  
All IUs Bookkeepers  
All IUs Budget Officers  
Selected Finance Personnel  
All Other Concerned  
This Division



**PRE YEAR-END DIVISION FINANCIAL RECONCILIATION WORKSHOP CY 2025**

- Pursuant to the requirement of DepEd memorandum and COA-DBM Joint Circular No. 2013-1 dated March 15, 2013 which prescribe the revised guidelines on the submission of quarterly/yearly accountability reports on appropriations, allotments, obligation and disbursements, COA-DBM Joint Circular No. 2014-1 dated July 2, 2014 which prescribe the guidelines on the use of modified formats of the Budget and Financial Accountability Reports (BFARs), COA Circular No. 2015-002 which prescribe the supplementary guidelines on the preparation of financial statements and other financial reports and COA-DBM Joint Circular No. 2019-1 date January 1, 2019 which prescribe the updated guidelines relative to the Budget and Financial Accountability Reports (BFARs) starting FY 2019. The Division of Surigao del Sur will be holding "Pre Year-End Division Financial Reconciliation and Re-orientation of Fiscal Management" on **December 10-12, 2025 (venue: to be announced later)** to regularly submit accurate and timely submission of Budget and Financial Accountability Reports (BFARs) in order that the DBM and COA, as oversight agencies will effectively reports, monitor, and/or evaluate agency performance as basis for sound policy decisions, in a timely manner.
- Participants are the following:

IUs Bookkeeper	-	29
IUs Budget Officer	-	29
Division Finance Personnel and PMT	-	7
- The workshop aims to facilitate the preparation, reconciliation, and submission of accurate financial reports of 29 implementing units of the entire division.
- Participants are required to bring laptops, calculators, extension wires, ledgers, photocopies of NCA, SARO and other pertinent documents needed in the preparation of the BFAR Forms for DBM and the financial statements for the regional office and COA.

5. There will be **No Registration Fee** for this 3-day live in activity. Accommodation and meals and snacks shall be charge against **Division Office Fund (GMS-CO-CONT OSEC-13-25-5125)** while travelling expenses of the participants are chargeable against their respective School MOOE funds subject to the usual accounting and auditing rules and regulations.
6. The first meal to be served for Day 1 is morning snacks and the last meal to be served for Day 3 is afternoon snacks.
7. Immediate and widest dissemination of this memorandum is desired.

**LORENZO O. MACASOCOL, PhD., CESO V**  
Schools Division Superintendent *ll*

Encl.: None

Reference: DepEd memorandum and COA-DBM Joint Circular No. 2013-1 dated March 15, 2013, COA-DBM Joint Circular No. 2014-1, Budget and Financial Accountability Reports (BFARs), COA Circular No. 2015-002

To be indicated in the Perpetual Index

Under the following subjects: POLICY

OSDS/bec

11/28/2025