DEPARTMENT OF EDUCATION
RECORDS SECTION
RECEIVED
BY:
DATE: 9/14/2026
TIME:
LIGAO CITY DIVISION, LIGAO CITY

Republic of the Philippines
Department of Education
Region V– Bicol
SCHOOLS DIVISION OFFICE OF LIGAO CITY

DEPARTMENT OF EDUCATION
RECORDS SECTION
RELEASED
BY:
DATE: 9/14/2026
TIME:
LIGAO CITY DIVISION, LIGAO CITY

91426509 14 September 2026

DIVISION MEMORANDUM
No. 0457 s. 2026

DEADLINE FOR SUBMISSION OF CY 2026 3RD QUARTER FINANCIAL REPORTS

TO: Assistant Schools Division Superintendent
Chief Education Supervisors (CID & SGOD)
IU School Heads
IU Finance Personnel
Division Based Finance Personnel
All Others Concerned

1. To ensure timely submission of various consolidated reports in compliance with the Regional Office, Central Office, DBM and COA requirements, Implementing Units of this Division are reminded to submit the **3rd Quarter CY 2026 Financial Reports**, in soft/hardcopy on or before **October 1, 2026, at the SDO Accounting Section.**

2. This timeline is being implemented to ensure sufficient time for the SDO Finance and Accounting personnel to review, analyze, validate, and consolidate the submitted financial statements and reports prior to their submission to the DepEd Regional Office V, the Commission on Audit (COA), and other concerned oversight agencies. Therefore, it is highly recommended that early cut-off date be done for all processing and payments in your respective schools.

3. Please refer to the Enclosure 1 for the checklist of reports.

4. For information, guidance and compliance.

NYMPHA D. GUEMO
Schools Division Superintendent

Enclosure 1:

CHECKLIST OF CY 2026 3RD QUARTER FINANCIAL REPORTS

	REGULAR FUND
1	Statement of Management Responsibility for Financial Statements
2	Pre-Closing Trial Balance
3	Post Closing Trial Balance
4	Detailed Statement of Financial Performance
5	Condensed Statement of Financial Performance
6	Detailed Statement of Financial Position
7	Condensed Statement of Financial Position
8	Statement of Changes in Net Assets/Equity
9	Detailed Statement of Cash Flows
10	Condensed Statement of Cash Flows
11	Statement of Comparison of Budget and Actual Amount
12	Notes to Financial Statements
13	Status of Cash Advances
14	Report on Aging of Unliquidated Cash Advances
15	Breakdown per year of Unliquidated Cash Advances
16	Schedule of Aging of Accounts Receivable
17	Breakdown per year of Receivables
18	Schedule of Aging of Accounts Payable
19	Breakdown per year of Payable
19	Subsidy From National Government (SNG)
20	Status of NCAs Received
21	Status of NCA Utilization
22	Summary of Tax Remittances Advice (TRA)

	OTHER REPORTS
1	AAPSI CY 2025 as of September 30, 2026
2	SIPYAR as of September 30, 2026
3	Reasons for the Year-on-Year Increase / Decrease of Disbursements
4	PPE Lapsing Schedule for disclosure in the Notes to FS as of September 30, 2026
5	Summary of Receipt of Notice of Transfer of Cash Allocation (NTA) from Division, Regional and Central Office