



Republic of the Philippines
Department of Education
REGION XI
SCHOOLS DIVISION OF PANABO CITY

DIVISION MEMORANDUM

OSDS-2026-0003

To : Assistant Schools Division Superintendent
Division Accountant
Division Budget Officer
Implementing Units School Heads/Principals
Bookkeepers of Implementing Units
All concerned

Subject : **MEETING FOR ENHANCED FINANCIAL REPORTING SYSTEM (eFRS) CONSOLIDATION**

Date : January 7, 2026


Please be informed that there will be a meeting to discuss matters relative to the Enhanced Financial Reporting System (eFRS) Reconciliation and Consolidation on January 9, 2026 at the Division Training Center, Schools Division of Panabo City.

The following personnel are advised to attend:

	NAME	SCHOOL/OFFICE/DESIGNATION
1.	Mary Joy C. Sagot, CPA	OSDS/Division Accountant
2.	Rosalie D. Estimada	OSDS/Division Budget Officer
3.	Kathleen Faye D. Pedral	OSDS/Administrative Assistant III
4.	Maria Odessa D. Dahuya	OSDS/Administrative Officer II
5.	Lyngelou R. Arellano	OSDS/Legal Assistant I
6.	Rubilyn N. Deirit	PCNHS/Bookkeeper
7.	Yvony C. Cubijano	SDNHS/Bookkeeper
8.	Hannah Mae Y. Tabuno	SVNHS/Bookkeeper
9.	Merlyn C. Cortez	DMAJNHS/Bookkeeper
10.	Raquel D. Alegria	AOFNHS/Bookkeeper

Travel expenses of the school personnel shall be chargeable against the School MOOE, while meals/snacks shall be provided by the Division chargeable to Division MOOE and/or local fund, all subject to the usual accounting and auditing rules and regulations.

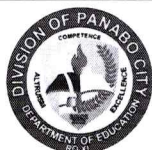
For immediate dissemination.


JINKY B. FIRMAN, PhD, CESO VI
Schools Division Superintendent

OSDS/mjcs

RELEASED

JAN 07 2026



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