



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

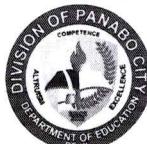
**RELEASED**

**JAN 07 2026**

~~RECORDS SECTION PANABO CITY~~

~~BY~~

OSDS/mjcs



**Address:** City Hall Compound, JP Laurel,  
Panabo City, Davao del Norte  
**Telephone No:** (084) 823-1469  
**Email:** panabocity.division@deped.gov.ph  
**Website:** www.depedpanabocity.com