



Republic of the Philippines  
Department of Education  
Region VII, Central Visayas



**DIVISION OF BOHOL**  
City of Tagbilaran

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**Division Memorandum**  
No. 001,s. 2020

To : Senior Bookkeepers and Disbursing Officers of Implementing Units and D.O. Financial Staffs

Date : January 2, 2020

Subject : YEAR-END CLOSING AND PREPARATION OF FY 2019 FINANCIAL AND BUDGETARY REPORTS

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1. In keeping with our mandate and to the desire of this Office to comply with existing policies, rules and regulations relative to the preparation and submission of accurate and up-to-date year-end financial reports, a Seminar-Workshop shall be conducted which aims to achieve timely and reliable financial and budgetary reports consistent with the national agency's policies, plans and standards. These reports must be submitted to DepEd Regional Office and to other oversight agencies (DBM and COA) on the prescribed dates as per guidelines.
2. In view hereof, all Senior Bookkeepers, Disbursing Officers of 54 Implementing Units (Secondary Schools with Financial Autonomy) including the Accounting and Budget Personnel of Schools Division Office proper are directed to attend the said Seminar-Workshop on *January 6-8, 2020*. On January 6-7, 2020, only the Senior Bookkeepers as well as the Accounting and Budget personnel of the SDO shall be at venue while on January 8, 2020, all Disbursing Officers of the 54 implementing units must attend and join together with the Senior Bookkeepers and Accounting and Budget personnel. Venue will be announced few days before the scheduled activity.

However, on January 9-10, 2020, selected Accounting and Budget personnel shall attend the workshop on the preparation of D.O. proper Financial and Budgetary Reports and post-workshop consolidation of reports of 54 Implementing Units.

3. A total registration fee of Seven Thousand Two Hundred Pesos (P7,200.00), inclusive of Senior Bookkeeper's registration fee of P5,400.00 and Disbursing Officer's of P1,800.00, shall be collected for the respective Implementing Units to defray meals, accommodation and use of function hall for the seminar/workshop. The first meal will be AM snacks and breakfast is the last meal. Registration fee and traveling expenses of participants are chargeable against respective school's MOOE fund subject to the usual accounting, auditing rules and regulations. The workshop fee is payable to **DepEd Division of Bohol**.
4. Participants shall bring all documents deemed necessary to generate the financial and budgetary reports including laptop, printer, extension wires, among others. Deadline for the submission of the complete expected output is at 5:00 pm of January 8, 2019. While,

- the Disbursing Officers shall submit the expected output at 3:00 pm within the same day. List of reports to be submitted is provided in Enclosure No. 1.
5. Full attendance of the participants is desired. Those personnel whose name was included in the list but failed to attend the said activity shall pay his/her share in the cost of the venue and meals using his/her personal money and shall explain in writing. All participants are enjoined to come to the venue on or before the time and shall, by no means, be doing activities other than attending and participating in the said seminar-workshop. Attendance of all participants is a must. In the event a participant cannot attend the said activity due to emergency reasons, he/she shall approach the Accounting Section ahead of the scheduled activity and shall pre-submit the complete expected output. Target participants will be attending on Official Business.
6. This memorandum shall serve as your **travel authority**. The full list of participants is provided in Enclosure No. 2.
7. Immediate and wide dissemination of this memorandum is hereby directed.

  
**BIANITO A. DAGATAN Ed.D CESO V**  
Schools Division Superintendent 

**LIST OF FINANCIAL AND BUDGETARY REPORTS**

Transmittal

**FINANCIAL REPORTS**

- 1 Statement of Management Responsibility for Financial Statements - *quarterly*
- Statement of Financial Position - *quarterly*
- 3 Detailed - *quarterly*
- 4 Condensed - *quarterly*
- Statement of Financial Performance - *quarterly*
- 5 Detailed - *quarterly*
- 6 Condensed - *quarterly*
- 7 Statement of Changes in Net Assets/Equity - *quarterly*
- Statement of Cash Flows - *quarterly*
- 8 Detailed - *quarterly*
- 9 Condensed - *quarterly*
- 10 Statement of Comparison of Budget and Actual Amounts - *quarterly*
- 11 Notes to the Financial Statements, comprising a summary of significant accounting policies and other explanatory notes. - *quarterly*
- 12 Pre-Closing Trial Balance 10 days after end of the month/quarter - *monthly and year-end*
- 13 Post-Closing Trial Balance (Year-end) - *year-end*

Supporting Schedules: 10 days after end of the month/quarter

- 14 Schedules of Accounts Payable - *monthly*
- 15 Schedules of Accounts Receivable - *monthly*
- 16 Status of Cash Advances
- 17 Schedule of Cash Advances - *monthly*
- 18 Aging of Cash Advances - *monthly*
- 19 Schedules of SL balances of the controlling accounts - *monthly*
- 20 Lapsing Schedule of Depreciation *monthly*

Quarterly/Year-end:

- 21 Subsidy Income from National Government - *quarterly*
- 22 Statement of NCA's Received/Utilization - *quarterly*
- 23 Summary of TRA - *quarterly*
- 24 FAR 4 - *monthly*
- 25 Justification of Unused NCA - *quarterly*

- 26 Bank Reconciliation Statements - *monthly*  
(with all the supporting documents and JEVs)  
*within twenty days after receipt of the monthly BS to the following:*  
Original – COA Auditor (with all the supporting documents and JEVs)  
Copy 2 – Accounting Division/Unit file

- 27 Detailed Breakdown of Reciprocal Accounts *quarterly*

Journals: (monthly)

- 28 General Journal - *monthly*
- 29 Cash Receipts Journal - *monthly*
- 30 ADA Disbursements Journal - *monthly*
- 31 Check Disbursements Journal - *monthly*

Ledger: (monthly)

- 32 General Ledgers - *monthly*

**BUDGETARY REPORTS**

Within thirty (30) days after the end of each quarter: - *quarterly*

- 1 SAAODB – FAR No. 1
- 2 SAAODBOE - FAR No. 1.A
- 3 List of Allotments/Sub-Allotments - FAR No. 1.B
- 4 SABUDB – FAR No. 2
- 5 SABUDBOE – FAR No. 2.A
- 6 QRROR – FAR No. 5
- 7 On or before 30th day following the end of the year – ADDO – FAR No. 3
- 8 On or before 30th day of the following month covered – MRD – FAR No. 4

**FOR DISBURSING OFFICERS**

- 1 CASH BOOKS (PS, MOOE, Senior High)
- 2 RCI (July to December 2019)
- 3 RADAI (July to December 2019)
- 4 Checks and Advices to Debit Account Disbursements Record (for JHS)

## LIST OF PARTICIPANTS

### YEAR-END CLOSING AND PREPARATION OF FINANCIAL REPORTS

JAN 6-10, 2020

#### D.O. Finance Personnel

1 Alodia M. Calunsag	OIC-Accountant
2 Liza D. Crescencio	Senior Bookkeeper
3 Marilyn Jasmin B. Talan	Senior Bookkeeper
4 Grace M. Daquio	Senior Bookkeeper
5 July Bryan M. Cabangbang	FISA
6 Justina T. Arac	IAS-Head
7 Juanita A. Rollon	ADA I
8 Ma. Victoria M. Jaspe	Budget Officer III
9 Mariel Jo A. Lomarda	ADAS I
10 Sunita S. Carpenteros	Budget Staff

No.	IMPLEMENTING UNITS	SENIOR BOOKKEEPER	DISBURSING OFFICERS
1	** 0907001 - Aguing National High School	NORMA Y. COQUILLA	EVELINA I. LABUAN
2	** 0907002 - Alicia Technical Vocational High School	LIEZEL B. SALVACION	JAYSON D. LAZARA
3	** 0907006 - Bacayon National High School	MARIA RIYAH A. LAGURA	SAMUEL L. FULLIDO
4	** 0907011 - Batuan National High School	NOVA CABALLO	VILMA DIEZ
5	** 0907013 - Biabas Trade High School	MARESTE P. TANEO	MARIA ROSE P. ARBOYES
6	** 0907014 - Biking Technical Vocational High School	IRIS FINALYN C. ANCOG	JOSE ALVIN S. HONTUCAN
7	** 0907015 - Bilar National High School	JOCELYN H. BAYGAN	MARISTELE Q. APIT
8	** 0907023 - Cabilao National High School	SHEILA L. BAJADE	GERLICK C. MATAFLORIDA
9	** 0907027 - Calape National High School	FELIPE B. PLATINO JR.	IVY JANE B. BACAREZA
10	** 0907030 - Camambungan National High School	MARLON LACIA	FILICIANO MINION
11	** 0907035 - Campao Oriental National High School	MA. ESTHER S. IGOT	LORILIE O. TORREJOS
12	** 0907040 - Cangawa National High School	JOHN REY DOBLE	MARIA CHERYL G. MOREDAZ
13	** 0907044 - Catigbian National High School	EASTER SUNDAY P. MUYCO	WEE S. VILLAVIER
14	** 0907048 - Clarin School of Fisheries	JOYCE T. BANDALA	DEXTER C. TIEMPO
15	** 0907052 - Corella National High School	PRIMA B. GAHIT	
16	** 0907055 - Dagohoy National High School	EMILY A. OCANGAS	MARCELINO MANDIN
17	** 0907057 - Danao National High School	LEIZI ANNE C. TRAZO	EMMA T. DINCO
18	** 0907067 - Francisco L. Adlaon High School	MARIE ESTELA BUGA	MA. PAMELA M. MANDING
19	** 0907071 - Guinacot National High School	RALF RENZ A. RAPIRAP	REA MAE MENALEZ
20	** 0907076 - Hanopol National High School	FE CORAZON MANLANGIT	LINDERLYN H. DUMAYACA
21	** 0907079 - Hinlayagan National High School	TEODORA C. TUBAN	
22	** 0907080 - Inabanga High School, Nabuad	ARLENE L. ANCLA	ROSALYN G. SUBRABAS
23	** 0907083 - Katipunan National High School		MARCHELLES S. LOGROÑO
24	** 0907087 - La Hacienda National High School	TEHINNAH CURIT	MARJORIE EBOJO
25	** 0907088 - La Union National High School	ISRAEL L. LOSEÑADA	MA. FE ROSARIO S. ONCOG
26	** 0907089 - Lila National High School	MARICEL M. WATE	PERLA V. LINUAG
27	** 0907090 - Loboc National High School	JOSEFINA G. URSOS	LETICIA A. PANCHAS
28	** 0907093 - Lourdes National High School		ALWIN G. ROSAL
29	** 0907096 - Mahayag National High School	MARY ANN V. RAJA	SHERYL A. LAMAROZA
30	** 0907098 - Mayor A. R. Tuazon National School of Fisheries	MIRAFLOR C. SAMBAYON	CLAUDINE M. BARRIOS
31	** 0907101 - Nahawan National High School	JEROME G. CAPUNO	MARILOU S. LAURON
32	** 0907107 - Pangangan National High School, Main	EVA CLARICE C. MARAPAO	ALLAN REY M. PALBAN
33	** 0907109 - Pilar Technical Vocational High School	GRACE MARI S. CELIS	WILSON J. MANDIN
34	** 0907113 - Pres. Carlos P. Garcia National High School	SHERALL BLESS P. AVENIDO	RAMIL ROSALES
35	** 0907116 - San Agustin National High School	MARJORIE D. PADONAT	MICHELLE NEE B. BOLOTAULO
36	** 0907120 - San Isidro National High School, San Isidro	JOANNE MAE G. DOBLE	FREDSIL A. BOLOTAULO
37	** 0907121 - San Isidro Technical Vocational High School	BHEVIANE GRACE V. CASULUCAN	GARRY G. BELACHO
38	** 0907123 - San Jose National High School, Inabanga	LOURDES A. PALMA	COSETTE B. HINGPIT
39	** 0907124 - San Jose National High School, Talibon	JENNIFER C. PUQUIZ	JULIE KRISTINE A. BITOY
40	** 0907125 - San Miguel Technical Vocational High School	JOAN M. HINGPIT	REY EDWARD C. ARANAS
41	** 0907127 - San Pascual National Agricultural High School	ESTRELLA C. AVENIDO	DARLENE JOSEFINA P. ACEDO
42	** 0907129 - San Roque National High School, Albuquerque	RHEA C. ARAO-ARAO	ALGER B. BUNGABONG
43	** 0907130 - San Roque National High School, Mabini, Bohol	Joanne Jade D. Vistal	JULITO C. EVANGELISTA
44	** 0907133 - Sevilla National High School	MA. LOURDES M. ARANZADO	MARY THERESE BILOY
45	** 0907134 - Sierra Bullones Technical Vocational High School	MA. IRENE P. ESCABUSA	ED MARCELLIN MENDEZ
46	** 0907135 - Sikatuna National Agricultural High School	ALDA S. TUBA	AURELIO S. ADAPTAR, JR.
47	** 0907137 - Southern Inabanga High School	JUDELYN P. JIMENEZ	CRISELA R. ANCLA
48	** 0907139 - Tabalong National High School	GLENDA T. TUMAMPOS	REYNALD T. CIMENI
49	** 0907140 - Tabuan National High School	AILEEN T. DALEN	LEA MAY M. CAGAMPANG
50	** 0907141 - Tagum Sur National High School	LEJIT D. CUHIT	MARC ANTHONY B. GARCIA
51	** 0907147 - Tubigon West National High School	MARY JUNE KAREN G. OGDENARIA	MIGUILITA WILMA R. SALGADOS
52	** 0907150 - Tulang National High School (Getafe High School)	MERIAM P. ARANGO	MARIE AL YSSA E. BATUCAN
53	** 0907152 - Union National High School	ANNA A. GARCIA	MARIA RIZA A. PLAZA
54	** 0907153 - Valencia Technical Vocational High School	CHENNY ANN P. BALLON	NINO G. ARANJUEZ