



Republic of the Philippines
Department of Education
Region VII – CENTRAL VISAYAS
SCHOOLS DIVISION OF BOHOL

Office of the Schools Division
Superintendent

June 25, 2020

DIVISION MEMORANDUM
No. **235** s. 2020

PREPARATION OF MID-YEAR FINANCIAL REPORTS CY-2020

To: Senior Bookkeepers of 54 Implementing Units- Secondary Schools
All Others Concerned

1. In light of the current pandemic and in keeping with our mandate to provide accurate and timely submission of financial reports to other oversight agencies like DBM, COA, among others, especially to the Department of Education as a whole, this Office announces that our regular bi-annual workshop in the preparation of Financial Reports to our 54-Secondary Schools (Implementing Units) will not be physically pushed-through as scheduled every first week of July. However, with the use of the online platforms and tools, we will make use of these to provide technical assistance and for the purpose of consolidating these Financial Reports as a Division.
2. In view hereof, an **Online Conference** will be conducted to be virtually attended by the 54 Senior Bookkeepers of Implementing Units (IUs) Secondary Schools on **July 2, 2020, 9:00 o'clock in the morning**. The purpose of which is to disseminate updates, orientation and guidance in the manner of preparing the Financial Reports and provide technical assistance. The participants are advised to join 15 minutes before the scheduled time and make sure to have stable and strong internet connection. The link, meeting ID, password and other details will be provided by the Accounting Unit a day ahead of the schedule.
3. Full attendance of the participants is desired (**see Enclosure No. 1**). Expected complete Reports (in hard copies) will be submitted to the Accounting Unit on or before July 6, 2020, Monday. These hard copies will be strictly monitored as to submission and will then be transmitted to the Commission on Audit.
4. Finally, an initial list of reports to be prepared and shall be filled up using online tools before the deadline for the purpose of consolidation is herein attached (**see Enclosure No. 2**). Furthermore, claim for communication expense in an amount not exceeding P300.00 in relation to this activity shall be chargeable against school MOOE subject to existing accounting and COA rules and regulation.
5. For the information, guidance and compliance of all concerned.


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



Enclosure No. 1

List of IU Senior Bookkeepers

No.	Schools	Senior Bookkeepers
1	** 0907001 - Aguing National High School	NORMA Y. COQUILLA
2	** 0907002 - Alicia Technical Vocational High School	LIEZEL B. SALVACION
3	** 0907006 - Baclayon National High School	JOANNE MAE D. BUNGABONG
4	** 0907011 - Batuan National High School	CRISTINA D. SANDIMAS
5	** 0907013 - Biabas Trade High School	MARESTE P. TANEO
6	** 0907014 - Biking Technical Vocational High School	MARJORIE D. PADONAT
7	** 0907015 - Bilar National High School	JOCELYN H. BAYGAN
8	** 0907023 - Cabilao National High School	SHEILA L. BAJADE
9	** 0907027 - Calape National High School	EVA CLARICE C. MARAPAO
10	** 0907030 - Camambugan National High School	MARLON LACIA
11	** 0907035 - Campao Oriental National High School	MA. ESTHER S. IGOT
12	** 0907040 - Cangawa National High School	JOHN REY DOBLE
13	** 0907044 - Catigbian National High School	EASTER SUNDAY P. MUYCO
14	** 0907048 - Clarin School of Fisheries	JOYCE B. ENOJARDO
15	** 0907052 - Corella National High School	PRIMA B. GAHIT
16	** 0907055 - Dagohoy National High School	ROWEL S. TINAMPAY
17	** 0907057 - Danao National High School	RYAN JAYMAR P. APA
18	** 0907067 - Francisco L. Adlaon High School	ANTONETTE A. MACABUDBUD
19	** 0907071 - Guinacot National High School	ALVIN E. TENIO
20	** 0907076 - Hanopol National High School	FE CORAZON MANLANGIT
21	** 0907079 - Hinlayagan National High School	TEODORA C. TUBAN
22	** 0907080 - Inabanga High School, Nabuad	JOANNE JADE D. VISTAL
23	** 0907083 - Katipunan National High School	LELIT D. CUHIT
24	** 0907087 - La Hacienda National High School	TEHINNAH CURIT
25	** 0907088 - La Union National High School	LEA NANCY P. YBAÑEZ
26	** 0907089 - Lila National High School	MARICEL M. WATE
27	** 0907090 - Loboc National High School	EMILY A. OCANGAS
28	** 0907093 - Lourdes National High School	LOURDES A. PALMA
29	** 0907096 - Mahayag National High School	JEFFREY GENITA
30	** 0907098 - Mayor A. R. Tuazon National School of Fisheries	MERIAM P. ARANGO
31	** 0907101 - Nahawan National High School	ERIKKA MARIE G. DIGAUM
32	** 0907107 - Pangangan National High School, Main	EVA CLARICE C. MARAPAO
33	** 0907109 - Pilar Technical Vocational High School	GRACE MARI S. CELIS
34	** 0907113 - Pres. Carlos P. Garcia National High School	SHERALL BLESS P. AVENIDO
35	** 0907116 - San Agustin National High School	RHYS RYAN D. SANIEL
36	** 0907120 - San Isidro National High School, San Isidro	VINCENT LOUIE B. PONTE
37	** 0907121 - San Isidro Technical Vocational High School	BHEVIANE GRACE V. CASULUCAN
38	** 0907123 - San Jose National High School, Inabanga	JOANNE JADE D. VISTAL
39	** 0907124 - San Jose National High School, Talibon	JENNIFER C. PUQUIZ
40	** 0907125 - San Miguel Technical Vocational High School	JUVELYN BONCALES
41	** 0907127 - San Pascual National Agricultural High School	ESTRELLA C. AVENIDO
42	** 0907129 - San Roque National High School, Albuquerque, Bohol	MARY ANN V. RATA
43	** 0907130 - San Roque National High School, Mabini, Bohol	JOANNE JADE D. VISTAL
44	** 0907133 - Sevilla National High School	MA. LOURDES M. ARANZADO
45	** 0907134 - Sierra Bullones Technical Vocational High School	GERLY B. BUTLIG
46	** 0907135 - Sikatuna National Agricultural High School	ALDA S. TUBA

47	** 0907137 - Southern Inabanga High School	JUDELYN P. JIMENEZ
48	** 0907139 - Tabalong National High School	MARY JUNE KAREN G. GELOMIO
49	** 0907140 - Tabuan National High School	AILEEN T. DALEN
50	** 0907141 - Tagum Sur National High School	LEIZL ANNE T. CAJES
51	** 0907147 - Tubigon West National High School	JIMMY G. LUMICTIN
52	** 0907150 - Tulang National High School (Getafe High School)	GERALDEN M. AGUHAR
53	** 0907152 - Union National High School	ANNA A. GARCIA
54	** 0907153 - Valencia Technical Vocational High School	LIEZEL B. SALVACION

Enclosure No. 2

List of Financial Reports

Transmittal (3 copies)	
Statement of Management Responsibility for Financial Statements (duly signed)	- quarterly
1 Statement of Financial Position	- quarterly
Detailed	- quarterly
Condensed	- quarterly
2 Statement of Financial Performance	- quarterly
Detailed	- quarterly
Condensed	- quarterly
3 Statement of Changes in Net Assets/Equity	- quarterly
4 Statement of Cash Flows	- quarterly
Detailed	- quarterly
Condensed	- quarterly
5 Statement of Comparison of Budget and Actual Amounts	- quarterly
6 Notes to the Financial Statements, comprising a summary of significant accounting policies and other explanatory notes.	- quarterly
7 Pre-Closing Trial Balance 10 days after end of the month/quarter	monthly - and year-end
Post-Closing Trial Balance (Year-end)	- year-end
Supporting Schedules: 10 days after end of the month/quarter	
8 Schedules of Accounts Payable	- monthly
9 Schedules of Accounts Receivable	- monthly
10 Status of Cash Advances	
11 Schedule of Cash Advances	- monthly
12 Aging of Cash Advances	- monthly
13 Schedules of SL balances of the controlling accounts	- monthly
14 Lapsing Schedule of Depreciation	monthly
Quarterly/Year-end:	
15 Subsidy Income from National Government	- quarterly
16 Statement of NCA's Received/Utilization	- quarterly
17 Summary of TRA	- quarterly
18 FAR 4	- monthly
19 Justification of Unused NCA	- quarterly
Journals: (monthly)	
20 General Journal	- monthly
21 Cash Receipts Journal	- monthly
22 Cash Disbursements Journal	- monthly
23 Check Disbursements Journal	- monthly
Ledger: (monthly)	
24 General Ledgers	- monthly
25 Bank Reconciliation Statements	- monthly
(with all the supporting documents and JEVs)	
<i>within twenty days after receipt of the monthly BS to the following:</i>	

Original – COA Auditor (with all the supporting documents and JEVs)

Copy 2 – Accounting Division/Unit file

25 Detailed Breakdown of Reciprocal Accounts

quarterly

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