



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

**Office of the Schools Division
Superintendent**

March 31, 2021

DIVISION MEMORANDUM

No. 204 s. 2021

**IMPLEMENTATION OF THE SCHOOL OPERATIONS MANUAL ON FINANCIAL MANAGEMENT
AND ORIENTATION OF SDO BOHOL FINANCIAL MANAGEMENT STAFF, SCHOOL HEADS,
PROPERTY CUSTODIANS AND SBAC**

To: Assistant Schools Division Superintendents
OIC – Chief CID
Chief – SGOD
Public Schools District Supervisors
Public Elementary and Secondary School Heads
Senior Bookkeepers
Selected SDO Finance Personnel
All Others Concerned

1. In line with the visions of the DepEd Financial Management Operations Manual, which was issued in 2016, this division hereby issues the School Operations Manual on Financial Management (SOMFM). This is a contextualized financial management manual that aims to create a common understanding and uniformity in the implementation of prescribed governing regulations for (i) budget; (ii) accounting; (iii) procurement; and (iv) asset management. This also aims to streamline processes that shall tailor-fit the need of the school but in accordance with laws and regulations and strengthen financial management reforms and promote good governance, transparency, and accountability in the utilization of school funds.
2. The contents of the SOMFM is prescriptive, and it adheres to the basic principles of financial management and operations based on the following current government issuances: a) Government Accounting Manual (GAM CY 2015, COA Circular 2015-007 issued on 22 October 2015); b) Philippine Public Sector Accounting Standards (PPSAS, COA Resolution 2014-003 issued on 24 January 2014); c) Unified Accounting Code Structure (UACS, Joint Circular 2013-1 and 2014 COA-DBM-DOF); d) RA 9184 (Procurement Law); and e) PD 1445 (State Audit Code of the Philippines, as amended).
3. Orientation on the roll-out implementation of SOMFM shall be in conducted in six phases as follows:



Phase	Participants	No. of Days
I	District Senior Bookkeepers	1.5 days in 3 batches CD 2 – April 5 to 6 CD 3 – April 7-8 CD 1 – April 12-13
II	Implementing Units Financial Staff	April 14-16
III	District Disbursing Officers	Virtual (3 rd week of April)
IV	School Heads	Virtual (3 rd week of April)
V	School Bids and Awards Committee	Virtual (4 th week of April)
VI	School Property Custodians	Virtual (4 th week of April)

4. The list of participants in Annex A shall proceed to Reynas the Haven and Gardens on their designated schedules for the live-in activity. Participants shall register at 10:30AM on the first day. The first meal is lunch.
5. A separate memorandum for Implementing Units participants shall be issued on a later date.
6. Travel expense reimbursements including applicable Daily Travel Expense (DTE) of the participants will be charged against SDO MOOE subject to COA rules and regulations.
7. Immediate and wide dissemination of this memorandum is hereby directed.


BIANITO A. DAGATAN EdD CESO V
 Schools Division Superintendent 



Republic of the Philippines
 Department of Education
 Division of Bohol
 Tagbilaran City

**ROLL OUT OF THE SCHOOLS OPERATION MANUAL
 FOR DISTRICT SR. BOOKKEEPERS**

**LIST OF PARTICIPANTS
 April 5-6, 2021
 (FIRST BATCH BATCH -CD 2)**

1	Gabina F. Ladaran	Accountant III
2	Ma. Victoria M. Jaspe	Budget Officer III
3	Alodia Calunsag	Internal Auditor
4	Justina Arac	Internal Auditor
5	Liza Crescencio	CD 1 Coordinator
6	Marilyn Jasmin Talan	CD 1 Coordinator
7	Grace Daquio	CD 1 Coordinator
8	Guy Aranquez	Resource Speaker
9	Samantha Villalongja	Resource Speaker
10	Chalie Espino	Resource Speaker
11	Maria Lourdes Estallo	Resource Speaker
12	Alieda Cagaanan	Resource Speaker
13	Ralf Renz Rapirap	Resource Speaker
14	Jerome Capuno	Resource Speaker
15	Josefina Ursos	Resource Speaker
16		Medical Staff
17		Medical Staff
18		ICT
19		ICT
20	May Angelie Bucsit	Sr. Bookkeeper-Bien Unido
21	Aileen Macua	Sr. Bookkeeper-Bien Unido
22	Josephine Bisnar	Sr. Bookkeeper-Bien Unido
23	Maria Vernalou Melancolico	Sr. Bookkeeper-Buenavista
24	Rubilyn Pacaldo	Sr. Bookkeeper-Buenavista
25	Rochie Sabe	Sr. Bookkeeper-Clarin
26	Fe Mula	Sr. Bookkeeper-Clarin
27	Merlinda Timbal	Sr. Bookkeeper-Dagohoy
28	Nora Tomarong	Sr. Bookkeeper-Dagohoy
29	Myrna Evangelista	Sr. Bookkeeper-Danao
30	Maria Berna Vallecera	Sr. Bookkeeper-Danao
31	Jesselou Salang	Sr. Bookkeeper-Getafe
32	Rochelle Villapaz	Sr. Bookkeeper-Getafe
33	Zarah Grace Malce	Sr. Bookkeeper-Getafe
34	Rick Ojendras	Sr. Bookkeeper-Inabanga North
35	Angelito Cutor	Sr. Bookkeeper-Inabanga North
36	Jocelyn Generale	Sr. Bookkeeper-Inabanga South
37	Irene Postanes	Sr. Bookkeeper-Inabanga South

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LIST OF PARTICIPANTS

April 5-6, 2021

(FIRST BATCH BATCH -CD 2)

38	Cristopher Arangcon	Sr. Bookkeeper-Pres. CPG
39	Janeth Galupo	Sr. Bookkeeper-Pres. CPG
40	Liezel Bajamonde	Sr. Bookkeeper-Pres. CPG
41	Noreen Amodia	Sr. Bookkeeper-Sagbayan
42	Maryjean Sisican	Sr. Bookkeeper-Sagbayan
43	Marilyn Emia	Sr. Bookkeeper-Sagbayan
44	Sylvia Sumatra	Sr. Bookkeeper-San Isidro
45	Zenaida Bonior	Sr. Bookkeeper-San Miguel
46	Elena Bulaqueña	Sr. Bookkeeper-San Miguel
47	Evelyn Notarte	Sr. Bookkeeper-San Miguel
48	Maria Joa Masias	Sr. Bookkeeper-Talibon I
49	Elsie Pilongo	Sr. Bookkeeper-Talibon I
50	Ma. Fritzie Lungay	Sr. Bookkeeper-Talibon I
51	Chel Ann Mae Curay	Sr. Bookkeeper-Talibon I
52	Jenalyn Virtudazo	Sr. Bookkeeper-Talibon II
53	Manilyn Yosoya	Sr. Bookkeeper-Talibon II
54	Myde Quilit	Sr. Bookkeeper-Talibon II
55	Lorelie Chatto	Sr. Bookkeeper-Talibon II
56	Erlinda Bustamante	Sr. Bookkeeper-Trinidad
57	Generosa Napallacan	Sr. Bookkeeper-Trinidad
58	Exuperia Abelgas	Sr. Bookkeeper-Trinidad
59	Paterna Gucila	Sr. Bookkeeper-Ubay I
60	Jasmin Estose	Sr. Bookkeeper-Ubay II
61	Diane Cicely Jeminez	Sr. Bookkeeper-Ubay III
62	Ma. Ana Polinar	Sr. Bookkeeper-Ubay III

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**ROLL OUT OF THE SCHOOLS OPERATION MANUAL
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**LIST OF PARTICIPANTS
 April 7-8, 2021
 (SECOND BATCH -CD 3)**

1	Gabina F. Ladaran	Accountant III
2	Ma. Victoria M. Jaspe	Budget Officer III
3	Alodia Calunsag	Internal Auditor
4	Justina Arac	Internal Auditor
5	Liza Crescencio	CD 1 Coordinator
6	Marilyn Jasmin Talan	CD 1 Coordinator
7	Grace Daquio	CD 1 Coordinator
8	Guy Aranquez	Resource Speaker
9	Samantha Villalongja	Resource Speaker
10	Chalie Espino	Resource Speaker
11	Maria Lourdes Estallo	Resource Speaker
12	Alieda Cagaanan	Resource Speaker
13	Ralf Renz Rapirap	Resource Speaker
14	Jerome Capuno	Resource Speaker
15	Josefina Ursos	Resource Speaker
16		Medical Staff
17		Medical Staff
18		ICT
19		ICT
	ADAS III	
20	MICHELLE BANAWA	ALICIA
21	ELIZABETH BERMOY	ALICIA
22	ANN LEA APIT	ANDA
23	LORENA HOMOL	ANDA
24	AMABELLE PALINGCOD	BATUAN
25	HEIDE PALER	BATUAN
26	MAYFLEUR CIRUJALES	BILAR
27	BERNADETTE MUTIA	BILAR
28	CRISTINA AMORA	CANDIJAY
29	Ivy Moreno	CANDIJAY
30	Jessica Obera	CANDIJAY
31	RICHIE PEROCHO	CANDIJAY
32	MA. LOURDES VILLAMORA	CARMEN 1
33	Gerry Estares	Carmen 2
34	JUNAH BLESS J. POLINAR	Carmen 3
35	KRISTINE D. FUDERANAN	Carmen 3
36	RAINERIA DAING	DIMIAO

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 FOR DISTRICT SR. BOOKKEEPERS**

LIST OF PARTICIPANTS

April 7-8, 2021

(SECOND BATCH -CD 3)

37	IRMA DIOLA	DIMIAO
38	GLITH DALOGDOG	DIMIAO
39	DOLORES GLICO	DUERO
40	LEONIDO CAGANDE	DUERO
41	JESSICA TEMPLADO	DUERO
42	JOSEPHINE DACUNO	Garcia Hernandez
43	JOAN CABUNOC	Garcia Hernandez
44	MARILOU WATE	GUINDULMAN
45	JENNIFER GALIDO	GUINDULMAN
46	JOSELINE MABALATAN	GUINDULMAN
47	JOANN GALUPO	GUINDULMAN
48	JAMES ANTHONY CRUZ	JAGNA
49	MADILYN BACUS	JAGNA
50	ZERAH JANE LIGTAS	JAGNA
51	JOANNA TUAZON	JAGNA
52	EVELYN DACALDACAL	JAGNA
53	MARY LIEZLE ALJO	LOAY
54	Charese Mae Solis	LOAY
55	DEBBIE PUJADAS	LOBOC
56	TERESITA BALBIDO	LOBOC
57	MAY D. BASTES	LOBOC
58	MILYN AMONCIO	MABINI
59	DEBORAH MADULA	MABINI
60	CHARILYN BETONIO	PILAR
61	MICHELLE BACTASA	PILAR
62	LUVELYN AGAD CUTIN	SEVILLA
63	MELISSA HANDUMON	SEVILLA
64	LOIDA GAUDICOS	SIERRA BULLONES
65	EVELYN ALOLINO	SIERRA BULLONES
66	LorraineA. Tado	SIERRA BULLONES
67	SARAH ADAME	VALENCIA
68	ALBERTO TAGAPIA	VALENCIA

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**ROLL OUT OF THE SCHOOLS OPERATION MANUAL
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**LIST OF PARTICIPANTS
 April 12-13, 2021
 (THIRD BATCH -CD 1)**

1	Gabina F. Ladaran	Accountant III
2	Ma. Victoria M. Jaspe	Budget Officer III
3	Alodia Calunsag	Internal Auditor
4	Justina Arac	Internal Auditor
5	Liza Crescencio	CD 1 Coordinator
6	Marilyn Jasmin Talan	CD 1 Coordinator
7	Grace Daquio	CD 1 Coordinator
8	Guy Aranquez	Resource Speaker
9	Samantha Villalongja	Resource Speaker
10	Chalie Espino	Resource Speaker
11	Maria Lourdes Estallo	Resource Speaker
12	Alieda Cagaanan	Resource Speaker
13	Ralf Renz Rapi rap	Resource Speaker
14	Jerome Capuno	Resource Speaker
15	Josefina Ursos	Resource Speaker
16		Medical Staff
17		Medical Staff
18		ICT
19		ICT
20	Israel Losenada	Sr. Bookkeeper- Alburqueque
21	Marlou Licos	Sr. Bookkeeper- Antequera
22	Karen Dagamac	Sr. Bookkeeper- Antequera
23	Ellaine rose Botero	Sr. Bookkeeper- Antequera
24	Maria Ivy Apostol	Sr. Bookkeeper- Baclayon
25	Sharon Annieby Rante	Sr. Bookkeeper- Balilihan
26	Jasmin Baldapan	Sr. Bookkeeper- Balilihan
27	Ma. Irene Balbin	Sr. Bookkeeper- Balilihan
28	Reynamarie Arendain	Sr. Bookkeeper-Calape
29	Eddel Jay Meniano	Sr. Bookkeeper-Calape
30	Doris Lacea	Sr. Bookkeeper-Catigbian
31	Gertrudes Saludes	Sr. Bookkeeper-Catigbian
32	Dolores Tutor	Sr. Bookkeeper-Corella
33	Arvin Ramos	Sr. Bookkeeper-Cortes
34	Karen Soliva	Sr. Bookkeeper-Cortes
35	Crisologo Saclao	Sr. Bookkeeper-Dauis
36	Alma Espina	Sr. Bookkeeper-Loon North

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April 12-13, 2021

(THIRD BATCH -CD 1)

37	Arcelli dela Torre	Sr. Bookkeeper-Loon North
38	Ian Mart Salao	Sr. Bookkeeper-Loon
39	Juvy Loquellano	Sr. Bookkeeper-Loon South
40	Bless Dagondon	Sr. Bookkeeper-Loon South
41	Gemma Miranda	Sr. Bookkeeper-Maribojoc
42	Kristine Colarte	Sr. Bookkeeper-Maribojoc
43	Mira Sambayon	Sr. Bookkeeper-Maribojoc
44	Ronan Bongalos	Sr. Bookkeeper-Panglao
45	Jhonarie Visaya	Sr. Bookkeeper-Sikatuna
46	Artemia Magsosa	Sr. Bookkeeper-Tubigon East
47	Sheila Marie Maluenda	Sr. Bookkeeper-Tubigon East
48	Boots Ramo	Sr. Bookkeeper-Tubigon
49	Kirstine Joy Alampayan	Sr. Bookkeeper-Tubigon West
50	Maribel Arbasto	Sr. Bookkeeper-Tubigon West
51	Jackylou Villahermosa	Sr. Bookkeeper-Tubigon West