



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

**Office of the Schools Division
Superintendent**

April 12, 2021

Division Memorandum
No. 231, s. 2021

**Preparation of 1st Quarter Financial Reports of the Schools Division Office and 54 Secondary Schools Implementing
Units cum Roll-Out of the School Operation Manual on Financial Management**

Public Schools District Supervisors
Secondary School Implementing Units Principals
Senior Bookkeepers and Disbursing Officers of Implementing Units
SDO Financial Staff
All Others Concerned

1. To achieve the objectives of accountability and transparency, financial information must be relevant, reliable and timely. In order to achieve these objectives, the financial staff of the Schools Division Office and the senior bookkeepers and disbursing officers of the 54 Implementing Units are directed to attend the live-in seminar-workshop on the Preparation of 1st Quarter Financial Reports cum Roll-Out of the Schools Operations Manual on Financial Management. It shall be held at the Magnolia Pavilion, Reynas the Haven and Gardens, Calceta Street, Cogon, Tagbilaran City.
2. The participants shall be guided by the matrix below:

Inclusive Date	Target Participants	Activity
April 14, 2021 9:00 AM up First meal AM Snacks	10 SDO Accounting Staff 6 SDO Budget Staff 54 IUs Senior Bookkeepers	<ul style="list-style-type: none">• Preparation, submission and review and consolidation of Budgetary and Financial Reports• Discussion of latest memoranda and circulars• Encoding of Final 1st Quarter BMS in the URS
April 15, 2021 First Meal of Disbursing Officers is lunch	10 SDO Accounting Staff 6 Resource Speakers 6 SDO Budget Staff 54 IUs Senior Bookkeepers 54 IUs Disbursing Officers	<ul style="list-style-type: none">• Submission of "red books" completely filled-up (c/o Disbursing Officers)• Roll-Out of the School Operations Manual on Financial Management
April 16, 2021	10 SDO Accounting Staff 6 Resource Speakers 6 SDO Budget Staff 54 IUs Senior Bookkeepers 54 IUs Disbursing Officers	<ul style="list-style-type: none">• Continuation of the Roll-Out of the School Operations Manual on Financial Management





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3. The required first quarter financial reports are listed in Enclosure 1 while the participants are listed in Enclosure 2.
4. The registration fee for senior bookkeepers is at Three Thousand Seven Hundred Fifty Pesos (P3,750.00) while disbursing officer's registration fee is at Two Thousand Two Hundred Fifty Pesos (P2,250.00) chargeable against School MOOE. SDO finance and Kwentada participants' registration shall be charged to GAS DO Proper. Kindly prepare check payable to DepEd Division of Bohol (DECS-TF).
5. Travel expense reimbursements including applicable Daily Travel Expense (DTE) shall be charged against school MOOE for Implementing Units participants and GAS DO Proper for SDO finance and Kwentada participants subject to the usual auditing, accounting and budgetary rules and regulations.
6. Strict safety health protocols shall be always observed for the duration of the activity. Participants are required to be truthful of their health conditions. Should a participant be not fit to attend the face-to-face seminar-workshop, kindly secure a certification from your local health officer and file a leave.
7. For guidance and strict compliance.


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

Attachments:

- Annex A – List of 1st Quarter Financial Reports FY 2021
- Annex B – List of Participants



LIST OF 1ST QUARTER FINANCIAL REPORTS FY 2021

FOR SENIOR BOOKKEEPERS

Financial Reports

- Transmittal (3 copies)
- 1 Statement of Management Responsibility for Financial Statements (duly signed)
- 2 Statement of Financial Position
 - Detailed
 - Condensed
- 3 Statement of Financial Performance
 - Detailed
 - Condensed
- 4 Statement of Changes in Net Assets/Equity
- 5 Statement of Cash Flows
 - Detailed
 - Condensed
- 6 Statement of Comparison of Budget and Actual Amounts
- 7 Notes to the Financial Statements, comprising a summary of significant accounting policies and other explanatory notes.
- 8 eFRS (soft copy)
- 9 Pre-Closing Trial Balance
 - Supporting Schedules:
 - Schedules of Accounts Payable with aging
 - Schedules of Accounts Receivable with aging
 - Status of Cash Advances
 - Schedule of Cash Advances
 - Aging of Cash Advances
 - Schedules of SL balances of the controlling accounts
 - Lapsing Schedule of Depreciation
- 10 Journals: (monthly)
 - General Journal
 - Cash Receipts Journal
 - ADA Disbursements Journal
 - Check Disbursements Journal
- 11 Ledger: (monthly)
 - General Ledgers
- 12 Bank Reconciliation Statements
 - (with all the supporting documents)
 - Supporting documents:
 - Bank Statement
 - Cash-MDS (Subsidiary Ledger)
- 13 Subsidy Income from National Government
- 14 Statement of NCA's Received and Utilized
- 15 Summary of TRA
- 16 FAR 4 (January to March)
- 17 Justification of Unused NCA
- 18 Detailed Breakdown of Reciprocal Accounts

Note:

Use GAM prescribed formats to your Financial Statements.

ZIP these reports in one file per month from January 2020 to present.

File name sample: "January 2020 - Monthly/Quarterly Reports - GuinacotNHS"

Email to: depedboholCOAR716@gmail.com

Subject: "Name of School - Monthly/Quarterly Reports - Month Year"

example:

Guinacot NHS - Monthly Reports - January 2020

Guinacot NHS - Quarterly Reports - January 2020

Indicate the name and contact number of the bookkeeper in the email.

Quarterly submission to COA for IUs care of SDO-Finance.

every 10th day of the quarter.

Budgetary Reports:

Quarterly submission to COA shall be in bunch (care of Budget Unit). All budgetary reports must be submitted to the Budget Unit every 20th day of the month following the end of the quarter (printed hard copy - URS generated)

- 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 of the following month covered – MRD – FAR No. 4 (January to March)
- 8 Soft Copy of latest Budget Monitoring System (email to: depedboholbudget@gmail.com)
Within ten (10) days after the end of each quarter for SDO Consolidation (ecopy only)

FOR DISBURSING OFFICERS:

- 1 Cash Books (PS, MOOE JHS, MOOE SHS)
- 2 RCI (Jan to March 2021)
- 3 RADAI (Jan to March 2021)
- 4 Checks and Advices to Debit Account Disbursements Record

LIST OF PARTICIPANTS

No.	Implementing Units - Secondary Schools	Senior Bookkeeper (April 14-16)	Disbursing Officer (April 15-16)	
1	** 0907001 - Aguing National High School	NORMA Y. COQUILLA	EVELINA I. LABUAN	
2	** 0907002 - Alicia Technical Vocational High School	JOCELYN A. ANCOG	MARIA FLOR MANLIGUEZ	
3	** 0907006 - Baclayon National High School	JOANNE MAE D. BUNGABONG	MARIA RIZA A. PLAZA	
4	** 0907011 - Batuan National High School	CRISTINA D. SANDIMAS	Gemma Lou Bacolot	
5	** 0907013 - Biabas Trade High School	MARESTE P. Taneo	MARIA ROSE P. ARBOYES	
6	** 0907014 - Biking Technical Vocational High School	MARJORIE D. PADONAT	NIÑO G. ARANJUEZ	
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	ANA KARLA R. CUBELO	IVY JANE B. BACAREZA	
10	** 0907030 - Camambugan National High School	KEN TEMPLADO	FILICIANO MINION	
11	** 0907035 - Campao Oriental National High School	MA. ESTHER S. IGOT	LORILIE O. TORREJOS	
12	** 0907040 - Cangawa National High School	GLENDA C. SALVACION	MARIA CHERYL G. MOREDAZ	
13	** 0907044 - Catigbian National High School	EASTER SUNDAY P. MUYCO	EDEN C. PEQUINO	
14	** 0907048 - Clarin School of Fisheries	JOYCE B. ENOJARDO	DEXTER C. TIEMPO	
15	** 0907052 - Corella National High School	PRIMA B. GAHIT	JAYSON D. LAZARA	
16	** 0907055 - Dagohoy National High School	ROWEL S. TINAMPAY	MARCELO B. MANDIN	
17	** 0907057 - Danao National High School	RYAN JAYMAR P. APA	EMMA T. DINCO	
18	** 0907067 - Francisco L. Adlaon High School	ANTONETTE A. MACABUDBUD	RENALYN F. QNES	
19	** 0907071 - Guinacot National High School	ALVIN E. TENIO	REA MAE MENALEZ	
20	** 0907076 - Hanopol National High School	FE CORAZON MANLANGIT	LINDERLYN H. DUMAYACA	
21	** 0907079 - Hinlayagan National High School	TEODORA C. TUBAN	IRIS S. ILUSTRISIMO	
22	** 0907080 - Inabanga High School, Nabuad	JOANNE JADE D. VISTAL	ROSALYN G. SUBRABAS	
23	** 0907083 - Katipunan National High School	LELIT D. CUHIT	MARCHELLES S. LOGROÑO	
24	** 0907087 - La Hacienda National High School	TEHINNAH CURIT	GILBERT J. FABIO	
25	** 0907088 - La Union National High School	LEA NANCY P. YBAÑEZ	MA. FE ROSARIO S. ONCOG	
26	** 0907089 - Lila National High School	MARICEL M. WATE	PERLA V. LINUAG	

27	** 0907090 - Loboc National High School	EMILY A. OCANGAS	LETICIA A. PANCHAS	
28	** 0907093 - Lourdes National High School	LOURDES A. PALMA	REY EDWARD ARANAS	
29	** 0907096 - Mahayag National High School	JEFFREY GENITA	SHERYL A. LAMAROZA	
30	** 0907098 - Mayor A. R. Tuazon National School of Fisheries	MERIAM P. ARANGO	CLAUDINE M. BARRIOS	
31	** 0907101 - Nahawan National High School	ERIKKA MARIE G. DIGAUM	MIRIAM P. LAPIZ	
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 G. ROSALES	
35	** 0907116 - San Agustin National High School	RHYS RYAN D. SANIEL	MICHELLE NEE B. BOLOTAULO	
36	** 0907120 - San Isidro National High School, San Isidro	VINCENT LOUIE B. PONTE	FREDSIL BOLOTAULO	
37	** 0907121 - San Isidro Technical Vocational High School	BHEVIANE GRACE V. CASULUCAN	GARRY G. BELACHO	
38	** 0907123 - San Jose National High School, Inabanga	STELLA A. MILLORIA	ATANACIO R. SUAREZ	
39	** 0907124 - San Jose National High School, Taliwon	ANNA A. GARCIA	JULIE KRISTINE A. BITOY	
40	** 0907125 - San Miguel Technical Vocational High School	JOVELYN D. BONCALES	MEDARDO C. SOJON	
41	** 0907127 - San Pascual National Agricultural High School	ESTRELLA C. AVENIDO	DESSAJJOY B. CORIMO	
42	** 0907129 - San Roque National High School, Albuquerque, Bohol	MARY ANN V. RATA	ALGER B. BUNGABONG	
43	** 0907130 - San Roque National High School, Mabini, Bohol	RHEA C. GAMILA	RONALD T. CANADA	
44	** 0907133 - Sevilla National High School	MA.LOURDES M.ARANZADO	MARY THERESE BILOY	
45	** 0907134 - Sierra Bullones Technical Vocational High School	GERLY B. BUTLIG	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 MARY JUNE KAREN G. GELOMIO	CRISELA R. ANCLA	
48	** 0907139 - Tabalong National High School		REYNALD T. CIMENI	
49	** 0907140 - Tabuan National High School	AILEEN T. DALEN	LEA MAY M. CAGAMPANG	
50	** 0907141 - Tagum Sur National High School	LEIZL ANNE T. CAJES	MARC ANTHONY FERNANDEZ	
51	** 0907147 - Tubigon West National High School	JIMMY G. LUMICTIN	MARIA ANA REBOSURA	
52	** 0907150 - Tulang National High School (Getafe High School)	GERALDEN M. AGUHAR	MARIE ALYSSA E. BATUCAN	on leave
53	** 0907152 - Union National High School	MARION M. GAPAS	BECKY A. MABALATAN	
54	** 0907153 - Valencia Technical Vocational High School	LIEZEL B. SALVACION	EVANGELINE P. BONJE	
		NAME	DESIGNATION	Inclusive Dates
55	SDO - Accounting	ALODIA M. CALUNSAG	Senior Bookkeeper	April 14-16

56	SDO - Accounting	RALF RENZ G. RAPIRAP	Senior Bookkeeper	April 14-16
57	SDO - Accounting	MIRAFLOR SAMBAYON	Senior Bookkeeper	April 14 & 16
58	SDO - Accounting	MARIE ESTELA BUGA	Senior Bookkeeper	04/15-16/2021
59	SDO - Accounting	JOAN H. SERONDO	Senior Bookkeeper	April 14-16
60	SDO - Accounting	BRYAN CABANGBANG	Administrative Assistant II	April 14-16
61	SDO - Budget	MA. VICTORIA M. JASPE	Administrative Officer V	April 14-16
62	SDO - Budget	RHEA C. ARAOARAO	Senior Bookkeeper	April 14-16
63	SDO - Budget	JOSEFINA G. URSOS	Senior Bookkeeper	April 14-16
64	SDO - Budget	MARIA RIYAH A. LAGURA	Senior Bookkeeper	April 14-16
65	SDO - Budget	JEROME C. CAPUNO	Senior Bookkeeper	April 14-16
66	SDO - Budget	MARIEL JO A. LOMARDA	Administrative Assistant I	April 14-16
67	SDO - Legal	ATTY. VANESSA H. QUIJANO	Legal Officer III	April 15-16
68	Buenavista District	SAMANTHA G. VILLALONGJA	Senior Bookkeeper	April 15-16
69	Ubay National Science High School	MARIA LOURDES ESTALLO	Senior Bookkeeper	April 15-16
70	Anda District	CHARLIE ESPINO	Senior Bookkeeper	April 15-16
71	Lila District	ALEIDA CAGA-ANAN	Senior Bookkeeper	April 15-16
72	SDO - Accounting	LIZA CRESCENCIO	Senior Bookkeeper	April 15-16
73	SDO - Accounting	MARILYN JASMIN TALAN	Senior Bookkeeper	April 15-16
74	SDO - Accounting	GRACE DAQUIO	Senior Bookkeeper	April 15-16