



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

**Office of the Schools Division
Superintendent**

July 2, 2021

DIVISION MEMORANDUM

No. 441 s. 2021

PREPARATION OF FY 2021 MIDYEAR FINANCIAL REPORTS FY 2021

To: Senior Bookkeepers of the 54 Implementing Units
SDO Finance Personnel
All Others Concerned

1. To ensure accurate and timely submission of 2nd quarter (midyear) financial reports to DepEd Regional Office and Central Offices, Department of Budget and Management (DBM) and Commission on Audit (COA), this Office through the Finance Services Division shall conduct the Preparation of Midyear Financial Reports on July 5-8, 2021 at the SDO Office.
2. An **online conference/workshop** with the participation of the senior bookkeepers of the 54 Secondary School Implementing Units of the Schools Division shall be conducted on July 7, 2021 at nine o'clock in the morning (9:00 AM) via MS Teams.
3. Participants are advised to join 15 minutes before the scheduled time and make sure to have a strong and stable internet connection in view of this activity. The link, meeting ID, password and other details shall be provided a day before the scheduled activity.
4. Attendance to this seminar is mandatory. See Enclosure 1 for the list of participants and Enclosure 2 for the list of reports. Electronic copies of complete reports must be submitted on or before July 8, 2021 while the hard copies of reports for submission to COA shall be submitted on or before July 15, 2021.
5. Expenses incurred for this activity shall be charged against GASS DO Proper while communication expense of the senior bookkeepers in the amount not exceeding P 300.00 in relation to this activity shall be chargeable against school MOOE subject to existing budgeting, accounting and auditing rules and regulations.
6. For your guidance and compliance.


BIANITO A. DAGATAN EdD CESO V
Schools Division Superintendent 



Enclosure 1**DM No. 44 s. 2021****LIST OF PARTICIPANTS**

No.	Implementing Units - Secondary Schools	Senior Bookkeeper
1	** 0907001 - Aguinig National High School	NORMA Y. COQUILLA
2	** 0907002 - Alicia Technical Vocational High School	JOCELYN A. ANCOG
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. TANE0
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	ANA KARLA R. CUBELO
10	** 0907030 - Camambugan National High School	JOHN KENNETH TEMPLADO
11	** 0907035 - Campao Oriental National High School	MA. ESTHER S. IGOT
12	** 0907040 - Cangawa National High School	GLEND A SALVACION
13	** 0907044 - Catigbian National High School	EASTER SUNDAY P. MUJCO
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	STELLA M. VIGUNTE
39	** 0907124 - San Jose National High School, Talibon	ANNA A. GARCIA
40	** 0907125 - San Miguel Technical Vocational High School	JOVELYN D. 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	RHEA C. GAMILA
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	MARION M. GAPAS
54	** 0907153 - Valencia Technical Vocational High School	LIEZEL B. SALVACION



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Enclosure 2**DM No. ~~44~~ s. 2021****LIST OF FINANCIAL REPORTS**

Transmittal (3 copies)

Statement of Management Responsibility for Financial Statements (duly signed)	Quarterly
1 Statement of Financial Position Detailed Condensed	Quarterly
2 Statement of Financial Performance Detailed Condensed	Quarterly
3 Statement of Changes in Net Assets/Equity	Quarterly
4 Statement of Cash Flows Detailed 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 Post-Closing Trial Balance (year-end) Supporting Schedules: 10 days after the end of the month/quarter	Monthly and year-end
8 Schedules of Accounts Payable	Monthly
9 Schedules of Accounts Receivables	Monthly
10 Status of Cash Advances	Monthly
11 Schedule of Cash Advances	Monthly
12 Aging of Cash Advances	Monthly
13 Schedule of SL balances of the controlling accounts	Monthly
14 Lapsing Schedule of Depreciation	Monthly
15 Subsidy Income from National Government	Quarterly
16 Statement of NCAs Received/Utilization	Quarterly
17 Summary of TRA	Quarterly
18 FAR 4	Monthly
19 Justification of Unused NCA	Quarterly
20 General Journal	Monthly
21 Cash Receipts Journal	Monthly
22 Cash Disbursement Journal	Monthly
23 Check Disbursement Journal	Monthly
24 General Ledgers	Monthly
25 Bank Reconciliation Statements (with all supporting documents and JEVs) <i>Within 20 days after receipt of the monthly BS to the following:</i> Original – COA Auditor (with all supporting documents and JEVs) Copy 2 – Accounting Division/Unit File	Monthly
25 Detailed Breakdown of Reciprocal Accounts	Quarterly



Financial Accountability Reports (FARs)

1 Statement of Appropriations Allotments Obligations Disbursements and Balances – FAR 1	Quarterly
2 Statement of Appropriations Allotments Obligations Disbursements and Balances by Object of Expenditures – FAR 1-A	Quarterly
3 List of Allotments/Sub-Allotments – FAR 1-B	Quarterly
4 Statement of Approved Budget, Utilizations, Disbursements and Balances – FAR 2	Quarterly
5 Summary of Approved Budget, Utilizations, Disbursements and Balances by Object of Expenditures – FAR 2-A	Quarterly
6 Monthly Report of Disbursements – FAR 4	Monthly

