



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

**Office of the Schools Division
Superintendent**

December 31, 2021

DIVISION MEMORANDUM
No. 009 s. 2022

DIVISION LEVEL PREPARATION OF 4TH QUARTER BUDGETARY & 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 4th quarter (year-end) budgetary and financial reports to DepEd Regional and Central Offices, Department of Budget and Management (DBM), and Commission on Audit (COA), this Office through the Finance Services Division shall conduct the Division Level Preparation of 4th Quarter Budgetary and Financial Reports on January 3-7, 2022 at the South Palms Resort, Panglao, Bohol with the following timelines:

Date	Participants	Activity
January 3, 2022	<ul style="list-style-type: none">• SDO Finance Personnel	<ul style="list-style-type: none">✓ Encoding of financial transactions to the eFRS✓ Disbursement of transactions in the BMS
January 4, 2022	<ul style="list-style-type: none">• SDO Finance Personnel• Implementing Units Bookkeepers	<ul style="list-style-type: none">✓ Finalization of budget & financial reports of IUs✓ Continuation of DO proper encoding in the BMS & eFRS
January 5-6, 2022	<ul style="list-style-type: none">• SDO Finance Personnel• Implementing Units Bookkeepers• Implementing Units Disbursing Officers	<ul style="list-style-type: none">✓ Coordination meeting with top management✓ Submission of Annex A for DepEd Flash Report and FAR 1, SING, FAR 4, Pre-Closing Trial Balance (morning)✓ Finalization of Red Book data (morning)✓ Submission of FAR 1-A, SMPR, Post-Closing Trial Balance, Financial Statements
January 7, 2022	<ul style="list-style-type: none">• SDO Finance Personnel• Implementing Units Bookkeepers• Implementing Units Disbursing Officers	<ul style="list-style-type: none">✓ Checking of Red Books✓ Final submission of corrected eFRS and BMS database

2. Due to the importance of this undertaking, this office procured a venue that can cater for the 128 participants with sufficient supply of electricity and stable internet connection that are required to generate the reports needed for consolidation and submission to DepEd offices and oversight agencies.
3. 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 January 6, 2022 while the signed hard copies of final financial reports for submission to COA shall be submitted on or before January 17, 2022 while signed URS and BMS generated budgetary reports shall be submitted on or before January 26, 2022.



4. Expenses incurred for this activity shall be charged against GASS DO Proper for SDO participants and School MOOE for implementing Units. The registration fee is P 10,000.00 per participant for SDO personnel , P 6,000.00 per participant for IUs senior bookkeepers, and P 4,000.00 for IUs disbursing officers. Expenses such as DTE and others for IUs participants shall likewise be charged to their school's MOOE fund subject to existing budgeting, accounting, and auditing rules and regulations.
5. For your guidance and compliance.

BIANITO A. DAGATAN EdD CESO V
Schools Division Superintendent



LIST OF PARTICIPANTS

No.	Implementing Units - Secondary Schools	Senior Bookkeeper	Disbursing Officer
1	** 0907001 - Aguinging National High School	NORMA Y. COQUILLA	EVELINA I. LABUAN
2	** 0907002 - Alicia Technical Vocational High School	JOCELYN A. ANCOG	MARIA FLOR MANLIGUEZ
3	** 0907006 - Bacayon 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	MARK KIM BANAIS	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	MARISTELLE Q. APIT
8	** 0907023 - Cabilao National High School	SHEILA L. BAJADE	ROSELYN M. TENAJEROS
9	** 0907027 - Calape National High School	ANA KARLA R. CUBELO	IVY JANE B. BACAREZA (on maternity leave)
10	** 0907030 - Camambungan National High School	JOHN KENNETH TEMPLADO	FELICIANO MINION
11	** 0907035 - Campao Oriental National High School	MA. ESTHER S. IGOT	LORILIE O. TORREJOS
12	** 0907040 - Cangawa National High School	GLENDA SALVACION	MARIA CHERYL G. MOREDAZ
13	** 0907044 - Catigbian National High School	EASTER SUNDAY P. MUYCO	EDEN C. PEQUIÑO
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. OÑEZ
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 (on maternity leave)	LETICIA A. PANCHA
28	** 0907093 - Lourdes National High School	LOURDES A. PALMA	UNFILLED
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	HAZEL E. MADELOZO
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	MARIE ALYSSA B. YBAÑEZ
37	** 0907121 - San Isidro Technical Vocational High School	BHEVIANE GRACE V. CASULUCAN	JOAN Q. CHOUDRY
38	** 0907123 - San Jose National High School, Inabanga	STELLA M. VIGUNTE	ATANACIO R. SUAREZ
39	** 0907124 - San Jose National High School, Talibon	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	DESSAJAY B. CORIMO
42	** 0907129 - San Roque National High School, Albuquerque, Bohol	MARY ANN V. RATA (on leave)	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	GARRY G. BELACHO
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	CRISELA R. ANCLA
48	** 0907139 - Tabalong National High School	MARY JUNE KAREN G. GELOMIO	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 B. GARCIA
51	** 0907147 - Tubigon West National High School	JIMMY G. LUMICTIN	MARIA ANA REBOSURA (on leave)
52	** 0907150 - Tulang National High School (Getafe High School)	GERALDEN M. AGUHAR	ANGELIE J. OMAC
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



Enclosure 2

DM No. 004 s. 2022

LIST OF FINANCIAL REPORTS

(Transmittal (2 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 Aging of Due and Demandable Accounts Payable – FAR 3	
7 Monthly Report of Disbursements – FAR 4 (submit to both accounting & budget units)	Monthly
8 BMS-generated Annex A (for DepEd Flash Report)	Monthly



0050 Lino Chatto Drive Barangay Cogon, Tagbilaran City, Bohol
Tel Nos.: (038) 412-4938; (038) 411-2544 (038) 501-7550
Telefax: (038) 501-7550 email add: deped.bohol@deped.gov.ph

