



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

Office of the Schools Division  
Superintendent

June 8, 2022

**DIVISION MEMORANDUM**  
No. **0383** s. 2022

**CY 2022 MID-YEAR CLOSING WORKSHOP IN THE PREPARATION OF DEPED-  
BOHOL'S FINANCIAL REPORTS WITH 54 IMPLEMENTING UNITS (IUs) -  
SECONDARY SCHOOLS**

To: Assistant Schools Division Superintendents  
Chief - SGOD and CID  
Public Schools District Supervisors  
Secondary Principals - Implementing Units (IUs)  
Senior Bookkeepers and Disbursing Officers - IUs  
All Others Concerned

1. In keeping with our mandate and to the desire of this Office to comply with existing policies, rules and regulations relative to the preparation and submission of accurate and up-to-date year-end financial reports, a Seminar-Workshop shall be conducted which aims to achieve timely and reliable financial and budgetary reports consistent with the national agency's policies, plans and standards. These reports must be submitted to DepEd Regional Office and to other oversight agencies (DBM and COA) on the prescribed dates as per guidelines.
2. In view hereof, all Senior Bookkeepers, Disbursing Officers of 54 Implementing Units (Secondary Schools) including the Accounting and Budget Personnel of Schools Division Office proper are directed to attend the said Seminar-Workshop on **July 6-8, 2022**. On July 6-7, 2022, only the Senior Bookkeepers as well as the selected Accounting and Budget personnel of the SDO shall be at venue while on July 7-8, 2022, all Disbursing Officers of the 54 implementing units must attend and join together with the Senior Bookkeepers and Accounting and Budget personnel. Venue will be announced few days before the scheduled activity.
3. A total registration fee of Ten Thousand Pesos (P10,000.00), inclusive of Senior Bookkeeper's registration fee of P6,000.00 and Disbursing Officer's of P4,000.00, shall be collected for the respective Implementing Units to defray meals, accommodation and use of function hall for the seminar/workshop. Registration fee and traveling expenses of participants are chargeable against respective school's MOOE fund subject to



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the usual accounting, auditing rules and regulations. The workshop fee is payable to **DepEd Division of Bohol**. Participants shall pay the registration fee ahead of the scheduled activity.

4. Participants shall bring all documents deemed necessary to generate the financial and budgetary reports including laptop, printer, extension wires, among others. Deadline for the submission of the complete expected output is at 12pm of July 7, 2022. While, the Disbursing Officers shall submit the expected output on the next day at 8am. List of reports to be submitted is provided in **Enclosure No. 1**.
5. All participants are enjoined to come to the venue on or before the time and shall, by no means, be doing activities other than attending and participating in the said seminar-workshop. Attendance of all participants is a must. In the event a participant cannot attend the said activity due to emergency reasons, he/she shall approach the Accounting Section ahead of the scheduled activity and shall pre-submit the complete expected output. Target participants will be attending on Official Business.
6. This memorandum shall serve as your **travel authority**. The full list of participants is provided in **Enclosure No. 2**.
7. Immediate and wide dissemination of this memorandum is hereby directed.

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



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Behold...  
**BOHOL**

# Enclosure No. 1

## List of Financial Reports

As of June 30, 2022

Transmittal (3 copies) addressed to resident auditor

Submit the following in two copies, separately put into 2 folders (with label - COA copy and School copy)

Statement of Management Responsibility for Financial Statements (duly signed)

- 1 Statement of Financial Position
  - Detailed
  - Condensed
- 2 Statement of Financial Performance
  - Detailed
  - Condensed
- 3 Statement of Changes in Net Assets/Equity (SCNAE)
- 4 Statement of Cash Flows
  - Detailed
  - Condensed
- 5 Statement of Comparison of Budget and Actual Amounts
- 6 Notes to the Financial Statements, comprising a summary of significant accounting policies and other explanatory notes. (midyear and year-end)
- 7 Pre-Closing Trial Balance (eFRS generated)  
Post-Closing Trial Balance (Year-end only) - eFRS generated
  
- Supporting Schedules:
  - 8 Schedules of Accounts Payable
  - 9 Schedules of Accounts Receivable
  - 10 Status of Cash Advances
  - 11 Schedule of Cash Advances
  - 12 Aging of Cash Advances
  - 13 Schedules of SL balances of the controlling accounts
  - 14 Lapsing Schedule of Depreciation
  - 15 Subsidy Income from National Government (use the old form, not from FS easysoft)
  - 16 Statement of NCA's Received/Utilization (use the vertical format of the report, not the horizontal report usually submitted to Budget)
  - 17 Summary of TRA
  - 18 FAR 4 April - June 2022
  - 19 Justification of Unused NCA as of June 2022
  - 20 Bank Reconciliation Statements - April - June 2022  
(with all the supporting schedules and documents -List of Outstanding Checks, SL for the period covered and Bank Statement)
  - 21 Detailed Breakdown of Reciprocal Accounts - as of June 2022
  
- eFRS-generated Journals: (monthly)  
For the period April 1-30, May 1-31, June 1-30, 2022
  - 22 General Journal
  - 23 Cash Receipts Journal
  - 24 Cash Disbursements Journal
  - 25 Check Disbursements Journal
- eFRS-generated Ledger: (monthly)
  - 26 General Ledgers (for the period)

### Budgetary Reports

Within thirty (30) days after the end of each quarter:

- 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

Note: Green Folder for Financial Reports

White Folder for Budgetary Reports

Please bring the "RECEIVED" file of the transmittal to COA of the following:

- 1 Disbursement Vouchers - up to present
- 2 JEV - Liquidation of Cash Advances granted from School MOOE funds  
Liquidation of Funds downloaded to IUs from SDO

For Disbursing Officers:

- 1 Cash Books
- 2 RCI - Jan - June 2022
- 3 RADAI -Jan - June 2022
- 4 Checks and Advices to Debit Account Disbursement Records

# Enclosure No. 2

## List of IU Senior Bookkeepers

### Accounting Unit

|    |                             |                              |
|----|-----------------------------|------------------------------|
| 1  | Gabina Ladaran              | Accountant III               |
| 2  | Ralf Renz Rapirap           | Administrative Officer II    |
| 3  | Liza Crescencio             | Administrative Officer II    |
| 4  | Marily Jasmin Talan-Mahinay | Administrative Officer II    |
| 5  | Grace Daquio                | Administrative Officer II    |
| 6  | Miraflor Sambayon           | Administrative Officer II    |
| 7  | Marie Estela Buga           | Administrative Officer II    |
| 8  | Karyl Diola                 | Administrative Officer II    |
| 9  | Alodia Calunsag             | Administrative Assistant III |
| 10 | Joan Serondo                | Administrative Assistant III |
| 11 | Marlon Lacia                | Administrative Assistant III |
| 12 | July Bryan Cabangbang       | Administrative Assistant II  |
| 13 | Karl Joseff Sarigumba       | Accounting Staff             |

### Budget Unit

|   |                    |                              |
|---|--------------------|------------------------------|
| 1 | Ma. Victoria Jaspe | Budget Officer III           |
| 2 | Josefina Ursos     | Administrative Assistant III |
| 3 | Maria Riyah Lagura | Administrative Assistant III |
| 4 | Jerome Capuno      | Administrative Assistant III |
| 5 | Mariel Lomarda     | Administrative Assistant I   |
| 6 | Mark Kim Banais    | Staff                        |

| No. | Schools  | Senior Bookkeepers       | Disbursing Officers     |
|-----|--|--------------------------|-------------------------|
| 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 - 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                        | unfilled position        | 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         | ROSELYN M. TENAJEROS    |
| 9   | ** 0907027 - Calape National High School                     | ANA KARLA R. CUBELO      | IVY JANE B. BACAREZA    |
| 10  | ** 0907030 - Camambungan National High School                | JOHN KENNETH A. TEMPLADO | FELICIANO 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                  | unfilled position        | 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. OÑES         |
| 19  | ** 0907071 - Guinacot National High School                   | ALVIN E. TENIO           | REA MAE MEÑALES         |
| 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. SUBBRABAS    |
| 23  | ** 0907083 - Katipunan National High School                  | LELIT D. CUHIT           | MARCHELLES S. LOGROÑO   |
| 24  | ** 0907087 - La Hacienda National High School                | TEHINNAH CURIT BARATAS   | 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. PANCHIA      |
| 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 | unfilled position        | CLAUDINE M. BARRIOS     |

| <b>No.</b> | <b>Schools</b>  | <b>Senior Bookkeepers</b>           | <b>Disbursing Officers</b> |
|------------|---|-------------------------------------|----------------------------|
| 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 - maternity leave | 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                    | 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         |
| 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        |