



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

Office of the Schools Division
Superintendent

September 14, 2022

DIVISION MEMORANDUM

No. 0592 s. 2022

THIRD QUARTER CLOSING WORKSHOP IN THE PREPARATION OF FINANCIAL STATEMENTS AND REPORTS TO ALL SECONDARY SCHOOLS – IMPLEMENTING UNIT

To: Assistant Schools Division Superintendents
Chief - CID
Chief – SGOD
Public Schools District Supervisors
Secondary School Principals – Implementing Units
Senior Bookkeepers
Accounting and Budget Unit Personnel
All Others Concerned

1. This Office, through the Finance Service, will be preparing and reconciling the third quarter Financial Reports on October 5-7, 2022. To ensure that the Department of Education – Division of Bohol together with the fifty four (54) Secondary Schools – Implementing Unit will be able to comply with the timeline set by the Department of Education – Regional Office VII for the regional deadline of submission, this Office hereby reiterates that all fifty four (54) Secondary Schools – Implementing Unit (IU) are expected to produce and submit all necessary reports not later than Thursday, October 6, 2022, so as to allow the Accounting and Budget Unit personnel the time to analyze and consolidate the reports.
2. Participants in this said activity are the **Senior Bookkeepers of fifty four (54) Secondary Schools – Implementing Unit (IU), Accounting and Budget Unit personnel.** The venue will soon to be announced.
3. A registration fee of Six Thousand Pesos (P6,000.00) shall be collected to defray meals, accommodation and use of function hall for the workshop. The workshop fee is payable to **DepEd Division of Bohol.** The participants must pay the registration fee ahead of the scheduled workshop. Registration fee and traveling expenses including applicable Daily Travel Expenses (DTE) of the participants are chargeable against respective school's MOOE fund subject to the usual accounting, auditing rules and regulations.



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



4. 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 workshop. Participants shall bring all documents deemed necessary to generate the financial and budgetary reports including laptop, printer, extension wires, among others. List of reports to be submitted is provided in **Enclosure No. 1**.
5. Attendance of all participants is mandatory. In the event, a participant cannot attend the said activity due to emergency/valid reasons, he/she shall approach the Accounting Section ahead of the scheduled activity and shall pre-submit the complete expected output. Said participant is required to furnish the Accounting Unit of his/her explanation/justification letter, duly noted by the School Principal.
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



Enclosure No. 1

List of Financial Reports

As of September 30, 2022

Transmittal (3 copies) addressed to the 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 July to September 2022
 - 19 Justification of Unused NCA as of Septemeber 2022
 - 20 Bank Reconciliation Statements - July to September 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 September 30, 2022
- eFRS-generated Journals: (monthly)
For the period July 1-31, August 1-31, September 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

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	Rhea Arao-Arao	Administrative Assistant III
6	Mariel Lomarda	Administrative Assistant I

No.	Schools	Senior Bookkeepers
1	** 0907001 - Aguinging 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	MARK KIM BANAI
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 A. TEMPLADO
11	** 0907035 - Campao Oriental National High School	MA. ESTHER S. IGOT
12	** 0907040 - Cangawa National High School	GLENDA C. SALVACION
13	** 0907044 - Catigbian National High School	unfilled position
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

No.	Schools	Senior Bookkeepers
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 BARATAS
25	** 0907088 - La Union National High School	LEA NANCY P. YBAÑEZ - <i>maternity leave</i>
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	unfilled position
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