



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

**Office of the Schools Division
Superintendent**

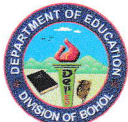
December 20, 2022

DIVISION MEMORANDUM
No. 0811 s. 2022

**WORKSHOP ON THE PREPARATION OF CY 2022 YEAR-END FINANCIAL REPORTS
OF SDO-BOHOL WITH THE IMPLEMENTING UNIT (IU) SECONDARY SCHOOLS**

To: Assistant Schools Division Superintendents
Chiefs – SGOD and CID
Public Schools District Supervisors
Secondary Principals – Implementing Units (IUs)
Senior Bookkeepers and Disbursing Officers – (IUs)
SDO Accounting, IAS and Budget Unit
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, Internal Audit Services (IAS) and Budget Personnel of Schools Division Office proper are directed to attend the said Seminar-Workshop on **Jan. 3-6, 2023**. On Jan. 3, 2023, only the select Accounting, IAS and Budget Unit personnel of the SDO shall be at the venue. All Senior Bookkeepers and the Disbursing Officers of the 54 implementing units must attend and join together with the Accounting, IAS and Budget personnel starting Jan. 4 and Jan. 5, 2023, respectively. The venue will be announced before the scheduled activity.
3. A total registration fee of Ten Thousand Two Hundred 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



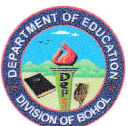
Lino Chatto Drive Barangay Cogon, Tagbilaran City, Bohol
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the usual accounting, auditing rules and regulations. The workshop fee is payable to **DepEd Division of Bohol**. Participants shall pay the registration fee ahead of the scheduled activity.

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 January 5, 2023**. 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 EdD CESO V
Schools Division Superintendent 



0050 Lino Chatto Drive Barangay Cogon, Tagbilaran City, Bohol
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Enclosure No. 1

List of Financial Reports

As of December 31, 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 Oct - December 2022
- 19 Justification of Unused NCA as of December 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 December 2022

eFRS-generated Journals: (monthly)

For the period October 1-31, November 1 - 30, December 1-31, 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 - July to December 2022
- 3 RADAI - July to December 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	Marilyn Jasmin Talan-Mahinay	Administrative Officer II
4	Grace Daquio	Administrative Officer II
5	Miraflor Sambayon	Administrative Officer II
6	Marie Estela Buga	Administrative Officer II
7	Karyll Diola	Administrative Officer II
8	Diane Cicely Jeminez	Administrative Officer II
9	Joan Serondo	Administrative Assistant III
10	Marlon Lacia	Administrative Assistant III
11	Ma. Fritzie A. Lungay	Administrative Assistant III
12	July Bryan Cabangbang	Administrative Assistant II
13	Karen Soliva	Administrative Assistant III
14	Jasmin Estose	Administrative Assistant III
15	Karl Joseff Sarigumba	Administrative Assistant III

Internal Audit Services

1	Liza Crescencio	Administrative Officer II
2	Alodia Calunsag	Administrative Assistant III

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 - Camambugan National High School	JOHN KENNETH A. TEMPLADO	EDWINA SALO
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

No.	Schools	Senior Bookkeepers	Disbursing Officers
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. SUBRABAS
23	** 0907083 - Katipunan National High School	LELIT D. CUHIT	MARCHELLES S. LOGROÑO
24	** 0907087 - La Hacienda National High School	TEHINNAH C. 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 O. BATUCAN	LETICIA A. PANCHAS
28	** 0907093 - Lourdes National High School	LOURDES A. PALMA	FELICIANO T. MINION
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
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	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