



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

Office of the Schools Division
Superintendent

September 4, 2023

DIVISION MEMORANDUM
No. 0405 s. 2023

**WORKSHOP ON THE PREPARATION OF CY 2023 3RD QUARTER FINANCIAL
REPORTS OF SDO-BOHOL WITH THE 62 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 – (IUs)
SDO Accounting, IAS and Budget Unit
All Others Concerned

1. In keeping with our mandate and with 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 of the 62 Implementing Units (Secondary Schools) including the selected Accounting, Internal Audit Services (IAS), and Budget Personnel of the Schools Division Office proper are directed to attend the said Seminar-Workshop on *October 4 - 6, 2023*. The venue will be announced before the scheduled activity.
3. A total registration fee of **Six Thousand Pesos (P6,000.00)** shall be collected from the respective Implementing Units **on or before October 4, 2023**, to defray express for meals, accommodation, and use of function hall for the seminar/workshop. Registration fees and travel expenses of participants from the schools are chargeable against the respective school's MOOE fund while the participants from the Division office shall be chargeable against SDO MOOE fund subject to the usual accounting, auditing rules, and regulations.



The workshop fee is payable to **DepEd Division of Bohol**. Participants are encouraged to pay the registration fee ahead of the scheduled activity to the Division Cashier.

4. Participants shall bring all documents deemed necessary to generate the financial and budgetary reports including laptop, printer, and extension wires, among others. The deadline for the submission of the complete expected output is at **12 pm on October 5, 2023**. A 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. 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.


EVANGEL M. LUMINARIAS PhD CESO V
Schools Division Superintendent 



Enclosure No. 1

List of Financial Reports

As of September 30, 2023

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 July - September 2023
 - 19 Justification of Unused NCA as of September 2023
 - 20 Bank Reconciliation Statements - July - September 2023
(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 2023

- eFRS-generated Journals: (monthly)
 - For the period July 1-31, August 1-31, September 1-30, 2023
 - 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 PARTICIPANTS

Accounting Unit

1	Gabina Ladaran	Accountant iii
2	Diane Cicely Jimenez	Administrative Officer II
3	Karyll Divia	Administrative Officer II
4	Joan Serondo	Administrative Assistant III
5	Marion Lacia	Administrative Assistant III
6	Adelene Grace Mende	Administrative Assistant III
7	Ma. Fritzie A. Lungay	Administrative Assistant III
8	Jasmin Estoce	Administrative Assistant III
9	Karen Soliva	Administrative Assistant III
10	Karl Joseff Sarigumba	Administrative Assistant III
11	Zera Jane Ligas	Administrative Assistant III
12	July Bryan Cabangbang	Administrative Assistant II

Internal Audit Services

1	Liza Crescencio	Administrative Officer II
2	Raineria N. Daing	Administrative Assistant III

Budget Unit

1	Ma. Victoria Jaspe	Budget Officer III
2	Josefina Ursos	Administrative Assistant III
3	Maria Biyah Lagura	Administrative Assistant III
4	Jerome Capuno	Administrative Assistant III
5	Rhea Arao-arao	Administrative Assistant III
6	Maribel Lomarda	Administrative Assistant I
7	Mark Kim Banais	Staff

MEALS/SNACKS			ACCOMMODATION		
4	5	6	4	5	6
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No.	Schools	Senior Bookkeepers			
1	** 0907001 - Aguing National High School	NORMA Y. COQUILLA	4	5	6
2	** 0907002 - Alicia Technical Vocational High School	JOCELYN A. ANCOG	4	5	6
3	** 0907006 - Bacayan National High School	ZARAH GRACE MALDE	4	5	6
4	Bantoliniao National High School	JOHN REY G. DOBLE	4	5	6
5	** 0907011 - Batuan National High School	CRISTINA D. SANDIMAS	4	5	6
6	** 0907013 - Biabas Trade High School	JAY MARIH S. SUAREZ	4	5	6
7	** 0907014 - Biking Technical Vocational High School	ALVIN TENIO	4	5	6
8	** 0907015 - Bilar National High School	JOCELYN H. BAYGAN	4	5	6
9	** 0907023 - Cabilao National High School	ROCHELLE VILLAPAZ	4	5	6
10	** 0907027 - Calape National High School	ANA KARLA R. CUBELO	4	5	6
11	** 0907030 - Camambugan National High School	JOHN KENNETH A. TEMPLADO	4	5	6
12	** 0907035 - Campao Oriental National High School	MA. ESTHER S. IGOT	4	5	6
13	** 0907040 - Cangawa National High School	GLENDA C. SALVACION	4	5	6
14	** 0907044 - Catigbian National High School	JESSELOU SALANG	4	5	6
15	Catungawan National High School	JOSELINE O. MABALATAN	4	5	6
16	** 0907048 - Clarin School of Fisheries	CHERYL JALA	4	5	6
17	Cong. Pablo Malasarte National High School	Ma. Irene E. Balbin	4	5	6
18	** 0907052 - Corella National High School	PRIMA B. GAHIT	4	5	6
19	** 0907055 - Degohoy National High School	ROWEL S. TINAMPAY	4	5	6
20	** 0907057 - Danao National High School	RYAN JAYMAR P. APA	4	5	6
21	** 0907067 - Francisco L. Adlaon High School	ANTONETTE A. MACABUDBUD	4	5	6
22	** 0907071 - Guinacot National High School	MILYN O. AMONCIO	4	5	6
23	Guinsularan National High School	JESSICA B. TEMPLADO	4	5	6
24	** 0907076 - Hanopol National High School	FE CORAZON MANLANGIT	4	5	6
25	** 0907079 - Hinlayagan National High School	TEODORA C. TUBAN	4	5	6
26	** 0907080 - Inabanga High School, Nabua	JOANNE JADE D. VISTAL	4	5	6
27	** 0907083 - Katipunan National High School	LELIT D. CUHIT	4	5	6
28	** 0907087 - La Hacienda National High School	TEHINNAH C. BARATAS	4	5	6
29	** 0907088 - La Union National High School	LEA NANCY P. YBAÑEZ	4	5	6
30	** 0907089 - Lila National High School	MARICEL M. WATE	4	5	6
31	** 0907090 - Loboc National High School	NORA TOMARONG	4	5	6
32	** 0907093 - Lourdes National High School	LOURDES A. PALMA	4	5	6
33	** 0907096 - Mahayag National High School	JEFFREY GENITA	4	5	6

No.	Schools	Senior Bookkeepers						
34	** 0907098 - Mayor A. R. Tuazon National School of Fisheries	EVA CLARICE C. MARAPAO	4	5	6	4	5	6
35	Mayor Catalino Casoyla Memorial High School	MILANE MAGDUGO	4	5	6	4	5	6
36	** 0907101 - Nahawan National High School	ERIKKA MARIE G. DIGAUM	4	5	6	4	5	6
37	Pagnitoan National High School	JOYCE ENOJARDO	4	5	6	4	5	6
38	** 0907107 - Pangangan National High School, Main	REGIE ANN O. SAPANTA	4	5	6	4	5	6
39	** 0907109 - Pilar Technical Vocational High School	GRACE MARI S. CELIS	4	5	6	4	5	6
40	** 0907113 - Pres. Carlos P. Garcia Tech. Voc. School of Fisheries and Art	SHERALL BLESS P. AVENIDO	4	5	6	4	5	6
41	Pres. Carlos P. Garcia Memorial High School - Talibon	CHEL ANN MAE A. CURAY	4	5	6	4	5	6
42	** 0907116 - San Agustin National High School	RHYS RYAN D. SANIEL	4	5	6	4	5	6
43	** 0907120 - San Isidro National High School, San Isidro	VINCENT LOUIE B. PONTE	4	5	6	4	5	6
44	** 0907121 - San Isidro Technical Vocational High School	BHEVIANE GRACE V. CASULUCAN	4	5	6	4	5	6
45	** 0907123 - San Jose National High School, Inabanga	STELLA M. VIGUNTE	4	5	6	4	5	6
46	** 0907124 - San Jose National High School, Talibon	MALAYNIE G. POLO	4	5	6	4	5	6
47	** 0907125 - San Miguel Technical Vocational High School	JOVELYN D. BONCALES	4	5	6	4	5	6
48	** 0907127 - San Pascual National Agricultural High School	ESTRELLA C. AVENIDO	4	5	6	4	5	6
49	** 0907129 - San Roque National High School, Albuquerque, Bohol	CHARILYN M. BETONIO	4	5	6	4	5	6
50	** 0907130 - San Roque National High School, Mabini, Bohol	RHEA C. GAMILA	4	5	6	4	5	6
51	** 0907133 - Sevilla National High School	ERICSON A. TOLEDO	4	5	6	4	5	6
52	** 0907134 - Sierra Bullones Technical Vocational High School	GERLY B. BUTLIG	4	5	6	4	5	6
53	** 0907135 - Sikatuna National Agricultural High School	ALDA S. TUBA	4	5	6	4	5	6
54	** 0907137 - Southern Inabanga High School	JUDELYN P. JIMENEZ	4	5	6	4	5	6
55	** 0907139 - Tabalong National High School	MARY JUNE KAREN G. CELOMIO	4	5	6	4	5	6
56	** 0907140 - Tabuan National High School	AILEEN T. DALEN	4	5	6	4	5	6
57	** 0907141 - Tagum Sur National High School	LEIZL ANNE T. CAJES	4	5	6	4	5	6
58	** 0907147 - Tubigon West National High School	JIMMY G. LUMICTIN	4	5	6	4	5	6
59	** 0907150 - Tulang National High School (Getafe High School)	GERALDEN M. AGUHAR	4	5	6	4	5	6
60	Ubay National Science High School	CRUZELYN AMPO	4	5	6	4	5	6
61	** 0907152 - Union National High School	MARION M. GAPAS	4	5	6	4	5	6
62	** 0907153 - Valencia Technical Vocational High School	LIEZEL B. SALVACION	4	5	6	4	5	6