



Republic of the Philippines
Department of Education
REGION VII - CENTRAL VISAYAS
Schools Division of Bohol

Office of the Schools
Division Superintendent

February 14, 2024

DIVISION MEMORANDUM
OSDS - 2024 - 023

To: Assistant Schools Division Superintendent
Public Schools District Supervisors
Implementing Unit School Principals / School Heads
Implementing Unit School Senior Bookkeepers
All Others Concerned

**URGENT MEETING REGARDING SUBMISSION OF REGIONAL CONSOLIDATED
FINANCIAL STATEMENTS WITH PROPER PRESENTATION OF RETROSPECTIVE
RESTATEMENT OF PRIOR PERIOD ERRORS AND CHANGES IN ACCOUNTING
POLICIES**

1. Last February 9, 2024, an email was received from the Regional Accounting Division Consolidated Reports and Other Concerns Section regarding the Urgent Submission of Regional Consolidated Financial Statements with Proper Presentation of Retrospective Restatement of Prior Period Errors and Changes in Accounting Policies.
2. In connection to the above, an urgent meeting via MSTeams is being called on **Friday, February 16, 2024, at 9 a.m.**, with the 62 Implementing Unit Secondary Schools Senior Bookkeepers, to discuss the process of manually restating our Financial Statements. The link will be given before the activity.
3. Participants are encouraged to have stable access to the internet for the duration of the meeting. A list of participants is herein attached.
4. For immediate, wide dissemination and strict implementation.

Casiana P. Caberte
CASIANA P. CABERTE Ph.D., CESO VI
OIC - Schools Division Superintendent

EML/ASDS/OFFICE/INITIALS OF THE HEAD/initials of the encoder



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List of PARTICIPANTS

No.	Schools	Senior Bookkeepers
1	** 0907001 - Aguing National High School	NORMA Y. COQUILLA
2	** 0907002 - Alicia Technical Vocational High School	JOCELYN A. ANCOG
3	** 0907006 - Bacayon National High School	ZARAH GRACE MALCE
4	Bantolinao National High School	JOHN REY G. DOBLE
5	** 0907011 - Batuan National High School	CRISTINA D. SANDIMAS
6	** 0907013 - Biabas Trade High School	JAY MARIH S. SUAREZ
7	** 0907014 - Biking Technical Vocational High School	ALVIN TENIO
8	** 0907015 - Bilar National High School	JOCELYN H. BAYGAN
9	** 0907023 - Cabilao National High School	ROCHELLE VILLAPAZ
10	** 0907027 - Calape National High School	ANA KARLA R. CUBELO
11	** 0907030 - Camambugan National High School	JOHN KENNETH A. TEMPLADO
12	** 0907035 - Campao Oriental National High School	MA. ESTHER S. IGOT
13	** 0907040 - Cangawa National High School	GLENDA C. SALVACION
14	** 0907044 - Catigbian National High School	JESSELOU SALANG
15	Catungawan National High School	JOSELINE O. MABALATAN
16	** 0907048 - Clarin School of Fisheries	CHERYL JALA
17	Cong. Pablo Malasarte National High School	Ma. Irene E. Balbin
18	** 0907052 - Corella National High School	PRIMA B. GAHIT
19	** 0907055 - Dagohoy National High School	ROWEL S. TINAMPAY
20	** 0907057 - Danao National High School	RYAN JAYMAR P. APA
21	** 0907067 - Francisco L. Adlaon High School	ANTONETTE A. MACABUDBUD
22	** 0907071 - Guinacot National High School	MILYN O. AMONCIO
23	Guinsularan National High School	JESSICA B. TEMPLADO
24	** 0907076 - Hanopol National High School	FE CORAZON MANLANGIT
25	** 0907079 - Hinlayagan National High School	TEODORA C. TUBAN
26	** 0907080 - Inabanga High School, Nabuad	JOANNE JADE D. VISTAL
27	** 0907083 - Katipunan National High School	LELIT D. CUHIT
28	** 0907087 - La Hacienda National High School	TEHINNAH C. BARATAS
29	** 0907088 - La Union National High School	LEA NANCY P. YBAÑEZ
30	** 0907089 - Lila National High School	MARICEL M. WATE
31	** 0907090 - Loboc National High School	NORA TOMARONG
32	** 0907093 - Lourdes National High School	LOURDES A. PALMA
33	** 0907096 - Mahayag National High School	JEFFREY GENITA
34	** 0907098 - Mayor A. R. Tuazon National School of Fisheries	EVA CLARICE C. MARAPAO
35	Mayor Catalino Casoyla Memorial High School	MILANE MAGDUGO
36	** 0907101 - Nahawan National High School	ERIKKA MARIE G. DIGAUM
37	Pagnitoan National High School	JOYCE ENOJARDO
38	** 0907107 - Pangangan National High School, Main	REGIE ANN O. SAPANTA
39	** 0907109 - Pilar Technical Vocational High School	GRACE MARI S. CELIS
40	** 0907113 - Pres. Carlos P. Garcia National High School	SHERALL BLESS P. AVENIDO
41	Pres. Carlos P. Garcia Memorial National High School - Talibon	CHEL ANN MAE A. CURAY
42	** 0907116 - San Agustin National High School	RHYS RYAN D. SANIEL
43	** 0907120 - San Isidro National High School, San Isidro	VINCENT LOUIE B. PONTE
44	** 0907121 - San Isidro Technical Vocational High School	
45	** 0907123 - San Jose National High School, Inabanga	STELLA M. VIGUNTE
46	** 0907124 - San Jose National High School, Talibon	MALAYNIE G. POLO
47	** 0907125 - San Miguel Technical Vocational High School	JOVELYN D. BONCALES
48	** 0907127 - San Pascual National Agricultural High School	ESTRELLA C. AVENIDO
49	** 0907129 - San Roque National High School, Albuquerque, Bohol	CHARILYN M. BETONIO
50	** 0907130 - San Roque National High School, Mabini, Bohol	RHEA C. GAMILA
51	** 0907133 - Sevilla National High School	ERICSON A. TOLEDO
52	** 0907134 - Sierra Bullones Technical Vocational High School	GERLY B. BUTLIG
53	** 0907135 - Sikatuna National Agricultural High School	ALDA S. TUBA
54	** 0907137 - Southern Inabanga High School	JUDELYN P. JIMENEZ
55	** 0907139 - Tabalong National High School	MARY JUNE KAREN G. GELOMIO
56	** 0907140 - Tabuan National High School	AILEEN T. DALEN
57	** 0907141 - Tagum Sur National High School	LEIZL ANNE T. CAJES
58	** 0907147 - Tubigon West National High School	JIMMY G. LUMICTIN
59	** 0907150 - Tulang National High School (Getafe High School)	GERALDEN M. AGUHAR
60	Ubay National Science High School	CRUZELYN AMPO
61	** 0907152 - Union National High School	MARION M. GAPAS
62	** 0907153 - Valencia Technical Vocational High School	LIEZEL B. SALVACION