

Republic of the Philippines

Department of Education REGION VII - CENTRAL VISAYAS

Schools Division of Bohol

Office of the Schools Division Superintendent

March 6, 2024

DIVISION MEMORANDUM No. **097**, s. 2024

CY 2024 FIRST QUARTER CLOSING WORKSHOP IN THE PREPARATION OF DEPED-BOHOL'S FINANCIAL REPORTS WITH THE 65 IMPLEMENTING UNITS (IUs) - SECONDARY SCHOOLS

To: Assistant Schools Division Superintendent Chief - SGOD
Chief - CID
Public Schools District Supervisors
Accounting Unit Personnel
Budget Unit Personnel
Internal Audit Section (IAS) Personnel
Senior Bookkeepers - (IUs)
All Others Concerned

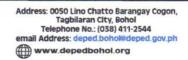
- 1. In keeping with our mandate and to the desire of this Office to comply with existing policies, rules and regulations relative to the preparation and submission of accurate and up-to-date financial reports, a three (3) day live-in Seminar-Workshop shall be conducted which aims to achieve timely and 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.
- In view hereof, all Senior Bookkeepers of 65 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 *April 3* 5, 2024. The venue will be announced before the scheduled activity.
- 3. A registration fee of Six Thousand Pesos (P6,000.00) shall be collected on or before April 3, 2024, to defray expenses for meals, accommodation, and use of the function hall for the seminar/workshop. Registration fees and travel expenses of participants are chargeable against the respective school's MOOE fund subject to the usual accounting, auditing rules, and regulations. The workshop fee is payable to DepEd Division of Bohol.













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- 4. Participants shall bring all documents deemed necessary to generate the financial and budgetary reports including a laptop, printer, and extension wires, among others. The deadline for the submission of the complete expected output is at 8am of April 4, 2024. List of reports to be submitted is provided in Enclosure No. 1.
- 5. All participants are enjoined to come to the venue on time and shall, by no means, be doing activities other than attending and participating in 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 submit the complete expected ahead of the scheduled activity. 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.

CASIANA P. CABERTE, PhD CESO VI OIC - Schools Division Superintendent

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Enclosure No. 1

List of Finacial Reports

As of March 31, 2024

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

January - March 2024

19 Justification of Unused NCA

as of March 2024

20 Bank Reconciliation Statements - January - March 2024

(with all the supporting schedules and documents -List of Outstanding Checks, SL for the period covered and Bank

21 Detailed Breakdown of Reciprocal Accounts - as of March 2024

eFRS-generated Journals: (monthly)

For the period January 1-31, February 1-29, March 1 - 31

- 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

Lis	st of PARTICIPANTS					T	September 1	
			\vdash	MEALS	/SNACK	+	ACCOMM	MOD
Acc	counting Unit		\vdash	+	+	+	+	
1	Gabina Ladaran	Accountant III		3	4		3 4	
2	Diane Cicely Jeminez	Administrative Officer II						
3	Marie Estela Buga	Administrative Officer II					3 4	
4	Joan Serondo	Administrative Officer II					3 4	A STATE
5	Marlon Lacia		3	-	1 !		3 4	Section 1
6	Adelene Grace Mende	Administrative Assistant III	3		1 !		3 4	1
7		Administrative Assistant III	3	1	1 !		3 4	1
8		Administrative Assistant III	3	4	1 !		3 4	1
9	Karen Soliva	Administrative Assistant III	3	4	1 5		4	
10		Administrative Assistant III	3	4	5		4	
	Man sosen sanganiba	Administrative Assistant III	3	4	5		4	
11	Zera sarie Eiglas	Administrative Assistant III	3	4	5		4	
12	marinoa S. Eddron	Administrative Assistant III	3	4	5		No.	
13	raily or your cabangbang	Administrative Assistant III	3					
14	Alodia Calunsag	Administrative Assistant III	3				-	
			1	-	1	-	1	-
nte	rnal Audit Services		-	+	+	+	-	+
1	Liza Crescencio	Administrative Officer II						
2	Raineria N. Daing	Administrative Officer II	3					
		Administrative Assistant III	3	4	5	3	4	
ud	get Unit		\vdash	+	-	\perp		4
1	Ma. Victoria Jaspe					L		1
2	Josefina Ursos	Budget Officer III	3	4	5	3	4	
3		Administrative Assistant III	3	4	5	3	4	
4	Maria Riyah Lagura	Administrative Assistant III	3	4	5	3	4	
5	Jerome Capuno	Administrative Assistant III	3	4	5	3	4	
35500	Rhea Arao-arao	Administrative Assistant III	3	4	5	3	4	
6	Mariel Lomarda	Administrative Assistant I	3	4	5	3	4	
7	Mark Kim Banais	Staff	3	4	5	3	4	
								1
No.	Schools	Senior Bookkeepers					1	+
2	** 0907001 - Aguining National High School	NORMA Y. COQUILLA	3	4	5	3	4	
3	** 0907002 - Alicia Technical Vocational High School	JOCELYN A. ANCOG	3	4	5	3	4	T
4	** 0907006 - Baclayon National High School Bantolinao National High School	ZARAH GRACE MALCE	3	4	5	3	4	
5	** 0907011 - Batuan National High School	JOHN REY G. DOBLE	3	4	5	3	4	
6	** 0907013 - Biabas Trade High School	CRISTINA D. SANDIMAS	3	4	5	3	4	
7	** 0907014 - Biking Technical Vocational High School	JAY MARIH S. SUAREZ	3	4	5	3	4	
8	** 0907015 - Bilar National High School	ALVIN TENIO	3	4	5	3	4	1
9	** 0907023 - Cabilao National High School	ROCHELLE VILLABAZ	3	4	5	3	4	-
-	** 0907027 - Calape National High School	ANA KARLA R. CUBELO	3	4	5	3	4	1
10	** 0907030 - Camambugan National High School	JOHN KENNETH A. TEMPLADO	3	4	5	3	4	-
10		TO THE THE THE TENT LADO	3	4	5	3	4	-
_	** 0907035 - Campao Oriental National High School		2	AL.	3	3	4	-
10 11 12	** 0907035 - Campao Oriental National High School ** 0907040 - Cangawa National High School	MA. ESTHER S. IGOT	3	4			4	-
10 11 12 13	** 0907035 - Campao Oriental National High School ** 0907040 - Cangawa National High School ** 0907044 - Catigbian National High School		3	4	5	3	1	
10 11 12 13 14	** 0907035 - Campao Oriental National High School ** 0907040 - Cangawa National High School ** 0907044 - Catigbian National High School Catungawan National High School	MA. ESTHER S. IGOT GLENDA C. SALVACION		4	5	3	4	-
10 11 12 13 14 15	** 0907035 - Campao Oriental National High School ** 0907040 - Cangawa National High School ** 0907044 - Catigbian National High School Catungawan National High School ** 0907048 - Clarin School of Fisheries	MA. ESTHER S. IGOT GLENDA C. SALVACION JESSELOU SALANG	3	4	-	3	4	
10 12 13 4 5 6 7	** 0907035 - Campao Oriental National High School ** 0907040 - Cangawa National High School ** 0907044 - Catigbian National High School Catungawan National High School ** 0907048 - Clarin School of Fisheries Cong. Pablo Malasarte National High School	MA. ESTHER S. IGOT GLENDA C. SALVACION JESSELOU SALANG JOSELINE O. MABALATAN	3 3	4 4	5	3		
10 11 12 13 14 15 6 7	** 0907035 - Campao Oriental National High School ** 0907040 - Cangawa National High School ** 0907044 - Catigbian National High School Catungawan National High School ** 0907048 - Clarin School of Fisheries Cong. Pablo Malasarte National High School ** 0907052 - Corella National High School	MA. ESTHER S. IGOT GLENDA C. SALVACION JESSELOU SALANG JOSELINE O. MABALATAN CHERYL JALA MA. IRENE E. BALBIN PRIMA B. GAHIT	3 3 3	4 4 4	5 5	3 3 3	4	
10 11 12 13 14 15 6 7 8	** 0907035 - Campao Oriental National High School ** 0907040 - Cangawa National High School ** 0907044 - Catigbian National High School Catungawan National High School ** 0907048 - Clarin School of Fisheries Cong. Pablo Malasarte National High School ** 0907052 - Corella National High School ** 0907055 - Dagohoy National High School	MA. ESTHER S. IGOT GLENDA C. SALVACION JESSELOU SALANG JOSELINE O. MABALATAN CHERYL JALA MA. IRENE E. BALBIN PRIMA B. GAHIT ROWEL S. TINAMPAY	3 3 3 3	4 4 4 4	5 5 5	3 3 3	4 4	
10 11 12 13 14 15 6 7 8 9	** 0907035 - Campao Oriental National High School ** 0907040 - Cangawa National High School ** 0907044 - Catigbian National High School Catungawan National High School ** 0907048 - Clarin School of Fisheries Cong. Pablo Malasarte National High School ** 0907052 - Corella National High School ** 0907055 - Dagohoy National High School ** 0907057 - Danao National High School	MA. ESTHER S. IGOT GLENDA C. SALVACION JESSELOU SALANG JOSELINE O. MABALATAN CHERYL JALA MA. IRENE E. BALBIN PRIMA B. GAHIT ROWEL S. TINAMPAY RYAN JAYMAR P. APA	3 3 3 3 3	4 4 4 4 4	5 5 5 5	3 3 3 3	4 4 4	
10 11 12 13 14 15 6 7 8 9	** 0907035 - Campao Oriental National High School ** 0907040 - Cangawa National High School ** 0907044 - Catigbian National High School Catungawan National High School ** 0907048 - Clarin School of Fisheries Cong. Pablo Malasarte National High School ** 0907052 - Corella National High School ** 0907055 - Dagohoy National High School ** 0907057 - Danao National High School Dimiao National High School	MA. ESTHER S. IGOT GLENDA C. SALVACION JESSELOU SALANG JOSELINE O. MABALATAN CHERYL JALA MA. IRENE E. BALBIN PRIMA B. GAHIT ROWEL S. TINAMPAY RYAN JAYMAR P. APA GLITH M. DALOGDOG	3 3 3 3 3 3	4 4 4 4 4 4	5 5 5 5 5	3 3 3 3 3	4 4 4 4	_
10 11 12 13 14 15 6 7 8 9 9	*** 0907035 - Campao Oriental National High School *** 0907040 - Cangawa National High School *** 0907044 - Catigbian National High School Catungawan National High School *** 0907048 - Clarin School of Fisheries Cong. Pablo Malasarte National High School *** 0907052 - Corella National High School *** 0907055 - Dagohoy National High School *** 0907057 - Danao National High School Dimiao National High School *** 0907067 - Francisco L. Adlaon High School	MA. ESTHER S. IGOT GLENDA C. SALVACION JESSELOU SALANG JOSELINE O. MABALATAN CHERYL JALA MA. IRENE E. BALBIN PRIMA B. GAHIT ROWEL S. TINAMPAY RYAN JAYMAR P. APA GLITH M. DALOGDOG ANTONETTE A. MACABUDBUD	3 3 3 3 3 3 3	4 4 4 4 4 4	5 5 5 5 5 5	3 3 3 3 3 3	4 4 4 4	
10 11 12 13 14 15 6 7 8 9 9 11 12	*** 0907035 - Campao Oriental National High School *** 0907040 - Cangawa National High School *** 0907044 - Catigbian National High School Catungawan National High School *** 0907048 - Clarin School of Fisheries Cong. Pablo Malasarte National High School *** 0907052 - Corella National High School *** 0907055 - Dagohoy National High School *** 0907057 - Danao National High School Dimiao National High School *** 0907067 - Francisco L. Adlaon High School *** 0907071 - Guinacot National High School	MA. ESTHER S. IGOT GLENDA C. SALVACION JESSELOU SALANG JOSELINE O. MABALATAN CHERYL JALA MA. IRENE E. BALBIN PRIMA B. GAHIT ROWEL S. TINAMPAY RYAN JAYMAR P. APA GLITH M. DALOGDOG ANTONETTE A. MACABUDBUD MILYN O. AMONCIO	3 3 3 3 3 3 3 3 3 3	4 4 4 4 4 4 4	5 5 5 5 5 5 5 5	3 3 3 3 3 3 3	4 4 4 4 4	
10 11 12 13 14 15 6 7 8 9	*** 0907035 - Campao Oriental National High School *** 0907040 - Cangawa National High School *** 0907044 - Catigbian National High School Catungawan National High School *** 0907048 - Clarin School of Fisheries Cong. Pablo Malasarte National High School *** 0907052 - Corella National High School *** 0907055 - Dagohoy National High School *** 0907057 - Danao National High School Dimiao National High School *** 0907067 - Francisco L. Adlaon High School *** 0907071 - Guinacot National High School Guinsularan National High School	MA. ESTHER S. IGOT GLENDA C. SALVACION JESSELOU SALANG JOSELINE O. MABALATAN CHERYL JALA MA. IRENE E. BALBIN PRIMA B. GAHIT ROWEL S. TINAMPAY RYAN JAYMAR P. APA GLITH M. DALOGDOG ANTONETTE A. MACABUDBUD MILYN O. AMONCIO JESSICA B. TEMPLADO	3 3 3 3 3 3 3 3 3 3 3	4 4 4 4 4 4 4 4	5 5 5 5 5 5 5 5 5 5	3 3 3 3 3 3 3 3	4 4 4 4 4	
10 11 12 13 14 15 6 7 8 9 10 11 12 3 4	*** 0907035 - Campao Oriental National High School *** 0907040 - Cangawa National High School *** 0907044 - Catigbian National High School Catungawan National High School *** 0907048 - Clarin School of Fisheries Cong. Pablo Malasarte National High School *** 0907052 - Corella National High School *** 0907055 - Dagohoy National High School *** 0907057 - Danao National High School Dimiao National High School *** 0907067 - Francisco L. Adlaon High School *** 0907071 - Guinacot National High School	MA. ESTHER S. IGOT GLENDA C. SALVACION JESSELOU SALANG JOSELINE O. MABALATAN CHERYL JALA MA. IRENE E. BALBIN PRIMA B. GAHIT ROWEL S. TINAMPAY RYAN JAYMAR P. APA GLITH M. DALOGDOG ANTONETTE A. MACABUDBUD MILYN O. AMONCIO	3 3 3 3 3 3 3 3 3 3	4 4 4 4 4 4 4 4	5 5 5 5 5 5 5 5	3 3 3 3 3 3 3 3	4 4 4 4 4 4	_

28	- Raupunan National High School	I Pri in pri							
29	1 090/08/ - La Hacienda National High Salas I	LELIT D. CUHIT		3	4	5	-		1
30	0907088 - La Union National High Coheal	TEHINNAH C. BARATAS		3	4	5	3	4	
31	0907089 - Lila National High School	LEA NANCY P. YBAÑEZ	-	3	-		3	4	
32	0907090 - Loboc National High School	MARICEL M. WATE	\dashv	3	4	5	3	4	1
33	** 0907093 - Lourdes National High School	NORA TOMARONG	-	0.00	4	5	3	4	
34	** 0907096 - Mahayag National High School	LOURDES A. PALMA	-	3	4	5	3	4	
35	** 0907098 - Mayor A P. Turana N. Chool	JEFFREY GENITA	-	3	4	5	3	4	
36	** 0907098 - Mayor A. R. Tuazon National School of Fisheries Mayor Catalino Casoyla Memorial High School	EVA CLARICE C. MARAPAO	-	3	4	5	3	4	Γ
37	** 0907101 - Nobeline Notice N	MILANE MAGDUGO		3	4	5	3	4	Г
38	** 0907101 - Nahawan National High School	ERIKKA MARIE G. DIGAUM		3	4	5	3	4	
39	Pagnitoan National High School	JOYCE ENGLASSIS		3	4	5	3	4	
40	** 0907107 - Pangangan National High School, Main	JOYCE ENOJARDO		3	4	5	3	4	-
	Good 109 - Filar Technical Vocational High Co.	REGIE ANN O. SAPANTA		3	4	5	3	4	
42	Sile of the G. Dario St. High School	GRACE MARI S. CELIS		3	4	5	3	4	
42	1 090/113 - Pres. Carlos P. Garcio Netico Line	KRISTINE FUDERANAN		3	4	5	3	4	-
43	Garcia Memorial National High Co.	SHERALL BLESS P. AVENIDO	-			5	3		
		CHEL ANN MAE A. CURAY				5		4	
	0907 120 - San Isidro National High College	RHYS RYAN D. SANIEL	3				3	4	!
		VINCENT LOUIE B. PONTE	3	-			3	4	
7	** 0907123 - San Jose National High School, Inabanga		13	-	1	5	3	4	5
8	** 0907124 - San Jose National High School, Talibon	STELLA M. VIGUNTE	-						5
9 1	** 0907125 - San Miguel Task in Ash School, Talibon	MALAYNIE G. POLO	3			5	3	4	5
0 4	** 0907125 - San Miguel Technical Vocational High School	JOVELYN D. BONCALES	3	4		5	3	4	5
_	Odii r dSCUBI National Agricultural IIII .	ESTRELLA C. AVENIDO	3	4	!		3	4	5
_	Call Rodue National High Call I All	CHARLANDO AVENIDO	3	4	5		3	100	5
		CHARILYN M. BETONIO	3	4	5		-		5
		RHEA C. GAMILA	3	4	5	200000	March College		5
1	0907134 - Sierra Bullones Technical V	ERICSON A. TOLEDO	3	4	5			200	_
		GERLY B. BUTLIG	3	4	5	STATE OF	COLUMN TWO IS NOT THE OWNER.		5
_	Codifier inapanda High School	ALDA S. TUBA	3	4	5	No. of Concession,	Section 1	-	5
	0907139 - Tabalong National High School	JUDELYN P. JIMENEZ	3	4	5	STATE OF THE PARTY			5
	0907140 - Tabuan National High School	MARY JUNE KAREN G. GELOMIO	3			3		-	-
**	0907141 - Tagum Sur National High School	AILEEN T. DALEN		4	5	3		5	-
**	0907147 - Tubigon West National High School	LEIZL ANNE T. CAJES	3	4	5	3	4	5	
**	0907150 - Tulang National High School	JIMMY G. LUMICTIN	3	4	5	3	4	5	
UE	0907150 - Tulang National High School (Getafe High School)	GERALDEN M. AGUHAR	3	4	5	3	4	5	
		CRUZELYN AMPO	3	4	5	3	4	5	_
Ark I	0907152 - Union National High School	MARION M. CARA	3	4	5	3	4	5	
70	0907153 - Valencia Technical Vocational High School	MARION M. GAPAS	3	4	5	3	4	5	+
120	The State Memorial National High Cabana	LIEZEL B. SALVACION	3	4	5	3	4	-	+
		ROSEMARIE EVARDO	3	4	5	3	4	5	_