



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.
2. 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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www.depedbohol.org



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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

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

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Enclosure No. 1

List of Financial 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

28	** 0907083 - Katipunan National High School	LELIT D. CUHIT	3	4	5	3	4	5
29	** 0907087 - La Hacienda National High School	TEHINNAH C. BARATAS	3	4	5	3	4	5
30	** 0907088 - La Union National High School	LEA NANCY P. YBAÑEZ	3	4	5	3	4	5
31	** 0907089 - Lila National High School	MARICEL M. WATE	3	4	5	3	4	5
32	** 0907090 - Loboc National High School	NORA TOMARONG	3	4	5	3	4	5
33	** 0907093 - Lourdes National High School	LOURDES A. PALMA	3	4	5	3	4	5
34	** 0907096 - Mahayag National High School	JEFFREY GENITA	3	4	5	3	4	5
35	** 0907098 - Mayor A. R. Tuazon National School of Fisheries	EVA CLARICE C. MARAPAO	3	4	5	3	4	5
36	Mayor Catalino Casoyla Memorial High School	MILANE MAGDUGO	3	4	5	3	4	5
37	** 0907101 - Nahawan National High School	ERIKKA MARIE G. DIGAUM	3	4	5	3	4	5
38	Pagnitoan National High School	JOYCE ENOJARDO	3	4	5	3	4	5
39	** 0907107 - Pangangan National High School, Main	REGIE ANN O. SAPANTA	3	4	5	3	4	5
40	** 0907109 - Pilar Technical Vocational High School	GRACE MARI S. CELIS	3	4	5	3	4	5
41	Policronio S. Dano Sr. High School	KRISTINE FUDERANAN	3	4	5	3	4	5
42	** 0907113 - Pres. Carlos P. Garcia National High School	SHERALL BLESS P. AVENIDO	3	4	5	3	4	5
43	Pres. Carlos P. Garcia Memorial National High School - Talibon	CHEL ANN MAE A. CURAY	3	4	5	3	4	5
44	** 0907116 - San Agustin National High School	RHYS RYAN D. SANIEL	3	4	5	3	4	5
45	** 0907120 - San Isidro National High School, San Isidro	VINCENT LOUIE B. PONTE	3	4	5	3	4	5
46	** 0907121 - San Isidro Technical Vocational High School							5
47	** 0907123 - San Jose National High School, Inabanga	STELLA M. VIGUNTE	3	4	5	3	4	5
48	** 0907124 - San Jose National High School, Talibon	MALAYNIE G. POLO	3	4	5	3	4	5
49	** 0907125 - San Miguel Technical Vocational High School	JOVELYN D. BONCALES	3	4	5	3	4	5
50	** 0907127 - San Pascual National Agricultural High School	ESTRELLA C. AVENIDO	3	4	5	3	4	5
51	** 0907129 - San Roque National High School, Albuquerque, Bohol	CHARILYN M. BETONIO	3	4	5	3	4	5
52	** 0907130 - San Roque National High School, Mabini, Bohol	RHEA C. GAMILA	3	4	5	3	4	5
53	** 0907133 - Sevilla National High School	ERICSON A. TOLEDO	3	4	5	3	4	5
54	** 0907134 - Sierra Bullones Technical Vocational High School	GERLY B. BUTLIG	3	4	5	3	4	5
55	** 0907135 - Sikatuna National Agricultural High School	ALDA S. TUBA	3	4	5	3	4	5
56	** 0907137 - Southern Inabanga High School	JUDELYN P. JIMENEZ	3	4	5	3	4	5
57	** 0907139 - Tabalong National High School	MARY JUNE KAREN G. GELOMIO	3	4	5	3	4	5
58	** 0907140 - Tabuan National High School	AILEEN T. DALEN	3	4	5	3	4	5
59	** 0907141 - Tagum Sur National High School	LEIZL ANNE T. CAJES	3	4	5	3	4	5
60	** 0907147 - Tubigon West National High School	JIMMY G. LUMICTIN	3	4	5	3	4	5
61	** 0907150 - Tulang National High School (Getafe High School)	GERALDEN M. AGUHAR	3	4	5	3	4	5
62	Ubay National Science High School	CRUZELYN AMPO	3	4	5	3	4	5
63	** 0907152 - Union National High School	MARION M. GAPAS	3	4	5	3	4	5
64	** 0907153 - Valencia Technical Vocational High School	LIEZEL B. SALVACION	3	4	5	3	4	5
65	Zosimo A. Gulle Memorial National High School	ROSEMARIE EVARDO	3	4	5	3	4	5