



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

**Office of the Schools
Division Superintendent**

March 14, 2025

DIVISION MEMORANDUM
No. 191, s. 2025

**CY 2025 FIRST QUARTER CLOSING WORKSHOP IN THE PREPARATION OF
DEPED-BOHOL'S FINANCIAL REPORTS WITH THE 66 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 four (4) 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 66 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 1 - 4, 2025**. The **66 implementing units' Senior Bookkeepers** will be joining the seminar-workshop on **April 2-4, 2025**. 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 2, 2025, to defray expenses for meals, accommodation, and use of the function hall for the seminar/workshop. Registration fees and travel expenses of



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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**.

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 **12 noon of April 2, 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.


FAY C. LUAREZ EdD PhD TM CESO VI
Assistant Schools Division Superintendent
Officer-in-Charge
Office of the Schools Division Superintendent

Enclosure No. 1

List of Financial Reports

As of March 31, 2025

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 2025

19 Justification of Unused NCA as of March 2025

20 Bank Reconciliation Statements - January - March 2025

(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 March 2025

eFRS-generated Journals: (monthly)

For the period March 1-31, February 1 - 28, 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

Enclosure No. 2

List of FACILITATORS

Accounting Unit:

- 1 Gabina F. Ladaran
- 2 Diane Cicely A. Jeminez
- 3 Marie Estela T. Buga
- 4 Joan H. Serondo
- 5 Marlon Lacia
- 6 Adelene Grace P. Mende
- 7 Ma. Fritzie A. Lungay
- 8 Jasmin C. Estoce
- 9 Karen C. Soliva
- 10 Zerah Jane G. Ligtas
- 11 Marilou S. Lauron
- 12 Karl Joseff A. Sarigumba
- 13 Rufa C. Rapirap
- 14 Bless R. Dagondon
- 15 Loida S. Gaudicos
- 16 Mary Grace D. Ocio
- 17 Milagros Tinaja
- 18 Gwynne Mari Bañad

- Accountant III
Administrative Officer II
Administrative Officer II
Administrative Officer II
Administrative Officer II
Administrative Officer II
Administrative Officer II
Administrative Officer II
Administrative Officer II
Administrative Officer II
Administrative Assistant III
Administrative Assistant III
Administrative Assistant III
Administrative Assistant III
Administrative Assistant III
Administrative Assistant III
Administrative Assistant III
Staff

Internal Audit Services

- 1 Liza D. Crescencio
- 2 Raineria N. Daing

- Administrative Officer II
Administrative Assistant III

Budget Unit

- 1 Julie Ann Kristie A. Redillas
- 2 Rhea C. Arao-arao
- 3 Josefina G. Ursos
- 4 Maria Riyah A. Lagura
- 5 Jerome G. Capuno
- 6 Lourdes Mangandake
- 7 Kristine D. Fuderanan
- 8 Mariel Jo A. Lomarda
- 9 Jecon Marie S. Ursos

- Budget Officer III
Administrative Officer II
Administrative Officer II
Administrative Officer II
Administrative Officer II
Administrative Assistant III
Administrative Assistant III
Administrative Assistant I
Staff

List of PARTICIPANTS

No.	Schools	Senior Bookkeepers	MEALS/SNACKS				ACCOMMODATION			
			1	2	3	4	1	2	3	4
1	** 0907001 - Aguing National High School	NORMA Y. COQUILLA	1	2	3	4	1	2	3	4
2	** 0907002 - Alicia Technical Vocational High School	JESABEL G. TADO	1	2	3	4	1	2	3	4
3	** 0907006 - Bacayon National High School									
4	Bantolaino National High School	JOHN REY G. DOBLE	1	2	3	4	1	2	3	4
5	** 0907011 - Batuan National High School	CRISTINA D. SANDIMAS	1	2	3	4	1	2	3	4
6	** 0907013 - Biabas Trade High School	JAY MARIH S. SUAREZ	1	2	3	4	1	2	3	4
7	** 0907014 - Biking Technical Vocational High School	ALVIN TENIO	1	2	3	4	1	2	3	4
8	** 0907015 - Bilar National High School	JOCELYN H. BAYGAN	1	2	3	4	1	2	3	4
	** 0907015 - Bilar National High School	CORNELIA G. LADARAN	1	2	3	4	1	2	3	4
9	** 0907023 - Cabilao National High School	ROCHELLE VILLAPAZ	1	2	3	4	1	2	3	4
10	** 0907027 - Calape National High School	ANA KARLA R. CUBELO	1	2	3	4	1	2	3	4
11	** 0907030 - Camambugan National High School	JOHN KENNETH A. TEMPLADO	1	2	3	4	1	2	3	4
12	** 0907035 - Campao Oriental National High School									
13	** 0907040 - Cangawa National High School	GLENDA C. SALVACION	1	2	3	4	1	2	3	4
14	** 0907044 - Catigbian National High School	JESSELOU SALANG	1	2	3	4	1	2	3	4
15	Catungawan National High School	ALEJANDRO QUIJANO III	1	2	3	4	1	2	3	4
16	** 0907048 - Clarin School of Fisheries	CHERYL JALA	1	2	3	4	1	2	3	4
17	Cong. Pablo Malasarte National High School	MA. IRENE E. BALBIN	1	2	3	4	1	2	3	4
18	** 0907052 - Corella National High School									
19	** 0907055 - Dagohoy National High School	ROWEL S. TINAMPAY	1	2	3	4	1	2	3	4
20	** 0907057 - Danao National High School	RYAN JAYMAR P. APA	1	2	3	4	1	2	3	4
21	Dimiao National High School	GLITH M. DALOGDOG	1	2	3	4	1	2	3	4
22	Faraon National High School	CRUZELYN AMPO	1	2	3	4	1	2	3	4
23	** 0907067 - Francisco L. Adlaon High School	JESSE D. ALIMPOLOS	1	2	3	4	1	2	3	4

List of PARTICIPANTS

No.	Schools	Senior Bookkeepers	MEALS/SNACKS				ACCOMMODATION			
24	** 0907071 - Guinacot National High School	MILYN O. AMONCIO	1	2	3	4	1	2	3	4
25	Guinsularan National High School	JESSICA B. TEMPLADO	1	2	3	4	1	2	3	4
26	** 0907076 - Hanopol National High School	FE CORAZON MANLANGIT	1	2	3	4	1	2	3	4
27	** 0907079 - Hinlayagan National High School	TEODORA C. TUBAN	1	2	3	4	1	2	3	4
28	** 0907080 - Inabanga High School, Nabuad	JOANNE JADE V. NAMOC	1	2	3	4	1	2	3	4
29	** 0907083 - Katipunan National High School	JOCELYN ANCOG	1	2	3	4	1	2	3	4
30	** 0907087 - La Hacienda National High School	TEHINNAH C. BARATAS	1	2	3	4	1	2	3	4
31	** 0907088 - La Union National High School	LEA NANCY P. YBAÑEZ	1	2	3	4	1	2	3	4
32	** 0907089 - Lila National High School	MARICEL M. WATE	1	2	3	4	1	2	3	4
33	** 0907090 - Loboc National High School	NORA TOMARONG	1	2	3	4	1	2	3	4
34	** 0907093 - Lourdes National High School	LOURDES A. PALMA	1	2	3	4	1	2	3	4
	** 0907093 - Lourdes National High School	EUGENE FLORES	1	2	3	4	1	2	3	4
35	** 0907096 - Mahayag National High School	JEFFREY M. GENITA	1	2	3	4	1	2	3	4
	** 0907096 - Mahayag National High School	ELENA BULAQUENA	1	2	3	4	1	2	3	4
36	** 0907098 - Mayor A. R. Tuazon National School of Fisheries	REGIE ANN O. SAPANTA	1	2	3	4	1	2	3	4
37	Mayor Catalino Casoyla Memorial High School	DARYL MAE G. GESORO	1	2	3	4	1	2	3	4
38	** 0907101 - Nahawan National High School	WILMA A. DICHOS	1	2	3	4	1	2	3	4
39	Pagnitoan National High School									
40	** 0907107 - Pangangan National High School, Main									
41	** 0907109 - Pilar Technical Vocational High School	GRACE MARI S. CELIS	1	2	3	4	1	2	3	4
42	Policronio S. Dano Sr. High School	CHRISTINE GRACE C. SUANO	1	2	3	4	1	2	3	4
43	** 0907113 - Pres. Carlos P. Garcia National High School - BIEN UNIDO	SHERALL BLESS P. AVENIDO	1	2	3	4	1	2	3	4
44	Pres. Carlos P. Garcia Memorial National High School - Talibon	CHEL ANN MAE A. CURAY	1	2	3	4	1	2	3	4
45	** 0907116 - San Agustin National High School	RHYS RYAN D. SANIEL	1	2	3	4	1	2	3	4
46	** 0907120 - San Isidro National High School, San Isidro	VINCENT LOUIE B. PONTE	1	2	3	4	1	2	3	4
47	** 0907121 - San Isidro Technical Vocational High School	RUELA P. ALIÑAB	1	2	3	4	1	2	3	4
48	** 0907123 - San Jose National High School, Inabanga	STELLA M. VIGUNTE	1	2	3	4	1	2	3	4
49	** 0907124 - San Jose National High School, Talibon	MALAYNIE G. POLO	1	2	3	4	1	2	3	4
50	** 0907125 - San Miguel Technical Vocational High School	JOVELYN D. BONCALES	1	2	3	4	1	2	3	4
	** 0907125 - San Miguel Technical Vocational High School	ZENAIDA B. BONIOR	1	2	3	4	1	2	3	4
51	** 0907127 - San Pascual National Agricultural High School	ESTRELLA C. AVENIDO	1	2	3	4	1	2	3	4
52	** 0907129 - San Roque National High School, Albuquerque, Bohol	CHARILYN M. BETONIO	1	2	3	4	1	2	3	4
53	** 0907130 - San Roque National High School, Mabini, Bohol	RHEA C. GAMILA	1	2	3	4	1	2	3	4
54	** 0907133 - Sevilla National High School									
55	** 0907134 - Sierra Bullones Technical Vocational High School	GERLY B. BUTLIG	1	2	3	4	1	2	3	4
56	** 0907135 - Sikatuna National Agricultural High School	ALDA S. TUBA	1	2	3	4	1	2	3	4
57	** 0907137 - Southern Inabanga High School	JUDELYN P. JIMENEZ	1	2	3	4	1	2	3	4
58	** 0907139 - Tabalong National High School	MARY JUNE KAREN G. GELOMIO	1	2	3	4	1	2	3	4
59	** 0907140 - Tabuan National High School	AILEEN T. DALEN	1	2	3	4	1	2	3	4
	** 0907140 - Tabuan National High School	LORRAINE A. TADO	1	2	3	4	1	2	3	4
60	** 0907141 - Tagum Sur National High School	LEIZL ANNE T. CAJES	1	2	3	4	1	2	3	4
61	** 0907147 - Tubigon West National High School	JIMMY G. LUMICTIN	1	2	3	4	1	2	3	4
62	** 0907150 - Tulang National High School (Getafe High School)	GERALDEN M. AGUHAR	1	2	3	4	1	2	3	4
63	Ubay National Science High School									
64	** 0907152 - Union National High School	MARION M. GAPAS	1	2	3	4	1	2	3	4
65	** 0907153 - Valencia Technical Vocational High School	LIEZEL B. SALVACION	1	2	3	4	1	2	3	4
66	Zosimo A. Gulle Memorial National High School	ROSEMARIE EVARDO	1	2	3	4	1	2	3	4