



October 16, 2025

No. 711, s. 2025

PROVIDENT FUND SYSTEM AND SCHOOL-BASED PROCUREMENT AND LIQUIDATION SYSTEM PRESENTATION

SGOD Chief	
CID Chief	
Section Heads	
Provident Fund Personnel	
All Concerned	

1. In response to Audit Observation Memorandum (AOM) No. 2025-005 dated February 25, 2025, regarding the audit findings on the *Loans Receivable - Others* account under the Provident Fund of the DepEd Division of Bohol as of December 31, 2024, the Division Office is initiating the implementation of a **Provident Loan Amortization System**. This system is designed to address the audit issues and enhance the monitoring and management of the Provident Fund.
2. Additionally, the Division Office is working towards implementing a **Non-Implementing Unit School (Non-IUS) System**. This initiative aims to streamline the preparation of liquidation documents and comply with the Commission on Audit's directive concerning the adoption of the **Perpetual Inventory Method**.
3. In line with these efforts, all Section Heads listed in Annex A are required to attend the presentation on the **Provident Fund Amortization System** and the **School-Based Procurement and Liquidation System** scheduled on **October 22, 2025**, from **8:00 AM to 5:00 PM**, at **JJ's Foodland Corporation**.
4. **Attendance is mandatory**. Kindly ensure the immediate dissemination of this memorandum and strict compliance from all concerned personnel.

FAY C. LUAREZ EdD, PhD, TM, CESO VI
Schools Division Superintendent





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

Annex A

List of Participants:

- | | |
|--|-----------------------------|
| 1. Assistant Schools Division Superintendent | -Eduardo Ompad |
| 2. SGOD Chief | -Wilfreda Flor |
| 3. CID Chief | - Carmela Restificar |
| 4. Legal Officer III | -Atty. Jessie Fuentes |
| 5. Administrative Officer V | -Fermin Albutra |
| 6. Administrative Staff/AOII | -April Dorothy Tambis |
| 7. Administrative Staff | -Emelyn Bompat |
| 8. DPSU Head/AOII | -Felipe Platino Jr |
| 9. Accountant III | -Gabina Ladaran |
| 10. Budget Officer III | -Julie Ann Kristie Redillas |
| 11. Internal Audit Head/AOII | -Liza Crescencio |
| 12. Internal Audit Staff/ADAS III | -Jeberly Lapos |
| 13. Internal Audit Staff/ADAS III | -Lorna Piquero |
| 14. Internal Audit Staff | -Jayne Denise Badad |
| 15. Provident Fund Bookkeeper (ADAS III) | - Christianie Agang- ang |
| 16. Provident Fund Staff | -Karel Acop |
| 17. Provident Fund Staff | -Jenelyn Milloren |
| 18. Accounting Staff/ADAS III | -Rufa Rapirap |
| 19. Accounting Staff/ADAS III | -Loida Gaudicos |
| 20. Accounting Staff/ADAS III | -Glenda Salvacion |
| 21. Accounting Staff/ADAS III | -Bless Dagondon |
| 22. Accounting Staff/ADAS III | -Mary Grace Ocio |
| 23. Accounting Staff/ADAS III | -Juliet Dumapias |
| 24. Accounting Staff/ADAS III | -Milagros Tinaja |
| 25. Accounting Staff | -Gwynne Mari Badad |
| 26. Cashier | -Victoriano Cimeni |
| 27. Cashier's Office Staff | -Noemi M. Loquellano |
| 28. Records Officer | -Gretli Fostanes |
| 29. ICTU Head | -Dina Talan |
| 30. Planning Officer | -Maulitte Yap |