



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

**Office of the Schools  
Division Superintendent**

December 13, 2025

DIVISION MEMORANDUM  
No. **857**, s. 2025

**CY 2025 YEAR-END 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  
Public Schools District Supervisors  
Accounting Unit Personnel  
Budget Unit Personnel  
Internal Audit Section (IAS) Personnel  
Senior Bookkeepers – (IUs)  
Disbursing Officers – (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 five (5) 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 other oversight agencies (DBM and COA) on the prescribed dates as per guidelines.
2. In view hereof, **all Senior Bookkeepers and Disbursing Officers of the 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 **January 2 - 6, 2026**. All the **66 implementing units' Senior Bookkeepers** will be at the venue on **January 2-5, 2026**, the **Disbursing Officers will join on January 5, 2026**, while the **SDO personnel** will stay until **January 6, 2026**, to finalize the required reports. Services rendered on January 3-4, 2026 which falls on a Saturday and Sunday shall be entitled to a Compensatory Overtime Credit. The venue will be announced before the said activity.
3. A registration fee shall be collected on or before January 2, 2026, 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



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subject to the usual accounting, auditing rules, and regulations. (*First Meal will be – January 2 AM Snacks until January 5, 2026 Lunch – for Senior Bookkeeper Participants; First Meal For Disbursing Officers will on January 5, 2026 AM Snacks until Lunch on January 6, 2026; and for SDO Personnel will be first meal will be AM snacks on January 2 until Lunch on January 6, 2026*) The workshop fee is payable to **DepEd Division of Bohol**. **The full list of participants along with the corresponding registration fee to be paid is provided in Enclosure No. 1. NO REGISTRATION FEE PAYMENT, NO CERTIFICATE OF APPEARANCE.**

- 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 **8:00am of January 3, 2026**. The cash book shall still be checked and submitted. The Disbursing Officers are required to submit their updated cashbook for inspection thru their bookkeepers. List of reports to be submitted is provided in **Enclosure No. 2**.
- 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 that a participant is unable to attend the scheduled activity due to emergency reasons, he/she must notify the Accounting Section in advance, ensure that a designated colleague assume their responsibilities during their absence, and that colleague can submit all required reports by the set deadline. Target participants will be attending on Official Business.
- This memorandum shall serve as your **travel authority**.
- Immediate and wide dissemination of this memorandum is hereby directed.

  
**FAY C. LUAREZ EdD PhDTM CESO VI**  
Schools Division Superintendent 

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27	** 0907079 - Hintlayagan National High School	TEODORA C. TUBAN	2	3	4	5	6	2	3	4	5	6	8,000.00
28	** 0907080 - Inabanga High School, Nabuad	RENA B. PIEZAS											
29	** 0907083 - Katipunan National High School	JOCELYN ANCOG	2	3	4	5	6	2	3	4	5	6	8,000.00
30	** 0907087 - La Hacienda National High School	TEHINNAH C. BARATAS	2	3	4	5	6	2	3	4	5	6	8,000.00
31	** 0907088 - La Union National High School	LEA NANCY P. YBAÑEZ	2	3	4	5	6	2	3	4	5	6	8,000.00
32	** 0907089 - Lila National High School	MARBIE D. ADIONG	2	3	4	5	6	2	3	4	5	6	8,000.00
33	** 0907090 - Loboc National High School	DELIA B. AGUINSATAN	2	3	4	5	6	2	3	4	5	6	8,000.00
34	** 0907093 - Lourdes National High School	EUGENE FLORES	2	3	4	5	6	2	3	4	5	6	8,000.00
35	** 0907096 - Mahayag National High School	ELENA BULAQUENA	2	3	4	5	6	2	3	4	5	6	8,000.00
36	** 0907098 - Mayor A. R. Tuazon National School of Fisheries	REGIE ANN O. SAPANTA	2	3	4	5	6	2	3	4	5	6	8,000.00
37	Mayor Catalino Casoyla Memorial High School	DARYL MAE G. GESORO	2	3	4	5	6	2	3	4	5	6	8,000.00
38	** 0907101 - Nahawan National High School	WILMA A. DICHOS	2	3	4	5	6	2	3	4	5	6	8,000.00
39	Pagnitoan National High School	ROCHELLE M. VILLAPAZ	2	3	4	5	6	2	3	4	5	6	8,000.00
40	** 0907107 - Pangangan National High School, Main	MA. WENIZA H. CORCELES	2	3	4	5	6	2	3	4	5	6	8,000.00
41	** 0907109 - Pilar Technical Vocational High School	GRACE MARI S. CELIS	2	3	4	5	6	2	3	4	5	6	8,000.00
42	Policonio S. Dano Sr. High School	CHRISTINE GRACE C. SUANO	2	3	4	5	6	2	3	4	5	6	8,000.00
43	** 0907113 - Pres. Carlos P. Garcia TVSFA - BIEN UNIDO	SHERALL BLESS P. AVENIDO	2	3	4	5	6	2	3	4	5	6	8,000.00
44	Pres. Carlos P. Garcia Memorial High School - Talibon	CHEL ANN MAE A. CURAY	2	3	4	5	6	2	3	4	5	6	8,000.00
45	** 0907116 - San Agustin National High School	RHYS RYAN D. SANIEL	2	3	4	5	6	2	3	4	5	6	8,000.00
46	** 0907120 - San Isidro National High School, San Isidro	VINCENT LOUIE B. PONTE	2	3	4	5	6	2	3	4	5	6	8,000.00
47	** 0907121 - San Isidro Technical Vocational High School	RUELA P. ALIÑAB	2	3	4	5	6	2	3	4	5	6	8,000.00
48	** 0907123 - San Jose National High School, Inabanga	STELLA M. VIGUNTE	2	3	4	5	6	2	3	4	5	6	8,000.00
49	** 0907124 - San Jose National High School, Talibon	MALAYNIE G. POLO	2	3	4	5	6	2	3	4	5	6	8,000.00
50	** 0907125 - San Miguel Technical Vocational High School	ZENAIDA B. BONIOR	2	3	4	5	6	2	3	4	5	6	8,000.00
51	** 0907127 - San Pascual National Agricultural High School	ESTRELLA C. AVENIDO	2	3	4	5	6	2	3	4	5	6	8,000.00
52	** 0907129 - San Roque National High School, Albuquerque, Bohol	JASMAINE A. ANDAL	2	3	4	5	6	2	3	4	5	6	8,000.00
53	** 0907130 - San Roque National High School, Mabini, Bohol	EVELYN OLAIVAR	2	3	4	5	6	2	3	4	5	6	8,000.00
54	** 0907133 - Sevilla National High School	GERLY B. BUTLIG	2	3	4	5	6	2	3	4	5	6	8,000.00
55	** 0907134 - Sierra Bullones Technical Vocational High School	JUCEL P. SALCES	2	3	4	5	6	2	3	4	5	6	8,000.00
56	** 0907135 - Sikatuna National High School	ALDA S. TUBA	2	3	4	5	6	2	3	4	5	6	8,000.00
57	** 0907137 - Southern Inabanga High School	JUDELYN P. JIMENEZ	2	3	4	5	6	2	3	4	5	6	8,000.00
58	** 0907139 - Tabalong National High School	MARY JUNE KAREN G. GELOMIO	2	3	4	5	6	2	3	4	5	6	8,000.00
59	** 0907140 - Tabuan National High School	LORRAINE A. TADO	2	3	4	5	6	2	3	4	5	6	8,000.00
60	** 0907141 - Tagum Sur National High School	LEIZL ANNE T. CAJES	2	3	4	5	6	2	3	4	5	6	8,000.00
61	** 0907147 - Tubigon West National High School	JOHN KENNETH A. TEMPLADO	2	3	4	5	6	2	3	4	5	6	8,000.00
62	** 0907150 - Tulang National High School (Getafe High School)	MARY IVY R. CALUMBA	2	3	4	5	6	2	3	4	5	6	8,000.00
63	Ubay National Science High School	TERESITA B. CALONIA	2	3	4	5	6	2	3	4	5	6	8,000.00
64	** 0907152 - Union National High School	CHELLA MAE GARAN	2	3	4	5	6	2	3	4	5	6	8,000.00
65	** 0907153 - Valencia Technical Vocational High School	LIEZEL B. SALVACION	2	3	4	5	6	2	3	4	5	6	8,000.00
66	Zosimo A. Gulle Memorial National High School	ROSEMARIE C. EVARDO	2	3	4	5	6	2	3	4	5	6	8,000.00

No.	Schools	Disbursing Officers	2	3	4	5	6	2	3	4	5	6	
1	** 0907001 - Aguing National High School	ANASTACIA B. CABAGUING	2	3	4	5	6	2	3	4	5	6	2,000.00
2	** 0907002 - Alicia Technical Vocational High School	MARIA FLOR MANLIGUEZ	2	3	4	5	6	2	3	4	5	6	2,000.00
3	** 0907006 - Bacayon National High School	MARIA RIZA A. PLAZA	2	3	4	5	6	2	3	4	5	6	2,000.00
4	Bantolinao National High School	GLENIELYN M. TUTAS	2	3	4	5	6	2	3	4	5	6	2,000.00
5	** 0907011 - Batuan National High School	LOLITA HILOT	2	3	4	5	6	2	3	4	5	6	2,000.00
6	** 0907013 - Biabas Trade High School	JONALYN B. CAGAS	2	3	4	5	6	2	3	4	5	6	2,000.00
7	** 0907014 - Biking Technical Vocational High School	REYNALD T. CIMENI											
8	** 0907015 - Bilar National High School	MARIA CAROLYNE ECHAVARI	2	3	4	5	6	2	3	4	5	6	2,000.00
9	** 0907023 - Cabilao National High School	REY T. RENOBLAS	2	3	4	5	6	2	3	4	5	6	2,000.00
10	** 0907027 - Catape National High School	ESTRELLA P. GUADALQUIVER	2	3	4	5	6	2	3	4	5	6	2,000.00
11	** 0907030 - Camambugan National High School	WOODROW WILSON P. GALO	2	3	4	5	6	2	3	4	5	6	2,000.00
12	** 0907035 - Campao Oriental National High School	LORILIE O. TORREJOS	2	3	4	5	6	2	3	4	5	6	2,000.00
13	** 0907040 - Cangawa National High School	LEA FERNANDEZ	2	3	4	5	6	2	3	4	5	6	2,000.00
14	** 0907044 - Catigbian National High School	EDEN C. PEQUIÑO	2	3	4	5	6	2	3	4	5	6	2,000.00
15	Catungawan National High School	AMABELLE M. CUBAROL	2	3	4	5	6	2	3	4	5	6	2,000.00
16	** 0907048 - Clarin School of Fisheries	DEXTER C. TIEMPO	2	3	4	5	6	2	3	4	5	6	2,000.00
17	Cong. Pablo Malasarte National High School	TERESITA T. TAHIL	2	3	4	5	6	2	3	4	5	6	2,000.00
18	** 0907052 - Corella National High School	JAYSON D. LAZARA	2	3	4	5	6	2	3	4	5	6	2,000.00
19	** 0907055 - Dagohoy National High School	MARCELO B. MANDIN	2	3	4	5	6	2	3	4	5	6	2,000.00
20	** 0907057 - Danao National High School	EMMA T. DINCO	2	3	4	5	6	2	3	4	5	6	2,000.00
21	Dimiao National High School	ANN CHARITY D. SALEM	2	3	4	5	6	2	3	4	5	6	2,000.00
22	Faraon National High School												
23	** 0907067 - Francisco L. Adlaon High School	MELANIE C. LAMPERA	2	3	4	5	6	2	3	4	5	6	2,000.00
24	** 0907071 - Guinacot National High School	REA MAE MEÑALES	2	3	4	5	6	2	3	4	5	6	2,000.00
25	Guinsularan National High School	MARIA ACE P. BETE	2	3	4	5	6	2	3	4	5	6	2,000.00
26	** 0907076 - Hanopol National High School	LINDERLYN D. CURAYAG	2	3	4	5	6	2	3	4	5	6	2,000.00



# Enclosure No. 2

## List of Financial Reports

As of **DECEMBER 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 October - December 2025

19 Justification of Unused NCA as of December 2025

20 Bank Reconciliation Statements - October - December 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 December 2025

eFRS-generated Journals: (monthly)

For the period October 1-31, November 1 - 30, December 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