

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. **273**, s. 2024

CY 2024 MIDYEAR 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 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 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 July 1 5, 2024 at The Bohol Tropics Resort, Graham Ave, Tagbilaran City. All the 65 implementing units' Senior Bookkeepers will be at the venue on July 1-5, 2024. The Budget Unit personnel of the SDO shall be at the venue on July 1 2, 2024 while the selected Accounting and IAS personnel of the SDO shall be at the venue on July 3 5, 2023.
- 3. A registration fee of Ten Thousand Pesos (P10,000.00) shall be collected on or before July 1, 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.









Address: 0050 Lino Chatto Barangay Cogon, Tagbilaran City, Bohol Telephone No.: (038) 411-2544 email Address: deped.bohol@deped.gov.ph



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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 12:00pm of July 3, 2024. The cash book shall still be checked and submitted by the bookkeepers. 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. 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.
- 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.

OIC - Schools Division Superintendent

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Enclosure No. 1

List of Finacial Reports

As of June 30, 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

April - June 2024

19 Justification of Unused NCA

as of June 2024

20 Bank Reconciliation Statements - April - June 2024

(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 June 2024

eFRS-generated Journals: (monthly)

For the period April 1-30, May 1-31, June 1-30

- 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

En	closure No. 2						7					1		
List	ist of PARTICIPANTS			MEA	LS/SMAG	CKS		ACCOMMODATION						
Accou	nting Unit													
1	Gabina Ladaran	Accountant III	1	2	3	4	5	1	2	3	4	5		
2	Diane Cicely Jeminez	Administrative Officer II	1	2	3	4	5	1	2	3	4	5		
3	Marie Estela Buga	Administrative Officer II	1	2	3	4	5	1	2	3	4	5		
4	Joan Serondo	Administrative Officer II	1	2	3	4	5	1	2	3	4	5		
5	Marion Lacia	Administrative Assistant III	1	2	3	4	5	1	2	3	4	5		
6	Adelene Grace Mende	Administrative Assistant III	1	2	3	4	5	1	2	3	4	5		
7	Ma, Fritzie A. Lungay	Administrative Assistant III	1	2	3	4	5	1	2	3	4	5		
8	Jasmin Estoce	Administrative Assistant III	1	2	3	4	5	1	2	3	4	5		
9	Karen Soliva	Administrative Assistant III	1	2	3	4	5	1	2	3	4	5		
10	Karl Joseff Sarigumba	Administrative Assistant III	1	2	3	4	5	1	2	3	4	5		
11	Zera Jane Ligtas	Administrative Assistant III	1	2	3	4	5	1	2	3	4	5		
12	Marilou S. Lauron	Administrative Assistant III	1	2	3	4	5	1	2	3	4	5		
13	July Bryan Cabangbang	Administrative Assistant III	1	2	3	4	5	1	2	3	4	5		
14	Alodia Calunsag	Administrative Assistant III	1	2	3	4	5	1	2	3	4	5		
Inter	nal Audit Services													
1	Liza Crescencio	Administrative Officer II	1	2	3	4	5	1	2	3	4	5		
2	Raineria N. Daing	Administrative Assistant III	1	2	3	4	5	1	2	3	4	5		
Budg	et Unit													
1	Ma. Victoria Jaspe	Budget Officer III	1	2	3	4	5	1	2	3	4	5		
2	Josefina Ursos	Administrative Assistant III	1	2	3	4	5	1	2	3	4	5		
3	Maria Riyah Lagura	Administrative Assistant III	1	2	3	4	5	1	2	3	4	5		
4	Jerome Capuno	Administrative Assistant III	1	2	3	4	5	1	2	3	4	5		
5	Rhea Arao-arao	Administrative Assistant III	1	2	3	4	5	1	2	3	4	5		
6	Mariel Lomarda	Administrative Assistant I	1	2	3	4	5	1	2	3	4	5		
7	Mark Kim Banais	Staff	1	2	3	4	5	1	2	3	4	5		
No.	Schools	Senior Bookkeepers									-	-		
1	** 0907001 - Aguining National High School	NORMA Y. COQUILLA	1	2	3	4	5	1	2	3	4	5		
2	** 0907002 - Alicia Technical Vocational High School	JOCELYN A. ANCOG	1	2	3	4	5	1	2	3	4	5		
3	** 0907006 - Baclayon National High School	JOHN REY G. DOBLE	1	2	3	4	5	1	2	3	4	5		
5	Bantolinao National High School ** 0907011 - Batuan National High School	CRISTINA D. SANDIMAS	1	2	3	4	5	1	2	3	4	5		
6	** 0907013 - Biabas Trade High School	JAY MARIH S. SUAREZ	1	2	3	4	5	1	2	3	4	5		
7	** 0907014 - Biking Technical Vocational High School	ALVIN TENIO	1	2	3	4	5	1	2	3	4	5		
8	** 0907015 - Bilar National High School	JOCELYN H. BAYGAN	1	2	3	4	5	1	2	3	4	5		
9	** 0907023 - Cabilao National High School	ROCHELLE VILLAPAZ	1	2	3	4	5	1	2	3	4	5		
10	** 0907027 - Calape National High School	ANA KARLA R. CUBELO	1	2	3	4	5	1	2	3	4	5		
11	** 0907030 - Camambugan National High School	JOHN KENNETH A. TEMPLADO	1	2	3	4	5	1	2	3	4	5		
12	** 0907035 - Campao Oriental National High School	MA. ESTHER S. IGOT GLENDA C. SALVACION	1	2	3	4	5	1	2	3	4	5		
13	** 0907040 - Cangawa National High School ** 0907044 - Catigbian National High School	JESSELOU SALANG	1	2	3	4	5	1	2	3	4	5		
15	Catungawan National High School	JOSELINE O. MABALATAN	1	2	3	4	5	1	2	3	4	5		
16	** 0907048 - Clarin School of Fisheries	CHERYL JALA	1	2	3	4	_	1	2	3	4	5		
17	Cong. Pablo Malasarte National High School	MA. IRENE E. BALBIN	1	2	3	4	5	1	2	3	4	5		
18	** 0907052 - Corella National High School	PRIMA B. GAHIT	1	2	3	4	_	1	2	3	4	5		
19	** 0907055 - Dagohoy National High School	ROWEL S. TINAMPAY	1	2	3	4	_	1	2	3	4	5		
20	** 0907057 - Danao National High School	RYAN JAYMAR P. APA GLITH M. DALOGDOG	1	2	3	4	-	1	2	3	4	5		
21	Dimiao National High School ** 0907067 - Francisco L. Adlaon High School	ANTONETTE A. MACABUDBUD	1	_	3	4	-	1	2	3	4	5		
23	** 0907071 - Guinacot National High School	MILYN O. AMONCIO	1	_	3	4	-	1	2	3	4	5		
24	Guinsularan National High School	JESSICA B. TEMPLADO	1	2	3	4	5	1	2	3	4	5		
25	** 0907076 - Hanopol National High School	FE CORAZON MANLANGIT	1	2	_	4	_	1	2	3	4	5		
26	** 0907079 - Hinlayagan National High School	TEODORA C. TUBAN	1	2		4	_	1	2	3	4	_		
27	** 0907080 - Inabanga High School, Nabuad	JOANNE JADE V. NAMOC	1	-	_	4	-	1	2	3	4	_		
28	** 0907083 - Katipunan National High School	LELIT D. CUHIT	1	-	_	-	-	1	2	-	4	_		
29	** 0907088 - La Union National High School	LEA NANCY P. YBAÑEZ	1	_	_	-	-	1	2	3	_	_		
30	** 0907088 - La Union National High School ** 0907089 - Lila National High School	MARICEL M. WATE	1	-	-	-	_	1	2	3	4	_		
31	** 0907090 - Loboc National High School	NORA TOMARONG	1	-	_	-	-	1	2	3	-	-		
32			-0	-	_	-	5	1	2	3	4	5		
32 33	** 0907093 - Lourdes National High School	LOURDES A. PALMA	1	2	3	1 4	-	_	_	-	_	_		
		JEFFREY GENITA	1	2	3	4	5	1	2	3	4	-		
33 34 35	** 0907093 - Lourdes National High School ** 0907096 - Mahayag National High School ** 0907098 - Mayor A. R. Tuazon National School of Fisheries	JEFFREY GENITA EVA CLARICE C. MARAPAO	1	2	3	4	5	1	2	3	4	5		
33 34	** 0907093 - Lourdes National High School ** 0907096 - Mahayag National High School	JEFFREY GENITA	1	2 2 2	3 3	4 4	5 5	1	2	3	4	5		

		JOYCE ENOJARDO	1	2	3	4	5	1	2	3	4	5
38	Pagnitoan National High School	REGIE ANN O. SAPANTA	1	2	3	4	5	1	2	3	4	5
39	** 0907107 - Pangangan National High School, Main		1	2	3	4	5	1	2	3	4	5
40	** 0907109 - Pilar Technical Vocational High School	GRACE MARI S. CELIS	-		3	4	5	1	2	3	4	5
41	Policronio S. Dano Sr. High School	KRISTINE FUDERANAN	1	2	-	4	_	1	2	3	4	5
42	** 0907113 - Pres. Carlos P. Garcia National High School	SHERALL BLESS P. AVENIDO	1	2	3	4	5			3	4	5
43	Pres. Carlos P. Garcia Memorial National High School - Talibon	CHEL ANN MAE A. CURAY	1	2	3	4	5	1	2		4	5
44	** 0907116 - San Agustin National High School	RHYS RYAN D. SANIEL	1	2	3	4	5	1	2	3		
45	** 0907120 - San Isidro National High School, San Isidro	VINCENT LOUIE B. PONTE	1	2	3	4	5	1	2	3	4	5
46	** 0907121 - San Isidro Technical Vocational High School		1	2	3	4	5	1	2	3	4	5
47	** 0907123 - San Jose National High School, Inabanga	STELLA M. VIGUNTE	1	2	3	4	5	1	2	3	4	5
48	** 0907124 - San Jose National High School, Talibon	MALAYNIE G. POLO	1	2	3	4	5	1	2	3	4	5
49	** 0907125 - San Miguel Technical Vocational High School	JOVELYN D. BONCALES	1	2	3	4	5	1	2	3	4	5
50	** 0907127 - San Pascual National Agricultural High School	ESTRELLA C. AVENIDO	1	2	3	4	5	1	2	3	4	5
51	** 0907129 - San Roque National High School, Albuquerque, Bohol	CHARILYN M. BETONIO	1	2	3	4	5	1	2	3	4	5
52	** 0907130 - San Roque National High School, Mabini, Bohol	RHEA C. GAMILA	1	2	3	4	5	1	2	3	4	5
53	** 0907133 - Sevilla National High School	ERICSON A. TOLEDO	1	2	3	4	5	1	2	3	4	5
54	** 0907134 - Sierra Bullones Technical Vocational High School	GERLY B. BUTLIG	1	2	3	4	5	1	2	3	4	5
55	** 0907135 - Sikatuna National Agricultural High School	ALDA S. TUBA	1	2	3	4	5	1	2	3	4	5
56	** 0907137 - Southern Inabanga High School	JUDELYN P. JIMENEZ	1	2	3	4	5	1	2	3	4	5
57	** 0907139 - Tabalong National High School	MARY JUNE KAREN G. GELOMIO	1	2	3	4	5	1	2	3	4	5
58	** 0907140 - Tabuan National High School	AILEEN T. DALEN	1	2	3	4	5	1	2	3	4	5
59	** 0907141 - Tagum Sur National High School	LEIZL ANNE T. CAJES	1	2	3	4	5	1	2	3	4	5
60	** 0907147 - Tubigon West National High School	JIMMY G. LUMICTIN	1	2	3	4	5	1	2	3	4	5
61	** 0907150 - Tulang National High School (Getafe High School)	GERALDEN M. AGUHAR	1	2	3	4	5	1	2	3	4	5
62	Ubay National Science High School	CRUZELYN AMPO	1	2	3	4	5	1	2	3	4	5
63	** 0907152 - Union National High School	MARION M. GAPAS	1	2	3	4	5	1	2	3	4	5
64	** 0907153 - Valencia Technical Vocational High School	LIEZEL B. SALVACION	1	2	3	4	5	1	2	3	4	5
65	Zosimo A. Gulle Memorial National High School	ROSEMARIE EVARDO	1	2	3	4	5	1	2	3	4	5