



Republic of the Philippines
Department of Education
Region III
SCHOOLS DIVISION OF BULACAN

March 3, 2023

DIVISION MEMORANDUM


No. 073, s. 2023

**CLARIFICATORY MEETING ON AUDIT OBSERVATION MEMORANDUM RELATIVE
TO TRANSACTIONS OF IMPLEMENTING UNITS FOR THE C.Y. 2022**

To: Assistant Schools Division Superintendents
Accounting Unit Head
Public Secondary School Principals
All Others Concerned

1. Relative to the Audit Observation Memorandum issued by the Commission on Audit for the C.Y. 2022, there shall be a clarificatory meeting on audit observation memorandum pertaining to the transactions of Implementing Units on Monday, March 6, 2023 at 2:00pm at the SDO Conference Hall.
2. The participants shall include all Accountants/Bookkeepers of the 66 Implementing Units of SDO Bulacan.
3. The clarificatory meeting aims to:
 - a. Ensure fair presentation of the Financial Statements especially on items like Property, Plant and Equipment, Budgetary Controls on Personnel Services, and Collection Efficiency of Provident Funds
 - b. Present the improvement, opportunities, and results of accounts for CY 2022
 - c. Facilitate acceptance and implementation of audit recommendations.
4. The meals and snacks to be provided during the conduct of the conference shall be charged against SDO MOOE subject to the usual accounting and auditing rules and regulations.
5. Attached herewith for your reference is Enclosure no. 1 – Comparison of PPE as per record of Accounting (as submitted by IUs) and Property and Supply Office.
6. Immediate and wide dissemination of this Memorandum is desired.

Accounting Unit
March 3, 2023


ROWENA T. QUIAMBAO, CESE
Assistant Schools Division Superintendent/
OIC – Office of the Schools Division Superintendent



Enclosure no. 1. Comparison of PPE as per record of Accounting (as submitted by IUs) and Property and Supply Office

Region/Office	Cost of PPE As of December 31, 2022		PER FS	Variance
	Per Accounting Record	Per Property Record		
Division Office				-
Alexis G Santos NHS	575,841.92	575,841.92	575,841.92	-
Angat NHS			6,076,226.56	6,076,226.56
Bajet-Castillo HS	4,964,290.34	4,964,290.34	4,964,290.34	-
Balagtas AHS	5,001,290.00	5,001,290.00	6,751,409.39	1,750,119.39
Bambang NHS-Illuminada Mendoza-Roxas	9,949,485.91	9,949,485.91	9,949,485.91	-
Binagbag HS - Diosdado Macapagal HS	3,818,574.26	3,818,574.26	3,818,574.26	-
Binagbag NHS	43,818,204.09	43,818,204.09	35,019,662.91	8,798,541.18
Bunsuran NHS	10,106,848.55	10,106,848.55	4,906,908.89	5,199,939.66
Bunsuran NHS Annex-Masagana HS	1,269,688.14	1,269,688.14	1,269,688.14	-
Calumpit - San Marcos NHS	2,613,876.64	2,613,876.64	2,613,876.64	-
CANIOGAN HIGH SCHOOL	704,956.21	704,956.21	704,956.21	-
Calawitan NHS	9,648,835.14	9,648,835.14	9,648,835.14	-
Calawitan NHS Annex-Akle HS	27,163,713.23	27,163,713.23	27,163,713.23	-
Cambaog NHS	7,472,371.69	7,472,371.69	1,562,842.11	5,909,529.58
Catmon NHS	2,758,183.90	2,758,183.90	2,758,183.90	-
CF Gonzales NHS-Maguinao Cruz na Daan NHS	63,891,228.18	63,891,228.18	42,767,070.92	21,124,157.26
Dampol 1st NHS	2,148,987.36	2,148,987.36	405,484.83	1,743,502.53
Dampol 2nd NHS	172,415.86	172,415.86	172,415.86	-
Dona Candelaria Meneses HS	3,098,030.60	3,098,030.60	855,830.95	2,242,199.65
Dona Remedios Trinidad HS	10,012,533.32	10,012,533.32	10,012,533.32	-
Dr Felipe De Jesus HS	4,768,947.66	4,768,947.66	2,185,423.88	2,583,523.78
FC Lipana MHS (Sta Rita NHS)	209,661,413.13	209,661,413.13	2,907,815.63	206,753,597.50
FF Halili NAS	209,661,413.13	209,661,413.13	158,494,089.36	51,167,323.77
FG Bernardino MTS	46,403,153.05	46,403,153.05	46,403,153.05	-
Frances HS	660,086.73	660,086.73	660,086.73	-
FVR NHS	16,465,239.04	16,465,239.04	16,645,630.21	180,391.17
Guiguinto NVHS	5,511,721.78	5,511,721.78	5,511,721.78	-
Iba NHS	7,764,104.05	7,764,104.05	1,742,056.04	6,022,048.01
Jaime J. Vistan HS	2,884,619.02	2,884,619.02	2,884,619.02	-
JJ Mariano MHS (Bintog NHS)	24,765,171.97	24,765,171.97	14,670,036.81	10,095,135.16
John J Russel MHS (Sibul NHS)	21,003,534.29	21,003,534.29	21,003,534.29	-
Lolomboy NHS	13,999,219.24	13,999,219.24	13,999,219.24	-
Mariano Ponce NHS	2,559,437.25	2,559,437.25	1,749,394.49	810,042.76
Maronquillo NHS	18,750,914.59	18,750,914.59	13,931,180.95	4,819,733.64
M. R Trillana HS	4,531,094.95	4,531,094.95	1,016,146.27	3,514,948.68
Minuyan NHS	5,434,313.51	5,434,313.51	2,517,590.54	2,916,722.97
Norzagaray NHS	21,441,503.03	21,441,503.03	19,239,344.15	2,202,158.88
North Hill Village HS	12,088,024.96	12,088,024.96	12,088,024.96	-
Obando NHS	7,323,400.15	7,323,400.15	4,186,665.43	3,136,734.72
Obando SF	20,320,560.14	20,320,560.14	9,418,094.56	10,902,465.58
Parada NHS	24,127,262.06	24,127,262.06	23,931,890.90	195,371.16
Partida HS	1,431,462.00	1,431,462.00	18,076,768.24	16,645,306.24
Prenza NHS	57,757,097.25	57,757,097.25	57,757,097.25	-
Pulong Buhangin NHS				19,308,897.33
Salapungan NHS				415,216.24
San Ildefonso HS	14,711,175.46	14,711,175.46	11,723,140.76	2,988,034.70
San Miguel NHS	85,047,499.08	85,047,499.08	68,617,088.41	16,430,410.67
San Pedro-Bulacan	4,469,441.10	4,469,441.10	4,311,086.55	158,354.55
San Rafael NTS				-
San Francisco Xavier HS	4,995,063.14	4,995,063.14	4,995,063.14	-
San Roque (Kapitangan NHS)	2,495,300.86	2,495,300.86	1,055,455.36	1,439,845.50
Sta Lucia HS-Dampol 2nd NHS	8,993,953.87	8,993,953.87	1,282,795.22	7,711,158.65
Sta Maria Agro Industrial HS	6,818,083.54	6,818,083.54	2,221,838.55	4,596,244.99
Sta Monica NHS	18,404,858.25	18,404,858.25	6,365,185.80	12,039,672.45
Sta Peregrina (Dampol 2nd NHS)	7,027,979.72	7,027,979.72	2,160,641.36	4,867,338.36
STO. NINO HS				-
Sullivan NHS	7,262,637.29	7,262,637.29	7,262,637.29	-
Taal HS	1,562,002.17	1,562,002.17	1,562,002.17	-
Talipit NHS	812,762.16	812,762.16	812,762.16	-
Tiaong NHS	436,745.03	436,745.03	486,434.21	49,689.18
Tibagan NHS	2,064,417.94	2,064,417.94	3,904,417.94	1,840,000.00
Vedasto Santiago HS	12,737,172.90	12,737,172.90	10,842,625.63	1,894,547.27
Virgen delas Flores HS				-
Virginia Ramirez-Cruz (Siling Bata NHS)	2,971,594.90	2,971,594.90	2,971,594.90	-
Engr. Virgilio Dionisio hs				-
Julian Sumbilio HS				-
	1,152,190,518.27	1,152,190,518.27	796,193,080.77	355,997,437.50
				355,997,437.50