



Republic of the Philippines  
Department of Education  
Region VII, Central Visayas  
**TAGBILARAN CITY SCHOOLS DIVISION**  
City of Tagbilaran



October 30, 2018

Division Memorandum  
No. 633

**SEF UNLIQUIDATED CASH ADVANCES**

To: Mrs. Elizabeth Rosil Escolano – Division ALS Coordinator  
Mrs. Emily L. Acabo – Division Librarian  
Mrs. Virgilia G. Omictin – Secondary School Principal, DCPNHS

1. This Office received a breakdown of unliquidated cash advances from the City Hall Accountant Designate Mrs. Eleanor B. Beniga, CPA, as follows:

Date	Check No.	Purpose	Amount	Returned Unexpended	O.R. No.	Balance
09/23/16	46764223	2015 ALS Day Celebration	60,000.00			60,000.00
09/26/16	46764224	Capability Building	30,000.00			30,000.00
09/26/16	46764226	2015 ALS Accreditation and Equivalency Test	30,000.00	5,954.00	340272	24,046.00
11/16/16	46764256	School Teacher/Librarian Training Workshop	40,000.00	2,760.00	380551	37,240.00
01/03/17	46764275	Subsidy-National Festival of Talents 4/7-10, 2015	30,028.00			30,028.00
01/09/17	46764279	Subsidy Conduct of ALS Annual Session	15,000.00			15,000.00

2. Cash advances scheduled for November 2018 are suspended due to these unliquidated previous cash advances herein. In which case you are hereby enjoined to submit liquidation documents this first week of November this year. Otherwise, all due cash advances for the City Meet, NAMCYA, Press Con and Festival of Talents, all scheduled in November, will be grossly affected.
3. Please be guided accordingly for immediate compliance.

  
VIRGINIA C. ZAPANTA, Ed.D., CESO V  
Schools Division Superintendent 

**SPECIAL EDUCATION FUND**  
**SCHEDULE OF DUE FROM NGAS- DEP-ED TAGBILARAN CITY DIVISION**  
**AS OF SEPTEMBER 30, 2018**

Date	Check No.	Purpose	Amount	Disbursements	Returned Unexpended	O. R. NO.	Date Returned	FUR NO.	Date Liquidated	Balance
09/21/16	46764216	Teacher's Induction Program for Senior HS	41,350.00	41,340.00	10.00		02/03/2017	02-010	02/20/2017	-
09/22/16	46764217	Training Workshop on Investigatory Projects Sept 14-15, 2016	30,000.00	30,000.00	-			01-002	02/20/2017	-
09/22/16	46764218	ALS Livelihood Skills Training	26,000.00	26,000.00	-			11-10A	02/20/2017	-
09/23/16	46764220	Travelling Expenses during 2016 National Press Conference	100,000.00	45,513.00	54,487.00	326553	03/08/2017	02-009	02/20/2017	-
09/23/16	46764221	2016 Tagbilaran City Meet	649,000.00	649,000.00	-			01-001	02/20/2017	-
09/23/16	46764222	Production/Reproduction of Localized MTB-MLE Big Bool Kindergarten	104,000.00	104,000.00	-			08-018	11/13/2017	-
09/23/16	46764223	2015 ALS Day Celebration	60,000.00	-	-					60,000.00
09/26/16	46764224	Capability Building	30,000.00	-	-					30,000.00
09/26/16	46764226	2015 ALS Accreditation and Equivalency Test	30,000.00	-	5,954.00	340272				24,046.00
09/26/16	46764227	Re-Echo of Capability Building of Guidance Councilors 4/27-28, 2016	16,800.00	16,800.00	-			11-10B	02/20/2017	-
09/26/16	46764228	Completion of Principal's Office of Bool Elem School	50,000.00	50,000.00	-			05-123	11/13/2017	-
09/26/16	46764225	2016 ALS Accreditation and Equivalency Test	24,500.00	-	2,509.62	380557	01/23/2018			21,990.38
09/27/16	46764229	DRR Conference Workshop 9/23/2016	22,500.00	21,500.00	1,000.00	340276	03/27/2017	05-020	11/13/2017	-
09/27/16	46764230	Division ALS Day Celebration Sportfest 9/27-29, 2016	100,000.00	99,684.50	315.50	326552	01/31/2017	02-007	02/20/2017	-
10/13/16	46764236	Training and Travelling Expenses of Qualified Athletes	200,000.00	-	200,000.00	380555	11/15/2017			-
10/27/16	46764237	Test on National Certification Assessment for Hairdressing	32,100.00	32,100.00	-			02-015	04/21/2017	-
10/27/16	46764238	Purchase of Shredding Machine	67,315.23	43,500.00	23,815.23	326554		02-008	02/20/2017	-
10/27/16	46764239	Culture Based Education Training Workshop	30,000.00	-	30,000.00	380552	11/15/2017		11/13/2017	-
10/27/16	46764240	World Teacher's Day 2016	99,700.00	87,790.00	11,910.00	340251	02/06/2017	03-016	04/21/2017	-
11/03/16	46764241	Mid-Year End Service Training 10/26-28/2016	140,517.00	140,517.00	-			02-013	02/20/2017	-
11/03/16	46764242	Mid-Year End Service Training 10/24-26/2016	169,290.00	169,290.00	-			02-012	02/20/2017	-
11/15/16	46764255	Capability Building for CVRAA Coaches	28,000.00	28,000.00	-			01-003	02/20/2017	-
11/16/16	46764256	School Teacher/Librarian Training Workshop	40,000.00	-	2,760.00	380551				37,240.00
11/16/16	46764257	2016 STEPS/Technolympics Skills Competition	100,000.00	100,000.00	-			07-025	11/13/2017	-
11/16/16	46764258	Strengthening Capacities for DRRM	56,000.00	56,000.00	-			01-004	02/20/2017	-
11/23/16	46764265	Subsidy for Division DepEd Saulog Night	18,000.00	18,000.00	-			01-005	02/20/2017	-
11/23/16	46764266	ALS Livelihood Skills Training	30,000.00	-	30,000.00	380553	11/15/2017		11/13/2017	-
11/28/16	46764267	10th Regional MAH/Science Quiz Bowl	48,000.00	7,090.00	40,910.00	340251	02/06/2017	05-019	11/13/2017	-
11/28/16	46764268	ALS Learners Values Formation Seminar Workshop	10,000.00	10,000.00	-	380553	11/15/2017		11/13/2017	-

**SPECIAL EDUCATION FUND**  
**SCHEDULE OF DUE FROM NGAS- DEP-ED TAGBILARAN CITY DIVISION**  
**AS OF SEPTEMBER 30, 2018**

Date	Check No.	Purpose	Amount	Disbursements	Returned Unexpended	O. R. NO.	Date Returned	FUR NO.	Date Liquidated	Balance
11/28/16	46764269	ALS Capability INSET/Team Building	85,000.00	75,699.50	9,313.65		03/28/2017	05-021	11/13/2017	(13.15)
11/28/16	46764270	Action Research for the School Principals/Office Heads	86,000.00	76,000.00	10,000.00	340269	03/22/2017	05-022	11/13/2017	-
11/28/16	46764271	Division Universal Prevention Curriculum for Substance Use	39,900.00	31,500.00	8,400.00		02/08/2017	02-006	02/20/2017	-
12/20/2016	46764274	Subsidy for the Conduct of Basic Education Seminar	49,400.00	30,000.00	19,400.00	326551	01/31/2017	02-011	04/21/2017	-
01/03/2017	46764275	Subsidy -National Festival of Talents 4/7-10, 2015	30,028.00	-	-					30,028.00
01/09/2017	46764278	Subsidy Conduct of ALS Annual Assessment	22,000.00	22,000.00	-			05-017	11/17/2017	-
01/09/2017	46764279	Subsidy Conduct of ALS Annual Session	15,000.00	-	-					15,000.00
01/16/2017	46764283	Subsidy-Division Monitoring Evaluation & Adjustment	32,440.00	32,440.00	-			02-014	02/20/2017	-
01/16/2017	46764284	subsidy for the installation of Primary Line, Transformer	300,000.00	300,000.00	-			08-026	11/17/2017	-
02/03/2017	46764288	Subsidy for CVRAA 2017	5,634,140.00	5,634,140.00	-			07-024	11/17/2017	-
11/16/2017	59055965	Subsidy for Tagbilaran City Meet 2017	1,544,800.00	-	-					1,544,800.00
11/17/2017		Unexplained/unliquidated returned of unexpended balance								(54,528.00)
11/17/2017		Unexplained/unliquidated returned of unexpended balance								(15,940.00)
		<b>TOTAL &gt;&gt;&gt;&gt;</b>	<b>10,191,780.23</b>	<b>7,977,904.00</b>	<b>-</b>					<b>1,692,623.23</b>

Prepared by:



**ELVIRA V. MACALANDA**  
 Administrative Assistant

Certified correct:

**ELEANOR B. BENIGA, CPA**  
 CGADH I/City Accountant Designate

**SUBSIDIARY LEDGER**

City of Tagbilaran

**FUND:** SPECIAL EDUCATION FUND

**GL NAME:** Due from National Government Agencies

**GL:** 1-03-03-010

**SL NAME:** DEPED-TAGBILARAN CITY DIVISION / FINANCIAL ASSISTANCE, AIDS AND SUBSIDIES

**SL:** -0001

DATE	PARTICULARS	REF.	DEBIT	CREDIT	BALANCE
01/01/17	Beg. Balance	Beg.Bal01-	-1,820,282.77		
	Beg. Balance	Beg.Bal01-	4,433,655.00		
01/03/17	46764275-DEPED TAGBILARAN CITY DIVISION/subsidy on expenses made during National Festival of Talents April 7-10, 2015	ChkJ-01-01532	30,028.00		
01/09/17	46764278-DEPED TAGBILARAN CITY DIVISION/subsidy for the conduct of ALS Annual Assessment	ChkJ-01-01535	22,000.00		
	46764279-DEPED TAGBILARAN CITY DIVISION/subsidy for the conduct of ALS Session	ChkJ-01-01536	15,000.00		
01/16/17	46764283-DEPED TAGBILARAN CITY DIVISION/subsidy for the conduct of Division Monitoring Evaluation and Adjustment	ChkJ-01-01540	32,440.00		
	46764284-DEPED TAGBILARAN CITY DIVISION/subsidy for the installation of primary line, Transformer and Metering	ChkJ-01-01541	300,000.00		
01/31/17	- Return of unexpended balance of subsidies for various programs and activities of DepEd Tagbilaran City Division	ColJ-01-01574		54,487.00	
	- Return of unexpended balance of subsidies for various programs and activities of DepEd Tagbilaran City Division	ColJ-01-01574		23,815.23	
	- Return of unexpended balance of subsidies for various programs and activities of DepEd Tagbilaran City Division	ColJ-01-01574		19,400.00	
	- Return of unexpended balance of subsidies for various programs and activities of DepEd Tagbilaran City Division	ColJ-01-01574		315.50	
	<i>Total this month</i>		<u>3,012,840.23</u>	<u>98,017.73</u>	
	<b>TOTAL TO DATE</b>		<u><b>3,012,840.23</b></u>	<u><b>98,017.73</b></u>	<b>2,914,822.50</b>
Jan. 17	No Transaction				
02/03/17	46764288-DEPED TAGBILARAN CITY DIVISION/subsidy for CVRAA 2017	ChkJ-02-01582	5,634,140.00		
02/08/17	- Return of unexpended Balance-subsidy for SHS Teacher's Induction Program/Universal Prevention Curriculum for substance use Training	ColJ-02-01611		8,410.00	
02/20/17	- Liquidation-subsidy for the Conduct of Livelihood Skills Training granted on 9/22/2016 Check No. 46764218 -FUR No. 11-10A	OthJ-02-01593		26,000.00	
	- Liquidation-subsidy for the conduct of Division Re-echo of Capability Building of Guidance Counselors 9/26/2016 Check No. 46764227 FUR NO 11-108	OthJ-02-01594		16,800.00	
	- Liquidation-subsidy for the conduct of Tagb. City Meet 2016 granted on 9/23/2016 Check No. 46764221 FUR NO. 01-001	OthJ-02-01595		649,000.00	

## SUBSIDIARY LEDGER

City of Tagbilaran

**FUND:** SPECIAL EDUCATION FUND

**GL NAME:** Due from National Government Agencies

**GL:** 1-03-03-010

**SL NAME:** DEPED-TAGBILARAN CITY DIVISION / FINANCIAL ASSISTANCE, AIDS AND SUBSIDIES

**SL:** -0001

DATE	PARTICULARS	REF.	DEBIT	CREDIT	BALANCE
	- Liquidation-subsidy for the Conduct of Training Workshop on Science Investigatory Project granted 9/22/2016 Check No. 46764217 FUR NO. 01-002	OthJ-02-01596		30,000.00	
	- Liquidation -subsidy for the Conduct of Capability Building for the CVRAA Coaches & Trainers granted on 11/3/2016 Check No. 46764255 FUR # 01-003	OthJ-02-01597		28,000.00	
	- Liquidation-subsidy for the conduct of Capability Building Program for DRRM Team granted 11/16/2016 Check No. 46764258 FUR No. 01-004	OthJ-02-01598		56,000.00	
	- Liquidation-subsidy for the Conduct of Division DepEd Saulog Night granted on 11/23/2016 Check No. 46764265 FUR No. 01-005	OthJ-02-01599		18,000.00	
	- Liquidation- subsidy for Division Universal Prevention Curriculum for Substance Training granted 11/28/2016 Check No. 46764271 FUR No. 02-006	OthJ-02-01600		31,500.00	
	- Liquidation- subsidy for the Conduct of 2016 ALS Day Celebration granted on 9/27/2016 Check No. 46764230 FUR No. 02-007	OthJ-02-01601		99,684.50	
	- Liquidation-subsidy for the purchase of Shredding Machine granted on 10/27/2016 Check No. 46764238 -FUR No. 02-008	OthJ-02-01602		43,500.00	
	- Liquidation-subsidy for the Travelling Expenses during the National Press Conference granted on 9/23/2016 Check No. 4764220 FUR No. 02-009	OthJ-02-01603		45,513.00	
	- Liquidation-subsidy for the Conduct of Teacher's Induction Progran granted on 9/21/2016 Check No. 46764216 FUR No. 02-010	OthJ-02-01604		41,340.00	
	- Liquidation-subsidy for the conduct of Mid Year Service Training og Elementary Teachers granted on 11/3/2016 Check No. 46764242 FUR No. 02-012	OthJ-02-01605		169,290.00	
	- Liquidation-subsidy Mid Year -end Service Training of Secondary Teachers granted on 11/3/2016 Check No. 46764241 FUR No. 02-013	OthJ-02-01606		140,517.00	
	- Liquidation-subsidy for the conduct of Monitoring, Evaluation and Adjustment granted on 1/6/2017 Check No. 1/16/2017 Check No. 46764283 FUR No.02-014	OthJ-02-01607		32,440.00	
	<i>Total this month</i>		5,634,140.00	1,435,994.50	
	<b>TOTAL TO DATE</b>		<b>8,646,980.23</b>	<b>1,534,012.23</b>	<b>7,112,968.00</b>
Feb. 17	No Transaction				
03/10/17	- Return of unexpended balance of various subsidies to DepED Tagbilaran City Division	ColJ-03-01667		11,910.00	
	- Return of unexpended balance of various subsidies to	ColJ-03-01667		40,910.00	

**SUBSIDIARY LEDGER**  
City of Tagbilaran

FUND: SPECIAL EDUCATION FUND

GL NAME: Due from National Government Agencies

GL: 1-03-03-010

SL NAME: DEPED-TAGBILARAN CITY DIVISION / FINANCIAL ASSISTANCE, AIDS AND SUBSIDIES

SL: -0001

DATE	PARTICULARS	REF.	DEBIT	CREDIT	BALANCE
	DepED Tagbilaran City Division				
03/29/17	- Return of unexpended balance SEF/DepEd Action Research	ColJ-03-01701		10,000.00	
03/30/17	- Return of unexpended balance for 2015 ALS Day Celebration dated 9/30/2016 and 12/6/2016, DRRM Conference & ALS Capability Inset 9/30/2016	ColJ-03-01702		16,267.65	
	<i>Total this month</i>			<u>79,087.65</u>	
	<b>TOTAL TO DATE</b>		<b><u>8,646,980.23</u></b>	<b><u>1,613,099.88</u></b>	<b>7,033,880.35</b>
Mar. 17	No Transaction				
04/21/17	- Liquidation of subsidy for the Conduct of TESDA National Certification Assessment for Hairdressing and Cookery Check No. 46764237 10/27/2016 FUR 02-015	OthJ-04-01758		32,100.00	
	- Liquidation of Subsidy for the Conduct of Basic Education Planning released on November 20, 2016 with Check No. 16764274-FUR No. 02-011	OthJ-04-01759		30,000.00	
	- Liquidation of subsidy for the Conduct of World Teacher's Day released on 10/27/2016 Check No. 46764240 FUR No. 03-016	OthJ-04-01760		87,790.00	
	<i>Total this month</i>			<u>149,890.00</u>	
	<b>TOTAL TO DATE</b>		<b><u>8,646,980.23</u></b>	<b><u>1,762,989.88</u></b>	<b>6,883,990.35</b>
Apr. 17	No Transaction				
May. 17	No Transaction				
Jun. 17	No Transaction				
Jul. 17	No Transaction				
Aug. 17	No Transaction				
Sep. 17	No Transaction				
Oct. 17	No Transaction				
11/13/17	- Liquidation of City DEP-ED FA for completion of Bool ES Principal's Office - FUR NO. 05-023	OthJ-11-02185		50,000.00	
	- Liquidation of City DEP-ED FA for Seminar on Action Research - FUR NO. 05-022	OthJ-11-02186		76,000.00	
	- Liquidation of City DEP-ED FA for 2016 ALS Capability Inset Teambuilding - FUR NO. 05-021	OthJ-11-02187		75,699.50	
	- Liquidation of City DEP-ED FA for DRR Conference Workshop and Emergency Planning - FUR NO. 05-020	OthJ-11-02188		21,500.00	
	- Liquidation of City DEP-ED FA for 10th Regional Math and Science Quiz Bowl - FUR NO. 05-019	OthJ-11-02189		7,090.00	
	- Liquidation of City DEP-ED FA for Reproduction of Localized MTB-MLE Big Books for Kindergartens - FUR NO. 05-018	OthJ-11-02190		104,000.00	

**SUBSIDIARY LEDGER**

City of Tagbilaran

FUND: SPECIAL EDUCATION FUND

GL NAME: Due from National Government Agencies

GL: 1-03-03-010

SL NAME: DEPED-TAGBILARAN CITY DIVISION / FINANCIAL ASSISTANCE, AIDS AND SUBSIDIES

SL: -0001

DATE	PARTICULARS	REF.	DEBIT	CREDIT	BALANCE
	- Liquidation of City DEP-ED FA for ALS Assessment Seminar - FUR NO. 05-017	OthJ-11-02191		22,000.00	
	- Liquidation of City DEP-ED FA for 2016 STEPS/Technolympics Skills Competition - FUR NO. 07-025	OthJ-11-02192		100,000.00	
	- Liquidation of City DEP-ED FA for Extension of Primary Line Transformer and Metering - Mansasa High School - FUR NO. 08-026	OthJ-11-02193		300,000.00	
	- Liquidation of City DEP-ED FA for CVIRAA Meet 2017 - FUR No. 07-024	OthJ-11-02194		5,634,140.00	
11/16/17	59055965-DEPED TAGBILARAN CITY DIVISION/Tagbilaran City Meet and Training	ChkJ-11-02205	1,544,800.00		
11/17/17	- SEF Collection 11/17/2017-Return of Unexpended Balance	ColJ-11-02234		200,000.00	
	- SEF Collection 11/17/2017-Return of Unexpended Balance	ColJ-11-02234		15,940.00	
	- SEF Collection 11/17/2017-Return of Unexpended Balance	ColJ-11-02234		30,000.00	
	- SEF Collection 11/17/2017-Return of Unexpended Balance	ColJ-11-02234		54,528.00	
	- SEF Collection 11/17/2017-Return of Unexpended Balance	ColJ-11-02234		2,760.00	
	- SEF Collection 11/17/2017-Return of Unexpended Balance	ColJ-11-02234		40,000.00	
	<i>Total this month</i>		<u>1,544,800.00</u>	<u>6,733,657.50</u>	
	<b>TOTAL TO DATE</b>		<b><u>10,191,780.23</u></b>	<b><u>8,496,647.38</u></b>	<b>1,695,132.85</b>

## SUBSIDIARY LEDGER

City of Tagbilaran

**FUND:** SPECIAL EDUCATION FUND

**GL NAME:** Due from National Government Agencies

**GL:** 1-03-03-010

**SL NAME:** DEPED-TAGBILARAN CITY DIVISION / FINANCIAL ASSISTANCE, AIDS AND SUBSIDIES

**SL:** -0001

DATE	PARTICULARS	REF.	DEBIT	CREDIT	BALANCE
	DepED Tagbilaran City Division				
03/29/17	- Return of unexpended balance SEF/DepEd Action Research	ColJ-03-01701		10,000.00	
03/30/17	- Return of unexpended balance for 2015 ALS Day Celebration dated 9/30/2016 and 12/6/2016, DRRM Conference & ALS Capability Inset 9/30/2016	ColJ-03-01702		16,267.65	
	<i>Total this month</i>			79,087.65	
	<b>TOTAL TO DATE</b>		<b>8,646,980.23</b>	<b>1,613,099.88</b>	<b>7,033,880.35</b>
Mar. 17	No Transaction				
04/21/17	- Liquidation of subsidy for the Conduct of TESDA National Cerification Assessment for Hairdressing and Cookery Check No. 46764237 10/27/2016 FUR 02-015	OthJ-04-01758		32,100.00	
	- Liquidation of Subsidy for the Conduct of Basic Education Planning released on November 20, 2016 with Check No. 16764274-FUR No. 02-011	OthJ-04-01759		30,000.00	
	- Liquidation of subsidy for the Conduct of World Teacher's Day released on 10/27/2016 Check No. 46764240 FUR No. 03-016	OthJ-04-01760		87,790.00	
	<i>Total this month</i>			149,890.00	
	<b>TOTAL TO DATE</b>		<b>8,646,980.23</b>	<b>1,762,989.88</b>	<b>6,883,990.35</b>
Apr. 17	No Transaction				
May. 17	No Transaction				
Jun. 17	No Transaction				
Jul. 17	No Transaction				
Aug. 17	No Transaction				
Sep. 17	No Transaction				
Oct. 17	No Transaction				
11/13/17	- Liquidation of City DEP-ED FA for completion of Bool ES Principal's Office - FUR NO. 05-023	OthJ-11-02185		50,000.00	
	- Liquidation of City DEP-ED FA for Seminar on Action Research - FUR NO. 05-022	OthJ-11-02186		76,000.00	
	- Liquidation of City DEP-ED FA for 2016 ALS Capability Inset Teambuilding - FUR NO. 05-021	OthJ-11-02187		75,699.50	
	- Liquidation of City DEP-ED FA for DRR Conference Workshop and Emergency Planning - FUR NO. 05-020	OthJ-11-02188		21,500.00	
	- Liquidation of City DEP-ED FA for 10th Regional Math and Science Quiz Bowl - FUR NO. 05-019	OthJ-11-02189		7,090.00	
	- Liquidation of City DEP-ED FA for Reproduction of Localized MTB-MLE Big Books for Kindergartens - FUR NO. 05-018	OthJ-11-02190		104,000.00	

**SUBSIDIARY LEDGER**  
 City of Tagbilaran

FUND: SPECIAL EDUCATION FUND

GL NAME: Due from National Government Agencies

GL: 1-03-03-010

SL NAME: DEPED-TAGBILARAN CITY DIVISION / FINANCIAL ASSISTANCE, AIDS AND SUBSIDIES

SL: -0001

DATE	PARTICULARS	REF.	DEBIT	CREDIT	BALANCE
01/01/18	BEGINNING BALANCES SEF	Beg.Bal01-	-2,738,522.15		
	BEGINNING BALANCES SEF	Beg.Bal01-	4,433,655.00		
01/26/18	- SEF Collections 01/26/2018-return of unexpended balance of Financial Assistance for the 2015 A and E Test	ColJ-01-02426		2,509.62	
	<i>Total this month</i>		<u>1,695,132.85</u>	<u>2,509.62</u>	
	<b>TOTAL TO DATE</b>		<b><u>1,695,132.85</u></b>	<b><u>2,509.62</u></b>	<b><u>1,692,623.23</u></b>