



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



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DIVISION MEMORANDUM

No. 126

TO: **ALL SUPERVISORS AND PROGRAM COORDINATORS**

Subject: **COA AUDIT FINDINGS AND RECOMMENDATIONS RE: UNAUTHORIZED RETENTION OF VARIOUS TRUST FUND COLLECTIONS**

Date: **March 20, 2019**

1. In reference to a **Management Letter** issued by the Commission on Audit (COA) pertaining to the balances of collections from several registration fees which remained unutilized, all supervisors and **program coordinators** are directed to submit to the accounting section all supporting documents for payment of food and accommodation of seminars and trainings conducted (**present and prior years**). Deadline for submission is on **March 22, 2019**.
2. Further, you are advised to **review** all trainings conducted at present and prior years and coordinate with the venues for any unpaid bills. It is understood that only those activities with complete supporting documents will be processed for payment.
3. This Office will not assume responsibility for unpaid accounts reported after the date herein specified as the balances of the unutilized collections will be immediately remitted to the Bureau of Treasury.
4. For strict compliance.

NERI C. OJASTRO, Ed.D., CESE
Asst. Schools Division Superintendent
Officer-In-Charge
Office of the Schools Division Superintendent

TRUST FUND COLLECTION AND DISBURSEMENT REPORT

2018 COLLECTIONS FROM TRUST FUND	ACTIVITY NAME	YEAR CONDUCTED	COLLECTION	DISBURSEMENT	BALANCE	FOCAL PERSON	REMARKS
	GOOGLE TRAINING	2015	20,300.00	20,300.00	-		
	WELCOME PROGRAM CVIRAA MEET	2018	15,000.00	15,000.00	-		
	2016 PBB ORIENTATION WORKSHOP	2017	21,000.00	17,500.00	3,500.00		to be remitted to Bot
	SMEA OFFLINE ORIENTATION	2017	36,000.00	36,000.00	-		
	STAKEHOLDER'S SUMMIT 2017/DIVISION SENIOR HS						
	IMMERSION PROGRAM	2017	66,000.00	66,000.00	-		
	SIP REVIEW AND A/P 2018	2018	96,000.00	96,000.00	-		
	YEAR END FINANCIAL RECONCILIATION REPORT 2017	2018	42,500.00	42,500.00	-		
	DIVISION EXECON-JIS	2018	18,720.00	18,720.00	-		
	ENHANCED SIP	2016	164,860.00	131,640.00	33,220.00	J. Barette	to be remitted to Bot
	DO CHARTER WORKSHOP	2018	12,000.00	12,000.00	-		
	FILIPINO TRAINING	2018	60,000.00	60,000.00	-		
	STUDENT IMMERSION TRAINING						
	ENGLISH TEACHING	2017	11,050.00		11,050.00	J. Barette	no document submitted to accounting
	SCIENCE TEACHING	2018	28,900.00	42,700.00	28,900.00	A. Amistoso	incomplete collection
	DIVISION RE-ECHO ON SPECIAL EDUCATION FOR GRADE 1 & 7 TEACHERS MAY 21, 2018	2018	180,000.00	180,000.00	-		
	DIVISION ORIENTATION ON THE ADMIN OF MFAT MAY 29-31, 2018	2018	39,600.00	39,600.00	-		
	DIVISION TRAINING OF KINDERGARTEN TEACHERS ON KINDERGARTEN TEACHING MAY 30-JUNE 1, 2018	2018	31,500.00	31,500.00	-		
	SCOPE I, UPDATING & REFRESHER TRAINING MAY 25, 2018						
	DLP 2ND QUARTER	2018	3,900.00		3,900.00	Amistoso/Incoq	no document submitted to accounting
	DIVISION MASS TRAINING ON ICLUSIVE ON SPED	2018	21,000.00	21,000.00	-		
	INSET 2016-2017	2016	116,400.00	116,400.00	-		
	BID DOCUMENTS	2018	31,000.00	31,000.00	-		
	EXECON JIS SEAFOODS JUNE 2018	2018	28,400.00		28,400.00	E. Cagas	incomplete collection
	DRRM JIS SEAFOOD	2018	451,430.00	450,870.00	560.00		to be remitted to Bot
	2018 WELLNESS	2018	6,300.00		6,300.00	A. Lacang	incomplete collection
	PBB ORIENTATION	2018	28,350.00	26,950.00	1,400.00		to be remitted to Bot
	SBM CONSULTATION						incomplete collection (but w/ add. Collection 2019; to be updated)
	MIDYEAR BUDGETARY REPORTS	2018	26,600.00		26,600.00	L. Maquilang	
		2018	66,500.00	66,500.00	-		

ACTIVITY NAME	YEAR CONDUCTED	COLLECTION	DISBURSEMENT	BALANCE	FOCAL PERSON	REMARKS
SBM FINALIZATION	2018	11,400.00	11,400.00	-		
BUWAN NG KASAYSAYAN DIVISION LEVEL	2018	17,520.00	17,400.00	120.00		to be remitted to Bot
CASH BOND FOR BHRD ON THE RPM'S MANUAL FOR TEACHERS AND SCHOOL HEADS	2018	256,160.00	256,160.00	-		
WORKSHOP ON CAMPUS JOURNALISM	2018	412,880.00	412,880.00	-		
ROLL OUT REMEDIATION FOR GRADE 2 TEACHERS	2018	28,500.00	28,500.00	-		
3RD QUARTER CONFERENCE OF DIVISION MAPEH SUPERVISORS AND 2018 AMCYA SEMI-FINALS COMP. AND TRADITIONAL MUSIC WORKSHOP	2018	58,000.00	58,000.00	-		
FGD	2018	3,000.00	3,000.00	-		
DSPC						bal. will be used for post evaluation 2018 dspc
SIP	2018	152,200.00	142,063.00	10,137.00	Amistoso/Inco	
CIP	2018	21,000.00	21,000.00	-		
RRSP- GRADE 1 TEACHERS ROLL-OUT ON REMEDIATION PROGRAM FOR GRADE 1 TEACHERS	2018	10,500.00	10,500.00	-		
DIVISION ENHANCEMENT TRAINING EPP TEACHER	2018	32,000.00	1,000.00	32,000.00	Clamonte	documents not yet submitted
CIP 1ST STATUS 2016	2018	33,000.00	8,400.00	32,000.00	J. Barrete	to be remitted to Bot
DIVISION FESTIVAL OF TALENTS	2018	8,400.00	8,400.00	-		
YEAR END FINANCIAL AND BUDGETARY REPORTS	2018	16,500.00	16,149.00	351.00		to be remitted to Bot
SIP END CYCLE REVIEW	2018	42,499.91	35,000.00	7,499.91	Accounting	for processing
CONTEXTUALIZATION AND LOCALIZATION K-12	2018	2,400.00		2,400.00	L. Maquilang	no document submitted to accounting
DIVISION PERSONNEL CONDUCT CONTEXTUALIZATION/EVALUATION	2018	3,500.00		3,500.00		no document submitted to accounting
MIDYEAR IN-SERVICE TRAINING ES SY 2016-2017	2018	3,500.00		3,500.00		no document submitted to accounting
CIP 2ND STATUS PRESENTATION	2016	142,800.00	142,800.00	-		
2016 YEAR END FINANCIAL BUDGETARY REPORTS	2017	9,375.00	9,000.00	375.00		to be remitted to Bot
CIP TRAINING @ BODARE 8/5/16	2017	24,600.00	24,600.00	-		
REGISTRATION FEE HELE/TLE SCOPING, SEQUENCING ETC, IPLAN SEMINAR FOR TLE MAY 24-27, 2016	2016	36,000.00	36,000.00	-		
TRAINING WORKSHOP ON SCIENCE INVESTIGATORY PROJECT	2016	59,000.00	59,000.00	-		
TLE-TVL CURRICULUM REVIEW & HARMONIZATION ON APRIL 10-12, 2017 @ REYNAS HAVEN GARDEN	2016	30,100.00	30,100.00	-		
DIVISION EXECUTIVE CONFERENCE	2017	1,680.00		1,680.00	J. Barrete	no document submitted to accounting
UKELELE SEMINAR WORKSHOP FOR KINDERGARTEN TEACHERS	2017	23,160.00	22,800.00	360.00		to be remitted to Bot
SCHOOL BASED MANAGEMENT SEMINAR	2017	14,000.00	14,000.00	-		
	2017	23,450.00	22,750.00	700.00		to be remitted to Bot

2017 COLLECTIONS FROM TRUST FUND

ACTIVITY NAME	YEAR CONDUCTED	COLLECTION	DISBURSEMENT	BALANCE	FOCAL PERSON	REMARKS
CONTINUOUS IMPROVEMENT(CI) FINALIZATION OF CIP FOR SYMPOSIUM	2017	8,250.00		8,250.00	F. Tanggaan	In process
MIDYEAR FINANCIAL AND BUDGETARY REPORTS 2017	2017	38,000.00	38,000.00	-		
CIP SYMPOSIUM-TRAINING AND DEVELOPMENT PROGRAM DESIGN	2017	27,800.00	27,713.10	86.90		to be remitted to BoT
FINANCIAL ASSISTANCE FROM REGION FOR BRIGADA ESKWEL	2017	10,000.00	10,000.00	-		
2016 DIVISION TRAINING WORKSHOP ON MODULE INTEGRATION AND DANCE	2016	21,350.00	21,350.00	-		
2017 DIV. MUSIC EDUC WORKSHOP FOR ELEM & SEC MUSIC AUGUST 3-5, 2017	2017	319,675.00	168,327.90	151,347.10	A. Lacang	In process
WEINISS CASCADING AUGUST 25, 2017 @ JIS SEAFOOD	2017	7,150.00		7,150.00	A. Lacang	Incomplete collection
DIVISION SCHOOLS PRESS CONFERENCE SEPTEMBER 21-22, 2017	2017	95,350.00	95,350.00	-		
CI PROGRAM ROLL-OUT	2017	45,000.00	45,000.00	-		
DIVISION EXECUTIVE CONFERENCE	2017	7,900.00		7,900.00	F. Puangang	In process
LIS	2017	10,850.00	10,850.00	-		
SCIENCE INVESTIGATORY PROJECT	2017	25,250.00	25,125.00	125.00		to be remitted to BoT
DIVISION ROLL OUT ON IMPLEMENTATION OF D.O 48 S 2017-CAV(CERTIFICATION,AUTENTICATION,VERIFICATION)	2017	33,200.00	33,200.00	-		
2 day WRITESHOP/FINALIZATION OF IPLAN	2016	27,000.00	27,000.00	-		
LIBRARY HUB ORIENTATION	2016	115,010.00	115,010.00	-		
SCIENCE FAIR	2015	5,050.00	5,050.00	-		
YEAR END RECONCILIATION OF FINANCIAL AND BUDGETARY REQUIREMENTS	2016	81,600.00	81,600.00	-		
ADOPT A SCHOOL	2016	22,400.00	22,400.00	-		
CAPABILITY BUILDING FOR KINDERGARTEN TEACHER SEMINAR	2016	19,600.00	19,600.00	-		
EXECON SEMINAR FEB 2016	2016	19,250.00	19,250.00	-		
DIPLOMA	2016	176,600.00	176,600.00	-		
DRRM SEMINAR	2015	32,200.00		32,200.00	J. Cagas	for verification w/ Jis if payment has been made(as per Mr. Cagas)
IPLAN FOR KINDERGARTEN TEACHERS AT JIS SEAFOOD VILLAGE APRIL 26, 2016	2016	20,095.00	20,095.00	-		
ENHANCING DATA MANAGEMENT WORKSHOP JULY 27-28 BOHOL MULTIPURPOSE COOP	2015	68,145.00	68,145.00	-		
EXECON MAY 13-16, 2016 @ JIS SEAFOODS	2016	8,050.00		8,050.00	Mitchelln Micabani	No documents submitted to accounting
TRAINING FOR ELLN	2016	93,600.00	93,600.00	-		
PLAN ASSESSMENT	2016	18,000.00	18,000.00	-		
REGISTRATION FEE FOR MIDYEAR RECONCILIATION	2016	16,000.00	16,000.00	-		

2016 COLLECTIONS FROM TRUST FUND

ACTIVITY NAME	YEAR CONDUCTED	COLLECTION	DISBURSEMENT	BALANCE	FOCAL PERSON	REMARKS
RPMs @ NIA (JULY 29, 2016)	2016	13,320.00		13,320.00	Mitchell Micabani	No documents submitted to accounting
LIS EBEL'S ORIENTATION SEMINAR @ BODARE	2016	5,200.00	5,200.00	-		
2016 WELLNESS CAMPUS DIV. CASCADING	2016	8,880.00	8,880.00	-		
SHS TRAINING	2016	63,720.00	63,720.00	-		
DSPC 2016	2016	84,150.00	84,150.00	-		
TOTAL		4,690,779.91	4,223,898.00	466,881.91		

Prepared By:


Elmer Cesar
Administrative Assistant II

Certified Correct By:


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Division Accountant