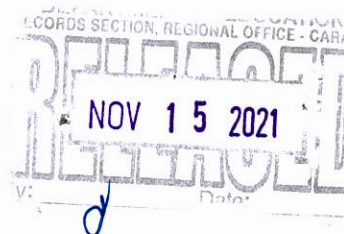




Republic of the Philippines
Department of Education
CARAGA REGION



November 11, 2021

REGIONAL MEMORANDUM
No. 905, s. 2021

To: SCHOOLS DIVISION SUPERINTENDENTS
CHIEF ADMINISTRATIVE OFFICER-FINANCE DIVISION
CHIEF, POLICY, PLANNING AND RESEARCH DIVISION
REGIONAL ACCOUNTANTS
DIVISION ACCOUNTANTS
DIVISION RESEARCH COORDINATORS
This Region

JOINT ACCOUNTING AND POLICY, PLANNING AND RESEARCH DIVISION (PPRD)
FAST TRACK SUBMISSION OF UNLIQUIDATED BASIC EDUCATION
RESEARCH FUNDS (BERF)

1. The Commission on Audit (COA) issued Audit Observation Memorandum (AOM) No. 2021-009 (2020) dated February 9, 2021 re: The Other Receivables account included an amount of P2,802,139.00 which have been outstanding for over 2 years due to non-liquidation mostly by the researchers, contrary to Item 4.1.3 of COA Circular 97-002 dated February 10, 1997 thereby affecting the reliability of the said account in the financial statements.
2. Demand letters were already sent to all accountable researchers. However, as of November 9, 2021, there are still an unliquidated BERF cash advances amounting to Php2,417,726.80. Hence, the Accounting and PPRD staffs' shall conduct a region-wide retrieval of documents to fast track the submission of liquidation documents.
3. The division offices through the division accountants and division research coordinators shall inform the accountable researchers to prepare the necessary documents prior to the scheduled on-site retrieval of liquidation documents.
4. The retrieval of liquidation documents will be done on **November 15-23 and December 1-3, 2021**. Below is the list of Accounting and PPRD personnel assigned to each division and the schedule of the on-site visit.

DIVISION	NO. OF RESEARCHER	AMOUNT	ASSIGNED PERSONNEL	SCHEDULE
Agusan del Norte	15	335,353.20	Jeanne Francis K. Tatad Edna A. Serrano John Rey M. Ebasco	Nov. 15-16, 2021
Agusan del Sur	18	275,694.20	Jeanne Francis K. Tatad Edna A. Serrano	Nov. 17-18, 2021
Bayugan City	15	321,828.00	Jan Claire C. Morillo John Rey M. Ebasco	Nov. 17-18, 2021



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2021-11-14527

Document Control No:
DepEdRO13-F-REC-013/R3/02-18-2020

DIVISION	NO. OF RESEARCHER	AMOUNT	ASSIGNED PERSONNEL	SCHEDULE
Bislig City	3	62,368.00	Cladie Mae A. Manlangit Jan Claire C. Morillo John Rey M. Ebasco	Nov. 19, 2021
Butuan City	8	91,843.20	Cladie Mae A. Manlangit Jan Claire C. Morillo Caroline L. Guerta	Nov. 15-16, 2021
Cabadbaran City	1	33,000.00	Edna A. Serrano	Nov. 17, 2021
Dinagat Islands	11	219,536.00	Jeanne Fracis K. Tatad Jan Claire C. Morillo John Rey M. Ebasco	Dec. 1-3, 2021
Siargao	11	210,344.00	Cladie Mae A. Manlangit Caroline L. Guerta Glenn P. Aspe	Dec. 1-3, 2021
Surigao City	18	481,729.20	Cladie Mae A. Manlangit Jeanne Francis K. Tatad Glenn P. Aspe	Nov. 22-23, 2021
Surigao del Norte	7	119,534.40	Jan Claire C. Morillo John Rey M. Ebasco	Nov. 22-23, 2021
Surigao del Sur	10	264,339.60	Cladie Mae A. Manlangit Caroline L. Guerta Glenn P. Aspe	Nov. 17-18, 2021
Tandag City	1	2,157.00	Fe L. Alegado Cladie Mae A. Manlangit	Nov. 17-18, 2021
Total	118	2,417,726.80		

5. Travel expenses of personnel who shall conduct the on-site retrieval of liquidation documents shall be charged against the Finance Division and PPRD local funds subject to the usual government accounting and auditing rules and regulations.

6. For your information, guidance and compliance.

MA. GEMMA MERCADO LEDESMA
Regional Director

Encl/s.: NONE

Reference/s: NONE

To be indicated in the Perpetual Index
under the following subjects:

AOM BERF CASH ADVANCES MEMORANDUM UNLIQUIDATED

FIN/enn
11/11/2021



Republic of the Philippines
COMMISSION ON AUDIT
Department of Education
Regional Office No. XIII
Butuan City

AOM No. 2020-05 (2019)
February 26, 2020

AUDIT OBSERVATION MEMORANDUM (AOM)

For: **FRANCIS CESAR B. BRINGAS, CESO V**
OIC-Regional Director
Department of Education
Regional Office No. XIII
Butuan City

DEPED RO XIII-Records
RECEIVED
MAR 10 2020

Attention: **SAHLY TINA A. DACUT**
Regional Accountant *8/10/2020*

MARILYN F. ANTIQUINA
Chief Education Supervisor - PPRD

We have audited the transactions of the Department of Education, Regional Office No. XIII and observed the following deficiency:

The amount of ₱4,150,945.30 recorded in the *Other Receivables* account have long been outstanding, contrary to the applicable provisions under the Government Accounting Manual (GAM), thus affecting the accuracy and reliability of account balances as presented in the financial statements.

Section 15, Chapter 2, Volume I of Government Accounting Manual states that "*The Financial Statements shall present fairly the financial position, financial performance and cash flows of an entity. Fair presentation requires the faithful representation of the effects of transactions, other events, and conditions in accordance with the definitions and recognition criteria for assets, liabilities, revenue, and expenses set out in PPSAS. The application of PPSAS, with appropriate disclosures, if necessary, would result in fair presentation of the FS.*"

Moreover, Chapter III, Volume III of the same manual defines that *Other Receivables* account is used to recognize amount due from debtors and other agencies not falling under any of the specific receivable account. This also includes receivables from individuals or entities intended for specific projects or purpose not falling under any of the specific receivable account."

Section of 4.1.3 of COA Circular No. 97-002 dated February 10, 1997 states that "*A cash advance shall be reported on as soon as the purpose for which it was given has been served.*"

The financial statements of DepEd RO XIII as of December 31, 2019 disclosed account balance of *Other Receivables* in the amount of ₱5,375,468.18. The total *Other Receivables* account is classified into Current and Non-current in the amount of ₱1,224,522.88 and ₱4,150,945.30, respectively. The following table shows the aging of *Other Receivables* account as of December 31, 2019.

Particulars	1 year below	1-5 years	6-10 years	10 years or more	Total
BERF	1,007,986.80	3,263,125.20			4,271,112.00
FSUU				180,000.00	180,000.00
DepEd Employees	48,264.08	76,462.00	89,604.00		214,330.08
Others	168,272.00	541,754.10			710,026.10
Total	1,224,522.88	3,881,341.30	89,604.00	180,000.00	5,375,468.18

It can be gleaned from the table above that the receivables which are long standing are aged from 1 year to 10 years or more.

Of the total of ₱4,271,112.00 on Basic Education Research Fund (BERF), ₱3,263,125.20 are aged from 1 to 3 years. BERF were booked in *Other Receivables* account because the grantees are DepEd employees from the Division Offices and not from the Regional Office. The aforementioned receivables technically refer to cash advances granted to the District and Division Wide Researchers. For BERF grantees, the research fund which was granted through cash advances will be utilized for the following activities:

- Expenses related to the implementation of the approved research proposal which include, but are not limited to, the following:
 - Supplies and materials;
 - Domestic travel expenses;
 - Communication expenses;
 - Reproduction, printing, and binding costs;
 - Food and other incurred expenses during conduct of research (surveys, FGDs); and
 - Other expenses related to the conduct of research not listed in the non-eligible expenditures
- Expenses related to research dissemination

The *Research Management Guidelines* per DepEd Order No. 16, s. 2017 dated March 20, 2017 shows the table that outlines the maximum amount of grants per research depending on the scope of the research:

Scope		Maximum Amount	Duration of Research
National	Research that is nationwide in scope or covering at least two regions	Not more than ₱500,000.00 per research	Maximum of 1 year
Region	Research that region-wide or covering at least two divisions/ division-wide	Not more than ₱150,000.00 per research	
Division	Research that is division-wide, district-wide, or covering at least two schools		
Schools/CLCs	(Action) Research that is classroom-based or school/ CLC-wide in scope	Not more than ₱30,000.00 per research	Maximum of 6 months

It is also stated in the same DepEd Order that BERF is output-based. The release and liquidation of funds are dependent on the submission and acceptance of the grantee's deliverables.

The table above shows that the maximum duration of the research are 6 months and 1 year depending on its scope. Considering that the cash advances are aged 1 year or more, the grantee's deliverables were already submitted. Since the purpose had been served already, the cash advances should have also been liquidated.

Inquiry with Agency personnel disclosed that the main reason for the delay of the liquidation is that the documents submitted by the grantees are mostly not complete. It is then returned to the grantees for compliance before it can be processed by the Accounting Section. It involves a lot of time from when the liquidation papers are submitted initially to the Policy, Planning, and Research Division (PPRD), returned to the grantees if incomplete and back to PPRD if complied, submitted to the Accounting Section and if still incomplete it will be returned again to the grantees through the PPRD. In addition, the distance of the grantees from the regional office constitutes the difficulty in their communication.

The delayed liquidation of cash advances is inconsistent with the provision of COA Circular No. 97-002, which resulted to accumulation of cash advances and late recognition of expenses, thus affecting the accuracy and reliability of account balances as presented in the financial statements.

We recommend that Management:

- a. **Require BERF grantees to settle their unliquidated cash advances since the purpose for which the cash advances were granted had been served; and**
- b. **Require the PPRD in coordination with the Regional Accountant to orient the BERF grantees on the necessary documents that should be attached in their liquidation reports.**

May we have your comments on the foregoing audit observations within five (5) calendar days from receipt hereof.


JANAH B. TAPANGAN
Audit Team Leader


MARICHU D. PARAGUYA
OIC-Regional Supervising Auditor

Proof of Receipt of AOM:

(Signature over Printed Name)

Date: _____

No.	Name of Accountable Officer(s)/Employee/Recipient	Division	Purpose	Date Granted	Unliquidated Amount	Age of Fund Transfer/Cash Advances/Grant (No. of Days)	PPND REMARKS	
1	SHERJUNE C. CAÑETE	AGUSAN DEL NORTE	Cash advance, 1st tranche (80%) for the conduct of Action Research (School-Wide)	12/05/19	9,600.00	705	documents still at ppnd for return to the researchers - the lacking documents	
<i>Sub-total</i>					9,600.00			
2	GLADYS T. MANZANAS	AGUSAN DEL NORTE	CA-Basic Education Research Fund (BERF) to the Proponent of Research Study for School Wide Researchers	09/27/17	12,680.00	1504	documents were returned to SDO to complete the lacking documents	
3	JANICE L. LANGIT	AGUSAN DEL NORTE	CA-Basic Education Research Fund (BERF) to the Proponent of Research Study for School Wide Researchers	09/27/17	20,800.00	1504	documents were returned to SDO to complete the lacking documents	
4	MANVIN O. RAMARIO	AGUSAN DEL NORTE	CA-Basic Education Research Fund (BERF) to the Proponent of Research Study for School Wide Researchers	09/27/17	23,999.20	1504	documents were returned to SDO to complete the lacking documents	
5	RASHIEL JOY F. LEPAOPAO	AGUSAN DEL NORTE	CA-Basic Education Research Fund (BERF) to the Proponent of Research Study for School Wide Researchers	09/27/17	24,000.00	1504	documents were returned to SDO to complete the lacking documents	
6	JULIUS M. VIRTUDAZO JR.	AGUSAN DEL NORTE	CA- Basic Education Research Fund (BERF) to the Proponent of Research Study for District/ Division Wide Payroll L. DBR Act	12/29/17	36,900.00	1411	documents were returned to SDO to complete the lacking documents	
7	EDGAR E. CUENCA	AGUSAN DEL NORTE	CA- Basic Education Research Fund (BERF) to the proponent of research study for school/district, division & region-wide researches	09/10/18	32,007.20	1156	documents were returned to SDO to complete the lacking documents	
8	EMAR B. REQUINA	AGUSAN DEL NORTE	CA- Basic Education Research Fund (BERF) to the proponent of research study for school/district, division & region-wide researches	09/10/18	25,324.80	1156	documents were returned to SDO to complete the lacking documents	
9	ISAIAH B. PELIGRINO	AGUSAN DEL NORTE	CA- Basic Education Research Fund (BERF) to the proponent of research study for school/district, division & region-wide researches	09/10/18	18,308.00	1156	documents were returned to SDO to complete the lacking documents	
10	ARLYN C. GALBO	AGUSAN DEL NORTE	CA- 1st tranche (80%) for the conduct of Action Research (School-wide)	09/23/19	10,400.00	778	documents were returned to SDO to complete the lacking documents	
11	ESTHER C. LAGANGA	AGUSAN DEL NORTE	CA- 1st tranche (80%) for the conduct of Action Research (School-wide)	09/23/19	11,200.00	778	documents were returned to SDO to complete the lacking documents	
12	JOECLYNE G. BEMOY	AGUSAN DEL NORTE	CA- 1st tranche (80%) for the conduct of Action Research (School-wide)	09/23/19	9,600.00	778	documents were returned to SDO to complete the lacking documents	
13	RHENA AMOR P. DINERMAN	AGUSAN DEL NORTE	RCA- 1st tranche (40%) for the conduct of Action Research (Division/District-Wide)	09/23/19	16,000.00	778	documents were returned to SDO to complete the lacking documents	
14	ANNABELLE S. SON	AGUSAN DEL NORTE	Cash advance, 1st tranche (80%) for the conduct of Action Research (School-Wide)	12/05/19	12,000.00	705	documents were returned to SDO to complete the-lacking documents	
15	JOSEPHINE F. MONTEFALCON	AGUSAN DEL NORTE	Cash advance, 1st tranche (80%) for the conduct of Action Research (School-Wide)	12/05/19	12,000.00	705	documents were returned to SDO to complete the lacking documents	
16	CHERUTIA P. ACERTO	AGUSAN DEL NORTE	Cash advance of the 2nd tranche, net of the reimbursable amount from the 1st tranche released, incurred during the conduct of action research (district-wide)	12/17/19	58,534.00	693	documents were returned to SDO to complete the lacking documents	
<i>Sub-total</i>					325,753.20			
Total					335,353.20			
1	JEMMALOU S. OLIVA	AGUSAN DEL SUR	CA-Basic Education Research Fund (BERF) to the Proponent of Research Study for School Wide Researchers	09/27/17	20,800.00	1504	documents were returned to SDO to complete the lacking documents	
2	JESSIE C. PASIGNA	AGUSAN DEL SUR	CA-Basic Education Research Fund (BERF) to the Proponent of Research Study for School Wide Researchers	09/27/17	20,800.00	1504	documents were returned to SDO to complete the lacking documents	
3	RAINER P. SULARTE	AGUSAN DEL SUR	CA-Basic Education Research Fund (BERF) to the Proponent of Research Study for School Wide Researchers	09/27/17	20,800.00	1504	documents were returned to SDO to complete the lacking documents	
4	ROSEMARIE C. SUAN	AGUSAN DEL SUR	CA-Basic Education Research Fund (BERF) to the Proponent of Research Study for School Wide Researchers	09/27/17	23,280.00	1504	documents were returned to SDO to complete the lacking documents	
5	LEE C. APAS	AGUSAN DEL SUR	CA- Basic Education Research Fund (BERF) to the proponent of research study for school/district, division & region-wide researches	09/10/18	22,208.00	1156	documents were returned to SDO to complete the lacking documents	
6	NICO C. ZOLINA	AGUSAN DEL SUR	CA- Basic Education Research Fund (BERF) to the proponent of research study for school/district, division & region-wide researches	09/10/18	17,184.00	1156	documents were returned to SDO to complete the lacking documents	

7	SHARON I. SUGIBAN	AGUSAN DEL SUR	CA- 1st tranche (80%) for the conduct of Action Research (School-wide)		09/20/19	12,000.00	781	documents were returned to SDO to complete the lacking documents	
8	ELIMA O. JORPA	AGUSAN DEL SUR	CA- 1st tranche (80%) for the conduct of Action Research (School-wide)		09/23/19	12,000.00	778	documents were returned to SDO to complete the lacking documents	
9	HERALD HOPE M. APOLE	AGUSAN DEL SUR	CA- 1st tranche (80%) for the conduct of Action Research (School-wide)		09/23/19	12,000.00	778	documents were returned to SDO to complete the lacking documents	
10	JOVIE LYN D. SEGURA	AGUSAN DEL SUR	CA- 1st tranche (80%) for the conduct of Action Research (School-wide)		09/23/19	12,000.00	778	documents were returned to SDO to complete the lacking documents	
11	KRISHA CARL UVANIB	AGUSAN DEL SUR	CA- 1st tranche (80%) for the conduct of Action Research (School-wide)		09/23/19	12,000.00	778	documents were returned to SDO to complete the lacking documents	
12	LORENA C. MANGADLAO	AGUSAN DEL SUR	CA- 1st tranche (80%) for the conduct of Action Research (School-wide)		09/23/19	9,664.00	778	documents were returned to SDO to complete the lacking documents	
13	ROSETTE JEAN D. CONSIGNA	AGUSAN DEL SUR	CA- 1st tranche (80%) for the conduct of Action Research (School-wide)		09/23/19	12,000.00	778	documents were returned to SDO to complete the lacking documents	
14	ROWENA A. RONQUILLO	AGUSAN DEL SUR	CA- 1st tranche (80%) for the conduct of Action Research (School-wide)		09/23/19	9,651.20	778	documents were returned to SDO to complete the lacking documents	
15	WELINA Z. SOLIMAN	AGUSAN DEL SUR	CA- 1st tranche (80%) for the conduct of Action Research (School-wide)		09/23/19	4,032.00	778	documents were returned to SDO to complete the lacking documents	
16	LOHNA M. DAPETILLA	AGUSAN DEL SUR	Cash advance, 1st tranche (80%) for the conduct of Action Research (School-Wide)		11/28/19	9,600.00	712	documents were returned to SDO to complete the lacking documents	
17	MITCHELLE P. AMOR	AGUSAN DEL SUR	Cash advance, 1st tranche (80%) for the conduct of Action Research (School-Wide)		11/28/19	12,000.00	712	documents were returned to SDO to complete the lacking documents	
18	DANNY O. BALDOS	AGUSAN DEL SUR	2nd tranche (40%) for the conduct of Action Research Study (BERF)		02/01/21	33,675.00	281	documents were returned to SDO to complete the lacking documents	
Total						275,694.20			
1	IRISH A. OXTERO	BAVUGAN CITY	70% Cash Advance-BERF-School Action Research Proposals expenses for 53 Action Research Researchers in Caraga Region		12/23/16	21,000.00	1782	documents were returned to SDO to complete the lacking documents	
2	KATHYLEEN G. SALDE	BAVUGAN CITY	70% Cash Advance-BERF-School Action Research Proposals expenses for 53 Action Research Researchers in Caraga Region		12/23/16	21,000.00	1782	documents were returned to SDO to complete the lacking documents	
3	WILMA LIZA C. CANOY	BAVUGAN CITY	70% Cash Advance-BERF-School Action Research Proposals expenses for 53 Action Research Researchers in Caraga Region		12/23/16	21,000.00	1782	documents were returned to SDO to complete the lacking documents	
4	GENEVIEVE S. VERCELES	BAVUGAN CITY	CA-Basic Education Research Fund (BERF) to the Proponent of Research Study for District & Division Wide Researchers		09/14/17	60,000.00	1517	documents were returned to SDO to complete the lacking documents	
5	LEONILA P. CLAMO	BAVUGAN CITY	CA-Basic Education Research Fund (BERF) to the Proponent of Research Study for District & Division Wide Researchers		09/14/17	60,000.00	1517	documents were returned to SDO to complete the lacking documents	
6	LANI L. CASIS	BAVUGAN CITY	CA-Basic Education Research Fund (BERF) to the Proponent of Research Study for School Wide Researchers		09/27/17	24,000.00	1504	documents were returned to SDO to complete the lacking documents	
7	DYNA N. MENDOZA	BAVUGAN CITY	CA- Basic Education Research Fund (BERF) to the Proponent of Research Study for School Wide Researchers (1st Tranche)		03/22/18	11,392.00	1328	documents were returned to SDO to complete the lacking documents	
8	EMEE C. QUIEL	BAVUGAN CITY	CA- Basic Education Research Fund (BERF) to the Proponent of Research Study for School Wide Researchers (1st Tranche)		03/22/18	7,348.00	1328	documents were returned to SDO to complete the lacking documents	
9	MARCK T. GABOR	BAVUGAN CITY	CA- Basic Education Research Fund (BERF) to the Proponent of Research Study for School Wide Researchers (1st Tranche)		03/22/18	7,900.00	1328	documents were returned to SDO to complete the lacking documents	
10	MARK IAN GLENN B. LAJERA	BAVUGAN CITY	CA- Basic Education Research Fund (BERF) to the Proponent of Research Study for School Wide Researchers (1st Tranche)		03/22/18	8,000.00	1328	documents were returned to SDO to complete the lacking documents	
11	ROMAR M. GARRIDO	BAVUGAN CITY	CA- Basic Education Research Fund (BERF) to the Proponent of Research Study for School Wide Researchers (1st Tranche)		03/22/18	8,000.00	1328	documents were returned to SDO to complete the lacking documents	
12	JOHN MAR M. ACEBIDO	BAVUGAN CITY	CA- Basic Education Research Fund (BERF) to the proponent of research study for school/district, division & region-wide researches		09/10/18	17,280.00	1156	documents were returned to SDO to complete the lacking documents	
13	REYNALD A. OYANIB	BAVUGAN CITY	CA- Basic Education Research Fund (BERF) to the proponent of research study for school/district, division & region-wide researches		09/10/18	24,350.00	1156	documents were returned to SDO to complete the lacking documents	
14	VINCENT BUTCH S. EMBOLODE	BAVUGAN CITY	CA- Basic Education Research Fund (BERF) to the proponent of research study for school/district, division & region-wide researches		09/10/18	18,558.00	1156	documents were returned to SDO to complete the lacking documents	
15	DIOSDADO F. MACATOL	BAVUGAN CITY	CA- 1st tranche (80%) for the conduct of Action Research (School-wide)		09/23/19	12,000.00	778	documents were returned to SDO to complete the lacking documents	
Total						321,828.00			
1	JEAN MARIE V. ANTIPUESTO	BISLIG CITY	CA-Basic Education Research Fund (BERF) to the Proponent of Research Study for School Wide Researchers		09/27/17	20,804.00	1504	documents were returned to SDO to complete the lacking documents	to refund 4,985.20 pe by Division driver)
2	MISCHELLE L. PRAAO	BISLIG CITY	CA-Basic Education Research Fund (BERF) to the Proponent of Research Study for School Wide Researchers		09/27/17	24,000.00	1504	documents were returned to SDO to complete the lacking documents	

3	HEDELYN G. LABIAL	BISIG CITY	CA- Basic Education Research Fund (BERF) to the proponent of research study for school,district, division & region-wide researches		09/10/18	17,564.00	1156	documents were returned to SDO to complete the lacking documents	
Total						62,368.00			
1	HAZEL A. HINAY	BUTUAN CITY	CA- Basic Education Research Fund (BERF) to the Proponent of Research Study for School Wide Researchers (1st Tranche)		03/22/18	12,043.20	1328	documents were returned to SDO to complete the lacking documents	
2	BRYAN M. LUZON	BUTUAN CITY	RCA- 1st tranche (40%) for the conduct of Action Research (Division/District-Wide)		09/23/19	18,000.00	778	documents were returned to SDO to complete the lacking documents	
3	CAROLYN S. MAYUGA	BUTUAN CITY	CA- 1st tranche (80%) for the conduct of Action Research (School-Wide)		09/23/19	12,000.00	778	documents were returned to SDO to complete the lacking documents	
4	JONAS SALDA	BUTUAN CITY	CA- 1st tranche (80%) for the conduct of Action Research (School-Wide)		09/23/19	6,104.00	778	documents were returned to SDO to complete the lacking documents	
5	MA. THERESA U. MORENO	BUTUAN CITY	CA- 1st tranche (80%) for the conduct of Action Research (School-Wide)		09/23/19	11,200.00	778	documents were returned to SDO to complete the lacking documents	
6	MARIA FLORDELIZ T. MASLOG	BUTUAN CITY	CA- 1st tranche (80%) for the conduct of Action Research (School-Wide)		09/23/19	8,992.00	778	documents were returned to SDO to complete the lacking documents	
7	MARICEL P. SULAPAS	BUTUAN CITY	CA- 1st tranche (80%) for the conduct of Action Research (School-Wide)		09/23/19	11,504.00	778	documents were returned to SDO to complete the lacking documents	
8	RIZALIE JALE	BUTUAN CITY	CA- 1st tranche (80%) for the conduct of Action Research (School-Wide)		09/23/19	12,000.00	778	documents were returned to SDO to complete the lacking documents	
Total						91,843.20			
1	RITCHILDAY L. MARISCAL	CABADARAN CITY	70% Cash Advance BERF- School Action Research Proposals expenses for 53 Action Research Researchers in Caraga Region		12/23/16	21,000.00	1782	documents still at PPMD for return to the researcher to reconstruct litigation	
Sub-total						21,000.00			
2	ROY B. PILOTON	CABADARAN CITY	Cash advance, 1st tranche (80%) for the conduct of Action Research (School-Wide)		11/28/19	12,000.00	712	documents were returned to SDO to complete the lacking documents	
Sub-total						12,000.00			
Total						33,000.00			
1	JOAN ELAINE T. TRAPAGO	DINAGAT ISLANDS	CA- Basic Education Research Fund (BERF) to the Proponent of Research Study for School Wide Researchers (1st Tranche)		03/22/18	18,500.00	1328	documents still at PPMD for return to the researcher to comply lacking documents	
Sub-total						18,500.00			
2	ADELYN P. ESPINA	DINAGAT ISLANDS	CA- Basic Education Research Fund (BERF) to the Proponent of Research Study for School Wide Researchers (1st Tranche)		03/22/18	22,400.00	1328	documents were returned to SDO to complete the lacking documents	
3	GENARA F. ESTEBE	DINAGAT ISLANDS	CA- Basic Education Research Fund (BERF) to the Proponent of Research Study for School Wide Researchers (1st Tranche)		03/22/18	23,120.00	1328	documents were returned to SDO to complete the lacking documents	
4	JENIELYN I. MENSENABRE	DINAGAT ISLANDS	CA- Basic Education Research Fund (BERF) to the proponent of Research Study for school,district & division researches		09/26/18	24,000.00	1140	documents were returned to SDO to complete the lacking documents	
5	NINO L. ECLE	DINAGAT ISLANDS	CA- Basic Education Research Fund (BERF) to the proponent of Research Study for school,district & division researches		09/26/18	40,000.00	1140	documents were returned to SDO to complete the lacking documents	
6	EMALYN E. ERNO	DINAGAT ISLANDS	RCA- 1st tranche (40%) for the conduct of Action Research (Division/District-Wide)		09/23/19	20,000.00	778	documents were returned to SDO to complete the lacking documents	
7	JONAS V. CUEVAS	DINAGAT ISLANDS	CA- 1st tranche (80%) for the conduct of Action Research (School-Wide)		09/23/19	12,000.00	778	documents were returned to SDO to complete the lacking documents	
8	JUNEL GAMALO	DINAGAT ISLANDS	CA- 1st tranche (80%) for the conduct of Action Research (School-Wide)		09/23/19	10,116.00	778	documents were returned to SDO to complete the lacking documents	
9	MERLINDA T. JAPAY	DINAGAT ISLANDS	CA- 1st tranche (80%) for the conduct of Action Research (School-Wide)		09/23/19	12,000.00	778	documents were returned to SDO to complete the lacking documents	
10	RICKSON C. GASCON	DINAGAT ISLANDS	CA- 1st tranche (80%) for the conduct of Action Research (School-Wide)		09/23/19	9,600.00	778	documents were returned to SDO to complete the lacking documents	
11	ROXANNE R. RALLOS	DINAGAT ISLANDS	Cash advance, 1st tranche (80%) for the conduct of Action Research (School-Wide)		11/28/19	12,000.00	712	documents were returned to SDO to complete the lacking documents	
12	SACARIAS O. SAYSON	DINAGAT ISLANDS	1st tranche (80%) for the conduct of Action Research (School-based)		12/26/19	16,000.00	684	documents were returned to SDO to complete the lacking documents	
Sub-total						201,236.00			
Total						219,536.00			

1	RHEA LUZ D. SARONG	SURGAO	CA-Basic Education Research Fund (BERF) to the Proponent of Research Study for District & Division Wide Researchers	09/14/17	58,608.00	1517	documents were returned to SDO to complete the lacking documents	
2	MARILYN A. MATURAN	SURGAO	CA-Basic Education Research Fund (BERF) to the Proponent of Research Study for School Wide Researchers	09/27/17	23,520.00	1504	documents were returned to SDO to complete the lacking documents	
3	MELVAN C. RIVAS	SURGAO	CA-Basic Education Research Fund (BERF) to the Proponent of Research Study for School Wide Researchers	09/27/17	23,680.00	1504	documents were returned to SDO to complete the lacking documents	
4	MARIBETH E. DIZON	SURGAO	CA- Basic Education Research Fund (BERF) to the Proponent of Research Study for School Wide Researchers (1st Tranche)	03/22/18	19,100.00	1328	documents were returned to SDO to complete the lacking documents	
5	NEINEL E. DUMANIONG	SURGAO	CA- Basic Education Research Fund (BERF) to the Proponent of Research Study for School Wide Researchers (1st Tranche)	03/22/18	17,188.00	1328	documents were returned to SDO to complete the lacking documents	
6	LUTCHIE G. ESTRELLA	SURGAO	CA- 1st tranche (80%) for the conduct of Action Research (School-wide)	09/20/19	9,600.00	781	documents were returned to SDO to complete the lacking documents	
7	ESMAELLA DIAMN B. MASCARDO	SURGAO	CA- 1st tranche (80%) for the conduct of Action Research (School-wide)	09/23/19	9,600.00	778	documents were returned to SDO to complete the lacking documents	
8	FERNANDO A. DONES, JR.	SURGAO	RCA- 1st tranche (40%) for the conduct of Action Research (Division/District-Wide)	09/23/19	24,000.00	778	documents were returned to SDO to complete the lacking documents	
9	JUMBIE P. PLAZA	SURGAO	CA- 1st tranche (80%) for the conduct of Action Research (School-wide)	09/23/19	10,648.00	778	documents were returned to SDO to complete the lacking documents	
10	KATHLEEN M. JORNALES	SURGAO	CA- 1st tranche (80%) for the conduct of Action Research (School-wide)	09/23/19	9,600.00	778	documents were returned to SDO to complete the lacking documents	
11	SHINN MARK J. ENGRORA	SURGAO	Cash advance of the 1st tranche, incurred during the conduct of Action Research (District/ Division Wide)	12/18/19	4,800.00	692	documents were returned to SDO to complete the lacking documents	
Total					210,344.00			
1	DURINA T. ABARCA	SURIGAO CITY	CA-Basic Education Research Fund (BERF) to the Proponent of Research Study for School Wide Researchers	09/27/17	24,000.00	1504	Complied with lacking documents, for submission to regional office	
Sub-total					24,000.00			
2	EVANGELINE L. CALONIA	SURIGAO CITY	70% Cash Advance-BERF-School Action Research Proposals expenses for 53 Action Research Researchers in Caraga Region	12/23/16	21,000.00	1782	documents were returned to SDO to complete the lacking documents	
3	ANGELINE R. VILLASOR	SURIGAO CITY	CA-Basic Education Research Fund (BERF) to the Proponent of Research Study for District & Division Wide Researchers	09/14/17	60,000.00	1517	documents were returned to SDO to complete the lacking documents	
4	ANCEL K. IBARRA	SURIGAO CITY	CA- Basic Education Research Fund (BERF) to the Proponent of Research Study for School Wide Researchers (1st Tranche)	03/22/18	23,448.00	1328	documents were returned to SDO to complete the lacking documents	
5	KEITH JAMES L. LEGADOS	SURIGAO CITY	CA- Basic Education Research Fund (BERF) to the Proponent of Research Study for School Wide Researchers (1st Tranche- 80%)	03/22/18	23,360.00	1328	documents were returned to SDO to complete the lacking documents	
6	MANNY P. EYOTA	SURIGAO CITY	CA- Basic Education Research Fund (BERF) to the Proponent of Research Study for School Wide Researchers (1st Tranche)	03/22/18	24,000.00	1328	documents were returned to SDO to complete the lacking documents	
7	ADELEFA E. CAGULA	SURIGAO CITY	CA- Basic Education Research Fund (BERF) to the Proponent of research study for school,district,division researchers	08/31/18	20,880.00	1166	documents were returned to SDO to complete the lacking documents	
8	MICHELE M. VENGARA	SURIGAO CITY	CA- Basic Education Research Fund (BERF) to the Proponent of research study for school,district,division researchers	08/31/18	22,320.00	1166	documents were returned to SDO to complete the lacking documents	
9	CHERIE LYN M. TORRECAMPO	SURIGAO CITY	CA- Basic Education Research Fund (BERF) to the Proponent of research study for school,district, division & region-wide researchers	09/10/18	20,000.00	1156	documents were returned to SDO to complete the lacking documents	
10	HAZEL A. TAMONAN	SURIGAO CITY	CA- Basic Education Research Fund (BERF) to the Proponent of research study for school,district, division & region-wide researchers	09/10/18	24,373.20	1156	documents were returned to SDO to complete the lacking documents	
11	REYMOND A. MOSQUITO	SURIGAO CITY	CA- Basic Education Research Fund (BERF) to the Proponent of research study for school,district, division & region-wide researchers	09/10/18	22,476.00	1156	documents were returned to SDO to complete the lacking documents	
12	CARLO P. TANTOV	SURIGAO CITY	RCA- 1st tranche (40%) for the conduct of Action Research (Division/District-Wide)	09/23/19	20,000.00	778	documents were returned to SDO to complete the lacking documents	
13	JERISSE J. PAPALES	SURIGAO CITY	CA- 1st tranche (80%) for the conduct of Action Research (School-wide)	09/23/19	12,000.00	778	documents were returned to SDO to complete the lacking documents	
14	LYNETTE V. JARON	SURIGAO CITY	RCA- 1st tranche (40%) for the conduct of Action Research (Division/District-Wide)	09/23/19	15,612.00	778	documents were returned to SDO to complete the lacking documents	
15	JENNIFER R. JOYITA	SURIGAO CITY	Cash advance, 1st tranche (80%) for the conduct of Action Research (School-Wide)	12/05/19	12,000.00	705	documents were returned to SDO to complete the lacking documents	
16	RONALD ALLAN A. ARCAVERA	SURIGAO CITY	Cash advance, 1st tranche (80%) for the conduct of Action Research (School-Wide)	12/05/19	9,600.00	705	documents were returned to SDO to complete the lacking documents	
17	FARRAH C. COMATE	SURIGAO CITY	Cash advance of the 1st tranche, incurred during the conduct of Action Research (District/ Division Wide)	12/18/19	14,000.00	692	documents were returned to SDO to complete the lacking documents	
18	JOHN BENEDICT B. ENTRADA	SURIGAO CITY	Cash advance of the 1st tranche, incurred during the conduct of Action Research (District/ Division Wide)	12/18/19	16,000.00	692	documents were returned to SDO to complete the lacking documents	

19	TESSIE C. DOLORES	SURIGAO CITY	Cash advance of the 1st tranche, incurred during the conduct of Action Research (District/ Division Wide)	12/18/19	20,000.00	692	documents were returned to SDO to complete the lacking documents	
	Sub-total				384,069.20			
20	RUDILYN L. DONADILLO	SURIGAO CITY	70% Cash Advance-BERF-School Action Research Proposals expenses for 53 Action Research Researchers in Caraga Region	12/23/16	21,000.00	1782	received at PRPD 11/8/2021 for submission to accounting	
21	JECIN E. JUSIE	SURIGAO CITY	Cash advance, 1st tranche (80%) for the conduct of Action Research (School-Wide)	12/05/19	24,000.00	705	received at PRPD 11/8/2021 for submission to accounting	
22	RAQUEL G. CULTURA	SURIGAO CITY	CA- Basic Education Research Fund (BERF) to the proponent of Research Study for school/district & division researches	09/26/18	31,660.00	1140	received documents Nov 8, 2021, for submission to Accounting office for review	
	Sub-total				76,660.00			
	Total				481,729.20			
1	IRISH O. NOZARES	SURIGAO DEL NORTE	CA-Basic Education Research Fund (BERF) to the Proponent of Research Study for School Wide Researchers	09/27/17	24,000.00	1504	documents were returned to SDO to complete the lacking documents	
2	MARICEL A. PAMPLINA	SURIGAO DEL NORTE	CA-Basic Education Research Fund (BERF) to the Proponent of Research Study for School Wide Researchers	09/27/17	24,000.00	1504	documents were returned to SDO to complete the lacking documents	
3	GEMMA P. PONGCOL	SURIGAO DEL NORTE	CA- 1st tranche (80%) for the conduct of Action Research (School-wide)	09/23/19	12,000.00	778	documents were returned to SDO to complete the lacking documents	
4	LOUWELLA JUNE PARYAN	SURIGAO DEL NORTE	CA- 1st tranche (80%) for the conduct of Action Research (School-wide)	09/23/19	11,980.00	778	documents were returned to SDO to complete the lacking documents	
5	LYN P. LINCUNA	SURIGAO DEL NORTE	CA- 1st tranche (80%) for the conduct of Action Research (School-wide)	09/23/19	12,002.40	778	documents were returned to SDO to complete the lacking documents	
6	VICTORIA B. ABELLA	SURIGAO DEL NORTE	CA- 1st tranche (80%) for the conduct of Action Research (School-wide)	09/23/19	11,552.00	778	documents were returned to SDO to complete the lacking documents	
7	JAY RONALD L. BECINA	SURIGAO DEL NORTE	1st tranche (80%) for the conduct of Action Research (School-wide)	12/27/19	24,000.00	683	documents were returned to SDO to complete the lacking documents	
	Total				119,534.40			
1	LIZA M.GUINGUING	SURIGAO DEL SUR	CA- Basic Education Research Fund (BERF) to the Proponent of Research Study for District/ Division Wide Researchers (1st Tranche- 40%) Payroll 2- LBP Act	12/29/17	33,680.00	1411	Due for liquidation	
	Sub-total				33,680.00			
1	ALVIN A. LUAREZ	SURIGAO DEL SUR	70% Cash Advance-BERF-School Action Research Proposals expenses for 53 Action Research Researchers in Caraga Region	12/23/16	21,000.00	1782	documents were returned to SDO to complete the lacking documents	
2	CONTESSA D. APAAP	SURIGAO DEL SUR	70% Cash Advance-BERF-School Action Research Proposals expenses for 53 Action Research Researchers in Caraga Region	12/23/16	21,000.00	1782	documents were returned to SDO to complete the lacking documents	
3	ERISIO G. BUENO	SURIGAO DEL SUR	70% Cash Advance-BERF-School Action Research Proposals expenses for 53 Action Research Researchers in Caraga Region	12/23/16	21,000.00	1782	documents were returned to SDO to complete the lacking documents	
4	MAREDY CABAATAO-MELO	SURIGAO DEL SUR	70% Cash Advance-BERF-School Action Research Proposals expenses for 53 Action Research Researchers in Caraga Region	12/23/16	21,000.00	1782	documents were returned to SDO to complete the lacking documents	
5	WILLY C. DUMPT	SURIGAO DEL SUR	CA-Basic Education Research Fund (BERF) to the Proponent of Research Study for District & Division Wide Researchers	09/14/17	59,976.40	1517	documents were returned to SDO to complete the lacking documents	
6	LEOWENNAR O. CONVERA	SURIGAO DEL SUR	CA-Basic Education Research Fund (BERF) to the Proponent of Research Study for School Wide Researchers	09/27/17	18,800.00	1504	documents were returned to SDO to complete the lacking documents	
7	MARICEL G. BAYA	SURIGAO DEL SUR	CA- Basic Education Research Fund (BERF) to the Proponent of Research Study for School Wide Researchers (1st Tranche)	03/22/18	22,954.40	1328	documents were returned to SDO to complete the lacking documents	
8	IKKI VAUGHN M. RUPA	SURIGAO DEL SUR	CA- Basic Education Research Fund (BERF) to the proponent of research study for school/district, division & region-wide researches	09/10/18	27,796.00	1156	documents were returned to SDO to complete the lacking documents	
9	CARLOS TIAN CHOW C. CONEROS	SURIGAO DEL SUR	CA- 1st tranche (40%) for the conduct of Action Research (District-Wide)	09/23/19	7,116.00	778	documents were returned to SDO to complete the lacking documents	
10	ELLA C. ARMAVAN	SURIGAO DEL SUR	CA- 1st tranche (40%) for the conduct of Action Research (District-Wide)	09/23/19	10,016.80	778	documents were returned to SDO to complete the lacking documents	
	Sub-total				230,659.60			
	Total				254,339.60			
1	BENNY T. ABALA	TANDAG CITY	CA- Basic Education Research Fund (BERF) to the proponent of research study for school/district, division & region-wide researches	09/10/18	2,157.00	1156	documents were returned to SDO to complete the lacking documents	

Total	2,157.00			
126 GRAND TOTAL	2,417,726.80			

as of 09/30/21

2,429,726.80

127

refund, 10/2021

12,000.00

1

DIVISION	NO. OF RESEARCHER	AMOUNT	with remarks "documents were returned to SDO to complete the lacking documents"
AGUSAN DEL NORTE	16	335,353.20	15
AGUSAN DEL SUR	18	275,694.20	18
BAYUGAN CITY	15	321,828.00	15
BISLIG CITY	3	62,368.00	3
BUTUAN CITY	8	91,843.20	8
CABADBARAN CITY	2	33,000.00	1
DINAGAT ISLANDS	12	219,536.00	11
SIARGAO	11	210,344.00	11
SURIGAO CITY	22	481,729.20	18
SURIGAO DEL NORTE	7	119,534.40	7
SURIGAO DEL SUR	11	264,339.60	10
TANDAG CITY	1	2,157.00	1
TOTAL	126	2,417,726.80	118