



Republic of the Philippines  
**Department of Education**  
REGION VI – WESTERN VISAYAS  
SCHOOLS DIVISION OF AKLAN

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January 07, 2022

DIVISION MEMORANDUM

No. 15, s. 2022

**DISSEMINATION OF REGIONAL MEMORANDUM NO. 08 , s. 2022  
(SUBMISSION OF FINANCIAL STATEMENTS AND REPORTS TO THE REGIONAL  
OFFICE FOR THE PREPARATION OF CY 2022 CONSOLIDATED YEAREND FINANCIAL  
REPORTS)**

To: Public Schools District Supervisors  
Heads of Secondary Schools (Implementing Units)  
Accountants/Bookkeepers of Secondary Schools (Implementing Units)

1. Please find the attached Regional Memorandum No.08, s. 2022 dated January 07, 2022 titled, **“SUBMISSION OF FINANCIAL STATEMENTS AND REPORTS TO THE REGIONAL OFFICE FOR THE PREPARATION OF CY 2022 CONSOLIDATED YEAREND FINANCIAL REPORTS,”** which is self-explanatory.
2. Deadline of submission of financial reports for the Regular Fund and Trust Fund shall be on January 10, 2022. This is to give enough time for the review and reconciliation of accounts. The financial reports to be submitted must be eFRS-generated using the easy-soft copy template provided by the Central Office. The Status and Aging of Cash Advance shall be submitted using the format to be provided in excel form. All reports shall be submitted online through uploading in the designated Google Drive Folders to be shared to the respective email addresses of the school accountants/bookkeepers.
3. Other monthly and quarterly financial reports should follow the usual procedures specified in Regional Memorandum No. 131, s. 2020 dated June 25, 2020 titled “Prescribed Procedures in the Online Submission of Financial Accountability Reports (FARs).”
4. For your information, guidance and compliance.

  
**MIGUEL MAC D. APOSIN EdD, CESO V**  
Schools Division Superintendent

Enclosures: As stated  
MAJ/BSS/ARLN



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Republic of the Philippines  
**Department of Education**  
REGION VI – WESTERN VISAYAS

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JAN 01 2022

REGIONAL MEMORANDUM  
No. 08, s. 2022

**SUBMISSION OF FINANCIAL STATEMENTS AND REPORTS TO  
THE REGIONAL OFFICE FOR THE PREPARATION OF CY 2021  
CONSOLIDATED YEAREND FINANCIAL REPORTS**

To: Schools Division Superintendents  
Division Accountants and Budget Officers  
Heads of Secondary Schools (Implementing Units)  
All Others Concerned

1. To facilitate prompt submission of reports to the Central Office, this Office, through the Finance Division, requests the Division Offices and Implementing Units (IUs) to submit the consolidated reports contained in this Memorandum.
  2. This aims to facilitate review and consolidation of financial reports, budget and financial accountability reports, and schedules of accounts, and compliance with the Regional Memorandum No. 55, s. 2019 dated February 19, 2019, *Prescribing the Timelines for the Submission of Financial Reports*.
  3. The list of Financial Statements and Reports to be submitted to the Regional Office for consolidation is found on the attached Annex 1 of this Memorandum. The deadline for the submission is on **JANUARY 17, 2021 (except for FAR No. 4 and MOOE Downloading, deadline for which is set on JANUARY 7, 2021)**.
  4. The reports are to be submitted in accordance with the format and method of submission of Financial Statements and Reports found on the attached Annex 2 of this Memorandum.
  5. **ALL DIVISION OFFICES** are required to submit the complete and correct reports in **SOFT COPY**, either as a Microsoft Excel File, in Google Sheet or PDF on or before the set deadline.
  6. For FARs 1, 1-A, and 1-B, SDOs are required to upload the Consolidated BMS Excel Files and the BMS-generated PDF to the designated Google Drive Folders, as specified in the Regional Memorandum No. 131 s. 2020 dated June 25, 2020, *Prescribed Procedures in the Online Submission of Financial Accountability Reports (FARs)*.
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7. For other concerns and queries, contact the Finance Division through any of the following methods:

7.1 Via e-mail:

- Accounting Unit: [region6.acctg@deped.gov.ph](mailto:region6.acctg@deped.gov.ph)
- Budget Unit: [region6.budget@deped.gov.ph](mailto:region6.budget@deped.gov.ph)

7.2 Via phone number:

- Smart: 0963 535 4635
- Globe: 0905 451 8699

8. Wide dissemination of and compliance with this Memorandum are desired.

**RAMIR B. UYTICO EdD, CESO IV**  
Regional Director

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

BUDGET DATA  
LISTS REPORTS



DEPARTMENT OF EDUCATION - RO VI  
SEMINAR/WORKSHOP ON THE CONSOLIDATION OF CY 2021 YEAR-END FINANCIAL REPORTS

ANNEX 1

LIST OF FINANCIAL STATEMENTS AND REPORTS FOR SUBMISSION TO THE REGIONAL OFFICE

REGULAR FUND	
1	Consolidated Pre-closing Trial Balance
2	Consolidated Post-closing Trial Balance
3	Detailed Comparative Statement of Financial Performance
4	Condensed Comparative Statement of Financial Performance
5	Detailed Comparative of Financial Position
6	Condensed Comparative of Financial Position
7	Detailed Comparative Statement of Changes on Net Assets / Equity
8	Comparative Statement of Cash Flow
9	Statement of Comparison of Budget and Actual Amount (SCBAA)
10	Consolidated Status of Cash Advances
11	Consolidated Report on Aging of Cash Advances
12	Consolidated Schedule of Aging of Accounts Payable
13	Closing Journal Entry Vouchers
14	Consolidated Subsidy from National Government (SNG)
15	Consolidated Status of NCAs Received / Utilized
16	Summary of Tax Remittances Advice (TRA)

PROVIDENT FUND	
1	Consolidated Pre-closing Trial Balance
2	Consolidated Post-closing Trial Balance
4	Detailed Comparative Statement of Financial Performance
5	Condensed Comparative Statement of Financial Performance
6	Detailed Comparative of Financial Position
7	Condensed Comparative of Financial Position
8	Detailed Comparative Statement of Changes on Net Assets / Equity
9	Comparative Statement of Cash Flow
10	Report of Delinquent Loans ( per Memo dated Oct.8, 2012 )
11	Consolidated Aging of Loans Receivables - Others
12	Closing Journal Entry Vouchers
13	<b>Original</b> Certification of Deposit from BTR ( for NCA request ) (Please include JEVs)
14	Status Report of Funds
15	Status of Service Fees Collected & Deposited to BTR
16	Report on Allocations Received from National and Releases to Division Offices

TRUST FUND	
1	Consolidated Pre-closing Trial Balance
2	Consolidated Post-closing Trial Balance
3	Detailed Comparative Statement of Financial Performance
4	Condensed Comparative Statement of Financial Performance
5	Detailed Comparative of Financial Position
6	Condensed Comparative of Financial Position
7	Detailed Comparative Statement of Changes on Net Assets / Equity
8	Comparative Statement of Cash Flow
9	Consolidated Status of Cash Advances
10	Consolidated Report on Aging of Cash Advances
11	Consolidated Schedule of Aging of Accounts Receivable
12	Consolidated Schedule of Aging of Accounts Payable

OTHER REPORTS (ALL CONSOLIDATED)	
1	BFARs as of Dec. 31, 2021:
1.1	FAR No. 2 - Statement of Approved Budget, Utilizations, Disbursements and Balances
1.2	FAR No. 2A - Summary of Approved Budget, Utilizations, Disbursements and Balances by Object of Expenditures
1.3	FAR No. 3 - Aging of Due & Demandable Obligations
1.4	FAR No. 4 - Monthly Report of Disbursements
1.5	FAR No. 5 - Quarterly Report of Revenue & Other Receipts
1.6	FAR No. 6 - Quarterly Report of Approved Budget, Utilizations, Disbursements and Balances for Trust Receipts
2	Status of MOOE Downloading as of December 31, 2021
3	Consolidated Report on Aging of Cash Advances (ANNEX 8)
4	Unliquidated Cash Advances (Breakdown per year)
5	Breakdown per Year of Outstanding Inter-Agency Receivables as of December 31, 2021
6	Breakdown per Year of Outstanding Other Receivables as of December 31, 2021
7	AAPSI CY 2020 Updates as of December 31, 2021 thru google sheet
8	AAPSI (Prior Years) Updates as of December 31, 2021 thru google sheet
9	Status of CY 2020 NS/ND/NC as of December 31, 2021
10	Updated List of Bank Accounts (RO, DO, IU)per DBM - DOF - COA JAO No. 2012-01 dated January 6, 2012
11	Annex K-2 Consolidated Summaries of Bank Accounts Opened for the MOOE of Non-IU Schools per DO s2019-029 & COA-DBM-DepEd Joint Circular No. 2019-1
12	Disbursements Attributed to Secondary Education as of December 31, 2021

BUDGET REPORTS	
1	Budgetary and Financial Accountability Reports ( <b>BFARs</b> )
1	Quarterly Physical Report of Operation ( <b>BAR No. 1</b> )
1	Statement of Appropriations, Allotments, Obligations, Disbursements and Balances ( <b>FAR No. 1</b> )
1	Summary of Appropriations, Allotments, Obligations, Disbursements and Balances by Object of Expenditures and by PPA ( <b>FAR No.1-A</b> )
1	List of Allotments and Sub-Allotments ( <b>FAR No.1-B</b> )
2	Copies of all SARO's issued by DBM-RO's
3	SOFT COPY of all the documents submitted



**DEPARTMENT OF EDUCATION - RO VI  
SEMINAR/WORKSHOP ON THE CONSOLIDATION OF CY 2021 YEAR-END FINANCIAL REPORTS**

**ANNEX 2**

**FORMAT AND METHOD OF SUBMISSION OF FINANCIAL STATEMENTS AND REPORTS**

<b>REPORT</b>	<b>FORMAT</b>	<b>EMAIL ADDRESS/GOOGLE SHEET LINK</b>	
Regular Fund Financial Statements	Consolidator (MS Excel)	jansenpio.osano@deped.gov.ph	
Consolidated FAR No. 4			
Consolidated MOOE Downloading			
Consolidated Status of NCA Received/Utilized	Google Sheet	<a href="https://tinyurl.com/NCAReceived">https://tinyurl.com/NCAReceived</a>	
Summary Tax Remittances Advice (TRA)		<a href="https://tinyurl.com/TRAIssued">https://tinyurl.com/TRAIssued</a>	
Breakdown per Year of Outstanding Inter-Agency Receivables		<a href="https://tinyurl.com/ORBreakdown">https://tinyurl.com/ORBreakdown</a>	
Breakdown per Year of Outstanding Other Receivables as of December 31, 2021			
Disbursements Attributes to Secondary Education as of December 31, 2021		<a href="https://tinyurl.com/SEDisb">https://tinyurl.com/SEDisb</a>	
Consolidated Status of Cash Advances		<a href="https://tinyurl.com/SACARegFund">https://tinyurl.com/SACARegFund</a>	
Consolidated Report on Aging of Cash Advances			
Provident Fund Financial Statements		<a href="https://tinyurl.com/ConsolPF">https://tinyurl.com/ConsolPF</a>	
Consolidated FAR No. 5		Consolidator (MS Excel)	<a href="mailto:maryflor.galvez@deped.gov.ph">maryflor.galvez@deped.gov.ph</a>
Consolidated FAR No. 3			<a href="mailto:trichellejoy.juele@deped.gov.ph">trichellejoy.juele@deped.gov.ph</a>
Trust Fund Financial Statements	<a href="mailto:kim.bano@deped.gov.ph">kim.bano@deped.gov.ph</a>		
Consolidated AAPSI 2020 Updates as of December 31, 2021.	Google Sheet	<a href="https://bit.ly/3ebBp88">https://bit.ly/3ebBp88</a>	
Consolidated AAPSI (Prior Years) Updates as of December 31, 2021.		<a href="https://bit.ly/30KFpcq">https://bit.ly/30KFpcq</a>	
Status of CY 2020 NS/ND/NC as of December 31, 2021		<a href="https://tinyurl.com/NSDCStatus">https://tinyurl.com/NSDCStatus</a>	
Consolidated Summaries of Bank Accounts Opened (Non-IU)		<a href="https://tinyurl.com/BANonIU">https://tinyurl.com/BANonIU</a>	
Updated List of Bank Accounts		<a href="https://tinyurl.com/ULBacc">https://tinyurl.com/ULBacc</a>	