



Republic of the Philippines  
**Department of Education**  
REGION VIII - EASTERN VISAYAS

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January 5, 2021

**REGIONAL MEMORANDUM**

No. **004**, s. 2021

**CONDUCT OF THE REGIONAL VIRTUAL CONFERENCE ON THE PREPARATION,  
RECONCILIATION AND SUBMISSION OF CY 2020 YEAR-END FINANCIAL REPORTS**

To: Schools Division Superintendents  
All Others Concerned

1. The conduct of the Regional Virtual Conference on the Preparation, Reconciliation and Submission of CY 2020 Year-End Financial Reports shall be on January 14-15, 2021 via Google Meet with the Schools Division of Catbalogan City as the host. The link shall be forwarded to the concerned Schools Division Offices through the FB Finance Group, the day before the schedule of the activity.
2. The objectives of this activity are the following:
  - a. facilitate the preparation, review and submission of Consolidated CY 2020 Year-End Financial and Budgetary Reports utilizing the EFRS and EBMS Consolidators respectively;
  - b. serve as a venue to discuss uniform implementation of significant procedures and policies among those involved in the management of financial resources for efficient implementations of DepEd programs and projects; and
  - c. address other related financial issues.
3. The expected participants are the following:
  - a. Division Accountants;
  - b. Division Budget Officers;
  - c. Accountant/Bookkeeper from all Implementing Units;
  - d. RO Finance Division personnel involved in the preparation and consolidation of reports;
  - e. DBM officials in-charge of fund releases to DepEd;
  - f. Central Office Budget and Accounting personnel in-charge of systems updates; and
  - g. Invited guests to discuss relevant topics.



4. No registration fees shall be collected. SDO participants may convene in one venue, provided the Inter-Agency Task Force (IATF) and applicable safety measures and protocols are followed. Meals shall be provided for RO participants for the duration of the activity while for those non-RO participants, it shall be charged to their respective local funds, subject to existing accounting and auditing guidelines.
5. The Division Offices are directed to facilitate the preparation and submission of the Financial Reports of the Division Office proper and those of the implementing units under their jurisdiction.
6. All Division Offices are required to **strictly comply with the submission of all reports on time**. Deadline of submission shall be **January 15, 2021 at 9 PM**. Refer to the attached list of reports to be submitted.
7. Immediate dissemination of and strict compliance with this Memorandum are desired.

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

Enclosures: None

References: None

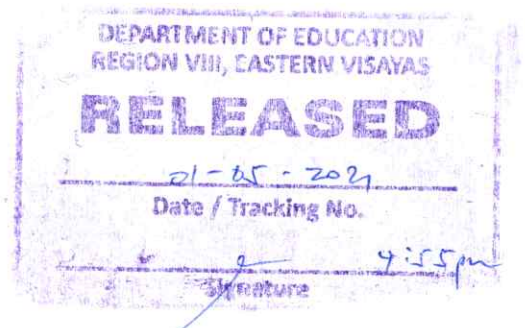
To be indicated in the Perpetual Index under the following subjects:

CONFERENCE

FINANCE GROUP

YEAR-END CONFERENCE

FD-GJF



DEPARTMENT OF EDUCATION  
SEMINAR / WORKSHOP ON THE PREPARATION OF CY 2020 YEAR-END FINANCIAL REPORTS

LIST OF FINANCIAL REPORTS FOR SUBMISSION TO CENTRAL OFFICE

REGULAR FUND	
1	Statement of Management Responsibility
2	Consolidated Pre-closing Trial Balance
3	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	Statement of Comparison of Budget and Actual Amount (SCBAA)
11	Notes to Financial Statements
12	Consolidated Status of Cash Advances
13	Consolidated Report on Aging of Cash Advances
14	Consolidated Schedule of Aging of Accounts Receivable
15	Consolidated Schedule of Aging of Accounts Payable
16	Closing Journal Entry Vouchers
17	Consolidated Substly from National Government (BNG)
18	Consolidated Status of NCRs Received / Utilized
19	Summary of Tax Remittances Advice (TRMA)
20	SOFT COPY of Reports

PROVIDENT FUND	
1	Statement of Management Responsibility
2	Consolidated Pre-closing Trial Balance
3	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	Notes to Financial Statements
11	Report of Delinquent Loans ( per Memo dated Oct 8, 2012 )
12	Consolidated Aging of Loans Receivables - Others
13	Closing Journal Entry Vouchers
14	Original Certification of Deposit from BTR ( for NCA request ) (Please include JEVs)
15	Status Report of Funds
16	Status of Service Fees Collected & Deposited to BTR
17	Report on Allocations Received from National and Releases to Division Offices
18	SOFT COPY of Reports

BUSINESS RELATED FUND	
1	Statement of Management Responsibility
2	Consolidated Pre-closing Trial Balance
3	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	Notes to Financial Statements
11	Consolidated Status of Cash Advances
12	Consolidated Report on Aging of Cash Advances
13	Consolidated Schedule of Aging of Accounts Receivable
14	Consolidated Schedule of Aging of Accounts Payable
15	Closing Journal Entry Vouchers
16	SOFT COPY of Reports

TRUST FUND	
1	Statement of Management Responsibility
2	Consolidated Pre-closing Trial Balance
3	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	Notes to Financial Statements
11	Consolidated Status of Cash Advances
12	Consolidated Report on Aging of Cash Advances
13	Consolidated Schedule of Aging of Accounts Receivable
14	Consolidated Schedule of Aging of Accounts Payable
15	Closing Journal Entry Vouchers
16	SOFT COPY of Reports

OTHER REPORTS	
1	BFRAs as of Dec. 31, 2020:
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 Expenditure
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 for the month of December 31, 2020
3	Consolidated Report on Aging of Cash Advances (ANNEX 8)
4	Uniquelisted Cash Advances (Breakdown per year)
5	Updated List of Bank Accounts per DBM - DOF - COA JAO No. 2012-01 dated January 6, 2012
6	AAPSI 2019 Updates as of December 31, 2020 (for google sheet)
7	AAPSI (Prior Years) Updates as of December 31, 2020
8	Disbursements Attributed to Secondary Education as of December 31, 2020
9	SOFT COPY of Reports

BUDGET DIVISION	
1	Budgetary and Financial Accountability Reports (BFRAs) Quarterly Physical Report of Operation ( BAR No. 1 ) Statement of Appropriations, Allotments, Obligations, Disbursements and Balances ( FAR No. 1 ) Summary of Appropriations, Allotments, Obligations, Disbursements and Balances by Object of Expenditures and by PPA ( FAR No. 1A ) List of Allotments and Sub-Allotments ( FAR No.1B )
2	Copies of all SAROs issued by DBM-ROs
3	SOFT COPY of all the documents submitted