

Republic of the Philippines

Department of EducationREGION VIII - EASTERN VISAYAS

EGIOIA VIII ENSTERIA VISATAS

January 5, 2021

REGIONAL MEMORANDUM

No. 004

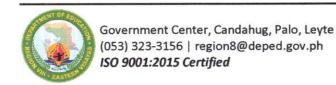
, s. 2021

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:
 - facilitate the preparation, review and submission of Consolidated CY 2020 Year-End Financial and Budgetary Reports utilizing the EFRS and EBMS Consolidators respectively;
 - 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.
- The expected participants are the following:
 - a. Division Accountants;
 - b. Division Budget Officers;
 - c. Accountant/Bookkeeper from all Implementing Units;
 - 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.
- All Division Offices are required to <u>strictly comply with the submission of all reports</u> on time. Deadline of submission shall be <u>January 15, 2021 at 9 PM</u>. 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: References:

None None

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

CONFERENCE

FINANCE GROUP

YEAR-END CONFERENCE

FD-GJF



LIST OF FINANCIAL REPORTS FOR SUBMISSION TO CENTRAL OFFICE

r		1
}	SOFT COPY of Reports	z
	Summary of Tax Remittances Advice (TRA)	19
_	Consulidated Status of NCAs Received / Utilized	18
-	Consolidated Subsidy from National Government (SNG)	17
	Closing Journal Entry Vouchers	6
		15
-	Consolicated Schedule of Aging of Accounts Receivable	4
	Consolidated Report on Aging of Cash Advances	13
_	Consolidated Status of Cash Advances	12
- 1	Notes to Financial Statements	13
	Statement of Comparison of Budget and Actual Amount (SCBAA)	5
	Comparative Statement of Cash Flow	9
	Detailed Comparative Statement of Changes on Net Assets / Equity	8
_	Condensed Comparative of Financial Position	7
	Detailed Comparative of Financial Position	6
_	Condensed Comparative Statement of Financial Performance	5
	Detailed Comparative Statement of Financial Performance	4
	Consolidated Post-closing Trial Balance	w
_	Consolidated Pre-closing Trief Balance	2
_	Statement of Management Responsibility	Ξ
_	REGUEN TURB	Γ

	Г	PROVIDENT FUND
	-	Statement of Management Responsibility
	2	Consolidated Pre-closing Trial Salance
	Ų	Consolidated Post-dosing Trial Balance
Offinance	4	Detailed Comparative Statement of Financial Performance
•потыпсе	σı	Condensed Comparative Statement of Financial Performance
	co.	Detailed Comparative of Financial Position
	7	Condensed Comparative of Financial Position
Net Assets / Equity	œ	Detailed Comparative Statement of Changes on Net Assets / Et
	60	Comparative Statement of Cash Flow
mount (SCBAA)	6	Notes to Finericial Statements
	Ξ	Report of Delinquent Loans (per Memo dated Oct.8, 2012.)
	73	Consolidated Aging of Loens Receivables - Others
	ಘ	Closing Journal Entry Vouchers
edevale en estate	1	Original Certification of Deposit from BTR (for NCA request)
S	;	(Please include JEVs)
	귦	Statue Report of Funds
(8NG)	6	Status of Service Fees Collected & Deposited to BTR
	17	17 Report on Allocations Received from National and Releases to D
	5	18 SOFT COPY of Reports

SOFT COPY of Reports	9	
Disbursements Attributed	æ	
AAPSI (Prior Years) Upda	7	
AAPSI 2019 Updates as o	o,	16 SOFT COPY of Reports
Jenuery 6, 2012	,	15 Closing Journal Entry Vouchers
Updated List of Bank Acor	3 71	14 Consolidated Schedule of Aging of Accounts Payable
Unliquidated Cash Advan	4	13 Consolidated Schedule of Aging of Accounts Receivable
Consolidated Report on A	ω	12 Consolidated Report on Aging of Cash Advances
Status of MODE Downloa	2	11 Consolidated Status of Cash Advances
Balances for Trust Receip	ĕ	10 Notes to Finencial Statements
FAR No. 6 - Querterly Rep	-	9 Comparative Statement of Cash Flow
FAR No. 5 - Quarterly	3.5	8 Detailed Comparative Statement of Changes on Net Assets / Equity
FAR No. 4 - Monthly R	1.	7 Condensed Comparative of Financial Position
FAR No. 3 - Aging of C	1.3	6 Detailed Comparative of Financial Position
Balances by Object of	ī	5 Condensed Compensive Statement of Financial Performance
FAR No. 2A - Summer	1	4 Detailed Comparative Statement of Financial Performance
Balances	Ξ	3 Consolidated Post-closing Trial Batance
FAR No. 2 - Statement	•	2 Consolidated Pre-closing Triel Balance
BFARs as of Dec. 31, 20;	_	1 Statement of Management Responsibility
		TRUST FUND

B Detailed Comparative Statement of Changes on Net Assets / Equity Comparative Statements Comparative Statements Report of Delinquent Loans (per Memo dated Oct.8, 2012) Consolidated Aging of Loans Receivables - Others Chrising Journal Entry Vouchers Chrising Journal Entry Vouchers Chrising Journal Entry Vouchers Chrising Journal Entry Vouchers Status of Service Fees Collected & Deposit from BTR (for NCA request) Status of Service Fees Collected & Deposited to BTR Report on Allocations Received from National and Releases to Division Offices Status of Service Fees Collected & Deposited to BTR Report on Allocations Received from National and Releases to Division Offices Status of Service Fees Collected & Deposited to BTR FAR No. 2 - Statement of Approved Budget, Utilizations, Disbursements and Balances by Object of Expenditures FAR No. 3 - Aging of Due & Demandable Obligations	Detailed Comparative Statement of Changes on Net Assets / Equity 8 De Comparative Statements Comparative Statements 8 De Comparative Statements 9 Compositive Statements Report of Delinquent Loans (per Memo dated Oct.8, 2012) 10 No. Report of Delinquent Loans (per Memo dated Oct.8, 2012) 11 Compositive Aging of Loans Receivables - Others 12 Consolidated Aging of Loans Receivables - Others 13 Comparative Statement of Deposit from BTR (for NCA request) 14 Comparative Statement of Funds 15 Comparative Statement of Statement of Approved Budget, Utilizations, Disbursements and Balances by Object of Expenditures FAR No. 2 - Statement of Approved Budget, Utilizations, Disbursements and Statements by Object of Expenditures FAR No. 3 - Aging of Due & Demandable Obligations 8 Demandable Obligations	ىن	12		+-	ł	1 1	80		+	100	1	<u>-</u>	<u> </u>	ĽŽ.	=	ᅙ	9	-	ı
	# S # S D B S S S S S S S S S S S S S S S S S	FAR No. 3 - Aging of Due & Demandable Obligations	FAR No. 2A - Summary of Approved Budget, Utilizations, Disbursements and Balances by Object of Expenditures	FAR No. 2 - Statement of Approved Budget, Utilizations, Disbursements and Balances	3FARs as of Dec. 31, 2020:	CITHER REPORTS		OFT COPY of Reports	teport on Allocations Received from National and Releases to Division Offices	Status of Servica Fees Collected & Deposited to BTR	Statue Report of Funds	Please include JEVs)	Original Certification of Deposit from BTR (for NCA request)	Closing Journal Entry Vouchers	Consolidated Aging of Loens Receivables - Others	Report of Delinquent Loans (per Memo dated Oct.8, 2012)	Votes to Financial Statements	Comparative Statement of Cash Flow	Detailed Comparative Statement of Changes on Net Assets / Equity	
		_					l				ᇹ	ᇙ	ī	=	13	=	=	9	8	

16 SOFT COPY of Reports	등
15 Closing Journal Entry Vouchers	ᇙ
Consolidated Schedule of Aging of Accounts Payable	=
Consolidated Schedule of Aging of Accounts Receivable	ᆲ
Consolidated Report on Aging of Cash Advances	13
Consolidated Status of Cash Advances	=
Notes to Financial Statements	5
Comparative Statement of Cash Flow	6
Detailed Comparative Statement of Changes on Net Assets / Equity	
Condensed Comparative of Financial Position	7
Detailed Comparative of Financial Position	6
Condensed Comparative Statement of Financial Performance	55.
Detailed Comparative Statement of Financial Performance	-
Consolidated Post-closing Trial Balance	မ
Consolidated Pre-closing Trial Balance	2
Statement of Management Responsibility	_
BUSINESS RELATED FUND	Г
	l

	OTHER REPORTS
-	BFARs as of Dec. 31, 2020:
•	FAR No. 2 - Statement of Approved Budget, Utilizations, Disbursements and
=	Balances
5	FAR No. 2A - Summary of Approved Budget, Utilizations, Disbursements and
Ĩ	Balances by Object of Expenditures
1.3	FAR No. 3 - Aging of Due & Demandable Obligations
7	FAR No. 4 - Monthly Report of Disbursements
3.5	FAR No. 5 - Quarterly Report of Revenue & Other Receipts
Þ	FAR No. 6 - Quarterly Report of Approved Budget, Utilizations, Disbursoments and
	Balances for Trust Receipts
2	Status of MOOE Downloading for the month of December 31, 2020
w	Consolidated Report on Aging of Cash Advances (ANNEX 8)
4	Unliquidated Cash Advances (Breakdown per year)
G1	Updated List of Bank Accounts per DBM - DOF - COA JAO No. 2012-01 dated Jenuary 6, 2012
თ	AAPSI 2019 Updates as of December 31, 2020 (thru google sheet)
7	AAPSI (Prior Years) Updates as of December 31, 2020
æ	Disbursements Attributed to Secondary Education as of December 31, 2020
9	SOFT COPY of Reports

	2	Listo	Sum	1 Balar	•	State	Quar	Quer State	Budg	16 SOF														
** *	Copies of all SARO's issued by DBM-RO's	List of Allotments and Sub-Allotments (FAR No.I-B)	Summary of Appropriations, Allotments, Obligations, Disbursements and Balances by Object of Expenditures and by PPA (FAR No. 1-A)	Balances (FAR No. 1)	Statement of Appropriations, Allotments, Obligations, Diabursements and	Quarterly Physical Report of Operation (BAR No. 1)	Budgetery and Financial Accountability Reports (BFARs)	BUDGET DIVISION	SOFT COPY of Reports	Closing Journal Entry Vouchers	Consolidated Schedule of Aging of Accounts Payable	Consolidated Schedule of Aging of Accounts Receivable	Consolidated Report on Aging of Cash Advances	Consolidated Status of Cash Advances	Notes to Financial Statements	Comparative Statement of Cash Flow	Detailed Comparative Statement of Changes on Net Assets / Equity	Condensed Comparative of Financial Position	Detailed Comparative of Financial Position	Condensed Comparative Statement of Financial Performance	Detailed Comparative Statement of Financial Performance	Consolidated Post-closing Trial Balance	Consolidated Pre-closing Trial Balance	