



Republic of the Philippines
Department of Education
REGION IV-A CALABARZON
GATE 2, KARANGALAN VILLAGE
1900 CAINTA, RIZAL



28 December 2021

Regional Memorandum

To **Schools Division Superintendents**
Secondary Schools Principals of Secondary Schools Implementing Units

**REGIONAL SEMINAR-WORKSHOP ON THE PREPARATION AND CONSOLIDATION OF
FY 2021 YEAR-END FINANCIAL REPORTS**

1. The Finance Division will conduct a Blended Regional Year-End Preparation and Consolidation of FY 2021 Financial Reports with the finance staff from the regional, schools division offices and secondary schools implementing units on **January 10 - 14, 2022** (Host: City Division of Antipolo)
2. The objective of this activity is to prepare, consolidate and validate financial reports to ensure accuracy and timely submission to Central Office, DBM and other oversight agencies. Participants to this activity are the SDOs Accountants, Budget Officers and UI's (Senior Bookkeepers and Accountants) that will assist on the preparation and consolidation of financial reports. The checklist of the required financial reports is attached for your ready reference.
3. A blended seminar-workshop (F2F and virtual) will be used in this activity. A minimum of 12 participants from the Finance Division will be at a separate venue on F2F manner while the others will be attending the virtual/online on a platform and link will be sent to the emails of the participants.
4. All Schools Division Offices may conduct your respective year-end preparation and consolidation activity following the health and safety protocol requirements from your respective SDOs. Further, we suggest that you can choose your venue together with the other participants during the blended seminar-workshop. Send your authority on the conduct of said activity to this Office for approval of the Regional Director.
5. For information and appropriate action of all concerned.


FRANCIS CESAR B. BRINGAS
Regional Director

Incl.: As stated



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CHECKLIST OF FINANCIAL REPORTS FOR SUBMISSION TO THE R.O.
YEAR-END CY 2021

REGULAR FUND	
1	Statement of Management Responsibility
FINANCIAL STATEMENTS (FS)	
Consolidated Trial Balance (TB)	
2	a Consolidated Pre-Closing Trial Balance
	b Consolidated Post-Closing Trial Balance
3	Consolidated Statement of Financial Performance (Statement of Income and Expenses/SIE) (SFP _{er})
	a Detailed Statement of Financial Performance
	b Condensed Statement of Financial Performance
	c Comparative Statement of Financial Performance
4	Consolidated Statement of Financial Position (Balance Sheet) (SFP _{os})
	a Detailed Statement of Financial Position
	b Condensed Statement of Financial Position
	c Comparative Statement of Financial Position
5	Consolidated Statement of Changes in Net Assets / Equity (Acc. Surplus/Deficit) (SCNAE)
	a Detailed Statement of Changes in Net Assets / Equity
	b Comparative Statement of Changes in Net Assets / Equity
	c Detailed Breakdown of SCNAE
6	Consolidated Statement of Cash Flows (SCF)
	a Detailed Statement of Cash Flows (Direct Method)
	b Condensed Statement of Cash Flows (Direct Method)
	c Comparative Statement of Cash Flows (Direct Method)
	d Reconciliation of Net Cash Flows from Operating Activities to Surplus/Deficit -RECON-
	e Detailed Breakdown of SCF - Other Receipts/Disbursements & Other Adjustments-Inflow/Outflow
7	Consolidated Statement of Comparison of Budget and Actual Amount (SCBAA)
	a Detailed Statement of Comparison of Budget and Actual Amount
	b Detailed/Narrative Explanation on the Difference between Final Budget and Actual Amount
	c Reconciliation of Actual Amounts on a Comparable Basis (Budget) and Actual Amounts in the FS -RECON under Notes to FS-
8	Consolidated Notes to Financial Statements (Notes to FS)
	a Consolidated Notes to FS (OO Proper and IUs)
	b Notes to FS (per IU)
	c Notes to FS (per IU)
SUPPORTING SCHEDULES	
Notes to FS Reconciliation (Notes to FS RECON)	
9	a Aging/Analysis of Receivables -RECON-
	b Inventories Reconciliation -RECON-
	c Property, Plant and Equipment (PPE) Reconciliation -RECON- (page 211, Volume 1, GAM)
	d Intangible Assets / Other Non-Current Assets Reconciliation -RECON-
	Consolidated Status and Aging of Cash Advances (please use format provided)
10	a Status of Cash Advances
	b Report on Aging of Cash Advances (ANNEX B)
	c Unliquidated Cash Advances (Breakdown Per IUs) (please use format provided)
11	Consolidated Schedule and Aging of Accounts Receivable (if any) (please use format provided)
	a Schedule of Accounts Receivable
	b Aging of Accounts Receivable
12	Outstanding Balance Per Year of Inter-Agency and Other Receivables Accounts (please use format provided) - if applicable
13	Consolidated Schedule of / Changes to Accounts Payable with Aging (please use format provided)
	a Schedule of / Changes to Accounts Payable
	b Aging of Accounts Payable
14	Consolidated Status of NCAs Received / Utilized WITH JUSTIFICATIONS on UNUSED NCAs as of 6/30/2016 (please use format provided)
15	Consolidated Summary from National Government (SNG) (please use format provided)
16	Consolidated Summary of Tax Remittance Advice (TRA) (NOT DETAILED) - for validation only against Income Statement/SNG Amount
17	Consolidated Budgetary Financial Accountability Reports (BFARs)

PROVIDENT FUND	
1	Statement of Management Responsibility
FINANCIAL STATEMENTS (FS)	
Trial Balance (TB)	
2	a Pre-Closing Trial Balance
	b Post-Closing Trial Balance
3	Statement of Financial Performance (Statement of Income and Expenses/SIE) (SFP _{er})
	a Detailed Statement of Financial Performance
	b Condensed Statement of Financial Performance
	c Comparative Statement of Financial Performance
4	Statement of Financial Position (Balance Sheet) (SFP _{os})
	a Detailed Statement of Financial Position
	b Condensed Statement of Financial Position
	c Comparative Statement of Financial Position
5	Statement of Changes in Net Assets / Equity (Acc. Surplus/Deficit) (SCNAE)
	a Detailed Statement of Changes in Net Assets / Equity
	b Comparative Statement of Changes in Net Assets / Equity
	c Detailed Breakdown of SCNAE
6	Statement of Cash Flows (SCF)
	a Detailed Statement of Cash Flows (Direct Method)
	b Condensed Statement of Cash Flows (Direct Method)
	c Comparative Statement of Cash Flows (Direct Method)
	d Reconciliation of Net Cash Flows from Operating Activities to Surplus/Deficit -RECON-
	e Detailed Breakdown of SCF - Other Receipts/Disbursements & Other Adjustments-Inflow/Outflow
7	Statement of Comparison of Budget and Actual Amount (SCBAA)
	a Detailed Statement of Comparison of Budget and Actual Amount
	b Detailed/Narrative Explanation on the Difference between Final Budget and Actual Amount
	c Reconciliation of Actual Amounts on a Comparable Basis (Budget) and Actual Amounts in the FS -RECON under Notes to FS-
8	Notes to Financial Statements (Notes to FS)
	a Consolidated Notes to FS (OO Proper and IUs)
	b Notes to FS (per IU)
	c Notes to FS (per IU)
SUPPORTING SCHEDULES	
Notes to FS Reconciliation (Notes to FS RECON)	
9	a Aging/Analysis of Receivables -RECON-
	b Inventories Reconciliation -RECON-
	c Property, Plant and Equipment (PPE) Reconciliation -RECON- (page 211, Volume 1, GAM)
	d Intangible Assets / Other Non-Current Assets Reconciliation -RECON-
	Report of Loans Receivables - Others (please use format provided)
10	Report of Delinquent Loans (per Memo dated Oct. 8, 2012) (please use format provided)
11	Status Report of Funds
12	Status of Service Fees Collected and Deposited to BTR
13	Detailed Breakdown of Other Payables (per IUs)
14	Report on Allocations Received from National/Regional and Releases to Division Offices
15	Schedule and Aging of Cash Advances (please use format provided) - if applicable
	a Advances to Officers & Employees
	b Due from Officers & Employees
	c Payroll Fund
16	Advances to Special Disbursing Officers
17	Outstanding Balance Per Year of Inter-Agency and Other Receivables Accounts (please use format provided) - if applicable
	a Schedule of / Changes to Accounts Payable with Aging (please use format provided) - if applicable
	b Aging of Accounts Payable
18	Consolidated Status of NCAs Received / Utilized WITH JUSTIFICATIONS on UNUSED NCAs as of 6/30/2016 (please use format provided)
19	Consolidated Summary from National Government (SNG) (please use format provided)
20	Consolidated Summary of Tax Remittance Advice (TRA) (NOT DETAILED) - for validation only against Income Statement/SNG Amount
21	SOFT COPY of all the documents submitted

17	a	Statement of Approved Budget, Utilizations, Disbursements and Balances (FAR No. 2) (if any)	
	b	Summary of Approved Budget, Utilizations, Disbursements and Balances by Object of Expenditures (FAR No. 2-A) (if any)	
	c	Aging of Due and Demandable Obligations / Not Yet Due and Demandable Obligations (FAR No. 3)	
	d	Monthly Report of Disbursements (FAR No. 4)	
	e	Quarterly Report of Revenue and Other Receipts (FAR No. 5) (if any)	
18		Consolidated Inventory of Bank Accounts per DBM - DOF - COA, JAO No. 2012-01 dated January 6, 2012 (please use format provided)	
19		Consolidated Inventory of Bank Accounts for MOOE - Non-ILs as of December 31, 2021 (please use format provided)	
		Consolidated Detailed Breakdown of Reciprocal Accounts - per ILs	
20	a	Intra agency Receivables (Due From CO/RO/OLs)	
	b	Intra agency Payables (Due To CO/RO/OLs)	
	c	Subsidi Accounts (Due To / From CO/RO/OLs)	
21		Latest/Updated Masterlist of Existing DepEd Implementing Units and Non-Implementing Units	
22		Closing Journal Entry Vouchers	
23		SOFT COPY of all the documents submitted	

OTHER REPORTS

1		Updates on AOM Compliance (AAPS) - CY 2020 (as of December 31, 2021)	
		Updates on AOM Compliance (AAPS) - CY 2019 & Prior Years (as of December 31, 2021)	
		Updates on AAPS BE-LCP Bayanlhan Fund CY 2020 (as of December 31, 2021)	
2		Status of CY 2020 Notice of Suspensions/Disallowances/Charges (as of December 31, 2021)	
3		Disbursements Attributed to Secondary Education (SESP) CY 2021 (please use format provided)	
		Status of MOOE Downloading for the month of January - December 2021	
4		Status Report on the Opening of Bank Accounts for MOOE - Non-ILs as of December 31, 2021 (please use format provided)	
		Consolidated Inventory of Bank Accounts for MOOE - Non-ILs as of December 31, 2021 (please use format provided)	
		Consolidated Budgetary Financial Accountability Reports (BFARs) as of December 31, 2021	
	a	Statement of Approved Budget, Utilizations, Disbursements and Balances (FAR No. 2) (if any)	
	b	Summary of Approved Budget, Utilizations, Disbursements and Balances by Object of Expenditures (FAR No. 2-A) (if any)	
5		Aging of Unpaid Obligations/Utilizations (FAR No. 3)	
	d	Monthly Report of Disbursements (FAR No. 4)	
	e	Quarterly Report of Revenue and Other Receipts (FAR No. 5) (if any)	
	f	Statement of Approved Budget, Utilizations, Disbursements and Balances for Trust Receipts (FAR No. 6) (if any)	
6		Finance Strand Directory (List of ILs, Name of School, Principal & Financial Staff) (please use format provided)	
7		Updated/Current BIR File (List of Office TIN - RO, DO, ILs) with complete address (please use format provided)	
8		Status of ATM Implementation (for those regions that have to fully implemented the scheme)	
9		SOFT COPY of all the documents submitted	

BUDGET DIVISION

		Budgetary and Financial Accountability Reports (BFARs)	
	a	Quarterly Physical Report of Operation (BAR No. 1)	
1		Statement of Appropriations, Allotments, Obligations, Disbursements and Balances (FAR No. 1)	
	c	Summary of Appropriations, Allotments, Obligations, Disbursements and Balances by PPA (FAR No. 1-A)	
	d	List of Allotments and Sub-Allotments (FAR No. 1-B)	
2		Photocopy of SARCs / ABM issued by DBM - RO	
3		Summary List of SARCs / ABM issued by DBM - RO	
4		SOFT COPY of all the documents submitted	

TRUST FUND

1		Statement of Management Responsibility	
		FINANCIAL STATEMENTS (FS)	
		Trial Balance (TB)	
2	a	Pre-Closing Trial Balance	
	b	Post-Closing Trial Balance	
3		Statement of Financial Performance (Statement of Income and Expenses/SIE) (SFPter)	
	a	Detailed Statement of Financial Performance	
	b	Condensed Statement of Financial Performance	
	c	Comparative Statement of Financial Performance	
		Statement of Financial Position (Balance Sheet) (SFPpos)	
4	a	Detailed Statement of Financial Position	
	b	Condensed Statement of Financial Position	
	c	Comparative Statement of Financial Position	
5		Statement of Changes in Net Assets / Equity (Acc. Surplus/Deficit) (SCNAE)	
	a	Detailed Statement of Changes in Net Assets / Equity	
	b	Comparative Statement of Changes in Net Assets / Equity	
	c	Detailed Breakdown of SCNAE	
		Statement of Cash Flows (SCF)	
	a	Detailed Statement of Cash Flows (Direct Method)	
	b	Condensed Statement of Cash Flows (Direct Method)	
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	d	Reconciliation of Net Cash Flows from Operating Activities to Surplus/Deficit - RECON-	
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	a	Detailed Statement of Comparison of Budget and Actual Amount	
	b	Detailed/Narrative Explanation on the Difference between Final Budget and Actual Amount	
	c	Reconciliation of Actual Amounts on a Comparable Basis (Budget) and Actual Amounts in the FS -RECON under Notes to FS-	
		Consolidated Notes to Financial Statements (Notes to FS)	
8	a	Consolidated Notes to FS (DO Proper and ILs)	
	b	Notes to FS (DO Proper Only)	
	c	Notes to FS (per IL)	
		SUPPORTING SCHEDULES	
		Notes to FS Reconciliation (Notes to FS RECON)	
	a	Aging Analysis of Receivables -RECON-	
9	b	Inventories Reconciliation -RECON-	
	c	Property, Plant and Equipment (PPE) Reconciliation -RECON- (page 211, Volume 1, GAM)	
	d	Intangible Assets / Other Non-Current Assets Reconciliation -RECON-	
		Consolidated Status and Aging of Cash Advances (please use format provided) - if applicable	
10	a	Status of Cash Advances	
	b	Report on Aging of Cash Advances (ANNEX 8)	
		Consolidated Schedule and Aging of Accounts Receivable (if any) (please use format provided) - if applicable	
11	a	Schedule of Accounts Receivable	
	b	Aging of Accounts Receivable	
		Outstanding Balance Per Year of Inter-Agency and Other Receivables Accounts (please use format provided) - if applicable	
12		Consolidated Schedule of / Changes to Accounts Payable with Aging (please use format provided) - if applicable	
13	a	Schedule of / Changes to Accounts Payable	
	b	Aging of Accounts Payable	
14		Quarterly Report of Revenue and Other Receipts (FAR NO. 5)	
15		Statement of Approved Budget, Utilizations, Disbursements and Balances for Trust Receipts (FAR No. 6) (if any)	
16		Closing Journal Entry Vouchers	
17		SOFT COPY of all the documents submitted	