



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

March 30, 2026

DIVISION MEMORANDUM  
No. **198** s. 2026

**PRESCRIBING TIMELINES FOR THE SUBMISSION OF FINANCIAL REPORTS OF  
THE IMPLEMENTING UNIT (IU) SECONDARY SCHOOLS FOR CY 2026**

**To: Assistant Schools Division Superintendent  
Chief Education Supervisors  
Public Schools District Supervisors/  
Principals/Head Teacher-In-Charge of the District  
Schools Heads of Public Secondary, and Integrated  
Implementing Unit (IU) Schools  
Financial Staff of Public Secondary, and Integrated  
IU Schools**

1. In compliance with Regional Memorandum No. 076, s. 2023, titled, Prescribing Timelines for the Submission of Reports for FY 2023 and Thereafter, this Office, through the Budget and Finance Units, issue this Memorandum prescribing the timelines for the submission of financial reports to the Schools Division Office for CY 2026. This is to ensure the prompt submission of the financial accountability reports to the Regional Office and other oversight agencies, Department of Budget and Management (DBM), and Commission on Audit (COA).
2. All financial reports to be submitted to the Regional Office are required to be consolidated by the Division Office. Any school without submission will be disclosed in the report.
3. Attached is Annex 1 – List of Financial Reports and the deadline of submission for ready reference.
4. Immediate dissemination and compliance with this Memorandum are desired.

  
**FELICIANO C. BUENAFE JR. CESO VI**  
Schools Division Superintendent

Enclosure: As stated  
Reference: Regional Memorandum No. 076, s. 2023  
To be included in the Perpetual Index  
Under the following subjects:

RULES AND REGULATIONS      REPORTS

/MAJ/ARLN



Poblacion, Numancia, Aklan  
Tel/Fax No. (265 3740 | 265 3741 | 265 3743)  
Website: <https://depedaklan.online>  
Email Address: [aklan.1958@deped.gov.ph](mailto:aklan.1958@deped.gov.ph)



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

**Annex 1 – LIST OF FINANCIAL REPORTS AND DEADLINE FOR SUBMISSION**

**Monthly Reports**

Report	Type of File	Deadline
FAR No. 4 Monthly Report of Disbursement (MRD)	Onedrive link: <a href="https://tinyurl.com/MANUAL-FAR-4">https://tinyurl.com/MANUAL-FAR-4</a>	Last working day of the month covered by the report
	Hard Copy of Excel/URS Generated Submitted Status	2 <sup>nd</sup> working day of the following month covered by the report
Flash Report/FARNo 1Template	Onedrive link: <a href="https://tinyurl.com/AKLANFY2026FARNo1Template">https://tinyurl.com/AKLANFY2026FARNo1Template</a>	Last working day of the month covered by the report

**Quarterly Reports**

Report	Type of File	Deadline
FAR No. 1	BMS zipped file	Last working day of the month covered by the report
	Hard Copy of URS Generated Submitted Status and Signed	Every 10th working day of the quarter following the quarter covered
FAR No. 1-A	BMS zipped file	Last working day of the month covered by the report
	Hard Copy of URS Generated Submitted Status and Signed	Every 10th working day of the quarter following the quarter covered
FAR No. 1-B	BMS zipped file	Last working day of the month covered by the report
	Hard Copy of URS Generated Submitted Status and Signed	Every 10th working day of the quarter following the quarter covered

44





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

Pre-Closing Trial Balance & Cashflows	Excel (eFRS easy soft copy) Onedrive link: <a href="https://tinyurl.com/EFRSeasysoftcopy">https://tinyurl.com/EFRSeasysoftcopy</a>	5 <sup>th</sup> working day after the end of the quarter
Status and Aging of Cash Advances	Onedrive link: <a href="https://tinyurl.com/aklan-advances">https://tinyurl.com/aklan-advances</a>	5 <sup>th</sup> working day after the end of the quarter
Statement of NCA Received and Utilized	Onedrive link: <a href="https://tinyurl.com/NCA-Received">https://tinyurl.com/NCA-Received</a>	5 <sup>th</sup> working day after the end of the quarter
Breakdown of TRA Issued	Onedrive link: <a href="https://tinyurl.com/NCA-Received">https://tinyurl.com/NCA-Received</a>	5 <sup>th</sup> working day after the end of the quarter

**Mid-Year and Year-End Reports**

Report	Type of File	Deadline
Pre-Closing Trial Balance & Cashflows	Excel (eFRS easy soft copy) Onedrive link: <a href="https://tinyurl.com/EFRSeasysoftcopy">https://tinyurl.com/EFRSeasysoftcopy</a>	5 <sup>th</sup> working day after the end of the mid-year and year-end
Status and Aging of Cash Advances	Onedrive link: <a href="https://tinyurl.com/aklan-advances">https://tinyurl.com/aklan-advances</a>	5 <sup>th</sup> working day after the end of the mid-year and year-end
Statement of NCA Received and Utilized	Onedrive link: <a href="https://tinyurl.com/NCA-Received">https://tinyurl.com/NCA-Received</a>	5 <sup>th</sup> working day after the end of the mid-year and year-end
Breakdown of TRA Issued	Onedrive link: <a href="https://tinyurl.com/NCA-Received">https://tinyurl.com/NCA-Received</a>	5 <sup>th</sup> working day after the end of the mid-year and year-end
FAR 3 – Aging of Due and Demandable Obligations	Excel/URS Generated Submitted Status	5 <sup>th</sup> working day after the end of the year

df