



Republic of the Philippines  
**DEPARTMENT OF EDUCATION**  
Region VII, Central Visayas  
**TAGBILARAN CITY SCHOOLS DIVISION**  
City of Tagbilaran  
Email Add: [citydivision@yahoo.com](mailto:citydivision@yahoo.com)  
Tel. #: 038-501-9449-Telefax: 038-235-6239



DIVISION MEMORANDUM

No. 25, s. 2017

**TO: ALL CITY DIVISION FMS PERSONNEL, ALL FINANCIAL STAFF OF OPERATING UNITS**

**Subject: Submission of Mid Year Financial and Budgetary Reports**

**Date: June 21, 2017**

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In line with the implementation of Budget Monitoring System (BMS) and Enhanced Financial Reporting System (EFRS) and in preparation for the Regional Mid - Year Reconciliation of Financial and Budgetary Reports you are directed to prepare and submit to the Division Accounting Office in hard and soft copies the following Financial and Budgetary Reports:

- Compliance of Audit Findings and Observation validated by COA as per 2008 CAAR
- Trial Balance as of June 30, 2017
- Detailed Statement of Income as of June 30, 2017
- Detailed Balance Sheet as of June 30, 2017
- Statement of Accumulated Government Equity as of June 30, 2017
- Statement of Cash Flows as of June 30, 2017
- Report of Income as of June 30, 2017
- Status of Cash Advances as of June 30, 2017
- Cash advances with Aging as of June 30, 2017
- Status of NCA Utilization/Received & SING as of June 30, 2017
- Cash Balance as of June 30, 2017
- Schedule of Accounts Payable with Aging as of June 30, 2017
- Schedule of Accounts Receivable with Aging as of June 30, 2017
- Financial Report of Operation as of June 30, 2017
- Physical Report of Operation as of June 30, 2017
- Breakdown of Income (Annex E)

- Consolidated Statement of Appropriations, Allotments, Obligations, Disbursements and Balances (Annex A)
- List of Allotments / Sub-Allotments (Annex A.1)
- Consolidated Detailed Statement of Current Year's Obligations, Disbursements and Unpaid Obligations (Annex B)
- Consolidated Summary of Disbursements
- Consolidated Statement of Appropriations, Allotments, Obligations, Disbursements, Unpaid Obligations and Balances
- Consolidated Statements of Appropriations, Allotments, Obligations, Disbursements and Balances

All financial staffs of implementing units are required to report to the division accounting office on July 5-9, 2017 for easy monitoring on the status of report preparation and use of the required system for BMS and eFRS.

A registration fee of PHP2,000.00 per pax chargeable to division/school MOOE will be collected to cover the meals/lunch for four (4) days.

For purposes of consolidation, financial staffs of implementing units are required to prepare their budgetary and financial reports strictly using the BMS and eFRS system and to submit the budgetary reports using the **DBM required template on BFARS and URS (Unified Reporting System) Generated Reports.**

Please be guided accordingly.

  
 VIRGINIA C. ZAPANTA, Ed.D., CESO V  
 Schools Division Superintendent 

**For :** VIRGINIA C ZAPANTA, Ed.D, CESO V  
Schools Division Superintendent

**From :** MICHELLE T. SAGARAL, CPA, MM  
Division Accountant

**WORKSHOP / TRAINING EVENT REQUEST**

<b>Dates:</b>	July 5 – 9, 2017
<b>Activity:</b>	<b>DI VISION MID-YEAR RECONCILIATION OF FINANCIAL AND BUDGETARY REPORTS FOR FY 2017</b>
<b>Sponsoring Unit:</b>	<b>Division of Tagbilaran City,</b>
<b>Venue:</b>	<b>Accounting Office – Division of Tagbilaran City</b>
<b>Objectives:</b>	<p>The objective of this seminar/workshop will be as follows:</p> <ol style="list-style-type: none"> <li>1. Reconciliation of Financial and Budgetary Reports against records from DBM, DEPED Regional Office, Operating and Implementing units.</li> <li>2. Preparation of Financial and Budgetary Reports.</li> <li>3. Fast tracking of compliance of Audit Findings and Observation validated by COA as per 2008 CAAR.</li> <li>4. Consolidation of all Financial and Budgetary Reports of schools division office and all its implementing units.</li> <li>5. Preparation of supporting schedules.</li> </ol>
<b>Expected Outputs:</b>	<ul style="list-style-type: none"> <li>▪ Reconciled Financial Reports</li> <li>▪ Reconciled Budgetary Reports</li> <li>▪ Reconciled and updated supporting schedules.</li> </ul>
<b>Participants:</b>	<p><b>Participants: 20 pax</b>            Division Office : 11            Secondary : 4 Bookkeepers                              4 Disbursing Officer                              1 COA</p>
<b>Food:</b>	<p>Meals or snacks required:      <input type="checkbox"/> Yes      <input type="checkbox"/> No</p> <p><b>Meal or snacks required: Facilitators &amp; Staff</b></p> <p>___ Breakfast      <u>XX</u> Lunch      <u>XX</u> Dinner</p> <p><u>XX</u> AM Snack      <u>XX</u> PM Snack      ___ Cocktails</p> <p><b>Participants:</b></p>
<b>Resource Persons, Facilitators and presenters:</b>	Division Accountant

**Note:** Please save file based on the component, activity name and dates.

TAGBILARAN CITY SCHOOLS DIVISION  
City of Tagbilaran

**EXPENDITURES**

Summary of Expenditures	Division Fund			School Fund			GRAND TOTAL
	NO. OF UNITS	PER UNIT COST	TOTAL COST	NO. OF UNITS	PER UNIT COST	TOTAL COST	
Accommodation							
Live-in							
Live-out							
Food (meals and snacks)	12	500x4 days	24,000.00	8	500x 4days	16,00.00	40,000.00
Equipment Rental							
Streamer/Banner							
Workbooks, handouts & transparencies (Reproduction)							
Supplies and Materials							
Resource Persons /Facilitators/Speakers/Presenters							
Domestic Airfares							
Terminal fees							
Land Transportation							
Terminal/Toll fees							
Vehicle Rental							
Sea Transportation							
Terminal fees							
Per Diems							
Other Expenditures (pls. specify)							
Streamer							
<b>TOTAL</b>							<b>PHP40,000.00</b>

**Date of Submission: June 21, 2017**

**Prepared by:**

  
**MICHELLE T. SAGARAL**  
Date:

**As to Funds:**

  
**MICHELLE T. SAGARAL**  
Division Accountant  
Date:

**APPROVED:**

**VIRGINIA C. ZAPANTA ,Ed.D.,CESO V**  
Schools Division Superintendent

TAGBILARAN CITY SCHOOLS DIVISION  
City of Tagbilaran

**EXPENDITURES**

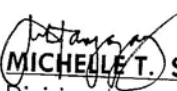
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Date:

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