



Republic of the Philippines
DEPARTMENT OF EDUCATION
Region VII, Central Visayas
TAGBILARAN CITY SCHOOLS DIVISION
City of Tagbilaran
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DIVISION MEMORANDUM

No. _____ s. 2016

TO: ALL CITY DIVISION FMS PERSONNEL, SUPPLY AND CASHIER PERSONNEL, AND ALL FINANCIAL STAFF OF IMPLEMENTING UNITS

Subject: Preparation and Submission of Year-End Financial and Budgetary Reports

Date: December 16, 2016

In line with the implementation of Budget Monitoring System (BMS) and Enhanced Financial Reporting System (EFRS) and in preparation for the Regional Year-End 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 December 31, 2016
- Detailed Statement of Income as of December 31, 2016
- Detailed Balance Sheet as of December 31, 2016
- Statement of Accumulated Government Equity as of December 31, 2016
- Statement of Cash Flows as of December 31, 2016
- Report of Income as of December 31, 2016
- Status of Cash Advances as of December 31, 2016
- Cash advances with Aging as of December 31, 2016
- Status of NCA Utilization/Received & SING as of December 31, 2016
- Cash Balance as of December 31, 2016
- Schedule of Accounts Payable with Aging as of December 31, 2016
- Schedule of Accounts Receivable with Aging as of December 31, 2016
- Financial Report of Operation as of December 31, 2016
- Physical Report of Operation as of December 31, 2016
- 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 Jan. 2-7, 2017 for easy monitoring on the status of report preparation and use of the required system for BMS and eFRS.

A registration fee of PHP1,500.00 per pax chargeable to division/school MOOE will be collected to cover the meals/lunch for five (5) 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 FARs.**

Please be guided accordingly.


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