



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. 283, s. 2019

TO: **DIVISION FINANCE PERSONNEL, CASH AND SUPPLY OFFICE, HRMO PERSONNEL, FINANCIAL STAFF OF IMPLEMENTING AND OPERATING UNITS**

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

Date: **June 24, 2019**

1. The Regional Finance Division will conduct its Regional Seminar/Workshop on the Preparation of CY 2019 Mid-Year Reports on July 8-12, 2019. In line with this, the Finance Section of our Division will also conduct its own Mid Year Seminar/Workshop on the Preparation of Financial and Budgetary Reports on July 2-6, 2019.
2. In compliance with the mandate from our central office and to facilitate easy consolidation of reports, all financial and budgetary reports are expected to be eFRS and BMS generated, respectively.
3. To give ample time for our division finance personnel to reconcile and consolidate financial data, implementing units are expected to submit soft and hard copy of their reports on or before July 6, 2019. (Please see attached reports to be submitted)
4. For implementing units with lapsed NCA for the first and second quarter you are required to submit a justification letter.
5. Cash/Supply Office personnel are expected to submit the reports and schedules needed in the reconciliation of inventory accounts on or before July 6, 2019. As required in the Government Accounting Manual, physical count of inventory is also required semi-annually as an indispensable procedure for checking the integrity of property custodianship. Furthermore, compliance to 2018 COA findings and recommendations will be an utmost priority.
6. HRMO personnel are also required to join the activity in order to fast track compliance of the 2018 COA Findings and Recommendations.
7. A registration fee of PHP2,500.00 per pax chargeable to division/school MOOE will be collected to cover the meals/lunch for five (5) days subject to the usual accounting and auditing rules and regulations
8. Attendance is a must.
9. For immediate dissemination and strict compliance.

  
NERI C. OJASTRO, Ed.D., CESE  
Assistant Schools Division Superintendent  
OIC – Office of the Schools Division Superintendent 

## **DEPARTMENT OF EDUCATION**

Tagbilaran City Schools Division

### **SEMINAR/WORKSHOP ON THE PREPARATION OF CY 2019 MID-YEAR REPORTS**

#### **LIST OF REPORTS TO BE SUBMITTED**

- Updates on AOM Compliance
- Trial Balance as of June 30, 2019
- Detailed/Comparative Statement of Income as of June 30, 2019
- Detailed/Comparative Balance Sheet as of June 30, 2019
- Detailed/Comparative Statement of Accumulated Government Equity as of June 30, 2019
- Detailed/Comparative Statement of Cash Flows as of June 30, 2019
- Notes to Financial Statements
- Schedule of Guaranty Deposits Payable
- Schedule of Due to Officers and Employees
- Statement of Comparison of Budget and Actual Amount (SCBAA)
- Report on Subsidy Income from National Government (SING)
- Summary of TRA
- Status of NCA Received and Utilized
- FAR No. 5 Quarterly Report of Revenue
- Cash Balance as of June 30, 2019
- Status of Cash Advances as of June 30, 2019
- Cash advances with Aging as of June 30, 2019
- Cash Balance as of June 30, 2019
- Schedule of Accounts Payable with Aging as of June 30, 2019
- Schedule of Accounts Receivable with Aging as of June 30, 2019
- Financial Report of Operation as of June 30, 2019
- Physical Report of Operation as of June 30, 2019
- Breakdown of Income (Annex E)
- Statement of Appropriations, Allotments, Obligations, Disbursements and Balances (Annex A)
- List of Allotments / Sub-Allotments (Annex A.1)
- Detailed Statement of Current Year's Obligations, Disbursements and Unpaid Obligations (Annex B)
- Summary of Disbursements
- Statement of Appropriations, Allotments, Obligations, Disbursements, Unpaid Obligations and Balances
- Statements of Appropriations, Allotments, Obligations, Disbursements and Balances

#### **Supply/Cashiering Office**

- Updates on AOM Compliance
- Report on Physical Count of Inventories
- Stock Cards (for reconciliation of Supplies Ledger Card)
  - Reports of Supplies and Materials Issued (RSMI)
  - Requisition and Issue Slip (RIS)
- Report of Accountability for Accountable Forms (RAAF)