



Republic of the Philippines
Department of Education
REGION VII – CENTRAL VISAYAS
DIVISION OF CITY SCHOOLS – TAGBILARAN CITY

**Office of the Schools Division
Superintendent**

DIVISION MEMORANDUM

No. 247 s. 2021

**TO : Budget and Finance Personnel, Supply and Cash Personnel and All
Financial Staff of Implementing Units**

FROM : JOSEPH IRWIN A. LAGURA PhD
Schools Division Superintendent
Office of the Schools Division Superintendent

**Subject : PREPARATION AND SUBMISSION OF MID-YEAR FINANCIAL AND
BUDGETARY REPORTS**

Date : June 25, 2021

1. In line with the upcoming submission of CY 2021 Mid-Year Financial and Budgetary Reports, Tagbilaran City Schools Division will conduct its own Division Workshop on the Preparation of CY 2021 Mid-Year Financial Reports on July 5-9, 2021.
2. Implementing units are expected to submit in soft and system generated hard copy of financial and budgetary reports on or before July 9, 2021. (Please see attachment for reports to be submitted)
3. 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.
4. Due to the limited space in the finance office, all financial staffs of implementing units are required to stay in their respective stations with a conscious effort to uphold social distancing at all times.
5. It is a must to keep all lines of communication open to facilitate queries and monitoring.
6. All expenses relative to the said seminar will be chargeable against Division MOOE subject to the usual accounting and auditing rules and regulations.
7. For immediate dissemination and strict compliance.

DEPARTMENT OF EDUCATION
Tagbilaran City Schools Division
SEMINAR/WORKSHOP ON THE PREPARATION OF CY 2021 MID-YEAR REPORTS
LIST OF REPORTS TO BE SUBMITTED

- Updates on AOM Compliance – 2020 & Prior Years
- Trial Balance
- Detailed Statement of Financial Performance
- Detailed Statement of Financial Condition
- Statement of Accumulated Government Equity
- Statement of Cash Flows
- Report of Income
- Status of Cash Advances
- Cash advances with Aging
- Status of NCA Utilization/Received & SING
- Cash Balance
- Schedule of Accounts Payable with Aging
- Schedule of Accounts Receivable with Aging
- Financial Report of Operation
- Physical Report of Operation
- 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