



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. **923**, s. 2025

December 23, 2025

**PREPARATION AND SUBMISSION OF YEAR-END ACCOUNTING
AND BUDGETARY REPORTS**

To: Assistant Schools Division Superintendent
School Heads
All Finance Personnel
All Others Concerned

1. In line with the forthcoming Regional Seminar Workshop on the Preparation of CY 2025 Year-end Accounting and Budgetary Reports, the Division of City Schools – Tagbilaran City will conduct its own Division Seminar Workshop on the Preparation of CY 2025 Accounting and Budgetary Reports on January 7-10, 2026.
2. Implementing units are expected to submit in soft and system generated hard copy of financial and budgetary reports on or before January 10, 2026. (Please see attachment for reports to be submitted)
3. For purposes of consolidation, financial staff of implementing units are required to prepare their accounting and budgetary reports strictly using the BMS and eFRS systems 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 staff of implementing units are required to stay in their respective stations.
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.

WILFREDA D. BONGALOS PhD CESO V
Schools Division Superintendent

WDB/JAL/ACCOUNTING/MBTS/mbts



H. Zamora St., Dampas, Tagbilaran City, Bohol
(038)427-1702; (038)427-2506
tagbilarancity.division@deped.gov.ph

**SEMINAR/WORKSHOP ON THE PREPARATION OF CY 2025 YEAR-END
REPORTS**

LIST OF REPORTS TO BE SUBMITTED

Accounting Reports

- Updates on AOM Compliance – 2024 & Prior Years
- Trial Balance
- Detailed Statement of Income
- Detailed Balance Sheet
- 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)

Budgetary Reports

1. FAR No. 1
2. FAR No. 1A
3. FAR No. 1B
4. FAR No. 2
5. FAR No. 2A
6. FAR No. 3
7. FAR No. 4
8. FAR No. 5

Final Outputs for Disbursing Officers

1. Updated Cash Book
2. Updated Reports of Checks Issued