



Republic of the Philippines
Department of Education
Region VI – Western Visayas
DIVISION OF AKLAN
Kalibo, Aklan



May 24, 2019

**To: Heads of Public Secondary and Integrated IU Schools
Accountants/Bookkeepers of Public Secondary and Integrated IU Schools**



Dear Sirs/ Mesdames:

In view of the submission timelines of Monthly Financial Accountability Reports (FARs) in the Department of Budget and Management (DBM) Unified Reporting System (URS) pursuant to DBM Circular Letter (CL) No. 2016-11 dated December 6, 2016, this Office is authorizing the grant of communication allowance of Three Hundred Pesos (Php 300.00) per month for accountants/bookkeepers of IUs Secondary Schools chargeable against their school Maintenance and Other Operating Expenses.

The said allowance shall be subject to submission of receipts and shall be effective in June, 2019.

For the information of all concerned.

Very truly yours,


Dr. SALVADOR O. OCHAVO, Jr., CESO V
Schools Division Superintendent 

Division Letter
No. 60, s. 2019



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF BUDGET AND MANAGEMENT
BONCODIN HALL, GEN. SOLANO ST., SAN MIGUEL, MANILA



CIRCULAR LETTER

No. 2016 - 11
December 6, 2016

TO : All Heads of Departments, Agencies, State Universities and Colleges, Other Offices of the National Government, Government-Owned and/or Controlled Corporations Maintaining Special Accounts in the General Fund, and Constitutional Fiscal Autonomy Group; Heads of Planning, Budget and Accounting Units; and All Others Concerned

SUBJECT : Guidelines Prescribing Electronic Submission of Budget and Financial Accountability Reports (BFARs)

1.0 Rationale

BFARs are quarterly reports required for submission to the Department of Budget and Management (DBM) and the Commission on Audit (COA) prescribed under the following:

- COA – DBM Joint Circular No. 2014-1 (*Guidelines Prescribing the Use of Modified Formats of the Budget and Financial Accountability Reports [BFARs]*), dated July 2, 2014; and
- COA Circular No. 2015-005 (*Availability of Web-based Annual Financial Reporting System [AFRs]*), dated July 16, 2015.

Agency compliance need to be further harmonized and facilitated to ensure timely availability of complete reports and relevant information to serve as bases of oversight agencies in the conduct of periodic review, monitoring and evaluation of agency utilization of funds vis-à-vis quarterly plans/targets.

2.0 Purpose

- 2.1 To reiterate strict compliance with the online submission of BFARs through the DBM Unified Reporting System (URS); and
- 2.2 To ensure consistency in the financial and budgetary reports submitted by agencies to DBM and COA.

3.0 Coverage

This Circular covers all departments, agencies, state universities and colleges (SUCs), constitutional and fiscal autonomy group (CFAG), and government-owned and/or controlled corporations (GOCCs) maintaining Special Accounts in the General Fund (SAGF).

4.0 Guidelines

- 4.1 All government entities covered by this Circular shall electronically submit BFARs to DBM using this URS address: <http://urs.dbm.gov.ph>

Users may initially refer to the URS Quick Guide for specific instructions, and for further clarifications may subsequently call/e-mail the System Help Desk through:

- Telephone No. : 791-2000 local 2300 or 2695 (8:00 AM to 5:00 PM – Monday to Friday)
- E-mail Address : online-reporting@dbm.gov.ph

- 4.2 The following BFARs as prescribed under COA-DBM Joint Circular No. 2014-1 shall be accomplished and submitted through the said URS address, in accordance with the indicated timelines:

Prescribed Timelines	Code	BFAR Title
Within thirty (30) days after the end of each quarter	BAR No. 1	Quarterly Physical Report of Operation (QPRO)
	FAR No. 1	Statement of Appropriations, Allotments, Obligations, Disbursements and Balances (SAAODB)
	FAR No. 1-A	Statement of Appropriations, Allotments, Obligations, Disbursements and Balances by Object of Expenditures (SAAODBOE)
	FAR No. 1-B	List of Allotments and Sub-Allotments (LASA)
	FAR No. 2	Statement of Approved Budget, Utilizations, Disbursements and Balances (SABUDB) for Off-Budget Fund
	FAR No. 2-A	Summary of Approved Budget, Utilizations, Disbursements and Balances by Object of Expenditures (SABUDBOE) for Off-Budget Fund
	FAR No. 5	Quarterly Report of Revenue and Other Receipts (QRROR)
On or before 30th day following the end of the year	FAR No. 3	Aging of Due and Demandable Obligations (ADDO)
On or before 30th day of the following month covered by the report	FAR No. 4	Monthly Report of Disbursements (MRD)

- 4.3 As evidence and to validate the online submission, only hard copies of BFARs generated from the URS and duly signed by the heads of department/ agency/operating unit or authorized representatives shall be accepted as official agency submission.
- 4.4 The status of agency compliance, with the online and submission of hard copies of BFARs generated from the URS, shall be posted at the DBM website, consistent with the government's transparency and accountability thrusts.
- 4.5 Complete submission through online and that of the hard copies shall be considered in the determination of the grant of the Performance Based Bonus (PBB).

4.6 With the issuance of this Circular, the COA shall be granted by DBM the access of the URS for its post audit function of the BFARs submitted by the government entities.

5.0 Repealing/Saving Clause

5.1 All Circulars and issuances inconsistent with the above instructions/guidelines are hereby modified accordingly.

5.2 Cases not covered by this Circular shall be referred to the DBM for resolution.

6.0 Effectivity

This Circular shall take effect immediately.

B. Blaserna
BENJAMIN E. DIOKNO
Secretary

