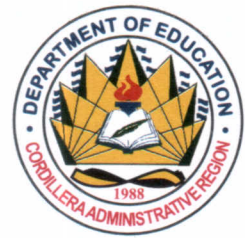




Republic of the Philippines
 Department of Education
 CORDILLERA ADMINISTRATIVE REGION
 Wangal, La Trinidad, Benguet



September 7, 2018

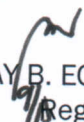
REGIONAL MEMORANDUM
 No. 300.2018



DISSEMINATION OF DBM CIRCULAR LETTER NO. 2018-9 DATED SEPTEMBER 6, 2018

TO: Schools Division Superintendent
 Secondary School Heads of Implementing Units
 Division Accountants and Budget Officers
 Senior Bookkeepers of Implementing Units
 All Others Concerned

1. For the information and guidance of all concerned, enclosed is a copy of Department of Budget and Management Circular Letter No. 2018-9 dated September 6, 2018, entitled: Reiteration of Guidelines for the Submission of Budget and Financial Accountability Reports (BFARs) and Prescribing Timelines relative thereof.
2. The Circular Letter reiterates the submission of BFARs on time via the Unified Reporting System (URS) and prescribe the schedule of encoding of completed BFARs at the URS to avoid network congestion and other system- related issues.
3. As indicated in Annex A of the Circular Letter, the schedule of DepEd to encode the BFARs is on the 8th to 9th day of the Month following the reporting period.
4. For compliance.


 MAY B. ECLAR, Ph.D., CESO V
 Regional Director

SGT/clp
 Encl.: As stated.

Telephone Numbers:			
Office of the Director IV	-422-1318	Budget and Finance Division	-422-5155
Office of the Director III	-309-3013	Elementary Education Division	-422-7096
Fax Machine	-422-4074	Non Formal Education Division	-422-5187
Administrative Division	-422-1804	Secondary Education Division	-309-3014
		Supply Unit	-422-2198
		Cash Section	-309-3017
		Physical Facilities Unit/ICT	-309-3011
		Regional Planning Unit	-309-3015
		Trunkline	-422-5153



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF BUDGET AND MANAGEMENT
BONCODIN HALL, GENERAL SOLANO STREET, SAN MIGUEL, MANILA

CIRCULAR LETTER

No. 2018- 9
September 6, 2018

TO : HEADS OF DEPARTMENTS, AGENCIES, STATE UNIVERSITIES AND COLLEGES (SUCs) AND OTHER OFFICES OF THE NATIONAL GOVERNMENT; HEADS OF GOVERNMENT-OWNED AND/OR CONTROLLED CORPORATIONS (GOCCs) MAINTAINING SPECIAL ACCOUNTS IN THE GENERAL FUND; HEADS OF BUDGET AND ACCOUNTING UNITS; AND ALL OTHERS CONCERNED

SUBJECT : REITERATION OF GUIDELINES FOR THE SUBMISSION OF BUDGET AND FINANCIAL ACCOUNTABILITY REPORTS (BFARs) AND PRESCRIBING TIMELINES RELATIVE THEREFOR

1.0 RATIONALE

Pursuant to **COA-DBM Joint Circular No. 2014-1** dated July 2, 2014 (*Guidelines Prescribing the Use of Modified Formats of the BFARs*), government entities receiving budgetary support from the national government are required to regularly submit **BFARs** to the Department of Budget and Management (DBM) and Commission on Audit, within the timelines prescribed under the General Provisions (GP) of the annual General Appropriations Act (GAA), which reports provide information on the status of fund utilization and accomplishments of programs/projects being implemented,.

Relative thereto, to ensure the timely availability and to facilitate consolidation of all information from the BFARs, submission of BFARs through online web-based application systems has been prescribed under **DBM Circular Letter No. 2016-11** dated December 6, 2016 (*Guidelines Prescribing Electronic Submission of BFARs via the Unified Reporting System (URS)*) and **COA Circular No. 2015-05** dated July 16, 2015 (*Availability of Web-based Annual Financial Reporting System*).

However, due to the volume of users almost simultaneously accessing the DBM's URS within the period nearest the prescribed submission deadline, network congestion and other system-related issues adversely affect agency compliance in terms of actual submission via the web-based systems and in terms of meeting the prescribed deadline.

2.0 COVERAGE

This Circular covers all departments, agencies, state universities and colleges (SUCs) and other offices of the national government, as well as government entities receiving budgetary support from the national government (i.e., government-owned and/or controlled corporations and LGU-implementing agencies).

3.0 PURPOSE

- 3.1 To enable the oversight agencies, i.e. the DBM and the COA, to effectively report, monitor and/or evaluate agency performance as basis for sound policy decisions by facilitating timely submission and consolidation of actual accomplishment reports.
- 3.2 To prescribe the schedule for encoding of completed BFARs at the URS by departments/agencies/ government entities concerned to avoid network congestion and other system-related issues.

4.0 GUIDELINES

- 4.1 The BFAR formats under COA-DBM JC No. 2014-1 shall continue to be accomplished and submitted through the URS, pursuant to the submission timelines prescribed under the GPs of the annual GAA.
- 4.2 Government entities concerned shall only encode the final and complete BFARs, through the URS strictly in accordance with the schedule shown in **Annex A** hereof.
- 4.3 Encoding access at the URS by departments/agencies/government entities concerned shall be automatically disabled before or beyond their respective scheduled dates. To facilitate accurate and timely compliance with the online submission of the BFARs, all users concerned are advised to prepare excel worksheets prior to final encoding at the URS.
- 4.4 Only the consolidated BFARs generated from the URS, duly signed by the department/agency heads, shall be deemed official compliance with this Circular. The sum total, inclusive of agency specific lump-sums or centrally-managed items, of the amount reflected in the BFARs of the CO and the ROs including OUs should not exceed, i.e., be consistent with, the total approved budget of the department based on the GAA, as applicable.
- 4.5 The status of agency compliance, with the online submission and the subsequent submission of signed hard copies of BFARs generated from the URS, shall be posted at the DBM website, consistent with the government's transparency and accountability thrusts.

5.0 REPEALING/SAVING CLAUSE

All provisions of existing circulars and other issuances inconsistent with this Circular are hereby rescinded/repealed and/or modified accordingly. Cases not covered by this Circular shall be referred to the DBM for resolution.

6.0 UNAFFECTED PROVISIONS

Except as expressly repealed, or by necessary implication, modified by this Circular, the existing provisions of COA-DBM JC No. 2014-1 dated July 2, 2014 regarding the BFARs, shall remain in full force and effect.

7.0 SEPARABILITY

If any provision of this Circular as now or later amended or its application to any person or circumstance is held invalid, the invalidity does not affect other provisions that can be given effect without the invalid provision or application.

8.0 PENALTY CLAUSE

Failure to submit reports required under this Circular shall be subject to the provisions of Section 57, Chapter 6, Book VI of Executive Order No. 292 (Administrative Code of 1987).

9.0 EFFECTIVITY

This Circular shall be effective immediately and remain to be in force unless otherwise repealed/amended.

BENJAMIN E. DIOKNO
Secretary



SCHEDULE OF ENCODING OF BUDGET AND FINANCIAL ACCOUNTABILITY REPORT (BFARs)
 Accomplishment and Submission through the Unified Reporting System (URS)

ANNEX A

Department/Agency	Encoding Schedule by Order of Calendar Days of the Month Following the Reporting Period (Monthly/Quarterly Reports)			
	1st to 3rd day	4th to 5th day	8th to 9th day	10th to 14th day
COP	[Shaded]			
OP				
OVP				
DOE				
DOF				
DFA				
DICT				
DILG				
DND				
DOJ				
DOT				
DTI				
NEDA				
PCOO				
Judiciary				
ALGU - MMDA				
OEOs				
AMLC				
CCC				
CFO				
CFL				
DDB				
ERC				
FDCP				
FPA				
GAB				
GCGOCC				
MDA				
MTRCB				
NOCCA				
PROPER				
NHCP				
NL				
NAP				
PCUP				
PCC				
PLLO				
PMS				
CDA				
HLURB				
HUDCC				
NAPC				
NCIP				
NCMF				
NICA				
NSC				
NYC				
OPAPP				
OMB (VRB)				
PRRC				
PCW				
PDEA				
PHILRACOM				
PSC				
LEDAC				
DBM				
DOLE				
DSWD				
CSC				
COA				
COMELEC				
Ombudsman				
CHR				
DOTr				
DOST				
DOH				
OEO - TESDA				
OEO - CHED				
DepEd				
SUCS				
DPWH				
DENR				
DAR				
DA				
ARMM				
Total Number of Department/Agency	54	9	7	7