



Republic of the Philippines  
**Department of Education**  
REGION VIII  
SCHOOLS DIVISION OF BILIRAN

January 28, 2026

**DIVISION MEMORANDUM**  
No. 055, s. 2026

TO: Division Budget Section  
Division Accounting Section  
SEPS/EPS – M & E  
All School Heads of Implementing Units  
All Ius Bookkeepers

This Office reiterates the strict compliance with the submission of **Budgetary and Financial Accountability Reports (BFARs)** through the **Enhanced Budgetary Monitoring System (eBMS)** and the **Unified Reporting System (URS)** of the Department of Budget and Management (DBM).

**1. Monthly Reports**

The following reports shall be submitted monthly:

- **eBMS – Enhanced Budgetary Monitoring System**  
Deadline of submission to the Division Budget Office for consolidation is on the **3rd day of the following month**.
  - Example: For the month of January 2026, the deadline is **February 3, 2026**.
  
- **FAR No. 4 – Monthly Report of Disbursements (MRD)**
  - Deadline of submission through the DBM-URS is on the **10th day of the following month**.
  - Example: For the month of January 2026, the deadline is **February 10, 2026**.
  - A **hard copy** of the said report must also be submitted and received by DBM on or before the 10th day of the following month.

**2. Quarterly Reports**

The following reports shall be submitted every quarter:

- **Deadline:** Within 30 days after the end of the quarter through the DBM-URS.
- A **hard copy** of the reports must be submitted and received by DBM on or before the **30th day**.



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#### Reports required:

1. **BAR No. 1** – Quarterly Physical Report of Operation
2. **FAR No. 1** – Statement of Appropriations, Allotments, Obligations, Disbursements and Balances (SAAODB)
3. **FAR No. 1A** – Summary of Appropriations, Allotments, Obligations, Disbursements and Balances by Object of Expenditures (SAAODBOE)
4. **FAR No. 1B** – List of Allotments and Sub-Allotments (LASA)
5. **FAR No. 1C** – Statement of Obligations, Disbursements, Liquidations and Balances for Inter-Agency Fund Transfers
6. **FAR No. 2** – Statement of Approved Budget, Utilizations, Disbursements and Balances
7. **FAR No. 2A** – Summary of Approved Budget, Utilizations, Disbursements and Balances by Object of Expenditures
8. **FAR No. 5** – Quarterly Report of Revenue and Other Receipts
9. **FAR No. 6** – Statement of Approved Budget, Utilizations, Disbursements and Balance for Trust Receipts

#### 3. Annual Reports

The following report shall be submitted **within 30 days after the end of the year:**

1. **FAR No. 3 - AGING OF UNPAID OBLIGATIONS**

#### 4. General Guidelines

- Reports must be prepared **accurately** and submitted **on or before the prescribed deadlines.**
- Late or inaccurate submissions shall be subject to appropriate administrative action in accordance with existing rules and regulations.

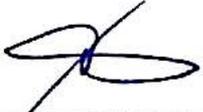
#### 5. Effectivity

This Memorandum takes effect **immediately**

#### 6. Compliance

All concerned are enjoined to give this Memorandum their **immediate and widest dissemination** for strict compliance.

The timely and accurate submission of Budgetary and Financial Accountability Reports (BFARs) is essential to ensure compliance with the requirements of the **Agency Performance Review.**

  
**ROBERTO N. MANGALIMAN PhD CESO VI**  
Schools Division Superintendent

