



Republic of the Philippines DEPARTMENT OF PUBLIC WORKS AND HIGHWAYS CENTRAL OFFICE

Manila

September 18, 2018

**DEPARTMENT MEMORANDUM CIRCULAR NO.** Series of 2018 FOR / TO : Undersecretaries **Assistant Secretaries Service Directors Bureau Directors Regional Directors Heads of UPMOs District Engineers This Department** 

For information and guidance, attached is a copy of *DBM Circular Letter No. 2018-9 dated September 6, 2018- "Reiteration of Guidelines for the Submission of Budget and Financial Accountability Reports (BFARs) and prescribing timelines relative therefor".* 

A copy of said Memorandum may also be downloaded from the DPWH website:http://dpwhweb. If an office cannot access the DPWH website, a hard copy may be obtained from the Records Management Division, HRAS upon request.

For dissemination to all concerned.

B. ELIZABETH E. YAP, Ph.D., CESO II Assistant Secretary for Support Services

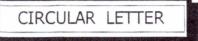
Encl: DBM Circular Letter No. 2018-9 dated Sept. 6, 2018 Cc: Office of the Secretary

8.1.2 JJC/MAP





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



No. 2018-<u>9</u> 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 webbased 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.

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## 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

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Department/Agency	ssion through the Unified Reporting System (URS) Encoding Schedule by Order of Calendar Days of the Month Following the Reporting Period			
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