



Republic of the Philippines  
**Department of Education**  
SOCCSKSARGEN REGION  
SCHOOLS DIVISION OF SARANGANI

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17 Mar 2026

**DIVISION MEMORANDUM**

OSDS-2026-041

**ADOPTION OF THE ENHANCED FINANCIAL REPORTING SYSTEM (EFRS) AND  
SUBMISSION OF TRANSMITTAL COPIES OF MONTHLY FINANCIAL REPORTS  
AND DISBURSEMENT VOUCHERS OF IMPLEMENTING UNIT SCHOOLS**

To: Assistant Schools Division Superintendent  
Division Accountant  
School Heads - Implementing Unit  
Implementing Unit - Bookkeepers,  
Disbursement Officers, Supply Officers  
All Others Concerned

1. In line with strengthening financial management and internal control mechanisms, and ensuring compliance with existing government accounting and auditing rules and regulations, all Implementing Unit Schools in the Schools Division of Sarangani are hereby directed to adopt and utilize the Enhanced Financial Reporting System (EFRS) as the primary financial reporting and control tool.
2. The adoption and utilization of the EFRS aim to ensure uniformity, accuracy, and efficiency in the preparation of financial reports and to facilitate the timely consolidation, monitoring, and evaluation of financial and budgetary reports at the Division level.
3. Accordingly, all Implementing Unit Schools are required to maintain and regularly update the EFRS and utilize it in the preparation of their financial reports beginning Fiscal Year 2026 and every year thereafter.
4. Further, to strengthen monitoring and ensure the completeness of financial records at the Division Office, all Implementing Unit Schools are hereby required to copy furnish the Division Accounting Unit with the transmittal of their submitted Monthly Financial Statements and Disbursement Vouchers to the Commission on Audit (COA).
5. The copy of the transmittal may be submitted through official electronic mail or other authorized electronic means immediately after submission to COA, to enable the Division Accounting Unit to properly monitor compliance and maintain updated records of financial submissions.
6. The Division Accounting Unit shall provide the necessary technical assistance and guidance to concerned schools regarding the proper setup and utilization of the Enhanced Financial Reporting System (EFRS).



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7. For inquiries, please contact the Division Accountant, **Ranolyn B. Undray, CPA**, at **09097471236**.
8. Immediate and strict compliance with this Memorandum is hereby directed.
9. For information and compliance.

**RUTH L. ESTACIO PhD, CESO V**  
Schools Division Superintendent

Encl.: N o n e

Reference: N o n e

To be indicated in the Perpetual Index  
under the following subjects:

**REPORTS**

Irma May G. Dinastas/OSDS/MLA – adoption of the enhanced financial reporting system (efrs) and submission of transmittal copies of monthly financial reports and disbursement vouchers of implementing unit schools

0231/March 17, 2026



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**Address:** Capitol Compound, Maribulan, Alabel, Sarangani Province  
**Telephone No.:** (083) 508-2039  
**Website:** [www.depedsarangani.com](http://www.depedsarangani.com)  
**Email Address:** [sarangani@deped.gov.ph](mailto:sarangani@deped.gov.ph)