

**TITLE: Financial Management Information System (e-FMIS)
and the
NGAS-based Accounting System (e-NbAS)**

Region: Region 10

Sector: Education/Government

Sub-Sector: Information Technology

Details: The e-FMIS and e-NbAS are Client-Server Financial Management Application Software developed using open-source technology on the server side, thus making their implementation very affordable even for small government offices or schools. These systems are being used in the Mindanao State University – Iligan Institute of Technology since 2004.

Description:

The **e-FMIS** is an integrated financial management information system that facilitates the management of the scarce financial resources of the State University or College (SUC) or any government agency. Moreover, it makes information reliable, up-to-date, and immediately available to managers and decision makers. It is made up of four distinct client applications: the *Purchase Order and Voucher Administration Module* for the Purchasing/Supply Office, the *Budget Administration Module* for the Budget Office, and the *Check Management and Cash Disbursement Modules* for the Cashiers' Office.

It also has an interface that creates and stores Journal Entry Voucher (JEV) data for use by the *NGAS-based Accounting System (e-NbAS)*, the New Government Accounting System compliant application for the Accounting Office.

1. Purchase Order and Voucher Administration Module

Purchase Orders (PO's) are prepared using input data from the completed abstract of bids or the price quotations from exclusive suppliers or service providers. Vouchers corresponding to PO's are generated and printed when all deliverables stipulated in the PO's have been complied with, including all required documents. The Value-Added-Taxes (VAT) are also automatically computed and the corresponding withholding tax certificates for suppliers are printed and attached to the vouchers..

A list of PO's and the particulars of each PO's can be printed as desired. PO's and vouchers can also be tracked as processed in various offices through a record log, if desired or implemented.

2. Budget Administration Module

The main function of this client module is to capture and monitor the utilization of the allocated regular budget (account 101), regular income (account 164), income generating projects (account 161), and various special/trust funds. This module also contains a routine used to manage the allotment releases per account of each cost center or office.

Data from the document being processed (voucher or payroll) is entered onto the Obligation Control List. The required amount is then debited or charged against the specific budget account allocation selected with the help of a look-up table. An Allotment and Obligation Slip (ALOBS) is printed for attachment to the voucher or payroll.

Print routines for Registry of Allotments and Obligations (RAOPS, RAOMO, RAOCO) are also included in the system. Inquiries on account balances for every account code and every cost center or office are easily accessible.

3&4. Check Management and Cash Disbursement Modules

The Treasurer or the Cashiering Office is the user of these modules. Vouchers processed for payment are given sequential numbers that are automatically generated based on fund classification. The *Check Management Module* has a facility to aggregate several vouchers to be paid by one check (usually same payee, same fund). The amount to be printed on a check is extracted via a lookup table of vouchers for payment, aggregating vouchers as needed. An ordinary dot matrix printer is used for check printing. The *Report of Checks Issued* routine allows an easy viewing of the latest summary. Also, the posted data of checks issued is used to generate the check disbursement journal needed by the Accounting office.

As an added facility, a sub-module is included to download the net pay data of individual employees onto a database for uploading to their respective ATM bank accounts (Land Bank of the Philippines).

The *Cash Disbursement Module* is used by the cashiers office to track cash disbursements and to provide entries onto the cash disbursement journal needed by the Accounting Office.

e-NbAS Processing and Reports Generation

The Accounting Office is the primary user of this system. This automated accounting system is patterned after the *New Government Accounting System* (NGAS) formulated by the Commission On Audit (COA) and the Department of Budget and Management (DBM).

At specific accounting periods, journals are generated from posted data: (*Check Disbursement Journal, Cash Disbursement Journals, Cash Collection Journals, etc.*). These Journals are then posted onto the *General Ledger*. Data are also posted onto *Subsidiary Ledgers* from the *Reports of Checks Issued* (e.FMIS) and other manual entry processes.

The *Trial Balance* and other monthly and yearly reports are then generated (*Balance Sheets, Statements of Income and Expenses, Cash Flows, etc.*).

Developed by: The MSU-IIT ICT Center
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System Requirements: (Client-Server System)

Server: Server-grade PC (at least P4 or Xeon Processor,
1 GB ECC DRAM, SCSI Hard Disks)
with installed Linux as Server Operating System,
PostgreSQL as the DBMS, and SAMBA as the Application Server.

Client: Any reliable PC (at least Pentium III, 128 MB RAM)
with installed Linux and Windows Emulator (Wine) or
Microsoft (TM)Windows '98/2000/Me/XP Operating System
and LAN connection to Server.

A licensed copy of Microsoft (TM) Excel is also needed for the
e-NbAS.

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