



Republic of the Philippines
Department of Education
Region V- Bicol

SCHOOLS DIVISION OFFICE OF LIGAO CITY



Office of the Schools Division Superintendent

MEMORANDUM

22326141

TO : Assistant Schools Division Superintendent
Chief Education Supervisors (CID and SGOD)
Heads, Elementary and Secondary Schools (IUs)
All Others Concerned

FROM : **NYMPHA D. GUEMO**
Schools Division Superintendent

SUBJECT : **MONTHLY REPORTING OF BUDGET UTILIZATION AND
SUBMISSION OF THE FINANCIAL ACCOUNTABILITY REPORTS
(FARs)**

DATE : **February 23, 2026**

1. To ensure the timely submission of an accurate Consolidated Financial Accountability Reports (FARs) under COA-DBM Joint Circular No. 2019-1 dated January 1, 2019, and to facilitate the monthly reporting of Budget Utilization as required by DepED Memorandum OUF-2025-6382 dated April 21, 2025, please be reminded of the following timelines as prescribed.

FARs	COA-DBM Joint Circular No. 2019-1 (URS)	DepEd Central Office Memorandum	This Division Office Memorandum
FAR No. 1, 1-A, 1-B, 1-C	Within 30 days after the end of each quarter	Every 5 th day after the end of the month for the monthly reporting of FAR 1 – Enhanced Flash Report	Last working day of the month for the monthly reporting of FAR 1 – Enhanced Flash Report
FAR 2, 2A, 5, 6	Within 30 days after the end of each quarter	On or before the 20 th day following the end of the quarter	On or before the 20 th day following the end of the quarter
FAR 3	On or before the 30 th day following the end of the year	On or before the 20 th day following the end of the year	On or before the 20 th day following the end of the year
FAR 4	On or before the 10 th day of the following month	On or before the 5 th day of the following month	Last working day of the month for the manual reporting



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2. The scanned copy of the URS-generated FARs approved by the school head or the authorized representative must be uploaded to the drive provided by the DBM Regional Office and the hard copy must be submitted to the resident COA Office not later than the COA-DBM Joint Circular 2019-1 schedule.
3. For the information, guidance and strict compliance.



Republic of the Philippines
Department of Education
OFFICE OF THE UNDERSECRETARY FOR FINANCE

MEMORANDUM
OUF-2025-6382

TO : REGIONAL DIRECTORS
REGIONAL CHIEF ADMINISTRATIVE OFFICERS, FINANCE
DIVISION
SCHOOLS DIVISION SUPERINTENDENTS
HEADS OF PUBLIC ELEMENTARY AND SECONDARY SCHOOLS

FROM :  **ATTY. EDSON BYRON K. SY, Jr.**
Assistant Secretary for Finance
Officer-in-Charge, Office of the Undersecretary for Finance

SUBJECT : MONTHLY REPORTING OF BUDGET UTILIZATION (ENHANCED
FLASH REPORT)

DATE : April 21, 2025

In compliance with the directive from the Office of the Secretary to further strengthen the monitoring and reporting of fund utilization across all levels of governance within the Department, all Regional Offices are hereby instructed to submit a consolidated monthly report on fund utilization. The report should specifically reflect obligations and disbursements, following the format of **FAR No. 1: Statement of Appropriations, Allotment, Obligations, Disbursement and Balances**.

The template to be used by the Regional Offices **only** shall be provided by the Finance Service – Budget Division and shall serve as the standard format for the consolidated report. Schools Division Offices and schools may adopt this template or follow any specific format that the Regional Offices may prescribe.

The reports submitted by the Regional Offices shall be considered tentative and for monitoring purposes only. The official reports of the Department of Education (DepEd) will continue to be the quarterly submissions required by the Department of Budget and Management (DBM) and the Commission on Audit (COA).

To guide each level of governance in the data retrieval process, the following deadlines are set:

Level of Governance	Deadline
Regional Office	Every 10 th of the Month
Schools Division Office	*Every 5 th of the Month
School	

**Indicative deadline*

All Regional Offices are required to submit the consolidated report **on or before the 10th day following the end of each month**.

The completed report must be transmitted to the Finance Service – Budget Division, with a copy furnished to the Office of the Undersecretary for Finance and the Education Programs Management Office, through the following email addresses: fs.bd@deped.gov.ph, usec.financebpm@deped.gov.ph, and epmo@deped.gov.ph.

Strict compliance with this reporting requirement is expected to ensure the timely, accurate, and transparent tracking of fund utilization for DepEd programs, projects, and activities across all Regional Offices.

Thank you.

cc: **Office of the Secretary**

