




Republic of the Philippines  
**Department of Education**  
NATIONAL CAPITAL REGION



**REGIONAL MEMORANDUM**

**ORD 2025 - 407**

**TO :** Schools Division Superintendents  
Division Office Accountants  
Division Budget Officers  
All Others Concerned

**FROM :** **JOCELYN DR. ANDAYA**   
Regional Director, NCR  
Concurrent Officer-In-Charge,  
Office of the Assistant Secretary for Operations

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

**DATE :** **May 2, 2025**

1. To facilitate the monthly reporting of Budget Utilization as required by DepED Memorandum OUF-2025-6382 dated April 21, 2025, and to ensure the timely submission of an accurate Consolidated Financial Accountability Report (FARs) under COA-DBM Joint Circular No. 2019-1 dated January 1, 2019, and the DepED Central Office Finance Service Memorandum dated January 16, 2023, please be reminded of the following deadlines as prescribed.

<b>FARs</b>	<b>COA-DBM Joint Circular No. 2019-1</b>	<b>DepED Central Office Memorandum</b>	<b>This Regional Office Memorandum, dated April 30, 2025</b>
FAR No. 1, 1A, 1B, 1C	Within 30 days after the end of each quarter	Every 10 <sup>th</sup> day after the end of the month for the monthly reporting of <b>FAR 1 – Enhanced Flash Report</b>  On or before the 20 <sup>th</sup> day after the end of each quarter for the <b>final and adjusted report</b>	<b>Every 5<sup>th</sup> day after the end of the month for the monthly reporting of FAR 1 – Enhanced Flash Report</b>  <b>On or before the 10<sup>th</sup> day after the end of each quarter for the final and adjusted report</b>
FAR 2, 2A, 5, 6	Within 30 days after the end of each quarter	On or before the 20 <sup>th</sup> day after the end of each quarter	<b>On or before the 20<sup>th</sup> day after the end of each quarter</b>



Address: 6 Misamis St., Bago Bantay, Quezon City  
Email address: [ncr@deped.gov.ph](mailto:ncr@deped.gov.ph)  
Website: [depedncr.com.ph](http://depedncr.com.ph)





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FAR 3	On or before the 30 <sup>th</sup> day following the end of the year	On or before the 20 <sup>th</sup> day following the end of the year	<b>On or before the 20<sup>th</sup> day following the end of the year</b>
FAR 4	On or before the 10 <sup>th</sup> day of the following month	On or before the 6 <sup>th</sup> day following the month	<b>On or before the 6<sup>th</sup> day following the month</b>

3. Validation and reconciliation against the established controls must be conducted to minimize revisions, questions, and recurring errors and expedite the consolidation and submission of these reports to Oversight Agencies.

2. To ensure that FARs submitted to the online DBM Unified Reporting System (URS) are complete, hard copies of DBM URS generated FARs signed by Schools Division Superintendents / Principals or authorized representatives must be submitted to the Regional Office three (3) days before the COA-DBM Joint Circular No. 2019-1 deadline, along with the transmittal indicating the complete list of implementing units (IUs) with submission. The following is the status of the submissions for the first quarter of fiscal year 2025, as generated by the URS compliance report on May 1, 2025.

Particulars	TOTAL COUNT	FAR 1	FAR 1a	FAR 1b	FAR 1c	FAR 2	FAR 2a	FAR 4			FAR 5	FAR 6
		Q1	Q1	Q1	Q1	Q1	Q1	Jan	Feb	Mar	Q1	Q1
Division of Caloocan	17	17	17	17	17	17	17	17	17	17	17	17
Division of Las Piñas	6	6	6	6	6	6	6	6	6	6	6	6
Division of Makati	10	10	10	10	10	10	10	10	10	10	10	10
Division of Malabon City	8	8	8	8	8	8	8	8	8	8	3	8
Division of Mandaluyong	8	8	8	8	8	8	8	8	8	8	8	8
Division of Manila	33	33	33	33	33	33	33	33	33	33	31	30
Division of Marikina	8	8	8	8	8	8	8	8	8	8	8	8
Division of Muntinlupa	4	4	4	4	3	3	2	4	4	4	4	1
Division of Parañaque	4	4	4	4	4	4	4	4	4	4	4	4
Division of Navotas City	7	7	7	7	7	7	7	7	7	7	7	7
Division of Pasay City	9	9	9	9	9	9	9	8	9	9	9	9
Division of Pasig City	11	11	11	11	11	11	11	11	11	11	11	11
Division of Quezon City	47	47	47	47	47	47	47	47	47	47	47	47
Division of San Juan City	2	2	2	2	2	2	2	2	2	2	1	1
Division of Taguig and Pateros	11	11	11	11	11	11	11	11	11	11	11	11
Division of Valenzuela	12	12	12	12	12	12	12	12	12	12	12	12
<b>TOTAL</b>	<b>198</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>99%</b>	<b>99%</b>	<b>99%</b>	<b>99%</b>	<b>100%</b>	<b>100%</b>	<b>96%</b>	<b>96%</b>

4. For your strict compliance.



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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 <sup>th</sup> of the Month
Schools Division Office	*Every 5 <sup>th</sup> 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](mailto:fs.bd@deped.gov.ph), [usec.financebpm@deped.gov.ph](mailto:usec.financebpm@deped.gov.ph), and [epmc@deped.gov.ph](mailto:epmc@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**

