



Republic of the Philippines
Department of Education
NATIONAL CAPITAL REGION

SCHOOLS DIVISION OFFICE OF MUNTINLUPA CITY

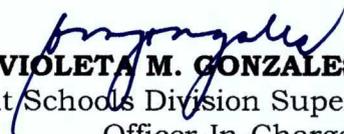
Office of the Schools Division
Superintendent

MEMORANDUM

**LEARNING ENGAGEMENT ON THE PREPARATION AND RECONCILIATION OF
THE 1ST QUARTER CY 2026 FINANCIAL ACCOUNTABILITY REPORTS**

To: Assistant Schools Division Superintendent
Chief Education Supervisor, Curriculum Implementation Division
Chief Education Supervisor, School Governance and Operations Division
Public Elementary and Secondary School Heads / OICs
Administrative Officer V
All Others Concerned

1. Attached is Regional Memorandum No. 148, s. 2026 dated February 19, 2026, on the above-captioned title, the contents of which are self-explanatory for the information and guidance of all concerned.
2. Participants in this learning engagement are the Division Accountant, Division Budget Officer, SDO and Implementing Units finance personnel. The said activity will be held on April 15-17, 2026, within Metro Manila to be hosted by Schools Division Office of Makati City.
3. There will be a registration fee of Six Thousand Five Hundred Pesos (Php6,500.00) per participant to cover board and lodging, meals, honoraria/token, workshop materials and supplies and other operational and contingency expenses. Travel expenses and registration fees shall be charged against MOOE subject to the existing accounting and auditing rules and regulations.
4. Immediate dissemination and compliance of this Memorandum is desired.


VIOLETA M. GONZALES, CESO VI
Assistant Schools Division Superintendent
Officer-In-Charge
Office of the Schools Division Superintendent

Enclosure: as stated

Reference: None

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

LEARNING ENGAGEMENT FINANCIAL ACCOUNTABILITY REPORTS

KEM/ LEARNING ENGAGEMENT ON THE PREPARATION AND RECONCILIATION OF THE 1ST QUARTER CY 2026 FINANCIAL
ACCOUNTABILITY REPORTS
110 / 02/25/2026



Republic of the Philippines
Department of Education
 NATIONAL CAPITAL REGION



February 19, 2026

REGIONAL MEMORANDUM

No. 148 s, 2026

To: Schools Division Superintendents
 Division Office Accountants
 Division Budget Officers
 All Others Concerned

**LEARNING ENGAGEMENT ON THE PREPARATION AND RECONCILIATION OF
 THE 1st QUARTER CY 2026 FINANCIAL ACCOUNTABILITY REPORTS**

1. The preparation and reconciliation of the 1st Quarter Calendar Year (CY) 2026 Financial Accountability Reports (FARs) are essential to ensure the accuracy of continuing funds or beginning balances, strengthen the monitoring of budget execution, and facilitate the early verification of fund utilization efficiency. In this regard, **the Department of Education – National Capital Region (DepEd NCR), through the Finance Division, shall conduct the above-captioned activity on April 15–17, 2026, within Metro Manila. The activity will be hosted by the Schools Division Office (SDO) of Makati City.**
2. This activity aims to:
 - a. Review the validation and reconciliation procedures, as well as the submission process, for the 1st Quarter CY 2026 Financial Accountability Reports (FARs) and subsequent reports, ensuring consistency and accuracy of data reported through the Budget Monitoring System (BMS) Consolidator Access and the DBM Unified Reporting System (URS);
 - b. Discuss the salient provisions of the New Procurement Act (Republic Act No. 12009), particularly those related to obligation and disbursement issues and concerns; and
 - c. Orient participants on budget preparation and the submission of Budget Proposal (BP) Forms through the Online Submission of Budget Proposal System (OSBPS) Version 2.0.
3. **All SDOs are directed to strictly comply with the submission of the prescribed reports on or before April 20, 2026, except those identified under Regional Office Memorandum ORD-2025-407 dated May 2, 2025.** The list of reports to be submitted and the online reports to be accomplished are attached for reference and guidance.
4. Expected participants include Division Accountants, Division Budget Officers, other SDO or school finance personnel, selected Regional Office – Finance



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Division staff, and the designated secretariat of SDO Makati City. The program will feature resource persons from the DepEd Central Office and accredited speakers from the Government Procurement Policy Board (GPPB).

5. The host SDO shall collect a registration fee of Six Thousand Five Hundred Pesos (P6,500.00) per participant to cover board and lodging, meals, honoraria/tokens, workshop materials and supplies, and other operational and contingency expenses. Travel expenses and registration fees shall be charged against the MOOE of the concerned offices, subject to existing accounting and auditing rules and regulations. **All participants are required to pre-register on or before March 15, 2026 through this link at <https://bit.ly/LE1stQCY2026>.** Registered participants shall be required to pay the registration fee regardless of attendance.

6. For further inquiries, please contact the DepEd NCR – Finance Division or Ms. Ma. Victoria M. Basa, SDO Makati City, through email at mariavictoria.basa@deped.gov.ph or mobile number 0917-183-8514.

7. Immediate and wide dissemination of this Memorandum is directed.


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



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The following reports must be updated on or before April 20, 2026:

REPORTS	Google link
1. RO template for CY 2024 AAPSI and SIPYAR	https://bit.ly/2024-DEPEDNCR-AAPSI-SIPYAR
2. CO Template for CY 2024 AAPSI	https://bit.ly/Consolidated_AA_PSI_CY_2024
3. Status of Notice of Suspension/Notice of Disallowance/Notice of Charge as of December 31, 2025	https://bit.ly/NCRNS-ND-NC-CAARCY2024
4. Consolidated Report of Inventory of Bank Accounts (RO,SDO, IUS) as of March 31, 2025	https://bit.ly/NCRConsoBankAccountsforRO-SDO-IU
5. Consolidated Summaries of Bank Accounts Opened for the MOOE of NON IUS Schools – Annex K-2 per DO S2019-029	https://bit.ly/ConsoMOOEBankAccountsforNon-IU
6. FAR 5 Statement of Income and Revenues	https://bit.ly/NCR-FAR5-2026-1st
7. FAR 4 Report of Disbursement	bit.ly/MRD-032026
8. Schedule of NTA from RO and CO	https://bit.ly/2026NTA_CO_RO
9. Due to Regional Office as of March 31, 2026	https://bit.ly/SL_MARCH2026
10. Consolidated Status and Aging of Cash Advance as of 03.31.2026	https://bit.ly/DepedNCR-ConsoCashAdvQ1-CY2026
11. Status of MOOE Downloading	https://bit.ly/NCR2026-MooeDownloading
12. Service Fee Collections as of 03.31.2026	bit.ly/SFSanJuan , bit.ly/SFQuezonCity , bit.ly/SFManila , bit.ly/SFMalabon bit.ly/SFMakati



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**LEARNING ENGAGEMENT ON THE PREPARATION AND SUBMISSION OF
THE 1st QUARTER CY 2026 FINANCIAL ACCOUNTABILITY REPORTS**
April 15 to 17, 2026

PROGRAM OF ACTIVITIES (TENTATIVE)

Time	Activities	In-Charge
DAY 1		
9:00 – 10:00 am	Preliminaries <ul style="list-style-type: none">• Nationalistic Song• Ecumenical / Interfaith Prayer• Acknowledgment of Participants• Message	Host Division
10:00 – 10:30 am	Statement of Purpose	Joey San Buenaventura Supervising Administrative Officer
10:30- 12:00am	Review the validation and reconciliation procedures and the submission scheme for the 1st Quarter CY 2026 FARs	Budget Section - ROP
LUNCH BREAK		
1:00- 5:00pm	Workshop proper (reconciliation of Reciprocal Accounts, finalization and checking of the Financial Accountability Reports)	Breakout session ROP Budget ROP Accounting
DAY 2		
8:00- 12:00pm	Salient provisions of the New Procurement Act (Republic Act No. 12009)	GPPB Accredited speaker
LUNCH BREAK		
1:00-5:00 pm	Budget preparation and the submission of Budget Proposal (BP) Forms through the Online Submission of Budget Proposal System (OSBPS) v.2.0.	CO Budget Division



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DAY 3		
8:00 - 12:00pm	Presentation of the Status of Submitted CY 2026 1 st Quarter Financial Accountability Reports OTHER CONCERNS, WAYS FORWARD CLOSING REMARKS	ROP Finance Staff Joey San Buenaventura Supervising Administrative Officer, Finance Division



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COLLECTIVE ACTIVITY PROJECT PROPOSAL FOR FY 2025

PROPONENT OFFICE:

Finance Division

PROGRAM NAME:

Expenditure for Governance in Undertaking Good Operational Leverage (e-GUGOL)

AMOUNT REQUESTED:

The total amount requested for the implementation of all proposed activities under the program is **₱303,600.00**, which will be charged to the CY 2026 Regular MOOE.

I. RATIONALE:

In fiscal year 2024, DepED NCR achieved a **consolidated budget utilization rate (BUR) of 97.05% for obligations and 96.10% for disbursements**, slightly below the target of at least 98%. The **Regional Office Proper (ROP)** showed a lower BUR because funds for Centrally Managed Projects (CMPs) are initially lodged in the ROP and downloaded to various SDOs only upon request.

Historically, delays in the execution of PPAs have been attributed to the **late release of Sub-AROs**, the **absence of clear implementation guidelines for downloaded funds**, and **insufficient understanding of fund utilization processes among program focal persons**.

To address these challenges, **regular coordination and collaboration between Functional Divisions and School Division Offices** are essential for improving DepED NCR's absorptive capacity while maintaining compliance with existing rules and regulations.

This program provides a **structured venue for technical assistance**, enabling ROP Functional Divisions and SDO Finance Officers to **gain clarity on rules, guidelines, and processes related to obligations, disbursements, and the preparation and consolidation of financial reports**. By doing so, it strengthens financial management, transparency, and the timely and efficient utilization of budgetary resources.

II. PROPOSED ACTIVITIES FOR FY 2026

A. Handholding session for program owners/process owners/implementers, FDs Chief

A.1. Date of Conduct: March 27, June 24, September 18, and November 13, 2026	A.2. Duration of Activity: One (1) or Two (2) days, depending on the availability of program owners/implementers
A.3. Venue/Platform: Different ROP Functional Divisions Offices	A.4. Target Participants: Finance Personnel, FD Chiefs, Program Owners, PMIS/OPDASH Focal Persons

A.5. Activity Rationale:

This handholding session will be conducted to provide a venue for clarifying the implementation guidelines of various Sub-AROs issued by the DepED Central Office and to extend technical assistance to concerned personnel on the proper processing of obligations and disbursements. This initiative aims to accelerate budget utilization while ensuring strict compliance with existing rules and regulations.



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Through this activity, participants are expected to gain a better understanding and familiarity with key financial management terms, systems, and processes.

The timely and proper implementation of all approved allotments for the year will ensure efficient service delivery and contribute to the attainment of the organization's goals and objectives.

The project addresses gender-related capacity gaps in financial management by ensuring that both women and men personnel, regardless of position or assignment, are provided equal access to information, clarification of Sub-ARO guidelines, and technical assistance on the processing of obligations and disbursements.

It helps resolve potential gender-based disparities in participation, confidence, and technical competence in financial systems and processes by creating an inclusive learning environment where all participants can enhance their skills, thereby contributing equally to efficient budget utilization and service delivery.

A.6. Objective:

1. To maximize the utilization of funds by ensuring that both women and men personnel involved in financial management strictly comply with prescribed rules and regulations.
2. To provide an inclusive venue for women and men administrators and personnel to discuss and address issues, challenges, and concerns on budget utilization, and to share best practices that will contribute to improving the DepED NCR budget utilization rate.

The objectives are gender-responsive in nature, as they are designed to benefit all personnel involved in budget utilization and financial management in DepED NCR, regardless of sex

A.7. Expected Output:

1. Updated BUR Status Report
2. Log of Issues and Concerns

A.8. Methodology:

The activity will be conducted through face-to-face quarterly meetings and discussions with identified Functional Division Offices, ensuring the active and equitable participation of both women and men administrators and personnel. The sessions will provide a safe and inclusive venue for sharing experiences, discussing budget utilization issues and concerns, and providing technical assistance, while observing existing rules and regulations.

A.9. Resource Requirement

Workforce needed (who will serve as secretariat, facilitator, documenter)
 Meals

A.10. Budgetary Requirement

Batch	No. of Pax	EXPENSES				TOTAL
		Supplies	Travel	Honorarium	Meals	
1	40				4,000.00	4,000.00
2	40				4,000.00	4,000.00
3	40				4,000.00	4,000.00
4	40				4,000.00	4,000.00



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administrators and staff. The sessions will facilitate the review, reconciliation, and consolidation of the Quarterly Financial Accountability Reports (FARs) while providing a venue for participants to discuss and resolve budget utilization issues, challenges, and concerns.

A.19. Resource Requirement

Workforce needed (who will serve as secretariat, facilitator, documenter)
 Registration fees
 Traveling Expenses

A.20. Budgetary Requirement

Batch	No. of Pax	EXPENSES				TOTAL
		Registration fee	Travel	Honorarium	Meals	
1	8	48,000.00	4,800.00			52,800.00
2	8	48,000.00	4,800.00			52,800.00
3	8	48,000.00	16,000.00			64,000.00
4	8	48,000.00	16,000.00			64,000.00

C. Coordination Meeting on the preparation and submission of SIPYAR/AAPSI, updating of status of NS/ND/NCs, and Status Cash Advances and Last Quarter coordination meeting regarding Closing of books of account, Payment Accounts Payable, and Other Funding issues and concerns, and Budget Execution Documents (BEDs) preparation

A.21. Date of Conduct:
 August 28, 2026, and November 24, 2026

A.22. Duration of Activity:
 One (1) day for each coordination meeting.

A.23. Venue/Platform:
 DepED NCR Conference Room or Varela Hall

A.24. Target Participants:
 RO / SDO Accounting and Budget Personnel/Authorized representative

A.25. Activity Rationale:

The Coordination Meeting for the Agency Action Plan and Status of Implementation (AAPSI) and the Status of Implementation of Prior Years' Audit Recommendations (SIPYAR) for the CAAR CY 2025 is conducted to review and assess the agency's progress in addressing audit recommendations and implementing strategic action plans for 2025, as required by the Commission on Audit (COA). This meeting fosters accountability, effective communication, and problem-solving among concerned SDOs, ensuring that planned targets are monitored and implemented.

The meeting also aims to provide technical assistance to Finance Personnel in the Schools Division Offices (SDOs) on key financial management concerns, including the correct preparation of APSA on PS Deficiency for FY 2025, NCA Deficiency on PS in relation to excess PS, Preparation for the closing of books for FY 2025, and Accounts Payable and other funding issues and concerns.

This activity supports sound financial management, compliance with COA requirements, and strengthened governance across all participating offices.

A.26. Objective:



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B. Quarterly Learning Engagements on the Consolidation and Finalization/Submission of Financial Accountability Reports (FARS) and Financial Statements and Other Reports	
A.11. Date of Conduct: January 19 to 21, 2026, April 15 to 17, 2026, July 15 to 17, 2026, and October 14 to 16, 2026	A.12. Duration of Activity: Each learning engagement will be conducted over three (3) days.
A.13. Venue/Platform: The Host Division will be responsible for providing the venue and necessary logistics for each learning engagement, ensuring an accessible and safe environment for both women and men participants. 1st Quarter: SDO Pasig, 2nd Quarter: SDO Makati City, 3rd Quarter: SDO Las Piñas City 4th Quarter: SDO Taguig and Pateros	A.14. Target Participants: RO / SDO Accounting and Budget Personnel
A.15. Activity Rationale: This activity is conducted to ensure the timely, complete, and accurate submission of financial and budgetary reports, including CY 2025 Year-End Reports and CY 2026 Quarterly and Mid-Year FARS. It aims to enhance the competencies of SDOs and ROP Finance Staff/Officers, particularly newly hired or newly designated personnel, by providing technical assistance on financial report preparation, reconciliation, consolidation, and compliance with COA and DBM requirements. <i>The activity fosters collaboration among accountants, budget officers, and finance staff from SDOs and selected schools, enabling them to address issues in fund utilization, financial reporting, and adherence to prescribed guidelines. By enhancing the accuracy, integrity, and transparency of financial reports, this initiative promotes sound financial management, improves governance, and ensures the effective implementation of DepEd NCR programs, projects, and activities.</i>	
A.16. Objective: 1. To maximize the utilization of funds by ensuring that both women and men personnel involved in financial management strictly comply with prescribed rules and regulations. 2. To continuously enhance the competencies of finance personnel and process owners in financial management, with a focus on the latest issuances, memos, and circulars from oversight authorities. These objectives are gender-responsive, aiming to benefit all personnel involved in budget utilization and financial management in DepEd NCR, regardless of sex, by providing equal access to capacity-building, technical assistance, and learning opportunities.	
A.17. Expected Output: 1. Financial and Budgetary Reports 2. Capacitated RO/SDO Finance Personnel	
A.18. Methodology: The activity will be conducted through face-to-face seminar-workshops with Division Office finance personnel, ensuring the active and equitable participation of both women and men	



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This activity aims to ensure the timely submission and updating of the AAPSI/SIPYAR 2025 template. It provides a venue for discussing and addressing issues, challenges, and reasons for partially implemented, delayed, or unimplemented AAPSI and SIPYAR items, as well as for reviewing the Consolidated Notices of Disallowances, Suspension, and Charges (ND/NS/NC).

Furthermore, the activity seeks to enhance the capacity of Finance Personnel in the Regional Office and Division Offices, ensuring that women and men personnel have equitable access to technical guidance on prescribed processes and procedures, ultimately improving fund utilization, compliance, and financial accountability.

A.27. Expected Output:

1. CY 2026 AAPSI/SIPYAR, updated status of NS/ND/NC, updated status of Cash Advances
2. Capacitated ROP Budget Staffs
3. Reconciled Quarterly FAR 1 and FAR1A

A.28. Methodology:

The activity will be conducted through a face-to-face coordination meeting with Division Office finance personnel, ensuring the active, inclusive, and equitable participation of both women and men administrators and staff. The session will provide a venue for discussion, problem-solving, and technical guidance on the submission, updating, and implementation of AAPSI/SIPYAR, as well as related COA compliance requirements.

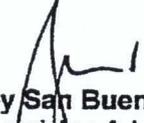
A.29. Resource Requirement

Workforce needed (who will serve as secretariat, facilitator, documenter)
 Meals

A.30. Budgetary Requirement

Batch	No. of Pax	EXPENSES				TOTAL
		Registration fee	Travel	Honorarium	Meals	
1	45				27,000.00	27,000.00
2	45				27,000.00	27,000.00

Prepared by:


Joey San Buenaventura
 Supervising Administrative Officer
 Date: 12/23/2025

Noted by:


Julie J. Icamen
 Chief, Finance Division
 Date: 12/23/2025



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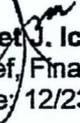
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Availability of Fund: ₱ 303,600. -
AC-24-5822- OAS- 005


Juliet J. Icamen
Chief, Finance Division
Date: 12/23/2025

Recommending Approval:


Carleen S. Sedilla
Schools Division Superintendent
Concurrent, Officer-in-Charge
Office of the Assistant Regional Director
Date:

Approved:


Jocelyn DR. Andaya
Regional Director, NCR
Concurrent, Officer-in-Charge
Office of the Assistant Secretary for Operations



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	submission of 1st Quarter CY 2026 Financial Accountability Reports (FARS)		
	Learning Engagement on the Consolidation and Finalization of CY 2026 Mid-year Financial Accountability Reports (FARS) and Financial Statements	SDO Las Piñas	July 15 to 17, 2026
	Learning Engagement on the preparation and submission of 3rd Quarter CY 2026 Financial Accountability Reports (FARS) / Other Financial Matters updates	SDO Taguig and Pateros	October 14 to 16, 2026

2. These activities aim to facilitate the review, reconciliation, and consolidation of the Annual and Quarterly Financial Accountability Reports (FARs) and Financial Statements. This learning engagement will provide a platform for finance staff to continuously develop their competences by focusing on the most recent issuances, memos, and circulars issued by oversight authorities in order to maximize fund utilization while adhering to the prescribed rules and regulations.

3. The participants include Division Accountants, Division Budget Officers, Other SDO/school finance officials, selected ROP finance staff, and the host SDO's designated secretariat. This program will also include resource speakers from the DepED Central Office and invited representatives from oversight agencies.

4. Immediate dissemination of this memorandum is enjoined.