



Republic of the Philippines
 Department of Education
 NATIONAL CAPITAL REGION

SCHOOLS DIVISION OFFICE OF MUNTINLUPA CITY

Office of the Schools Division
 Superintendent

MAR 25 2026

MEMORANDUM

No. 131, s. 2026

**CORRIGENDUM TO REGIONAL MEMORANDUM NO. 148, S. 2026, ENTITLED
 “LEARNING ENGAGEMENT ON THE PREPARATION AND RECONCILIATION
 OF THE 1ST QUARTER CY 2026 FINANCIAL ACCOUNTABILITY REPORTS”**

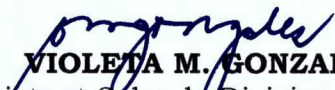
To: Assistant Schools Division Superintendent
 Chief Education Supervisor, Curriculum Implementation Division
 Chief Education Supervisor, School Governance and Operations Division
 Public Elementary and Secondary School Heads / OICs
 Administrative Officer V
 All Others Concerned

1. Attached is Regional Memorandum No. 216, s. 2026 dated March 16, 2026, on the above-captioned title, the contents of which are self-explanatory for the information and guidance of all concerned.

2. Particular attention is invited to the following adjustments that shall be implemented in the conduct of the Learning Engagement in compliance to the **DepEd Memorandum No. 018, s.2026 dated March 8, 2026, entitled “Implementation of Energy Conservation Protocols and Flexible Work Arrangements in the Department of Education Pursuant to Memorandum Circular No. 114”**.

No.	Per RM No. 148, s. 2026	Activity Adjustment as per RM No. 216
1	The activity was scheduled on April 15-17, 2026 to be hosted by SDO Makati City within Metro Manila	The activity shall be conducted for one (1) day only on April 16, 2026 to be held at DepEd NCR Conference Room.
2	Registration fee shall cover board and lodging, meals, honoraria/tokens, workshop materials and supplies and other operational and contingency expenses	Expenses to be incurred, such as meals, supplies, materials and other related costs shall be charged against ROP MOOE AC-26-5822-GASS-002 subject to existing budgeting, accounting and auditing rules and regulations.
3	Expected participants include Division Accountants, Division Budget Officers, other SDO or School finance personnel, selected Regional Office – Finance Division staff and the designated secretariat of SDO Makati City	The same expected participants shall attend, however, a maximum of three (3) participants per SDO shall be allowed.

3. 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



Republic of the Philippines
Department of Education
NATIONAL CAPITAL REGION
SCHOOLS DIVISION OFFICE OF MUNTINLUPA CITY

Enclosure: as stated
Reference: as stated
To be indicated in the Perpetual Index
under the following subjects:

LEARNING ENGAGEMENT FINANCIAL ACCOUNTABILITY REPORTS

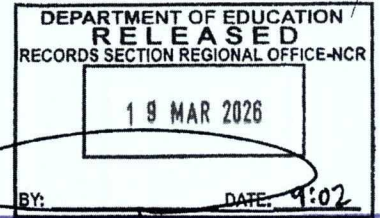
KEM/ CORRIGENDUM TO REGIONAL MEMORANDUM NO. 148, S. 2026, ENTITLED "LEARNING ENGAGEMENT ON THE PREPARATION AND RECONCILIATION OF THE 1ST QUARTER CY 2026 FINANCIAL ACCOUNTABILITY REPORTS"

131 / 03/23/2026

ACCOUNTING



Republic of the Philippines
Department of Education
NATIONAL CAPITAL REGION



SDO - MUNTINLUPA CITY
March 16, 2026
RECORDS UNIT

RECEIVED
3-19-26

BY: EVELYN N. DINGAL
TIME: 1:45 PM

REGIONAL MEMORANDUM

No. 216 s, 2026

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

**CORRIGENDUM TO REGIONAL MEMORANDUM NO. 148 S. 2026,
ENTITLED "LEARNING ENGAGEMENT ON THE PREPARATION AND
RECONCILIATION OF THE 1ST QUARTER CY 2026 FINANCIAL
ACCOUNTABILITY REPORTS"**

1. In adherence to **DepEd Memorandum No. 018, s. 2026** dated **March 8, 2026, on the Implementation of Energy Conservation Protocols and Flexible Work Arrangements in the Department of Education, pursuant to Memorandum Circular No. 114 issued by the Office of the President on March 6, 2026**, this Office informs all concerned that the previously scheduled activity on April 15-17, 2026, as indicated in Regional Memorandum No. 148, s. 2026, shall have the following adjustments:

Per RM No. 148 s. 2026	Activity Adjustments as per this Memorandum
1. The activity was scheduled on April 15-17, 2026, to be hosted by SDO Makati City within Metro Manila.	The activity shall be conducted for one (1) day only on April 16, 2026, to be held at the DepEd NCR Conference Room.
2. Registration fees shall cover board and lodging, meals, honoraria/tokens, workshop materials and supplies, and other operational and contingency expenses.	Expenses to be incurred, such as meals, supplies, materials, and other related costs, shall be charged against ROP MOOE AC-26-5822-GASS-002, subject to the usual accounting and auditing rules and regulations.
3. Expected participants include Division Accountants, Division Budget Officers, other SDO or school finance personnel, selected Regional Office - Finance Division staff, and the designated secretariat of SDO Makati City.	The same expected participants shall attend; however, a maximum of three (3) participants per SDO shall be allowed.



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2. All other provisions indicated in Paragraph 3 of Regional Memorandum No. 148, s. 2026, particularly the deadlines for the submission of reports, shall remain in effect.
3. The one-day activity shall focus on the review, validation, and reconciliation procedures, as well as the submission process for the 1st Quarter CY 2026 Financial Accountability Reports (FARs) and subsequent reports. This is to ensure the consistency and accuracy of data reported through the Budget Monitoring System (BMS) Consolidator Access and the DBM Unified Reporting System (URS). The activity will also cover the submission of Budget Proposal (BP) Forms through the Online Submission of Budget Proposal System (OSBPS) Version 2.0.
4. All participants are required to pre-register on or before March 23, 2026, through the following link: <https://bit.ly/LE1stQCY2026>. Registered participants are expected to attend the activity. In case a registered participant is unable to attend due to unavoidable circumstances, the concerned SDO is requested to designate a replacement who performs the same or related finance functions.
5. Immediate dissemination of and compliance with this Memorandum are hereby directed.



JOCELYN DR. ANDAYA

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



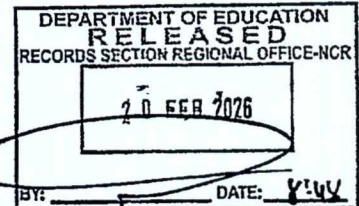
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2. All other provisions indicated in Paragraph 3 of Regional Memorandum No. 148, s. 2026, particularly the deadlines for the submission of reports, shall remain in effect.
3. The one-day activity shall focus on the review, validation, and reconciliation procedures, as well as the submission process for the 1st Quarter CY 2026 Financial Accountability Reports (FARs) and subsequent reports. This is to ensure the consistency and accuracy of data reported through the Budget Monitoring System (BMS) Consolidator Access and the DBM Unified Reporting System (URS). The activity will also cover the submission of Budget Proposal (BP) Forms through the Online Submission of Budget Proposal System (OSBPS) Version 2.0.
4. All participants are required to pre-register on or before March 23, 2026, through the following link: <https://bit.ly/LE1stQCY2026>. Registered participants are expected to attend the activity. In case a registered participant is unable to attend due to unavoidable circumstances, the concerned SDO is requested to designate a replacement who performs the same or related finance functions.
5. Immediate dissemination of and compliance with this Memorandum are hereby directed.


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



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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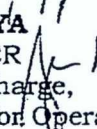
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NATIONAL CAPITAL REGION

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/MRD-032026
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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Republic of the Philippines
Department of Education

MAR 08 2026

DepEd MEMORANDUM
No. **018**, s. 2026

**IMPLEMENTATION OF ENERGY CONSERVATION PROTOCOLS AND FLEXIBLE
WORK ARRANGEMENTS IN THE DEPARTMENT OF EDUCATION PURSUANT
TO MEMORANDUM CIRCULAR NO. 114**

To: Undersecretaries
Assistant Secretaries
Bureau and Service Directors
Division Chiefs
Regional Directors
Schools Division Superintendents
Public Elementary and Secondary School Heads
All Others Concerned

1. In compliance with Memorandum Circular (MC) No. 114 issued by the Office of the President (OP) on March 6, 2026, the Department of Education (DepEd) directs the strict adoption of energy conservation protocols and flexible work arrangements as earlier authorized under DepEd Order (DO) No. 004, s. 2025 (Flexible Work Arrangements in the Department of Education).
2. These measures aim to reduce the energy consumption of government operations and optimize the use of public resources amid rising fuel costs caused by geopolitical tensions. This shall be implemented starting **March 9, 2026** and shall remain in effect until lifted or sooner revoked by OP.

Energy Conservation Protocols

3. All DepEd offices are directed to strictly undertake the following conservation measures to achieve an actual electricity and fuel consumption reduction of 10–20 percent:
 - a. Maintain a standard thermostat setting of 24°C for air-conditioned spaces.
 - b. Activate sleep settings on all office equipment.
 - c. Strictly turn off non-essential lights and electronic equipment during lunch breaks and after hours.
 - d. Minimize elevator use by encouraging personnel to take the stairs when moving one floor up or down, where practicable.
4. All meetings for inter-agency coordination, consultations, and conferences shall be held virtually. Physical meetings or workshops are allowed only when necessary or operationally indispensable.

Official travel shall be authorized only for essential and critical functions, specifically when the objectives of the activity cannot be effectively achieved through alternative modalities such as virtual meetings or electronic communications.

5. All DepEd offices shall strengthen fleet-efficiency measures to reduce fuel consumption and improve the fuel-economy performance of government transport. These measures include:

- a. Consolidating trips by combining official tasks and destinations to reduce vehicle deployments.
- b. Optimizing routes using the shortest, least-congested travel paths and coordinated scheduling.
- c. Strictly minimizing engine idling during waiting periods, except when operationally necessary.
- d. Adopting the "full-tank method" for precise fuel monitoring and adhering to rigid preventive vehicle maintenance.

Flexible Work Arrangements (FWA)

6. DepEd shall adopt a **four-day onsite work arrangement from Monday to Thursday**. In accordance with MC No. 114, s. 2026, **Friday** is designated as the common work-from-home (WFH) day for all covered personnel. For the duration of this arrangement, Friday shall also serve as the WFH day under the Combination of Flexible Work Arrangements provided under DO 004, s. 2025, or the Guidelines on the Adoption of Flexible Work Arrangements in the Department of Education.

7. The adoption of the WFH arrangement under this Memorandum shall continue to apply to all non-teaching and related-teaching personnel of the Department, including Contract of Service and Job Order employees, in accordance with DO 004, s. 2025. Teaching personnel shall continue to adhere to their existing class schedules and school arrangement to ensure uninterrupted conduct of classes and end-of-school-year activities.

8. All office-based personnel, including those whose functions cannot be performed off-site, shall be assigned WFH tasks and shall complete and report their daily deliverables and accomplishments. Heads of offices shall ensure that all personnel are assigned appropriate tasks during the WFH day.


9. Compared to the four-day compressed work week which would require extended working hours, the adoption of the common WFH shall ensure inclusivity of work arrangement among solo parent, senior citizens, Persons with Disabilities personnel.

10. To sustain the delivery of services during the WFH arrangement, heads of offices shall ensure the continuous, efficient, and uninterrupted delivery of government services, particularly those providing frontline services. Appropriate mechanisms shall be established to guarantee timely and effective service provision even under remote work arrangements. Clients and stakeholders shall be able to submit requests and lodge inquiries through official communication channels.

11. In the implementation of the WFH arrangement and energy conservation under this Memorandum, all DepEd offices shall ensure full compliance with the provisions of the Republic Act No. 11032 or the Ease of Doing Business and Efficient Government Service Delivery Act of 2018 and shall maintain zero-backlog for all frontline and non-frontline services. Heads of offices shall institute mechanisms to ensure service delivery timelines are strictly observed whether work is performed on-site or off-site. No delay attributable to the WFH arrangement shall be allowed.

12. Monitoring of attendance and performance of all personnel availing the WFH arrangement must strictly comply with the reporting mechanisms prescribed under DO 004, s. 2025 such submissions of Daily Time Records and duly accomplished Individual Daily Logs and Accomplishment Reports, approved by the respective immediate supervisors.

13. For immediate and strict compliance.


SONNY ANGARA
Secretary

Reference:

DepEd Order (No. 004, s. 2025)

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

BUREAUS AND OFFICES
EMPLOYEES
ENERGY CONSERVATION
FLEXIBLE WORK ARRANGEMENTS

FRONTLINE SERVICES
OFFICIALS
SERVICE DELIVERY
WORK FROM HOME