




Republic of the Philippines
Department of Education
NATIONAL CAPITAL REGION

DEPARTMENT OF EDUCATION
RECORDS SECTION, DEPED NCR
RELEASE
Date: **AUG 30 2023**

REGIONAL MEMORANDUM

ORD-2023- 832

TO : Schools Division Superintendents
Schools Principals/School Heads
Division Office Accountants/Budget Officers
Schools Bookkeepers/ Schools Finance Staff
All Other concerned

FROM : 
WILFREDO E. CABRAL, CESO III
Regional Director

SUBJECT : REITERATION ON THE SUBMISSION OF FINANCIAL
ACCOUNTABILITY REPORTS (FARS)

DATE : August 29, 2023

1. This Office reiterates the strict submission of the Financial Accountability Reports (FARs) pursuant to COA-DBM Joint Circular No. 2019-1 dated January 1, 2019, and the DepED Central Office Finance Service Memorandum dated January 16, 2023.
2. To give ample time for consolidation, checking and report transmission, below are the set deadlines for the online encoding at the DBM Unified Reporting System (URS) and filling up of reports applicable online through the Google sheets:

FARs	COA-DBM Joint Circular No. 2019-1	DepED Central Office Memorandum	This Regional Office Memorandum dated August 29, 2023
FAR No. 1, 1A, 1B, 1C	Within 30 days after the end of each quarter	Every 10 th day after the end of the quarter for the FAR 1 - Flash Report On or before the 30th day after	Every 5th day after the end of the quarter for the FAR 1 - Flash Report On or before the 25th day after



Misamis St., Bago Bantay, Quezon City

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		the end of each quarter for the final and adjusted report	the end of each quarter for the final and adjusted report
FAR 2, 2A, 5, 6	Within 30 days after the end of each quarter	On or before the 20 th day after the end of each quarter	On or before the 20th day after the end of each 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 20th day following the end of the year
FAR 4	On or before the 10 th following the month	On or before the 6 th day following the month	On or before the 6th day following the month

3. To validate the online submission through the DBM URS, hard copies shall be submitted to the Regional Office three (3) days before the deadline set by the COA-DBM Joint Circular No. 2019-1. Likewise, only hard copies of the FARs generated from the URS and duly signed by the Schools Division Superintendents / Schools Principals or his/her authorized representative with transmittal indicating the complete list of implementing units (IUs), shall be accepted as official SDO submission. It shall be monitored through this link: https://bit.ly/2023FAR4_5.
4. Kindly ensure the accuracy of the report to avoid multiple revisions, queries, and recurring errors to expedite the complete consolidation and transmission of these reports to Oversight Agencies.
5. For your strict compliance.



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REPUBLIC OF THE PHILIPPINES
COMMISSION ON AUDIT
DEPARTMENT OF BUDGET AND MANAGEMENT

JOINT CIRCULAR NO. 2019-1

January 1, 2019

TO : HEADS OF DEPARTMENTS, AGENCIES, STATE UNIVERSITIES AND COLLEGES (SUCs), CONSTITUTIONAL OFFICES ENJOYING FISCAL AUTONOMY AND OTHER OFFICES OF THE NATIONAL GOVERNMENT; HEADS OF GOVERNMENT-OWNED OR CONTROLLED CORPORATIONS (GOCCs) MAINTAINING SPECIAL ACCOUNT IN THE GENERAL FUND (SAGF) AND RECEIVING NATIONAL GOVERNMENT BUDGETARY SUPPORT (SUBSIDY/EQUITY); HEADS OF BUDGET AND ACCOUNTING UNITS; AND ALL OTHERS CONCERNED

SUBJECT: UPDATED GUIDELINES RELATIVE TO BUDGET AND FINANCIAL ACCOUNTABILITY REPORTS (BFARs) STARTING FY 2019

1.0 RATIONALE

Agencies are required to regularly submit accountability reports to the Department of Budget and Management (DBM) and the Commission on Audit (COA) in compliance with the pertinent Sections of the General Provisions (GP) of the annual General Appropriations Act (GAA). Relative thereto, COA-DBM Joint Circular (JC) No. 2013-1 dated March 15, 2013 and COA-DBM JC No. 2014-1 dated July 2, 2014 prescribed the BFAR forms and the corresponding submission timelines, including encoding at the DBM Unified Reporting System (URS) pursuant to DBM Circular Letter (CL) No. 2016-11 dated December 6, 2016, and in accordance with the agency schedule provided under DBM CL No. 2018-9 dated September 6, 2018.

The BFAR forms, contents and submission deadlines are necessarily consistent with and supportive of budget innovations such as the adoption of GAA as an Allotment Order (GAAAO), the Unified Accounts Code Structure (UACS) and the Philippine Public Sector Accounting Standards (PPSAS), as well as the Program Expenditure Classification (PREXC)-fied budget structure. Hence, constant updating as warranted is undertaken to facilitate consolidation and harmonized integration of the aforementioned developments into the reports.

With the adoption of the annual cash-based appropriations starting FY 2019 and taking into account the one-year availability of funds for the government's

programs/activities/projects, the BFARs forms and contents need to be fine-tuned, to ensure that they generate quality adequate information to enable the DBM and the COA, as oversight agencies, to effectively report, monitor and/or evaluate agency performance as basis for sound policy decisions, in a timely manner.

2.0 COVERAGE

This Circular covers all departments, agencies, SUCs, Constitutional Offices enjoying fiscal autonomy and other offices of the national government, and GOCCs maintaining SAGF and receiving budgetary support from the national government.

3.0 OBJECTIVE

To prescribe modified formats for BFARs as earlier prescribed under DBM-COA JC No. 2014-1 dated July 2, 2014, and revised submission timelines, consistent with the updated policies as of date, to wit:

- 3.1 To restructure the BFAR format/contents to conform to the PREXC-fied Budget Structure;
- 3.2 To provide more details for clarity and ensure consistency in information being reported among the various forms; and
- 3.3 To prescribe new forms to generate information consistent with the total resource budget framework.

4.0 GUIDELINES

4.1 The BFAR formats under this JC considered the following:

4.1.1 Retention of BAR format, except for the adoption of the PREXC-fied budget structure.

4.1.2 Updating of affected BFAR formats, by:

4.1.2.1 Adopting the PREXC-fied budget structure, including deletion of Key Result Area (KRA);

4.1.2.2 Modification of terminologies/presentation formats consistent with latest standard practice/set of rules, among others:

4.1.2.2.1 Use of "Agency/Entity", "Fund Cluster", "Modification", "Augmentation", "Off-Budgetary Funds", "Aging of Unpaid Obligations".

4.1.2.2.2 Designation of the Agency/Entity Head or his/her Authorized Representative as the approver of BFARs, upon recommendation by the Director of Financial Management Service (FMS) or his/her equivalent.

4.1.2.3 Incorporating additional information and/or reporting formats, deemed necessary for monitoring/tracking purposes, such as:

4.1.2.3.1 Provision for FAR No. 1-B columns 8, 13 and 18 (Financial Expenses) to be exclusively accomplished by the Bureau of the Treasury (BTr).

4.1.2.3.2 Provision of more details, to wit:

- Inclusion of "notice of transfer allocations, working fund, outright deductions for claims, etc.";
- Breakdown of unpaid obligations to distinguish between current year's and previous years' appropriations, with specific aging classifications (1 year to less than 2 years, more than 2 years);
- Breakdown of Revenue and Other Receipts to include foreign-assisted projects (FAPs) and SAGF (domestic and foreign) with details such as Revenue and Non-Revenue Collections/Receipts (refund of cash advance, disallowance, overpayment of expense, absence without pay, etc.); and
- Breakdown by specific Special Purpose Funds (SPFs), as well as the subtotals by allotment class, by cost structure [i.e., General Administration and Support (GAS), Support To Operations (STO), Operations], and subtotals per Program/Sub-programs.

4.1.3 Prescribing new reporting forms to monitor the transferred funds from department/central office (CO)/regional office (RO)/operating unit (OU) to the implementing agency/unit and to track utilization status of trust receipts.

- 4.1.3.1 **FAR No. 1-C** (Statement of Obligations, Disbursements, Liquidations and Balances for Inter-Agency Fund Transfers).
- 4.1.3.2 **FAR No. 6** (Statement of Approved Budget, Utilization, Disbursements and Balances for Trust Receipts).
- 4.2 Copies of the BFARs, including both retained, modified, and additional forms, are attached hereto as Annexes.
- 4.3 Departments/Agencies/OUs shall accomplish and submit BFARs to COA, DBM, and to BTr, as applicable through the URS, in accordance with the timelines prescribed in the pertinent section of the GP of the GAA for the Budget Year, to wit:
- **Within 30 days after the end of each quarter**
 - **BAR No. 1**
 - **FAR No. 1**
 - **FAR No. 1-A**
 - **FAR No. 1-B**
 - **FAR No. 1-C**
 - **FAR No. 2**
 - **FAR No. 2-A**
 - **FAR No. 5**
 - **FAR No. 6**
 - **On or before 30th day following the end of the year**
 - **FAR No. 3**
 - **On or before the 10th day of the month following the last month of the covered reporting period.**
 - **FAR No. 4**
- 4.3.1 Submission of BFARs shall be subject to their encoding access schedule in the URS, as prescribed in DBM CL 2018-9 dated September 16, 2018.
- 4.3.2 As evidence and to validate the online submission, only hard copies of BFARs generated from the URS and duly signed by the head of department/agency/OU or his/her authorized representative shall be accepted as official agency submission.
- 4.4 The status of agency compliance, with the online submission through the URS and submission of hard copies of BFARs generated from the URS, shall be posted at the DBM website, consistent with the government's transparency and accountability thrusts.

5.0 REPEALING CLAUSE

All provisions of existing circulars and other issuances inconsistent with this JC are hereby rescinded/repealed and/or modified accordingly.

6.0 UNAFFECTED PROVISIONS

Except as expressly repealed, or by necessary implication, modified by this JC, the existing provisions of JC Nos. 2013-1 dated March 15, 2013 and 2014-1 dated July 2, 2014 shall remain in full force and effect.

7.0 SEPARABILITY


If any provision of this Circular as now or later amended or its application to any person or circumstance is held invalid, the invalidity does not affect other provisions that can be given effect without the invalid provision or application.

8.0 PENALTY CLAUSE


Failure to submit reports required under this Circular shall be subject to the provisions of Section 57, Chapter 6, Book VI of Executive Order No. 292 (Administrative Code of 1987).

9.0 EFFECTIVITY

This Circular shall be effective immediately and remain to be in force unless otherwise repealed/amended.


BENJAMIN E. DIOKNO
Secretary
Department of Budget and Management




MICHAEL G. AGUINALDO
Chairperson
Commission on Audit



Republic of the Philippines
Department of Education

Finance Service
Accounting Division

MEMORANDUM

January 16, 2023

TO : **DEPED REGIONAL FINANCE OFFICES AND CENTRAL OFFICE**
(Regions I to XIII, CAR, NCR, ANC, BLR-Cebu, BTC, and Ecotech)

FROM : **MA. RHUNNA L. CATALAN**
Chief Accountant

SUBJECT : **SUBMISSION OF FAR FORM NOS. 2, 2A, 3, 4, 5, AND 6**

This refers to COA-DBM Joint Circular No. 2019-1 Budget and Financial Accountability Reports (BFARs) to be submitted as follows:

- A.) FAR Nos. 2, 2A, 5, 6 - within 30 days after the end of each quarter
- B.) FAR No.3 - on or before 30th day following the end of the year
- C.) FAR No.4 - on or before the 10th day of the month following the last month of the covered reporting period

Below are the set deadlines (for strict compliance) of submission of consolidated FARs to Central Office for your reference:

- (a.) FAR Nos. 2, 2A, 5 and 6 - ***within 20 days after the end of each quarter***
- (b.) FAR No. 3 - ***on or before 20th day following the end of the year***
- (c.) FAR No. 4 - ***on or before the 6th day of the month following the last month of the covered reporting period***

This is to give enough time for consolidation, routing to signatories, and transmission of reports.

- Please ensure the accuracy of the report to avoid multiple revisions, queries, and recurring errors. This will help to expedite the consolidation of reports.
- Kindly submit the report on the above-mentioned timeline, regardless of whether the field offices had submitted or not. Indicate which IUs or Divisions have not yet submitted their reports, if any.
- Failure to comply (IUs, Divisions, Regions) will be disclosed in the consolidated report.