



Republic of the Philippines  
**Department of Education**  
REGION III  
**SCHOOLS DIVISION OF PAMPANGA**

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January 27, 2025

DIVISION MEMORANDUM  
NO. 003 S, 2025

**Submission of Budget & Accounting Reports and Encoding on Microsoft  
365 Excel Report Links**

TO: Assistant Schools Division Superintendent  
School Heads of Public Secondary Schools - Implementing Units  
Administrative Assistant III - Secondary Schools - Implementing  
Units  
All Others Concerned

1. This memorandum is issued for the purpose of reminding all Secondary Schools - Implementing Units to submit the Budget and Accounting Reports, completely, accurately, reliably and timely "CART".

2. For Budget :

a. **On or before the 5<sup>th</sup> day of the month** - encoding and updating the FLASH REPORT GOOGLE LINK,

b. **On or before the 5<sup>th</sup> day of the month following the quarter** - submitting the Financial Accountability Reports (FARs) generated from Budget Monitoring System (BMS) in soft and hard copy, the hard copy must be signed and approved by the Administrative Assistant III and School Head, respectively.

c. **Within thirty (30) days after the end of each quarter** submission of the Budget and Financial Accountability Reports (BFARs) by program, activity or project, as prescribed under item 4.3 of COA-DBM JC No. 2019-1\* in relation to Section 101, GPs of the FY 2025 GAA.

3. For Accounting :

a. **On or before the 10<sup>th</sup> day of the month** – encoding of Monthly Report of Disbursement (FAR 4) in the URS.

b. **On or before the 5<sup>th</sup> day of the month** – encoding of consolidated FAR4 in the Microsoft 365 Excel link.



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- c. **On or before the 5<sup>th</sup> day of the month** – encoding of MOOE downloading report in the Microsoft 365 Excel Link.
- d. **On or before the 10<sup>th</sup> day of the month following the quarter** – encoding of Quarterly Reports in the Microsoft 365 Excel Link.
- e. **On or before the 5<sup>th</sup> day of the month** – encoding of Monthly Schedule Template for Due to GSIS, Philhealth, PAGIBIG submitted to COA
- f. **On or before the 5<sup>th</sup> day of the month following the quarter** – PSA Data submitted to Deped Region.

4. Section 6 of COA and DBM Joint Circular No. 2014-1 states that non-submission of FARs shall be grounds for the suspension of salaries, and the non-submission of reports for three consecutive periods shall be grounds for administrative disciplinary action, subject to pertinent civil service rules and regulations. Moreover, habitual cases of late report submission shall be grounds for filing administrative cases, particularly for inefficiency and incompetence in the performance of official duties, in accordance with DEPED Order No. 46, s. 2006.

5. For information and wide dissemination and 100% compliance to this memorandum is desired.

**ROMEO M. ALIP, PhD, CESO V**  
Schools Division Superintendent

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