



Republic of the Philippines
Department of Education
NEGROS ISLAND REGION

REGIONAL MEMORANDUM

No. 344, s. 2026

APR 07 2026

DISSEMINATION OF DBM REGIONAL ADVISORY NO. 2026-012 (FLEXIBLE WORK ARRANGEMENTS AND SUBMISSION OF FARs)

To: Schools Division Superintendents
All Others Concerned

1. This Office, through the Finance Division, hereby disseminates the attached Regional Advisory No. 2026-012, dated March 28, 2026, issued by Cherry W. Bravo, Acting Director IV, Department of the Budget and Management, titled, **“Flexible Work Arrangements.”**

2. The Advisory provides guidance on the implementation of work arrangements and the submission of Financial Accountability Reports (FARs) through the Unified Reporting System (URS), including the prescribed timelines, as follows:

a. Quarterly Reports (within 30 days after the end of each quarter):

- FAR 2A – Summary of Approved Budget, Utilizations, Disbursements, and Balances by Object of Expenditure (Off-Budgetary Funds)
- FAR 5 – Quarterly Report of Revenue and Other Receipts
- FAR 6 – Statement of Approved Budget, Utilizations, Disbursements, and Balances for Trust Receipts

b. Monthly Report:

- FAR 4 – Monthly Report of Disbursement (on or before the 10th day of the following month)

3. Submission shall be supported by a signed transmittal letter approved by the Head of Agency. The date reflected therein shall be considered the official date of submission upon validation in the URS.

4. All concerned offices are directed to take note of the provisions of the attached Advisory and ensure strict compliance.

5. Immediate dissemination of this Memorandum is desired.

RAMIR B. UYTICO EdD, CESO III
Regional Director

SMYL/FD-RM/ DISSEMINATION OF DBM REGIONAL ADVISORY NO. 2026-012 (FLEXIBLE WORK ARRANGEMENTS AND SUBMISSION OF FARs)/APRIL 07, 2026



Address: Batinguel, Dumaguete City, 6200

Telephone Nos:

Email Address: nir@deped.gov.ph

Website:

<https://sites.google.com/deped.gov.ph/nir/home>



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF BUDGET AND MANAGEMENT
NEGROS ISLAND REGION

Regional Advisory No.2026-012

March 28, 2026

SUBJECT : **FLEXIBLE WORK ARRANGEMENTS**

COVERAGE : **State Universities and Colleges
Regional Line Agencies (Delegated Agencies)
Local Water Districts
Local Government Units**

1.0 This is to inform you on the following schedules of DBM NIR:

April 1, 2026	Work-from-Home arrangements
April 10, 2026 and every Fridays	
April 8, 2026	Annual Planning, Performance Evaluation and Accomplishment Review authorized under Office Order No.1, 2026 dated January 8, 2026

Hence, face-to-face transactions and coordination are encouraged to be done from Monday to Thursday, except on the above dates or when any of these days fall on a holiday.

2.0 Further, please be informed that in the meantime, we allow the submission of a transmittal letter (as advance copy only), covering the online submission of Monthly/ Quarterly Budget and Financial Accountability Reports in the Unified Reporting System (URS). Provided that:

- 2.1 The transmittal letter is signed approved by the Head of Agency (template attached);
- 2.2 It is sent using the official email address of the agency as follows:
To: ralcantara@dbm.gov.ph
Cc: dbm_nir@dbm.gov.ph
- 2.3 The date of submission indicated in the transmittal letter (column C), as verified by DBM in the URS, shall be considered as the final submission date. However, in cases where a send-back request is made (through a JRF signed by the Head of Agency), the date of resubmission in the URS shall be treated as the final submission date.

3.0 For information and guidance.

CHERRY W. BRAVO
Acting Director IV

DMS Reference No.2026-NIR-004460C-E

Agency Logo and letterhead

Date

CHERRY W. BRAVO
Acting Director IV
Department of Budget and Management
Negros Island Regional Office, Bacolod City

Dear Acting Director Bravo,

Pursuant to DBM Circular Letter 2024-5¹ dated February 27, 2024, we are pleased to inform you that the following Budget and Financial Accountability Reports for the Month/ Quarter are submitted in the Unified Reporting System (URS) on or before the prescribed deadline:

BFAR	Prescribed Deadline	Status in the URS (Column C)
Budget Accountability Report No.1 - Quarterly Report of Operations	Within 30 days after the end of each quarter	<i>E.g. Date Submitted Date Tagged as Not Applicable</i>
Financial Accountability Report (FAR) No.1 - Statement of Appropriations, Allotments, Obligations, Disbursements and Balances	Within 30 days after the end of each quarter	
FAR 1A - Summary of Appropriations, Allotments, Obligations, Disbursements and Balances by Object of Expenditure	Within 30 days after the end of each quarter	
FAR 1B - List of Allotments and Sub-Allotments	Within 30 days after the end of each quarter	
FAR 1C - Statement of Obligations, Disbursements, Liquidations and Balances for Inter-Agency Fund Transfers	Within 30 days after the end of each quarter	
FAR 2 - Summary of Approved Budget, Utilizations, Disbursements and Balances (For Off-Budgetary Funds)	Within 30 days after the end of each quarter	

¹ Reiteration of the Submission of Budget and Financial Accountability Reports (BFARs) under COA-DBM Joint Circular No.2019-1

FAR 2A - Summary of Approved Budget, Utilizations, Disbursements and Balances by Object of Expenditure (For Off-Budgetary Funds)	Within 30 days after the end of each quarter	
FAR 5 - Quarterly Report of Revenue and Other Receipts	Within 30 days after the end of each quarter	
FAR 6 - Statement Of Approved Budget, Utilizations, Disbursements and Balances for Trust Receipts	Within 30 days after the end of each quarter	
Monthly		
FAR 4- Monthly Report of Disbursement	On or before the 10th day of the following month	

Truly yours,

HEAD OF AGENCY

(Signed approved by the Head of Agency)