



Republic of the Philippines
Department of Education
NEGROS ISLAND REGION

AUG 10 2026

REGIONAL MEMORANDUM

No. 851, s. 2026

To: Schools Division Superintendents
Chiefs of Functional Divisions
All Others Concerned

**DISSEMINATION OF REGIONAL ADVISORY NO. 2026-024 RE:
SUBMISSION OF FY 2026 2ND QUARTER BUDGET AND
FINANCIAL ACCOUNTABILITY REPORTS**

1. This Office disseminates the attached **Regional Advisory No. 2026-024** dated **July 24, 2026**, issued by **CHERRY W. BRAVO, OIC Director IV, Department of Budget and Management-Negros Island Region**, regarding the **Submission of FY 2026 2nd Quarter Budget and Financial Accountability Reports**.
2. In line with the prescribed reporting timelines under **COA-DBM Joint Circular No. 2013-1** dated **March 15, 2013**, concerned offices are reminded to submit the required budget and financial accountability reports within the prescribed deadlines.
3. The reports shall be properly tagged as **"Submitted"** in the **Unified Reporting System** or **"Not Applicable,"** as may be applicable, and shall be accomplished accurately and submitted on time.
4. Immediate dissemination of this Memorandum is hereby desired.

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RAMIR B. UYTICO EdD, CESO III
Regional Director

SMYL/FD-RM/ DISSEMINATION OF REGIONAL ADVISORY NO. 2026-024 RE: SUBMISSION OF FY 2026 2ND QUARTER BUDGET AND FINANCIAL ACCOUNTABILITY REPORTS/AUG.10, 2026



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

Regional Advisory No.2026-024

July 24, 2026

SUBJECT : **SUBMISSION OF FY 2026- 2nd QUARTER BUDGET & FINANCIAL ACCOUNTABILITY REPORTS**

COVERAGE : **State Universities and Colleges
(CHMSU, CPSU, NORSU, SSC, SUNN)
Regional Line Agencies (Delegated to DBM NIR)
(DOH, DPWH, CHED, TESDA, DepEd)**

- 1.0 This is to remind all concerned of the reporting timelines prescribed under COA-DBM Joint Circular 2013-1 dated March 15, 2013, as reiterated under COA- DBM joint Circular 2024-1 dated July 2, 2014:
- 1.1 Within 30 days after the end of each quarter
- Quarterly Physical Report of Operations (BAR No.1)
 - Statement of Appropriations, Allotment, Obligations, Disbursements and Balances (FAR No.1)
 - Statement of Appropriations, Allotment, Obligations, Disbursements and Balances, By Object of Expenditure (FAR No.1A)
 - List of Allotments and Sub-Allotments (FAR 1B)
 - Statement of Approved Budgets, Utilization, Disbursements and Balances (FAR No.2)
 - Statement of Approved Budgets, Utilization, Disbursements and Balances by Object of Expenditures (FAR No.2A)
 - Quarterly Report of Revenue and Other Receipts (FAR No.5)
- 1.2 On or before the 30th day of the following month covered by the report:
- Monthly Report of Disbursement (FAR No.4)
- 2.0 The reports must be properly tagged as "Submitted" in the Unified Reporting System, or "Not Applicable."
- 3.0 Please ensure the submission of accurate and proper report in a timely manner. Sending back of report is no longer allowed beyond the prescribed timeline.
- 4.0 For information and guidance.

CHERRY W. BRAVO
OIC Director IV

DMS Reference No.2026-NIR-0121243-E