



April 23, 2018

DIVISION MEMORANDUM


No. 136 s. 2018

DIVISION GUIDELINES ON BUDGET UTILIZATION

TO: Schools Division Superintendent
Chiefs, CID / SGOD
Education Program Supervisors
Public Schools District Supervisors
Elementary School Principals/Heads
Senior High School Principals/Heads
Senior High School Administrative Officer II
All Other Concerned

1. In compliance with National Budget Memorandum No. 129 dated January 3, 2018, implementing the shift from multi-year obligation – based budget to an annual cash-based budget and in conformity with the Department's thrust of 100% utilization of the agency annual budget, this Office hereby set forth the following guidelines:

1. All expenditures must be based on the approved Division Work and Financial Plan (WFP) which is subject for review and adjustment on a quarterly basis.
 2. Bills intended for but not limited to payment of utilities and other services should be process for procurement by the Supply Unit for record purposes.
 3. The Human Resource Management Unit shall provide updated data of all unfunded programs such as new school personnel positions, newly filled positions, salary differential, step increment and other benefits not included in the General Appropriations Act (GAA) for funding request.
 4. Program implementers should provide the Budget Unit a copy of approved training proposal, Notice of Meeting and other similar activities and coordinate with the Supply Office on the proper procurement procedures at least two weeks prior to the activity.
 5. In case of downloaded Sub-Allotment Release Order (Sub-ARO) from the Central Office and the Regional Office, the Budget Officer will inform the Program Implementer/s thru a communication letter together with the said Sub-ARO and require them to submit a work plan in three (3) working days upon receipt of communication for implementation and monitoring.
 6. Strict implementation in the liquidation of cash advances schedule must be followed. Division Accountant shall issue notice and/or memorandum to school or personnel who needs to submit liquidation report to explain the non-compliance.
2. Strict compliance to this memorandum is hereby enjoined.


CHERRYLOU D. DE MESA
Schools Division Superintendent