Republic of the Philippines
Department of Education
REGION VI – WESTERN VISAYAS
SCHOOLS DIVISION OF AKLAN

May 17, 2021

DIVISION MEMORANDUM
No. 117 , s. 2021

DISSEMINATION OF DEPED ORDER NO. 15, S. 2021

To: Public Schools District Supervisors
School Heads of Public Elementary and Secondary Non-IU Schools
Financial Staff of Public Elementary and Secondary Non-IU Schools

1. Please see attached DepEd Order No. 15, s. 2021 dated April 28, 2021 titled, **"AMENDMENT TO DEPED ORDER NO. 29, S. 2019 (Procedural Guidelines on the Management of Cash Advances for School Maintenance and Other Operating Expenses and Program Funds of Non-Implementing Units Pursuant to COA, DBM, DEpEd Joint Circular No. 2019-01) ,"** which is self-explanatory.

2. All concerned are directed to implement the amended provision retroactively on January 1, 2021.

3. For your information, guidance and compliance.

MIGUEL MAC D. APOSIN EdD, CESO V
Schools Division Superintendent

Enclosures : As stated
MAJ

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2021-4049

Republic of the Philippines
Department of Education

28 APR 2021

DepEd O R D E R
No. 015, s. 2021

AMENDMENT TO DEPED ORDER NO. 029, s. 2019
(Procedural Guidelines on the Management of Cash Advances for School Maintenance and Other Operating Expenses and Program Funds of Non-Implementing Units Pursuant to COA, DBM and DepEd Joint Circular No. 2019-1)

To: Undersecretaries
Assistant Secretaries
Bureau and Service Directors
Regional Directors
Schools Division Superintendents
Public Elementary and Secondary School Heads
All Others Concerned

1. The Department of Education (DepEd) issued the **Amendment to DepEd Order (DO) No. 029, s. 2019** titled *Procedural Guidelines on the Management of Cash Advances for School Maintenance and Other Operating Expenses and Program Funds of Non-Implementing Units Pursuant to COA, DBM and DepEd Joint Circular No. 2019-1.* This is to emphasize the need to simplify, improve and harmonize its financial management systems, processes and procedures to efficiently and effectively deliver public education services.

2. **Item B (33.4) on Management of Cash Advance and Reporting Requirements**. The recording of transactions of SDO in their Books of Accounts on MOOE releases to schools, including the amounts deposited to the Bureau of Treasury (BTr) is amended as follows:

<table>
<tr><th>Particulars</th><th>Debit</th><th>Credit</th></tr>
<tr><td rowspan="2">v. To set up the Maintaining Balance that will be retained in the School's Bank Account at Year-End</td><td>Cash in Bank – LCCA – PhP xxx</td><td>Advances for Operating Expenses – PhP xxx</td></tr>
<tr><td colspan="2">The Cash in Bank Account that pertains to the Maintaining Balance shall be disclosed in the Notes to Financial Statements of the SDO and RO.</td></tr>
</table>

3. This Order shall take effect retroactively on January 1, 2021.

4. All other provisions of DO 029, s. 2019 shall remain enforced.

5. This Order shall be filed at the University of the Philippines-Office of the National Administrative Register, UP Law Center, Diliman, Quezon City.

6. For more information, please contact the **Office of the Director, Finance Service**, Department of Education Central Office, DepEd Complex, Meralco Avenue, Pasig City at telephone number (02) 8633-7231.

7. Immediate dissemination of and strict compliance with this Order is directed.

LEONOR MAGTOLIS BRIONES
Secretary

To authenticate this document, please scan the QR code

DEPED-OSEC- 441978

Reference:
DepEd Order (No. 029, s. 2019)

To be indicated in the Perpetual Index
under the following subjects:

AMENDMENT
BUREAUS AND OFFICES
FINANCE
OFFICIALS
RULES AND REGULATIONS

MCDJ/SMMA/APA/MPC, DO Amendment to DO 029, s. 2019
0112 – April 12, 2021