



Department of Education
Region III

DIVISION OF PAMPANGA

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Division Memorandum

No. 46, S. 2018

To : Public Schools District Supervisors
Elementary School Heads/Officer-in-Charge
Secondary School Heads-Non Implementing Units

From : **OFFICE OF THE SCHOOLS DIVISION SUPERINTENDENT**

Subject : UTILIZATION OF CY 2018 BUDGET

Date : JANUARY 29, 2018

We are now in the implementation phase of CY 2018 budget, to maximize the utilization of our resources, you are hereby directed to observe and comply the following:

- **Personnel Services : All school heads, officer-in-charge**
 1. must make sure that all their teaching and non-teaching personnel must be receiving their actual salaries based on the salary grade and step increment they are due, to avoid booking of accounts payable at the end of the year.
 2. must account the teaching and non-teaching personnel under their jurisdiction, to prevent non-payment or double payment of bonuses and other benefits.
 3. must submit to budget unit list of teachers who will go under maternity leave, teachers who will be leaving for abroad and teachers who will be retiring and using their service credits this CY 2018 for budget allocation. (hard & soft copy)
 4. must submit list of entitled loyalty pay for those whose original appointment begins with the year ending "3" and "8" and must be based on DepEd Order No. 54, s. 2015 dated December 8, 2015 and CSC MC No. 006, s, 2002. Payment of loyalty pay is subject to availability of savings at the end of the year.
(Deadline for submission of loyalty pay and list of teachers who will be on leave is February 15, 2018)

- **Maintenance & Other Operating Expenses**
 1. Utilization of MOOE must be based on the approved annual implementation plan, annual procurement plan of the school and monthly cash program to avoid reversion of notice of cash allocation.
 2. Must cash advance and liquidate on time
 3. For other programs/projects/ activities downloaded to schools, must comply with the guidelines issued for proper implementation.

CY 2018 budget, like the CY 2017 budget, has a 1 year term validity only. We must make use of our resources efficiently and effectively.

For your information and strict compliance.

LEONARDO D. ZAPANTA, CESO VI *LZ*

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