



Republic of the Philippines  
**Department of Education**  
 REGION X- NORTHERN MINDANAO  
 DIVISION OF MALAYBALAY CITY

**DIVISION MEMORANDUM**

NO. 424, s. 2021

DEPED MALAYBALAY CITY DIVISION  
 RELEASED  
 DATE: 11 26 AM  
 TIME: 11 26 AM  
 BY: MUG 1 9 2021

To: Assistant Schools Division Superintendent  
 Chief Education Supervisors, CID and SGOD  
 Public Elementary and Secondary School Heads  
 All Others Concerned  
 This Division

FROM: **VICTORIA V. GAZO, PhD, CESO V**  
 Schools Division Superintendent

DATE: August 10, 2021

SUBJECT: **MAINTAINING BALANCE OF SCHOOL CHECKING ACCOUNTS**

1. In compliance to DepEd Order No. 15, s. 2021 dated April 28, 2021 re: 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), the Accounting Unit has recorded the maintaining balance of P500.00 as Cash in Bank – LCCA instead as Advances for Operating Expenses. Hence, the amount shall no longer form part of the accountability of all accountable officers and shall not be liquidated at the end of the year.

2. To ensure uniformity of application of guidelines, Senior Bookkeepers are directed to update the Subsidiary Ledgers (SL) maintained by the school and submit updated SL on or before August 11, 2021 through email at [depedaccountingmalaybalay@yahoo.com.ph](mailto:depedaccountingmalaybalay@yahoo.com.ph). The entry for posting is illustrated below:

Date	Particulars	Reference	AMOUNT		
			Debit	Credit	Balance
					1,723.96
<b>10-Aug-21</b>	<b>transfer of maintaining balance</b>	<b>DO 15, s. 2021</b>		<b>500.00</b>	<b>1,223.96</b>

3. However, the Cash in Bank Register shall still include the amount of P500.00 as part of the running balance.



Address: Sayre Hi-way, Purok 6, Casisang, Malaybalay City  
 Telefax No.: 088-314-0094; Telephone No.: 088-813-1246  
 Email Address: [malaybalay.city@deped.gov.ph](mailto:malaybalay.city@deped.gov.ph)



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4. Queries may be posted in the DepEd Malaybalay Finance Facebook Group.
5. For compliance.

**TO BE POSTED IN THE WEBSITE**

Copy furnished: Records Section  
Accounting Unit



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2021-4049

Republic of the Philippines  
**Department of Education**

28 APR 2021

DepEd ORDER  
 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:

Particulars	Debit	Credit
v. To set up the Maintaining Balance that will be retained in the School's Bank Account at Year-End	Cash in Bank – LCCA – PhP xxx	Advances for Operating Expenses – PhP xxx
	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.	

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



*AS*

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