



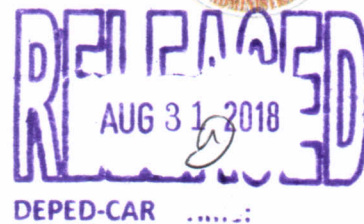
Republic of the Philippines  
DEPARTMENT OF EDUCATION  
**CORDILLERA ADMINISTRATIVE REGION**

Wangal, La Trinidad, Benguet, 2601  
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August 29, 2018

REGIONAL MEMORANDUM  
No. **282-2018**



DISSEMINATION OF UNNUMBERED MEMORANDUM DATED AUGUST 22, 2018 RE:  
AUTHORITY TO UTILIZE FUND BALANCES FOR BEFF- SCHOOL BUILDING REPAIR AND  
REHABILITATION PROGRAM AND SCHOOL FURNITURE PROGRAM FOR FY 2018

TO: Schools Division Superintendent  
Division Accountants and Budget Officers  
All Others Concerned

1. Enclosed is a copy of unnumbered memorandum dated August 22, 2018 from the Undersecretary for Administration Alain Del B. Pascua and Undersecretary for Finance- Budget and Performance Monitoring Annalyn M. Sevilla re: Authority to utilize fund balances for BEFF- School Building Repair and Rehabilitation and School Furniture Program for FY 2018.
2. The following are the provisions of DepEd Order No. 16, s. 2018 (Implementing Guidelines on the Release and Use of Funds for Fiscal Year 2018) on the use of funds- savings, augmentation and modification of Allotment:
  - 2.1. Provision no. B. 3. Savings and Augmentation:
    - 3.1. Savings refer to portions or balances of any released appropriations in the GAA, which have not been obligated as a result of the following:
      - 3.1.1. Completion, final discontinuance or abandonment of an ongoing P/A/P for which the appropriation is authorized.
      - 3.1.2. Implementation of measures resulting in improved systems and efficiencies and thus enabled an agency to meet and deliver the required or planned targets, programs and services approved in the GAA at lesser cost.
    - 3.4. In the case of sub-allotted funds from Central Office, any savings generated from the situations listed in Section 3.1 which is requested to be used for the same P/A/P may be considered as modification of allotment and shall be subject to the guidelines on the same per section 4.

**Contact Numbers (Area Code: 074):**

Office of the Regional Director 422-1318  
Fax 422-4074  
Office of the ARD 422-9590  
ICT Unit 422-1318  
Public Affairs Unit 422-1318  
Legal Unit 423-2214

Administrative Division 422-1804  
Cash Section 423-2215  
Payroll Section 424-3993  
Records Section 423-2213  
Supply Section 422-2198  
General Services Unit 422-1804

CLMD 422-7096  
LRMDS 422-0615  
ESSD 423-2218  
Finance Division 422-5155  
FTAD 424-5187

HRDD 422-9590  
NEAP-R 422-5500  
PPRD 422-9590  
QuAD 422-5187  
COA 422-7434



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3.5. Meanwhile, any savings generated from the situations listed in Section 3.1 which is requested to be used for or added to another P/A/P is considered as “augmentation”. The particulars of the expenditures to be funded from savings should be within the scope of, or covered by an existing P/A/P. But the existence of a P/A/P regardless of the availability of allotment class/object of expenditure is sufficient for the purpose of the augmentation, which may result from:

3.5.1. Unforeseen modifications or adjustments in the P/A/P; and

3.5.2. Re-assessment in the use, prioritization, and/or distribution of resources.

2.2. Provision no. B.4. Modification of Allotment

4.1. As a general rule, agencies shall spend what is programmed in their respective appropriation in the GAA. In exceptional circumstances, agencies may modify the allotment issued within a P/A/P, subject to the approval of the following:

4.1.1. The heads of agencies for changes in the object of expenditure (Salaries and Wages, Travelling Expenses, Bank Charges or Investment Outlays, etc.) within an allotment class ( PS, MOOE or CO). this covers the use of savings discussed in Section 3.5.

4.2. For changes in the object of expenditure within an allotment class within the same P/A/P, the delegated approving authorities are as follows:

4.2.1. For CO, the Undersecretary for Finance- Budget and Performance Monitoring;

4.2.2. For ROs, including sub-alloted funds from CO, the Regional Directors; and

4.2.3. For SDOs and School IUs, including sub-alloted funds from DepEd-CO/ROs, the respective Schools Division Superintendents.

4.3. In the case of sub-alloted funds from DepEd-CO, although the authorities have been delegated to field officials to approve modifications in the allotment, the concerned ROs, SDOs and School IUs shall provide the CO- Budget Division a copy and summary of their Realignment Advice Forms (RAF) at the end of each quarter.

4.5. All modifications within Capital Outlays as appropriated may only be made until June 30, 2018, except if due to the occurrence of calamities.

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Office of the Regional Director	422-1318	Administrative Division	422-1804	CLMD	422-7096	HRDD	422-9590
Fax	422-4074	Cash Section	423-2215	LRMDS	422-0615	NEAP-R	422-5500
Office of the ARD	422-9590	Payroll Section	424-3993	ESSD	423-2218	PPRD	422-9590
ICT Unit	422-1318	Records Section	423-2213	Finance Division	422-5155	QuAD	422-5187
Public Affairs Unit	422-1318	Supply Section	422-2198	FTAD	424-5187	COA	422-7434
Legal Unit	423-2214	General Services Unit	422-1804				




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4.6. All modifications in the allotment shall not entail any increase in the total amount appropriated for a P/A/P. In the case of program with several activities, modification may be done only within each activity.

3. For information, guidance and compliance.

  
MAY B. ECLAR, Ph.D., CESO V  
Regional Director

SGT/clp  
Encl.: As stated.

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Office of the Regional Director	422-1318	Administrative Division	422-1804	CLMD	422-7096	HRDD	422-9590
Fax	422-4074	Cash Section	423-2215	LRMDS	422-0615	NEAP-R	422-5500
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Legal Unit	423-2214	General Services Unit	422-1804				



Republika ng Pilipinas  
**Kagawaran ng Edukasyon**  
Tanggapan ng Pangalawang Kalihim

**MEMORANDUM**

22 August 2018

For: **Regional Directors  
Schools Division Superintendents (SDS)  
Finance Officers  
All Others Concerned**

Subject: **AUTHORITY TO UTILIZE FUND BALANCES FOR BEFF –  
SCHOOL BUILDING REPAIR AND REHABILITATION  
PROGRAM AND SCHOOL FURNITURE PROGRAM FOR FY  
2018**

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This refer to several requests authorizing utilization of balances on Basic Education Facilities Fund (BEFF), generated as a result of the procurement of various School Building Repair and Rehabilitation and School Furniture Programs, to cover other similar projects and activities that remain unfunded in the SDOs and ROs.

In order to facilitate the continuing implementation of the projects, the Undersecretary for Administration and Undersecretary for Finance – Budget and Performance Monitoring are giving **authority to concerned Regional Directors and School Division Superintendents to utilize remaining balances<sup>1</sup> from the downloaded funds under BEFF for FY 2018.**

The authority shall be valid **provided that the definition and intended use of the remaining fund shall be in accordance with the conditions and requirements of the official issuances of the Department** as follows:

- Department Order No. 16, s. 2018 (*Implementing Guidelines On the Release And Use Of Funds For Fiscal Year 2018*) issued on March 28, 2018, specifically on
  - Provision No. B.3 – Savings and Augmentation; and
  - Provision No. B.4 – Modification of Allotment

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**Office of the Undersecretary for Administration**

(Administrative Services, Information and Communications Technology, Disaster Risk Reduction and Management, Schools Health, Youth Formation, Baguio Teachers' Camp, Education Facilities/School Buildings)  
Department of Education, Central Office, Meralco Avenue, Pasig City  
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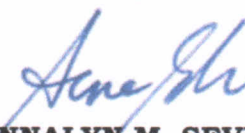
- Department Memorandum No. 95, s. 2017 (Guidelines on the Prioritization of the Utilization of Savings under the Quick Response Funds and BEFF) issued on May 22, 2017.

**This authority shall also take effect upon completion of the following conditions for utilization of fund balances,** which are:

1. Certification from the Program Managers and Finance Officer from the region/division that the original intention of the released/downloaded funds has been fully met, utilized and implemented;
2. Confirmation that the new activities are in the same program, object class and expense items and are subject to the usual budgeting, accounting, procurement and audit rules; and
3. Said funds shall be obligated within this FY 2018.

For guidance and compliance.

  
**ALAIN DEL B. PASCUA**  
Undersecretary, Administration

  
**ANNALYN M. SEVILLA**  
Undersecretary, Finance –  
Budget and Performance Monitoring

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<sup>i</sup> Balances refer to the difference of awarded contract amount versus the Approved Budget for the Contract (ABC), which is considered a result of an efficient and successful procurement transaction.