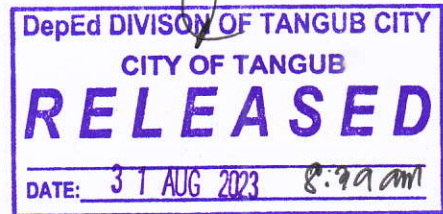




Republic of the Philippines  
Department of Education  
Region X  
SCHOOLS DIVISION OF TANGUB CITY



August 31, 2023

DIVISION MEMORANDUM  
No. 315, s. 2023

**REITERATION OF POLICIES AND GUIDELINES RELATED  
TO FINANCIAL ASSISTANCE AND ACCOUNTABILITY**

To: Assistant Schools Division Superintendent  
Chief Education Supervisors (CID & SGOD)  
Education Program Supervisors  
Public Schools District In-Charge  
School Heads  
Program Holders  
All Others Concerned  
This Division

1. This Office reiterates the following policies and guidelines on financial assistance and accountability:
  - a. **DepEd Order No. 10, s. 2017** entitled "*Revised Guidelines on the Use of the Special Education Fund*"
    - *Report covering the period of January 1 to December 31 of the preceding year shall be submitted not later than March 31 of the current year.*
  - b. **DepEd, DBM and DILG Joint Circular No. 1, s. 2017** otherwise known as "*Revised Guidelines on the Use of the Special Education Fund*"
    - *"The LSB in preparation of the SEF shall consider the recommendation of the DepEd PSDS and SDS as well as the priorities indicated in the SIPs and DEDPs vis-à-vis the information from the Regional Office (RO) on the allocation of each school from the National Budget for the current year and the ensuing year as contained in the National Expenditure Program".*
  - c. **Article VI, Section 3 of the Code of Ethics for Professional Teachers,**
    - *"A teacher shall transact all official business **through channels** except when special conditions warrant a different procedure, such as when special conditions are advocated but are opposed by immediate superiors, in which case, the teacher shall appeal directly to the appropriate higher authority".*



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d. **DepEd Order No. 049, s. 2022** entitled “Amendments to DepEd Order No. 047, s. 2022 (Promotion of Professionalism in the Implementation and Delivery of Basic Education Programs and Services)”

- This Office reminds the officials and employees to practice the highest form of professionalism and to observe measures including;
    - Desist from Soliciting favorable actions, except those covered by the Adopt-a-School Program, initiated by the local government units, funded by the Special Education Fund (SEF), or covered by partnership agreements and/or allowed by law;
    - Follow the internal rules and regulations of the Department on protocols relative to communication, correspondence, and other appropriate work processes.
  - In defining acceptable norms of conduct and relationships in DepEd, officials and employees are reminded of the provisions of **Republic Act No. 6713** otherwise known as the Code of Conduct and Ethical Standards for Public Officials and Employees, in line with this, DepEd Officials and Employees are expected to observe among others, the following:
    - Serve and perform one’s duties and responsibilities in a prompt, courteous, and fair manner;
    - Refrain from engaging in any activity or any relationship that may impair one’s ability in making objective decisions in performance of his/ her job functions;
    - Desist from any act that may compromise one’s integrity as a government employee and that may compromise the honor of the DepEd.
2. Failure to comply with any of the abovementioned acts, such as when the request is not based on SIP, DEDP or not reinforced by proper protocols, shall mean outright denial of the financial accountability by the Office of the Schools Division Superintendent.
3. For strict compliance.

**SHAMBAEH A. ABANTAS-USMAN, PHD, CESE**  
Assistant Schools Division Superintendent  
OIC- Office of the Schools Division Superintendent



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