



Republic of the Philippines  
**Department of Education**

05 MAY 2017

DepEd ORDER  
No. **24**, s. 2017

**AMENDMENTS TO DEPED ORDER NO. 75, S. 2016**  
(Implementing Guidelines on the Use of Capital Outlay Fund  
for Schools Effective Fiscal Year 2016)

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

1. Relative to DepEd Order (DO) No. 75, s. 2016 entitled *Implementing Guidelines on the Use of Capital Outlay Fund for Schools Effective Fiscal Year 2016*, the following amendments have been made in the enclosure:

Section	Old Provision	Revised Provision
IV-A.9	The schools division offices (SDOs) shall release this budget to schools in the form of cash advance.	The schools division offices (SDOs) shall take charge of the Capital Outlay procurement in favor of the recipient elementary schools.
IV-D	Liquidation and Reporting of School Capital Outlay Budgets	Reporting of School Capital Outlay Budgets
IV-D.19	Pursuant to Item H.1.1 of the Manual on Simplified Accounting Guidelines and Procedures for the Use of Non-Implementing Units/Schools, Version 2008, recipient elementary schools shall submit to the SDO, the paid Disbursement Vouchers (DVs) and all supporting documents which shall serve as liquidation or replenishment of the cash advance granted. Any remaining cash advance at the end of the year must be liquidated in full and unexpected balances refunded.	Deleted.
IV-D.20	SDOs and recipient public elementary schools shall disburse funds in accordance with the existing budgeting, accounting, procurement, and auditing rules and regulations.	SDOs shall undertake the procurement of identified items in accordance with the provisions of Republic Act (RA) No. 9184 and shall disburse funds in accordance with the existing accounting and auditing rules and regulations.

IV-D.21	Moreover, all SDOs are required to submit to their respective regional offices (ROs) reports on the monthly status of school Capital Outlay budget utilization, including issues and challenges encountered, if any, using the same forms prescribed in DO 13, s. 2016. Such reports shall be consolidated by the Ros concerned for subsequent submission to the Central Office (CO) through the Accounting Division-FS every 10th day of the month. The existing accounting and auditing rules and regulations shall govern the liquidation process.	Moreover, all SDOs are required to submit to their respective ROs reports on the monthly status of school Capital Outlay budget utilization, including issues and challenges encountered, if any. Such reports shall be consolidated by the ROs concerned for subsequent submission to the Central Office (CO) through the Accounting Division-Finance Service (AD-FS) copy furnished the Budget Division every 10 <sup>th</sup> day of the month following the period being reported.
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2. All other provisions stated in DO 75, s. 2016 shall remain in effect.
3. Immediate dissemination of and strict compliance with this Order is directed.

  
**LEONOR MAGTOLIS BRIONES**  
 Secretary

References:

DepEd Order: (Nos. 75, s. 2016 and 13, s. 2016)

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

AMENDMENTS  
 FUNDS  
 POLICY  
 PROCUREMENT  
 REPORTS  
 SCHOOLS