



Republic of the Philippines  
**Department of Education**

31 OCT 2018

DepEd MEMORANDUM  
No. **170**, s. 2018

**CHANGES IN DEPED MEMORANDUM NO. 139, S. 2018**

(Guidelines on the Allocation and Utilization of the 2018 Central Office General Administrative Support and Services Funds for the Procurement of Office Furniture and Fixture of the Regional and Schools Division Offices)

To: Undersecretaries  
Assistant Secretaries  
Bureau and Service Directors  
Regional Secretary, ARMM  
Regional Directors  
Schools Division Superintendents

1. Relative to DepEd Memorandum (DM) No. 139, s. 2018 entitled **Guidelines on the Allocation and Utilization of the 2018 Central Office General Administrative Support and Services Funds for the Procurement of Office Furniture and Fixture of the Regional and Schools Division Offices**, Paragraph 6 is changed as follows:


From

6. Utilization and liquidation of funds shall be subject to the usual accounting and auditing rules and regulations.

To

**6. Utilization of funds shall be subject to the usual accounting rules and regulations.**

2. All other provisions stated in DM 139, s. 2018 shall remain in effect.
3. Immediate dissemination of this Memorandum is desired.

  
**ATTY. NEPOMUCENO A. MALALUAN**  
Undersecretary  
Officer-in-Charge

Reference: DepEd Memorandum (No. 139, s. 2018)  
To be indicated in the Perpetual Index  
under the following subjects:

ALLOCATION  
CHANGE

FUNDS  
PROCUREMENT

APA R-DM Changes in DM No. 139, s. 2018  
0771/September 27, 2018