



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.

*RS*

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



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DEPED-OSEC-441978

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