



Republic of the Philippines
Department of Education


MIMAROPA REGION
SCHOOLS DIVISION OF OCCIDENTAL MINDORO

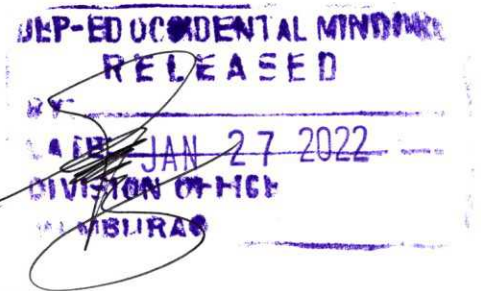
Office of the Schools Division Superintendent

DIVISION MEMORANDUM

0 0 0 0 3 5

To : OIC-Office of the Asst. Schools Division Superintendent
Chief Education Supervisors, CID and SGOD
Public Schools District Supervisors
Section and Unit Heads
SDO Plantilla-Based Personnel
All Others Concerned

From: 
LYNN G. MENDOZA
Assistant Schools Division Superintendent
Officer-in-Charge
Office of the Schools Division Superintendent



Subject: GUIDELINES ON THE REIMBURSEMENTS OF EXPENSES FOR
FY2022 AND ONWARDS

Date: January 27, 2022

Pursuant to Department of Budget and Management (DBM) Circular Letter No. 2019-3, dated January 4, 2019 regarding the Guidelines Covering the Crediting and Validity of Notice of Cash Allocation (NCA) for Regular MDS Sub-Accounts Effective First Quarter of FY 2019 and Onwards, the Schools Division of Occidental Mindoro shall strictly implement the schedule of submission and payment of reimbursements for expenses incurred by its personnel as:

- a. Beginning FY 2022 First Quarter, only the submitted and stamped "Received" Disbursement Vouchers by the Accounting Unit shall be processed for reimbursement.
- b. No Disbursement Vouchers shall be received by the Accounting Unit unless supported by the required documents such as but not limited to:
 1. Obligation Request and Status (ORS)
 2. Approved Authority to Travel

ASDSOffice/rsm/01.27.22



✉ Sitio Dapi, Brgy. Payompon, Mamburao, Occidental Mindoro
0906-550-1840/0929-630-1538
occidental.mindoro@deped.gov.ph
f FB DepEd Tayo Occidental Mindoro/DepEd Occidental Mindoro

3. Originally Signed Certificate of Appearance
 4. Duly Approved Itinerary of Travel
 5. Certificate of Expenses Not Requiring Receipts (CENRR)
 6. Certificate of Travel Completed
 7. Certification that the Travel is absolute necessity, if the travel expense exceeded the allowable rate per day
 8. Certification that the travel followed the proposed itinerary; if not, indicate the reason, to be approved by the head of agency
 9. Official Receipts and photocopy of Bus/Boat/Airplane/ Terminal Tickets, Boarding Pass
 10. Landbank ATM Number legibly written in the disbursement voucher.
 11. Terminal/Narrative Report, including action plan when deemed required
- Certification or Affidavit of Loss shall not be honoured when exceeding the prescribed rate per day.*

- c. The schedule of submission of DV along with other documents for reimbursements shall follow the following dates. Only those warranted by the Office of the Superintendent, in exceptional case, shall be allowed for a limited time extension within the fiscal year.

Inclusive Dates of Expense Items	Deadline (on or before)
January - February	March 5
March 1-31	March 31
April - May	June 5
June 1-30	June 30
July -August	September 5
September 1-30	September 30
October - November	December 5
December 1-19	December 20
December 20-31	Daily Submission

Expenses incurred during official travel, monitoring, and in the conduct of DepEd Programs, Projects and Activities are the items valid for reimbursement. Other related expenses in the exigency of the service can be requested for reimbursement, provided sufficient and valid documents are submitted.

Attached is DBM Circular Letter 2019-3 for your reference.

For wide and immediate dissemination, guidance and strict compliance.



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF BUDGET AND MANAGEMENT
BONCODIN HALL, GENERAL SOLAÑO STREET, SAN MIGUEL, MANILA

CIRCULAR LETTER

No. 2019-3
January 4, 2019

TO : All Heads of Departments/Agencies/State Universities and Colleges and Other Offices of the National Government, Budget Officers, Heads of Accounting Units, COA Auditors, Heads of Modified Disbursement System-Government Servicing Banks (MDS-GSBs) and All Others Concerned

SUBJECT : **Guidelines Covering the Crediting and Validity of Notice of Cash Allocation (NCA) for Regular MDS Sub-Accounts Effective First Quarter of FY 2019 and Onwards**

- 1.0 To ensure the timely implementation of programs and projects, disbursement authorization documents are issued to make cash available within the scheduled program/activity/project implementation period as reflected in the corresponding DBM-evaluated Monthly Disbursement Programs (MDPs) submitted by agencies.
- 2.0 Relative thereto, the following policies and procedures shall be observed by all concerned beginning the first quarter of 2019:
 - 2.1 All NCA releases for Regular MDS Sub-Accounts, to be credited for any month, whether part of the comprehensive releases or constituting additional NCA releases, shall continue to be **valid until the last working day of the 3rd month of the quarter covered.**
 - 2.2 The NCAs shall be credited to regular MDS Sub-accounts as follows:
 - 2.2.1 Upon receipt of the NCAs from the DBM, the MDS-GSB shall ensure the **immediate crediting on the date of issuance of such NCAs** to the Regular MDS Sub-Accounts of OUs of the **amount programmed for the month**, if any, as shown in the Monthly Requirement Schedule for Notice of Cash Allocation (MRS-NCA). Thereafter, the NCA requirements for the subsequent months, as applicable, shall be credited on the first working day of the month consistent with the MRS-NCA;
 - 2.2.2 Only the amount programmed for the month shall be credited by the MDS-GSB to the account of the Agencies/OUs; and
 - 2.2.3 The MDS-GSB shall automatically **credit any unutilized NCA**, corresponding to the **book balance at the end of the month**, to the **immediately succeeding month within the same quarter.**

- 2.3 It is understood that **all NCA balances of regular MDS Sub-Accounts at the end of each quarter are considered lapsed after the last working hour of said quarter.**
- 2.4 Agencies/OUs are reminded that payment for their mandatories, i.e., PS, MOOE, and CO requirements, shall take precedence over accounts payable (A/Ps) in the utilization of the NCAs received. Only when these mandatory requirements are satisfied can the payment of A/Ps be charged against the available NCAs.
- 2.5 All concerned are enjoined to regularly submit to the DBM the requisite reports on the utilization of NCAs to wit:
- 2.5.1 For agencies/OUs, the **Monthly Report of Disbursements (MRD- Financial Accountability Report No. 4)** to DBM on or before the **30th day following the end of the month covered by the report** as prescribed under DBM-COA Joint Circular No. 2014-1 dated July 2, 2014.
- 2.5.2 For the MDS-GSB, they shall provide DBM a **monthly report on NCAs credited and utilized per MDS account of agencies/OUs by fund on or before the 2nd working day following the month covered by the report**, pursuant to DBM CL No. 2013-12 dated November 21, 2013.
- 3.0 All MDS-GSBs shall ensure that their respective electronic systems are appropriately calibrated in a timely manner to enable the accurate processing, monitoring and reporting of utilization of NCAs issued consistent with the guidelines prescribed herein.
- 4.0 All pertinent provisions of previous issuances inconsistent with the provisions of this Circular are deemed repealed.
- 5.0 Cases not covered in this Circular shall be referred to the DBM for resolution.
- 6.0 This Circular shall take effect on January 3, 2019.

S C C
BENJAMIN E. DIOKNO
Secretary

