



Republic of the Philippines
Department of Education
Cordillera Administrative Region
Schools Division of Tabuk City




September 08, 2023

Division Memorandum
No. 344, s. 2023

TO: All School Heads
All Administrative Officer II
All ADAS II and III
All others concerned

**STOP THE PRACTICE OF CHARGING PRIOR YEARS EXPENSES AGAINST THE
CURRENT YEARS APPROPRIATION**

1. This is to inform school heads or accountable officers to **Stop the payment of prior year expenses using the funds for the current year.** Based on Audit Observation Memorandum (AOM) No. 2023-07 dated September 5, 2023, the electricity, internet and etc. of schools incurred in the previous years were paid using the funds for CY 2023.
2. School Heads should not spend more than the allotted funds for the year and follow what is in the AIP, APP and PPMP so that funds downloaded to schools for the year will be properly utilized.
3. Immediate dissemination of this memorandum is desired.


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Schools Division Superintendent
Office of the Schools Division Superintendent
