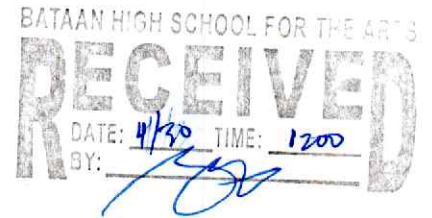




Republic of the Philippines
Department of Education
REGION III

BATAAN HIGH SCHOOL FOR THE ARTS



SCHOOL MEMORANDUM

No. 097, s. 2026

APR 30 2026

INTERNAL FISCAL AND PROCUREMENT GUIDELINES

To: Chief Administrative Officers
Chief Education Program Specialist
Teaching & Non-Teaching Personnel
All Others Concerned

1. In line with the outcomes of the Seminar-Workshop on the Updated School Financial and Procurement Process held last February 25–26, 2026 at the Crown Royal Hotel, Balanga City, Bataan, this Office announces the adoption of the updated policies and procedures for implementation to school's official activities, financial management, and procurement processes.
2. The objectives of this internal fiscal and procurement guidelines are the following:
 - a. To manage finance resources efficiently to avoid deficits;
 - b. To streamline procurement process to ensure timely acquisition of resources; and
 - c. To provide internal fiscal and procurement policies as agreed by all Functional Divisions to prevent wastage of government funds and to increase the utilization rate.
3. In reference to the agreed policies and procedures, the following shall be implemented immediately upon the release of this Memorandum.

3.1 Grant of Honoraria to Resource Persons

Legal Basis: Budget Circular No. 2007-1, entitled Grant of Honoraria to Lecturers, Resource Persons, Coordinators, and Facilitators

Policies and Procedures:

- a. The maximum allowable honorarium shall be based on Salary Grade 29, Step 1;
- b. Payment shall correspond to the actual speaking hours rendered by the resource speaker;
- c. Preparation hours are already included in the computation factor of 0.023;
- d. Visiting experts may receive honoraria not exceeding ₱ 5,000.00 in accordance with BHSA Advisory Board Resolution No.007, s. 2024;
- e. Speakers may also be entitled to traveling and other related expenses based on the actual customary mode of transportation.



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- f. The following documents shall be required for resource speakers to determine the proper computation:
- Curriculum Vitae (CV); and
 - Proof of Income: (any of the following)
 - Latest Income Tax Return
 - Certificate of Employment with Compensation (not more than 6 months of issuance)
 - Contract of Proof of Payment with amount and period of service, signed by both parties and duly notarized (must not be more than 6 months from the date of issuance)

3.2 Official School Activities

Legal Basis:

School – Organized Activities	Attendance to Seminars and Conferences by NGOs or Private Institutions
DepEd Order No. 15, s. 2017	NBC 596
DepEd Order No. 2, 2018	

Note that all claims of travel expenses shall be governed by EO 77 and DepEd Order Nos. 43 and 46, s. 2022

Policies and procedures for school organized activities:

- a. All project proposals must be approved prior to the issuance of the corresponding memorandum.
- b. Participants attending activities with students may be accompanied by designated companion/s.
- c. Invitations must be issued through official memoranda with appropriate action indicated.
- d. Approved project proposals must be secured before the issuance of a memorandum.
- e. The implementation of van rental will be based on the customary mode of payment on public utility vehicles.
- f. The Health Unit may be included in activities involving the students.
- g. No advance payment shall be granted without proper authorization.
- h. Cash advances cannot be issued when previous advances remain unliquidated.
- i. The Head of Agency remains accountable for financial transactions within the school.

3.3 Travel Expenses Claims

Legal Basis: DepEd Order No. 43 and 46, s. 2022



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(Omnibus Travel Guidelines)
Executive Order No. 077

APR 30 2026

Policies, procedures, and general reminders:

- a. Personnel conducting official tasks within Bataan must secure a Locator Slip signed by the Division Chief or the School Director, in which a whole-day travel within Bataan (excluding personnel receiving RATA), may be granted a ₱135 per diem allowance.
- b. All personnel, including officials with RATA, can claim travel expenses for trainings attended beyond a 50-kilometer radius outside Bataan.
- c. All activities conducted within the Bagac District are not eligible for per diem claims.
- d. In case of trainings attended outside the 50-kms radius, the accommodation should be located within the vicinity of the venue whenever possible, or else a written justification must be submitted.
- e. Generally, airfares must be included in the Annual Procurement Plan (APP) for proper procurement process.*
- f. Travel orders are no longer required for student participant. Instead, the appropriate division/s shall secure accomplished parental consent before the conduct of the activity/ies.
- g. All Suppliers must be BIR-registered for the facilitation of tax withholding.
- h. Travel expenses for official school transactions shall require only a travel itinerary and not a payroll, whereas expenses for attending trainings shall require only a payroll
- i. As the proponent is responsible for the proposal preparation, the payroll must also be included to ensure its simultaneous approval. For payrolls which opt to avail Cash Advance or Check as the mode of payment, the payees must sign the "received" portion (the cashier will facilitate this upon distributing the cash or check). However, if the payment mode is an Authority to Debit Account (ADA), the signatures on the "received" portion are not required.

3.4 Procurement and BAC Requirements

- a. The Procurement process shall commence upon the approval of the corresponding Activity Proposal and Purchase Request.
- b. All Programs, Projects, and Activities (PAPs) must be included in the Project Procurement Management Plan (PPMP) as prepared by each of the Functional Division.
- c. For the FY 2027 and years thereafter, Early Procurement is highly encouraged to ensure timely implementation of programs and activities.
- d. All procurements requiring public bidding shall be posted through PhilGEPS, following the procedures for posting procurement opportunities, submission and evaluation of bids, and awarding procedures. Suppliers must comply with all government requirements prior to participation.



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4. To ensure the proper process from the approval of the Training Proposals, Procurement, until payment of the suppliers, the following procedures shall be strictly implemented:

General Program Implementation Process	**Vouchering and Payment Procedures	Project Proposal Workflow*	Memorandum Workflow for an Activity requiring school funds
1.Preparation, submission, and approval of project proposal* 2. Procurement Process 3.Vouchering and Payment System** 4.Activity Implementation 5.Documentation and Liquidation	1.Preparation of documents and Disbursement Voucher by the proponent, in which Disbursement Vouchers shall be reviewed by the Finance Division prior to processing. 2.Verification and checking by the Finance Unit of all documentary requirements as listed in the official checklist 3.For approval by the School Director (OSD) 4.Advice of Check Issued preparation by the Cash Unit 5.Financial recording by the Finance Office	1.Preparation and Submission by the Proponent of Proposals bearing the initials or signature of the FD's Chief or any authorized personnel and verified by the Planning Officer from the Office of the School Director (OSD) prior submission as to the date to prevent the overlapping of activities and participants. 2.Availability of allotment and documentary requirements checking by the Finance Section 4.Initial review by the Planning Officer/s of the Office of the School Director (OSD) 5.Approval by the School Director	1. An approved proposal shall be required prior the release of Memorandum to ensure the compliance to budgetary requirements. 2. The proponent shall submit the Memorandum to the PDO III of Student Affairs Division for a thorough grammar checking, via margioleh.alonzo@deped.gov.ph 3. Upon return, the document shall be submitted by the proponent to the Office of the School Director for further review. 4. The OSD shall submit the Memorandum to the School Director for approval.



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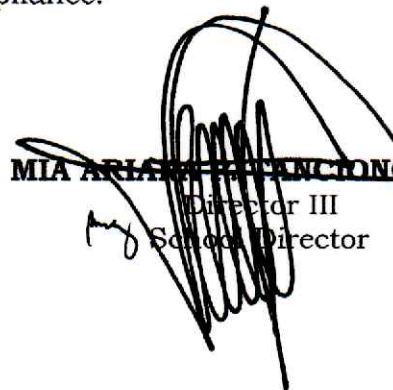
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		6. Release of the approved proposal to the proponent.	5. Release and posting of the Memorandum to the Official School website.
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5. All offices and personnel are hereby directed to strictly observe these updated financial and procurement guidelines to ensure transparency, accountability, and efficient implementation of school programs and activities.
6. All questions or inquiry may be addressed to Chief Administrative Officer Bernadette M. Dela Cruz via bernadette.delacruz005@deped.gov.ph.
7. For information, guidance, and strict compliance.


MIA ARIANA TUNCTONGCO, PhD
 Director III
 School Director


Encl.: None
 Reference: As Stated
 To be indicated in the Perpetual Index
 under the following subjects:

FINANCE PROCESS
 RULES AND REGULATIONS

FD01/FD02/SA05/ April 13, 2026



"Bayan ng Bayani, Bayani ng Sining"

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