

Republic of Filipinas
(Republic of the Philippines)
KAGAWARAN NG EDUKASYON AT KULTURA
(DEPARTMENT OF EDUCATION AND CULTURE)
Manila

Jan 9, 1976

DEPARTMENT MEMORANDUM
No. 160, s. 1976

AUTOMATIC SUSPENSION OF PAYMENT OF SALARIES
FOR FAILURE TO SUBMIT REPORTS

To: Regional Directors
Schools Superintendents
Vocational Superintendents and Administrators
Secondary School Principals
Budget Officers
Chief Accountants
Bookkeepers and/or Fiscal Clerks
Cashiers and/or Disbursing Officers

1. For the information and guidance of all concerned, the provision of Sec. 63 of PD No. 1177 otherwise known as the Budget Reform Decree of 1977 treating on the failure to submit reports is hereby quoted in full as follows:

"Sec. 63. Failure to Submit Reports. - Failure on the part of agency heads, chief accountants, budget officers, cashiers, disbursing officers, administrative and/or personnel officers, and other responsible officers of departments, bureaus, offices, and agencies to submit trial balances, work and financial plans, special budgets, reports of operation and income, current agency plantilla of personnel, and such other reports as may be necessary and required by the Budget Commission shall automatically cause the suspension of payment of their salaries until they have complied with the requirements of the Budget Commission. No appropriation authorized in the General Appropriation Act shall be made available to pay the salary of any official or employee who violates the provision of this section, in addition to any disciplinary action that may be instituted against such erring official or employee."

2. In this connection, attention is invited to the requirements on the submission of the following accounting reports in pursuance of Budget Circulars Nos. 246 and 249 dated June 30 and September 5, 1975, respectively:

For Regional Offices:

a. Monthly -

- (1) Monthly Trial Balance
- (2) Monthly Report of Cash Disbursement

- (3) Monthly Report of Income
- (4) Monthly Report of Operation

b. Quarterly - (1) Quarterly Statement of Trial Balances

- (2) Quarterly Statement of Funds Ledger Balances
- (3) Quarterly Statement of Collecting Officers Balances
- (4) Quarterly Statement of Other Officers' Account Balances

c. Semi-Annual -

- (1) Statement of Accounts Payable
- (2) Statement of Accounts Receivable

d. Annually -

- (1) Preliminary Trial Balance
- (2) Final Trial Balance
- (3) Consolidated Trial Balance for all vocational schools based on quarterly trial balances received

To facilitate the reconciliation of inter-office accounts or reciprocal accounts, trial balances of regional offices should always be accompanied by the following:

- a. Transcript of entries of general ledger sheet of account 8-71-109-199;
- b. Certified true copy of journal voucher issued monthly, closing account 8-70-250, together with a copy of OOI and/or reports of disbursement of division offices;
- c. Certified true copy of the journal voucher issued at year-end transferring income (account 91) to the Central Office Books; and
- d. Copy of the monthly report of collection together with the validated remittance advices.

For the National Vocational Schools:

- a. Quarterly Trial Balance
- b. Quarterly Report of Status of Funds
- c. Quarterly Report of Collections

3. Attention is likewise invited to Sections 4 and 15 of the said decree treating on planning/budgeting linkage and the submission of budget estimates, respectively. As such, the phrase "and such other reports as may be necessary and required by the Budget Commission" called for in Sec. 63 of the same decree shall be construed to cover

the submission of: (a) long range, medium range and annual educational plans, (b) annual reports, (c) statistical bulletins and (d) other data gathering instruments that are directly or indirectly concerned with the planning/budgeting process.

4. The submission of data gathering forms shall be attended to promptly without sacrificing the reliability and completeness of the data being reported.

5. Three (3) call-ups shall be issued two weeks after the reports are due. Non-submission of the report called for after the three (3) call-ups will render the automatic suspension of the salary of the responsible official/employee concerned. The corresponding notice of suspension shall be issued by the Department in the case of regional directors. The regional director shall suspend the salary of the officials and employees concerned under his jurisdiction for failure to submit reports. Similarly, division superintendents of schools are empowered to suspend the salary of their subordinates for failure to submit reports which are directly or indirectly needed by the Budget Commission in accordance with the aforementioned provision of P.D. No. 1177.

6. Immediate dissemination of the contents of this Memorandum to all concerned is enjoined.

(SGD.) JUAN L. MANUEL
Secretary of Education and Culture

Reference:
None

Allotment: 1-2--(E.O. 1-76)

To be indicated in the Perpetual Index
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