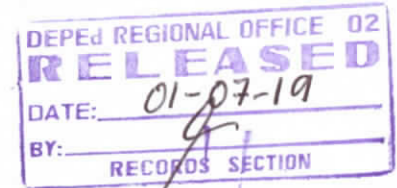




REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF EDUCATION
Regional Office No. 02 (Cagayan Valley)



MEMORANDUM



To: All Schools Division Superintendents
Division Budget Officers and Accountants

From:  ESTELA L. CARINO, Ed.D, CESO IV
Directo IV/Regional Director

Date: January 4, 2019

Subject: **SUBMISSION OF BEST PRACTICES, BOTTLENECKS, CHALLENGES AND CONSTRAINTS ON FINANCIAL ASPECT IN THE IMPLEMENTATION OF MAJOR PAP'S**

1. One of the topics for presentation and discussion during the Regional Seminar-Workshop on the Preparation of CY 2018 Year-end Financial Reports at Highlander Resort and Hotel, Solano, Nueva Vizcaya on January 15-17 will be the Best Practices, Bottlenecks, Challenges and Constraints in the Implementation of major PAP's by SDO's in Region 02.
2. Relative to this, attached is a template to be accomplished by all Schools Division Offices to identify all Best Practices, Bottlenecks, Challenges and Constraints on financial aspect in the Implementation of major PAP's.
3. Please submit said report to the Finance Division, this office thru e-mail add: rogie.sion@deped.gov.ph or rosella.acedo@deped.gov.ph not later than January 8, 2019, Tuesday.
4. For information, guidance and strict compliance.

TEMPLATE FOR BEST PRACTICES, BOTTLENECKS, CHALLENGES AND CONSTRAINTS ON FINANCIAL MATTERS

DIVISION: _____

AREA OF CONCERN	BEST PRACTICES	BOTTLENECKS, CHALLENGES AND CONSTRAINTS	RECOMMENDED SOLUTION	REMARKS
I. DOWNLOADING OF MOOE 1. TIMELINESS IN DOWNLOADING & LIQUIDATION 2. OBSERVANCE OF PROPER PROCEDURES				
II. PAYMENT OF SALARIES, OTHER AUTHORIZED BENEFITS AND OTHER CLAIMS 1. TIMELINESS 2. ACCURACY				
III. SUBMISSION OF TIMELY, ACCURATE AND RELIABLE FINANCIAL REPORTS				
IV. SUBMISSION OF BUDGETARY REQUESTS 1. TIMELINESS 2. COMPLETENESS AND CORRECTNESS OF REQUEST				
V. PAYROLL CONCERNS 1. TAX ADJUSTMENTS 2. SUPPLEMENTAL PAYROLLS 3. CASH TRANSFERS FOR NET PAY AND REMITTANCES				
VI. OTHER FINANCIAL CONCERNS 1. USE OF URS/BMS/EFRS 2. OTHERS				