



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

Office of the Schools Division Superintendent

Division Memorandum

No. 148, s. 2021

TO : School Heads and Field Bokkeepers

DATE : June 8, 2021

SUBJECT : **UNNECESSARY EXPENDITURES**



1. Pursuant to Audit Observation Memorandum No. 2021-02 dated June 3, 2021. On the amount of monthly electric bills of 48 elementary schools amounting to P 180, 480.93 had incurred a surcharge of P 3,013.00 from the period October 2020 to March 2021 due to late payment of monthly bills, thus the incurrence of unnecessary expenditures contrary to the provisions of COA Circular No. 2021-003 dated October 29, 2012.
2. School Heads should monitor and schedule the payments of its obligations to avoid unnecessary surcharges/penalties so that government funds could be used properly.
3. Schools with surcharges are enjoined to explain the reasons for their surcharges and state their plans on preventing this to happen again.
4. For information, guidance and strict compliance.


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Officer-in-Charge, Office of the Schools Division Superintendent

