



Republic of the Philippines  
Department of Education  
REGION X

SCHOOLS DIVISION OF MISAMIS ORIENTAL

Office of the Schools Division  
Superintendent

21 MARCH 2022

DIVISION MEMORANDUM

No. 201 s. 2022

**POLICY UPDATES ON THE REQUIREMENTS AND CHECKLISTS ON  
THE MANAGEMENT OF CASH ADVANCES (CA) TO DEPED NON-IMPLEMENTING  
UNITS (NON-IUs) MAINTENANCE AND OTHER OPERATING EXPENSES (MOOE)  
AND OTHER PROGRAM FUNDS**

To: Chief, Curriculum Implementation Division (CID)  
Chief, Schools Governance and Operation Division (SGOD)  
Education Program Supervisors  
Public Schools District Supervisors  
Program Coordinators/Implementors  
Section Heads  
Elementary and Secondary School Heads  
School Bids and Awards Committee  
All District Senior Bookkeepers/Bookkeepers Designate  
All Others Concerned  
This Division

1. **DepEd Order No. 29 series of 2019** issued last October 17, 2019, entitled Procedural Guidelines on the Management of CA for School MOOE and Program Funds of Non-IUs pursuant to COA, DBM and DEPED Joint Circular No. 2019-1 aims to provide procedures for the implementation of the provisions of the said Joint Circular on the proper monitoring, recording and accounting of financial transactions of all Non-IUs operating without a complete set of book accounts resulting in the effective and efficient management of their cash advances.

2. Pursuant to **JC 2019-1**:

**“5.8.** To liquidate the CA, the School Heads of Non-IUs shall submit to the SDOs concerned **Cash in Bank Register (CBReg)**, together with the supporting documents and a copy of bank statement or passbook.

Liquidations Reports for disbursements of up to **75%** of the amount given as **CA** shall be submitted as basis for the release of MOOE budget for the subsequent month/s or quarter/s.

The submission of partial liquidation even **below 75%** of the CA granted may be allowed but only for purposes of reducing the outstanding cash advance.”



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**5.10** The School Heads shall make proper liquidation of his/her cash advance if he/she shall be **reassigned** to another school or upon his/her retirement/separation from service. This shall be one of the bases for the issuance of clearance.

**7.1** It shall be duty of the officials and employees concerned to comply with the requirements of the Joint Circular. Failure or refusal to do so without justifiable cause shall constitute a ground for administrative action.

**7.2** The preceding section is without prejudice to the filing of appropriate criminal charges under existing laws against erring officials and employees.

3. All are informed of the new documentary requirements and checklists to be used in the school operations. The use of these documents will be effective immediately and will be part of the LRs to be submitted **starting April 1 2022**.
4. To download the softcopies of the General Instructions, the Forms and checklists enclosed, kindly click on this google link:

<https://bit.ly/SDOMisOR2022MOOE>

5. This memo will take effect immediately.

**JONATHAN S. DELA PEÑA, PhD, CESO V**  
Schools Division Superintendent

References:

DepEd Order No. 29, s.2019  
COA, DBM and DEPED Joint Circular No. 2019-1

To be indicated in the Perpetual Index  
under the following subjects:

FINANCE      SCHOOLS      COMMUNICATIONS  
RULES AND REGULATIONS POLICY      FORM

FINANCE | Accounting | ega



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