



Republic of the Philippines
Department of Education
REGION X

SCHOOLS DIVISION OF MISAMIS ORIENTAL

Office of the Schools Division
Superintendent

29 NOVEMBER 2019

DIVISION MEMORANDUM

No. - 704 s. 2019

SEMINAR-WORKSHOP ON MANAGEMENT OF CASH ADVANCES TO DEPED NON-IMPLEMENTING UNITS (NON-IUs) FOR SCHOOL MAINTENANCE AND OTHER OPERATING EXPENSES (MOOE) & PROGRAM FUNDS

- To: District Bookkeepers
Public Elementary School Heads
Public Secondary School Heads including Senior High School
Division Finance Personnel
1. The implementation of COA-DBM-DepEd Joint Circular No. 2019-01 dated February 4, 2019 requires the adoption of systematized processes that are imbued with transparency and accountability measures toward an effective and efficient management of cash advances to DepEd Non-Implementing Units (Non-IUs) for school maintenance and other operating expenses (MOOE), in particular and the public financial resources in general. The issuance of the guidelines allows the users to follow set of standards that take into account the school's geographical conditions.
 2. To equip all the elementary and secondary (Junior and Senior High Schools) school heads, the Department of Education Division of Misamis Oriental will hold a **Seminar-Workshop on Management of Cash Advances to DepEd Non-Implementing Units (Non-IUs) for School Maintenance and Other Operating Expenses (MOOE) & Program Funds** on **December 17, 2019** at **Hotel Conchita, Guillermo-Yacapint St., Cagayan de Oro City.**
 3. The participants are requested to bring the following:
 - a. Laptop with extension wire, flash drive
 - b. Calculator
 - c. Pencil and Ballpoint pens
 4. Snacks and lunch incurred during the activity shall be charged against the GAS-Division Office MOOE subject to usual accounting, budgeting and auditing guidelines, rules and regulations.
 5. Travelling expenses shall be charged against School MOOE for Field Personnel and GAS-Division Office MOOE for Division Office Personnel.



Address: Del Pilar corner Velez Street, Brgy. 29, Cagayan de Oro City 9000
Telephone Nos.: (088) 881-3094 | Text: 0917-8992245 (Globe)
Website: www.deped.misor.net
Email: misamis.oriental@deped.gov.ph



Republic of the Philippines
Department of Education
REGION X

SCHOOLS DIVISION OF MISAMIS ORIENTAL

6. Attached is the Program of Activities.
7. Immediate dissemination of and strict compliance with this Memorandum is directed.

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

Encls.: As stated

References: DepEd Order No. 29, s. 2019
COA-DBM-DepED Joint Circular No. 2019-01

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

COMMUNICATIONS	SEMINAR
POLICY	WORKSHOP
SCHOOLS	RULES AND REGULATIONS

FINANCE/ASR



Address: Del Pilar corner Velez Street, Brgy. 29, Cagayan de Oro City 9000
Telephone Nos.: (088) 881-3094 | Text: 0917-8992245 (Globe)
Website: www.deped.misor.net
Email: misamis.oriental@deped.gov.ph

PROGRAM OF ACTIVITIES
**Seminar-Workshop on Management of Cash Advances to
 DepEd Non-Implementing Units (Non-IUs) for School Maintenance and
 Other Operating Expenses (MOOE) & Program Funds**

December 17, 2019

Hotel Conchita, Yacapin St., Cagayan de Oro City

Time	Activity	Person Responsible
7:30 - 8:00	Registration of Participants *Distribution / Receiving of Duly Filled DBP Forms from School Heads *Distribution of Hand-Outs of PPTs & Practice Worksheet on Withholding Taxes	Christy Joy J. Bacas & Analou B. Quiblat
8:00 - 8:05	Invocation	AVP
8:05 - 8:10	National Anthem	AVP
8:10 - 8:40	Opening Remarks	Mark Lorren T. Tejano
8:40 - 10:00	Procedural Guidelines on Management of Cash Advance to DepEd Non-Implementing Units for School MOOE & Program Funds (Per Deped Order No. 29 s. 2019)	Angelita S. Ranalan
10:00 - 10:30	Updates, Reminders and COA Findings and Observations	Angelita S. Ranalan
10:30 - 12:00	2019 Budget Updates and Highlights	Mark Lorren T. Tejano
12:00 - 1:00	Lunch Break	
1:00 - 1:15	Energizer	AVP
1:15 - 1:30	Withholding Taxes on Cash Advance: Concepts, Computations and Forms	Reina Christi L. Consolacion
1:30 - 2:00	Withholding Taxes on Cash Advance: Work and Document Flow	Reina Christi L. Consolacion
2:00 - 3:00	Practice Worksheet	Participants
3:00 - 3:30	Year-End Announcements & Reminders on Liquidation Report - ELEMENTARY	Jocelyn B. Salisid & Analou B. Quiblat
3:30 - 4:00	Year-End Announcements & Reminders on Liquidation Report - JHS, SHS and FEEDING	Cecile P. Jumanguin & Melody B. Oguimas
4:00 - 4:30	Year-End Announcements & Reminders on Liquidation Report - SUBSIDIARY LEDGER RECONCILIATION	Elmar G. Anoc
4:45 - 5:00	Closing Remarks	Mark Lorren T. Tejano