



Republic of the Philippines
Department of Education
Region VII – CENTRAL VISAYAS
SCHOOLS DIVISION OF BOHOL

Office of the Schools Division
Superintendent

October 8, 2021

DIVISION MEMORANDUM
No. 876 s. 2021

**VIRTUAL ORIENTATION ON THE IMPLEMENTATION
OF THE MANAGEMENT OF CASH ADVANCES FOR SCHOOL MAINTENANCE AND
OTHER OPERATING EXPENSES (MOOE) AND PROGRAM FUNDS OF
NON-IMPLEMENTING UNITS (NON-IUS) PURSUANT TO COA, DBM AND DEPED
JOINT CIRCULAR NO. 2019-1 (DepEd Order No. 029,s.2019)**

To: Assistant Schools Division Superintendents
OIC - Chief CID
Chief - SGOD
Public Schools District Supervisors
School Heads
District Bookkeepers and Disbursing Officers
SDO Finance, Budget and Cashier Personnel
All Others Concerned

1. Pursuant to DepEd Order No. 029, series of 2019 dated October 17, 2019, the DepEd issued the procedural guidelines relative to the issuance of the Commission on Audit (COA), Department of Budget and Management (DBM) and the DepEd Joint Circular No. 2019-1 dated February 4, 2019 entitled **Management of Cash Advances to DepEd Non-Implementing Units (Non-IUs) for School Maintenance and Other Operating Expenses (MOOE) and Program Funds**. These guidelines aim 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 of accounts resulting in the effective and efficient management of their cash advances.
2. Implementing the COA-DBM-DepEd Joint Circular No. 2019-1 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-IUs for school MOOE in particular and the public financial resources in general. As prescribed under the Joint Circular, the School Heads of Non-IUs are



authorized to open a bank account (checking or savings account) under the name of the schools where cash advances for MOOE and program funds are to be deposited to either government servicing banks (GSBs) or, whenever applicable, to non-GSBs.

3. In this connection, the Schools Division of Bohol is committed to promote stronger financial accountability and improve the management of cash advances granted to the School Heads of Non-IUs for school operations and program funds which constitute sizeable amount. Therefore, a virtual orientation on the implementation is directed to all **School Heads, District Bookkeepers and Disbursing Officers together with the SDO Accounting, Budget and Cashier Unit on October 15, 2021 from 9am to 5pm via MS Teams.**
4. Attendance to this virtual orientation is mandatory and shall be monitored by the respective Public Schools District Supervisor. Participants are advised to join 15 minutes before the scheduled time and make sure to have a strong and stable internet connection in view of this activity. The link for the registration of participants is **tinyurl.com/REGISTRATION-BANKACCOUNTS**
5. Expenses to be incurred by SDO Finance for this activity shall be charged against continuing appropriations while communication expense of the School Heads, District Bookkeepers and Disbursing Officers on work from home set-up shall adhere to the latest guidelines as provided for in DepEd Order No. 35, s. 2021 in compliance with DBM Circular No. 2021-7 chargeable against school MOOE subject to budgeting, accounting and auditing rules and regulations.
6. Immediate and wide dissemination of this memorandum is hereby directed.


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Schools Division Superintendent 

