



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

**Office of the Schools Division
Superintendent**

September 20, 2022

DIVISION MEMORANDUM

No. 0016 s. 2022

**SUBMISSION OF LIQUIDATIONS TO ALL CASH ADVANCES
RELEASED BY THE SCHOOLS DIVISION OFFICE TO THE SCHOOLS**

To: Assistant Schools Division Superintendents
Chief – SGOD and CID
Public Schools District Supervisors
Elementary and Secondary School Principals/Heads
District Administrative Officers (AO II)
Senior Bookkeepers (IUs and Non IUs)
All Others Concerned

1. With reference to Division Memorandum No. 0153 series of 2020 dated March 24, 2022 titled “Interim Guidelines in the Submission of School MOOE Liquidations to the Schools Division Office (SDO) for the Duration of State of Public Health Emergency Due to COVID-19”, this Office lifts the implementation of the previously issued memorandum pertaining to the guidelines in the submission of school liquidation of cash advances (MOOE and other funds) released by Schools Division Office.
2. Effective **October 1, 2022**, all liquidations to all cash advances released to schools (MOOE and other funds) shall be submitted personally to the Accounting Unit (c/o CD Coordinator) by the Senior Bookkeeper concerned. Together with the applicable supporting documents per paid Disbursement Vouchers (DV), attach the following:
 - a) Transmittal (addressed to the Resident COA Auditor) – *3 copies*
 - b) Report on School MOOE and Other Funds Liquidation – *3 copies*
 - c) Manually-prepared Journal Entry Voucher (JEV) – *Appendix 36 of Government Accounting Manual – 5 copies (maximum of three (3) accountable officers)*
 - d) Cash Disbursement Register (CDR) – *Appendix 43 of Government Accounting Manual (per cluster) – 3 copies*
3. After booking of the liquidations at the Accounting Unit, the Senior Bookkeeper shall then facilitate the transmission of these documents to the COA together with the eFRS-generated Journal Entry Voucher (eFRS JEV). To be able to be downloaded with subsequent cash



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advance for School MOOE, the senior bookkeeper concerned shall furnish the Internal Audit Service (IAS) with the following:

- a) Acknowledgment Receipt (*received by COA*) – 1 copy
- b) eFRS-generated Journal Entry Voucher (JEV) – 3 copies for IAS
- c) Manually-prepared Journal Entry Voucher (JEV) – 3 copies
- d) Cash Disbursement Register – 2 copies
- e) Report on School MOOE and Other Funds Liquidation – 2 copies

4. Below is the schedule of submission of the liquidations, to wit:

Congressional District	Schedule
1	Monday and Wednesday
2	Tuesday and Thursday
3	Wednesday and Friday

5. Pursuant to Item H.1.1 of the manual on Simplified Accounting Guidelines and Procedures for the Use of Non-Implementing Units/Schools, version 2008, schools shall submit to the SDO **on or before the 5th day of the following month** the pertinent reports with all supporting documents which shall serve as liquidation or replenishment of the cash advance granted. Administrative Officers assigned at the Districts are directed to monitor the timely submission of the liquidations from the accountable officers to the senior bookkeepers and also its submission to the Accounting Unit.
6. The Senior Bookkeepers concerned are directed to furnish the CD Coordinators at the Accounting Unit the received copy of the transmittals from COA together with the eFRS-generated Journal Entry Voucher (JEV), manually prepared JEV (consolidated if more than one school) and Report on School MOOE and Other Funds Liquidation
7. For strict compliance and implementation.



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Schools Division Superintendent 



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