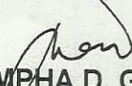





August 12, 2015

## MEMORANDUM

To: SDO Staff and Personnel  
Public Schools District Supervisors  
School Heads

From:   
**NYMPHA D. GUEMO**  
Assistant Schools Division Superintendent  
OIC-SDS 

Subject: Liquidation of Cash Advances (School MOOE) & Others  
Processing of Disbursement Vouchers & Cut-Off period

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### Liquidation of Cash Advances (School MOOE) & Others

- School Heads/Designated Disbursing Officer are advised to proceed first to the Office of the Schools Division Superintendent (SDS) for the signature of liquidation report and supporting documents before going to Accounting Section for the review of monthly expenditures.
- Program of Works must be prepared in advance before procurement. All authorized signatories must have signed before submitting to the Accounting Section.
- **Deped Order No. 12 s. 2004 (Implementing Guidelines of MOOE allocation)** shall be strictly observed. All supporting documents on the liquidation/replenishment of cash advances previously granted shall be submitted to the SDO on or before the 5<sup>th</sup> day of the ensuing month. Non-compliance affects the Performance Based Bonus (PBB) considering that **timeliness** is one the criteria for PBB.
- All unexpended cash advances after review of your monthly expenditures must be returned in full to the Cashier for the issuance of official receipt.

### Processing of Disbursement Vouchers & Cut-Off period

- Disbursement Vouchers (DV) for all claims must be signed first by Head of the Agency (SDS) and all related supporting documents.
- After signing the DV, it must be submitted to Accounting Section for review of all documents attached.
- The Budget Officer to attach the obligation request upon availability of allotment and for signature by the Head of the Agency.
- Accountant finally reviews the document for his signature.
- Cut-off period of processing of DV by Accounting Section for all claims is **until the 27<sup>th</sup> day of the month** to facilitate the total disbursement made in a particular month. All DV submitted beyond this date will be accommodated in the ensuing month.