



Republic of the Philippines
Department of Education
Caraga Region
SCHOOLS DIVISION OF SURIGAO DEL SUR

Office of the Schools Division Superintendent

01 MARCH 2022

Division MEMORANDUM
No. *166*, s. 2022

**ALLOWING THE CONTINUITY OF THE CASH DOWNLOADING MECHANISM
FOR SCHOOL MOOE, SBFP, AND OTHER DEPED PROGRAM FUND CASH
ADVANCES TO ALL NON-IUs SCHOOLS WITHOUT APPROVED CHECKING
ACCOUNT WITHIN THE 1ST QUARTER PERIOD ONLY**

To : PSDS/DIC
School Heads/Accountable Officers
Finance Section
This Division
All others Concerned

1. In view of the existing COA-DBM-DepEd Joint Circular No. 2019-1, s. 2019, dated February 4, 2019, and DepEd Order No. 29, s. 2019, dated October 17, 2019, which implement a Public Financial Management (PFM) Reform Program that enables the government to streamline processes, promote stronger financial accountability, and install better cash management in government which will allow the BTr to strengthen the monitoring and management of government funds maintained outside of the Treasury Single Account (TSA) and the MDS, this office hereby adopts its policy for proper and efficient implementation of the **MANAGEMENT OF CASH ADVANCES TO DEPED NON-IMPLEMENTING UNITS (Non-IUs) FOR SCHOOL MAINTENANCE AND OTHER OPERATING EXPENSES (MOOE) AND PROGRAM FUNDS.**
2. However, due to the following circumstances, the implementation of this equally important fiscal management policy was largely affected, to wit:
 - 2a. the onset of the COVID-19 pandemic caused the limited movement of personnel to do its government transactions, and shortened banking hours were implemented by government banks in adherence and strict compliance with the IATF resolutions;
 - 2b. the movement of accountable officers due to transfer from one station to another, retirement, and/ or death contributed also to the non-compliance of some schools to this policy;
 - 2c. limited slots per day for the opening of checking account implemented by the designated government bank; and



Balilahan, Mabua, Tandag City, Surigao del Sur, 8300
(086) 211-3225
surigaodelsur.division@deped.gov.ph

Date: 4/22/2021

Version: V5



ISO Cert. No. AW/PH909100102

DC No: I-OSD5--002



Republic of the Philippines
Department of Education
Caraga Region
SCHOOLS DIVISION OF SURIGAO DEL SUR

- 2d. time constraints experienced by the accountable officers due to school activities.
3. In view of the foregoing, and based on our real-time monitoring, some schools are still in the process of complying with the legal requirements for the opening of checking accounts, hence, it would be impossible for these non-implementing units to implement this policy within the first quarter of this fiscal year.
 4. As a result, this division will grant cash advances (MOOE/SBFP/other DepEd Program Funds) **through a cash downloading mechanism within the first quarter period only** for non-implementing units **without an approved checking account.**
 5. But, for those **implementing units that have already opened a checking account, their cash advances will be strictly downloaded directly in this account.**
 6. The cash downloading mechanism **will be discontinued starting this second quarter** of this fiscal year, hence, **"NO CHECKING ACCOUNT, NO GRANT OF CASH ADVANCES (MOOE/SBFP & OTHER DEPED PROGRAM FUNDS) POLICY"** will be strictly implemented.
 7. This division will strictly adhere to the policies and guidelines set under COA-DBM-DepEd Joint Circular No. 2019-1, s. 2019, dated February 4, 2019, and DepEd Order No. 29, s. 2019, dated October 17, 2019.
 8. Immediate dissemination and compliance of this memorandum is highly desired.


JOSITA B. CARMEN, CESO V
Schools Division Superintendent

Encl.: As stated
Reference:

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

POLICY GUIDELINES STANDARDS MEMORANDUM

HGC//DM
166/MARCH 1, 2022



Balilahan, Mabua, Tandag City, Surigao del Sur, 8300
(086) 211-3225
surigaodelsur.division@deped.gov.ph

Date: 4/22/2021

Version: V5



ISO Cert. No. AW/PH909100102

DC No: I-OSDS--002