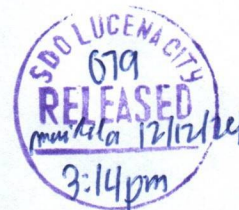




Republic of the Philippines  
**Department of Education**  
REGION IV-A CALABARZON  
**SCHOOLS DIVISION OF LUCENA CITY**



10 Dec 2024

**DIVISION MEMORANDUM**

No. 341, s. 2024

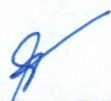
**FOURTH QUARTER EVALUATION ON MOOE LIQUIDATION PERFORMANCE  
OF ELEMENTARY AND SECONDARY NON-IUS FOR FY 2024**

**TO:** OIC – Asst. Schools Division Superintendent  
Chief Education Supervisors – SGOD & CID  
Public Schools District Supervisors  
Elementary and Secondary Non-IU School Heads  
Elementary and Secondary Non-IU Administrative Officers II  
Division Accounting Unit Personnel  
Elementary Clustered Bookkeepers and Disbursing Officers  
All Others Concerned

1. Pursuant to the liquidation requirements stated in COA Circular No. 2012-001 and Government Accounting Manual, the Schools Division Office through the Accounting Section will hold the "Fourth Quarter Evaluation on MOOE Liquidation Performance of Elementary and Secondary Non-IU Schools for FY 2024" on **December 16, 2024 at 9:00 a.m. via MS Teams.**
2. The activity aims to:
  - a. Evaluate the utilization and liquidation performance of elementary and secondary non-IU schools
  - b. Provide technical assistance to School Heads and Administrative Officers II regarding the common errors/incomplete attachments encountered within the quarter
  - c. Inform Public Schools District Supervisors on the status of school MOOE funds in their respective Districts
  - d. Address finance issues/concerns on using the system
3. Participants to this activity are the Elementary and Secondary School Heads, Administrative Officers II, Elementary Bookkeepers and Disbursing Officers, Implementing Units Senior Bookkeepers and Disbursing Officers, and the concerned Division Finance personnel
4. Matrix of Activity (Annex 1), List of Participants (Annex 2) and Technical Working Group (Annex 3) are attached herewith.



5. For queries and other concerns, you may contact the Accounting Section at **(042) 421-4161, (042) 421-4162, (042) 421-5137 local 249** or you may email us at **finance.lucena@deped.gov.ph**.
6. Immediate dissemination of this Memorandum is desired.

  
**SUSAN D.L. ORIBIANA**  
Schools Division Superintendent

Annex 1

MATRIX OF ACTIVITY

TITLE OF ACTIVITY: FOURTH QUARTER EVALUATION ON MOOE LIQUIDATION PERFORMANCE OF ELEMENTARY AND SECONDARY NON-IUS FOR FY 2024

DATE OF ACTIVITY: DECEMBER 16, 2024

TIME	TOPIC / ACTIVITY	PERSON RESPONSIBLE
9:00 a.m. – 9:30 a.m.	OPENING PROGRAM	
	Philippine National Anthem	AVP
	Opening Prayer	<b>Aileen R. Necio</b> <i>Administrative Assistant III</i>
	SDO Lucena Hymn	AVP
	DepEd Quality Policy	<b>Adrian E. Calvendra</b> <i>Administrative Assistant III</i>
	Presentation of Participants	<b>Lorna A. Afable</b> <i>Administrative Assistant III</i> (North District)
		<b>Erwin D. Alidio</b> <i>Administrative Assistant III</i> (East District)
		<b>Julie M. Comia</b> <i>Administrative Assistant III</i> (West District)
		<b>Loreto B. Obcemea</b> <i>Administrative Assistant III</i> (South District)
9:30 a.m. – 10:30 a.m.	Presentation of Evaluation Summary of Liquidation Report Checking Tool for the Quarter	<b>Cream Erlyn T. Arong</b> <i>Administrative Assistant III</i> (Secondary Non-IUs JHS and SHS)
		<b>Reinalyn M. Albano</b> <i>Administrative Assistant III</i> (Division Office Personnel)
		<b>Susan DL. Oribiana</b> Schools Division Superintendent
9:30 a.m. – 10:30 a.m.	EVALUATION PROPER	
	Presentation of Evaluation Summary of Liquidation Report Checking Tool for the Quarter	<b>Lorna A. Afable</b> <i>Administrative Assistant III</i> (North District)
		<b>Erwin D. Alidio</b> <i>Administrative Assistant III</i> (East District)
		<b>Julie M. Comia</b>



		<i>Administrative Assistant III</i> (West District)  <b>Loreto B. Obcemea</b> <i>Administrative Assistant III</i> (South District)  <b>Cream Erlyn T. Arong</b> <i>Administrative Assistant III</i> (Secondary Non-IUs JHS and SHS)
10:30 a.m. – 11:00 a.m.	Reminders and Other Concerns	<b>Rhea A. Gallano-Mojica</b> <i>Accountant III</i>
11:00 a.m. – 11:30 a.m.	Open Forum	<b>Rhea A. Gallano-Mojica</b>
11:30 a.m. – 11:45 a.m.	Closing Remarks	<b>Edenia O. Libranda</b> Chief Education Supervisor Officer-In-Charge Office of the Assistant Schools Division Superintendent

**ZYRA S. DELOS REYES**  
*Administrative Assistant II/ East District*  
Master of Ceremony



**Annex 2****LIST OF PARTICIPANTS**

**TITLE OF ACTIVITY:** **FOURTH QUARTER EVALUATION ON MOOE LIQUIDATION PERFORMANCE OF ELEMENTARY AND SECONDARY NON-IUS FOR FY 2024**

**DATE OF ACTIVITY:** **DECEMBER 16, 2024**

<b>NO.</b>	<b>NAME</b>	<b>SEX</b>	<b>DESIGNATION</b>	<b>OFFICE / SCHOOL</b>
1	SUSAN DL. ORIBIANA	F	Schools Division Superintendent	OSDS
2	EDENIA O. LIBRANDA	F	OIC-ASDS	OSDS
3	DONALD M. VALLE	M	PSDS	CID
4	PABLITO R. ALAY	M	PSDS	CID
5	NANCY D. LA ROSA	F	PSDS	CID
6	REY MARK R. QUEAÑO	M	PSDS/OIC-School Head	CID/LUCENA CITY NHS- MAYAO CROSSING EXT.
7	MILAGROS R. LINDAIN	F	PSDS	CID
8	EDEN E. REAZO	F	PSDS	CID
9	SORINA P. GLORIA	F	PSDS	CID
10	RONALD V. MENDIOLA	M	PSDS	CID
11	MA. CONSOLACION V. TEÑIDO	F	PSDS	CID
12	CHINITA A. TOLENTINO	F	PSDS	CID
13	RHEA A. GALLANO-MOJICA	F	Accountant III	OSDS - Accounting
14	KIM BEVERLY ALBINO	F	Admin Assistant III	OSDS - Accounting
15	REINALYN M. ALBANO	F	Admin Assistant III	OSDS - Accounting
16	AILEEN R. NECIO	F	Admin Assistant III	OSDS - Accounting
17	CREAM ERLYN T. ARONG	F	Admin Assistant III	OSDS - Accounting
18	ADRIAN CALVENDRA	M	Admin Assistant III	OSDS - Accounting
19	MARILOU MORALINA	F	Admin Assistant II	OSDS - Accounting
20	NESSA GABIANA	F	Admin Assistant II	OSDS - Accounting
21	MA. CONCEPCION D. BOBADILLA	F	School Head	LUCENA NORTH I ES
22	IAN CARLOS M. VIZCONDE	M	School Head	LUCENA NORTH II ES
23	RONNALYN IBARROLA	F	School Head	LUCENA NORTH III ES
24	CATHERINE MARIE P. BARBA	F	School Head	CAMP NAKAR ES
25	JOSEPHINE L. OCAMPO	F	School Head	DOMOIT ES
26	CARLOS V. VILLAESTER	M	School Head	ERAES
27	AUDONES B. DUEÑAS	M	School Head	GULANG-GULANG ES
28	MARIA LEAH P. COMIA	F	School Head	HERMANA FAUSTA ES
29	EVELYN P. LACERNA	F	School Head	ILAYANG DUPAY ES
30	HAZEL T. ABANTO	F	School Head	KANLURANG MAYAO ES
31	ALLAN JUMPALAD	M	School Head	REYMAR COMPOUND ES



32	DENNIS E. IBARROLA	M	School Head	SAN LORENZO ES
33	PEARL TUZON	F	School Head	SILANGANG MAYAO ES
34	MARIA CORAZON A. RUBIO	F	School Head	ZABALLERO SUBDIVISION ES
35	ROSA LINDA D. GARCIA	F	School Head	LUCENA EAST II ES
36	PAULINA P. LABITIGAN	F	School Head	LUCENA EAST III ES
37	BENILDA M. PUJANES	F	School Head	LUCENA EAST IV ES
38	LORELIE A. JASUL	F	School Head	LUCENA EAST V ES/ LUCENA EAST I ES
39	XANDRA LEAH S. DAMES	F	School Head	LUCENA EAST VI ES
40	SHIRLEY G. DE TORRES	F	School Head	LUCENA EAST VII ES
41	LILIAN B. PADERES	F	School Head	LUCENA EAST VII ES ANNEX
42	MARIA CRISTINA V. DE TORRES	F	School Head	LUCENA EAST VIII ES
43	CHERRY ALVA N. PEREZ	F	School Head	LUCENA EAST IX ES
44	ROWENA J. ADORMEO	F	School Head	LUCENA WEST I ES
45	YVETTE M. PRECLARO	F	School Head	LUCENA WEST II ES
46	JOSEPHINE E. PERMALINO	F	School Head	LUCENA WEST III ES
47	ENELYN H. BAYANI	F	School Head	LUCENA WEST IV ES
48	JENNIFER M. OESTAR	F	School Head	ISABANG ES- BOCOHAN ANNEX
49	JOSE VIRGEL L. ADRIANO	M	School Head	IBABANG IYAM ES
50	JOSEPH V. MENDIOLA	M	School Head	IBABANG TALIM ES
51	CYNTHIA R. GIMENEZ	F	School Head	ILAYANG TALIM ES
52	EDITHA B. HUELVA	F	School Head	ISABANG ES
53	LOWELL B. BUSA	M	School Head	SALINAS ES
54	GLORIA S. BOBADILLA	F	School Head	BARRA ES
55	RONNIE J. CADA	M	School Head	BLISS ES
56	FERLINDA M. BRIONES	F	School Head	DALAHICAN ES
57	FELICIANO B. SALANDANAN	M	School Head	DALAHICAN ES ANNEX
58	MARILYN A. MERTO	F	School Head	LUCENA SOUTH I ES
59	JEFFERSON R. ALOJADO	M	School Head	LUCENA SOUTH II ES
60	LEILANI P. TAN	F	School Head	MAYAO CASTILLO ES
61	MARIA IRENE M. FLORES	F	School Head	MAYAO CROSSING ES
62	LOIDA L. TABERNILLA	F	School Head	MAYAO PARADA ES



63	ENRIQUE A. CUARIO	M	School Head	TALAO-TALAO ES
64	RITCHELDA D. ABADILLA	F	School Head	IBABANG TALIM INTEGRATED HIGH SCHOOL
65	SHERIN D. BUSTAMANTE	F	School Head	MAYAO PARADA AGRICULTURAL INTEGRATED HIGH SCHOOL
66	FERDINAND P. MACATUGOB	M	School Head	RANSOHAN INTEGRATED SCHOOL
67	MARIA DREZA D. SIMBAHAN	F	School Head	LUCENA DALAHICAN NHS- BARRA ANNEX
68	FERMELA V. CALVARIO	F	School Head	LUCENA CITY NHS-ILAYANG DUPAY EXT.
69	ABEL D. OTICO	M	School Head	NAPOLEON RAVANZO NHS
70	ABADILLA, LORENA M.	F	Admin Officer II	Talao-Talao ES
71	ARANILLA, ROMMEL L.	M	Admin Officer II	Zaballero ES
72	AURELLANA, MARIA AUBREY R.	F	Admin Officer II	Lucena Dalahican NHS/ LDNHS – Barra Annex
73	AZARES, JONABEL R.	F	Admin Officer II	Lucena West II ES/ Lucena North III ES
74	BATOCABE, MONAMAE M.	F	Admin Officer II	Dalahican ES
75	CEDARIA, MARICEL G.	F	Admin Officer II	Isabang ES
76	CUARTO, GECELE S.	F	Admin Officer II	Hermana Fausta ES/ Reymar Compound ES
77	DE CASTRO, MARJON T.	M	Admin Officer II	Lucena East V ES
78	DE CHAVEZ, ROCHELLE R.	F	Admin Officer II	Lucena West IV ES/ Lucena East IX ES
79	DUEÑAS, CLARICE LOUISE P.	F	Admin Officer II	Lucena East III ES/Lucena East IV ES
80	FLORES, DAYANARA E.	F	Admin Officer II	San Lorenzo ES
81	GABULE, BABE AUBREY	F	Admin Officer II	Salinas ES/ Ransohan Integrated School
82	IMPERIAL, DESIREE Z.	F	Admin Officer II	Lucena City NHS
83	INGENTE, YVANNAH MARIE	F	Admin Officer II	Mayao Crossing ES/LCNHS-Mayao Crossing Ext.
84	LLANZA, CAROLYN R.	F	Admin Officer II	Barra ES/Ibabang Talim Integrated HS
85	LOPEZ, ANNILYN P.	F	Admin Officer II	Lucena West III ES
86	LUISTRO, ROBERTO P.	M	Admin Officer II	Cotta NHS
87	MARTINEZ, HELGA Y.	F	Admin Officer II	Lucena East VIII ES
88	MELLANDREZ, ROSEL A M.	F	Admin Officer II	Lucena North I ES/ Camp Nakar ES



89	MONTELLANO, DYN MENDEJA	F	Admin Officer II	Lucena East II ES/ Lucena East VI ES
90	MONTON, LORENA S.	F	Admin Officer II	Lucena Dalahican NHS
91	OBORDO, IMMACULATE M.	F	Admin Officer II	Lucena East VII ES/ Lucena East VII - Annex
92	ORNEDO, LESLIE MEVELYNNE L.	F	Admin Officer II	Lucena East I ES
93	PACIENTE, EVANGELINE H.	F	Admin Officer II	Lucena South II ES
94	PARPARAN, CYNTHIA C.	F	Admin Officer II	Mayao Parada ES/ LCNHS Silangang Mayao Extension
95	PEÑA, RHODORA T.	F	Admin Officer II	Mayao Castillo ES/ LCNHS-Mayao Castillo Ext.
96	PENTES, CHERRYLYN A.	F	Admin Officer II	Kanlurang Mayao ES
97	PINEDA, JOJO P.	M	Admin Officer II	Lucena West I ES
98	PINERA, VIRGIL PAULO P.	M	Admin Officer II	Ilayang Dupay ES/LCNHS Ilayang Dupay Ext.
99	POBLETE, LEILANI A.	F	Admin Officer II	Silangang Mayao ES/Lucena North II ES
100	RANUDA, KRISTINE M.	F	Admin Officer II	Ilayang Talim ES/ Ibabang Talim ES
101	SAN GIL, KRISTINE M.	F	Admin Officer II	Ibabang Iyam ES
102	SANCHEZ, MICHELLE A.	F	Admin Officer II	Isabang ES- Bocohan Annex/Domoit ES
103	SOLOMON, JEAN	F	Admin Officer II	Lucena South I ES/BLISS ES
104	TALABONG, LIWAYWAY	F	Admin Officer II	Gulang-Gulang NHS/GNHS- Bocohan Ext.
105	TRINIDAD, KATREEN AIRA BOLANOS	F	Admin Officer II	Dalahican ES Annex
106	YU, THENESSEE T.	F	Admin Officer II	Gulang-Gulang ES
107	ZULUETA, Z-ANN LEAH B.	F	Admin Officer II	ERAES
108	LORNA A. AFABLE	F	Admin Asst III	NORTH DISTRICT/ GULANG-GULANG ES
109	JULIE M. COMIA	F	Admin Asst III	WEST DISTRICT/ LUCENA WEST I ES
110	ERWIN D. ALIDIO	M	Admin Asst III	EAST DISTRICT/ LUCENA EAST I ES
111	LORETO B. OBCEMEA	M	Admin Asst III	SOUTH DISTRICT/ DALAHICAN ES
112	NILFA P. CAPARROS	F	Admin Asst II	NORTH DISTRICT/ GULANG-GULANG ES
113	GIAN CARLA M. CAMANGA	F	Admin Asst II	SOUTH DISTRICT/ DALAHICAN ES



114	MAY C. DESEO	F	Admin Asst II	WEST DISTRICT/ LUCENA WEST I ES
115	ZYRA S. DELOS REYES	F	Admin Asst II	EAST DISTRICT/ LUCENA EAST I ES
116	RENANTE M. BATAANON	M	Admin Asst	ICT Unit

**Note:** Please use this template for **Division-Based** level training only.



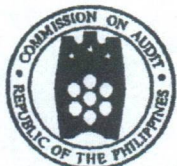
**Annex 3****TECHNICAL WORKING GROUP**

**TITLE OF ACTIVITY:** **FOURTH QUARTER EVALUATION ON MOOE LIQUIDATION PERFORMANCE OF ELEMENTARY AND SECONDARY NON-IUS FOR FY 2024**

**DATE OF ACTIVITY:** **DECEMBER 16, 2024**

<b>Committee</b>	<b>Person/s Responsible</b>
Program and Invitation Committee	Erwin D. Alidio Zyra S. Delos Reyes
Registration Committee	Reinalyn M. Albano
Certificates Committee	Cream Erlyn T. Arong
Physical Arrangement Committee	Adrian E. Calvendra
Sound System and Technical Committee	N/A
Food & Refreshment Committee	Marilou P. Moralina
Evaluation Committee	Aileen R. Necio In connection with SEPS M&E
Documentation Committee	Kim Beverly A. Albino Nessa Gayla G. Marte
Health and Wellness Committee (If applicable)	N/A





Republic of the Philippines  
**COMMISSION ON AUDIT**  
Commonwealth Avenue, Quezon City, Philippines

No.: 2012-001  
Date: JUN 14 2012

**CIRCULAR**

**TO** : All Heads of Departments, Bureaus, Offices, Agencies and Instrumentalities of the National Government, Heads of Local Government Units, Managing Heads of Government-Owned and/or Controlled Corporations, COA Assistant Commissioners, COA Directors, COA Auditors and All Others Concerned

**SUBJECT** : Prescribing the Revised Guidelines and Documentary Requirements for Common Government Transactions

This Circular is issued to prescribe the revised guidelines and documentary requirements for common government transactions which incorporated the requirements under existing issuances of this Commission. It supersedes all other COA Circulars, Resolutions, Memoranda and issuances inconsistent herewith.

The Circular shall take effect after fifteen (15) days from publication in newspaper of general circulation.

Quezon City, Philippines.

  
**MA. GRACIA M. PULIDO TAN**  
Chairperson

  
**JUANITO G. ESPINO, JR.**  
Commissioner

  
**HEIDI L. MENDOZA**  
Commissioner



# DOCUMENTARY REQUIREMENTS FOR COMMON GOVERNMENT TRANSACTIONS

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## **DOCUMENTARY REQUIREMENTS FOR COMMON GOVERNMENT TRANSACTIONS**

### **Fundamental Principles governing the financial transactions and operations of any government agency as provided under Section 4 of Presidential Decree (PD) No. 1445:**

1. No money shall be paid out of any public treasury or depository except in pursuance of an appropriation law or other specific statutory authority.
2. Government funds or property shall be spent or used solely for public purposes.
3. Trust funds shall be available and may be spent only for the specific purpose for which the trust was created or the funds received.
4. Fiscal responsibility shall, to the greatest extent, be shared by all those exercising authority over the financial affairs, transactions, and operations of the government agency.
5. Disbursements or disposition of government funds or property shall invariably bear the approval of the proper officials.
6. Claims against government funds shall be supported with complete documentation.
7. All laws and regulations applicable to financial transactions shall be faithfully adhered to.
8. Generally accepted accounting principles and practices as well as of sound management and fiscal administration shall be observed, provided that they do not contravene existing laws and regulations.

### **General Requirements for All Types of Disbursement**

1. Certificate of Availability of Funds issued by the Chief Accountant
2. Existence of lawful and sufficient allotment duly obligated as certified by authorized officials [except for government-owned and controlled corporations/government financing institutions (GOCCs/GFIs)]
3. Legality of transaction and conformity with laws, rules or regulations
4. Approval of expenditure by Head of Office or his authorized representative
5. Sufficient and relevant documents to establish validity of claim

### **Specific Requirements for Each Type of Disbursement**

#### **1.0 Cash Advances**

##### **1.1 Granting of Cash Advances**

###### **General Guidelines**

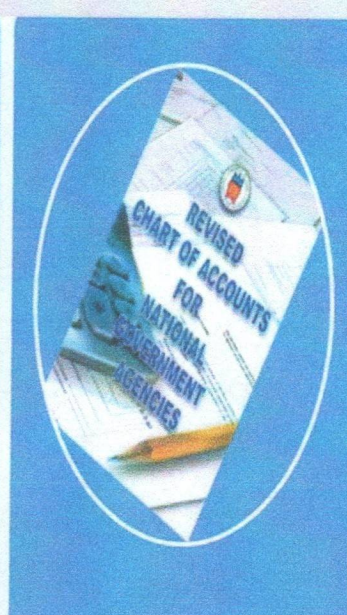
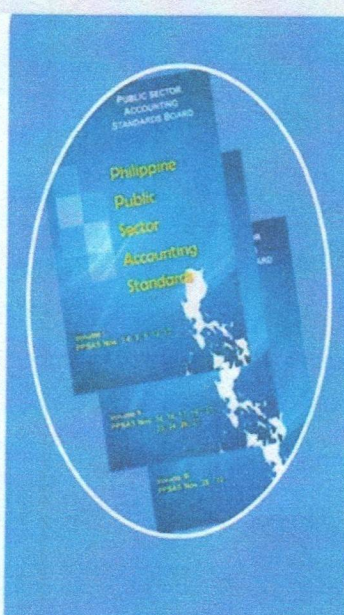
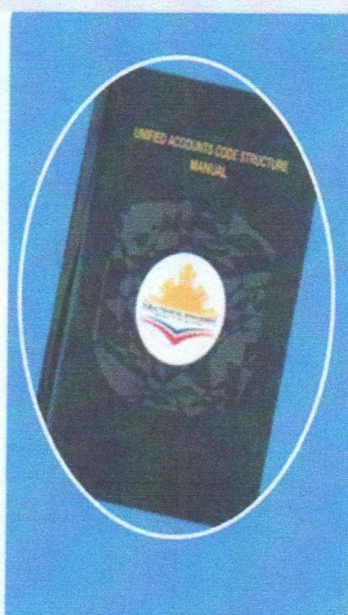
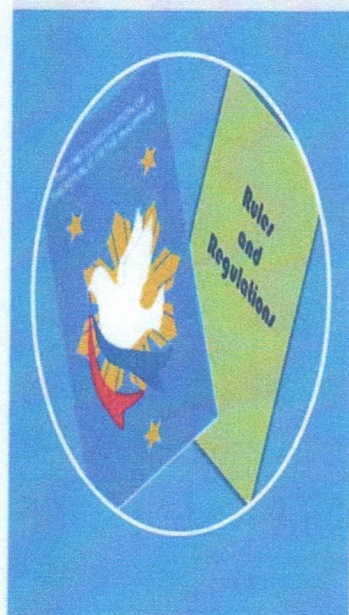
The rules and regulations on the grant and liquidation of cash advances are prescribed under COA Circular No. 97-002 dated February 10, 1997 and reiterated in COA Circular No. 2009-002 dated May 18, 2009 and Section 89 of PD No. 1445. These guidelines provide, among others:

- No cash advance shall be given unless for a legally authorized specific purpose.
- No additional cash advances shall be allowed to any official or employee unless the previous cash advance given to him is first liquidated and accounted for in the books.
- No cash advance shall be granted for payments on account of infrastructure projects or other undertaking on a project basis.
- A cash advance shall be reported as soon as the purpose for which it was given has been served.





# GOVERNMENT ACCOUNTING MANUAL



## For National Government Agencies Volume I

Accounting Policies, Guidelines and Procedures, and  
Illustrative Accounting Entries



<u>Account Title</u>	<u>Account Code</u>	<u>Debit</u>	<u>Credit</u>
Advances to Officers and Employees	19901040	₹ 200,000	
Training Expenses	50202010	80,000	
Cash-Modified Disbursement System (MDS), Regular	10104040		₹ 280,000
To recognize granting of cash advance for training abroad			
Traveling Expenses-Foreign	50201020	₹ 200,000	
Advances to Officers and Employees	19901040		₹ 200,000
To recognize liquidation of cash advance for training abroad upon receipt of LR and supporting documents.			

**Sec. 30. Cash Advance for Specific Purpose/Time-Bound Undertaking.** Cash advance for special purpose/time-bound undertaking shall be granted only to duly authorized accountable officer/special disbursing officer. It shall be accounted for in the books of accounts as "Advances to Special Disbursing Officer." It shall be liquidated by the accountable officer within a specified period. Any unutilized cash advance shall be refunded and an OR shall be issued to acknowledge collection thereof.

**Sec. 31. Documentary Requirements.** The documentary requirements for cash advance for specific purpose/time-bound undertaking are provided under COA Circular No. 2012-001 dated June 14, 2012, amended by COA Circular No. 2013-001 dated January 10, 2013.

**Sec. 32. Accounting Books, Records, Forms and Reports to be Prepared and Maintained.** The accountable officer/special disbursing officer shall prepare the RCDIsb and maintain the CDRec to monitor and control the granting and utilization of cash advance. The RCDIsb shall be the basis in the preparation of the JEV which shall be recorded by the designated staff in the CDJ. The SL and IP shall also be maintained by the Accounting Division/Unit.

**Sec. 33. Procedures for Disbursements of Advances to Special Disbursing Officers**

<u>Area of Responsibility</u>	<u>Seq. No.</u>	<u>Activity</u>
<b><u>Granting of Cash Advance for Specific Purpose/Time-Bound Undertaking</u></b>		
Cash/Treasury Unit		
Accountable Officer/Special Disbursing Officer	1	Receives the approved check and Copy 4 of DV from Cash/Treasury Unit. Records in the CDRec the date, reference, name of payee, particulars and the amount of check in the 'Cash Advance Received' column.
Designated Accountable Officer/Special Disbursing Officer	2	Encashes check in GSB and keeps cash in a safety vault.

*Note 1* – Agencies are enjoined to institute adequate internal control to safeguard government funds against possible losses/misappropriations.



Area of Responsibility	Seq. No.	Activity
<b><u>Utilization of Cash Advance for Specific Purpose/Time-Bound Undertaking</u></b>		
	3	Pays the authorized expenses based on duly approved DV and SDs.
	4	Records payments made in the 'Disbursements' column of the CDRec.
<b><u>Liquidation of Cash Advance for Special Purpose/Time-Bound Undertaking</u></b>		
	5	Prepares RCDIsb in three copies based on the CDRec. Signs the "Certification" portion of the RCDIsb. Forwards the RCDIsb and SDs to the Accounting Division/Unit.
<p><i>Note 2 – The RCDIsb shall be distributed as follows:</i></p> <p style="padding-left: 40px;"><i>Original</i> – COA Auditor, through the Accounting Division/Unit together with the paid Payrolls and SDs for JEV preparation</p> <p style="padding-left: 40px;"><i>Copy 2</i> – Accounting Division/Unit</p> <p style="padding-left: 40px;"><i>Copy 3</i> – Disbursing Officer's file</p> <p><i>Note 3 – If there are unused cash advances, refund the amount to the Cashier who shall in turn issue the OR to acknowledge receipt of the refund. The OR shall be attached to the RCDIsb.</i></p>		
<b><u>Recording of Liquidation of Cash Advance for Special Purpose/Time-Bound Undertaking</u></b>		
Accounting Division/Unit Receiving/Releasing Clerk	6	Checks completeness of SDs. If complete, acknowledges receipt of the RCDIsb, returns Copy 2 to the Accountable/Special Disbursing Officer and records the same in the logbook. Otherwise, returns the documents to the Accountable/Special Disbursing Officer for appropriate action.
Designated Staff	7	Verifies completeness and propriety of the RCDIsb and SDs. If complete and proper, prepares JEV in two copies and signs in the "Prepared by" portion. Otherwise, prepares letter informing the Accountable/Special Disbursing Officer of the deficiencies.
Chief Accountant/Head of Accounting Division/ Unit	8	Reviews the JEV and signs in the "Certified Correct" portion.
Designated Staff	9	Records the JEV in the CDJ.



Area of Responsibility	Seq. No.	Activity
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*Note 4* – For the succeeding activities, refer to Chapter on Financial Reporting for the preparation and submission of Trial Balances, Financial Statements and Other Reports.

#### Sec. 34. Illustrative Accounting Entries for Advances to Special Disbursing Officers

<u>Account Title</u>	<u>Account Code</u>	<u>Debit</u>	<u>Credit</u>
Assumptions:			
Estimated Expenses for the celebration of agency anniversary:			
Office Supplies Expenses		₱ 10,000	
Traveling Expenses		15,000	
Printing and Publication Expenses		<u>5,000</u>	
Total		<u>₱ 30,000</u>	
Advances to Special Disbursing Officer			
	19901030	₱ 30,000	
Cash-Modified Disbursement System (MDS), Regular			
	10104040		₱ 30,000
To recognize the granting of cash advance for the anniversary celebration			
Traveling Expenses-Local			
	50201010	₱ 15,000	
Office Supplies Expenses			
	50203010	10,000	
Printing and Publication Expenses			
	50299020	5,000	
Advances to Special Disbursing Officer			
	19901030		₱ 30,000
To recognize the liquidation of cash advance after the anniversary celebration based on the RCDIsb and supporting documents submitted by the Special Disbursing Officer			

**Sec. 35. Cash Advance for Petty Operating Expenses.** The Petty Cash Fund (PCF) to be set up shall be sufficient for the recurring petty operating expenses of the agency for one month. It shall be maintained using the Imprest System. All replenishments shall be directly charged to the expense account and at all times, the PCF shall be equal to the total cash on hand and the unreplenished expenses. The PCF shall be replenished as soon as disbursements reach at least 75% or as needed. The following are the accounting policies regarding cash advance for PCF:

- a. The fund shall be kept separately from the regular cash advances/collections and shall not be used for payment of regular expenses such as rentals, subscriptions, light and water bills, purchase of supplies and materials for stock purposes, and the like. Payments out of PCF, which shall be made through a Petty Cash Voucher (PCV) (*Appendix 48*), should be allowed only for amounts not exceeding ₱15,000 for each transaction, except when a higher amount is allowed by law and/or specific authority by the COA. Splitting of transactions to avoid exceeding the ceiling shall not be allowed. All disbursements out of PCF shall be covered by duly accomplished and approved PCV supported by cash invoices, ORs or other evidence of disbursements;