



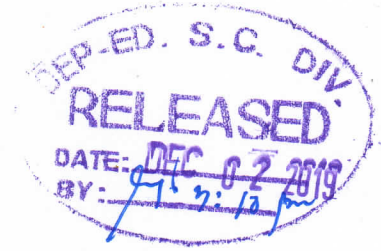
Republic of the Philippines  
Caraga Administrative Region  
Division of Surigao City Surigao City



November 29, 2019

Division Memorandum

No. 394 s. 2019



**ORIENTATION ON THE PROCEDURAL GUIDELINES ON THE  
MANAGEMENT OF CASH ADVANCES FOR SCHOOL MAINTENANCE AND  
OTHER OPERATING EXPENSES AND PROGRAM FUNDS OF NON-  
IMPLEMENTING UNITS PURSUANT TO COA, DBM AND DEPED JOINT  
CIRCULAR NO. 2019-1**

To : Assistant Schools Division Superintendent  
Chief, School Governance and Operations Division  
Chief, Curriculum Implementation Division  
School Heads of Non-IUs Schools  
Clustered Bookkeepers of Non-IUs  
Finance Personnel  
This Division

Pursuant to DepEd Order No. 029 s. 2019 dated October 17, 2019 which is the procedural guidelines on the management of cash advances to DepEd Non-Implementing Units for school MOOE and other Program funds, this office will conduct a one-day orientation for all Elementary and Secondary School Heads of Non-Implementing Units on **December 9, 2019** at the (*venue to be announced later*).

This guidelines aim to provide procedures for the implementation of the provisions of the COA-DBM-DepEd Joint Circular No. 2019-1 on the proper monitoring, recording, and accounting of financial transactions of all Non-IUs operating without complete set of book of accounts resulting in the effective and efficient management of their cash advances.

The participants are Public Elementary and Secondary Schools Heads of NonImplementing Units with the clustered school bookkeepers of Non-IUs; and Finance staff of this Division.

Expenses of this activity is charged to HRTD funds. No registration fees is required and all participants are required to be at the venue at 8:00 am.

Wide dissemination of this memorandum is desired.

*K. Galanida*  
KAREN L. GALANIDA, CESO VI  
Schools Division Superintendent