



Republic of the Philippines  
**Department of Education**  
Region VI-Western Visayas  
**SCHOOLS DIVISION OF KABANKALAN CITY**

**DIVISION MEMORANDUM**

No. 358, s.2023

SEP 20 2023

**ENSURING THE EFFICIENT UTILIZATION OF GOVERNMENT FUNDS BY THE PUBLIC  
ELEMENTARY AND SECONDARY SCHOOLS IN SDO – KABANKALAN CITY**

**TO:** OIC - Assistant Schools Division Superintendent  
Chiefs, CID and SGOD  
Education Program Supervisors  
Public Schools District Supervisors  
Elementary and Secondary School Heads  
All Others Concerned

1. This Office, directed to ensure that schools and learning centers efficiently utilize the funds provided by the national government, local government units, and other stakeholders and/or development partners, recognizes the significance of strengthening the link between planning, budgeting, and procurement as well as the strict enforcement of the existing accounting and auditing rules and regulations.
2. A strong link between planning, budgeting, and procurement is essential for responsible financial management, equitable resource distribution, and the delivery of quality education; thus, enabling the schools to contribute to the achievement of educational goals, purposively engage with their communities, and remain accountable to taxpayers and stakeholders. On the other hand, proper controls must be in place in order to ensure that utilization of public funds manifests fiscal discipline, allocative and technical efficiency, and legal and regulatory compliance.
3. Accordingly, this Office, through the Budget and Finance Unit is issuing the *Process Flow for the Request, Processing, Approval, Release, and Liquidation of Cash Advance from the School MOOE Allotments* contained in Enclosure No. 1 of this Memorandum which shall be observed beginning January 2024 and thereafter, unless repealed or modified.
4. In order to facilitate the transition from the current practices relating to cash advances, School Heads and all other concerned are strongly encouraged to adopt the process flow during the 4<sup>th</sup> Quarter of FY 2023.
5. Immediate and wide dissemination of and compliance with this Memorandum are desired.

**MICHELL L. ACOYONG, CESO VI**  
Assistant Schools Division Superintendent  
Officer-In-Charge  
Office of the Schools Division Superintendent



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Enclosure No. 1 to Division Memorandum No. 750, s. 2023

**Process Flow for the Request, Processing, Approval, Release, and Liquidation  
of Cash Advance from the School MOOE Allotments**

Step	Activity	Unit/Person Responsible	Documentary Requirement	Output
Cash Advance Request Initiation	For obligations incurred through procurement in compliance with RA 9184:			
	1. Preparation of the Purchase request	End-User or AO II or Property Custodian	<b>Approved Monthly Expenditure Matrix, WFP, and APP</b>	Purchase Request
	2. Approval of the Purchase Request	HoPE (School Head)	Approved Monthly Expenditure Matrix, WFP, and APP	Approved Purchase Request
	3. Preparation of Request for Quotation	BAC Secretariat	Approved Purchase Request	Request for Quotation
	4. Signing of the Request for Quotation	BAC Chair	Approved Purchase Request, Request for Quotation	Signed Request for Quotation
	5. Distribution of Request for Quotation	BAC Secretariat	Signed Request for Quotation	
	6. Submission and Opening of Quotation and Preparation of the Abstract of Quotations, Resolution to Award, and Notice of Award (insofar as practicable, conduct post qualification of	BAC	Request for Quotations with Entries from the Suppliers which are legally, technically, and financially capable	Abstract of Quotations, Resolution to Award, and Notice of Award



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	the supplier with the lowest quotation prior to the preparation of the Resolution to Award and the Notice of Award)			
	7. Preparation of the Purchase Order and the Notice to Proceed	AO II or Property Custodian	Abstract of Quotations, Resolution to Award, and Notice of Award	Purchase Order, Notice to Proceed
	8. Signing of the Purchase Order and the Notice to Proceed	HoPE (School Head)	Abstract of Quotations, Resolution to Award, and Notice of Award, Purchase Order, Notice to Proceed Signed Purchase Order and Notice to Proceed	Signed Purchase Order and Notice to Proceed
	9. Acceptance of the Purchase Order	Winning Supplier	Purchase Order and Notice to Proceed	Purchase Order and Notice to Proceed accepted by the Supplier
	For recurring expenditures such as payment of utilities and other general services: 1. Securing the billing statements and/or Contract of Service	AO II or Property Custodian		Billing Statements, Contract of Service
	Preparing the Letter Request for the Release of Cash Advance for a specific month indicating among other information the amount being requested	School Head	Approved Purchase Request, Request for Quotations with Entries from the Suppliers, Abstract of	Letter Request for the Release of Cash Advance



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	<b><i>*The amount to be requested must be equal to the total obligations for the month NET OF TAX based on the Purchase Orders, Billing Statements, and Contract of Service.</i></b>		Quotations, Resolution to Award, and Notice of Award, Purchase Order and Notice to Proceed accepted by the Supplier  Billing Statements  Contract of Service	
Approval of the Request for Cash Advance	Submission of the Letter Request for the Release of Cash Advance to the Accounting Unit	School Head	Letter Request for the Release of Cash Advance supported by the following:  <b><i>Updated Fidelity Bond of the School Head</i></b>  <b><i>Approved Purchase Request, Request for Quotations with Entries from the Suppliers, Abstract of Quotations, Resolution to Award, and Notice of Award, Purchase Order and Notice to Proceed accepted by the Supplier</i></b>  <b><i>Billing Statements</i></b>  <b><i>Contract of Service</i></b>	Copy of the Letter Request for the Release of Cash Advance received by the Accounting Unit



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	Review and Verification of the Request for Cash Advance on its alignment to the Approved Monthly Expenditure Matrix, WFP, and APP	Accounting Unit c/o ADAS III	Letter Request for the Release of Cash Advance with complete supporting documents	Initialed Letter Request for the Release of Cash Advance
	Issuance of the Certificate of No Unliquidated Cash Advance	Accountant	Initialed Letter Request for the Release of Cash Advance	Certificate of No Unliquidated Cash Advance
	Approval of the Request for Cash Advance	SDS	Initialed Letter Request for the Release of Cash Advance  Certificate of No Unliquidated Cash Advance	Approved Request for the Release of Cash Advance
Disbursement of Cash Advance	Preparation and Certification of Obligation Request	Budget Officer and ASDS	Approved Request for the Release of Cash Advance with complete supporting documents	Certified Obligation Request
	Preparation of Disbursement Voucher	Accounting Unit c/o ADAS III	Certified Obligation Request  Approved Request for the Release of Cash Advance with complete supporting documents	Disbursement Voucher
	Approval of Disbursement Voucher	ASDS Accountant SDS	Disbursement Voucher  Certified Obligation Request  Approved Request for the Release of Cash Advance with complete supporting documents	Approved Disbursement Voucher



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Preparation of the List of Due and Demandable Accounts Payable – Advice to Debit Account (LDDAP-ADA)	Accounting Unit	Approved Disbursement Voucher	LDDAP-ADA
Transfer of Fund to the School's Account	Cashier SDS	LDDAP-ADA	
Preparation and Approval of Disbursement Vouchers for the settlement of financial obligations	ADAS III/II School Head	Inspection and Acceptance Report (in the case of procured goods and services), Approved Purchase Request, Request for Quotations with Entries from the Suppliers, Abstract of Quotations, Resolution to Award, and Notice of Award, Purchase Order and Notice to Proceed accepted by the Supplier  Billing Statements  Contact of Service	Completely signed Disbursement Vouchers
Issuance of Checks appropriate payees	ADAS III/II School Head	Completely signed Disbursement Vouchers	Completely signed Checks
Issuance of Official Receipts or Acknowledgement of Receipt of Payment	Payee (e.g. Supplier, JO worker)	Completely signed Checks	Official Receipts, Signed Payroll, and other acceptable proofs of receipt of payment



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Liquidation of Cash Advance	Submission of Liquidation Report to the Accounting Unit	School Head or AO II	Liquidation Report with the following attachments: Copies of Checks Issued, Official Receipts, Inspection and Acceptance Reports together with the supporting documents submitted with the Request for the Release of Cash Advance	Copy of Liquidation Report received by the Accounting Unit
	Review and Verification of the Liquidation Report	Accounting Unit c/o ADAS III	Liquidation Report with the following attachments: Copies of Checks Issued, Official Receipts, Inspection and Acceptance Reports together with the supporting documents submitted with the Request for the Release of Cash Advance	Reviewed and Verified Liquidation Report
	Signing of Liquidation Report	Accountant ASDS SDS	Reviewed and Verified Liquidation Report	Completely signed Liquidation Report
Audit and Compliance	Monitoring the Utilization and Liquidation of Cash Advance	PSDS	Inspection and Acceptance Report (in the case of procured goods and services), Approved Purchase Request, Request for Quotations with Entries from the Suppliers,	Monitoring Report on the Utilization of Cash Advance



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			Abstract of Quotations, Resolution to Award, and Notice of Award, Purchase Order and Notice to Proceed accepted by the Supplier  Billing Statements  Contact of Service	
	Conduct of periodic Internal Audit	Accounting Unit	Inspection and Acceptance Report (in the case of procured goods and services), Approved Purchase Request, Request for Quotations with Entries from the Suppliers, Abstract of Quotations, Resolution to Award, and Notice of Award, Purchase Order and Notice to Proceed accepted by the Supplier  Billing Statements  Contact of Service	Internal Audit Report