
	<i>Department of Education</i> <b>Region III</b> <b>SCHOOLS DIVISION OFFICE OF PAMPANGA</b> <b>City of San Fernando</b> High School Blvd., Brgy. Lourdes, City of San Fernando, Pampanga, 2000 Website: www.depedpampanga.com   Email: pampanga@deped.gov.ph Tel.: (045) 435-7404   Fax: (045) 435-2728		Document Code: SDOPAMP-QF-OSDS-002
	<b>DIVISION MEMO NO. <u>389</u> S. 2018</b>		Revision : 00 Effectivity Date: May 8, 2018 Name of Office: ACCOUNTING UNIT

To : Assistant Schools Division Superintendent – Elementary  
 Assistant Schools Division Superintendent – Secondary  
 Public Schools District Supervisors  
 School Heads of Public Elementary, Junior and Senior High Schools  
 Chief – School Governance and Operations Division  
 Chief –Curriculum Implementation Division  
 All Unit Heads  
 All Concerned

From : OFFICE OF THE SCHOOLS DIVISION SUPERINTENDENT

Subject : **Liquidation of Cash Advances for School Maintenance and Other Operating Expenses (MOOE) and School Based Feeding Program (SBFP) of School Heads transferred to other schools, retired or separated or in case the designation as Disbursing Officer has been revoked**

Date : August 24, 2018

1. In any case that the School Head of a Non- Implement Unit was transfered, retired or separated or in case the designation as Disbursing Officer has been canceled during the calendar year, he/she is required to liquidate all cash advances received and refund any remaining balances.
2. For School Maintenance and Other Operating Expenses (MOOE), to liquidate all expenses incurred prior to the effectivity of the Special Order of transfer,retirement or separation or in case the designation as Disbursing Officer has been revoked and refund any remaining balance.
3. For School Based Feeding Program (SBFP), to liquidate all expenses incurred for the actual feeding days prior to the effectivity of the Special Order of transfer, retirement or separation or in case the designation as Disbursing Officer has been revoked and refund any remaining balance.
4. In case of transfer, no issuance of cash advance pertaining to the new school for School MOOE or SBFP Funds unless he/she is cleared from all accountabilities from previously held cash advances.
5. Widest dissemination of this memorandum is desired.

  
**Leonardo D. Zapanta, Ed.D., CESO VI**  
 School Division Superintendent