



Republic of the Philippines  
**Department of Education**  
Region VII – CENTRAL VISAYAS  
**SCHOOLS DIVISION OF BOHOL**

**Office of the Schools Division  
Superintendent**

March 24, 2020

**DIVISION MEMORANDUM**

No. 153 s. 2020

**INTERIM GUIDELINES IN THE SUBMISSION OF SCHOOL MOOE LIQUIDATIONS  
TO THE SCHOOLS DIVISION OFFICE (SDO) FOR THE DURATION OF STATE OF  
PUBLIC HEALTH EMERGENCY DUE TO COVID-19**

To: Public Schools District Supervisors  
All School Heads of Elementary and Secondary Schools (Non-IUs)  
District Bookkeepers (Non IUs)  
All Others Concerned

1. In observance of the intensified Community Quarantine and to protect the health and safety of our Finance workforce in the field, DepEd Division of Bohol's priority is the protection, security and welfare of our employees and clients. In line with this, interim guidelines in the submission of School MOOE liquidations to the Schools Division Office (SDO) shall be adopted as a safety precautionary measure and at the same time ensure continuity in the delivery of basic financial services in our Division.
2. As we take careful steps during this difficult time, these interim guidelines shall cover all Elementary and Secondary Schools' (Non-IUs) submission of School MOOE liquidations, to be facilitated by the District - Senior Bookkeeper, to the Division Office. To ensure that essential financial services be provided by this Office, we urge said finance personnel in the field to follow these guidelines and submit electronically the following reports, to wit:
  - 2.1. Report on School MOOE Liquidations (see Annex A)
  - 2.2. Journal Entry Voucher - Appendix 36 of GAM  
*(maximum of three (3) accountable officers)*
  - 2.3. Cash Disbursement Register - Appendix 43 of GAM  
*(per cluster)*

These accurately accomplished scanned-copy reports shall be sent to [accounting.bohol@deped.gov.ph](mailto:accounting.bohol@deped.gov.ph) . Note that those who have physically submitted their



MOOE liquidations in this Office, prior to this issuance, shall not be included in the preparation hereof.

3. Finally, those Non-IUs' financial staffs (District Bookkeepers and Disbursing Officers, including those handling Non IU Secondary Schools and Clustered HS, CES-Disbursing Officers) may adopt "work-from-home" after complying this quarter's School MOOE liquidations. They may work on their quarterly reports on Aging of Unliquidated Cash Advances, Statement of Allocation, Releases, Liquidation and Balances, updating of List of Bonded Officers, among others.
4. For the information, guidance and immediate compliance of all concerned.



**BIANITO A. DAGATAN Ed.D CESO V**  
Schools Division Superintendent

*Pub. D. 23. 24. 2020*



0050 Lino Chatto Drive Barangay Cogon, Tagbilaran City, Bohol  
Tel Nos.: (038) 412-4938; (038) 411-2544 (038) 501-7550  
Telefax: (038) 501-7550 email add: [deped.bohol@deped.gov.ph](mailto:deped.bohol@deped.gov.ph)

Behold...  
**BOHOL**

