



Republic of the Philippines
DEPARTMENT OF EDUCATION
 Region IX, Zamboanga Peninsula
SCHOOLS DIVISION OF ZAMBOANGA DEL NORTE
 Capitol Drive, Estaka, Dipolog City



DIVISION MEMORANDUM NO. 183 SERIES OF 2016

27 MAY 2016
 SIGNATURE

**To : EDUCATION PROGRAM SUPERVISORS
 PUBLIC SCHOOLS DISTRICT SUPERVISORS
 ELEMENTARY AND SECONDARY SCHOOL HEADS
 ALL OTHERS CONCERNED**

From : NATIVIDAD P. BAYUBAY, CESO VI
 Officer-In-Charge
 Office of the Schools Division Superintendent

**Subject : DEFERMENT OF RELEASE OF MID-YEAR BONUS AND
 WITHHOLDING OF SALARY IN CASES OF UNLIQUIDATED
 MOOE AND OTHER CASH ADVANCES**

Date : MAY 26, 2016

You are all hereby informed, that Mid-Year Bonus and Monthly Salary shall be deferred for release if found to have **Unliquidated Cash Advances and Unliquidated MOOE** for School Heads for monies release in the **FY 2015 and the 1st Quarter of FY 2016**.

Liquidation of official travel shall be governed by **COA Circular No. 96-004**. Maintenance and Other Operating Expenses (MOOE) shall require the following supporting documents for liquidation, to wit:

7. Report of Disbursement with supporting documents
8. Approved Requisition and Issue Voucher
9. Receipts, sales invoices
10. Certificate of Acceptance/Inspection
11. Duly approved trip ticket, if gasoline
12. Such other supporting documents as are requires by the nature of the expense.

Failure to liquidate shall cause the division cashier/accountant to withhold salaries of concerned official and employees. No additional cash advance shall be allowed to any official or employee unless the previous cash advance given to him is first settled or a proper accounting thereof is made.

For this purpose, in-charge for evaluation and validation of liquidation reports in the budget office shall perform a conscientious updating of records and data which will cause the withholding of salaries of concerned personnel.

For information, guidance and strict compliance.

Cc: **ARVIE M. OMPOY**
 Division Accountant

ELENA NIEVES
 Administrative Officer IV/Cashier

CASEMERA V. LUNJAS
 Administrative Officer V/ Budget and Finance