Republic of the Philippines
Department of Education
Negros Island Region
SCHOOLS DIVISION OFFICE OF KABANKALAN CITY
Tayum St., Brgy 8, Kabankalan City, Negros Occidental
Tel. No. (034) 471-2003 / (034) 471-2454

DIVISION MEMORANDUM
No. 45, s. 2017

To: Assistant Schools Division Superintendent
All Elementary and Non- Implementing Secondary School Heads
Accounting, Budget and Cash Unit

Date: February 28, 2017

Subject: **AMENDING CERTAIN PROVISIONS OF DIVISION MEMORANDUM NO. 19 s. 2016**

1. To improve utilization and liquidation of school mooe funds, the following amendments to Item 6 and all attachments of Division Memorandum No. 19 s. 2016 are hereby instituted:
   a) To meet the deadline as per DepEd Order No. 13, s 2016, School MOOE liquidation with complete supporting documents must be submitted on or before every 30th of the month. School heads are advised to have their liquidation report signed by the PSDS before submitting to bookkeepers. Attached is the process flow on liquidation and release of cash advance. *(Attachment 1 & 2)*
   b) For revisions on Requirements and Sequence for Cash Advance, Documentary Requirements for School MOOE Liquidation and Assignment of School bookkeepers, see *Attachment 3, 4 and 5.* Additional requirements effective for the month of March 2017 are the following:
      i. Pictures on supplies and materials purchased for both office use and repairs
      ii. Acknowledgement Receipt for Equipment (for inventory items)
      iii. Job Order Contract/Form must be signed by the School Head, Administrative Officer V and approved by Schools Division Superintendent
      iv. Repairs during the month must be supported with complete documentation of before, during and after repairs
2. A Letter Request and Monthly Cash Program format is also attached *(Attachment 6)*. School heads may add additional row/item if not included in the list. A detailed monthly cash is prepared for monitoring and checking of your liquidation. As stated on Division Memo No. 19 s. 2016 item 1, MCP must be aligned on the school's AIP, APP, PPMP.

3. Immediate dissemination and strict compliance with this memorandum is hereby directed.

ANTHONY H. LIOBET, CESO VI
Asst. Schools Division Superintendent
OIC – Office of the Schools Division Superintendent

Attachment 1

	Flow/Process (LIQUIDATION REPORT)	Responsible	# of days to be accomplished	Deadline
1	Checks & signs liquidation report	PSDS	1 day	21st
2	Submits liquidation report to accounting	School Head	1 day	22nd
3	Check the liquidation (1st submission)	School Bookkeeper	2-3 days	23rd
4	Compliance of lacking documents	School Head	3 days	26th
5	Check the liquidation (compliance)	School Bookkeeper	1 day	29th
6	Stamps "Received" the complete liquidation report	Division Bookkeeper	1 day	Every 30th

Attachment 2

	Flow/Process (Release of Cash Advance)	Responsible	# of days to be accomplished	Target Date/ Deadline
1	Signs Obligation Request & forwards to acctg	Budget	1/2 day	1st
2	Forwards LR w/ complete supporting documents, DV, OBR, MCP, AIP/APP/PPMP, Cert. of Unliq	Division Bookkeeper	1/2 day	1st
3	Verifies the liquidation report & signs the DV, Cert. of Unliq, LR	Accountant	1/2 day	2nd
4	Signs the DV, LR, MCP	SDS	1day	2nd
5	Prepares ACIC/LDDAP-ADA upon receipt of DV	Cash	1 day	3rd
6	Signs LDDAP-ADA	Accountant	1/2 day	4th
7	Signs ACIC/LDDAP-ADA	SDS	1/2 day	5th
8	Forwards ACIC/LDDAP-ADA	Cash	1/2 day	5th
9	Bank Processing	Bank	2-3 days	8th

Attachment 3

Requirements and Sequence for Cash Advance

Disbursement Voucher w/ ATM #	3 copies
Obligation Request	3 copies
Letter Request & Monthly Cash Program (MCP) signed by: School Head, PTA President or SGC Pres., Teachers league President and PSDS	3 copies
Photo Copy of Fidelity Bond	1 copy
Certificate of Unliquidated Cash Advance	1 copy
Liquidation Report , Cash Disbursement Register and Approved MCP of Previous month (Photocopy) With signed JEV and stamped received	3 copies
MOOE Budgetary Percentage Allocation	1 copy
Annual Improvement Plan (AIP)	1 copy
Annual Procurement Plan (APP)	1 copy
Project Procurement Management Plan (PPMP)	1 copy

Attachment 4

Documentary Requirements for School MOOE Liquidation

I. Liquidation Report

II. Cash Disbursement Report

III. Report of Disbursement

IV. Purchase of Goods

A. Supplies

1 Official Receipt
2 Purchase Request
3 Request for Quotation
4 Abstract on Canvass
5 Purchase Order
6 Pictures of Supplies purchased
7 Inspection & Acceptance Report
8 BIR 2306/2307
9 Acknowledgement Receipt for Equipment (for inventory items)

B. Construction Materials

1 Official Receipt
2 Program of Works & Cost Estimates
3 Purchase Request
4 Request for Quotation
5 Abstract on Canvass
6 Purchase Order
7 Inspection & Acceptance Report
8 Pictures of Materials purchased
9 Before, During & After Photo of repairs made with complete label - school name, project name, % of completion*(should be attached if both construction materials and labor of the same repair are not liquidated on the same month)*
10 BIR 2306/2307

V. Purchase of Services

A. Repairs of School Buildings & Other Structures

1 Pakyaw Agreement or Contract
2 RER
3 Program of Works & Cost Estimates
4 Request for Quotation
5 Abstract on Canvass
6 Pre & Post Inspection Report
7 Before, During & After Photo of repairs made with complete label - school name, project name, % of completion
8 Accomplishment Report

B. Repair of Office Equipment

1 Official Receipt
2 Purchase Request
3 Request for Quotation
4 Abstract on Canvass
5 Purchase Order
6 Job Order
7 Inspection & Acceptance Report

C. Job Order (Clerk, Utility, Guard)

1 Payrol
2 DTR
3 Job Order (signed by Admin. Officer & approved by SDS)

VI. Travel/Trainings & Seminar

1 Itinerary of Travel
2 Certificate of Travel Completed
3 Tickets and Official Receipts
4 Certificate of Appearance
5 Memo
6 Travel Order

**Note: Itinerary of Travel & Certificate of Travel Completed should be signed by the SDS for school heads & by the school head for teachers.*

Attachment 5

ASSIGNED SCHOOLS OF BOOKKEEPERS

May Sharisse Gerale - ADAS III

ELEMENTARY SCHOOLS

Kabankalan III

1	Binicuil ES
2	Calabasahan ES
3	Candiacap ES
4	Daan Banua ES
5	Dacongcogon ES
6	Dr. Pablo Torre PS
7	Jose Peralta MS
8	Linao ES
9	Magballo ES
10	Salong ES
11	San Jose ES
12	Talubangi ES
13	Tapi ES

Kabankalan V

1	Badiangay ES
2	Ballo ES
3	Camingawan ES
4	Mansumbil PS
5	NOAC ES
6	Pres. Osmeña ES
7	Tagukon ES

Kabankalan I

1	Basak ES
2	Bino ES
3	Bugtong ES
4	Balisong ES
5	D.C. Gurrucharri MS
6	Orong ES

Dino Alexandrinos Xenos Lopez - ADAS III

ELEMENTARY SCHOOLS

Kabankalan IV

1	Banman PS
2	Bantayan ES
3	Baras Diutay ES
4	Camandaan PS
5	Ilan PS
6	Inapoy ES
7	Locotan ES
8	Lowag ES
9	Mamba-g PS
10	Mamig PS
11	Nursery PS
12	Pacao ES
13	Pangyasan PS
14	Piliopiliohan PS
15	Pinaguinpinan ES
16	Sagumayon PS
17	Sampac PS
18	Tabugon ES
19	Tagoc ES

Kabankalan I

1	ERAMS East
2	Hilamonan ES
3	Casipsipan ES
4	Lorenzo Zayco ES
5	Tan-awan ES

Kabankalan II

1	ERAMS West
2	Camansi ES

Mary Jane Butanas - ADAS III

ELEMENTARY SCHOOLS

Kabankalan V

1	Bula ES
2	Carol-an ES
3	Colambo ES
4	Hinapunan IS
5	Oringao ES
6	Pitgong ES

Kabankalan II

1	Amian ES
2	Cara-an ES
3	Kabanyohan ES
4	Magtongtong ES
5	Matama ES
6	Tampalon ES
7	Yanog ES
8	Balagtingon ES
9	Camugao ES
10	SONEDCO ES

SECONDARY SCHOOLS

K I	1	Kabankalan NHS
K I	2	Tan-awan NHS
K III	3	Daan Banua NHS
K III	4	Talubangi NHS
K III	5	Tapi - Magballo Ext.
K IV	6	Pinaguinpinan NHS
K IV	7	Tabugon-Tagoc Ext
K V	8	Carol-an NHS
K V	9	Hinapunan IS
K V	10	Tagukon NHS

Attachment 6

(NAME OF SCHOOL)
(ADDRESS)

(DATE)

(NAME)
Schools Division Superintendent
Schools Division Office of Kabankalan City

Sir:

{LETTER REQUEST FOR CASH ADVANCE (specify month of MOOE & amount for cash advance)}

Below are the details of the School's Monthly Cash Program for the month of _____:

MONTHLY CASH PROGRAM			
PROGRAMS/PROJECTS/ACTIVITIES/EXPENSES	**AMOUNT**	**TOTAL**	**REMARKS**
A. Supplies and Materials			
1 Office Supplies	xxx		
2 Reproduction (Testing Materials & Others)	xxx		
3 Signages/Tarpaulins	xxx	xxx	
4 *(additional)*			
B. Repairs and Maintenance			
1 *(Name of Project)*			
a Materials	xxx		
b Labor	xxx	xxx	
2 *(Name of Project)*			
a Materials	xxx		
b Labor	xxx	xxx	
3 *(Name of Project)*			
a Materials	xxx		
b Labor	xxx	xxx	xxx
C. Job Order			
1 Office Clerk		xxx	
2 Security Services		xxx	
3 Utility		xxx	
4 *(additional)*		xxx	xxx
D. Other Operating Expenses			
1 Travel		xxx	
2 Electicity		xxx	
3 Water		xxx	
4 Telephone		xxx	
5 Internet		xxx	
4 *(additional)*		xxx	xxx
TOTAL		**xxxx**	

Prepared by:

_____
School Head

Noted by:

_____
PTA/SGC President

_____
Teachers League President

Certify: Allotment Available:

_____
Budget Officer

Recommending Approval:
(MCP aligned with AIP/APP/PPMP)

_____
Public School District Supervisor

Approved by:

_____
Schools Division Superintendent