



February 17, 2020

DIVISION MEMORANDUM

No. _____, s. 2020

PROCESSING OF DOCUMENTS FOR CASH ADVANCE AND LIQUIDATION OF SCHOOL MOOE

To: Assistant Schools Division Superintendent
Chiefs, CID and SGOD
Public School District Supervisors
Elementary and Secondary School Heads
Finance Personnel
All Concerned

1. To ensure compliance on DepEd Order No. 8, s. 2019 and DepEd Order No. 29, s. 2019 and that government funds are properly utilized, the following steps shall be adopted for processing cash advance and liquidation of School Maintenance and Other Operating Expenses (MOOE) starting this February 2020 and the months or years thereafter.
2. To help and assist the school heads in managing and utilizing their school MOOE timely and efficiently, school bookkeepers will be assigned to clustered schools (Annex A).
3. Responsibilities of DepEd Personnel
 - 3.1 The School Head shall:
 - a) Ensure that utilization of MOOE claims and liquidation shall be in consonance with School's Annual Implementation Plan/Annual Procurement Plan/Project Procurement Management Plan(AIP/APP/PPMP) which were culled out from the School Improvement Plan (SIP)
 - b) Use the school MOOE solely for the specific legal purpose as granted and in observance to accounting and auditing guidelines
 - c) Submit the following documents to clustered school bookkeepers for liquidation of cash advance not later than every 5th day of the following month:
 - i. Liquidation Report
 - ii. Cash Disbursement Report
 - iii. Complete supporting documents for each disbursement (Annex B)
 - d) Ensure the reimbursement of travelling expenses incurred by mobile bookkeepers during the conduct of technical assistance to School Heads (refer to item 2.e).

3.2 The Clustered School Bookkeepers (Mobile Bookkeepers) and Administrative Officers (AO II) assigned to Non-IU Schools shall:

- a) Ensure that MOOE claims are in adherence with financial accounting and auditing guidelines
- b) Ensure the completeness of the liquidation report and its supporting documents prior to signing of the school's disbursement voucher (Annex B)
- c) Provide technical assistance to school heads in the preparation of liquidation report and supporting documents
- d) Prepare monthly bank reconciliation
- e) Extend technical assistance to school heads of their clustered schools at least once in a given month or as requested by school concerned. In doing so, clustered bookkeepers must prepare a **locator slip** to be signed by the school head to support the reimbursement of travelling expenses incurred.

3.3 The Division Bookkeepers shall:

- a) Verify the completeness of documents submitted and receive the liquidation report
- b) Prepares journal entry voucher
- c) Prepares Certification of No Unliquidated Cash Advance
- d) Ensure that another cash advance must be released within three (3) days upon receipt of liquidation report

4. Process Flow of Liquidation Report (Annex C) must be followed in the submission of liquidation reports. Therefore, only the Clustered Bookkeepers/Mobile Bookkeepers shall submit the liquidation report to the SDO-Accounting Office.

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


PORTIA M. MALLORCA, Ph.D., CESO V
Schools Division Superintendent 

Clustered Schools Assignment of Administrative Assistants

	ADAS	STATION			
K I					
ADAS 3	Christie Myrth Completo	ERAMS - East	Casipsipan	Lorenzo Zayco	
ADAS 2	Jarvis James Suyo	Hilamonan	DC Gutrucharri	Bino	
K II					
ADAS 3	Irene Ejar	ERAMS - West	Yanog	Balagfingon	Kabanyohan
ADAS 2	Ira Chriscia Sarabia	Camugao	SONEDCO	Camansi	
ADAS 2		Tampalon	Amian	Magfongtong	
K III					
ADAS 3	Lestine Resuma	Binicuil	Daan Banua	Daan Banua NHS	Jose Peralta
ADAS 2	Rueline Carrera	Talubangi ES	Dacongogon	Tapl ES	
ADAS 3	Loradel Olmedo	Salong ES	Candiacap	Dr. Pablo Torre	San Jose
K IV					
ADAS 3	Gerrel Velasco	Tabugon ES	Pangyasan	Inapoy ES	Tagoc NHS
ADAS 3		Bantayan ES	Baras Duitay ES	Camandaan	Mambaog
ADAS 3	Berna Mae Guiriba	Locotan ES	Banman	Ilan	Lowag Mamig
ADAS 2		Pacao	Sagumayon	Nursery	Bantayan NHS-Baras Diutay Extn
ADAS 3		Pinaguinpinan ES	Pinaguinpinan NHS	Piliopilihan	Tagoc ES Sampac
K V					
ADAS 3	Milky Joy Sigue	Camingawan	Colambo	Hinapunan IS (Elem)	Hinapunan IS (Sec)
ADAS 2	Ria Cardano	Oringao	Badiangay	Pitgong	
Carol-an NHS (K V)					
ADAS 3	Ronnie Copiado	Carol-an NHS	Bula	Pres. Osmeña	
ADAS 2	Roberto Cabadon		Carol-an ES	NOAC	
Kabankalan NHS (K I / K II)					
ADAS 3	Janine Denise Felicano	Kabankalan NHS	Orong		
ADAS 2	Marites Caceres		Matama ES	Cara-an	
Talubangi NHS (K III)					
ADAS 3	Johanna Garzon	Talubangi NHS	Magballo NHS	Calabasahan	
ADAS 2	Sharon Mae Jaboneta		Linao ES	Magballo ES	
Tan-awan NHS (K I)					
ADAS 3	Naila Jane Cari-an	Tan-awan NHS	Balisong	Bugfong	
ADAS 2	Marian Chavez		Tan-awan ES	Basak	
Tagukon NHS (K V)					
ADAS 3	Hartzel Joy Evangello	Tagukon NHS	Ballo ES		
ADAS 2	Mary Gaille Carian		Tagukon ES	Mansumbil	

CHECKLIST OF REQUIREMENTS FOR SCHOOL MOOE LIQUIDATION

Name of School: _____
For the Month of: _____

Name of Principal/School Head: _____
Page No.: _____

REQUIREMENTS	REMARKS	Date Received	Signature	Date Checked	Signature	Date Returned	Signature
Monthly Cash Program	(month of liquidation)						
Liquidation Report	3 copies						
Cash Disbursement Register	3 copies						

*1st copy- COA, 2nd copy- Accounting, 3rd Copy- School

REQUIREMENTS	REMARKS	1	2	3	4
TRAVEL EXPENSES (5020101000)					
Disbursement Voucher	with DV no.				
Itinerary of Travel	duly signed				
Certificate of Travel Completed	duly signed				
Official Receipts					
Tickets/RER					
Certificate of Appearance	original copy				
Authority To Travel	with control no.				
Memorandum					
Attendance	for students' claims				

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

REQUIREMENTS	REMARKS	1	2	3	4
TRAINING EXPENSES (5020201000)					
Disbursement Voucher	with DV no.				
Official Receipt					
Training Design					
Memorandum					
Purchase Request	PR No.				
Purchase Order	PO No.				
Request for Quotation					
Abstract on Canvass					
Inspection & Acceptance Report	IAR No.				
Attendance	original				

OFFICE SUPPLIES EXPENSES (5020301000)		1	2	3	4
Disbursement Voucher	with DV no.				
Official Receipt					
Purchase Request	PR No./purpose				
Purchase Order	PO No.				
Request for Quotation					
Abstract on Canvass					
Pictures of Supplies purchased					
Inspection & Acceptance Report	IAR No.				
Requisition and Issue Slip	consumable items				
Inventory Custodian Slip	non-consumable items				
Logbook					
BIR 2306/2307					

OTHER SUPPLIES & MATERIALS EXP. 5020399000		1	2	3	4
(Photocopy, Tarpaulins)					
Disbursement Voucher	with DV no.				
Official Receipt					
Purchase Request	PR No./purpose				
Purchase Order	PO No.				
Request for Quotation					
Abstract on Canvass					
Inspection & Acceptance Report	IAR No.				
Inventory Custodian Slip					
Logbook					
BIR 2306/2307					

WATER EXPENSES (5020401000)		1	2	3	4
Disbursement Voucher	with DV no.				
Official Receipt					
Statement of Account					

ELECTRICITY EXPENSES (5020402000)		1	2	3	4
Disbursement Voucher	with DV no.				
Official Receipt					
Statement of Account					

TELEPHONE EXPENSES (5020502000)		1	2	3	4
Disbursement Voucher	with DV no.				
Official Receipt					
Purchase Request					
Inspection & Acceptance Report					
Certification					

INTERNET EXPENSES (5020503000)		1	2	3	4
Disbursement Voucher	with DV no.				
Official Receipt					
Statement of Account					
Certification					

OTHER GENERAL SERVICES (5021299000)		1	2	3	4
(Security Guard, Clerk & Utility)					
Disbursement Voucher	with control no.				
Payroll					
Job Order/ Contract of Service	signed by AO & SDS				
Daily Time Record					
Accomplishment Report					

REPAIR & MAINTENANCE ICT (5021305003)		1	2	3	4
(Repair of computers & printers)					
Disbursement Voucher	with control no.				
Official Receipt					
Job Request	JR No./purpose				
Job Order					
Request for Quotation					
Abstract on Canvass					
Inspection & Acceptance Report	IAR No.				

REPAIR & MAINTENANCE SB Materials (5021304002)		1	2	3	4
(Repairs, Paintings & Maintenance of School)					
Disbursement Voucher	with control no.				
Official Receipt					
Program of Works & Cost Estimates					
Purchase Request	PR No./purpose				
Purchase Order	PO No.				
Request for Quotation					
Abstract on Canvass					
Inspection & Acceptance Report	IAR No.				
Pictures of Materials purchased					
Photos of Before, During & After repairs (if both payment of materials & labor of the repair are not liquidated on the same month)	w/ complete label- school name, project name, % of completion				
BIR 2306/2307					

REPAIR & MAINTENANCE SB Labor (5021304002)		1	2	3	4
(Repairs, Paintings & Maintenance of School)					
Disbursement Voucher	with control no.				
Pakyaw Agreement or Contract	must not exceed 35% of materials				
Reimbursement Expense Receipt					
Program of Works & Cost Estimates					
Request for Quotation					
Job Order	JR No./purpose				
Job Request					
Abstract on Canvass					
Pre-Repair Inspection Report					
Post Inspection Report					
Accomplishment Report					
Photos of Before, During & After repairs	w/ complete label- school name, project name, % of completion				

NOTE:

All PR, PO, RIS, ICS & JO must have control numbers before submission to the Accounting Office. The sequence of supporting documents must be the same with the checklist.

Process Flow of Liquidation Report

