



Republic of the Philippines
Department of Education
REGION X- NORTHERN MINDANAO
DIVISION OF MALAYBALAY CITY

DM 2021-02-081
DEPED MALAYBALAY CITY DIVISION
RELEASED
DATE: FEB 24 11:10
BY: *Glenn*

DIVISION MEMORANDUM

NO. 081, s. 2021

To: Assistant Schools Division Superintendent
Chief Education Supervisors, CID and SGOD
Public Elementary and Secondary School Heads
All Others Concerned
This Division

FROM: **VICTORIA V. GAZO, PhD, CESO V**
Schools Division Superintendent

DATE: February 24, 2021

SUBJECT: **GUIDELINES ON THE LIQUIDATION OF SCHOOL MOOE**

1. DepEd Order 29, s. 2019 entitled Procedural Guidelines on the Management of Cash Advances for School Maintenance and Other Operating Expenses and Program Funds of Non-Implementing Units Pursuant to COA, DBM and DepEd Joint Circular No. 2019 states that:

19.2 CDR for disbursements of not less than 75% of the amount given as cash advance shall be submitted as basis for release of the MOOE cash advance for the succeeding months or quarters. The submission of CDRs for less than 75% of the cash advance granted may be allowed, but only for purposes of reducing the outstanding cash advance;

32.2 Submit to the SDO-AU the CDR, together with supporting documents and a copy of bank statements and passbook, following DepEd Order No. 72, s. 2008 entitled, "Manual on Simplified Accounting Procedures for Non-Implementing Units." The submission of liquidation reports must be consistent with the frequency/timeliness of the submission of reports following the applicable COA rules and regulations on cash advances, e.g. COA Circular 97-002 dated February 10, 1997 as reiterated in COA Circular 2009-002 dated May 18, 2009

2. In order to ensure compliance of the above mentioned and strengthen internal control, this Division sets forth the following guidelines:

2.1. It shall be the responsibility of the School Head to set a cut-off date for the issuance of checks for a given month. This shall give ample time for the



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Disbursing Officer and Senior Bookkeeper in the preparation, review and submission of Liquidation Report (LR) and required supporting documents.

- 2.2. The Disbursing Officer shall:
- 2.2.1. Prepare and finalize the Cash Disbursement Register (CDR)
 - 2.2.2. Prepare the LR
 - 2.2.3. Segregate and compile all required supporting documents
 - 2.2.4. Forward the LR, CDR and all supporting documents to the Senior Bookkeeper for review
- 2.3. The School Senior Bookkeeper shall:
- 2.3.1. Review the completeness and propriety of all supporting documents attached
 - 2.3.2. Ensure correctness of the entries made in the LR and CDR
 - 2.3.3. Submit the reviewed LR and all required supporting documents to the Division Office
- 2.4. The liquidation for school MOOE shall be submitted to the Division Office on a monthly basis. The schedule for submission is set below:

Time	Day 1	Day 2
8:00-9:00 AM	BCT Elementary School Malaybalay City Central School Airport Village Elementary School Casisang National High School Casisang National High School - SHS Imbayao Elementary School Imbayao National High School Imbayao National High School- SHS Sta. Ana Elementary School <i>No. of School Senior Bookkeeper: 2</i>	Bangcud Central School Binalbagan Elementary School Calawag Elementary School Dapulan Elementary School Macote Elementary School Padernal Elementary School Simaya Integrated School – Elementary Simaya Integrated School - Secondary Managok National High School Managok National High School – SHS <i>No. of School Senior Bookkeeper: 2</i>
9:00-10:00 AM	Busdi Integrated School - Elementary Busdi Integrated School - Secondary Busdi Integrated School - SHS Caburacanan Elementary School Kulaman Elementary School Mapulo Elementary School Tuburan Integrated School - Elementary Tuburan Integrated School - Secondary Zamboanguita Central School <i>No. of School Senior Bookkeeper: 1</i>	Barangay 9 Elementary School Kalasungay Central School Kalasungay National High School Kalasungay National High School – SHS Natid-asan Elementary School Kibalabag Elementary School Pighalugan Elementary School Silae Elementary School Silae National High School Silae National High School – SHS



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Time	Day 1	Day 2
10:00-11:00 AM	Langasihian Elementary School Lunokan Elementary School Managok Central School Matangpatang Elementary School Miglamin Elementary School Miglamin National High School Miglamin National High School- SHS Bangcud National High School Bangcud National High School - SHS Luyungan High School <i>No. of School Senior Bookkeeper: 2</i>	<i>No. of School Senior Bookkeeper: 2</i> Capitan Angel Integrated School - Elementary Capitan Angel Integrated School - Secondary Dalwangan Elementary School Dalwangan National High School Dalwangan National High School- SHS Damitan Elementary School New Ilocos Elementary School Patpat Elementary School <i>No. of School Senior Bookkeeper: 1</i>
11:00-12:00 NN	Bendolan Elementary School Casisang Central Integrated School - Elementary Casisang Central Integrated School - Secondary Magsaysay Integrated School - Elementary Magsaysay Integrated School - Secondary Mapayag Integrated School Aglayan Central School Balangbang Elementary School Cabangahan Elementary School Laguitas Elementary School <i>No. of School Senior Bookkeeper: 2</i>	Apo Macote National High School Apo Macote National High School - SHS Isabela Ayala Gonzales Elementary School San Martin Agro-Industrial High School San Martin Agro-Industrial High School - SHS San Martin Elementary School San Roque Elementary School Casisang Senior High School <i>No. of School Senior Bookkeeper: 2</i>
1:00-2:00 PM	Mabuhay Elementary School Malaybalay City National High School Malaybalay City National High School - SHS Panamucan Elementary School San Jose Elementary School Can-ayan Integrated School - Elementary Can-ayan Integrated School - Secondary Can-ayan Integrated School - SHS Candiisan Integrated School - Elementary Candiisan Integrated School - Secondary Incalbog Elementary School Tintinaan Elementary School <i>No. of School Senior Bookkeeper: 2</i>	Baganao Elementary School Kibalabag Integrated School - Elementary Kibalabag Integrated School - Secondary Kilap-agan Integrated School - Elementary Kilap-agan Integrated School - Secondary Manalog Integrated School Sumpung Central School Tag-ilanao Elementary School <i>No. of School Senior Bookkeeper: 1</i>
2:00-3:00 PM	Bagong Silang Elementary School	Indalasa Elementary School



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Time	Day 1	Day 2
	Dumayas Elementary School Lalawan Elementary School Linabo Central School Maligaya Elementary School Paiwaig Elementary School Sawaga Elementary School Lalawan National High School Lalawan National High School- SHS <i>No. of School Senior Bookkeeper: 1</i>	Malaybalay City National Science High School Malaybalay City National Science High School - SHS Pigpamulahan Elementary School St. Peter Elementary School St. Peter National High School St. Peter National High School - SHS <i>No. of School Senior Bookkeeper: 1</i>

- 2.5. A Division Senior Bookkeeper shall be assigned to review the submitted LR and supporting documents. The School Senior Bookkeeper must be present at the time of review.
- 2.5.1 If found incomplete, all documents shall be returned for compliance. A Punchlist which identifies documents that needs to be submitted, shall be given. Any deficiency must be complied within the day, otherwise it shall be considered 'late'.
- 2.5.2 If complete, the documents shall be forwarded to the Division Bookkeeper In-Charge and shall assign Liquidation Report number and stamp the school copy as 'received'.
- 2.6 Schools which fail to liquidate as scheduled may submit on the 20th day following the end of the applicable month. If it falls on a holiday/weekend, then it shall be submitted on the next working day.
- 2.7 If failure to liquidate pertains to the month of November, late submission may still be accepted on the last scheduled date of liquidation for the year.
- 2.8 Schools which are not yet listed in the schedule, shall liquidate following the schedule of their assigned School Senior Bookkeeper.
- 2.9 To serve as your guide for CY 2021, kindly observe the following dates:

Month	Day 1	Day 2	Late Submission
January and February, 2021	March 4, 2021	March 5, 2021	March 22, 2021
March, 2021	April 5, 2021	April 6, 2021	April 20, 2021
April, 2021	May 5, 2021	May 6, 2021	May 20, 2021
May, 2021	June 7, 2021	June 8, 2021	June 21, 2021
June, 2021	July 5, 2021	July 6, 2021	July 20, 2021



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Month	Day 1	Day 2	Late Submission
July, 2021	August 5, 2021	August 6, 2021	August 20, 2021
August, 2021	September 6, 2021	September 7, 2021	September 20, 2021
September, 2021	October 5, 2021	October 6, 2021	October 20, 2021
October, 2021	November 4, 2021	November 5, 2021	November 22, 2021
November, 2021	December 6, 2021	December 7, 2021	December 14/15, 2021
December, 2021	December 14, 2021	December 15, 2021	January 5, 2022

- 2.10 The following are the additional requirements for the last liquidation of the year:
- 2.10.1 Monthly Reconciliation Statement as of the last check issuance.
Example: If the date of the last check issued is December 13, 2021, then the MRS to be submitted is as of December 13, 2021.
 - 2.10.2 Authority to Debit/Credit Account (Annex G)

3. This memorandum shall take effect immediately.

TO BE POSTED IN THE WEBSITE
Copy furnished: Records Section
Accounting Unit



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