




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

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**DIVISION MEMORANDUM**

NO. 475, s. 2023

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

FROM:   
**CHERRY MAE L. LIMBACO-REYES**  
 Schools Division Superintendent

DATE: November 6, 2023

SUBJECT: **DEADLINE FOR LIQUIDATION OF OTHER DOWNLOADED FUNDS AND 4<sup>TH</sup> QUARTER SCHOOL MOOE FOR CY 2023**

1. To ensure that all cash advances are liquidated at the end of the year pursuant to COA Circular 97-002 dated February 10, 1997, deadlines for submission of Liquidation Reports and other required supporting documents are set as follows:

Reference	Particulars	Due Date
LAA 10-23-524 LAA 10-23-530 LAA 10-23-536	Additional Maintenance and other Operating Expenses	November 16, 2023, Thursday
LAA 10-23-066	Program Support Fund – Special Education (SPED)	November 16, 2023, Thursday
LAA 10-23-276	Program Support Fund – National Learning Recovery Plan (NLRP)	November 20, 2023, Monday
LAA-10-23-013	Program Support Fund – Alternative Learning System (ALS)	November 20, 2023, Monday
GAA 2023	4 <sup>th</sup> Quarter School MOOE	December 16, 2023, Saturday December 17, 2023, Sunday

2. Request for verification must also be submitted on the due dates set above with the following attachments:

- a) Disbursement Voucher/Annex G, whichever is applicable



Address: Sayre Hi-way, Purok 6, Casisang, Malaybalay City  
 Telefax No.: 088-314-0094; Telephone No.: 088-813-1246  
 Email Address: [malaybalay.city@deped.gov.ph](mailto:malaybalay.city@deped.gov.ph)



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- b) Computation
- c) Subsidiary Ledger maintained by Senior Bookkeeper

3. In addition, please be reminded that the Subsidiary Ledgers must be maintained per Accountable Officer, per School, per level (elementary, junior high school and senior high school) and per type of cash advance (advances for operating expense and advances to special disbursing officers).

4. Downloaded funds are classified and recorded as follows:

Reference	Fund	Advances for Operating Expense (1990101000)	Advances to Special Disbursing Officers (1990103000)
GAA 2023	Regular School MOOE CY 2023	✓	
LAA 10-23-524 LAA 10-23-530 LAA 10-23-536	Additional Maintenance and other Operating Expenses	✓	
LAA 10-23-066	Program Support Fund – Special Education (SPED)		✓
LAA 10-23-276	Program Support Fund – National Learning Recovery Plan (NLRP)		✓
LAA-10-23-013	Program Support Fund – Alternative Learning System (ALS)		✓

5. Compensatory Overtime Credits (COC) will be provided for the number of overtime work hours rendered on December 16-17, 2023.

6. For compliance.

TO BE POSTED IN THE WEBSITE

Copy furnished: Records Section  
Accounting Unit



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