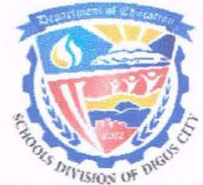




Republic of the Philippines
Department of Education
Region XI
SCHOOLS DIVISION OF DIGOS CITY
Digos City



DIVISION MEMORANDUM
No. 871, s. 2017

November 7, 2017

Implementing Guidelines on the Standardized Maintenance and Other Operating Expenses (MOOE) Liquidation Process in the Division

- To: Chiefs of the Division
Public Schools District Supervisors
Public Elementary and Secondary School Heads
Accounting Section Personnel
Cash Section Personnel
Records Section Personnel
All others concerned
1. The Maintenance and Other Operating Expenses (MOOE) is the allocated funds for public elementary and secondary schools that can be spent on activities and necessities (i.e. electricity and water) that support learning programs and help maintain a safe and healthy environment in schools.
 2. As a result of the Continuous Improvement (CI) project of the Division, the attached guidelines are set to ensure the timely liquidation of MOOE cash advances in all public elementary and secondary schools in the Division.
 3. All existing Division level issuances inconsistent with this memorandum are hereby rescinded, repealed, or modified accordingly. The guidelines shall take effect immediately after publication.
 4. For wide dissemination and strict compliance.

WINNIE E. BATOON, EdD
Officer in Charge
Office of the Schools Division Superintendent

DepEd Schools Division of Digo

RELEASED
11794
Date: 07 NOV 2017 Time: 2:04
By: _____

Encls: As stated
References: Regional Operations Manual on the Downloading, Utilization and Liquidation of the School Maintenance and Other Operating Expenses (MOOE) Funds
To be indicated in the Perpetual Index under the following subjects:
MOOE, LIQUIDATION PROCESS

citetam: implementing guidelines on the standardized maintenance and other operating expenses (mooe) liquidation process in the division
7 November 2017

Implementing Guidelines on the Standardized Maintenance and Other Operating Expenses (MOOE) Liquidation Process in the Division

1. Legal Bases

The following are the legal bases of these guidelines:

- a. Regional Operations Manual on the Downloading, Utilization and Liquidation of the School Maintenance and Other Operating Expenses (MOOE) Funds
- b. Related issuances from DepEd, COA, and CSC
 - i. DepEd Order No. 49, s. 2006
 - ii. EO 248
 - iii. COA Circular 96-004
 - iv. COA Circular 97-002
 - v. COA Circular 12-012

2. Implementation Requirements

- a. Liquidation Tracking Sheet (LTS).
 - i. The liquidation tracking sheet (LTS) is required to be filed out by the each process owner and then compiled by the ADAS Recorder of the Accounting Section. This shall serve as the metrics for future improvements of the liquidation process.
- b. Liquidation Quick Guides
 - i. The liquidation quick guide shall be used by the School Heads as a check list of their attachments for the MOOE liquidation documents. It shall also be used by the ADAS Checker in the Accounting Section to help the School Heads identify the attachments that are lacking in their submitted MOOE liquidation documents.

3. Responsibilities of the Stakeholders

- a. Public Schools District Supervisors
 - i. Review the completeness of liquidation documents before submission to the Division Office.
- b. School Heads shall ensure the
 - i. completeness and correctness of the submitted liquidation documents to the Division Office;
 - ii. timely submission of the liquidation documents to the Division Office;
 - iii. prompt submission of rectified liquidation documents to the Accounting Section.
- c. Records Section shall ensure the prompt
 - i. receiving, stamping, and logging of submitted liquidation documents;
 - ii. forwarding of submitted liquidation documents to the Accounting Section.
- d. Accounting ADAS Recorder shall ensure the prompt
 - i. receiving, stamping, and logging of submitted liquidation documents;
 - ii. forwarding of submitted liquidation documents to the ADAS Checkers;
 - iii. preparation of the summary of utilization/expenses and control for BIR;
 - iv. recording of the signed liquidation documents and forwarding of the same to the SDS for signing;
 - v. filing of the liquidation documents for COA submission;
 - vi. submission of liquidation documents to COA.
- e. Accounting ADAS Checker shall ensure the prompt
 - i. checking of liquidation documents;
 - ii. preparation of correction summary for the submitted liquidation documents;
 - iii. return of the liquidation documents to the School Heads.
- f. Accountant shall ensure the prompt

- i. signing of the checked liquidations documents;
- ii. prompt preparation of the Disbursement Journal for COA submission

4. MOOE Liquidation Timelines

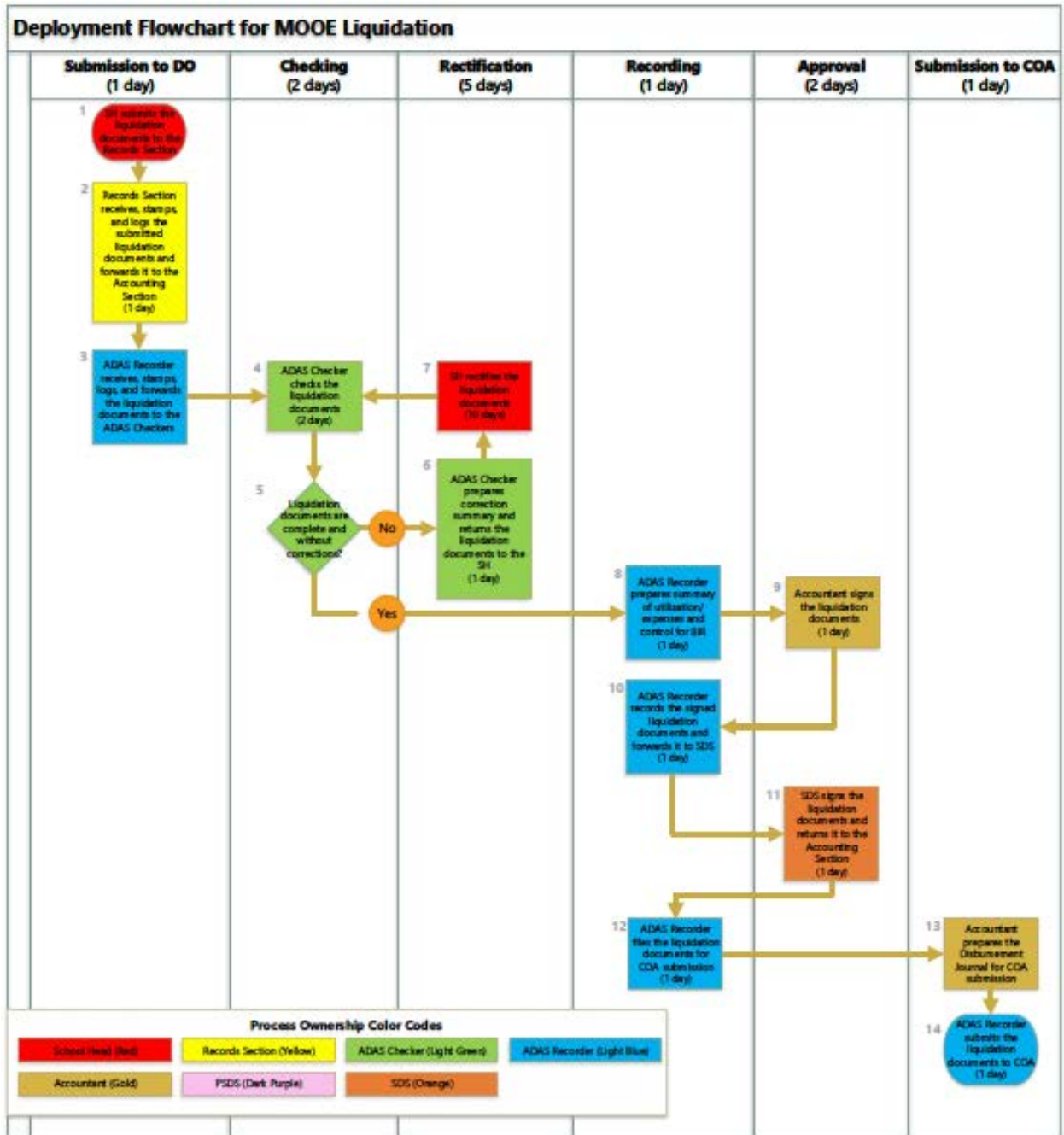
- a. Submission to the Division Office
 - i. School Heads shall submit the previous months liquidation documents to the Records Section every 5th day of the month.
 - ii. Records Section shall forward the received liquidation documents to the Accounting Section within 1 day.
 - iii. Accounting ADAS Recorder shall immediately forward the received liquidation documents to the Accounting ADAS Checker within 1 day.
- b. Checking
 - i. Accounting ADAS Checker shall evaluate the received liquidation documents and immediately inform the School Heads within the maximum period of 2 working days that their documents be returned for rectification if there are deficiencies. If there are none, liquidation documents shall be forwarded to the Accountant for signing within 1 day.
- c. Rectification
 - i. School Heads shall rectify the liquidation documents and return it to the Accounting ADAS Checker within a maximum period of 5 working days regardless of the number of times the documents have been returned by the Accounting ADAS Checker for rectification.
 - ii. Accounting ADAS Checker shall evaluate the rectified liquidation documents within a maximum period of 1 day upon receipt.
- d. Recording
 - i. Accounting ADAS Recorder shall record the checked liquidation documents within 1 working day.
- e. Approval
 - i. Accountant shall immediately sign the checked liquidations documents and forwards it to the SDS for approval within 2 working days.
 - ii. SDS shall approve the checked liquidations documents within 1 day.
- f. Submission to COA
 - i. Accounting ADAS Recorder shall immediately submit the approved liquidation documents to COA every last working week of the month.

5. Penalty Clause

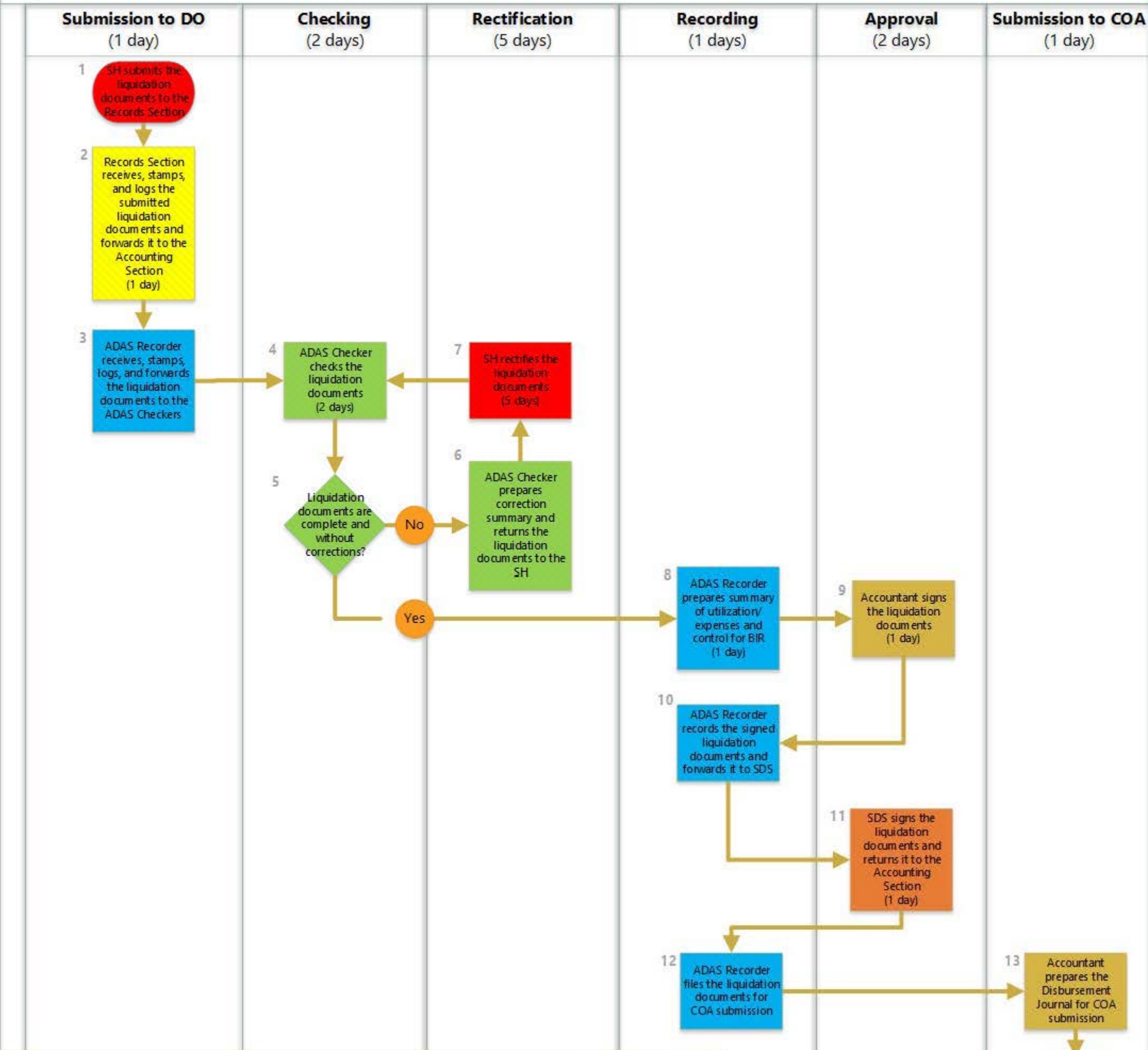
Personnel who will violate any provision of this memorandum shall be dealt with administratively pursuant to:

- i. DepEd Order No. 49, s. 2006, otherwise known as the "*Revised Rules of Procedure of the Department of Education in Administrative Cases*", Section 2. Grounds for Disciplinary Action, items c. Neglect of duty and h. Inefficiency and incompetence in the performance of official duties.
- ii. EO 248 and COA Circular 96-004 as cited in the Regional Operations Manual on the Downloading, Utilization and Liquidation of the School Maintenance and Other Operating Expenses (MOOE) Funds, Chapter VI. Sanctions, Section 13. Imposition of Penalties items 13.2 and 13.9.

6. Process Flow



Deployment Flowchart for MOOE Liquidation (Future State)



Process Ownership Color Codes

School Head (Red)	Records Section (Yellow)	ADAS Checker (Light Green)	ADAS Recorder (Light Blue)
Accountant (Gold)	PSDS (Dark Purple)	SDS (Orange)	

14 ADAS Recorder submits the liquidation documents to COA (1 day)



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MOOE LIQUIDATION TRACKING SHEET (LTS)

SCHOOL ID:	SCHOOL NAME:						
MOOE LIQUIDATION FOR THE MONTH:							
INTRODUCTION: The CI Team is currently undertaking a project entitled "Kaizen Blitz: Developing a Lean Methodology in Improving School MOOE Liquidation", which aims to develop a fast, efficient, and effective MOOE liquidation workflow in Digos City Division. Through this Liquidation Transfer Sheet (LTS), we will be able to determine the movement of documents between offices. Your information will be kept strictly confidential. Sub-processes marked with "(Skip item if not needed.)", shall only be filled-out if it has been performed in reality.							
Process Owner (PO)	Sub-Process Details	Start Time & Date	End Time & Date	PO's Signature	Hand Off Time & Date	Recipient's Signature	Remarks
1. School Head	Submits liquidation report to the Records Section. (Every 5 th day of the month)						
2. Records Section	Receives, stamps, logs, and forwards the liquidation documents to the Accounting Section. (within 1 working day)						
3. ADAS Recorder	Receives, stamps, logs, and forwards the liquidation documents to the ADAS Checker. (within 1 working day)						
4. ADAS Checker	Checks the liquidation documents. (within 2 working days)						
5. School Head	Rectifies and returns the liquidation documents to the ADAS Checker. <i>(Skip item if not needed.)</i> (within 5 working days)						
6. ADAS Checker	Rechecks the liquidation documents based on the corrections and forwards it to the ADAS Recorder. <i>(Skip item if not needed.)</i> (within 1 working day)						
7. ADAS Recorder	Prepares summary of utilization/expenses and control for BIR. (within 1 working day)						
8. Accountant	Signs the liquidation documents. (within 2 working days)						
9. ADAS Recorder	Records the signed liquidation documents and forwards it to the SDS for approval and signing. (within 1 working day)						
10. SDS	Signs the liquidation documents and forwards it to the ADAS Recorder. (within 1 working day)						
11. ADAS Recorder	Files the liquidation documents for COA submission. (within 1 working 1 day)						
12. Accountant	Prepares the Disbursement Journal for COA submission. (within 2 working days)						
13. ADAS Recorder	Submits the liquidation documents to COA. (Every last working week of the month)						