



Republic of the Philippines
Department of Education
REGION XI
SCHOOLS DIVISION OF DIGOS CITY

Office of the Schools Division Superintendent

DIVISION MEMORANDUM

OSDS-2025-146

To : School Heads
Division Accountant
Administrative Officer II/ADAS in Schools
Accounting Personnel

Subject : **DEPED ORDER NO. 8, S. 2019 re: REVISED IMPLEMENTING GUIDELINES ON THE DIRECT RELEASE, USE, MONITORING AND REPORTING OF MAINTENANCE AND OTHER OPERATING EXPENSES ALLOCATION OF SCHOOLS, INCLUDING OTHER FUNDS MANAGED BY SCHOOLS**

Date : May 15, 2025

To enhance school's compliance with MOOE (Maintenance and Other Operating Expenses) liquidation procedures, it's essential to align with the Department of Education's (DepEd) established guidelines. Below, is a structured approach to improve our process:

1. Adhere to DepEd's Liquidation Checklist

Ensure that all required documents are submitted in the correct format and quantity. For instance, the checklist for MOOE liquidation includes, but not limited to:

- Cash Disbursement Register
- Bank Reconciliation Statement
- Report of Checks Issued
- Approved Disbursement Voucher and its supporting documents

Each document should be prepared in the specified number of copies and signed by the appropriate officials.

2. Maintain Transparency and Accessibility

Post the Cash Disbursement Register on a Transparency Board within the school premises. This board should be:

- Conspicuously placed
- Easy to read
- Accessible
- Updated regularly



Roxas Street cor. Lopez Jaena Street, Zone II, Digos City 8002
(082) 553-8396 | (082) 553-8376 | (082) 553-9170 | (082) 553-8375
(082) 553-8396 | (082) 553-8376
www.depeddigoscity.org | digos.city@deped.gov.ph

3. Submit Liquidation Reports Timely

Adhere to the deadlines set by DepEd for submitting liquidation reports. MOOE liquidation shall be submitted during the first day of the PT-Cash Day which shall be reviewed and checked by Accounting Personnel. Any submission later than 3 pm shall not be accommodated to give ample time to review the completeness of voluminous MOOE liquidation. (Attached is the Annex A - Detailed procedure for MOOE Liquidation)

4. Ensure Complete Documentation

Incomplete liquidation reports will not be processed.

5. Utilize Technology for Efficiency

Implementing digital tools can streamline the liquidation process:

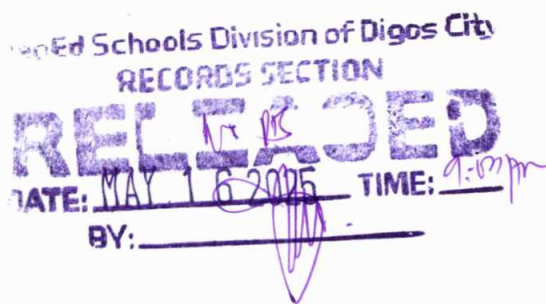
- Use spreadsheets to track expenses and generate reports
- Maintain digital copies of all receipts and documents
- Set up reminders for submission deadline

These measures can reduce errors and improve compliance.

By following these steps, your school can enhance its MOOE liquidation procedures, ensuring compliance with DepEd guidelines and fostering transparency and accountability.

For guidance and compliance.

Melanie P. Estacio MAY 16 2025
MELANIE P. ESTACIO, PhD, CESO VI
Schools Division Superintendent



Detailed Procedure for MOOE Liquidation

- Step 1 The School's personnel shall submit the MOOE Liquidation to the Finance Section and thereafter received in the logbook by the receiving clerk for recording on the first day of PT-Cash day before 3pm. Note: Submitted MOOE Liquidation should be already encoded online, otherwise, shall not be accepted.
- Step 2 The receiving clerk shall forward the MOOE Liquidation to the Accounting Personnel for review of completeness of attaching documents.
- Step 3 Accounting Personnel shall review the documents in accordance to the accounting and auditing rules prescribed by COA.
- Step 4 Return incomplete documents to the school personnel for rectification and completion.
- Step 5 If the document is already complete, the same shall be tagged in the MOOE Web based system.
- Step 6 After tagging, the complete liquidation shall be forwarded to the Division Accountant for approval.
- Step 7 Once liquidated, Finance shall issue a copy of liquidated Cash Disbursement Register (CDR), Bank Reconciliation Statement (BRS) and Certificate of Liquidation.
- Note: A scheduled submission per School shall be prepared to give ample time for the Accounting Personnel to review such voluminous documents.