



Republic of the Philippines
Department of Education
NATIONAL CAPITAL REGION

SCHOOLS DIVISION OFFICE OF MUNTINLUPA CITY

Office of the Schools Division
Superintendent

JUN 09 2023

MEMORANDUM

**#MOOEDAYS: Implementation of the Modified Process on Liquidation Report (LR)
and Release of the School MOOE Cash Advance**

To: OIC-Asst. Schools Division Superintendent
Chief Education Supervisor, Curriculum Implementation Division
Chief Education Supervisor, School Governance and Operations Division
Public Elementary and Secondary School Heads/ OICs
Administrative Officer V
All Others Concerned

1. This is to inform the field of the new implementation of the modified process on Liquidation Report (LR) and release of the school Maintenance and Other Operating Expenses (MOOE). This change aims to streamline the process and makes it more efficient and transparent.

2. The updated workflow will be as follows:

Area of Responsibility	Seq.	Activity	Timeline
School Head / Administrative Officer II	1	The School Head shall accomplish and submit directly to the SDO – Accounting – Pre-Audit Team, the following documents: Liquidation Report (2 sets) Complete and proper supporting documents that will substantiate the validity of the school's disbursement transactions based on Sec. 20 Chapter 6 of GAM Vol.1; COA Circular 2012-001; DBM-COA-DepEd Joint Circular 2019-001 and RA 9184	LR – 25 th or 26 th of the month (see attached schools' schedule)
		MPCE (3 copies)	
		a. Letter Request for Cash Advance (RCA)	MPCE – 27 th and 28 th of the month
		b. Monthly Program of Cash Expenditures (MPCE)	



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		c. Corresponding Purchase Request (PR) Forms d. Duly accomplished Obligation Request Status (ORS) Form e. Duly Accomplished Disbursement Vouchers (DV) – 6 copies Two Separate folders: School Copy – The schools will have a copy of each aforementioned item. Budget Unit Copy – The Budget Unit will have the remaining copies of each the aforementioned items.	
SDO – Finance / Acctg. Unit – Pre-Audit Team	2	Liquidation Reports a. Verify/ validate completeness and appropriateness of Supporting Documents based on the existing Guidelines COA Circular 2012-001 b. Stamp “RECEIVED” only those LR with complete, appropriate, and proper supporting documents c. Transmit complete documents to the Public Schools District Supervisors (PSDS) Request for Cash Advance a. Verify if the previous month’s LR has been submitted. b. Validate if PRs are in accordance with the MPCE. c. Stamp “RECEIVED” only those RCAs with complete supporting documents. d. Accountant appropriately recommends RCA for Approval.	same-day checking and processing



		e. Transmit complete documents to the Public Schools District Supervisors (PSDS).	
Public Schools District Supervisor (PSDS)	3	The PSDS shall:	same-day checking and processing
		Liquidation Reports	
		a. Receive complete documents.	
		b. Approve the Liquidation Report by Signing Box B of LR document.	
		Request for Cash Advance	
		a. Receive complete documents.	
		b. Review PRs as to the appropriateness of school expenses by signing Box B. "Recommending Approval:"	
		c. Final check and approve of the MPCE.	
		d. Transmit complete documents to the Office of the Assistant Schools Division Superintendent (OASDS).	
Assistant Schools Division Superintendent	4	The Office of the ASDS shall:	same-day checking and processing
		Request for Cash Advance	
		a. Receive and review the completeness of documents.	
		b. Countersign the Box C. "Approval of SDS:"	
		c. Transmit complete documents to the Office of the Schools Division Superintendent (OSDS).	
Schools Division Superintendent	5	The Office of the Schools Division Superintendent shall:	same-day checking and processing
		Request for Cash Advance	
		a. Receive complete documents.	
		b. Approve the Request for Cash Advance (RCA).	
		c. Release the documents	



		c1. School Copy – School Head or AO II	
		c2. Budget Copy – Budget Unit	

1. All previous workflows on the processing of disbursements shall remain the same.
2. The new workflow will be implemented starting on June 26, 2023. For questions or concerns, please contact any of the following personnel: Ms. Lourdes Norally D. Lumaad, Ms. Myrna D. Ibañez, and Ms. Arianne Mae B. Ramirez, thru Messenger, or call 8478-2846 loc. 116.
3. Enclosed is the Schedule of Submission of School LRs and MPCE, for reference.
4. For immediate dissemination and strict compliance of all concerned.


EVANGELINE P. LADINES, CESO V
 Schools Division Superintendent

Enclosure: As stated

References: none

To be indicated in the Perpetual Index
under the following subjects:

MOOE
SCHOOLS
ACCOUNTING
FINANCE
AUDITING

AMBR/Accounting/#MOOEDAYS: Implementation of the Modified Process on Liquidation Report (LR) and Release of the School MOOE Cash Advance
190/JUNE 6, 2023

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Schedule of Submission of School Liquidation Reports (LRs) and Monthly Program of Cash Expenditures (MPCE)

If the 25th – 28th of the month falls on a weekend or holiday, the schedule for that date will be automatically moved to the next working day, except for February 2023, where the checking of Liquidation Reports will be on Feb 23rd – 24th and the review of the Monthly Program of Cash Expenditures will be on Feb 27th and 28th, 2023.

Submission and checking of Liquidation Reports 25 th day of the month			
Accounting Pre-Audit-in-Charge	Time		School Name
Myrna D. Ibañez	8:30am	9:30am	Tunasan ES
	9:30am	10:30am	F. De Mesa ES
	10:30am	11:30am	Putatan ES
	1:00pm	2:30pm	Muntinlupa ES
	2:30pm	4:00pm	Poblacion ES
Arianne Mae B. Ramirez	8:30am	9:30am	Filinvest Alabang ES
	9:30am	10:30am	Bayanan ES Unit 1
	10:30am	11:30am	Buli ES
	1:00pm	2:30pm	Alabang ES
	2:30pm	4:00pm	Sucat ES Main
Lourdes Norally D. Lumaad	8:30am	10:00am	Tunasan NHS – JHS
	10:00am	11:30am	Tunasan NHS – SHS
	1:00pm	2:30pm	Muntinlupa Business HS – SA
	2:30pm	4:00pm	Poblacion NHS

Submission and checking of Liquidation Reports 26 th day of the month			
Accounting Pre-Audit-in-Charge	Time		School Name
Myrna D. Ibañez	8:30am	9:30am	Itaas ES
	9:30am	10:30am	Victoria Homes ES
	10:30am	11:30am	Soldiers' Hills ES
	1:00pm	2:30pm	Lakeview IS – Elem
	2:30pm	4:00pm	Bayanan ES Main
Arianne Mae B. Ramirez	8:30am	9:30am	Cupang ES Annex
	9:30am	10:30am	Sucat ESPPA Zone 3
	10:30am	11:30am	Sucat ESPPA Zone 4
	1:00pm	2:30pm	Cupang ES Main
	2:30pm	4:00pm	Bagong Silang ES
Lourdes Norally D. Lumaad	8:30am	10:00am	Muntinlupa Science HS – JHS
	10:00am	11:30am	Muntinlupa Science HS – SHS
	1:00pm	2:30pm	Lakeview IS – JHS
	2:30pm	4:00pm	Cupang SHS



Submission and checking of Monthly Program of Cash Expenditures w/ PRs 27 th day of the month			
Accounting Pre-Audit-in-Charge	Time		School Name
Myrna D. Ibañez	8:30am	9:30am	Tunasan ES
	9:30am	10:30am	F. De Mesa ES
	10:30am	11:30am	Putatan ES
	1:00pm	2:30pm	Muntinlupa ES
	2:30pm	4:00pm	Poblacion ES
Arianne Mae B. Ramirez	8:30am	9:30am	Filinvest Alabang ES
	9:30am	10:30am	Bayanan ES Unit 1
	10:30am	11:30am	Buli ES
	1:00pm	2:30pm	Alabang ES
	2:30pm	4:00pm	Sucat ES Main
Lourdes Norally D. Lumaad	8:30am	10:00am	Tunasan NHS – JHS
	10:00am	11:30am	Tunasan NHS – SHS
	1:00pm	2:30pm	Muntinlupa Business HS – SA
	2:30pm	4:00pm	Poblacion NHS

Submission and checking of Monthly Program of Cash Expenditures w/ PRs 28 th day of the month			
Accounting Pre-Audit-in-Charge	Time		School Name
Myrna D. Ibañez	8:30am	9:30am	Itaas ES
	9:30am	10:30am	Victoria Homes ES
	10:30am	11:30am	Soldiers' Hills ES
	1:00pm	2:30pm	Lakeview IS – Elem
	2:30pm	4:00pm	Bayanan ES Main
Arianne Mae B. Ramirez	8:30am	9:30am	Cupang ES Annex
	9:30am	10:30am	Sucat ESPPA Zone 3
	10:30am	11:30am	Sucat ESPPA Zone 4
	1:00pm	2:30pm	Cupang ES Main
	2:30pm	4:00pm	Bagong Silang ES
Lourdes Norally D. Lumaad	8:30am	10:00am	Muntinlupa Science HS – JHS
	10:00am	11:30am	Muntinlupa Science HS – SHS
	1:00pm	2:30pm	Lakeview IS – JHS
	2:30pm	4:00pm	Cupang SHS

