



Republic of the Philippines
Department of Education
NATIONAL CAPITAL REGION

SCHOOLS DIVISION OFFICE OF MUNTINLUPA CITY

Office of the Schools Division
Superintendent

APR 11 2024

MEMORANDUM

No. 110, s. 2024

**SIMPLIFIED PROCESS ON THE RELEASE OF SCHOOL MOOE CASH ADVANCE
AND SUBMISSION OF LIQUIDATION REPORT (LR)**

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

1. This Memorandum informs the field on the simplified process on the release of MOOE Cash Advance to Schools classified as Non-Implementing Units (Non-IUs) and the submission of the Liquidation Report which shall take effect immediately. The objective is to come up with the fastest and simplest steps to download on time the MOOE fund intended for the schools' operations.
2. The process flow on the **release of MOOE Cash Advance** will be:

AREA OF RESPONSIBILITY	ACTIVITY	PROCESSING TIME
School Head	Submit to SDO Accounting Unit the following: 1. Letter Request for MOOE Cash Advance (RCA) - 3 copies 2. Monthly Program of Cash Expenditures (MPCE) with the Purchase Requests (PRs) - 4 copies	26 th – 30 th of the month
SDO Accounting Unit (Liquidator -in- Charge and Accountant)	Check the detailed breakdown of MPCE, Unified Accounts Code Structure (UACS) used and the PRs. 1. If incomplete, return immediately to the school concerned. 2. If found in order, 2.a. Forward the RCA, MPCE and PRs to the Office of the Assistant Schools Division Superintendent (OASDS) for recommending approval.	1 – 2 days

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	2.b. Request to SDO Budget Unit for the issuance of Obligation Request and Status No. (ORS) and date. *with separate internal arrangement ⁽¹⁾	
Assistant Schools Division Superintendent	1. Sign the Recommending Approval of the MPCE. 2. Forward the RCA, MPCE and PRs to the Office of the Schools Division Superintendent (OSDS).	1 day
Schools Division Superintendent	1. Approve the RCA and MPCE. 2. Return to SDO Accounting Unit the RCA, MPCE and PRs.	1 - 2 days
SDO Accounting Unit (MOOE-in-Charge) (Accountant) (MOOE-in-Charge) (Liquidator-in-Charge)	1. Prepare the transmittal letter to LBP and List of Due and Demandable Accounts Payable - Advice to Debit Account (LDDAP-ADA). 2. Accountant sign Box C of the DV and LDDAP-ADA. 3. Forward to SDO Cash Unit all necessary supporting documents for the release of MOOE cash advance. 4. Provide 1 copy of the approved MPCE, PRs to SDO Budget Unit. *with separate internal arrangement ⁽²⁾ 5. Return to school, 1 complete set of approved RCA, MPCE and PRs.	1 day
SDO Cash Unit (Cashier)	1. Prepare Landbank Payroll Register and route to the Accountant and the Schools Division Superintendent for checking and approval, respectively. 2. Submit to Landbank-Muntinlupa Branch the transmittal letter, LDDAP-ADA and Payroll Register for crediting to school's bank account.	1 - 2 days

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	3. Inform the school of the successful transfer of MOOE CA.	
*Internal arrangement to facilitate faster issuance of ORS and DV to Schools		
SDO Budget Unit (Budget Staff)	Provide ORS Reference No. and date to SDO Accounting Unit. ⁽¹⁾	1 - 2 days
SDO Accounting Unit (Liquidator and MOOE-in-Charge)	Prepare Disbursement Voucher (DV) in the Enhanced Financial Reporting System (eFRS) and provide soft copy to the school.	
SDO Budget Unit (Budget Staff / Budget Officer)	Check the approved MPCE, encode the same in the Budget Monitoring System (BMS) and send a soft copy of ORS (BMS generated) to School Head. ⁽²⁾	
School Head	Sign Box A of the DV and ORS Submit to SDO a. Budget Unit – 1 copy of ORS b. Accounting Unit - 4 copies of DV and 3 copies of completely signed ORS	

3. The process flow on the liquidation of MOOE cash advance will be:

AREA OF RESPONSIBILITY	ACTIVITY	PROCESSING TIME
Administrative Officer II / School Head	Submit to SDO Accounting Unit 3 copies of the following: 1. Liquidation Report (LR) 2. Cash Disbursement Register (CDR) 3. Complete supporting documents based on COA Circular 2012-001	25 th – 27 th of the month
SDO Accounting Unit	Check the accuracy, validity and completeness of documents submitted.	1 – 3 days

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(Liquidator-in-Charge and Accountant)	1. If incomplete, return immediately to the school concerned. 2. If found in order, forward the documents to Public Schools District Supervisor-in-Charge for approval in Box B of Liquidation Report.	
Public Schools District Supervisor-in-Charge	1. Review and approve Box B of Liquidation Report. 2. Return to SDO Accounting Unit the LR, CDR and supporting documents.	1 day
SDO Accounting Unit (Liquidator-in-Charge and Accountant)	1. Prepare Journal Entry Voucher (JEV) in the Enhanced Financial Reporting System (eFRS). 2. Sign Box C of Liquidation Report, Documents received in CDR and approve the JEV prepared. 3. File documents in preparation for submission to COA.	1 - 2 days

4. Immediate and wide dissemination of this Memorandum is desired.


EVANGELINE P. LADINES, CESO V
Schools Division Superintendent

Enclosure: MPCE format

Reference: GAM, Vol. II

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

MOOE
CASH ADVANCE
LIQUIDATION REPORT
ACCOUNTING
BUDGET

KEM/ SIMPLIFIED PROCESS ON THE RELEASE OF SCHOOL MOOE CASH ADVANCE AND SUBMISSION OF LIQUIDATION REPORT (LR)

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Student Center for Life Skills Bldg., Centennial Ave, Brgy. Tunasan, Muntinlupa City
8805-9935, 8805-9940
sdo.muntinlupa@gmail.com
deped-muntinlupa.com

NAME OF SCHOOL
MONTHLY PROGRAM OF CASH EXPENDITURES (MPCE)
For the month of (MONTH) 2024

Item No.	Particulars	Total	Tax	Water Expenses	Internet/Subscription Expenses	Mobile	Representation Expenses	Training Expenses	Other Supplies and Materials Expenses	R & M - Other Structures	Office Supplies Expenses	SE - Medical Equipment	Printing and Publication Expenses	Medical, Dental and Laboratory Supplies Expenses	Medical, Dental and Laboratory Supplies Expenses	SE - Communication Eqpt
				5020401000	5020503000	5020502001	5029903000	5020201002	5020399000	5021304099	5020301002	5020321010	5029902000	5020308000	5020308000	5020321007
1																
2																
3																
4																
5																
6																
7																
8																
9																
10																
11																
12																
13																
14																
15																
	TOTAL GROSS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Estimated Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL Net of Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Prepared by:

School Principal

Reviewed by:

KARINA E. MEDINA

Accountant III

Recommending Approval:

VIOLETA M. GONZALES, CESO VI

Assistant Schools Division Superintendent

Approved by:

EVANGELINE P. LADINES CESO V

Schools Division Superintendent

*Unified Accounts Code Structure (UACS) to be used depends on actual MPCE