



Republic of the Philippines
Department of Education
Region XII
Schools Division Office of Tacurong City

November 10, 2023

DIVISION MEMORANDUM
OSDS No. 171, s. 2023

**4th DFIMMEA – DIVISION FINANCIAL MANAGEMENT, MONITORING, EVALUATION
AND ADJUSTMENTS CUM TEAM BUILDING OF SCHOOL AND DIVISION -BASED
FINANCE PERSONNEL**

To: Assistant Schools Division Superintendent
Elementary and Secondary School Heads
School – based Bookkeepers and Disbursing Officers
All others concerned

1. The SDO Tacurong City shall conduct 4th DFIMMEA cum Team Building of School – Based and Division Finance Personnel on November 28-30 and December 1, 2023, at SDO Conference Hall.
2. The activity aims to facilitate the following:
 - a. Discussion of DepEd Issuances and COA circulars and other oversight agencies related to government financial transactions;
 - b. Presentation of the school liquidation performance for the MOOE, Additional and Other funds received by the school;
 - c. Review of Unified IPCRF of School-based Bookkeepers and Disbursing Officers;
 - d. Presentation of Downloading and Liquidation Processes;
 - e. Presentation of Budget Matters; and
 - f. Foster camaraderie among participants through teambuilding, recreation, and relaxation activities
3. The participants of the said activity are the: a) Division and School -based Finance personnel and b) Administrative Officer II -SHS.
4. Cluster/School Bookkeepers are expected to present their respective MOOE and other funds presentation on November 28, 2023, using the given template. *See enclosure for the template of the presentation.*



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5. Maximum of 25 minutes is given to each Elementary Bookkeeper and Disbursing Officer and 10 minutes to each Secondary Bookkeeper and Disbursing Officer to present their MOOE and other funds.
6. The link for the template to be used for the presentation shall be sent to the Group Chat "CSDT SB ADAS".
7. Cluster/School Bookkeepers and Disbursing Officers are required to strictly comply with the submission of soft copies of MOOE and other Funds presentation on November 27, 2023, 5:00 p.m. Please send to tacurong.acctg@deped.gov.ph and the subject is *NAMEOFCLUSTER/SCHOOL - 4th DFIMMEA*.
8. In submission of presentation, the prescribed file naming format shall be followed: *NAMEOFSCHOOL/NAMEOFCLUSTER/4THDFIMMEA*. *In addition, presentation shall be sent in one folder per cluster for elementary and per school for secondary.*
9. Meals and snacks and other related expenses are chargeable to SDO Local funds subject to accounting and auditing rules and regulations.
10. For the information and guidance of all concerned.


GILDO G. MOSQUEDA, CEO VI
Schools Division Superintendent 

Enclosures: None.
Reference: None
Allotment: None
To be included in the perpetual Index under
RECORDS
JGS/OSDS/DM/4thDFIMMEA/ November 10, 2023



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Enclosure to Division Memo OSDS No. _____ s. 2023

1. PRESENTATION OF 2023 REGULAR MOOE

PRESENTATION OF SCHOOL MOOE AND OTHER FUNDS

SCHOOL:
SCHOOL I.D
SCHOOL HEAD:

PRESENTATION 1: REGULAR MOOE

PRESENTATION NO. 1a				
2023 PRESENTATION OF SCHOOL MOOE DOWNLOADING				
SCHOOL MOOE	AMOUNT	DATE DOWNLOADED	REMARKS (reason of late MOOE Downloading)	ACTION PLAN
JANUARY	50.00	01/05//2023		
FEBRUARY	65.00			
MARCH	30.00			
1st QUARTER	145.00			
	10.00	05/02/2023	late downloading due to delay of PPAs' submission	1. School Based ADAS should communicate to School head/s and to different program holders to discuss the effect of late of downloading on the liquidation status of the school 2. Creates deadline of submission of PPAs (issue School Memo)
APRIL				
MAY	10.00			
JUNE	15.00			
2nd QUARTER	35.00			
JULY	15	07/08/2023		
AUGUST	10			
SEPTEMBER	11			
3rd QUARTER	36.00			
	8.00	10/15/2023	late downloading due to delay of PPAs' submission	1. School Based ADAS should communicate to School head/s and to different program holders to discuss the effect of late of downloading on the liquidation status of the school 2. Creates deadline of submission of PPAs (issue School Memo)
OCTOBER				
NOVEMBER	5.00			
DECEMBER	5.00			
4TH QUARTER	18.00			
TOTAL AMOUNT DOWNLOADED	234.00			
TOTAL AMOUNT BASED ON FMP (NET OF TAX)	237.00		Reason of Variance	
VARIANCE	3.00		Paid by the Division Office	



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PRESENTATION NO. 1b									
2023 PRESENTATION OF MOOE DOWNLOADING VS. LIQUIDATION									
MONTH	BALANCE FORWARDED	AMOUNT DOWNLOADED	AMOUNT LIQUIDATED	PERCENTAGE OF LIQUIDATION	DATE LIQUIDATED	DATE RETURNED TO SCHOOL	DATE COMPLIED	REMARKS (reason of late submission & Liquidation Rate below 75%)	ACTION PLAN
JANUARY	0	50	45	90.00%	02/02/2023				
FEBRUARY	5	65	50	71.43%	03/05/2023				
MARCH	20	30	45	90.00%	04/01/2023				
1ST QUARTER	25	145	140	96.55%					
APRIL	5	10	8	53.33%	05/18/2023			Late downloading due to delay of PPA's	School Based ADAS should communicate to School head/s and to different program holders for the creation deadline of submission of PPA's.
MAY	7	10	15	88.24%	06/02/2023				
JUNE	2	15	16	94.12%	07/05/2023				
2ND QUARTER	14	35	39	97.50%					
JULY	1	15	13	81.25%	08/04/2023				
AUGUST	3	10	12	92.31%	09/02/2023				
SEPTEMBER	1	11	10	83.33%	10/04/2023				
3RD QUARTER	5	36	35	85.37%					
OCTOBER	2	8	8	80.00%	11/03/2023				
NOVEMBER	2	5	6	85.71%				For submission to Division Office	
DECEMBER	1	5		0.00%				To be utilized	
4TH QUARTER	5	18	14	60.87%					
TOTAL		234	228	97.44%				LIQUIDATION RATE AS OF 11/27/2023	



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2. PRESENTATION OF ADDITIONAL MOOE

PRESENTATION 2: ADDITIONAL MOOE

PRESENTATION NO. 2a

2023 PRESENTATION OF ADDITIONAL MOOE DOWNLOADING				
SCHOOL MOOE	AMOUNT	DATE DOWNLOADED	REMARKS (reason of late MOOE Downloading)	ACTION PLAN
JANUARY				
FEBRUARY				
MARCH				
1st QUARTER	0.00			
APRIL				
MAY				
JUNE				
2nd QUARTER	0.00			
JULY				
AUGUST				
SEPTEMBER				
3rd QUARTER	0.00			
OCTOBER				
NOVEMBER				
DECEMBER				
4TH QUARTER	0.00			
TOTAL AMOUNT DOWNLOADED	0.00			
TOTAL AMOUNT BASED ON FMP (NET OF TAX)			Reason of Variance	
VARIANCE	0.00		Paid by the Division Office	

PRESENTATION NO. 2b

2023 PRESENTATION OF ADDITIONAL MOOE DOWNLOADING VS. LIQUIDATION									
MONTH	BALANCE FORWARDED	AMOUNT DOWNLOADED	AMOUNT LIQUIDATED	PERCENTAGE OF LIQUIDATION	DATE LIQUIDATED	DATE RETURNED TO SCHOOL	DATE COMPLETED	REMARKS (reason of late submission & Liquidation Rate below 75%)	ACTION PLAN
JANUARY				#DIV/0!					
FEBRUARY				#DIV/0!					
MARCH				#DIV/0!					
1st QUARTER	0	0	0	#DIV/0!					
APRIL				#DIV/0!					
MAY				#DIV/0!					
JUNE				#DIV/0!					
2nd QUARTER	0	0	0	#DIV/0!					
JULY				#DIV/0!					
AUGUST				#DIV/0!					
SEPTEMBER				#DIV/0!					
3rd QUARTER	0	0	0	#DIV/0!					
OCTOBER				#DIV/0!					
NOVEMBER				#DIV/0!				For submission to Division Office	
DECEMBER				#DIV/0!				To be utilized	
4TH QUARTER	0	0	0	#DIV/0!					
TOTAL		0	0	#DIV/0!				LIQUIDATION RATE AS OF 11/27/2023	



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3. PRESENTATION OF ALIVE FUND

PRESENTATION 3: ALIVE FUND

PRESENTATION NO. 3a				
2023 PRESENTATION OF ALIVE FUND DOWNLOADING				
SCHOOL MOOE	AMOUNT	DATE DOWNLOADED	REMARKS (reason of late MOOE Downloading)	ACTION PLAN
JANUARY				
FEBRUARY				
MARCH				
1st QUARTER	0.00			
APRIL				
MAY				
JUNE				
2nd QUARTER	0.00			
JULY				
AUGUST				
SEPTEMBER				
3rd QUARTER	0.00			
OCTOBER				
NOVEMBER				
DECEMBER				
4TH QUARTER	0.00			
TOTAL AMOUNT DOWNLOADED	0.00			
TOTAL AMOUNT BASED ON FMP (NET OF TAX)			Reason of Variance	
VARIANCE	0.00			

PRESENTATION NO. 3b									
2023 PRESENTATION OF ALIVE FUND DOWNLOADING VS. LIQUIDATION									
MONTH	BALANCE FORWARDED	AMOUNT DOWNLOADED	AMOUNT LIQUIDATED	PERCENTAGE OF LIQUIDATION	DATE LIQUIDATED	DATE RETURNED TO SCHOOL	DATE COMPLETED	REMARKS (reason of late submission & Liquidation Rate below 75%)	ACTION PLAN
JANUARY				#DIV/0!					
FEBRUARY				#DIV/0!					
MARCH				#DIV/0!					
1ST QUARTER	0	0	0	#DIV/0!					
APRIL				#DIV/0!					
MAY				#DIV/0!					
JUNE				#DIV/0!					
2ND QUARTER	0	0	0	#DIV/0!					
JULY				#DIV/0!					
AUGUST				#DIV/0!					
SEPTEMBER				#DIV/0!					
3RD QUARTER	0	0	0	#DIV/0!					
OCTOBER				#DIV/0!					
NOVEMBER				#DIV/0!				For submission to Division Office	
DECEMBER				#DIV/0!				To be utilized	
4TH QUARTER	0	0	0	#DIV/0!					
TOTAL		0	0	#DIV/0!				LIQUIDATION RATE AS OF 11/27/2023	



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4. PRESENTATION OF SBFP FUND

PRESENTATION 4: SBFP FUND

PRESENTATION NO. 4a

2023 PRESENTATION OF SBFP FUND DOWNLOADING				
SCHOOL MOOE	AMOUNT	DATE DOWNLOADED	REMARKS (reason of late MOOE Downloading)	ACTION PLAN
JANUARY				
FEBRUARY				
MARCH				
1st QUARTER	0.00			
APRIL				
MAY				
JUNE				
2nd QUARTER	0.00			
JULY				
AUGUST				
SEPTEMBER				
3rd QUARTER	0.00			
OCTOBER				
NOVEMBER				
DECEMBER				
4TH QUARTER	0.00			
TOTAL AMOUNT DOWNLOADED	0.00			
TOTAL AMOUNT BASED ON FMP (NET OF TAX)			Reason of Variance	
VARIANCE	0.00		Paid by the Division Office	

PRESENTATION NO. 4b

2023 PRESENTATION OF SBFP FUND DOWNLOADING VS. LIQUIDATION									
MONTH	BALANCE FORWARDED	AMOUNT DOWNLOADED	AMOUNT LIQUIDATED	PERCENTAGE OF LIQUIDATION	DATE LIQUIDATED	DATE RETURNED TO SCHOOL	DATE COMPLIED	REMARKS (reason of late submission & Liquidation Rate below 75%)	ACTION PLAN
JANUARY				#DIV/0!					
FEBRUARY				#DIV/0!					
MARCH				#DIV/0!					
1ST QUARTER	0	0	0	#DIV/0!					
APRIL				#DIV/0!					
MAY				#DIV/0!					
JUNE				#DIV/0!					
2ND QUARTER	0	0	0	#DIV/0!					
JULY				#DIV/0!					
AUGUST				#DIV/0!					
SEPTEMBER				#DIV/0!					
3RD QUARTER	0	0	0	#DIV/0!					
OCTOBER				#DIV/0!					
NOVEMBER				#DIV/0!				For submission to Division Office	
DECEMBER				#DIV/0!				To be utilized	
4TH QUARTER	0	0	0	#DIV/0!					
TOTAL		0	0	#DIV/0!				LIQUIDATION RATE AS OF 11/27/2023	



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5. PRESENTATION OF GULAYAN SA PAARALAN FUND

PRESENTATION 5: GULAYAN SA PAARALAN FUND

PRESENTATION NO. 5a				
2023 PRESENTATION OF GPP FUND DOWNLOADING				
SCHOOL MOOE	AMOUNT	DATE DOWNLOADED	REMARKS (reason of late MOOE Downloading)	ACTION PLAN
JANUARY				
FEBRUARY				
MARCH				
1st QUARTER	0.00			
APRIL				
MAY				
JUNE				
2nd QUARTER	0.00			
JULY				
AUGUST				
SEPTEMBER				
3rd QUARTER	0.00			
OCTOBER				
NOVEMBER				
DECEMBER				
4TH QUARTER	0.00			
TOTAL AMOUNT DOWNLOADED	0.00			
TOTAL AMOUNT BASED ON FMP (NET OF TAX)			Reason of Variance	
VARIANCE	0.00		Paid by the Division Office	

PRESENTATION NO. 5b									
2023 PRESENTATION OF GPP FUND DOWNLOADING VS. LIQUIDATION									
MONTH	BALANCE FORWARDED	AMOUNT DOWNLOADED	AMOUNT LIQUIDATED	PERCENTAGE OF LIQUIDATION	DATE LIQUIDATED	DATE RETURNED TO SCHOOL	DATE COMPLIED	REMARKS (reason of late submission & Liquidation Rate below 75%)	ACTION PLAN
JANUARY				#DIV/0!					
FEBRUARY				#DIV/0!					
MARCH				#DIV/0!					
1st QUARTER	0	0	0	#DIV/0!					
APRIL				#DIV/0!					
MAY				#DIV/0!					
JUNE				#DIV/0!					
2nd QUARTER	0	0	0	#DIV/0!					
JULY				#DIV/0!					
AUGUST				#DIV/0!					
SEPTEMBER				#DIV/0!					
3rd QUARTER	0	0	0	#DIV/0!					
OCTOBER				#DIV/0!					
NOVEMBER				#DIV/0!				For submission to Division Office	
DECEMBER				#DIV/0!				To be utilized	
4TH QUARTER	0	0	0	#DIV/0!					
TOTAL		0	0	#DIV/0!				LIQUIDATION RATE AS OF 11/27/2023	



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6. PRESENTATION OF STATUS OF SUBMISSION OF OTHER FINANCIAL REPORTS

SCHOOL:
SCHOOL LD
SCHOOL HEAD:

PRESENTATION 6: STATUS OF OTHER FINANCIAL REPORT SUBMISSION

PRESENTATION NO. 6a						
2023 PRESENTATION OF QUARTERLY OTHER FINANCIAL REPORT SUBMISSION						
DATE	DEADLINE	Reports	DATE SUBMITTED	REMARKS (LATE OR ON- TIME)	REASON (SUBMITTED LATE)	ACTION PLAN
1st Quarter	on or before 10th day April 2023	IGP	04/12/2023	LATE	Forgot to follow the deadline set by the Division Office based on DM OSDS No. 124 s. 2022	THE ADAS III will discuss the DM OSDS 124 S. 2022 during School Meeting.
		CASH DONATION	04/12/2023	LATE	Forgot to follow the deadline set by the Division Office based on DM OSDS No. 124 s. 2022	THE ADAS III will discuss the DM OSDS 124 S. 2022 during School Meeting.
		DONATION IN KINDS	04/12/2023	LATE	Forgot to follow the deadline set by the Division Office based on DM OSDS No. 124 s. 2022	THE ADAS III will discuss the DM OSDS 124 S. 2022 during School Meeting.
		PTA	04/12/2023	LATE	Forgot to follow the deadline set by the Division Office based on DM OSDS No. 124 s. 2022	THE ADAS III will discuss the DM OSDS 124 S. 2022 during School Meeting.
		SEF	04/12/2023	LATE	Forgot to follow the deadline set by the Division Office based on DM OSDS No. 124 s. 2022	THE ADAS III will discuss the DM OSDS 124 S. 2022 during School Meeting.
		OTHERS	N/A	N/A	N/A	N/A
2nd Quarter	on or before 10th day July 2023	IGP	07/10/2023	ON-TIME		
		CASH DONATION	07/10/2023	ON-TIME		
		DONATION IN KINDS	07/10/2023	ON-TIME		
		PTA	07/12/2023	ON-TIME		
		SEF	07/10/2023	ON-TIME		
		OTHERS	N/A	N/A	N/A	N/A
3rd Quarter	on or before 10th day October 2023	IGP	10/06/2023	ON -TIME		
		CASH DONATION	10/06/2023	ON -TIME		
		DONATION IN KINDS	10/06/2023	ON -TIME		
		PTA	10/06/2023	ON -TIME		
		SEF	10/06/2023	ON -TIME		
		OTHERS	N/A	N/A	N/A	N/A
4th Quarter	on or before 10th day January 2024	IGP				The school shall submit all other financial reports on or before 10th day of January 2024.
		CASH DONATION				
		DONATION IN KINDS				
		PTA				
		SEF				
		OTHERS				

Based on DM OSDS NO. 124 S. 2022 - Financial Report Format and Submission of IGP, Donation, SEF, PTA, and Other Funds dated October 17, 2022.
Deadline: on or before 10th day of the first month of the following Quarter



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7. PRESENTATION OF STATUS OF SUBMISSION - 2024 BUDGET PLANS

PRESENTATION 7: STATUS OF SUBMISSION - 2024 BUDGET PLANS

PRESENTATION NO. 7a

STATUS OF 2024 BUDGET PLANS SUBMISSION						
DATE	DEADLINE	Reports	DATE SUBMITTED	REMARKS (LATE OR ON- TIME)	REASON (SUBMITTED LATE)	ACTION PLAN
ANNUAL	on or before 13th day of November 2023	AIP	11/13/2023	ON -TIME		
		APP	11/13/2023	ON -TIME		
		WFP	11/13/2023	ON -TIME		
		FMP	11/13/2023	ON -TIME		
		OTHERS	11/13/2023	N/A		

8. PRESENTATION OF STATUS OF SUBMISSION – 2024 QUARTERLY SOBs and PPAs

PRESENTATION 8: STATUS OF SUBMISSION - 2024 QUARTERLY SOBs and PPAs

PRESENTATION NO. 8a

STATUS OF 2024 QUARTERLY SOBs and PPAs SUBMISSION						
DATE	DEADLINE	Reports	DATE SUBMITTED	REMARKS (LATE OR ON- TIME)	REASON (SUBMITTED LATE)	ACTION PLAN
1st Quarter	on or before 15th day of November 2023	SOBs	04/12/2023	ON -TIME		
		PPAs	04/12/2023	ON -TIME		
		OTHERS	04/12/2023	N/A		
2nd Quarter	1st Monday of January 2024	SOBs				The school shall submit the 2nd Quarter SOBs and PPAs on or before 1st Monday of January 2024
		PPAs				
		OTHERS				
3rd Quarter	1st Monday of April 2024	Reports				The school shall submit the 3rd Quarter SOBs and PPAs on or before 1st Monday of April 2024
		SOBs				
		PPAs				
		OTHERS				
4th Quarter	1st Monday of July 2024	SOBs				The school shall submit the 4th Quarter SOBs and PPAs on or before 1st Monday of July 2024
		PPAs				
		OTHERS				

Based on DM OSDS NO. 154 S. 2023 - Timeline on the Submission for Approval of Quarterly School Operating Budget (SOB) and Quarterly PPAs dated October 9, 2023.



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