



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

August 1, 2024

DIVISION MEMORANDUM
OSDS No. 080, s. 2024

UPDATED SCHOOL MOOE LIQUIDATION PROCESS

To: IUs & Non-IUs School Heads
IUs & Non-IUs School – based Bookkeepers

1. To ensure uniformity and guidance to all School Heads and School -based finance personnel, SDO Tacurong City issues a School MOOE Liquidation Process.
2. Attached herewith is the School MOOE Liquidation Process and notes to provide a guide on the submission of Liquidation process.
3. All division related policies and other issuances which are inconsistent with the provision of this memorandum are hereby repealed and modified.
4. For the information, guidance, and compliance of all concerned.

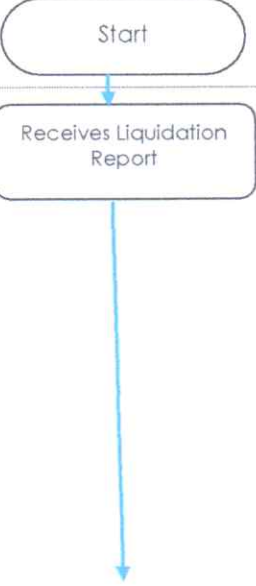
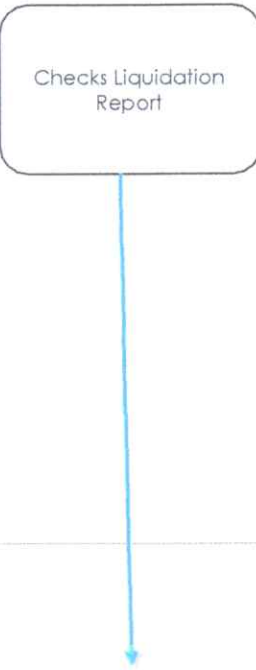

GILDO G. MOSQUEDA, CEO VI
Schools Division Superintendent 

Enclosures: None.
Reference:
Allotment: none
To be included in the perpetual Index under RECORDS

JGS/OSDS/DM/ UPDATED SCHOOL MOOE LIQUIDATION PROCESS/ AUGUST 1, 2024



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Email: tacurong.city@deped.gov.ph
Website: depeditacurong.org

Process Flow	In-charge	Process Description	PROCESSING TIME
<p data-bbox="65 309 309 383">Start</p> <p data-bbox="65 412 320 508">Receives Liquidation Report</p> 	<p data-bbox="379 846 501 920">Designated Accounting Personnel</p>	<p data-bbox="544 398 1126 524">Shall receive 3 sets of Liquidation Reports from the Receiving Unit Set 1 – COA Copy Set 2 – Accounting Copy Set 3 – School Copy</p> <p data-bbox="544 553 1126 651">Shall stamp the Liquidation Report with the number and date, and record it in the logbook, provided that all supporting documents listed in MOOE Liquidation Checklist are complete.</p> <p data-bbox="544 680 863 701">MOOE LIQUIDATION CHECKLIST:</p> <ol data-bbox="544 703 930 958" style="list-style-type: none"> 1.Liquidation Report Form 2.Approved FMP 3.Approved SOB 4.DV of Cash Advance 5.ADA stamped received by the bank 6.Acknowledgement of Teachers 7.Cash Disbursement Register (CDR) 8.Bank Reconciliation 9.List of Outstanding Check/s 10.Bank Statement <p data-bbox="544 983 1126 1059">Note 1: "If the supporting documents are incomplete as per the checklist, the MOOE Liquidation will not be received."</p> <p data-bbox="544 1086 983 1106">Note 2: CDR shall be submitted in 4 copies.</p> <p data-bbox="544 1133 1126 1236">Note 3: Deadline of Submission will be on or before 5th day of the following Month, 5:00 p.m. and if 5th day will fall on holiday or weekend, deadline will be on following working day, 1:00 p.m.</p> <p data-bbox="544 1263 1126 1312">Note 4: Submission beyond the deadline is considered LATE.</p>	<p data-bbox="1294 524 1398 544">10 minutes</p>
<p data-bbox="65 1377 320 1554">Checks Liquidation Report</p> 	<p data-bbox="379 1581 501 1655">Designated Accounting Personnel</p>	<p data-bbox="544 1368 1126 1417">Shall check the completeness and accuracy of Liquidation report and its supporting documents.</p> <p data-bbox="544 1444 1126 1520">Note 1: It must be thoroughly checked vis-a-vis actual disbursement against the approved Financial Management Plan.</p> <p data-bbox="544 1547 1126 1597">Note 2: Checking of all Liquidation Reports shall be on "First to receive, first to check" basis.</p> <p data-bbox="544 1624 1126 1727">Note 3: Incomplete supporting documents and/or error in computation shall be returned to concerned Clustered/School ADAS III and the office will issue Liquidation Pre -Audit Observation Memorandum (LPOM).</p> <p data-bbox="544 1753 1126 1901">Note 4: For the submission of Compliance, Cluster/School Bookkeeper shall return the liquidation reports to the Accounting Section and the school head should affix his/her signature to the LPOM. "No signature of school head in LPOM, no receipt of Liquidation Report" should be strictly observed.</p>	<p data-bbox="1318 1664 1390 1684">4 hours</p>

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		Note 5: Compliance should be done within 4 working days upon receipt of the communication through chat (posted in the Group Chat- CSDT SB ADAS) from Designated Accounting personnel, Otherwise, considered LATE.	
Forwards Liquidation Report for signature	Designated Accounting Personnel	Shall forward Liquidation report to Office of Assistant Schools Division Superintendent for signature on "Box B of Liquidation Form Appendix 44."	8 minutes
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Receives the Liquidation Report	Receiving Personnel -in charge of ASDS	Shall receive the Liquidation Report from the Accounting Office. Shall forward the Liquidation report to the Assistant Schools Division Superintendent.	10 minutes
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Signs the Liquidation Reports	Assistant Schools Division Superintendent	Shall sign the "Box B of Liquidation Report Form Appendix 44". Shall forward the Liquidation Report to the personnel in charge.	10 minutes
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Forwards the signed Liquidation Report to the Accounting Office.	Receiving Personnel -in charge of the Office of ASDS	Shall forward the signed Liquidation Report to the Accounting Office.	5 minutes
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Receives Liquidation Report from the Office of Assistant Schools Division Superintendent	Designated Accounting Personnel	Shall receive the Liquidation Report from the Office of Assistant Schools Division Superintendent.	5 minutes
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Forwards Liquidation Report to the Division Accountant	Designated Accounting personnel	Shall forward Liquidation report to the Division Accountant for signature on "Box C of Liquidation Form Appendix 44."	3 minutes
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Signs the Liquidation Report	Accountant III	Shall sign the liquidation report on "Box C of Liquidation Form Appendix 44." Shall forward the Liquidation Report to the designated accounting personnel.	10 minutes

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<div style="border: 1px solid black; border-radius: 10px; padding: 5px; text-align: center;"> Receives the Signed Liquidation Report </div>	Designated Accounting personnel	Shall receive the signed Liquidation Report from the Division Accountant	5 minutes
<div style="border: 1px solid black; border-radius: 10px; padding: 5px; text-align: center;"> Returns the signed Liquidation Report </div>	Designation Accounting personnel	Shall return the signed Liquidation Report to the School - based ADAS (School copy).	5 minutes
<div style="border: 1px solid black; border-radius: 10px; padding: 5px; text-align: center;"> End </div>			5 hours and 11 minutes

Note: Processing time is based on Liquidation Report of one School MOOE checking account.