DIVISION MEMORANDUM
No. 87, s. 2017

November 7, 2017

Implementing Guidelines on the Standardized Maintenance and Other Operating Expenses (MOOE) Liquidation Process in the Division

To: Chiefs of the Division
Public Schools District Supervisors
Public Elementary and Secondary School Heads
Accounting Section Personnel
Cash Section Personnel
Records Section Personnel
All others concerned

1. The Maintenance and Other Operating Expenses (MOOE) is the allocated funds for public elementary and secondary schools that can be spent on activities and necessities (i.e. electricity and water) that support learning programs and help maintain a safe and healthy environment in schools.

2. As a result of the Continuous Improvement (CI) project of the Division, the attached guidelines are set to ensure the timely liquidation of MOOE cash advances in all public elementary and secondary schools in the Division.

3. All existing Division level issuances inconsistent with this memorandum are hereby rescinded, repealed, or modified accordingly. The guidelines shall take effect immediately after publication.

4. For wide dissemination and strict compliance.

Winnie E. Batoon, EdD
Officer in Charge
Office of the Schools Division Superintendent

Encls: As stated
References: Regional Operations Manual on the Downloading, Utilization and Liquidation of the School Maintenance and Other Operating Expenses (MOOE) Funds

To be indicated in the Perpetual Index under the following subjects:
MOOE, LIQUIDATION PROCESS

citeam: implementing guidelines on the standardized maintenance and other operating expenses (mooe) liquidation process in the division
7 November 2017
Implementing Guidelines on the Standardized Maintenance and Other Operating Expenses (MOOE) Liquidation Process in the Division

1. Legal Bases
   The following are the legal bases of these guidelines:
   a. Regional Operations Manual on the Downloading, Utilization and Liquidation of the School Maintenance and Other Operating Expenses (MOOE) Funds
   b. Related issuances from DepEd, COA, and CSC
      i. DepEd Order No. 49, s. 2006
      ii. EO 248
      iii. COA Circular 96-004
      iv. COA Circular 97-002
      v. COA Circular 12-012

2. Implementation Requirements
   a. Liquidation Tracking Sheet (LTS).
      i. The liquidation tracking sheet (LTS) is required to be filled out by the each process owner and then compiled by the ADAS Recorder of the Accounting Section. This shall serve as the metrics for future improvements of the liquidation process.
   b. Liquidation Quick Guides
      i. The liquidation quick guide shall be used by the School Heads as a checklist of their attachments for the MOOE liquidation documents. It shall also be used by the ADAS Checker in the Accounting Section to help the School Heads identify the attachments that are lacking in their submitted MOOE liquidation documents.

3. Responsibilities of the Stakeholders
   a. Public Schools District Supervisors
      i. Review the completeness of liquidation documents before submission to the Division Office.
   b. School Heads shall ensure the
      i. completeness and correctness of the submitted liquidation documents to the Division Office;
      ii. timely submission of the liquidation documents to the Division Office;
      iii. prompt submission of rectified liquidation documents to the Accounting Section.
   c. Records Section shall ensure the prompt
      i. receiving, stamping, and logging of submitted liquidation documents;
      ii. forwarding of submitted liquidation documents to the Accounting Section.
   d. Accounting ADAS Recorder shall ensure the prompt
      i. receiving, stamping, and logging of submitted liquidation documents;
      ii. forwarding of submitted liquidation documents to the ADAS Checkers;
      iii. preparation of the summary of utilization/expenses and control for BIR;
      iv. recording of the signed liquidation documents and forwarding of the same to the SDS for signing;
      v. filing of the liquidation documents for COA submission;
      vi. submission of liquidation documents to COA.
   e. Accounting ADAS Checker shall ensure the prompt
      i. checking of liquidation documents;
      ii. preparation of correction summary for the submitted liquidation documents;
      iii. return of the liquidation documents to the School Heads.
   f. Accountant shall ensure the prompt
4. MOOE Liquidation Timelines
   a. Submission to the Division Office
      i. School Heads shall submit the previous months liquidation documents to the Records Section every 5\textsuperscript{th} day of the month.
      ii. Records Section shall forward the received liquidation documents to the Accounting Section within 1 day.
      iii. Accounting ADAS Recorder shall immediately forward the received liquidation documents to the Accounting ADAS Checker within 1 day.
   b. Checking
      i. Accounting ADAS Checker shall evaluate the received liquidation documents and immediately inform the School Heads within the maximum period of 2 working days that their documents be returned for rectification if there are deficiencies. If there are none, liquidation documents shall be forwarded to the Accountant for signing within 1 day.
   c. Rectification
      i. School Heads shall rectify the liquidation documents and return it to the Accounting ADAS Checker within a maximum period of 5 working days regardless of the number of times the documents have been returned by the Accounting ADAS Checker for rectification.
      ii. Accounting ADAS Checker shall evaluate the rectified liquidation documents within a maximum period of 1 day upon receipt.
   d. Recording
      i. Accounting ADAS Recorder shall record the checked liquidation documents within 1 working day.
   e. Approval
      i. Accountant shall immediately sign the checked liquidations documents and forwards it to the SDS for approval within 2 working days.
      ii. SDS shall approve the checked liquidations documents within 1 day.
   f. Submission to COA
      i. Accounting ADAS Recorder shall immediately submit the approved liquidation documents to COA every last working week of the month.

5. Penalty Clause
   Personnel who will violate any provision of this memorandum shall be dealt with administratively pursuant to:
6. Process Flow

Deployment Flowchart for MOOE Liquidation

<table>
<thead>
<tr>
<th>Submission to DO</th>
<th>Checking (2 days)</th>
<th>Rectification (5 days)</th>
<th>Recording (1 day)</th>
<th>Approval (2 days)</th>
<th>Submission to COA (1 day)</th>
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Process Ownership Color Codes

- Accountant (Gold)
- Assistant Section (White)
- OAM/Order (Light Green)
- OAM Recorder (Light Blue)
Deployment Flowchart for MOOE Liquidation (Future State)

1. Submission to DO (1 day)
   - Records Section receives, stamps, and logs the submitted liquidation documents and forwards it to the Accounting Section (1 day)

2. Checking (2 days)
   - ADAS Recorder receives, stamps, logs, and forwards the liquidation documents to the ADAS Checkers
   - ADAS Checker checks the liquidation documents (2 days)
   - Yes: ADAS Checkers prepares correction summary and returns the liquidation documents to the SH
   - No: Liquidation documents are complete and without corrections?
     - Yes: ADAS Recorder prepares summary of utilization/expenses and control for HR (1 day)
     - No: ADAS Recorder records the signed liquidation documents and forwards it to SDS

3. Rectification (5 days)
   - ADAS Recorder prepares summary of utilization/expenses and returns it to the Accounting Section (1 day)

4. Recording (1 day)
   - ADAS Recorder files the liquidation documents for COA submission
   - SDS signs the liquidation documents and returns it to the ADAS Recorder (Light Blue)

5. Approval (2 days)
   - Accountant signs the liquidation documents (1 day)
   - ADAS Recorder submits the liquidation documents to COA (1 day)

Process Ownership Color Codes:
- School Head (Red)
- Records Section (Yellow)
- ADAS Checker (Light Green)
- ADAS Recorder (Light Blue)
- Accountant (Gold)
- PSDS (Dark Purple)
- SDS (Orange)
MOOE LIQUIDATION TRACKING SHEET (LTS)

MOOE LIQUIDATION FOR THE MONTH:

INTRODUCTION:
The CI Team is currently undertaking a project entitled “Kaizen Blitz: Developing a Lean Methodology in Improving School MOOE Liquidation”, which aims to develop a fast, efficient, and effective MOOE liquidation workflow in Digos City Division. Through this Liquidation Transfer Sheet (LTS), we will be able to determine the movement of documents between offices. Your information will be kept strictly confidential. Sub-processes marked with *(Skip item if not needed.)* shall only be filled-out if it has been performed in reality.

<table>
<thead>
<tr>
<th>Process Owner (PO)</th>
<th>Sub-Process Details</th>
<th>Start Time &amp; Date</th>
<th>End Time &amp; Date</th>
<th>PO’s Signature</th>
<th>Hand Off Time &amp; Date</th>
<th>Recipient’s Signature</th>
<th>Remarks</th>
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<tbody>
<tr>
<td>1. School Head</td>
<td>Submits liquidation report to the Records Section. <em>(Every 5th day of the month)</em></td>
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<td>2. Records Section</td>
<td>Receives, stamps, logs, and forwards the liquidation documents to the Accounting Section. <em>(within 1 working day)</em></td>
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<td>3. ADAS Recorder</td>
<td>Receives, stamps, logs, and forwards the liquidation documents to the ADAS Checker. <em>(within 1 working day)</em></td>
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<td>4. ADAS Checker</td>
<td>Checks the liquidation documents. <em>(within 2 working days)</em></td>
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<td>5. School Head</td>
<td>Rectifies and returns the liquidation documents to the ADAS Checker. <em>(Skip item if not needed.)</em> <em>(within 5 working days)</em></td>
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<td>6. ADAS Checker</td>
<td>Rechecks the liquidation documents based on the corrections and forwards it to the ADAS Recorder. <em>(Skip item if not needed.)</em> <em>(within 1 working day)</em></td>
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<td>7. ADAS Recorder</td>
<td>Prepares summary of utilization/expenses and control for BIR. <em>(within 1 working day)</em></td>
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<td>8. Accountant</td>
<td>Signs the liquidation documents. <em>(within 2 working days)</em></td>
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<td>9. ADAS Recorder</td>
<td>Records the signed liquidation documents and forwards it to the SDS for approval and signing. <em>(within 1 working day)</em></td>
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<td>10. SDS</td>
<td>Signs the liquidation documents and forwards it to the ADAS Recorder. <em>(within 1 working day)</em></td>
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<td>11. ADAS Recorder</td>
<td>Files the liquidation documents for COA submission. <em>(within 1 working 1 day)</em></td>
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<td>12. Accountant</td>
<td>Prepares the Disbursement Journal for COA submission. <em>(within 2 working days)</em></td>
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<td>13. ADAS Recorder</td>
<td>Submits the liquidation documents to COA. <em>(Every last working week of the month)</em></td>
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