



Republic of the Philippines  
**Department of Education**

CARAGA REGION  
**SCHOOLS DIVISION OF SURIGAO DEL SUR**

**Office of the Schools Division Superintendent**

**Date: June 9, 2021**

Division MEMORANDUM  
 No. 251, s. 2021

**REITERATION OF COA AND DIVISION POLICIES AND  
 GUIDELINES UNDERLINING TRANSPARENT LIQUIDATION  
 OF MOOE AND OTHER SCHOOL FUNDS**

To : Public Schools District Supervisors/ In charge  
 Concerned School Heads

1. Schools Division of Surigao del Sur is committed to promote transparency and accountability from the office down to its schools. This includes prompt liquidation of cash advances not only to allow subsequent downloading but to ensure proper and judicious utilization of funds.
2. The office is proud to announce the Top 6 Districts that have submitted quality and prompt transparency and liquidation reports for Q1 CY 2021.
 

1. Lianga 2	PSDIC Merco G. Loren
2. Lianga 1	PSDIC Uldarico B. Luarez
3. San Agustin 1	PSDS Vergil B. Eder
4. San Agustin 2	PSDS Lina S. Cuares
5. Barobo 2	PSDIC Analiza M. Guevarra
6. Bayabas	PSDIC Aileen Glorina Abunda
3. As per accounting record, for the period of January to March, out of 35 districts, only 25 or 71.42% have 100% liquidation reports. The following districts are shown in the table below:

No.	Name of District	Percentage of MOOE Liquidation	No.	Name of District	Percentage of MOOE Liquidation
1	Carrascal	60%	19	Marihatag	100%
2	Cantilan I	100%	20	San Agustin I	100%
3	Cantilan II	100%	21	San Agustin II	100%
4	Madrid I	100%	22	Lianga I	100%
5	Madrid II	100%	23	Lianga II	100%
6	Carmen	84.62%	24	Barobo I	91.66%
7	Lanuza	75%	25	Barobo II	100%
8	Cortes I	100%	26	Barobo III	78.57%
9	Cortes II	100%	27	Tagbina I	100%
10	Tago I	100%	28	Tagbina II	100%
11	Tago II	100%	29	Tagbina III	63.64%
12	Tago III	61.53%	30	Hinatuan North	100%
13	San Miguel I	100%	31	Hinatuan South	90%
14	San Miguel II	100%	32	Hinatuan West	100%



Balilahan, Mabua, Tandag City, Surigao del Sur, 8300  
 (086) 211-3225  
 surigaodelsur.division@deped.gov.ph





Republic of the Philippines  
**Department of Education**

CARAGA REGION

**SCHOOLS DIVISION OF SURIGAO DEL SUR**

15	San Miguel III	100%	33	Lingig I	100%
16	Bayabas	100%	34	Lingig II	77.77%
17	Cagwait I	100%	35	Lingig III	36.36%
18	Cagwait II	100%			

4. With this statistics, this Office reiterates to all concerned the following provisions from the Commission on Audit and DepEd Orders.
- Each cash advance has a prescriptive period; all accountable officers **MUST** submit the liquidation reports as soon as the purpose for which it was given has been served (Section 89 PD 1445).
  - Failure to liquidate within the imposed period, accountable officers may be held liable for **SIMPLE NEGLIGENCE** of duty which is punishable by **SUSPENSION** while for non-liquidation, an accountable officer may be **DISMISSED** from the service for **GROSS NEGLIGENCE** of duty.
  - Likewise, COA Circular No. 90-331 provides that failure of the accountable officer to liquidate cash advances within the prescribed period shall constitute a valid cause for **WITHHOLDING OF THE SALARY**.
5. Furthermore, all PSDSs/DICs are enjoined to conduct district-wide orientation on duties, responsibilities and accountability of the School BAC members as well as district-wide orientation on the use of Transparency Tool of all Funds. Soft copies of accomplishment reports shall be submitted to the Office of the Schools Division Superintendent @ [josita.carmen001@deped.gov.ph](mailto:josita.carmen001@deped.gov.ph) for tracking.
6. Quarterly submission of the Transparency Tool, District Consolidation of the Transparency Tool and the District Monitoring of the MOOE Liquidation of Cash Advances shall be conscientiously complied every first Friday of the succeeding month to [sdsmande@gmail.com](mailto:sdsmande@gmail.com). This will form part of your Performance Rating on KRA 3: Monitoring and Evaluation. A Gawad Agad Award shall be given to those who have submitted prompt and quality reports.
7. To further strengthen the mechanism, the office also institutionalizes this MOOE Hotline. For complaints on inconsistencies, all are encouraged to send their message via text following this format: <Name of School> space <District> space <MOOE> space <Your complaint> to **09514564848**. Rest assured the complaints received shall be acted accordingly and with utmost confidentiality.
8. Immediate and wide dissemination of this memorandum to all concerned is highly desired.

**JOSITA B. CARMEN, CESO V**  
 Schools Division Superintendent



Balilahan, Mabua, Tandag City, Surigao del Sur, 8300  
 (086) 211-3225  
[surigaodelsur.division@deped.gov.ph](mailto:surigaodelsur.division@deped.gov.ph)



ISO Cert. No. AW/PH909100102



Republic of the Philippines  
**Department of Education**  
CARAGA REGION  
**SCHOOLS DIVISION OF SURIGAO DEL SUR**

---

Encl.: NONE

Reference:

As stated

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

TRANSPARENCY

ACCOUNTABILITY


MOOE

VCA//DM-MEMO MOOELIQUIDATION

251/JUNE 9, 2021



 Balilahan, Mabua, Tandag City, Surigao del Sur, 8300

 (086) 211-3225

 [surigaodelsur.division@deped.gov.ph](mailto:surigaodelsur.division@deped.gov.ph)

Date: 4/22/2021

Version: V5



ISO Cert. No. AW/PH909100102

DC No: I-OSDS--002