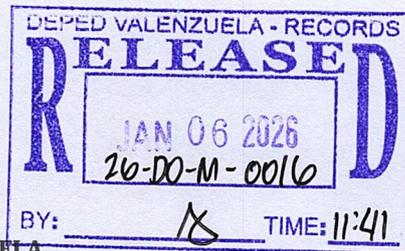




DepEd ICT Unit
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Republic of the Philippines
Department of Education
 NATIONAL CAPITAL REGION
 SCHOOLS DIVISION OFFICE OF CITY OF VALENZUELA



**Office of the Schools Division
 Superintendent**

DIVISION MEMORANDUM

No. 0005, s. 2026

**REITERATION OF GUIDELINES ON THE UTILIZATION AND
 LIQUIDATION OF MOOE FOR CY 2026**

TO: Assistant Schools Division Superintendent
 School Heads/ Principal
 All Others Concerned

In line with the Department of Education's existing policies on the proper management, utilization, and liquidation of School Maintenance and Other Operating Expenses (MOOE), this Office reiterates the provisions of DepEd Memorandum No. 13, s. 2016, particularly Section 12, which states that elementary and secondary schools without financial staff shall:

- 12.1. Apply for bonding with the Bureau of Treasury, Fidelity Bond Division;
 - 12.2. Draw cash advance from their supervising/directing Schools Division Office (SDO) for their MOOE requirements;
 - 12.3. Pursuant to Item H.1.1 of the Manual on Simplified Accounting Guidelines and Procedures for the Use of Non-Implementing Units/Schools (2008), submit to the SDO on or before the 5th day of the following month the original copy of the Cash Disbursement Register (CDR), paid Disbursement Vouchers (DVs), and all supporting documents, which shall serve as liquidation or replenishment of the cash advance granted.
- Subsequent cash advances shall be granted only upon receipt of CDRs equivalent to at least 75% of the previous cash advance. Any remaining cash advance at the end of the year must be fully liquidated and unexpended balances refunded;
- 12.4. Disburse funds in accordance with existing budgeting, accounting, procurement, and auditing rules and regulations; and
 - 12.5. Comply with the reporting requirements outlined under Part VI of the DepEd Order.



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In view of the foregoing, the Schools are directed to strictly adhere to the following guidelines for CY 2026:

1. Monthly Liquidation Deadline

- To allow adequate time for pre-audit of liquidation documents, all schools are required to submit their monthly CDR and supporting documents **on or before the 5th day of the following month.**
- If the deadline falls on a weekend, the submission shall be moved to the Friday immediately preceding the deadline.

2. Mandatory Monthly Submission Despite Quarterly Downloading

- Although the Division implements a quarterly downloading of MOOE funds, **all schools must still submit their monthly liquidation reports** following the schedule above.
- Non-compliance will be formally documented through a Liquidation Tracker, to be signed by the Schools Division Superintendent and furnished to the COA Resident Auditor.

3. Required Fund Utilization Rate Before Quarterly Downloading

- To ensure timely downloading and continuity of school operations, **all schools must achieve at least 75% fund utilization ten (10) days before the close of each quarter.**
- Any delay or failure to meet the required utilization rate shall be considered the sole responsibility of the School Head.

4. Monthly Submission of the Report on Supplies and Materials Issued (RSMI)

- Pursuant to the 2024 Audit Observation Memorandum (AOM) on Inventory, which recommends the adoption of the Perpetual Inventory System—wherein all purchases shall be recorded in the Cash Disbursement Register (CDR) using the appropriate asset UACS codes—all schools are required to submit their monthly Report on Supplies and Materials Issued (RSMI) as follows:
 - **Soft Copy:** Upload the electronic copy of the monthly RSMI through the designated Google Drive link:
<https://tinyurl.com/SDOValRSMI>
 - **Hard Copy:** Attach the printed and duly signed RSMI as part of the monthly liquidation report to be submitted to the SDO.
- Compliance with both digital and hard copy submissions is required to ensure accuracy, proper monitoring, and timely consolidation of inventory reports.



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5. MOOE Web-based Monitoring System

- All schools are directed to fully adopt and implement the MOOE Web-based Monitoring System.
- **Cash advances will not be downloaded unless the MOOE Web-based Monitoring System is updated** with the following:
 - **Fund Requests** – Ensure that fund request has already been submitted in the system.
 - **Confirmation of Funds** – Upon receipt of the cash advances, please confirm the receipt immediately in the web-based monitoring system.
 - **School Disbursements** – Make sure to encode your monthly disbursements that have already been checked by the Pre-Audit Team of SDO-Valenzuela to minimize errors and discrepancies in the system.

6. All current year's expenses must be obligated and paid using FY 2026 funds. Excess/unutilized funds will be reverted to the Bureau of Treasury at the end of the year. Furthermore, **unpaid 2025 transactions cannot be settled using FY 2026 funds.**

7. All cash advances received for **Calendar Year (CY) 2026** must be liquidated **on or before December 31, 2026**. Other funds, such as SBFP, SNED, SBTT and similar programs should be liquidated upon completion of the program.

8. To further facilitate the timely processing of liquidation documents, you may refer to the updated Checklist of Documentary Requirements for your guidance and compliance in the link provided. <https://tinyurl.com/Documentary-Checklist>

9. This memorandum shall take effect immediately upon issuance.

10. Strict compliance with the above guidelines is hereby enjoined.

NOEL D. BAGANO
Schools Division Superintendent

Encl: As stated
Reference: DepEd Memorandum No. 13, s. 2016
To be indicated in the Perpetual index
under the following subjects:

MOOE
OSDS/ACCTG/MMF
1/6/2026

LIQUIDATION

GUIDELINES



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