



Republic of the Philippines  
Department of Education  
REGION XI  
SCHOOLS DIVISION OF PANABO CITY

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**Office of the Schools Division Superintendent**

**DIVISION MEMORANDUM**

**OSDS-2025-0113**

To : Assistant Schools Division Superintendent  
Chief, Curriculum Implementation Division  
Chief, Schools Governance and Operations Division  
All Public Elementary and Secondary School Heads  
All Concerned

Subject: **ENHANCED GUIDELINES ON MOOE DISBURSEMENT, CROSS-CHECKING OF LIQUIDATION REPORTS, AND MONTHLY SUBMISSION SCHEDULE WITH KEY COMPLIANCE SUMMARY**

Date : August 14, 2025

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Pursuant to the provisions of Republic Act No. 9184 (Government Procurement Reform Act), Commission on Audit (COA) Circulars, and Department of Education (DepEd) Orders on the proper disbursement and liquidation of Maintenance and Other Operating Expenses (MOOE), the Division Finance Section shall strictly implement enhanced verification and cross-checking procedures to ensure uniformity, transparency, accuracy, and accountability in school financial transactions.

The following are the most important provisions for compliance:

- 1.1 **DepEd Order No. 008, s. 2019** – Schools must use MOOE funds strictly for allowable expenses related to teaching and learning, minor repairs, and emergencies, and submit monthly liquidation reports with complete supporting documents. This DepEd Order institutionalizes clear mechanisms and accountability standards for the **release, use, and reporting of School MOOE (Maintenance and Other Operating Expenses)** to promote **transparency, efficiency, and proper fund utilization** in all public elementary and secondary schools.
- 1.2 **COA Circular 2012-001** – Liquidate all cash advances before requesting new funds, and support all disbursements with valid and original receipts. Non-liquidation on time can lead to audit observations and fund suspension.
- 1.3 **RA 9184 (Government Procurement Reform Act)** – All purchases must comply with government procurement procedures. Non-compliance with procurement rules may result in disallowance by COA.



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The following procedures shall be followed:

**I. Cross-Checking of Liquidation Reports**

- a. **Intra-District Cross-Checking** – Before the schools submit their liquidation reports to the Finance Section, non-teaching personnel in charge of liquidation from another school within the same district shall cross-check the reports for accuracy and uniformity of documents.
- b. **Certificate of Compliance (CoC)** – Once the Intra-District cross-checker confirms that the liquidation report is accurate and complete, the assigned non-teaching personnel shall prepare and sign a CoC monthly to certify compliance. See enclosure 1 for the CoC template.
- c. See enclosure 2 for the list of cross-checkers which will be updated periodically.

**II. Submission Schedule and Required Documents**

- a. Deadline for monthly submission of liquidation reports is every **25th of the month**.
- b. Together with the CoC, schools shall submit:
  - Report of Cash Advance (RCA)
  - Purchase Requests (PRs) with supporting documents

School Heads and assigned personnel are responsible for ensuring the correctness and timeliness of their reports. Late or inaccurate submission may delay fund releases and result in audit findings.

Please refer to this link for the process flow and list of required documents.  
<https://tinyurl.com/yck98hzk>

Transportation expenses incurred during the of cross-checking duties shall be chargeable against School MOOE/local funds for school personnel and Division MOOE/local funds for division personnel, all subject to the usual accounting and auditing rules and regulations.

For strict compliance.

  
**JINKY B. FIRMAN PhD, CESO VI**  
Schools Division Superintendent

**RELEASED**

**AUG 18 2025**

OSDS/iat & mcs

RECORDS SECTION SDO PANABO CITY  
BY 



Schools Division Office of Panabo City  
City Hall Compound, Km. 31, JP Laurel, Panabo City  
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**CERTIFICATE OF COMPLIANCE**

Accountable Officer : NAME OF PRINCIPAL  
 Name of School :  
 Address :

Date	Check /ADA No.	Amount	AMOUNT		Remarks
			LR No./Date	Amount Liquidated	

The Liquidation Report described above has been submitted, checked and verified by the accounting unit and found compliant with the Simplified Accounting Manual regarding the receipt, utilization and liquidation of Cash Advances prescribed in DepEd Order No. 72, s. 2008 and the Implementing Guidelines on the use of downloaded school MOOE for Elementary and Secondary Schools as prescribed in DepEd Order No. 13, s. 2016 and for Senior High Schools as prescribed in DepEd Order No. 31, s. 2016.

This is to certify further that, \_\_\_\_\_ has complied \_\_\_\_\_ liquidation criteria of prior month's cash advance allowing her to be granted another Cash Advances.

This certification is being issued by the Accounting Unit for the purpose of granting the release of \_\_\_\_\_.

Issued this \_\_\_\_\_ day of \_\_\_\_\_, 2025 at the Office of the Division Accountant, Department of Education – Schools Division Office of Panabo City, Panabo City, Philippines.

Checked by:

Adas II / AO II

Certified by:

Division Accountant  
*Thursday, 14 August 2025*



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Enclosure 2

**LIST OF ASSIGNED CROSS-CHECKERS**

PANABO CENTRAL DISTRICT	NON-TEACHING PERSONNEL	CROSS-CHECKER
AO FLOIRENDO ES II	MICHAEL JAY GLORIA	EDGENE PALCES
CABILI ES	ROLLYN MARIE DELA GENTE	CAMAEALA MIJARES
DONA NENITA ES	RACHEL CHIN LIM	ELAINE SAUSE
GREDU ES	ELAINE SAUSE	RACHEL CHIN LIM
PCES SPED CENTER	CHERRY MAE ESCOBAL	JAMAICA ALIVIADO
RIZAL ES	JAMAICA ALIVIADO	CHERRY MAE ESCOBAL
SALVACION ES	CAMAEALA MIJARES	ROLLYN MARIE DELA GENTE
SAN FRANCISCO ES	IONE JEAN AMOGUIS	CATHERINE NIEZ
SAN PEDRO ES	CATHERINE NIEZ	CARMINA RETES *
SAN VICENTE ES	EDGENE PALCES	MICHAEL JAY GLORIA
STO. NINO ES	CARMINA RETES	IONE JEAN AMOGUIS

\* Will be automatically replaced upon assignment of new non-teaching personnel of Sto. Niño ES



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**LIST OF ASSIGNED CROSS-CHECKERS**

PANABO NORTH DISTRICT	NON-TEACHING PERSONNEL	CROSS-CHECKER
AO FLOIRENDO ES	MARK DONNEL CUBERO	CHESKA L. OBLIGADO
P. CHANGCO ES	AUBREY SINGSON	AXL JAY CAVAN
CA SISON ES	AXL JAY CAVAN	AUBREY SINGSON
DALISAY VILLAGE ES	CHESKA L. OBLIGADO	MARK DONNEL CUBERO
VN DAQUIO ES	EVANGELINE T. TABIGUE	ERIKA RAYEE LUMANDONG
MA JAVELLANA ES	NONE	ROWENA VERALLO *
NANYO ES	ERIKA RAYEE LUMANDONG	EVANGELINE T. TABIGUE
RD MABITAD ES	MARK MICHAEL PONTILLAR	AIME DE VERA
ROXAS ES	HANNA KAYE D. CABUGSAN	RHODA PAREDES
SINDATON ES	RHODA PAREDES	HANNA KAYE D. CABUGSAN
SO. DAVAO ES	AIME DE VERA	MARK MICHAEL PONTILLAR
TIBUNGOL ES	NONE	SHIELA MAE LAPASA *

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**LIST OF ASSIGNED CROSS-CHECKERS**

PANABO SOUTH 1 DISTRICT	NON-TEACHING PERSONNEL	CROSS-CHECKER
BUENAVISTA ES	NONE	MELANIE PEDOY *
GL DONDOD ES	JUN ERNIE IGCASAMA	RIZA HINGPIT
JP LAUREL ES	RIZA HINGPIT	JUN ERNIE IGCASAMA
KATUALAN ES	NONE	IMELDA TAGWALAN *
KIOTOY ES	MYRA JOHANNAH G. MAGSAYO	MIRAFLO U. ZAFRA
MABUNAO ES	JONATHAN A. OLAER	CHELSEA GWEN MALABAD
NB GALAPIN ES	CHELSEA GWEN MALABAD	JONATHAN A. OLAER
SAN ROQUE ES	NONE	REX ANISCAL *
STA.CRUZ ES	ETHEL M. VARGAS	MYRA JOHANNAH G. MAGSAYO
TAGUROT ES	MIRAFLO U. ZAFRA	ETHEL M. VARGAS

\* Will be automatically replaced upon assignment of new non-teaching personnel of Buenavista ES, Katualan ES, San Roque ES



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**LIST OF ASSIGNED CROSS-CHECKERS**

PANABO SOUTH 2 DISTRICT	NON-TEACHING PERSONNEL	CROSS-CHECKER
CONSOLACION ES	SHEILA MAE OLAER	CHARNEL FATE ALBITE
DATU ABDUL ES	JOHN DARWIN JADULCO	AILEEN PORTRIAS
KASILAK ES	SHERLYNNE REMOREN	GIZELLE RADO
KATIPUNAN ES	GIZELLE RADO	DIOMEDES CABERO
TG GERONA ES	CHARNEL FATE ALBITE	SHEILA MAE OLAER
LICANAN ES	APRIL JOIE DISCAYA	LESTER MARL CANCAN
LITTLE PANAY ES	LESTER MARL CANCAN	APRIL JOIE DISCAYA
MALATIVAS ES	SHERLYNNE REMOREN	AIRON ORTIZ *
NAMUAG ES	DIOMEDES CABERO	SHERLYNNE REMOREN
NEW VISAYAS CES	AILEEN PORTRIAS	JOHN DARWIN JADULCO
WATERFALL ES	NONE	CEZIEL WARAIN *

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## LIST OF ASSIGNED CROSS-CHECKERS

SECONDARY / IS	NON-TEACHING PERSONNEL	CROSS-CHECKER
Quezon NHS-SHS	MARIE GRACE UBALDO	MARICRIS GERSAVA
Malativas NHS-SHS	ROVIE C. GONZALES	CHRISTINE CENIZA
Manay NHS-SHS	NONE	MAY JERRYLEN MATULIN *
Sindaton NHS-SHS	RUSHFER BOB JICK L. PADILLA	GABRIELLE SOPHIA L. TAMULA
Kauswagan NHS-SHS	CHRISTINE CENIZA	ROVIE C. GONZALES
Little Panay NHS-SHS	MARICRIS GERSAVA	MARIE GRACE UBALDO
Mabunao NHS-SHS	LORELIE MISOLES	CHRISTINE JANE BATION
Kasilak NHS	CHRISTINE JANE BATION	LORELIE MISOLES
Cagangohan NHS-SHS	NONE	GERALDINE MORFE *
Desiderio F. Dalisay Sr. NHS	GABRIELLE SOPHIA L. TAMULA	RUSHFER BOB JICK L. PADILLA
Lorenzo T. Concepcion IS/ES	JENNIFER B. JUMALON	JOAN L. SIOSION
Nanyo NHS	NONE	JANEZ BUNGABONG *
PANABO CITY SHS	JOAN L. SIOSION	JENNIFER B. JUMALON

\* Will be automatically replaced upon assignment of non-teaching personnel of Manay NHS, Cagangohan NHS, Nanyo NHS