



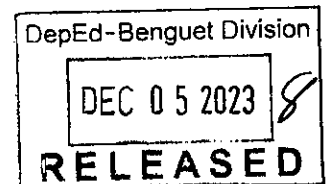
Republic of the Philippines  
**Department of Education**  
**Schools Division of Benguet**

November 27, 2023

**DIVISION MEMORANDUM**

No. 452, s.2023

**TO:** Office of the Assistant Schools Division Superintendent  
Chief Education Supervisors  
Public Schools District In-Charge  
Elementary and Secondary School Heads  
All Others Concerned



**Guidelines on the Implementation of the Project – “School FUNDS (Full Utilization, Nimble Downloading Scheme)”**

1. Conforming to Section 10, Chapter 4 of the Republic Act 9155 also known as the Governance of Basic Education Act of 2001, states that “The Secretary of the Department of Education shall ensure that resources appropriated for the field offices are adequate and that resources for school personnel, school desks and textbooks and other instructional materials intended are allocated directly and released immediately by the Department of Budget and Management to said offices”.
2. To facilitate the timely submission of financial reports consolidated from the submitted School MOOE Liquidation, DepEd-Benguet launches Project “Full Utilization, Nimble Downloading Scheme” also known as Project School FUNDS that aims to promote prompt and effective utilization of School MOOE through the development of an abridged process in the submission of liquidation and monthly release of school MOOE.
3. The enclosed guidelines have been established to ensure successful implementation of this project.
4. Immediate dissemination of and compliance with this Memorandum is desired.

  
**SALLY L. BANAKEN-ULLALIM CESO V**  
Schools Division Superintendent

ASDS/finance/feb



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Enclosure 1 to Division Memorandum 452 s2023

**I. Goals and Objectives**

**A. School**

1. To properly utilize and liquidate downloaded MOOE by the end of each calendar year in consonance with the approved SIP/AIP/WFP/PPMP.
2. To submit a complete and faultless liquidation report and School Operating Budget on time.

**B. Schools Division Office**

- a. Inform schools of their allocation and MOOE Balances
- b. Ensures on-time release of MOOE per month aligned with SIP/AIP/WFP/APP/PPMP
- c. Reconcile with schools on MOOE Balances, Liquidation pre-audit findings, and Amount of MOOE releases processed.
- d. Update schools on new changes in budgeting and accounting rules and regulations in the uses of school MOOE.

**II. Effectivity and Beneficiaries**

- This shall take effect from November 2023 to December 2024, and thereafter. Full implementation starts in January 2024.
- Beneficiaries: 415 Non-implementing Units (Schools) of Schools Division of Benguet

**III. Project Description**

This project shall be known as **School FUNDS (Full Utilization, Nimble Downloading Scheme)**, a contextualized implementation of DepED Order 8 s.2019 particularly on the downloading and liquidation of School MOOE. This also defines the roles and responsibilities of SDO and its non-implementing schools in managing school MOOE.

This project targets the observation of prompt submission of correct liquidation report on time together with the School Operating Budget (SOB) that serves as a request for the ensuing months' release.

**IV. Procedure/Process Flow**

The release of funds through cash advance shall be made by SDO directly to the schools' bank accounts every 6<sup>th</sup> day of the month. Timelines and process flow shall be observed.



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Enclosure 2 to Division Memorandum 458s2023

<b>Schedule (Timeline)</b>	<b>Responsible unit/persons</b>	<b>Activities and Tasks</b>	<b>Outputs</b>
<b>30<sup>th</sup> day of the month</b>	School	Submission of complete School Liquidation reports and School Operating Budget (SOB)	Received Liquidation Reports and SOB
<b>1<sup>st</sup> to 4<sup>th</sup> day of the following Month</b>	SDO Finance	Pre-auditing of the Submitted Liquidation Reports by the District Bookkeepers	Pre-audited LR's; Accomplished Pre-auditing Tool
<b>5<sup>th</sup> Day of the Month</b>	SGOD Chief/CID Chief/ASDS SDO Finance, Cash Section, SDS	Validation of SOB's; Preparation and processing of DV's, ORS and LDDAP-ADA	Signed SOB's, DV's, ORS and LDDAP-ADA
<b>6<sup>th</sup> Day of the Month</b>	Cash Section	LDDAP-ADA received by bank	MOOE Releases credited to School accounts
<b>7<sup>th</sup> to 26<sup>th</sup> Day of the Month</b>	School	Implementation of School WFP, Procurement Process transpires	Procured goods and services as per school WFP
<b>27<sup>th</sup> to 29<sup>th</sup> Day of the Month</b>	School	Preparation and Completion of Liquidation Report and its attachments	Liquidation Report supported with complete documentations



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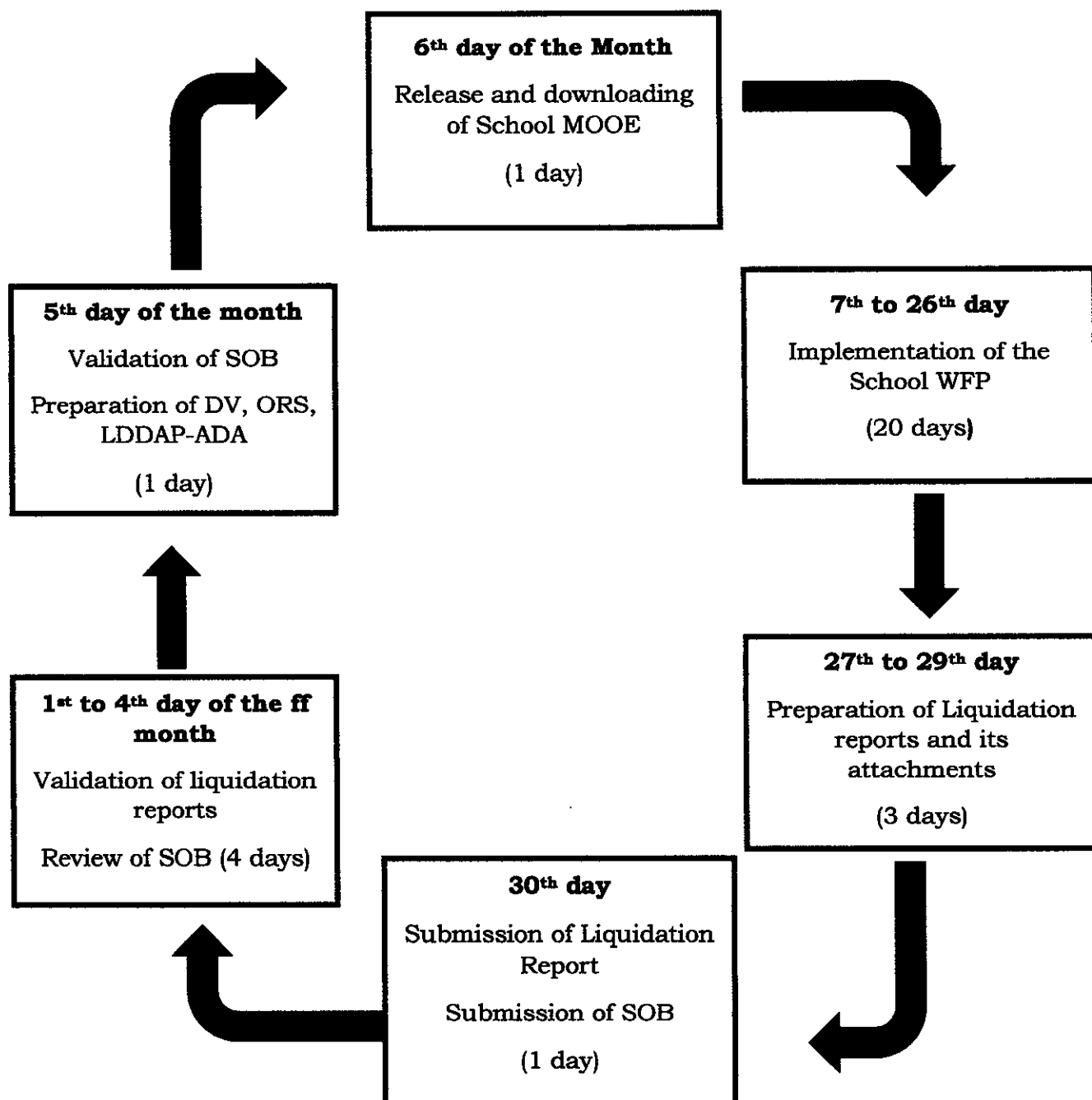




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Enclosure 3 to Division Memorandum ~~458~~ s2023

**Process Flow: School FUNDS** (Full Utilization, Nimble Downloading Scheme)



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**V. Monitoring and Evaluation**

All schools shall comply with the reporting requirements specified by DepEd and oversight agencies. The Finance Unit of SDO Benguet (Budget and Accounting) shall monitor and evaluate reports as requested in this Memorandum.



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