



Republic of the Philippines  
**Department of Education**  
Region VI – Western Visayas  
**SCHOOLS DIVISION OF CAPIZ**

26 FEB 2025

**DIVISION MEMORANDUM**

No. 101 s. 2025

**CORRIGENDUM AND ADDITIONAL INFORMATION TO DIVISION  
MEMORANDUM No. 075, S. 2025 TITLED ONE-DAY REORIENTATION ON  
THE PROCEDURAL GUIDELINES ON MANAGEMENT OF CASH ADVANCES  
FOR SCHOOL MAINTENANCE AND OTHER OPERATING EXPENSES AND  
PROGRAM FUNDS AND AWARDING OF MOOE STAR AWARDS**

TO: Heads of Public Elementary, Secondary (Non-Implementing Units),  
and Integrated Schools

1. Relative to Division Memorandum No. 075, s. 2025 titled **ONE-DAY REORIENTATION ON THE PROCEDURAL GUIDELINES ON MANAGEMENT OF CASH ADVANCES FOR SCHOOL MAINTENANCE AND OTHER OPERATING EXPENSES AND PROGRAM FUNDS AND AWARDING OF MOOE STAR AWARDS** please be advised that the venue will be at Maribert Inland Resort, Pontevedra, Capiz.

2. Attached are the training matrix for reference.

3. Other provisions of the aforementioned Memorandum remain in effect.

4. Immediate dissemination of and compliance with this Memorandum are desired.

**ROEL F. BERMEJO**  
Schools Division Superintendent

Encl.: (None)  
Reference: As stated  
To be indicated in the Perpetual Index  
under the following subject:

SEMINARS  
FUNDS  
ORIENTATION



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**ONE-DAY REORIENTATION ON THE PROCEDURAL GUIDELINES ON  
MANAGEMENT OF CASH ADVANCES FOR SCHOOL MAINTENANCE AND  
OTHER OPERATING EXPENSES AND PROGRAM FUNDS AND AWARDING  
OF MOOE STAR AWARDS**

**TRAINING MATRIX**

**Batch 1**

<b>Time</b>	<b>Day 1 (March 6, 2025)</b>	<b>Person/s Involved</b>
8:00 – 8:30	Registration	
8:30 – 9:00	Opening Program	
9:00 – 9:45	Topic 1: Eligible Expenses, Checklist and Supporting Documents	Hazel Hingco
9:45 – 10:15	Topic 2: Guidelines for Reimbursement	Rose Mae Santos
10:15 – 10:45	Topic 3: Issuance of Checks	Miselyn G. Layno
10:45 – 11:30	Topic 4: Withholding Tax	Jose Niño Mayo
11:30 – 12:00	Topic 5: Check Disbursements Register (CDR), Liquidation Report and Notice of Obligation Request and Salary Adjustment (NORSA)	Marinelle Doren L. Sereneo
12:00 – 1:00	Lunch	
1:00 – 1:30	Topic 6: Process Flow and Procurement	Antonio A. Core Jr.
1:30 – 2:00	Topic 7: Guidelines for Travel Claims	Cerelo A. Villagrancia
2:00 – 2:30	Topic 8: MOOE Web-based System	Charlene M. Gandullas Anthony B. Barrera
2:30 – 4:00	Awarding of 2024 MOOE 4-Star Awardees	
4:00 – 5:00	Closing Program	





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**Batch 2**

<b>Time</b>	<b>Day 2 (March 7, 2025)</b>	<b>Person/s Involved</b>
8:00 – 8:30	Registration	
8:30 – 9:00	Opening Program	
9:00 – 9:45	Topic 1: Eligible Expenses, Checklist and Supporting Documents	Honest May Lato
9:45 – 10:15	Topic 2: Guidelines for Travel Claims	Cerelo A. Villagrancia
10:15 – 10:45	Topic 3: Guidelines for Reimbursement	Gladene V. Umiten
10:45 – 11:15	Topic 4: Issuance of Checks	May B. Danieleles
11:15 – 12:00	Topic 5: Withholding Tax	Jeffrey Peñaflor
12:00 – 1:00	Lunch	
1:00 – 1:30	Topic 6: Check Disbursements Register (CDR), Liquidation Report and Notice of Obligation Request and Salary Adjustment (NORSA)	Marinelle Doren L. Sereneo
1:30 – 2:00	Topic 7: Process Flow and Procurement	Mary Joy A. Agase
2:00 – 2:30	Topic 8: MOOE Web-based System	Charlene M. Gandullas Anthony B. Barrera
2:30 – 4:00	Awarding of 2024 MOOE 4-Star Awardees	
4:00 – 5:00	Closing Program	



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10 FEB 2025

**DIVISION MEMORANDUM**

No. 075 s. 2025

**ONE-DAY REORIENTATION ON THE PROCEDURAL GUIDELINES ON  
MANAGEMENT OF CASH ADVANCES FOR SCHOOL MAINTENANCE AND  
OTHER OPERATING EXPENSES AND PROGRAM FUNDS AND AWARDING  
OF MOOE STAR AWARDS**

TO: Heads of Public Elementary, Secondary (Non-Implementing Units),  
and Integrated Schools

1. This Office, through the Division Accounting Section, will conduct a ONE-DAY REORIENTATION ON THE PROCEDURAL GUIDELINES ON MANAGEMENT OF CASH ADVANCES FOR SCHOOL MAINTENANCE AND OTHER OPERATING EXPENSES (MOOE) AND PROGRAM FUNDS on March 6-7, 2025. Venue to be announced later.
2. The activity aims to:
  - a. reorient the participants on the procedural guidelines of managing school MOOE and program funds pursuant to COA, DBM, DepEd Joint Circular 2019-1;
  - b. re-orient participants on the Checklist System of supporting documents for liquidation of downloaded School MOOE and program funds;
  - c. strengthen the process of downloading and liquidating the School MOOE and program funds; and
  - d. address financial issues and concerns relative to School MOOE and program funds.
3. The participants to this activity are the Public Elementary, Secondary (Non-IUs), and Integrated School Heads or the accountable officer of the school.
4. Registration fee shall be **SIX HUNDRED FIFTY PESOS (P650.00)** per participant.
5. The activity shall be conducted in two (2) batches as shown below.





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Batch	District	Date
1	Cuartero (21)	March 6, 2025
	Dao (21)	
	Ivisan (15)	
	Maayon (33)	
	Panay (30)	
	Panitan (25)	
	Pilar (25)	
	Pontevedra (20)	
	Pres. Roxas (19)	
2	Dumarao (34)	March 7, 2025
	Jamindan (30)	
	Dumalag (20)	
	Sigma (23)	
	Mambusao West (14)	
	Mambusao East (18)	
	Sapian (23)	
	Tapaz West (22)	
	Tapaz East (36)	

6. The following are members of the Program Management Team (PMT):

Accountant III		Resyl D. Mirasol	ADAS III
Cecil Joy Diocson	AO V (Budget)	Mary Joy Agase	ADAS III
Jose Niño Mayo	ADAS III	Cerele Villagrancia	AdA VI
Ginalyn Dela Cruz	ADAS III	Melissa Bolido	ADAS III
Yolanda Degracia	ADAS III	May Danieles	ADAS III
Trexie Celino	ADAS III	Antonio Core	ADAS III
Racel Jewel Asignacion	ADAS III	Rose Mae Santos	ADAS III
Keilah Abegail Fuentes	ADAS III	Anthony Barrera	ADAS III
Apple Joy Dordas	ADAS III	Charlene Gandullas	ADAS III
Catherine Bulquerin	ADAS III	Hazel Hingco	ADAS III
Jeffrey Peñaflor	ADAS III	Honest May Lato	ADAS III
Marynille Sereneo	ADAS III	Glaide Umiten	ADAS III
Cory Rada	ADAS III	Miselyn Layno	ADAS II
Felorda Aguilos	AdA VI		



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7. Participants and members of the PMT are reminded to observe with due diligence the health and safety protocols prescribed by health authorities.
8. At the end of the activity a link for the post evaluation of the participants will be shared. This will be one of the bases for the issuance of the certificate of participation.
9. Those accountable officers who received four stars at the end of the year shall be awarded a plaque of merit in recognition of their outstanding effort for the timely liquidation of their school MOOE at the end of the program.
10. Expenses for food of the PMT are chargeable against local funds while registration and travelling expenses of the participants are chargeable against downloaded school MOOE. Both are subject to usual accounting and auditing rules and regulations.
11. It is understood that in the conduct of this activity there shall be no discrimination on the account of age, school, gender, civil status, disability, religion or similar factors, and personal circumstances that run counter to the principles of equal opportunity.
12. Immediate dissemination of and compliance with this Memorandum are desired.

  
**ROEL F. BERMEJO**  
Schools Division Superintendent

Encl.: (None)  
Reference: As stated  
To be indicated in the Perpetual Index  
under the following subject:

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