



Republic of the Philippines
Department of Education
REGION III
SCHOOLS DIVISION OF BULACAN

September 17, 2024

OFFICE MEMORANDUM

No. 021, s. 2024

To: Assistant Schools Division Superintendents
SGOD and CID Chief
Unit Heads Concerned
Public Elementary and Secondary School Heads Concerned

SCHOOL MONITORING OF LIQUIDATION PROCESS IN SELECT SCHOOLS

1. The results of the monitoring of downloaded MOOE and Special Funds to the schools as of July 31, 2024 revealed negative balances. The abnormal balances came from errors during encoding of liquidation in the google sheets. As recommended by our resident Auditor, an intervention must be done to reduce these errors. In this regard, this Office will conduct a school monitoring of liquidation process in select schools on September 17 to 20, 2024, at 8:00 am to 5:00 pm.
2. The objectives of this walk through are:
 - a. To determine the causes of abnormal balances in the cash advances.
 - b. To correct the errors in the process and adjust balances in the financial statements.
 - c. To highlight the best practices of some schools in accounting for liquidation that can be adopted by other schools.
3. Attached herewith is Enclosure no. 1 – Schedule of visit to select schools.
4. This office memorandum shall serve as travel authority of all concerned accounting unit personnel.
5. Transportation Expenses to be incurred in the activity shall be charged against the SDO MOOE Funds.
6. Immediate and wide dissemination of this Memorandum is desired.


NORMA P. ESTEBAN, EdD., CESO V
Schools Division Superintendent 



Republic of the Philippines
Department of Education
 REGION III
SCHOOLS DIVISION OF BULACAN

Accounting Unit

Enclosure No. 1 to Office Memorandum no. ____s. 2024

SCHEDULE OF VISIT TO SELECT SCHOOLS

GROUP	SEPTEMBER 17, 2024	SEPTEMBER 18, 2024
John Richard P. Tiongson Dan Harvey D. Castro Toby C. Alejandro	-Paombong District -Bulakan District	-San Miguel North -San Miguel South -San Miguel Central - Maligaya HS
Arlene B. Caparas Sheryl A. Dela Peña Josefina B. Alincaestre	- Marilao South District - Bocaue District	-Pulilan District -Plaridel District
Claire C. De Jesus Dan Harvey D. Castro Maricris I. Isip / Mary Joy M. Delmoro	-Kapitangan NHS -Pinalagdan HS -Sta. Cruz NHS	-Angel Del Rosario HS -Dr. Pablito HS -Mapulang Lupa

GROUP	SEPTEMBER 19, 2024	SEPTEMBER 20, 2024
John Richard P. Tiongson Dan Harvey D. Castro Toby C. Alejandro	-San Rafael East -San Rafael West	-San Ildefonso North -San Ildefonso South
Arlene B. Caparas Sheryl A. Dela Peña Josefina B. Alincaestre	-Calumpit North District -Calumpit South District	-Balagtas District -Guiguinto District
Claire C. De Jesus Dan Harvey D. Castro Maricris I. Isip / Mary Joy M. Delmoro	-Sta. Catalina HS -Upig HS	-Esteban Paulino HS -Kalayakan HS -FF Halili NAS – Caypombo -FF Halili NAS – M. Sapa