



Republic of the Philippines
Department of Education
REGION VI – WESTERN VISAYAS
SCHOOLS DIVISION OF CAPIZ

February 12, 2024

DIVISION MEMORANDUM
No. 089 s. 2024

**REVISED GUIDELINES ON MONITORING THE UTILIZATION AND LIQUIDATION
OF DOWNLOADED SCHOOL MOOE ALLOCATION TO PUBLIC ELEMENTARY
SCHOOLS AND SECONDARY SCHOOLS (NON-IUS)**

TO: Public Schools District Supervisors
Heads of Public Elementary, Integrated and Secondary Schools (NON-IUs)
Division Accountant
Accounting Personnel

1. DepEd Order No. 12, s. 2014 prescribes the implementing guidelines on the direct release of Maintenance and Other Operating Expenses (MOOE) allocations of schools to the respective Implementing Units.
2. Regional Order No. 5, s. 2013 requires all schools to put up a Transparency Board to strengthen School-Based Management (SBM) practice and promote transparency and accountability.
3. Further, Division Memorandum No. 128, s. 2014 directs Public Schools District Supervisors (PSDSs), Education Program Supervisors (EPSs) and Coordinators and Administrative Assistant III (ADAS III) stationed in Districts to monitor the utilization and liquidation of School MOOE and other funds.
4. Anent these, all Administrative Assistant (ADAS) III and II in-charge of checking the liquidation are hereby directed to conduct a regular monitoring of downloaded school MOOE to Public Elementary, Integrated and Secondary Schools (Non-IUs).
5. The monitoring shall be conducted by team (See Enclosure No. 1).
 - a. The ADAS currently assigned to the school/s to be monitored must be present during the monitoring.
 - b. The over-all monitoring team shall go with the different teams on their initial monitoring schedule in order to guide the teams in conducting the monitoring. After this stage, the different monitoring teams may conduct the monitoring independently.
 - c. During the regular schedule of monitoring, the over-all monitoring team may at anytime, at their discretion or upon invitation of a monitoring team, join the said team.



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6. The following shall be the guidelines in the preparation of the monitoring schedule:
- a. The monitoring must be done at least twice a week depending on the agreement of the members of the team;
 - b. There must be at least three schools to be monitored by each team every scheduled monitoring;
 - c. Each team must prepare a weekly schedule to be approved by the Division Accountant. Changes in the schedule and school/s made thereafter must also be approved by the Division Accountant (see Enclosure No. 2);
 - d. The Schools Division Superintendent may propose for the inclusion of school/s to be monitored as he may deem necessary.
7. In the conduct of monitoring, the team must do the following tasks:
- a. Verify the existence of the items procured, the activities conducted and the projects initiated charged against the downloaded school MOOE of the previous month/s based on the liquidation submitted to the ADAS assigned. The accomplishments and deficiencies observed shall be noted in the Monitoring Report Form (MRF) 1 (see Enclosure No. 3);
 - b. Check Transparency Board compliance of the school based on the guidelines prescribed under Division Memorandum No. 21, s. 2015. The observations shall be noted in MRF 2 (see Enclosure No. 4); and
 - c. Conduct an interview with teacher/s and parent/s or guardian/s who may be present within the school premises regarding the implementation of the downloaded school MOOE following the prescribed questions in MRF 3 (for teacher) and MRF 4 (for parent/guardian) (see Enclosure No. 5 and 6).
- The MRFs must be signed by the prescribed signatories. In case the school head or interviewee refuses to sign, it must be properly noted in the MRF.
8. In the absence of the school head, the monitoring team may conduct only items b and c in No. 7. The absence of the school head must be properly noted in MRF 1.
9. The monitoring teams must prepare a weekly summary of the results of monitoring using MRF 5 (see Enclosure No. 7) noted by the Division Accountant. It shall then be submitted to the Schools Division Superintendent for proper action every Tenth (10th) day of the following month.



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10. A conference shall be held every month to discuss the results of the monitoring. The schedule of which shall be set depending on the availability of all the Monitoring Teams and the Schools Division Superintendent.
11. Travelling expenses of the monitoring teams shall be charged against Division MOOE funds subject to the usual accounting and auditing rules and regulations.
12. Immediate dissemination of this Memorandum is desired.

may
MIGUEL MAC D. APOSIN EdD, CESO V
Schools Division Superintendent

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Encl.: As stated

Reference: DepEd Order No. 12, s. 2014
DepED Regional Order No. 5, s. 2013
DepED Division Memorandum No. 128, s. 2014

To be indicated in the Perpetual Index
under the following subject:

MONITORING AND EVALUATION
POLICY



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Enclosure No.1 to Division Memorandum No. 089, s. 2024

MONITORING TEAMS

Team	Coverage	Members	Position
Over-all Monitoring Team	All	Atty. Benjie B. Doce	Accountant III
		Malissa B. Bolido	Administrative Asst. III
		Resyl D. Mirasol	Administrative Asst. III
		Ginalyn Dela Cruz	Administrative Asst. III
		Rose Mae A. Santos	Administrative Asst. III
		Antonio A. Core	Administrative Asst. III
		Jose Niño D. Mayo	Administrative Asst. III
		May B. Danieles	Administrative Asst. III
		Keilah Abegail A. Fuentes	Administrative Asst. III
		Yolanda A. Degracia	Administrative Asst. III
Team A	Public Schools in the Districts of Panay, Pontevedra, Pres. Roxas, Pilar, and Maayon	Marinelle Doren L. Sereneo	Administrative Asst. III
		Apple Joy I. Dordas	Administrative Asst. III
		Anthony B. Barrera	Administrative Asst. III
Team B	Public Schools in the Districts of Dao, Cuartero, Dumarao, Panitan and Ivisan	Charlene M. Gandullas	Administrative Asst. III
		Cory H. Rada	Administrative Asst. III
		Glaidene V. Umiten	Administrative Asst. III
Team C	Public Schools in the Districts of Sigma and Sapián Mambusao East, and Mambusao West and Jamindan	Jeffrey C. Peñaflor	Administrative Asst. III
		Honestá May D. Lato	Administrative Asst. III
		Hazel L. Hingco	Administrative Asst. III
Team D	Public Schools in the Districts of Tapaz West, Tapaz East and Dumalag	Marjorie Gerapusco	Administrative Asst. III
		Mary Joy A. Agase	Administrative Asst. III
		Cerelo A. Villagrancia	Administrative Aide VI



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Enclosure No.2 to Division Memorandum No. 089, s. 2024

WEEKLY MONITORING SCHEDULE

Date	District	School	School Head

Prepared by: (all team members must sign)

_____	_____	_____
_____	_____	_____

Approved:

ATTY. BENJIE B. DOCE, CPA, MBA
Accountant III



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Enclosure No.3 to Division Memorandum No. 089, s. 2024

Monitoring Report Form 1

District:
School:
School Head:
Position:
Period Covered:

Activity/Project	Amount	Remarks (accomplishment or deficiency)

Note: Use separate sheet if necessary

Verified by:

Date:

Conforme:



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Date:

Enclosure No.4 to Division Memorandum No. 089 s. 2024

Monitoring Report Form 2

District:

School:

School Head:

Position:

Period Covered:

Question	Yes	No	Remarks
1. Does the school have a Transparency Board?			
2. Is it set up			
2.a. at the entrance of the school? or			
2.b. outside a classroom which is far from the Principal's Office?			
3. Is it accessible to the stakeholders?			
4. Is the posting updated?			
5. Are the following documents posted?			
5.a. For downloaded school MOOE: Monthly Cash Disbursement Registry			
5.b. For canteen funds: Report of Income and Expenses			
5.c. For donations from stakeholders: Utilization Report			
5.d. For other downloaded grants (i.e. School-Based Feeding Program, School-Based Repair and Maintenance Scheme, UNICEF WASH program, and others): Cash Disbursement Registry.			

Verified by:

Date:

Conforme:

Date:



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Enclosure No.5 to Division Memorandum No. 089, s. 2015

Monitoring Report Form 3

District:

School:

Name of Interviewee (optional):

Questions for teacher:

1. Are you aware that the school has monthly downloaded MOOE? _____
2. How much do you think is the monthly MOOE of the school? _____
3. In what way did you become aware of the monthly school MOOE? _____

4. What do you think is/are the purpose/s of the monthly school MOOE? _____

5. Does the school have any activity/project/program that was financed by the monthly school MOOE? _____
If yes, what are those? _____

6. Did you receive any benefits from the monthly school MOOE? _____
If yes, what are those? _____

7. Does the school head consult you or other teachers regarding the utilization of the monthly school MOOE? _____
If yes,
7.a. What did you recommend? _____

7.b. When did the consultation happen? _____
7.c. Was any of your recommendation implemented? _____
If yes, what are those? _____

Interviewed by:

Date:

Interviewee:



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Date:

Enclosure No.6 to Division Memorandum No. 089, s. 2024

Monitoring Report Form 4

District:

School:

Name of Interviewee (optional):

Questions for parent/guardian:

1. Are you aware that the school has monthly downloaded MOOE? _____
2. How much do you think is the monthly MOOE of the school? _____
3. In what way did you become aware of the monthly school MOOE? _____

4. What do you think is/are the purpose/s of the monthly school MOOE? _____

5. Does the school have any activity/project/program that was financed by the monthly school MOOE? _____
If yes, what are those? _____

6. Did your child receive any benefits from the monthly school MOOE? _____
If yes, what are those? _____

7. Does the school head consult you or other parent/guardian regarding the utilization of the monthly school MOOE? _____
If yes,
 - 7.a. what did you recommend? _____

 - 7.b. When did the consultation happen?

 - 7.c. Was any of your recommendation implemented? _____
If yes, what are those?

Interviewed by:

Date:

Interviewee:



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Date:

Enclosure No.7 to Division Memorandum No. 089, s. 2024

Monitoring Report Form 5

WEEKLY SUMMARY OF RESULTS

PART I – MOOE IMPLMENTATION

School	Summary of Accomplishments	Summary of Deficiency	Recommendation/s

Note: Use separate sheet if necessary

PART II – TRANSPARENCY BOARD

School	Summary of Accomplishments	Summary of Deficiency	Recommendation/s

Note: Use separate sheet if necessary

PART III – INTERVIEW

(This shall contain a narrative of the result of the interview with the teacher/parent. Prepare the narrative in one paragraph per school. The last paragraph shall be the recommendation of the monitoring team on how to increase the level of awareness of the teacher and parent/guardian)

Prepared by: (all team members must sign)

Noted:

ATTY. BENJIE B. DOCE, CPA, MBA

Accountant III



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