



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

May 31, 2021

DIVISION MEMORANDUM

No. 137, s. 2021

**IMPLEMENTATION OF THE RECOMMENDATION ON AUDIT OBSERVATION
MEMORANDUM (AOM) No. 2021-09 DATED APRIL 20, 2021**

To: Public Schools District Supervisors
School Heads of Public Elementary and
Secondary Non-Implementing Unit Schools
Financial Staff of Public Elementary and
Secondary Non-Implementing Unit Schools

1. Pursuant to the recommendations on the Audit Observation Memorandum No. 2021-09 dated April 20, 2021 issued by the Commission on Audit (COA) and to further strengthen the internal control system of the agency, the Schools Division of Aklan shall implement changes and additional requirements in the submission of liquidation of school Maintenance and Other Operation Expenses (MOOE) Cash Advances.
2. Starting the submission of the Calendar Year (CY) 2021 2nd quarter liquidation of school MOOE, the following COA recommendations shall be implemented:

The Distribution of the three (3) sets of Liquidation Reports (LRs) is recommended to be as follows:

Original Copy - Office of the Auditor
Duplicate Copy - Accounting Unit
TriPLICATE Copy - School File to be safe kept by the Teachers' Association

The School Head may opt to secure a copy (4th set) for the Office of the School Principal.



Poblacion, Numancia, Aklan

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Rather than the Certification be signed by the teachers, a Certification signed by the Secretary of the Teachers' Association stating that the complete set of **LR of the immediately preceding release** was turned-over by the Administrative Assistant/Designated Bookkeeper to the former must be submitted instead. The same must be noted by the League/Association President. ("**LR of the immediately preceding release**", e.g., for the CY 2021 2nd Release, the CY 2021 1st Release must be turned-over to the Teachers' Association.) The Secretary and President of the Teachers' Association must be reminded of their responsibility in safekeeping the documents and making the same available to their co-teachers.

3. For your information, guidance and compliance.


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

/MAJ



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