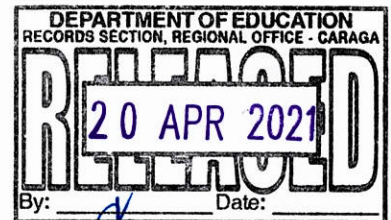




Republic of the Philippines
Department of Education
CARAGA REGION



April 19, 2021

REGIONAL MEMORANDUM

No. 230, s. 2021

To: SCHOOLS DIVISION SUPERINTENDENTS
This Region

ADVISORY ON THE LIQUIDATION OF SBFP-MILK FUNDS
FOR FYs 2019 AND 2020

1. Attached is the OUA MEMO 00-0321-0267 Memorandum issued from Undersecretary for Finance, Usec. Annalyn M. Sevilla, re: Advisory On the Liquidation of SBFP-Milk Funds for FYs 2019 and 2020.
2. Immediate dissemination and strict compliance to this Memorandum is hereby desired.


EVELYN R. FETALVERO CESO IV
Regional Director

Encls.: NONE

Reference: OUA MEMO 00-0321-0267

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

LIQUIDATION

SBFP-MILK FUNDS

ESS/nlb
04/19/2021



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Trunkline No: (085) 342-8207
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Republika ng Pilipinas

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Tanggapan ng Pangalawang Kalihim

OUA MEMO 00-0321- 0267

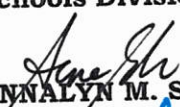
MEMORANDUM

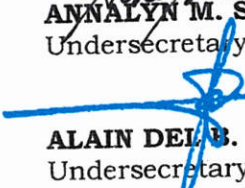
17 March 2021

For: **Regional Directors**
DepEd RO I-XII, Caraga, CAR, and NCR

Schools Division Superintendents

From:


ANNALYN M. SEVILLA
Undersecretary for Finance


ALAIN DEL B. PASCUA
Undersecretary for Administration

Subject: **ADVISORY ON THE LIQUIDATION OF SBFP-MILK FUNDS FOR
FYs 2019 AND 2020**

In compliance with RA 11037 or the "Masustansyang Pagkain para sa Batang Pilipino" Act, DepEd coordinated with the National Dairy Authority (NDA)/Philippine Carabao Center (PCC) in identifying, gaining access to and dealing with the local dairy farms and/or cooperatives for the sourcing and procurement of fresh milk and sterilized milk, as well as the provision of technical assistance and other services in ensuring the production, processing, packaging, delivery and storage, as well as the safety and hygiene of the fresh milk and sterilized milk that are to be given to the intended beneficiaries. A framework Memorandum of Agreement (MOA), wherein the policy and general framework of cooperation and coordination between DepEd and PCC/NDA, as well as the operational details in the implementation of the SBFP-Milk Feeding Component was established. The MOA was entered between DepEd and PCC/NDA in the nature of an agency-to-agency agreement as contemplated under Republic Act No. 9184. The said MOA likewise stipulated the details of coordination and transactions between the SDOs and the PCC/NDA national headquarters or regional offices embodied in operating MOAs and in call-off purchase orders. DepEd Orders Nos. 22, 23, and 37, s. 2020 were issued as guidelines for the implementation of SBFP.

After the establishment of MOAs for FY 2019, milk funds were transferred to NDA and PCC field offices for the supply and delivery of milk, and liquidation of funds shall be carried out before the succeeding transfer of FY 2020 funds. As per DepEd



Office of the Undersecretary for Administration (OUA)

[Administrative Service (AS), Information and Communications Technology Service (ICTS), Disaster Risk Reduction and Management Service (DRRMS), Bureau of Learner Support Services (BLSS), Baguio Teachers' Camp (BTC), Central Security & Safety Office (CSSO)]

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Orders No 23, s. 2020 and the framework and operating MOAs, the following provisions for the liquidation of funds was prescribed to wit:

"For the milk feeding component, the submission of the NDA and the PCC of the final liquidation report shall be supported with the following documents:

- a. Report of checks issued and report of disbursement certified correct by the Accountant, approved by the Head of the NDA Field Department Office/PCC Regional Center/PCC National Headquarters and duly audited by the Auditor of the NDA Field Department Office/PCC Regional Center/PCC National Headquarters*
- b. Copy of Credit Notice Issued by the Auditor of the NDA Field Department Office/PCC Regional Center/PCC National Headquarters*
- c. Copy of the Official Receipt issued for the refund of unexpended/ unutilized balance of fund transfer*

In the event that the NDA or the PCC is unable to submit the said supporting documents within 30 days from the last day of implementation of Milk Feeding, the NDA or the PCC shall officially inform the SDO through letter with an attached copy of the documents submitted for review and audit duly received by the Auditor's Office. The NDA or the PCC is given another 30 days to comply with the requirements."

Initial feedback on this liquidation scheme recommended its revision to comply with COA Circular Nos. 2016-002 (Updates on Prescribing the Revised Guidelines and Documentary Requirements for Fund Transfers) and 2017-002 (Clarification of COA Circular No. 2016-002). Hence, the Bureau of Learner Support Services-School Health Division (BLSS-SHD) through the Office of the Undersecretary for Administration and the Office of the Undersecretary for Finance, hereby issues the following **Advisory on the Liquidation of SBFP-Milk Funds for FYs 2019 and 2020**:

1. For SDOs which **completed the required feeding days of the SBFP-Milk Component within one (1) month**, a Final Liquidation Report shall be submitted 30 days after the last day of implementation. Attachments are as follows:
 - Report of Disbursement with stamp received by NDA/PCC COA certified correct by the Accountant approved by the Head of Implementing Agency (IA);
 - Copy of the Report of Checks Issued certified correct by the Accountant approved by the Head of IA;
 - Journal Entry Voucher taking up the disbursement;
 - **certified true copy** of Delivery Receipts (DRs), Inspection and Acceptance Reports (IARs), and Billing Statements; and
 - Official Receipt issued for the refund of unexpended / unutilized balance of fund transfer.
2. For SDOs which **completed the required feeding days of the SBFP-Milk Component for more than one (1) month**, a monthly partial liquidation report shall be submitted plus a Final Full Liquidation Report shall be submitted 30 days after the last day of implementation.
 - a. Attachments for the **Monthly Liquidation Report**:
 - Report of Disbursement with stamp received by NDA/PCC COA certified correct by the Accountant approved by the Head of IA;



- Copy of the Report of Checks Issued certified correct by the Accountant approved by the Head of IA;
- Journal Entry Voucher taking up the disbursement; and
- **certified true copy** of Delivery Receipts (DRs), Inspection and Acceptance Reports (IARs), and Billing Statements

b. Attachments for the **Final Liquidation Report**:

- Same as in 2.a. and Official Receipt issued for the refund of unexpended / unutilized balance of fund transfer.
3. In the event that the NDA or the PCC is unable to submit the said supporting documents within 30 days from the last day of implementation of Milk Feeding, the NDA or the PCC shall officially inform the SDO through letter with an attached copy of the documents submitted duly received by the Auditor's Office. The NDA or the PCC is given another 30 days to comply with the requirements;
 4. Copy of Credit Notice Issued and Certification on the post audit of the Report of Disbursement and Report of Check Issued under 3.1.1 and 3.1.3 of the COA Circular 2012-01 by the Auditor of the NDA Field Department Office/PCC Regional Center/PCC National **shall no longer be required**;
 5. For the Inspection and Acceptance Report, as per Government Accounting Manual (GAM), there are two signatories for IAR but different persons - one inspector from the drop-off point and one who accepts per school; and
 6. SDOs are advised to facilitate the liquidation of FY 2019 funds for the succeeding releases of FYs 2020 and 2021 funds.

For further queries on SBFP, please contact BLSS-School Health Division, at (+632) 8632-9935 and email at sbfp@deped.gov.ph.

For guidance and compliance.



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