



Republic of the Philippines
Department of Education
Region VI-Western Visayas
SCHOOLS DIVISION OF KABANKALAN CITY

January 6, 2023

DIVISION MEMORANDUM

No. 003, s. 2023

JAN 09 2023

**FY 2023 GUIDELINES ON THE RELEASE/DOWNLOADING OF
SCHOOL MAINTENANCE AND OTHER OPERATING EXPENSES (MOOE)**

To: OIC-Asst. Schools Division Superintendent
CID and SGOD Chiefs
Public Schools District Supervisors
Elementary & Secondary School Heads
All Others Concerned

1. To facilitate the proper implementation of the programs and projects of the schools with the goal to fully and efficiently utilize the funds at the end of the year, the release of **FY 2023 School MOOE Budget** will be on a **MONTHLY BASIS**. The first month (January) will be downloaded after the submission/completion of the following requirements/attachments:

- Duly Approved 2023 Annual Procurement Plan (APP)
- Clearance for the Duly Approved 2023 School Improvement Plan (SIP)
- Signed Monthly Cash Program (MCP)
- Signed Program of Works (POW) for repairs
- Photocopy of Fidelity Bond of the School Head
- Certification that the previous cash advances have **been fully liquidated as of January 5, 2023**.

2. Anent this, all requirements shall be submitted to the respective **Division Bookkeepers** pursuant to Manual on Simplified Accounting Guidelines and Procedures for the use of Non-Implementing Units/Schools. The Assigned Bookkeepers per district for the year 2023 are as follows:

| District | Division Bookkeeper |
|----------|-----------------------|
| K1 | Eddielyn Lirazan |
| K2 | Alfred Otea |
| K3 | Kevin Jone Camparecio |
| K4 | May Sharisse Gerale |
| K5 | Rey Francis Ejar |
| JHS | Decca Marie Brosoto |
| SHS | Spencer Orcena |



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3. The Schools shall disburse their MOOE in accordance with the existing budgeting, accounting, procurement and auditing rules and regulations.

4. As stipulated in **DepEd Order Bo. 08, s. 2019: Revised Implementing Guidelines on the Direct Release, Use, Monitoring and Reporting of MOOE Allocations of Schools, Including Other Funds Managed by Schools**, the MOOE annually allocated to public elementary and secondary schools must be utilized to:

- a. fund activities as identified in the approved School Improvement Plan (SIP) for implementation in the current year and as specifically determined in the Annual Improvement Plan (AIP) which shall follow the calendar year format (Annex 1) of the school;
- b. finance expenses pertaining to graduation rites, moving up or closing ceremonies and recognition activities;
- c. fund supplies, rental and minor repair of tools and equipment and other consumables for teachers and students deemed necessary in the conduct of classes and learning activities;
- d. fund minor repairs of facilities, buildings and ground maintenance necessary for the upkeep of the school;
- e. procure semi-expendable property items worth less than P15,000, as provided in the Government Accounting Manual issued by the Commission on Audit (COA) and subject to separate guidelines to be issued by DepEd.

In NO case shall the school MOOE be used for the procurement of:

- f. school seats, and teacher's table and chairs except for school furniture which are not procured/ provided by the Central, Regional or School Division Offices. These may include laboratory and workshop furniture;
- g. textbooks; and
- h. other supplementary learning resources (SLRs) which include publications, periodicals, and review materials.

5. To ensure accountability in the Use of School MOOE, all schools are mandated by Republic Act 9485 (Anti-Red Tape Act of 2007) to post a Transparency Board on MOOE.



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6. The School's Bids and Awards Committee (BAC) shall be responsible for the procurement of the goods and services pursuant to the provisions of RA 9184 and its Revised Implementing Rules and Regulations (An Act Providing for the Modernization, Standardization and Regulation of the Procurement Activities of the Government and other Purposes) and the approved Customized Agency Procurement Manual of DepEd.

No procurement shall be undertaken unless it is in accordance with the approved APP. The School Heads are advised to strictly follow the financial plan of the school, any realignment of expenditures in the School Operating Budget shall need an approval from the Schools Division Superintendent but in extreme cases only.

7. School Heads are directed to **keep, maintain and secure** the copy of the liquidation reports for future reference. **NO new cash advance** shall be granted without 100% liquidation of prior years' cash advances as basis for the release of the MOOE budget for the subsequent month/s. Also, School Heads shall make proper liquidation of their cash advances if they shall be reassigned to another school or upon their retirement/separation from service as excerpt from COA-DBM-DEPED Joint Circular No.1, S. 2019. Furthermore, School Heads shall furnish Annex C (Authority to Transfer Accountability) supported with a Turnover Report as reiterated in Division Memorandum No. 307 s. 2019 for the relief of accountability during reshuffling of station. This shall be one of the bases for the issuance of clearance.

8. Widest dissemination of and strict compliance with this Memorandum are desired.



NICASIO S. FRIO, CESO-VI
Assistant Schools Division Superintendent
Officer-In-Charge
Office of the Schools Division Superintendent



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