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JUNE 20, 2023 10:22PM

BY: _____

Republic of the Philippines
Department of Education
SOCCSKSARGEN REGION
SCHOOLS DIVISION OF SARANGANI

20 June 2023

DIVISION MEMORANDUM

OSDS-2023-068

DIVISION GUIDELINES FOR THE RELEASE OF SCHOOL MAINTENANCE
AND OTHER OPERATING EXPENSES (MOOE)

To: Assistant Schools Division Superintendent
Chief Education Supervisors
Education Program Supervisors
SDO Section/Unit Heads and Staff
Public Schools District Supervisors
Schoolheads of Non-Implementing Units
All Others Concerned

1. The Finance Services Section – Accounting Unit (FSS-AU) issues the following **Guidelines for the Release of School Maintenance and Other Operating Expenses (MOOE)** for the information and guidance of all concerned personnel:

a. MANNER OF MOOE RELEASE

- i. For schools with monthly MOOE of P50,000.00 and below – tri-month
- ii. For schools with monthly MOOE of P50,001.00 to P100,000.00 – bi-month
- iii. For schools with monthly MOOE of above P100,000.00 – monthly
- iv. The schedule for the release of MOOE is every 1st working day of the month

b. USES OF MOOE

- i. To fund activities as defined in the approved School Implementation Plan (SIP) for implementation in the current year and as specifically determined in the Annual Implementation Plan (AIP)
- ii. To finance expenses pertaining to graduation rites, moving up or closing ceremonies, and recognition activities
- iii. To fund supplies, rental and minor repair of tools and equipment, and other consumables for teachers and students





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deemed necessary in the conduct of classes and learning activities

- iv. To fund the minor repair of facilities, building, and grounds maintenance necessary for the upkeep of the school
- v. To procure semi-expendable property items worth less than P50,000.00

c. DISBURSEMENT OF MOOE

- i. The schools can utilize and disburse the released amount of MOOE immediately upon release. Thus, schools with tri-month and bi-month released MOOE can disburse the entire amount without limiting it to a one-third (1/3) or one-half (1/2) of the released amount per month, respectively.

d. LIQUIDATION OF MOOE AND SUBMISSION OF LIQUIDATION REPORTS

- i. The schools are to submit the liquidation reports for the cash advance with the use of the Cash Disbursement Register (CDR) to the field Administrative Assistants (ADAS) and/or Administrative Officers (AOs).
- ii. The CDR for disbursements of the amount given as cash advance shall be submitted as the basis for the release of the MOOE cash advance for the succeeding month or months.
- iii. The deadline for the submission of liquidation reports of the Schoolheads shall be on the last working day of the month.
- iv. The field ADAS and/or AOs must receive the CDRs and all supporting documents of their respective school assignments on the required timeline. Once received, they will notify their respective District Consolidators. The District Consolidators will prepare the required template to be submitted to the Accounting Municipality in charge (MIC).
- v. This will serve as the basis of the Accounting MIC for their liquidation monitoring. The deadline for the notification is on or before the 1st working day of the following month.
- vi. The field ADAS and/or AO will check the completeness and correctness of the submitted liquidation. They will prepare the Report of Disbursements (ROD). A total of nine copies of ROD are to be prepared for the following submission:
 - One (1) copy for COA





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- One (1) copy for Accounting
 - One (1) copy for School Governance and Operations Division (SGOD) Proper
 - One (1) copy for school
 - One (1) copy for Field ADAS/AOs
 - Four (4) copies for Accounting MIC
- vii. In addition, the field ADAS and/or AOs will also submit the following documents attached to the ROD for Accounting MIC copies:
- Summary of Tax Withheld
 - BIR Form (2307)
 - Photocopy of Inventory Custodian Slip (ICS) if applicable
 - Two (2) copies of the School Operating Budget (SOB) for the next release
- viii. The field ADAS and/or AOs will also prepare the monthly Bank Reconciliation Statement (BRS) of their school assignment in three (3) copies. One copy each for COA, accounting unit, and school with the following attachments:
- Copy of CDRs
 - Copy of Bank Statement
 - List of Cancelled Checks
 - Cancelled Checks
- ix. The above-mentioned documents will be submitted to the Accounting Unit on or before the 10th day of the following month.
- x. Submission of liquidations must be stamped and received first by the Records Unit and noted by the SGOD Proper.

e. CONDITIONS FOR THE NEXT MOOE RELEASE

The following are the conditions for the next MOOE release:

- i. At least 75% of the released cash advance were liquidated.
- ii. Liquidation must be submitted to the field ADAS/AO on the last working day of the month.
- iii. The consolidator must submit the template to the accounting MIC on the 1st working day of the following month.
- iv. Field ADAS/AO must submit liquidation on or before the 10th day of the following month.





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- v. Two (2) copies of the School Operating Budget (SOB) for the next release
- vi. The Accountant will issue a Certificate of No Unliquidated Cash Advance.

f. PREPARATION OF MOOE PAYROLL

- i. Accounting MICs will prepare the following:
 - Three (3) copies of Obligation Request and Status (ORS)
 - Five (5) copies of the Disbursement Voucher (DV)
 - Five (5) copies of Supplemental Payroll
 - Three (3) copies of Certificate of No Unliquidated Cash Advances
 - Two (2) copies of the SOB
- ii. The deadline for the preparation of MOOE Payroll is on the 15th day of the month.

2. For inquiries, contact Mr. Leonardo O. Eugenio at 09222199441/leonardo.eugenio001@deped.gov.ph.

3. Immediate dissemination of and strict compliance with this Memorandum is directed.


RUTH L. ESTACIO PhD, CESO VI
Schools Division Superintendent

Encl.: None.

Reference: None.

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

EXPENSES
FUNDS
RULES AND REGULATIONS
SCHOOLS

LOE/OSDS-AU/DM – division guidelines of the release of
538 /June 20, 2023



Address: Capitol Compound, Maribulan, Alabel, Sarangani Province
Telephone Nos.: (083) 508-2039 to 40 / (083) 892-5500
Email Address: sarangani@deped.gov.ph