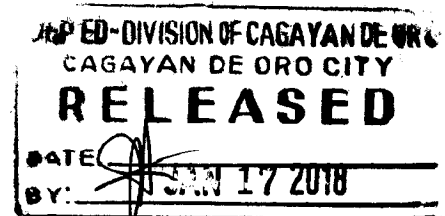


Republic of the Philippines
Department of Education
Region X – Northern Mindanao
DIVISION OF CAGAYAN DE ORO CITY
Fr. William F. Masterson SJ Avenue, Upper Balulang, Cagayan de Oro City



DIVISION MEMORANDUM

No. 24 s. 2018



TO : Assistant Schools Division Superintendent
SGOD/CID Chief
Elementary/Secondary School Administrators

FROM : JONATHAN S. DELA PEÑA, PhD., CESO VI
Schools Division Superintendent

SUBJECT : FY 2018 Budget and Guidelines on the Initial Release/Downloading of
Schools MOOE

DATE : January 5, 2018

1. The field is hereby informed that the FY 2018 Budget (**RA No. 10964 or the General Appropriation Act of 2018**) was approved by President Rodrigo R. Duterte last December 19, 2017 with an effectivity date of January 1, 2018.
2. For proper implementation of the programs and projects of the schools and with the goal of full and efficient utilization of funds at the end of the year, the initial release of the 2018 School MOOE Budget (first quarter allocation) will be downloaded after the submission/completion of the **written request** by the School head with the following requirements/attachments:
 - a) Approved 2018 Work and Financial Plan (WFP);
 - b) Signed 2018 MDP;
 - c) Duly Approved 2018 Annual Procurement Plan (APP);
 - d) Photocopy of the Fidelity Bond for both the school head and the co-signatory;
 - e) Certification that the 2017 cash advances received have been **fully liquidated** as of December 29, 2017.
3. The deadline for the submission of the said request will be on **January 19, 2018**.
4. The Schools shall disburse their MOOE in accordance with the existing budgeting, accounting, procurement, and auditing rules and regulations. School Heads are advised to revisit **DepED Order No. 13. S. 2016 dated March 11, 2016** or any amendments to be issued by the Central Office for the **Uses of School MOOE**.

5. Mandatory bills like light, water and internet shall be given priority for payments to avoid surcharges and penalties
 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 (CAM) of DepED.
 7. The BAC recommendation shall be subject to the approval or disapproval of the School Head. Purchase Orders/Contracts shall be signed by the School Head.
 8. **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.
 9. Pursuant to Item H.1.1 of the Manual on Simplified Accounting Guidelines and Procedures for the Use of Non-implementing Units/Schools, Version 2008, submit to the DO **on or before the 5th day** of the succeeding month the following:
 - a) Liquidation Report (COA Form) – **2 copies**;
 - b) Cash Disbursement Register (CDR) – **3 copies**;
 - c) Report of Accountability for Accountable Forms (RAAF) – **3 copies**;
 - d) **One (1) Folder** for Paid Disbursement Vouchers (DVs) and all **original** supporting documents - **1 COPY only** such as:
 - a. Paid Check;
 - b. Official Receipts/Sales Invoices;
 - c. Inspection and Acceptance Report;
 - d. Purchase Order/Contract;
 - e. Property Acknowledgment Receipt for Equipment/Issues Slip;
 - f. Abstract of Bids/Request for Quotations or Canvass/Purchase Requests;
 - g. And any supporting documents depending on the kind of transactions.
- (Please refer to COA Circular No.2012-001 dated June 14, 2012 re: Prescribing the Revised Guidelines and Documentary Requirements for Common Government Transactions or the DO Prepared MOOE Checklist)*
10. The School Heads are **directed to keep, maintain and secure** the copy of the liquidation reports for future references.
11. **No new cash advance shall be granted without liquidation** of at least **75% of the previous cash advance**. It is reiterated, however, that any remaining cash advance at the end of the year must be liquidated in full and unexpended balances should be refunded.

12. The School **shall submit the monthly bank statement** (together with the ***paid CHECKS or snapshots***) to the Accounting Section **every 15th day of the month** for control and monitoring purposes.

13. For guidance and strict compliance.

Reference: 2018 GAA RA No. 10964

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

FINANCE	MOOE	SCHOOL OPERATIONS
OSDS/aac		