Republic of the Philippines
Department of Education
REGION X
DIVISION OF CAGAYAN DE ORO CITY

Office of the Schools Division Superintendent

DEPED-DIVISION OF CAGAYAN DE ORO CITY
RELEASED
DATE: DEC 29 2023
BY:

December 31, 2023

DIVISION MEMORANDUM
No. 706 s. 2023

TO : SGOD/CID Chief/Public Schools District Supervisors (PSDS)
Accountant III and Administrative Officer V
Elementary/Secondary School Heads
Administrative Assistants III and II
This Division

FY 2024 Budget and Guidelines on the Releases/Transfer of School MOOE

1. The field is hereby informed that President Ferdinand R. Marcos, Jr. signed into law the **FY 2024** Budget or the **RA No. 11975** otherwise known as ***General Appropriation Act (GAA) of 2021*** on **December 20, 2023** with an effectivity date of January 1, 2024. See attached **Annex A** for the FY 2024 Annual MOOE Budget of Schools.

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 following guidelines or procedures in the downloading of School MOOE should be strictly followed:

A. First/Initial Transfer/Download of the Year

a) Signed Obligation Request and Status (ORS);
b) School Head's Certification of NO Unliquidated Fund Transfer/Cash Advance as of December 31, 2023;
c) Approved School Operating Budget (SOB);
d) Signed and Approved Annual Implementation Plan (AIP) and SQIP;
e) Monthly Disbursement Program (MDP);
f) Annual Procurement Plan and PPMP (APP and PPMP); and
g) Photocopy of **active** fidelity bond.

Address: Fr. William F. Masterson Ave., Upper Balulang, Cagayan de Oro City
Mobile No: +63 975 6403 226 (Globe) | +63 951 1710 902 (Smart)
Email Address: cagayandeoro.city@deped.gov.ph

B. Succeeding Transfer/Download during the Year

a) Signed **ORS**;

b) Previous Liquidation Reports – Signed Cash in Bank Register and all necessary supporting documents (equivalent to **at least 75%** of the previous Transfer/CA);

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 – Accounting Unit on the **Scheduled SMART Days** of the succeeding month the following:

1. Cash in Bank Register (**CBReg –** *Appendix* **37**) **generated from Online System – 3 copies;**
2. Report of Accountability for Accountable Forms (**RAAF**) – **3 copies**;
3. Bank Reconciliation Statement for the Month together with the bank statement and/or photocopy of passbook;
4. Monthly Summary of Taxes Withheld with copies of BIR Form 2307;
5. **One (1) Folder** for Paid system-generated Disbursement Vouchers (DVs) and all **original** supporting documents - **1 COPY only** such as:
   i. Photocopies of Paid Check;
   ii. Official Receipts/Sales Invoices;
   iii. Inspection and Acceptance Report;
   iv. Purchase Order/Contract;
   v. Property Acknowledgment Receipt for Equipment/Issues Slip;
   vi. Abstract of Bids/Request for Quotations or Canvass/Purchase Requests; and
   vii. Any supporting documents depending on the kind of transactions.

(Please refer to ***COA Circular No.2023-004 dated June 14, 2023*** *re:* ***Prescribing the Updated Documentary Requirements for Common Government Transactions*** *or* ***the DO Prepared MOOE Checklist)***

3. The submission of **duly signed ORS and SQIP in PDF copy** will be through the **MOOE System @** *mooe.deped.gov.ph* . For **initial or first download of the year** documentary requirements, submit the following reports on or before **Wednesday, January 3, 2024.**

Documents/Reports	To be submitted to/thru:
Softcopies of the following: SOB, AIP/SQIP, MDP, APP&PPMP Standard Filename: **NameofSchool2024SOBandetc** ***AgusanES2024SOBandetc*** ***AgusanNHS2024SOBandetc***	**https://bit.ly/2024SOBandetc**
PDF Copy of Active Fidelity Bond for the School Head and Co-signatory Standard Filename: **NameofSchoolActiveFBond** ***AgusanESActiveFBond***	

Signed One (1) copy of SOB and **Certification of No Unliquidated CA** to be placed in **1** Colored Folder (Red/White/Green/Blue)	**Accounting Office**

4. The School Heads and the school financial staff (ADAS III and II) are **directed to utilize the MOOE System** for the requests, disbursements and reporting of School MOOE and Project Funds.

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

6. School Heads are directed to comply ***DepED Order (DO) No. 08. S. 2019 dated May 2, 2019*** *and* ***DO No. 20, series of 2020 dated June 25, 2020 re:*** *Supplementary Guidelines on Managing Maintenance and Other Operating Expenses Allocation for Schools to Support the Implementation of Basic Education Learning Continuity Plan in Time of COVID-19 Pandemic* or any amendments to be issued by the Central Office for the **Uses of School MOOE.**

7. Mandatory bills like light, water and internet shall be given priority for payments **to avoid surcharges and penalties**.

8. Programs and projects that requires Program of Works (POWs) **should be scheduled or programmed from January up to September 2024 only**. **No procurement transactions** should be scheduled on the last quarter of the year, unless necessary and for emergency cases only.

9. 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).***

10. 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. Certificate of availability of funds shall be signed by the School's ADAS III/Senior Bookkeeper.

11. **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 **modification/amendments** of expenditures in the School Operating Budget and APP, respectively shall need an **approval from the Schools Division Superintendent (SDS) thru the Assistant SDS** but on the last quarter and in extreme cases only.

12. The School Heads and ADAS III are **directed to keep**, **maintain** and **secure** the copy of the liquidation reports for future references.

13. **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 and utilized in full to avoid automatic sweeping by the DBP pursuant to the provision of **DO 29 s. 2019**.

14. All PSDS are likewise directed to closely monitor and evaluate the Schools as to the proper utilization and liquidation of MOOE and other Project Funds.

15. For strict compliance.

ROY ANGELO E. GAZO
Schools Division Superintendent

Reference: 2024 GAA RA No. 11975

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

FINANCE **MOOE** **SCHOOL OPERATIONS**

OSDS/aac