



Republic of the Philippines
Department of Education
Region X
DIVISION OF EL SALVADOR CITY
Zone 3, Poblacion, El Salvador City
Telefax No: (088) 555-0475/ Mobile No: +639199942421
Email address: elsalvador.city@deped.gov.ph
Website:www.depedelsalvadorcity.net



DIVISION MEMORANDUM

No. 25 s, 2018

**To: PUBLIC ELEMENTARY SCHOOLS
PUBLIC SECONDARY SCHOOLS
SGOD CHIEF**

**From: AGUSTINES E. CEPE, Ph.D., CESO VI
Schools Division Superintendent
Officer In-Charge**

**Subject: FY 2018 Budget and Guidelines on the
Release/Downloading of Schools MOOE**

Date: January 29, 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. 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**.
3. Mandatory bills like light, water and internet shall be given priority for payments to avoid surcharges and penalties.
4. 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**.
5. 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.
6. **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

Copies Furnished:
Person Concerned
Records Section-Office Memorandum

/sps



Republic of the Philippines
Department of Education
Region X
DIVISION OF EL SALVADOR CITY
Zone 3, Poblacion, El Salvador City
Telefax No: (088) 555-0475/ Mobile No: +639199942421
Email address: elsalvador.city@deped.gov.ph
Website: www.depedelsalvadorcity.net



Operating Budget shall need as **approval from the Schools Division Superintendent but in extreme cases only.**

7. 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 – **3 copies**
 - b) Cash-In Bank Register (CBR) - **3 copies**
 - c) Report of Accountability for Accountable Forms (RAAF) - **3 Copies**

(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)

8. *The School Heads are **directed to keep, maintain and secure the copy of the liquidation reports for future references.***
9. **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.
10. 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.
11. For guidance and strict compliance.

Copies Furnished:
Person Concerned
Records Section-Office Memorandum

/sps