



GUIDELINES ON THE DOWNLOADING OF CY 2013 MOOE TO ELEMENTARY AND SECONDARY SCHOOLS (NON-IMPLEMENTING UNITS)

LEGAL BASIS

- I. Department of Budget and Management (DBM) and DepED Joint Circular No. 2004-1 dated January 1, 2004 entitled Guidelines on the Direct Release of Funds to DepED Regional Offices and Implementing Units;
- II. Section 10, Republic Act No. 9155 (Governance of Basic Education Act of 2001) which provides that the appropriations intended for the regional and field offices (Elementary/Secondary Schools and Schools Division Offices) are to be allocated directly and released immediately by the DBM to the said offices.
- III. DBM Budget Circular No. 545 dated January 2, 2013 re: Guidelines on the Release of Funds for FY 2013, the validity of all appropriation (PS, MOOE and Capital Outlay) under FY 2013 GAA shall be available for release up to December 31, 2013. All released allotments shall be available for obligation up to December 31, 2013 only.

SPECIFIC GUIDELINES ON THE GRANT OF CASH ADVANCES

1. The 2013 MOOE Budget Allocation for Elementary and Secondary Schools is hereto attached (***see Annex A: 2013 MOOE Budget Allocation per School***) for your reference.
2. Financial Reports must be prepared and duly signed by the proper signatories prior to the Requests of Cash Advances, i.e. **School Operating Budget (SOB)**, **Project Procurement Management Plan (PPMP)** and **Annual Procurement Plan (APP)**
3. All schools shall open a **Current Account** with **Development Bank of the Philippines (DBP) Capistrano Branch**. Schools Heads are directed to coordinate with the Division Cashier for the requirements in the opening of their respective account.
4. The following School Officials shall be the signatories in the bank current account:
The School Head and the **Disbursing Officer/Treasurer**
5. **Fidelity Bonds** shall be renewed, updated and paid to the Bureau of Treasury before the release of MOOE Cash Advance. In instances when the amount of monthly Cash Advance shall be released good for 2 or 3 months, therefore an increase of **cash accountability/bond** is needed. **Fidelity Bond shall be renewed annually**. Please refer to the revised Schedule of Premium Rates below:

Maximum Cash Accountability (in Php)	Bond Premium (in Php)
50,000	562.50
60,000	675.00
80,000	900.00
100,000	1,125.00
250,000	1,500.00
500,000	3,375.00

6. The Division Office shall be informed in writing of any changes in the signatories of the bank account.
7. Only Financial Staff in the Division Office shall be allowed to pick up Bank Statements at the bank and shall be released in accordance with the Schedules agreed on Division ManCom Meetings.

It is understood that the accounting personnel shall receive 3 sets of Requests for Cash Advance already with formal Attachments filed in a folder in the same order as follows:

- i. Obligation Requests for Cash Advance (Requested by: Principal Approved by: Budget Officer)
 - ii. Request for Cash Advance
 - iii. Disbursement Voucher, School Based for Liquidation (Box A: Treasurer Box B: Principal)
 - iv. Obligation Requests, School Based for Liquidation (for every transaction; Requested by: Principal Approved by: Treasurer)
 - v. Purchase Orders (for every supplier/store)
 - vi. Billing Statements
 - vii. Abstract of Bids
 - viii. Duly accomplished Canvass Forms with name, original signatures and contact numbers.
 - ix. BAC Resolution on the Mode of Procurement
 - x. Purchase Request (Requested by: End-user Approved by: Principal Noted: ES Incharge or District Adviser)
 - xi. Approved APP
8. The Schools shall disburse their MOOE in accordance with the existing budgeting, accounting, procurement and auditing rules and regulations. As provided for in DepED Order No. 60, series of 2011 dated August 5, 2011, the uses of School MOOE are the following:
 - i. To fund activities as identified in the approved **School Improvement Plan (SIP)** which are for implementation in the current year particularly in improving learning outcomes and as specifically determined in the **Annual Implementation Plan (AIP)** of the school;
 - ii. To pay expenses for utilities (e.g. electricity, water, internet, telephone)
 - iii. To procure school supplies necessary in the classroom teaching;
 - iv. To pay salaries for janitorial and security services; and
 - v. To use for other mandatory expenditures except for the procurement of textbooks and other instructional materials, and school furniture and equipment.
 9. **The School's Bids and Awards Committee (BAC)** shall be responsible for the procurement of 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. The BAC recommendation shall be subject to the approval or disapproval of the School Head. **Purchase Orders and Contracts shall be signed by the Head of Procuring Entity, the School Head.**
 10. **No procurement shall be undertaken** unless it is in accordance with the approved APP. Any realignment of expenditures in the School Operating Budget shall need **an approval of the Schools Division Superintendent. Supplemental APP** shall be required to submit subject for approval by the SDS.
 11. **No new cash advance shall be granted without liquidation of the previous cash advances.**

SPECIFIC GUIDELINES ON LIQUIDATION REPORTS

12. **Liquidation Reports** shall be submitted to the Division Office **every first Friday of the succeeding month in three (3) copies;** for COA (original), for Accounting and School file with formal attachments filed in a folder in the same order as follows:
 - i. Liquidation Report
 - ii. Cash Disbursement Register (CDR)

- iii. Detailed Summary of Expenditures
- iv. Certification as to all items procured/disbursed made are found in the Schools Annual Procurement Plan and in accordance with the activities reflected in the School Improvement Plan.
- v. Bank Statements
- vi. Approved APP
- vii. Paid Disbursement Vouchers (DVs) and all supporting documents per transaction as follows:

For School Supplies:

- ✓ Paid Check (photocopy)
- ✓ Obligation Requests (school based)
- ✓ Official Receipts/Sales Invoices
- ✓ Inspection and Acceptance Report
- ✓ Requisition and Issue Slip/Acknowledgment Receipt
- ✓ Purchase Order
- ✓ Contract
- ✓ Request for Price Quotations/Abstract of Canvass
- ✓ BAC Resolution
- ✓ Agency Procurement Requests (DBM Supplies)
- ✓ Delivery Receipt (DBM Supplies)
- ✓ Certificate of Non Availability of Stocks from DBM (Outside DBM supplies)

For Travel Expenses:

- ✓ Approved Itinerary
- ✓ Bus Tickets, Boarding Pass, Airfare Tickets
- ✓ Certificate of Appearance
- ✓ Travel Order
- ✓ Approved Letter Request for Travel Outside Region X
- ✓ Approved Memo
- ✓ Certificate of Travel Completed

For Repair:

- ✓ Request for Repair
- ✓ Program of Works
- ✓ Bill of Materials
- ✓ Post Repair/Pre Repair Inspection Reports and Pictures
- ✓ Sketch Plan with Specifications
- ✓ Certificate of Completion and Acceptance

For Training Expenses:

- ✓ Training Design
- ✓ Training Matrix
- ✓ Attendance Sheet
- ✓ Meal Plan
- ✓ Approved Memo

- i. 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.

- 13. **The Division Education Program Supervisors/District Advisers** shall monitor the proper implementation of this guideline. (Please refer ***Annex B: List of Assigned District Adviser***)
- 14. This guideline shall be thoroughly discussed on **ManCom Meetings** for effective and efficient implementation of MOOE Downloading.
- 15. A copy of this guideline shall be published on the Division Website: www.depedmisor.net available for download for wide dissemination of information and strict compliance.

