



Republic of the Philippines
Department of Education
REGION VI- WESTERN VISAYAS
SCHOOLS DIVISION OF SAGAY CITY

DIVISION MEMORANDUM
No. 100, s. 2025

February 10, 2025

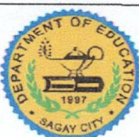
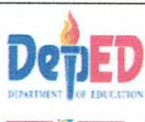
**DIVISION PROCESS FLOW OF DOWNLOADING MOOE FUNDS AND
LIQUIDATION OF REQUESTED CASH ADVANCE FOR SCHOOL MOOE OF
NON-IU SCHOOLS**

To: Assistant Schools Division Superintendent
Chiefs of CID and SGOD
PSDS
School Heads
All Other Division Personnel Concerned

1. Geared towards the timely and optimal use of school resources and an efficient and effective management of cash advances to Non-Implementing Units (Non-IU) for school maintenance and other operating expenses (MOOE), in particular and the public financial resources in general, and also in promoting transparency and accountability, the field is hereby informed of the processes undertaken by the Division in the download of school MOOE to Non-IU schools and the subsequent liquidation of the requested cash advance of schools for the downloaded MOOE.

2. **Process Flow in Downloading of MOOE Funds to Non-IU Schools:**

- a) Annual MOOE allotment per school based on National Expenditures Program (NEP) shall be provided by the Budget Officer to all School Heads as soon as NEP data for the next year is made available by Department of Budget and Management (DBM).
- b) School Head shall prepare the Monthly Disbursement Program (MDP) allocating per month per object of expenditure the school MOOE allotment in reference to school Annual Implementation Program (AIP) or Work and Financial Plan (WFP) for the next year.
- c) Accounting Office gathers the school MDP and incorporate the monthly allocated MOOE amounts of schools to Budget Execution Document (BED) No. 3 for submission to DBM before the 30th of November of the year or earlier depending on the timeline set by DBM for the submission of NEP Level BED No. 3.
- d) The total MOOE monthly allocation on submitted MDP of schools can no longer be revised nor adjusted once NEP Level BED 3 is submitted to the DBM.
- e) The schools shall prepare monthly **Request for Cash Advance (RCA)** using the existing standard template (**see Annex A**) basing on the



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REGION VI- WESTERN VISAYAS
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- monthly MOOE allocated amount on submitted MDP and the monthly planned programs/projects/activities (PPAs) for implementation in approved AIP/WFP for the year.
- f) School Head shall ensure that all PPAs presented on the submitted RCA for the month shall be implemented as planned, there shall be no realignment of budgeted and approved expenditures in RCA within the month of its implementation. Realignment of expenditures shall only be allowed to PPAs for implementation on the subsequent month, therefore **Realignment Letter (see Annex B for the template)** shall be submitted earlier together with the RCA of the subsequent month applicable.
 - g) Thorough planning shall be conducted by School Head in the costing per expenditure of PPAs (*except monthly budget for utility bills- light and water, that was based on historical cost*) to be implemented for the month as requested on RCA through reliable market survey to encourage savings and to minimize material negative variance of budgeted cost over actual expenses incurred.
 - h) In cases where actual utility bills for light and water exceeds the budgeted amount for the month and no available savings from other budgeted expenditures to augment in the increased of light/water expenses, School Head shall check on the succeeding month the probable PPA to forego/adjust to augment the budget for light/water and shall submit request for realignment relative to it to be attached to the RCA for subsequent month, and shall implement necessary measures to address or mitigate the increase in utility bills.
 - i) Monthly RCA with all its supporting shall be submitted in advance by the schools to the Division, on or before the 15th day of the month preceding the month requested in the RCA for it will undergo checking and validation in Supply Office and Accounting Office before endorsement for approval of SDS.
 - j) RCA submitted beyond the 15th day cut-off shall be supported by justification letter stating the reason as to its late submission and the commitment to submit the succeeding RCA in time and shall be duly signed by School Head.
 - k) Submitted and approved RCAs shall be processed for Obligation Request Status (ORS) and Disbursement Voucher (DV) issuance by the Budget and Accounting units prior the start of the month ensuring that school MOOE funds would be released and credited by the Division Cash unit to the schools' checking account within the first three (3) working days of the month requested on RCA.
 - l) Accounting office assigned Administrative Assistant (AdAs) shall monitor the crediting of requested monthly school MOOE, once credited, shall post on the Facebook group chat for Non-IU school AdAs the status of downloaded MOOE of schools for the month.
 - m) School AdAs shall then inform the schools assigned to them as to the availability of school MOOE funds for the month and assist the School



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REGION VI- WESTERN VISAYAS
SCHOOLS DIVISION OF SAGAY CITY

Head as to the immediate utilization and subsequent liquidation of downloaded MOOE.

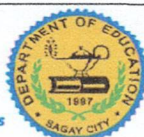
3. Process Flow of RCA Liquidation for Downloaded MOOE to Non-IU Schools:

- a) Granted that RCA for school monthly MOOE allocation was received on time and downloaded to school within the targeted first three (3) working days of the month, the assigned AdAs to school as its BAC Secretariat shall assist the school in utilizing downloaded MOOE funds particularly on the procurement process and documents in the implementation of the planned PPAs of school in RCA for the month that was based on approved AIP/WFP.
 - b) School Head shall ensure that all necessary supporting documents required to liquidate the RCA shall be provided/forwarded to the school AdAs on or before the 20th day of the month.
 - c) School Adas shall process the preparation of Cash Disbursement Report (CDR) in liquidating the RCA of school and ensure to submit the CDR with complete required supporting documents (*checklist of required supporting documents already provided to all AdAs*) to the Accounting office on or before the 25th day of the month for final checking and validation by the Accounting AdAs, and posting of Journal Entry Voucher (JEV) to the books of Division Office before month ends.
4. The above enumerated processes shall be fully and strictly adopted starting with the RCA submission for month of March 2025 MOOE downloading and thereafter.
5. There shall be no discrimination in the implementation of this Memorandum on account of age, school, gender, civil status, disability and religion or other similar factors/personal circumstances that run counter to the principles of equal opportunity.
6. Widest and immediate dissemination of this Memorandum is desired.

DANNIE CLARK M. UGUIL, CESE
OIC- Schools Division Superintendent



Encl: As stated
Reference: DO No. 008, s.2019 ; DO No. 029, s.2019
To be indicated in the Perpetual Index
under the following subjects:
office memo
Accounting 2/10/2025



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Annex "A"

Republic of the Philippines
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Region VI - Western Visayas
Schools Division Office of Sagay City

REQUEST FOR CASH ADVANCE

(Date)

DANNIE CLARK M. UGUIL, CESE
OIC -School Division Superintendent

Sir:

I would like to **request for cash advance** for our school Maintenance and Other Operating Expenses (MOOE) fund for the month of _____. The said fund shall be used in **accordance with the SIP, AIP and API**. Hereunder are the proposed expenditures :

ITEMS OF EXPENDITURES	AMOUNT	REMARKS
Travel Expenses		
Training Expenses		
Communication Expenses :		
CellPhone Load		
Internet Connection		
Fidelity Bond		
Office Supplies :		
(Attached list of supplies)		
Repair and Maintenance :		
(Attached Program of Works)		
TOTAL		

To include expenditures with budgeted amount, please remove the line items that have blank amount

Very Truly Yours,

(Name and Signature of School Head)
(Designation)
(Name of School)

Approved :

OK as to Fund :

DANNIE CLARK M. UGUIL, CESE
Assistant School Division Superintendent
Officer-In-Charge
Office of the Schools Division Superintendent

JOSIE R. REBUSQUILLO
Accountant III

(to be signed by Supply
Officer if proposed
expenditure above contains
amount for office supplies)

OK as to APP :

ROMIE J. OSAL
AO IV - Supply

(Pls insert School logo and address as footer)



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(Date)

DANNIE CLARK M. UGUIL, CESE
OIC- Schools Division Superintendent
Division of Sagay City

Sir:

I would like to request for the realignment of the following Programs /Projects /Activities (PPAs) stated in the school AIP for the month of _____ 2025:

Re-Aligned PPAs						
FROM				TO		
Description	AIP Allocation	Amount to be Realigned	Remarks	Description	Funding Requirement	Remarks
Training Expenses	10,000.00	6,000.00	Unutilized budget for the month due to res-scheduled LAC session	Repair & Maintenance	4,400.00	emergency repair of leaking water pipes
				Travel Expenses	600.00	transpo.and hauling of purchased repair materials
				Office Supplies	1,000.00	additional supplies for teachers
Electricity Expenses	5,923.03	567.79	savings - actual consumption lower than monthly budget	Travel Expenses	250.00	transportation reimbursement
				Office Supplies	317.79	gulayan seedlings
TOTAL	15,923.03	6,567.79			6,568.00	

Thank you for your consideration on this request.

Very truly yours,

(Name and Signature of School Head)
Designation
Name of School

Approved:

DANNIE CLARK M. UGUIL, CESE
Assistant Schools Division Superintendent
Officer In-Charge
Office of the Schools Division Superintendent