



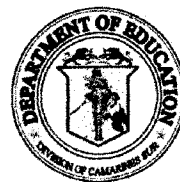
Department of Education

Region V

DIVISION OF CAMARINES SUR

Freedom Sports Complex, San Jose, Pili, Camarines Sur

Tele/Fax 477-33-54



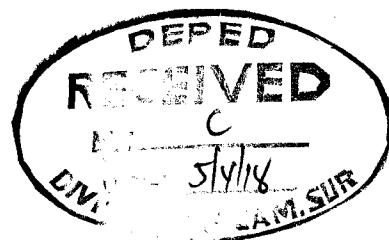
DIVISION MEMORANDUM 132

To : Assistant Schools Division Superintendents
Public Schools District Supervisors
All Elementary and Secondary School Heads
Concerned Senior Bookkeepers
All Other Concerned

From : **CECILLE BERNADETTE P. RIVERA, CESO V**
Schools Division Superintendent

Subject : **DOWNLOADING OF SCHOOL MOOE AND LIQUIDATION OF CASH ADVANCES FOR CY 2018**

Date : April 30, 2018



For the information and guidance of all concerned, this office hereby issues this memorandum to provide guidelines in downloading and liquidation of school MOOE for the 2nd to 4th quarter of CY 2018.

In reference to NBC No. 573 dated January 3, 2018, appropriations are valid only for one year starting CY 2017. This means that all funds received for the current year shall be utilized only until **December 31, 2018**. Hence schools must conduct proper planning of fund allocation and the wise utilization according to plan. Release of funds by the DBM shall be based on the Monthly Disbursement Program (BED 3) consolidated by the SDO for DO proper and non-autonomous schools covering the full year requirements of the agency for its regular operating requirements. Crediting of Notice of Cash Allocations (NCAs) to agency's MDS bank accounts shall be on quarterly basis and shall be valid until the last working day of the third month of the quarter.

In this regard, schools who have not downloaded its 1st quarter MOOE can no longer request for such fund because the NCA has already lapsed last March 31, 2018. However, this office considers the need to pay the basic/mandatory expenses which is limited to electricity and water (excluding penalty for late payment), internet, telephone-landline and salary of job order as well as graduation expenses. Thus payment of said expenditures shall be made by the Division Office thru direct payment to the supplier/s or in the form of reimbursement to the School Head. In line with this, concerned School Heads are directed to submit a request addressed to the Schools Division Superintendent together with the relevant papers (checklist and complete supporting documentation) to their Bookkeepers not later than **May 15, 2018** for payment purposes.

The above consideration shall apply only on the 1st quarter of 2018. For the succeeding quarters, funds not downloaded to schools pertaining to the previous quarters can no longer be downloaded due to above-cited reason. Therefore, School Heads are advised to promptly submit their liquidation documents and/or comply the noted deficiencies. Failure to do so shall affect the full downloading and utilization of school funds.

For the liquidation of cash advances, the following shall be observed effective May 2018 to speed up the booking up of liquidation reports:

1. The Bookkeeper in-charge shall initially check the completeness of documents based on the checklist upon receipt from the School Head.



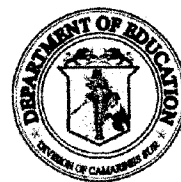
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2. Within fifteen (15) working days under normal circumstances, the Bookkeeper shall thoroughly process and review the supporting documents including the accuracy of computations, authenticity of documents and signatures, validity of supplier's legal documents etc.
3. Assigned Senior Bookkeeper shall immediately inform the concerned School Heads of the deficiencies, if any, thru text message or phone call. School Heads of far-flung and/or coastal schools where communication signals are very poor are encouraged to visit the Accounting Annex Office every time they have official transactions at the Division Office to be informed of the status of their liquidation papers.
4. Bookkeepers shall prepare a letter summarizing all the deficiencies noted and have it received by the respective school heads. It is expected that School Heads shall comply at once within fifteen (15) working days after receipt thereof. Non-compliance of the deficiencies after the 15-day period without justifiable reasons may be subject to disallowance.

For the information and strict compliance of all concerned.