



Republic of the Philippines
Department of Education
Region VIII
DIVISION OF TACLOBAN CITY
Tacloban City

Division Memorandum No. 197
Series of 2023

To: All School Heads of Non-Implementing Units
All Bookkeepers of Non-Implementing Units
Other Finance Staff Concerned

Subject: Reiteration on the Fund Utilization of School MOOE

From: **JUDELLA R. LUMPAS, Ed.D. CESO VI**
Schools Division Superintendent *JRL*
This Division

Date: April 14, 2023

As provided for in DepEd Order No. 008, s 2019 and DepEd Order No. 12 s. 2014 is utilized for the following operational expenses of the school:

1. To fund activities as identified in the approved School Improvement Plan(SIP);
2. To support expenses for training activities that are selected or designed based on the most critical needs to improve learning outcomes in the school;
3. To fund supplies, rental and minor repairs of tools and equipment and other consumables for teachers and students deemed necessary in the conduct of classes and learning activities;
4. To pay for expenses for utilities and communications(electricity, water, internet);
5. To procure school supplies necessary for classroom teaching;
6. To finance expenses pertaining to graduation rites, moving up or closing ceremonies and recognition rites;
7. To pay for wages of janitorial and security services; and
8. To fund minor school repairs of facilities, building and ground maintenance necessary for the upkeep of the school.

The recurring monthly fixed expenses of the school are as the following expenditures:

1. Payment for electricity consumption
2. Payment for water consumption
3. Payment for internet connectivity
4. Payment for salaries and wages of job order employee

The above-mentioned expenditures are included in your monthly school operating budget, therefore payment for these expenses must be on a monthly basis. It should then follow that Official Receipts, Billing Statements, and other proof of payments for these transactions must be included or attached to the prepared liquidation reports.

The Accounting Section will not accept your liquidation report if there is an absence of proof of payments for these particular transactions.

For your guidance and compliance.

