



DEPARTMENT OF EDUCATION
Region X – Northern Mindanao
DIVISION OF MALAYBALAY CITY

Corner Don Carlos-Guingona St., City of Malaybalay



April 10, 2013

DIVISION MEMORANDUM

No. 97, s. 2013

2013-04-102
DepEd-MALAYBALAY CITY DIVISION
RELEASED

To: Public Schools District Supervisors
Elementary and Secondary Public School Administrators

Date: 4/10/13 Time: 10:06 AM
By: [Signature]

SUBJECT: **GUIDELINES ON THE RELEASE OF MOOE SUBSIDY TO SCHOOLS
(NON-IMPLEMENTING UNITS)**

To ensure full downloading of MOOE Subsidy to schools and liquidation of remaining cash advance at the end of the year in full, the following guidelines must be observed:

1. 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:
 - i. Liquidation of MOOE subsidy must be submitted on or before the 5th day of the following month.
 - ii. Subsequent cash advance shall be granted only upon receipt of liquidation to at least 75% of the previous cash advance.
 - iii. Any remaining cash advance at the end of the year must be liquidated in full and unexpended balances be refunded.
2. Two (2) copies of the liquidation must be properly segregated and arranged according to the prescribed checklist.
3. Letter request for cash advance must be submitted upon liquidation of the previous cash advance. Accountable Officers need not submit Disbursement Vouchers and Obligation Requests since disbursement of MOOE Subsidy is already made through payroll per District.
4. Checks shall be released by the Cashiering Unit every 5th working day of the month. A subsidiary ledger must be presented to ensure that liquidation of previous cash advance is complete and proper.
5. Checks which remained to be unclaimed after the end of the month shall be cancelled.

Compliance is hereby enjoined.

[Signature]
EDILBERTO L. OPLENARIA
OIC - Schools Division Superintendent