



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

Corner Don Carlos-Guingona St., City of Malaybalay



August 13, 2013

**DIVISION MEMORANDUM**

No. 217 s. 2013

Deped-MALAYBALAY CITY DIVISION

155  
**RELEASED**

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

Date: 8/15/13 Time: 10:00AM  
By: [Signature]

**SUBJECT: MAINTENANCE AND OTHER OPERATING EXPENSES (MOOE)  
TRANSPARENCY BOARD**


Per Unnumbered Regional memorandum dated July 25, 2013 re: Maintenance and Other Operating Expenses (MOOE) Transparency Board, you are hereby directed to create the MOOE Transparency Board.

The Transparency Board shall display the Cash Disbursement Registers from January, 2013 to present. The report must be clear, easy-to read, accessible and up to date. Furthermore, the report must be duly signed by required signatories before posting. Hence, only disbursements which were post-audited and found in order by the Accounting Section shall be allowed for posting.

In the case of Bukidnon National High School, you may post the Check Disbursement Journal for the MDS-MOOE account.

For strict compliance.

FOR THE SCHOOLS DIVISION SUPERINTENDENT:

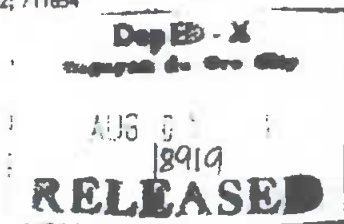
  
**PARISOL. ORONG**  
Officer-In-Charge



Republic of the Philippines  
Department of Education  
**REGION X - NORTHERN MINDANAO**  
Gregorio A. Pelaez, Sr. Memorial Sports Center  
A. Velez Street, Cagayan de Oro City



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July 25, 2013

**MEMORANDUM**

To : **The Schools Division Superintendents  
The Assistant Schools Division Superintendents  
This Region**

From : **ALLAN G. MAZAO, Ph.D., CESO V**  
OIC, Office of the Regional Director  
*AM*

Subject : **MAINTENANCE AND OTHER OPERATING EXPENSES (MOOE)  
TRANSPARENCY BOARD**

Date : **July 25, 2013**

To ensure transparency and enforce accountability, DepED Division Offices and Schools shall create MOOE Transparency Board.

The transparency board shall display the liquidation of school funds and posted in conspicuous places. The report should be clear, easy-to-read, accessible and up to date.

Attached is the template for MOOE Transparency Board which is self-explanatory.

For strict compliance.



**MOOE TRANSPARENCY BOARD**

Division/School: \_\_\_\_\_  
Period Covered: \_\_\_\_\_

**CASH DISBURSEMENT REGISTER**

Date	Reference ICR/Check	Payee Particulars	Cash Advance	Payments					M:
			Amount Received	Travel Expenses	Training Expenses	Office Supply Expenses	Repairs and Maintenance of School Building		
Prepared:  Principal (signed) Date:				Certified Supporting Documents Complete  Division Accountant (signed) Date:					Noted  Schoc (signed) Date:

## Secretary's Hour

MANCOM Meeting

09 July 2013

### Outline

1. Travel Authorities
2. Establishment of Annex Schools
3. Teacher Training Facilities
4. Giving of Tokens after Meetings
5. MOOE Transparency Board
6. Collections from Parents / Learners
7. Non-Compliant Contractors

## Travel Authorities

- Delays in the approval and signature of TAs seem to come from ROs and Dos;
- The OSEC has received a number of late TAs due for signature. Cases involve day-before-flight releases. This has to be avoided;
- Please submit complete documentary requirements to avoid the summary delay of the release of TAs.

## Establishment of Annex Schools

- No establishment of Annex schools shall be made;
- To be further discussed by Asec. Toni Umali in his Presentation on the Crafting of the Omnibus Guidelines on the Establishment of New Schools and School Annexes.

## Teacher Training Facilities

### Structure/Buildings

- Check electrical wiring
- Repair & repaint walls and ceilings (have cracks/holes; detached ceilings) and
- Replace damaged floor boards
- Repair door knobs & locks
- Replace broken window glasses
- Conduct regular spraying of insecticide as a preventive measure against illnesses brought by insects/rodents

### Conference Halls

- Most conference halls need to be dusted
- Provision of enough lights to brighten the room
- Repair/fix chairs & tables
- Provide tables & white boards that could be used by participants during group work

### Equipment/Facilities

- Comfort Rooms - no toilet seat covers; water containers do not have covers; some doors do not have locks
- Dormitories - bed frames need repainting/fixing; spring mattresses of beds are old & do not provide enough back support; provision of space for luggage
- Chairs, tables and other properties beyond repair are still stored in the stock room

**Baguio Teachers Camp**  
*Usec. Dina's Ocular Inspection of*  
*Conference Halls & Dormitories*  
 28 June 2013

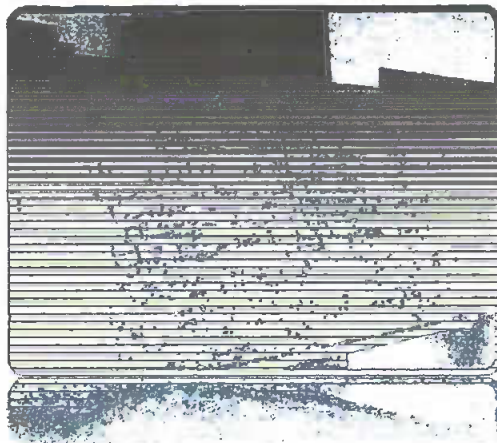
## Teacher Training Facilities

- It is important to keep our facilities in good shape and in order.
- It is important to keep them clean at all times.
  - e.g. Dengue Cases of IPSEO Personnel in NEAP Region XI

## Giving of Tokens After Meetings

- To prevent the hosts of future meetings (At All Levels) to incur additional expenses by giving gifts / tokens;
- To be discussed by Asec. Jess Mateo in the near future.

## MOOE Transparency Board

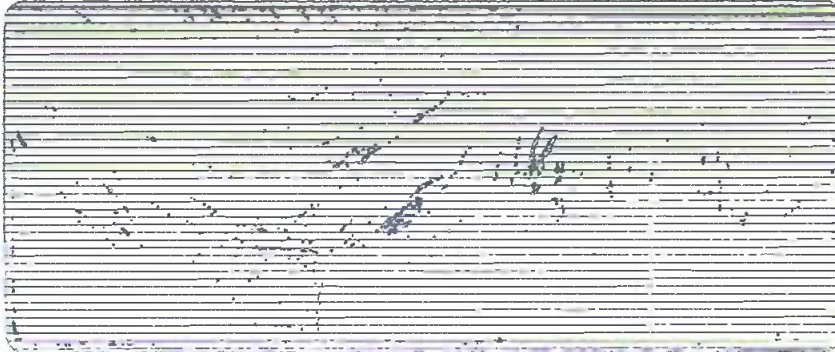


Require all schools to have a transparency board displaying liquidation of school funds (e.g. Division of N. Samar).

Should be clear and easy-to-read.

San Rafael Primary School,  
Division of Eastern Samar

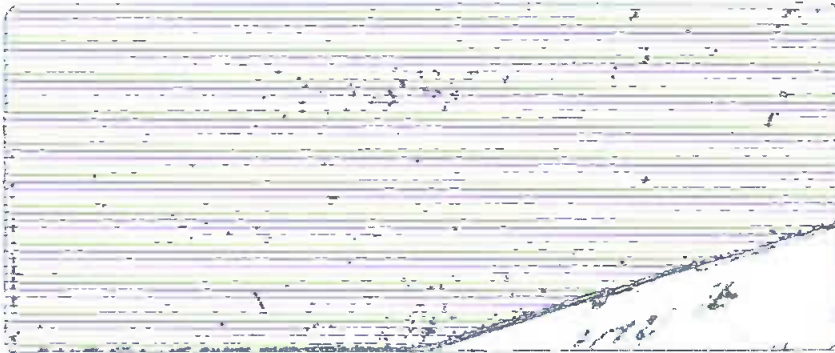
MOOE  
Transparency Board



San Juan Elementary School,  
Division of Northern Samar

Report must be accessible  
and up to date.

MOOE  
Transparency Board



San Juan Elementary School,  
Division of Northern Samar



## MOOE Transparency Board

Name of School											
Period Covered											
CASH DISBURSEMENT REGISTER											
Type of Working Fund:											
Date	Reference ORI / Credit	Funds Particulars	Cash Advance		Programs					Total	Balance
			Amount Received	Travel Expenses	Training Expenses	Office Supply Expenses	Equipment Maintenance of School Building	Other			
Prepared by:				Certified Supporting Documents Complete					Accepted:		
Principal (Signed) Date				Division Accountant (Signed) Date					School Division Superintendent (Signed) Date		

### Collection from Parents / Learners

- Complaints regarding collection imposed on parents who did not participate in OBE and learners who were late (e.g. Division of Agusan del Norte).

## Non-Compliant Contractors

- It is advised that all principals report to their respective SDS and RDs on Contractors who:
  - Do not complete classroom / building requirements (e.g. Painting of ceilings, classrooms, Division of Palawan);
  - Do not deliver complete quantity of materials (e.g. Armchairs, Division of Taguig-Pateros).
- RDs to submit reports to PFSED for immediate action.