



DEPARTMENT OF EDUCATION
Region X- Northern Mindanao
DIVISION OF MALAYBALAY CITY
Casisang, City of Malaybalay



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April 8, 2015

DIVISION MEMORANDUM

No. 105 s., 2015

088
MALAYBALAY CITY DIVISION
RELEASED
APR 10 2015 Time 1:50
S. OPLENARIA

TO: Elementary and Secondary School Heads
Non-Implementing Units
This Division

Re: **ADDITIONAL REQUIREMENT IN REQUESTING CASH ADVANCE OF MOOE**

1. In addition to the existing requirements for quarterly cash advance of school heads for the Maintenance and Other Operating Expenses (MOOE) of their respective schools, all concerned are hereby directed to indicate in the letter request for cash advance a breakdown of expenses on a per object basis as indicated in the Unified Account Code Structure (UACS) of the national government agencies (see attached) and as per School Operating Budgeting (SOB) for FY 2015.

Example:

Object Code	Account Title	Amount
5-02-01-010-00	Traveling Expenses - Local	1,000.00
5-02-04-010-00	Water Expenses	500.00
TOTAL AMOUNT OF CA		1,500.00

2. This memorandum shall take effect immediately.
3. For guidance and compliance.

Oplenaria
EDILBERTO L. OPLENARIA, CESO VI
OIC-Schools Division Superintendent

Copy furnished: Records Section
TO BE POSTED IN THE WEBSITE

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OBJECT CODES				
ACCOUNT TITLES				
AG	MAG	SMAG	GL Account/Contra-Account/ Sub-Object	
			MAINTENANCE AND OTHER OPERATING EXPENSES	
			Traveling Expenses	
			Traveling Expenses - Local	5-02-01-010-00
			Training and Scholarship Expenses	
			Training Expenses	5-02-02-010-00
			Supplies and Materials Expenses	
			Office Supplies Expenses	5-02-03-010-00
			Accountable Forms Expenses	5-02-03-020-00
			Food Supplies Expenses	5-02-03-050-00
			Drugs and Medicines Expenses	5-02-03-070-00
			Medical, Dental and Laboratory Supplies Expenses	5-02-03-080-00
			Fuel, Oil and Lubricants Expenses	5-02-03-090-00
			Other Supplies Expenses	5-02-03-990-00
			Utility Expenses	
			Water Expenses	5-02-04-010-00
			Electricity Expenses	5-02-04-020-00
			Communication Expenses	
			Postage and Courier Services	5-02-05-010-00
			Telephone Expenses	5-02-05-020-00
			Internet Expenses	5-02-05-030-00
			Cable, Satellite, Telegraph, and Radio Expenses	5-02-05-040-00
			Awards/Rewards and Prizes	
			Awards/Rewards Expenses	5-02-06-010-00
			Prizes	5-02-06-010-00
			Professional Services	
			Auditing Services	5-02-11-020-00
			General Services	
			Janitorial Services	5-02-12-020-00
			Security Services	5-02-12-030-00
			Other General Services	5-02-12-990-00
			Repairs and Maintenance	
			Repairs and Maintenance-Buildings and Other Structures	5-02-13-040-00
			Repairs and Maintenance- Buildings	5-02-13-040-01
			Repairs and Maintenance-School Buildings	5-02-13-040-02
			Repairs and Maintenance-Machinery and Equipment	
			Repairs and Maintenance- Machinery	5-02-13-050-01
			Repairs and Maintenance- Office Equipment	5-02-13-050-02
			Repairs and Maintenance- ICT Equipment	5-02-13-050-03
			Printing Equipment	5-02-13-050-12
			Sports Equipment	5-02-13-050-13
			Technical and Scientific Equipment	5-02-13-050-14
			Other Machinery and Equipment	5-02-13-050-99
			Repairs and Maintenance -Transportation Equipment	
			Repairs and Maintenance- Motor Vehicles	5-02-13-060-01
			Repairs and Maintenance - Furniture and Fixtures	5-02-13-070-00
			Taxes, Insurance Premiums and Other Fees	
			Fidelity Bond Premiums	5-02-15-020-00
			Insurance Expenses	5-02-15-030-00
			Labor and Wages	
			Labor and Wages	5-02-16-010-00
			Other Maintenance and Operating Expenses	
			Advertising Expenses	5-02-99-010-00
			Printing and Publication Expenses	5-02-99-020-00
			Subscriptions Expenses	5-02-99-070-00
			Other Maintenance and Operating Expenses	5-02-99-990-00