



13 JANUARY 2025

**DIVISION MEMORANDUM**  
 No. 017 s. 2025

**SCHOOL MAINTENANCE AND OTHER OPERATING EXPENSES CY 2025 (MOOE)**

To: School Heads/Teacher-in-Charge (Elementary and Secondary Non-Implementing Units)  
 Administrative Officers II  
 Administrative Assistant III and II  
 All Other Concerned

1. With the approval of Republic Act No. 12116, or the General Appropriation Act FY 2025, this office authorizes schools to incur obligations covering actual requirements of Maintenance and Other Operating Expenses (MOOE) for January to December 2025.

2. The following annexes, which contain the allocation per school, are attached to this memorandum:

- Annex 1- Operation of Schools --- Elementary (Kinder to Grade 6)
- Annex 2- Operation of Schools --- Junior High School (Grade 7 to Grade 10)
- Annex 3- Operation of Schools --- Senior High School (Grade 11 to Grade 12)

3. Schools will be provided cash advances equivalent to three (3) months of operating requirements.

4. **School MOOE Downloading and Liquidation Timeline FY 2025**

Downloading of Fund	1st month of every quarter	2nd month of every quarter	3rd month of every quarter
<b>Full tranche</b>	/	X	X

Schools must observe the deadline for submitting cash advances every 22nd day of the first month of every quarter. If the deadline falls on Saturday, Sunday, or a Holiday, it will be rescheduled to the next working day. Late submissions of cash advances after the scheduled date are valid and can be processed, but they will be recorded as late submissions.

Liquidation of fund	1st month of every quarter	2nd month of every quarter	3rd month of every quarter
<b>Full tranche</b>	/	/	/

Monthly submission of liquidation is mandatory.

Schools must submit a copy of the bank statement or printed copy of balances from the WeAccess account on the 3rd day of the following month for bank reconciliation purposes.





Republic of the Philippines  
Department of Education  
Region V – Bicol

**TANGGAPANG PANSANGAY NG CATANDUANES**

5. **For an initial cash advance**, the following documents must be submitted to the Accounting Section (3 copies per document):

- a. **Work and Financial Plan (WFP)**  
Prepared by: School Head/Teacher-in-Charge  
In coordination with: Planning Officer  
Recommending Approval: Assistant Schools Division Superintendent  
Approved by: Schools Division Superintendent
- b. **Annual Procurement Plan (APP)**  
Prepared by: Bids and Awards Committee Chairman and Members  
Certified Funds Availability: Finance Officer  
Approved by: School Head/Teacher-in-Charge
- c. **Annual School Operating Budget (SOB)**  
Prepared by: School Head/Teacher-in-Charge  
Certified Funds Availability: Finance Officer
- d. **Fidelity Bond (photocopy)**
- e. **List of Personnel with signatures**
  - BAC Chairman and Members
  - Finance Officer
  - Property Custodian
  - Inspectorate Team
  - School Head/Teacher-in-Charge
- f. **Assignment Order (Newly Appointed School Head/Teacher-in-Charge)**
- g. **Letter request addressed to Division Accountant**
- h. **Obligation Request and Status (ORS)**  
Payee: School Head/Teacher-in-Charge  
Box "A" Assistant Schools Division Superintendent  
Box "B" Administrative Officer V (Budget)
- i. **School Operating Budget (SOB)**  
Prepared by: School Head/Teacher-in-Charge  
Certified Funds Availability: Finance Officer

5. **For a subsequent cash advance**, the following documents must be submitted to the Accounting Section (3 copies per document):

- a. **School Operating Budget (SOB)**  
Prepared by: School Head/Teacher-in-Charge  
Certified Funds Availability: Finance Officer
- b. **Obligation Request and Status (ORS)**  
Payee: School Head/Teacher-in-Charge  
Box "A" Assistant Schools Division Superintendent  
Box "B" Administrative Officer V (Budget)
- c. **Cash Disbursement Register (CDR)** stamp received by SDO Senior Bookkeeper
- d. **Letter request addressed to Division Accountant**

6. Copies of the Approved Work and Financial Plan and Annual Procurement Plan will be scanned and converted into a PDF for uploading using the link <https://tinyurl.com/ApprovedWFPsand-APPs>

Format of the filename for WFP: School ID\_WFP\_Operations  
Format of the filename for APP: School ID\_APPS\_Operations

\*Operations only pertain to Elementary, Junior High, or Senior High School.

7. For your information, dissemination, and strict compliance.

**CECILE C. FERRO, CESO VI**  
Assistant Schools Division Superintendent  
Officer-in-Charge  
Office of the Schools Division Superintendent