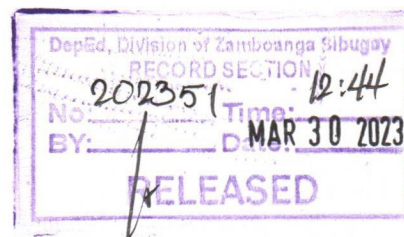




Republic of the Philippines
Department of Education
REGION IX
SCHOOLS DIVISION OF ZAMBOANGA SIBUGAY



30 March 2023

DIVISION MEMORANDUM

No. 176, s. 2023

**REITERATING STRICT COMPLIANCE WITH THE GUIDELINES & POLICIES
ON SCHOOL MAINTENANCE AND OTHER OPERATING EXPENSES (MOOE)**

To : All Public Schools District Supervisors/District-in-Charge
All Public Elementary/Secondary School Heads
All District/School Admin. Officers II
All District/School Admin. Asst. II & III
All School BAC
All Others Concerned
This Division

1. To promote good governance and adherence to the principle of transparency, accountability, equity and efficiency of the procurement process, this Office reiterates and enjoins all School Heads to read and strictly comply with the following standard guidelines and policies on School Maintenance and Other Operating Expenses (MOOE):
 - a. DepEd Order No 29, s. 2019 entitled "Procedural Guidelines on the Management of Cash Advances for School Maintenance and Other Operating Expenses and Program Funds of Non-Implementing Units Pursuant to COA, DBM and DepEd Joint Circular No. 2019-1";
 - b. DepEd Order No. 008, s. 2019 entitled "Revised Implementing Guidelines on the Direct Release, Use, Monitoring and Reporting of Maintenance and Other Operating Expenses Allocation of Schools, Including Other Funds managed by Schools";
 - c. DepEd Order No. 015, s. 2020 entitled "Supplementary Guidelines on Managing Maintenance and Other Operating Expenses Allocation for Schools to Support the Implementation of Basic Education Learning Continuity Plan in Time of COVID-19 Pandemic";
 - d. Republic Act No. 9184, otherwise also known as the "Government Procurement Act";
 - Procurement of infrastructure projects, goods and consulting services shall be competitive and transparent, and therefore shall go through public bidding, except otherwise provided in the



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- Implementing Rules and Regulations of RA 9184;
- No procurement shall be undertaken unless it is in accordance with the approved Annual Procurement Plan (APP) of the Procuring Entity;
 - Splitting of Government Contracts is not allowed under Section 54 on the terms and conditions for the use of alternative methods;
 - For shopping and small value procurement, Request for Quotations (RFQs) shall be posted for a period of three (3) calendar days in the PhilGEPS website, website of the Procuring Entity, if available, and at any conspicuous place reserved for this purpose in the premises of the Procuring Entity, for those Approved Budget for the Contract (ABC) above Fifty Thousand Pesos (P50,000.00);
 - Shopping for ordinary office supplies and equipment not available in DBM-PS in which ABC is equal to Fifty Thousand Pesos (P50,000.00) and below, should transact official procurement within at least three (3) working days following the prescribed procedures as mandated by RA 9184 Implementing Rules and Regulations.
- e. Division Memorandum No. 393, s. 2020 entitled “Checking Account Opening and Important Things to Remember in Handling It” dated November 20, 2020; and
- Date of check issued must be the same with the date of the Official Receipt (OR) issued by the enterprise or service provider (*Non-Implementing Units are not required to submit advice of checks issued to the bank*).
 - Petty expenses include ONLY the following objects of expenditure:
 - i. Electricity
 - ii. Water monthly bill
 - iii. Labor (*minimal amount only*)
 - iv. Travel reimbursement
 - v. Load allowance of School Head/Assistant Principal
 - vi. Internet connectivity with monthly billing
- f. Commission on Audit (COA) Circular No. 2022-004 with the subject “Guidelines on the Implementation of Section 23 of the General Provisions of Republic Act (RA) No. 11639 also known as “The General Appropriations Act (GAA)” for Fiscal Year (FY) 2022 relative to the increase in the capitalization threshold from P15,000.00 to P50,000.00”.
2. Recurring failure to adhere to herein policies shall subject non-compliant school heads and other concerned personnel to appropriate legal action.





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3. Strict compliance therewith is advised.


DR. JEANELYN A. ALEMAN, CESO V
Schools Division Superintendent 

References: COA, DBM, DepEd Joint Circular No 2019-1
RA 9184
DO No. 029, s. 2019
DO No. 008, s. 2019
DO No. 015, s. 2020
DM No. 393, s. 2020
COA Circular No. 2022-004

To be indicated in the Perpetual Index
under the following subject:

EMPLOYEES	GUIDELINES
OFFICIALS	POLICY

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