DIVISION MEMORANDUM
No. 403, s. 2019

To:  Assistant Schools Division Superintendents
     Public Schools District Supervisors
     All Elementary and Non-Implementing Secondary School Heads
     All Others Concerned

UTILIZATION OF SCHOOL MOOE FOR CY 2019

1. Item 7.11 of DepEd Order No. 25, s. 2011 further provides that “in cases where school heads could not draw cash advance due to legal and administrative impediments, the Schools Division Superintendent shall take immediate appropriate action to ensure that such schools will not be deprived of the grant”.

2. Relative to the above provision, the Schools Division Office shall facilitate payment to Suppliers and/or reimbursement of current year expenses of schools whose school heads are not eligible to receive MOOE funds due to unliquidated cash advances provided that:
   a. Expenses for payment are eligible items chargeable against school MOOE as specified under item V.D of DepEd Order No. 8, s.2019;
   b. Purchased items are already delivered and/or services already rendered;
   c. A copy of PPMP and APP is submitted to the assigned Bookkeeper

3. Concerned School Heads are advised to submit the following requirements to the assigned Senior Bookkeepers:
   a. Obligation and Request Status (ORS) – see Annex A;
   b. Disbursement Voucher (DV) – see Annex B;
   For direct payment to Suppliers:
   c. Complete and proper supporting documents (except Sales Invoice or Official Receipt). Please refer to Division Memorandum No. 236, s. 2018 for the checklist of documentary requirements;

*Telefax No. (054) 871-33-40  *Email: deped.camsur@deped.gov.ph  *Website: www.depedcamsur.com
For 

**reimbursements:**

d. **Complete and proper supporting documents.** Please refer to Division Memorandum No. 236, s. 2018 for the checklist of documentary requirements;
e. For multiple disbursements:
   i. Cash Disbursement Register (Annex C) for single payee or Payroll (Annex D) for several payees;
   ii. Alphalist of payees showing the amount of actual taxes withheld per Supplier (Annex E)

4. The above-mentioned requirements must be submitted to the assigned Bookkeeper on or before **November 15, 2019** for expenses incurred from **January to October 2019** and not later than **December 20, 2019** for **November to December 2019** expenses;

5. Please be reminded that payment can only be made to those transactions which are duly obligated by the Budget office as of December 31, 2019.

6. Public Schools District Supervisors are enjoined to monitor compliance of the School Heads within their district of this memorandum.

7. For the information, guidance and strict compliance of all concerned.

*Signature*

LOIDA N. NIDEA, CESO V
Schools Division Superintendent

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PAYROLL FOR MOOE UNPAID EXPENSES 2019

Department of Education

PAYROLL FOR MOOE UNPAID EXPENSES 2019

Freedom Sports Complex, Joni OJI, Campinas SP
Region V
Division of CHAMPIONS

ANNEX D
## DISBURSEMENT VOUCHER

**Mode of Payment:**
- [ ] MDS Check
- [ ] Commercial Check
- [ ] ADA
- [ ] Others (Please specify)

**Payee**

TIN/Employee No.: _______________________

**Address**


### Particulars

<table>
<thead>
<tr>
<th>Payment for expenses incurred in 2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gross (ORS)</td>
</tr>
<tr>
<td>less: actual tax withheld</td>
</tr>
<tr>
<td>Net (DV)</td>
</tr>
</tbody>
</table>

**Bank Acct # of supplier:**

**Bank/ Branch:**

**TIN of supplier:**

School ID:

SB:

### Amount Due

A. Certified: Expenses/Cash Advance necessary, lawful and incurred under my direct supervision.

GINA A. VALENZIANO
Printed Name, Designation and Signature of Supervisor

### Accounting Entry:

<table>
<thead>
<tr>
<th>Account Title</th>
<th>UACS Code</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Advances for Operating Expenses</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash-MDS, Regular</td>
<td>19961016 00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>10106460 00</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Certified:

- [ ] Cash available
- [ ] Subject to Authority to Debit Account (when applicable)
- [ ] Supporting documents complete and amount claimed proper

**Signature**

Gerlie V. Cañas
Head, Accounting Unit/Authorized Representative

**Position**

**Printed Name**

Loida N. Nidea, Ceso V
Agency Head/Authorized Representative

**Date**

### Receipt of Payment

Check/
ADA No. : _______________________

Signature: _______________________

Bank Name & Account Number: _______________________

Printed Name: _______________________

Date: _______________________

Official Receipt No. & Date/Other Documents: _______________________

---

**Printed Name**: _______________________

**Position**: _______________________

**Date**: ______________________

---

**Printed Name**: _______________________

**Position**: ______________________

**Date**: ______________________
## DISBURSEMENT VOUCHER

**Mode of Payment**
- [ ] MDS Check
- [ ] Commercial Check
- [ ] ADA
- [ ] Others (Please specify)

**Payee**
- TIN/Employee No.: 
- ORS/BUBS No.: 

**Address**

### Particulars | Responsibility Center | MFO/PAP | Amount
--- | --- | --- | ---
To reimburse expenses incurred in 2019

- Gross (ORS)
- Less: actual tax withheld
- Net (DV)

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**Bank Acct # of payee:**
- School ID:
- Contact #:
- SB:

### Amount Due

A. Certified: Expenses/Cash Advance necessary, lawful and incurred under my direct supervision.

GINA A. VALENCIANO
Printed Name, Designation and Signature of Supervisor

### Accounting Entry:

- **Account Title**
- **UACS Code**
- **Debit**
- **Credit**

- (Actual Expenses)
  - Due to BIR
  - Cash: MDS, Regular

### Certified:

- Cash available
- Subject to Authority to Debit Account (when applicable)
- Supporting documents complete and amount claimed proper

### Approved for Payment

- Signature
- Printed Name
- Position
- Date

GERIE V. CAÑAS
Head, Accounting Unit/Authorized Representative

LOIDA N. NIDEA, CESO V
Agency Head/Authorized Representative

### Receipt of Payment

- Check/ADA No.: 
- Date: 
- Bank Name & Account Number:
- Signature:
- Date: 
- Printed Name:
- Date: 

Official Receipt No. & Date/Other Documents
OBLIGATION REQUEST AND STATUS

DEPARTMENT OF EDUCATION - CAMARINES SUR

<table>
<thead>
<tr>
<th>Payee</th>
<th>Office</th>
<th>Fund Cluster</th>
<th>Serial No.</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>(please indicate name of school)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Address</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Responsibility Center</th>
<th>Particulars</th>
<th>MFO/PAP</th>
<th>UACS Object Code</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
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</tbody>
</table>

To reimburse expenses incurred in 2019

| Total | |
|-------||

A. **Certified:** Charges to appropriation/allocation are necessary, lawful and under my direct supervision; and supporting documents valid, proper and legal

<table>
<thead>
<tr>
<th>Signature</th>
<th>Printed Name: GINA A. VALENCIANO</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Position: Head, Requesting Office/Authorized Representative
Date:

B. **Certified:** Allotment available and obligated for the purpose/adjustment necessary as indicated above

<table>
<thead>
<tr>
<th>Signature</th>
<th>Printed Name: ELMER V. TENA</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Position: Head, Budget Division/Unit/Authorized Representative
Date:

C. **STATUS OF OBLIGATION**

<table>
<thead>
<tr>
<th>Date</th>
<th>Particulars</th>
<th>ORS/IEV/Check/ADA/TRA No.</th>
<th>Obligation</th>
<th>Payable</th>
<th>Payment</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>(a)</td>
<td>(b)</td>
<td>(c)</td>
<td>(d)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Not Yet Due</th>
<th>Due and Demandable</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a-b)</td>
<td>(b-c)</td>
</tr>
</tbody>
</table>
### Obligation Request and Status

#### Department of Education - Camarines Sur

<table>
<thead>
<tr>
<th>Payee</th>
<th>Office (please indicate name of school)</th>
<th>Address</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</table>

#### Responsibility Center

<table>
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<th>MFO/PAP</th>
<th>UACS Object Code</th>
<th>Amount</th>
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</thead>
<tbody>
<tr>
<td>Payment for expenses incurred in 2019</td>
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<td></td>
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</table>

**School ID:**

<table>
<thead>
<tr>
<th>Total</th>
</tr>
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<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>

### Certified

A. Charges to appropriation/allotment are necessary, lawful and under my direct supervision and supporting documents valid, proper and legal

- **Signature:**
- **Printed Name:** GINA A. VALENCIANO
- **Position:** Head, Requesting Office/Authorized Representative
- **Date:**

B. Allotment available and obligated for the purpose/adjustment necessary as indicated above

- **Signature:**
- **Printed Name:** ELMER V. TENA
- **Position:** Head, Budget Division/Unit/Authorized Representative
- **Date:**

### Status of Obligation

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<tr>
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<td>(c)</td>
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<td>(c)</td>
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