



Republic of the Philippines  
Department of Education  
Region VI – Western Visayas  
**SCHOOLS DIVISION OF CAPIZ**  
Banica, Roxas City



March 19, 2020

**DIVISION MEMORANDUM**  
No. 042 s. 2020

**CONDUCT OF MAINTENANCE AND OTHER OPERATING EXPENSES (MOOE)  
DAY FOR FIRST QUARTER OF 2020**

TO : Heads of Public Elementary and Secondary Schools  
Chief, SGOD  
Administrative Officer V (Budget)  
Accountant III (Division Accountant)  
Accounting Personnel

1. Please be informed that the scheduled MOOE day on March 25 to 27, 2020 is **HEREBY CANCELLED**. In lieu of the MOOE Day and in consonance with DepEd Memorandum No. 43 s. 2020 (Guidelines on the Alternative Work Arrangements in the Department of Education in Light of the COVID-19 Stringent Social Distancing Measures), the following guidelines set herein shall be followed.
2. In order to avoid face-to-face contact and limit the travel of school heads and accounting personnel, particularly in those area where the local authorities imposed community quarantine, the submission of liquidation documents for the first quarter School MOOE and requirements for the downloading of school MOOE for the second quarter shall be through the electronic platform.
3. For the liquidation of the first quarter school MOOE, only the Cash Disbursement Register (CDR) (signed by the school head or accountable officer) for the said period shall be submitted. On the downloading of the second quarter MOOE, the school heads must submit the **APPROVED** request for cash advance form only. While only these documents are required to be submitted for the meantime, the school heads are enjoined to keep the rest of the supporting documents in their custody and make it readily available for submission as soon as the circumstances may warrant. A separate memorandum/advisory will be issued to set the deadline for the submission of those supporting documents.
4. An electronic copy (scanned, picture, pdf or in any digitized form) of the documents required in item no. 3 shall be sent to the accounting personnel assigned for the school. The accounting personnel shall communicate to the school heads the respective email address and online network where the said documents may be sent. It is hereby discourage to submit the said documents personally.
5. The deadline for submission of the documents in item no. 3 shall be on **March 31, 2020**.

6. The rule that “**NO LIQUIDATION, NO RELEASE**” will still be observed.
7. This leniency of submission of supporting documents for the liquidation and downloading of school MOOE is imposed for this period only in relation to the government’s drive to curtail the spread of COVID-19. The school heads are reminded therefore that those transactions reflected on the CDR must be in accordance with the accounting and auditing rules and regulations. Hence upon further checking of the supporting documents at the time it is submitted, the transactions found to be in violation of the accounting and auditing guidelines may still be disallowed and subjected for refund by the accountable officer. School Heads must be cautious in the liquidation to avoid this circumstance.
8. School heads are as well reminded to observe DepEd Memorandum No. 39 s. 2020 (Authorizing the use of Regular Allocations for Maintenance and Other Operating Expenses and/or Local Funds to Implement Measures in Preparing and Responding to the COVID-19 Threats) specifically item No. 2 which provides “In this connection, the **prudent use/charging of regular Maintenance and Other Operating Expenses (MOOE) and or local funds** is authorized in **undertaking critical, urgent, and appropriate measures** as DepEd way of preparing, controlling and responding to COVID-19 threats.”
9. For your information and guidance of all concerned.

  
SALVADOR O. OCHAVO, JR, EdD, CESO V  
Schools Division Superintendent