



Republic of the Philippines
Department of Education
REGION VIII - EASTERN VISAYAS

December 7, 2020

REGIONAL MEMORANDUM

No. **622**, s. 2020

DISSEMINATION OF COA LETTER DATED NOVEMBER 26, 2020
(Query whether a rent-to-own scheme of printing machine procurement
is included as part of the MOOE allowable expenses)

To: Schools Division Superintendents
Regional Office Division Chiefs
Public Elementary and Secondary School Heads
All Others Concerned

- Attached is **LETTER dated November 26, 2020 from the Commission On Audit (COA) Office of the Audit Team Leader, Team R8-10, NGS Cluster 5** entitled "Query whether a rent-to-own scheme of printing machine procurement is included as part of the MOOE allowable expenses" for information and guidance of all concerned.
- Immediate dissemination of and strict compliance with this Memorandum are desired.

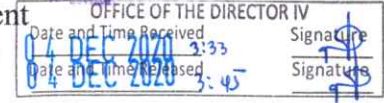
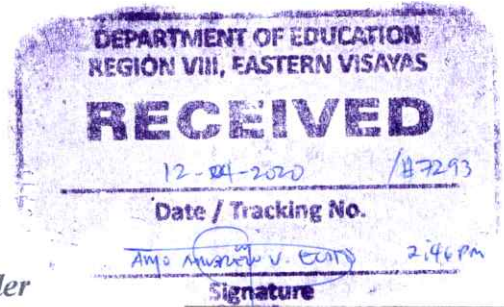

RAMIR B. UYTICO EdD, CESO IV
Director IV 

FD-RBE



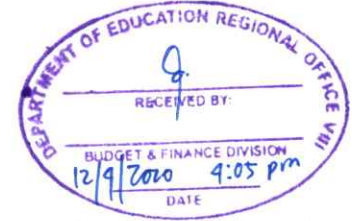


Republic of the Philippines
 COMMISSION ON AUDIT
 Regional Office No. VIII
 Office of the Audit Team Leader
 Team R8-10, NGS Cluster 5 – Education and Employment
 DepEd Regional Office No. 8, Candahug, Palo, Leyte



November 26, 2020

RAMIR B. UYTICO, Ed.D., CESO IV
 Regional Director
 Department of Education
 Regional Office No. VIII
 Candahug, Palo, Leyte



Subject: *Query whether a rent-to-own scheme of printing machine procurement is included as part of the MOOE allowable expenses.*

Sir:

In reference to the above-subject and in reply to your letter dated November 16, 2020 asking our Office to shed light whether a rent –to-own scheme of printing machine procurement is included as part of the MOOE allowable expenses.

Item 6.6 , Enclosures to DepEd Order No. 018, s. 2020, Policy Guidelines for the Provisions of Learning Resources in the Implementation of BE-LCP, states, thus:

- 6.6 Expenses related to the conduct of activities, including but not limited to procurement, or in-house/by administration, and/or partnership with Local Government Units (LGUs) and other eligible entities, for the printing and delivery of SLMs and other learning resources such as locally-developed SLMs, amuals, worksheets, and activity sheets, and other expenses to cover supplies for the development of video and radio scripts/lessons, conversion of materials into accessible format, and development of interactive materials, may be charged against this fund may also b. **Other expenses related to the implementation of the different learning modalities may also be charged against this fund. The priority, however, shall be provided for the printing and delivery of the SLMs. Xxxx.”** (emphasis supplied)

Item 1.6, Enclosures to DepEd Order no. 015, s. 2020 on Supplementary Guidelines on Managing Maintenance and Other Operating Expenses Allocation to Schools to Support the Implementation of BE-LCP in time of COVID-19 Pandemic, states that, “ *The Regional Directors, Schools Division Superintendents, and Schools Heads shall ensure that the activities to be charged against the School MOOE are aligned with the objectives and directions of the BE-LCP.*”

Furthermore, item 1.7 of enclosures to the same DepEd Order, states that, “ *In cases when modification/ reallocation of one (1) object of expenditures to the other under the MOOE expense class is necessary, as a result of the prioritization of activities, the following approving authority shall be for:*

- i. Central Office – Undersecretary for Finance.*
- ii. Regional Office – Regional Director*
- iii. Schools Division Office and Non-IU Schools – Schools Division Superintendent.*
- iv. Implementing Unit Schools – School Heads .”*

While all concerned are advised to observe the Commission on Audit prescribed capitalization of P15,000.00 for all fixed assets per item 1.5 of the same DepEd Order.

The above stated pertinent provisions of DepEd Order No. 018, s. 2020 and DepEd Order No. 015, s. 2020 shall serve as a guide and basis in the disbursements of the BE-LCP funds. For your information and appropriate action.

Thank you.

Very truly yours,



JOSPHINE S. MATUGAS
SA IV – Audit Team Leader

Copy furnished:

Atty. Ma. Jerica B. Castroverde
Regional Supervising Auditor