

Republika ng Pilipinas
(Republic of the Philippines)
MINISTRI NG EDUKASYON, KULTURA AT ISPORTS
(MINISTRY OF EDUCATION, CULTURE AND SPORTS)
Maynila

April 29, 1986

MECS O R D E R
No. 18, s. 1986

BREAKDOWN OF QUARTERLY RELEASES FOR MAINTENANCE
AND OTHER OPERATING EXPENSES (MOE)

To: Deputy Ministers
Assistant Secretaries
Cultural Agency Directors
Regional Directors
Chief of Service and Heads of Centers/Units
Schools Superintendents
Presidents, State Colleges and Universities
Vocational School Superintendents/Administrators

1. Attached is a copy of National Budget Memorandum No. 37 dated April 14, 1986, on the subject, Breakdown of Quarterly Releases for Maintenance and Other Operating Expenses (MOE), effective on the second quarter of the current Calendar Year 1986.
2. In order that the breakdown of the quarterly releases is consistent with the actual requirements/mandatory expenditures regularly incurred in your office/division and/or school and within the limits of the authorized/programmed allotment made by the Office of Budget and Management, it is requested that a breakdown of quarterly releases of MOE (by F.P.A.) beginning with the first quarter be submitted to this Ministry (Attention: Assistant Secretary, Finance and Management Service) for consolidation before submission to the Office of Budget and Management. The breakdown should reach this Ministry on or before May 30, 1986.
3. For immediate compliance.

(SGD.) LOURDES R. QUISUMBING
Minister

Incl.:

As stated

Reference:

N o n e

Allotment: 1-2-3--(D.O. 1-76)

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

ACCOUNTS
BUREAUS & OFFICES

EXPENSES
RULES & REGULATIONS

(Inclosure to MECS Order No. 18, s. 1986)

Republic of the Philippines
OFFICE OF BUDGET AND MANAGEMENT
Malacañang, Manila

NATIONAL BUDGET MEMORANDUM No. 37
April 14, 1986

TO : ALL HEADS OF MINISTRIES, BUREAUS, STATE UNIVERSITIES AND COLLEGES AND OTHER AGENCIES OF THE NATIONAL GOVERNMENT AND ALL OTHERS CONCERNED

SUBJECT : BREAKDOWN OF QUARTERLY RELEASES FOR MAINTENANCE AND OTHER OPERATING EXPENSES (MOE)

1.0 Effective on the second quarter, a breakdown of Maintenance and Other Operating Expenses (MOE) is indicated in the summary portion of the regular release of Advice of Allotment and Cash Disbursement Ceiling form. Accordingly, charges against the allotment for each object class of expenditure shall be limited to the amount indicated thereon.

1.1 The breakdown is by Object Class of expenditures or a combination thereof.

1.2 The Classification "Sundry Expenses" refers to Object account 06-Other Services.

1.3 The item "Others" covers all other applicable Object classes in the Standard Government Chart of Accounts prescribed by the Commission on Audit (COA) not otherwise specifically listed in the breakdown.

2.0 The following rules/guidelines are prescribed:

2.1 As a matter of budgetary policy, agencies shall give first priority to mandatory expenditures regularly incurred, such as those for telephone, light and power, water and rentals so that obligations arising therefrom are promptly paid within each quarter and, accordingly, accounts payable by the end of the year are eliminated or minimized.

2.2 Unutilized allotments/CDCs in any expenditure item may be used to augment other items, provided that no item of expenditure shall be augmented by more than twenty-five percent (25%) without the approval of the Minister of the Budget.

3.0 This Circular shall take effect immediately.

(SGD.) ALBERTO G. ROMULO
Minister of the Budget

A true copy:

Office: _____

MAINTENANCE AND OTHER OPERATING EXPENSES

YEAR -----

ACCOUNTS	1ST QUARTER	2ND QUARTER	3RD QUARTER	4TH QUARTER	TOTAL
02 Travelling Expenses					
03 Communication Services					
1. Telephone					
2. Telegraph, wireless and cable charges and tells.					
3. Postage Charges					
4. Rent of Post Office box					
5. Telegraph messenger services					
04 Repair and Maintenance of Government Facilities					
Cost of repairing and maintaining government facilities such as public buildings					
05 Freight Services					
Commercial transportation of mail, hauling charges and insurance of items sold by the government					
06 Other Services					
1. Non-commutable transportation allowances					
2. Advertising and publication of notices in newspapers					
3. Repairs and Maintenance of equipment/ except motor vehicles					
07 Supplies and Materials					
Cost of all expendable commodities					
08 Rent					
Fees for the use of facilities or equipment belonging to others and the cost of their alterations and improvements					
10 Scholarship and Contributions					
1. Aid for educational purposes					
2. Aids to cultural minorities					
3. Contribution to economic development projects, to the UN and other international organizations					
11 Awards and Indemnities					
Indemnities for destruction of property or injury to persons, awards by courts, by administrative bodies.					

Office: _____

MAINTENANCE AND OTHER OPERATING EXPENSES

YEAR

ACCOUNTS	YEAR				TOTAL
	1ST	2ND	3RD	4TH	
14 Water, Illumination and Power Services					
1. Water					
2. Electricity					
3. Gas					
17 Maintenance of Motor Vehicles					
1. Repairs and Servicing					
2. Spare Parts					
3. Gasoline and Oil					
18 Discretionary Expenses					
Cost of services, which are confidential in nature.					
19 Representation Expenses					
Reimbursable Expenses for entertainments, memorials, flowers connected with the exercise of the powers and functions of the agency concerned.					
20 Extraordinary and Miscellaneous Expenses					
Shall include, but not limited to, expenses incurred for or during meetings, seminars and conferences, official entertainment, public relation, educational, athletic and cultural activities, contributions to civic or charitable institutions, membership fees in government associations, subscription to professional technical journals and informative magazines, library books and materials, office equipment and supplies and other similar expenses that are not supported by the regular budget allocation.					
21 Taxes and Licenses					
Payments and provisions for all taxes and licenses except income tax which are chargeable against the agency in accordance with law.					
23 Furniture and Equipment					
It is charged only when the advice of allotment specifically includes release of furniture and equipment under current operating expenses.					
=====					
GRAND TOTAL					
=====					