



Republic of the Philippines  
**Bangsamoro Autonomous Region in Muslim Mindanao**  
**Ministry of Basic, Higher and Technical Education**  
 Cotabato City



**Office of the Minister**

**REGIONAL MEMORANDUM**

Order No.: 1539  
 Series of 2022

Bangsamoro Autonomous Region in Muslim Mindanao  
 Ministry of Basic, Higher and Technical Education  
 OFFICE OF THE MINISTER

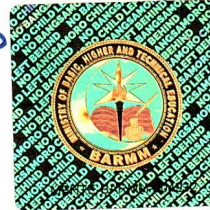
**RELEASED**

BY: Hajjar  
 DATE: DEC 20 2022  
 TIME: 10:00 A.M  
 Ctrl. No. 2022-12-118

TO : **BASIC EDUCATION  
 COTABATO CITY DIVISION  
 MAGUINDANAO I DIVISION  
 MAGUINDANAO II DIVISION  
 SPECIAL GEOGRAPHIC AREAS DIVISION  
 LANA DEL SUR DIVISION  
 LANA DEL NORTE DIVISION  
 MARAWI CITY DIVISION  
 BASILAN DIVISION  
 SULU DIVISION  
 TAWI-TAWI DIVISION**

Republic of the Philippines  
 Bangsamoro Autonomous Region in Muslim Mindanao  
 Ministry of Basic, Higher and Technical Education  
 INFORMATION AND COMMUNICATIONS DIVISION  
 Office of the Minister  
**RELEASED**  
 By HAYDER A. ABDUL  
 Date DEC 20 2022  
 Time 10:00 AM  
 Control No. 2022-12-118

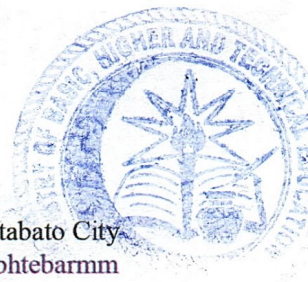
FROM : MOHAGHER M. IQBAL  
 Minister



SUBJECT : **SUBMISSION OF FINANCIAL AND LIQUIDATION REPORT AS  
 REQUIREMENT FOR DOWNLOADING OF MOOE FUNDS**

DATE : **15 DECEMBER 2022**

1. As provided in the Guidelines on Implementing the Release, Use, Reporting and Monitoring of Schools MOOE issued by the ministry on 14 April 2022, MOOE funds are downloaded to Schools either as cash advance or subsidy. As Inter-Agency Transferred Funds, liquidation of the same is required under Circular No. 94-013 dated 13 December 1994. Similarly, COA Circular 97-002 dated 10 February 1997 provides that cash advances must be liquidated within the prescribed period based on the nature and purpose of the particular cash advance.
2. In relation thereto, this order is being issued to inform all Schools and Division Offices under the ministry that no additional funding shall be released unless previously transferred funds have been properly liquidated.
3. Further, Heads of Schools and Division Offices are requested to submit a Letter of Commitment signifying thereon their commitment to liquidate all funds downloaded to them, regardless of the Fund Source, and their acceptance of the deferment of downloading of funds for their schools unless and until mandatory report are complied with.





Republic of the Philippines  
Bangsamoro Autonomous Region in Muslim Mindanao  
Ministry of Basic, Higher and Technical Education  
Cotabato City



Office of the Minister

---

4. Furthermore, non-compliance of this order shall be dealt with administratively by the ministry in accordance with CSC Memorandum Circular No. 23, s. 2019 otherwise known as the "Revised Guidelines on the Settlement of Cash Advance and the Penalty to be Imposed for Failure of an Accountable Officer to Liquidate Cash Advance Within the Prescribed Period."
5. For guidance and strict compliance.



Republic of the Philippines  
Bangsamoro Autonomous Region in Muslim Mindanao  
Ministry of Basic, Higher and Technical Education  
Cotabato City



Office of the Minister

Official Template

**LETTER OF COMMITMENT**

**DATE:** (dd/mm/yy)

**MOHAGHER M. IQBAL**

Minister  
Ministry of Basic, Higher and Technical Education

Sir:

On behalf of (Name of School) as (Position/Designation), I am affirming our commitment to comply with the regular submission of Financial and Liquidation Reports for all downloaded funds to the school, regardless of Fund Source, as required under COA Circular 94-013 dated 13 December 1994 and COA Circular 97-002 dated 10 February 1997.

Similarly, I am confirming that I understand that compliance on the submission of required reports is part of the requirements for downloading of school funds, regardless of the Fund Source, and that failure to submit said reports on the prescribed period shall mean deferment of downloading of school funds until otherwise complied with as provided in Regional Memorandum Order (yet to be assigned).

As an accountable officer, I acknowledge that I am bound by CSC Memorandum Circular No. 23 s, 2019 otherwise known as the "Revised Guidelines on the Settlement of Cash Advance and the Penalty to be Imposed for Failure of an Accountable Officer to Liquidate Cash Advance Within the Prescribed Period" and I certify my adherence to said guidelines.

Finally, I affirm that this letter is intended to serves as an integral part of the undersigned's compliance to the regional memo order and that I shall be liable for the fulfilment of this commitment.

Thank you and best regards.

Respectfully yours,

**NAME OF SIGNATORY**

Position/Designation