



1 March 2023

MEMORANDUM CIRCULAR NO. 2
Series of 2023

T O: VPs, Chancellors, Directors, Deans, Heads, Student Regent
R E: Maintenance and Other Operating Expenses (MOOE) 2024 Tier 2 Proposal Submission

The University is in the process of submitting its budget proposal for 2024 to NEDA. The proposal of the university will include projects that can be funded through the Maintenance and Other Operating Expenses (MOOE) TIER 2. The funding for this project proposal is specific for implementing a new project for which the requested funds are separate from the regularly funded annual MOOE budget. Project proposals that can be submitted thru MOOE funding could include equipment, materials, and supplies valued less than Php 50,000.00, and also the salary of personnel to be hired by the project under Job order status.

Sample projects that can be funded through MOOE are the following:

- Internationalization
- Equipment calibration
- Implementation of the university's Occupational Safety and Health Program
- Crisis management, Disaster preparedness, and response operations
- Management Information System implementation/operations
- Implementation of environmental conservation program
- QMS implementation including the hiring of needed DDRCs
- Etc.

In connection with this, I request that all offices with special projects funded through MOOE in 2024 may prepare and submit the project proposal. The Planning office and the Office of the Director for Financial Management will conduct a budget dialogue for MOOE project proposals on **March 10, 2023, at 9:00 AM**, in the OP board room. Please attend the budget dialogue and bring your project proposals for discussion during the activity.

Attached is the softcopy of the Justification and account title template for the MOOE project proposal that you should prepare.

For more queries, you may contact **Mr. Toni Marc L. Dargantes** of the Planning Office, via VOIP phone number 1120 or 1004.

For your guidance.

DILBERTO O. FERRAREN
Vice President for PRGAS

PROJECT TITLE :

Visayas State University

FY 2024 Tier 2

Maintenance and Other Operating Expenses

Account Title	Account Code	QTY	UNIT	UNIT COST	Total Cost
Travelling Expenses	5020101000				-
Training & Scholarship	502020000				-
Training Expenses	5020201000				-
Scholarship Grants/Expenses	5020202000				-
Supplies and Materials Expenses	5020300000				-
Office Supplies Expenses	5020301000				-
Accountable Forms Expenses	5020302000				-
Animal/Zoological Supplies Expenses	5020304000				-
Food Supplies Expense	5020305000				-
Medical, Dental & Lab. Supplies Exp.	5020308000				-
Fuel, Oil, & Lubricants Expenses	5020309000				-
Agricultural & Marine Supplies Expenses	5020310000				-
Semi-Expendable Expenses	5020321000				-
Textbook & Instruction Mat. Expenses	5020311000				-
Other Supplies and Materials Expenses	5020399000				-
Utility Expenses	5020400000				-
Water Expenses	5020401000				-
Electricity Expenses	5020402000				-
Communication Expenses	5020500000				-
Postage & Deliveries	5020501000				-
Telephone Expenses -Mobile	5020502001				-
Telephone Expenses - Landline	5020502002				-
Internet Subscription Expenses	5020503000				-
Cable, Satellite, Telegraph & Radio Exp.	5020504000				-
Awards, Rewards and Prizes	5020600000				-
Survey, Research & Development	5020700000				-
Research, Exploration and Dev't Expenses	5020702000				-
Confidential, Intelligence & Extraordinary	5021000000				-
Extraordinary & Misc. Expenses	5021003000				-
Professional Services	5021100000				-
Legal Services	5021101000				-
Auditing Services	5021102000				-
Other Professional Services	5021199000				-
General Services	5021200000				-
Janitorial Services	5021202000				-
Other General Services	5021299000				-
Repairs & Maintenance	5021300000				-
Other Land improvements	5021302099				-
Buildings	5021304001				-
School Buildings	5021304002				-
Other Structures	5021304099				-

ICT Equipment	5021305003				-
Technical & Scientific Equipment	5021305014				-
Other Machinery & Equipment	5021305099				-
Motor Vehicles	5021306001				-
Financial Subsidy	5021499000				-
Other Property, Plant and Equipment					-
Tax Insurance Prem. & Other Equipment	5021500000				-
Taxes, Duties and Licences	5021501001				-
Fidelity Bond Premiums	5021502000				-
Insurance Expenses	5021503000				-
Labor & Wages	5021600000				-
Labor & Wages	5021601000				-
Other Maintenance and Operating Exp.	5029900000				-
Advertising					-
Printing & Publication Expenses	5029902000				-
Representation Expenses	5029903000				-
Rent/Lease Expenses	5029905000				-
Membersip Dues & Contributions to Org.	5029906000				-
Subscription Expenses	5029907000				-
other MOOE	5029999000				-
Total Project Cost					-

Prepared By:

Recommended By.

Dean/Director

Vice President

Sample:

JUSTIFICATIONS
MOOE TIER 2 Quality Management System Implementation
CY 2024

1. Semi-Expendable (Furniture, Fixtures, Office Equipment)
2. ICT Supplies
3. Trainings
4. Communications
5. Travel/Mobility
6. Supplies and Materials
7. Professional Services
8. General Services
9. Repairs and Maintenance