



Republic of the Philippines
Department of Education
Region III
Schools Division of Angeles City



August 11, 2023

DIVISION MEMORANDUM

No. 293 S. 2023

PROVISION OF ADDITIONAL SCHOOL MAINTENANCE AND OTHER OPERATING EXPENSES (MOOE) FUNDS FOR PUBLIC SCHOOLS

To: Assistant Schools Division Superintendent
Chief Education Supervisor, SGOD & CID
Division Accountant and Division Budget Officer
Public Elementary and Secondary School Heads and OIC's
All Others Concerned

1. In connection with DepEd Memorandum OUF-2023-515, OUF-2023-0445, and OUF-2023-0139, the DepEd Central Office allocated additional MOOE to schools that are in dire need of funds.
2. With reference to Sub-Allotment Release Order (Sub-ARO) No. OSEC-3-23-3753 received on August 10, 2023, the following schools have additional MOOE:

NO.	ELEMENTARY	AMOUNT
1	Abelardo G. Tinio ES	20,000.00
2	Air Force City Elementary School	10,000.00
3	Alberto G. Pabalan Elementary School	15,000.00
4	Amsic IS	20,000.00
5	Apung Guidang Nepomuceno ES	10,000.00
6	Belen Homesite ES	20,000.00
7	Cutcut ES	20,000.00
8	Cutud ES	20,000.00
9	Don Ambrocio Mendiola ES	20,000.00
10	Don Pepe Henson Memorial School	10,000.00
11	Dr. Clemente N. Dayrit Sr. ES	20,000.00
12	Enrica Sandico ES	20,000.00
13	EPZA Resettlement ES	20,000.00
14	Gueco Balibago ES	20,000.00
15	Leoncia Village ES	15,000.00
16	M.Nepomuceno ES	20,000.00
17	Malabantias IS	20,000.00
18	Marisol Bliss ES	20,000.00
19	Mining ES	20,000.00
20	Northville 15 IS	20,000.00



Republic of the Philippines
Department of Education
Region III
Schools Division of Angeles City

NO.	ELEMENTARY	AMOUNT
21	Pineda-Gutierrez ES	20,000.00
22	Pulung Cacutud ES	10,000.00
23	San Ignacio ES	15,000.00
24	Sapang Bato ES	20,000.00
25	Sitio Pader ES	20,000.00
26	Sitio Target IS	20,000.00
27	Tacondo ES	20,000.00
28	Virgen Delos Remedios Elementary School	10,000.00

NO.	JUNIOR HIGH SCHOOL	AMOUNT
1	Angeles City National High School	15,000.00
2	Angeles City National Trade School	15,000.00
3	Angeles City Science High School	15,000.00
4	Bonifacio V. Romero Memorial High School	15,000.00
5	Francisco G. Nepomuceno Memorial HS	15,000.00
6	Rafael L. Lazatin Memorial High School	15,000.00
7	Amsic Integrated School	10,000.00
8	CM Recto ICT High School	10,000.00
9	Don Ambrocio Mendiola Integrated School	15,000.00
10	Dr. Clemente N. Dayrit Sr. Memorial HS	15,000.00
11	Gov. Rafael L. Lazatin Integrated School	10,000.00
12	Malabantias Integrated School	10,000.00
13	Northville 15 Integrated School	10,000.00
14	Sapang Bato National High School	10,000.00
15	Sitio Target Integrated School	15,000.00
16	Sto. Domingo Integrated School	10,000.00

NO.	SENIOR HIGH SCHOOL	AMOUNT
1	Angeles City National High School	15,000.00
2	Angeles City National Trade School	15,000.00
3	Bonifacio V. Romero Memorial High School	15,000.00
4	Rafael L. Lazatin Memorial High School	15,000.00
5	Amsic Integrated School	15,000.00
6	Angeles City Senior High School	15,000.00
7	Gov. Rafael L. Lazatin Integrated School	15,000.00
8	Malabantias Integrated School	15,000.00
9	Northville 15 Integrated School	15,000.00
10	Sapang Bato National High School	10,000.00
11	Sto. Domingo Integrated School	10,000.00



Republic of the Philippines
Department of Education
Region III
Schools Division of Angeles City

3. To facilitate the downloading of subsidy, all concerned Schools Heads are enjoined to submit two (2) copies of the signed Obligation Request and Status (ORS) and approved Project Proposal on or before **Aug. 29, 2023**, to the Budget Unit. Secondary Schools with Fiscal Autonomy shall receive sub-Allotment Release Order (Sub-ARO) from the Division Office and are exempted from submitting the signed Obligation Request and Status (ORS).
4. The use of the additional MOOE is to fund proposed programs, projects, and activities in support of the National Learning Recovery Plan of the school and shall be consistent with the following issuances:
 - a. **DepEd Memorandum No. 039, 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", dated March 12, 2020
 - b. **DepEd Order No. 008, s. 2019** "Revised Implementing Guidelines on the Direct Release, Use, Monitoring and Reporting of Maintenance and Other Operating Expenses Allocation of Schools, Including Other Funds Managed by Schools", dated May 2, 2019
 - c. **DepEd Order No. 014, s. 2020** "Guidelines on the Required Health Standards in Basic Education Offices and Schools", dated June 25, 2020
 - d. **DepEd Order No. 015, s. 2020** "Supplementary Guidelines on Managing Maintenance and Other Operating Expenses Allocation for Schools to Support the Implementation of Basic Education Learning and Continuity Plan in time of COVID-19", dated June 25, 2020
 - e. **DepEd Order No. 022, s. 2023**, "Implementing Guidelines on the School Calendar and Activities for the School Year 2023-2024", dated August 4, 2023
5. The use of the said funds shall be subject to the usual budgeting, accounting, auditing, and procurement rules and regulations.
6. For guidance and strict compliance of all concerned.

RONALDO A. POZON, PhD, CESO V
Schools Division Superintendent



Republic of the Philippines
Department of Education
OFFICE OF THE UNDERSECRETARY FOR FINANCE

MEMORANDUM
OUF-2023-515

TO : REGIONAL DIRECTORS
SCHOOLS DIVISION SUPERINTENDENTS
FINANCE OFFICERS
ALL OTHERS CONCERNED

FROM : ANNALYN M. SEVILLA
Undersecretary

Digitally signed by
Sevilla Annalyn Macam
Date: 2023.07.25
07:34:41 +08'00'

SUBJECT : ADVISORY ON THE DOWNLOADED ADDITIONAL MAINTENANCE
AND OTHER OPERATING EXPENSES (MOOE) TO REGIONAL AND
SCHOOLS DIVISION OFFICES

DATE : JULY 22, 2023

- I. On **March 8, 2023**, per the instruction of the Vice President and Secretary, **OUF-2023-0139¹** on the “**Call for Requests Needing Additional Maintenance and Other Operating Expenses (MOOE) Fund**”. The following parameters were set:
 - a. The request provides a concept note with corresponding specific deliverables and outputs, supporting documents and computation on costing, and the computation of existing MOOE and proof of utilization of the Office, or reasons as to the inadequacy of the MOOE;
 - b. The request will be obligated, implemented, accepted, and paid until December 31, 2023; and
 - c. The request is compliant with the provisions of existing policies thereof and is subject to existing rules and regulations on budgeting, accounting, procurement, and auditing.

- II. On June 26, 2023, this Office issued **OUF-2023-0445²** on the “**Response to Requests for Additional MOOE from Regional Offices (ROs), Schools Division Offices (SDOs), and Schools**”, simply stating that:
 - a. That this Office is constrained to approve all the submitted requests;
 - b. All requests from schools will be returned without favorable consideration since the proposals do not adhere to the requirements indicated in OUF-2023-0139; and
 - c. Since most of the proposals include additional funding for regular operations, the FY 2024 proposal for School MOOE was increased by 20%.

¹ Annex “A”.

² Annex “B”.

III. Hence, this Advisory is being issued to inform everyone that the Requested Additional MOOE shall be downloaded to your respective Offices. The breakdown thereof is attached as **Annex "C"**.

- a. The proposed computation of the allocation is **based on the Curricular Offering and LGU Income Classification excluding those RO/SDO/Schools that have already received additional Maintenance and Other Operating Expenses (MOOE)**. The specific details of these exceptions amount to **₱35,969,974.00³**.

For Regional Office/Schools Division Office Proper:

MOOE Allocation = Cost Multiplier based on Size Classification of the Region / Division

For Schools:

MOOE Allocation = Cost Multiplier (Modified Curricular Offering Classification) + Cost Multiplier (LGU Income Class)

- b. Funding sources shall be the **Continuing (FY 2022) and Current (FY 2023)** funds under the **General Management and Supervision – MOOE (GMS – MOOE)**. Specifically:

RO/SDO/Schools	Amount	Fund Source
Regional Office Proper	PhP 35,000,000.00	GMS-CO – Continuing Appropriation
Schools Division Office Proper	146,300,000.00	GMS-CO – Continuing Appropriation
Sub-Total		181,300,000.00
Schools	PhP 1,378,635,000.00	GMS-CO – Current Appropriation
TOTAL		1,559,935,000.00

- c. The **Schools Division Office shall receive two sets of sub-Allotment Release Orders – one for the Schools Division Office Proper, and one for the Schools. The Schools Division Office has the discretion to prioritize schools that are in dire need of the additional MOOE**. This aims to address the school’s specific needs and ensure the efficient allocation of resources.

IV. Everyone is enjoined to **ensure judicious expenditure of said funds** and to **submit a report on the utilization of the downloaded funds to this Office, during the 1st week of January 2024**, for subsequent submission to the Office of the Secretary. The template of the Report is attached as **Annex "E"**. **Kindly submit only via e-mail to: usec.financebpm@deped.gov.ph**.

Cc: **Office of the Secretary**


³ Annex "D".



Republic of the Philippines
Department of Education
OFFICE OF THE UNDERSECRETARY

MEMORANDUM
OUF-2023-0445

TO : REGIONAL DIRECTORS
REGIONAL FINANCE OFFICERS
REGIONAL BUDGET OFFICERS
ALL OTHERS CONCERNED

FROM : 
ANNALYN M. SEVILLA
Undersecretary

SUBJECT : RESPONSE TO REQUESTS FOR ADDITIONAL MOEE FROM
REGIONAL OFFICES (ROs), SCHOOLS DIVISION OFFICES (SDOs),
AND SCHOOLS

DATE : JUNE 26, 2023

This refers to OUF-2023-0139 on the "Call for Requests Needing Additional Maintenance and Other Operating Expenses (MOOE) Fund" dated March 8, 2023.

This Office acknowledges the significance of the different requested programs, projects, and activities, recognizing the necessity of repairs and improvements to school facilities, the use of Information and Communication Technology (ICT) equipment in curriculum and instruction, and training to support effective teaching and learning, and the potential benefits it can bring to the Department and, ultimately, to the learners.

Having additional funds is important to meet the increasing demand for learning opportunities while dealing with rising commodity costs. However, after a thorough evaluation, this Office is constrained to approve all the submitted requests. In line with this, all requests from schools will be returned without favorable consideration since the proposals do not adhere to the requirements indicated in OUF-2023-0139. Additionally, since most of the proposals include additional funding for regular operations, MOOE in the field offices still needs to be increased to fund these expenses. To address this concern, the FY 2024 proposal for School MOOE was **increased by 20%**.

Further, the Central Office has allocated PhP1.5 billion to fund proposed programs in support of the National Learning Recovery Program. These funds will be downloaded to Regional Offices to facilitate the implementation of the recovery initiatives at the school level.

For information.


Thank you.



Republic of the Philippines
Department of Education
OFFICE OF THE UNDERSECRETARY FOR FINANCE

MEMORANDUM
OUF-2023-0139

FOR : REGIONAL DIRECTORS
SCHOOLS DIVISION SUPERINTENDENTS

FROM :  **ANNALYN M. SEVILLA**
Undersecretary

Digitally signed by
Sara Annalyn Macam
Date: 2023.03.08
13:33:24 +08'00'

SUBJECT : CALL FOR REQUESTS NEEDING ADDITIONAL MAINTENANCE AND
OTHER OPERATING EXPENSE (MOOE) FUNDS

DATE : MARCH 8, 2023

Following the announcement during the recent Management Committee Meeting on March 6, 2023, this Memorandum serves as a **call for proposals addressed to Vice President and Secretary Sara Z. Duterte, through this Office**, from the Regional Director¹, for additional MOOE, provided that:

1. The request provides a **concept note with corresponding specific deliverables and outputs, supporting documents and computation on costing, and the computation of existing MOOE and proof of utilization of the Office, or reasons as to the inadequacy of the MOOE;**
2. The request will be **obligated, implemented, accepted, and paid until December 31, 2023;** and
3. The request is **compliant with the provisions of existing policies** thereof and is **subject to existing rules and regulations on budgeting, accounting, and auditing.**

All requests shall be reviewed and evaluated by the Central Office – Budget Division and will be subject to the availability of funds.

Thank you.

Cc: **Vice President and Secretary Sara Z. Duterte**
Ms. Cholet F. Tiong, Chief, Budget Division

¹ The Schools Division Superintendents' requests shall be evaluated, endorsed, and consolidated at the Regional level