



Republic of the Philippines  
**Department of Education**  
REGION III

SCHOOLS DIVISION OFFICE OF ANGELES CITY

DEPARTMENT OF EDUCATION  
SCHOOLS DIVISION OF ANGELES CITY

**RELEASED**

BY:  SEP 04 2024

02 Sep 2024

**DIVISION MEMORANDUM**

No. **3 2 2**, s. 2024

To: Assistant Schools Division Superintendent  
Division Chiefs  
Unit Heads  
Heads of Public Elementary and Secondary Schools

**Reiteration of DepEd Order No. 008, s. 2019 on “Revised Implementing Guidelines on the Direct Release, Use, and Monitoring and Reporting of Maintenance and Other Operating Expenses Allocation of Schools, Including Other Funds Managed by Schools”**

1. The school budget is one of the most powerful tools to promote and strengthen the school-based management and accountability. Thus, DepEd Order 008 s. 2019 aims to strengthen school-based management and accountability through rationalizing the school budget.

2. The Maintenance and Other Operating Expenses (MOOE) are allocated budgets or funds for public elementary and secondary schools that can be spent on activities and necessities that support learning programs and help maintain a safe and healthy environment in schools.

3. In connection to this, the **prioritization** mandatory **uses** of School MOOE are as follows:

- To fund activities as identified in the approved School Improvement Plan (SIP) for implementation in the current year and as specifically determined in the Annual Implementation Plan (AIP) of the school.
- To support expenses for school-based training and activities that are selected or designed to address the most critical needs that will improve learning outcomes.
- To finance expenses pertaining to graduation rites, moving up or closing ceremonies and recognition activities.
- To procure school/office supplies and other consumables for teachers and students deemed necessary in the conduct of classes.
- To fund minor repairs of facilities, building and grounds maintenance and the upkeep of the school.
- To pay for wages of full-time janitorial, transportation/mobility and security services.
- To pay for utilities and communication expenses.
- To procure semi-expendable property items worth less than Php50,000.00 (including Technical-Vocational-Livelihood and science classes consumables) as provided in the Government Accounting Manual (GAM) issued by the Commission on Audit.



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4. Moreover, principals/school heads/teachers-in-charge of the schools shall declare all sources of funding of the school, including school MOOE allocation, private donations, grants from development partners, funding support from local government units (i.e., the Special Education Fund) and other government agencies, and funding support from local stakeholders such as school governing councils (SGC), parent-teacher associations (PTA), civil society organizations (CSO), and alumni associations. revenue from school canteen operations and other income generated from the disposal of assets, rent, or collection of fees 2 as per applicable provisions of the General Appropriations Act.
5. Likewise, both elementary and secondary schools shall **disburse funds in accordance with the existing budgeting, accounting, procurement, and auditing rules and regulations and comply with the reporting requirements outlined under Part VI of this DepEd Order.**
6. Any DepEd personnel who will violate any provision of **DO 008, s. 2019 shall be dealt with administratively**, pursuant to **DO 49, s. 2006**, otherwise known as the **“Revised Rules of Procedure of the Department of Education in Administrative Cases”** without prejudice to other legal remedies available to the government.
7. For guidance and strict compliance.

**ENGR. EDGARD C. DOMINGO PhD, CESO V**  
Schools Division Superintendent

References: DO 13 s. 2016, DO 9, s. 2018, DO 8, s. 2019

To be indicated in the perpetual index under the following subjects:

ALLOCATION ALLOTMENT FUNDS

BUDGET CONTRIBUTIONS PROCUREMENT