

Republic of the Philippines
Department of Education
4/5/2022

Reproduction No. 111, s. 2022
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Schools Division Superintendent



Republic of the Philippines
Department of Education
REGION III-CENTRAL LUZON

DepEd-SDO of Bulacan Office of the SDS

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CORDS SECTION, REGIONAL OFFICE III

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REGIONAL MEMORANDUM
No. 213, s. 2022

**IMPLEMENTATION GUIDELINES ON THE UTILIZATION OF MAINTENANCE
AND OTHER OPERATING EXPENSES (MOOE) ALLOCATIONS OF SENIOR
HIGH SCHOOLS IN EXISTING IMPLEMENTING UNITS IN REGION III**

**TO : Schools Division Superintendents
School Heads of Implementing Units
Heads of Senior High Schools in Implementing Units**

1. This Implementation Guidelines provide delineation of functions of Head of Secondary School Implementing Unit (IU) and Head of Senior High School (SHS) in the utilization of Maintenance and Other Operating Expenses (MOOE) allocation of SHS in existing IUs.
2. With reference to the National Expenditure Program (NEP) for the year, the School Head of the IU shall inform in writing the Head of SHS of their annual MOOE allocations.
3. On the basis of the allocations, the Head of SHS shall prepare the School Improvement Plan (SIP) and Annual Implementation Plan (AIP) which shall follow the calendar year format (Annex 1).
4. The MOOE allocations of SHSs in existing IUs are comprehensively released to the IU Secondary Schools through the General Appropriations Act as Allotment Order (GAAAO) and the cash allocations corresponding to the allotments released are issued by the Department of Budget and Management (DBM) Regional Office direct to the Modified Disbursement Scheme (MDS) Account being maintained by the respective IUs.
5. The said annual MOOE allocations shall be used for the following:
 - a) to fund activities as identified in the approved SIP for implementation during the current year and as specifically determined in the approved AIP of the school;
 - b) to finance expenses pertaining to graduation rites, moving up or closing ceremonies and recognition activities;
 - c) to fund supplies, rental and minor repair of tools and equipment and other consumables for teachers and students deemed necessary in the conduct of classes and learning activities;
 - d) to fund minor repairs of facilities, building and grounds maintenance necessary for the upkeep of the school;



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- e) to fund the procurement of semi-expendable property items worth less than P15,000.00 (including Technical-Vocational-Livelihood and science classes consumables) as provided in the Government Accounting Manual (GAM);
 - f) to fund measures in preparing and responding to the COVID 19 threats; and
 - g) In no case shall the school MOOE be used for the procurement of school seats and teachers' tables and chairs, textbooks and other supplementary learning resources which include publications, periodicals and review materials.
6. The Head of the SHS shall identify in the School Operating Budget (SOB) the intended utilization of the said fund including the timing of such utilization consistent with the approved SIP and AIP for the Calendar Year.
 7. The Head of the SHS shall prepare Purchase Requests (PR) for the procurement of items enumerated under Section 6 a-f, forward to the School Accountant/Bookkeeper of the IU for certification of availability of funds and submit to the School Head of the IU for approval.
 8. Approved PR shall be forwarded to the Bids and Awards Committee (BAC) of the IU for procurement in accordance with Republic Act 9184 and its Implementing Rules and Regulations.
 9. Expenses incurred for electricity, water, telephone, internet subscription as well as reimbursement of travel and communication expenses, etc. of the SHS shall be recommended for payment by the Head of SHS and forward to the School Accountant/Bookkeeper for certification and School Head of the IU for approval.
 10. The IU shall disburse funds in accordance with the existing budgeting, accounting, procurement and auditing rules and regulations and comply with the reporting requirements of the Commission on Audit and other oversight agencies.
 11. Compliance is enjoined.

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MAY B. ECLAR, PhD, CESO III
Regional Director

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References:

- a) DepEd Order No. 8, s. 2019 Revised Implementing Guidelines on the Direct Release, Use, Monitoring and Reporting of MOOE Allocation of Schools, Including Other Funds Managed by Schools.
- b) Department Memorandum No. 039, s. 2020) Authorizing the Use of Regular Allocations for MOOE and/or Local Funds to Implement Measures in Preparing and Responding to the COVID 19 Threats



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- c) Regional Memorandum No. 090, s. 2021 Implementation Guidelines on the Procurement Management System for DepEd Region III
- d) DBM and DepEd Joint Circular No. 2004-1 Guidelines on the Direct Release of Funds to the DepEd Regional Offices and Implementing Units;
- e) Section 10, Republic Act No. 9155 Governance of Basic Education Act of 2001
- f) Section 11, Republic Act No. 10533 Enhanced Basic Education Act of 2013
- g) DepEd Order No. 1, s. 2017 Guidelines on the National Inventory of DepEd Public School Buildings for School Year 2016-2017



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