



Republic of the Philippines
Department of Education
REGION III
SCHOOLS DIVISION OFFICE OF BATAAN

SEP 20 2023

DIVISION MEMORANDUM
No. 355, s. 2023

**ADDITIONAL ALLOCATION FOR SCHOOL MAINTENANCE AND OTHER
OPERATING EXPENSES (MOOE) TO PUBLIC ELEMENTARY, JUNIOR, AND
SENIOR HIGH SCHOOL**

To: Assistant Schools Division Superintendent
Chief Education Supervisors, CID and SGOD
Public Schools District Supervisors
Elementary School Principals
Secondary School Principals
Administrative Assistant III
All Others Concerned

1. This Office reiterates Memorandum OUF-2023-515, titled *Advisory on the Downloaded Additional Maintenance and Other Operating Expenses (MOOE) to Regional and Schools Division Offices*, dated July 22, 2023.
2. All recipient schools are hereby mandated to utilize the said additional allocation until December 31, 2023 (see Enclosure). This aims to augment the needs of the schools subject to existing budgeting, accounting, auditing and procurement rules and regulations
3. The Work and Financial Plan (WFP), Monthly Operating Budget and Monthly Cash Requirement for the additional budgetary allocation must be submitted to this Office on or before **September 22, 2023**.
4. Submission of Granting of Cash Advance will follow DepEd Order No. 008, s. 2019, titled *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.



Republic of the Philippines
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REGION III
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5. Immediate and wide dissemination of and compliance to this Memorandum is desired.

CAROLINA S. VIOLETA, EdD, CESO VI
Schools Division Superintendent

Encl.: As stated

Reference:

Memorandum OUF-2023-515

DepEd Order No. 008, s.2019

To be indicated in the Perpetual Index
under the following subjects:

ADDITIONAL ALLOCATION FOR SCHOOL MOOE



Republic of the Philippines
Department of Education
REGION III
SCHOOLS DIVISION OFFICE OF BATAAN



Republic of the Philippines
DEPARTMENT OF EDUCATION
Central Office
SUB-ALLOTMENT RELEASE ORDER
Fiscal Year 2023

PROGRAM/PROJECT/ACTIVITY NO./DESCRIPTION: PPA100 100000100001000 - Current Appropriations General Management and Supervision - Central Office		REFERENCE: FY 2023 GAAAO - NLRP dated 1/3/2023	SUB-ALLOTMENT RELEASE ORDER NO. OSEC-3-23-3747
FUND CODE: 01101101		LEGAL BASIS: Republic Act No. 11936 - FY 2023 GAA	DATE: 20-Jul-23
ORGANIZATION CODE: 070010100000		FISCAL YEAR: FY 2023	
PURPOSE: Transfer of funds as Additional Maintenance and Other Operating Expenses (MOOE).			
To: The Schools Division Superintendent Schools Division of Bataan DepEd - Region III 070010803002 Region : 3			
PARTICULARS		ALLOTMENT CLASS/ ACCOUNT CODE	AMOUNT AUTHORIZED
Subsidy to Operating Units		MOOE 5021408000	5,130,000.00
AMOUNT IN WORDS: *** Five Million One Hundred Thirty Thousand Pesos Only ***			Total: 5,130,000.00
NOTE: The MOOE and CO allotment herein sub-allotted is valid for obligation until December 31, 2024.			

The above sub-allotments have been made available for expenditures of the Region/Division/School. It is your primary responsibility to keep expenditures within the limits of the amount sub-allotted. Pursuant to Section 41, Book VI of Executive Order No. 292, the incurrance of overdrafts is prohibited. Parties responsible for the incurrance of overdrafts shall be held personally liable therefor. It is understood that the allotments herein authorized shall be used solely for the purposes indicated and disbursements therefrom shall be made in accordance with existing budgeting, accounting and auditing rules and regulations.

CERTIFIED CORRECT:

CHOLITA T. TIONG
Chief Administrative Officer
Budget Division

APPROVED:

ANNALYN M. SEVILLA
Undersecretary for Finance

Issued By: Central Office
Source: Budget Monitoring System

PPA100
Sub-ARO No. OSEC-3-23-3747



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"We Mould Heroes"





Republic of the Philippines
Department of Education
REGION III
SCHOOLS DIVISION OFFICE OF BATAAN



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 Mazon
Date: 2023.07.25
07:54:41 +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".



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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".

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Republic of the Philippines
Department of Education
REGION III
SCHOOLS DIVISION OFFICE OF BATAAN

Enclosure to Division Memorandum no. _____ s. 2023

**DEPARTMENT OF EDUCATION
MAINTENANCE AND OTHER OPERATING EXPENSES
PUBLIC ELEMENTARY SCHOOLS
ADDITIONAL MOOE**

District	School Name	AMOUNT
Abucay	Hacienda ES	101,000.00
Abucay	Bangkal Resettlement ES	90,000.00
Abucay	Jose Abejar Primary School	88,000.00
Abucay	P. Rubiano PS	87,000.00
Abucay	Bangkal ES	56,000.00
Abucay	Salian ES	51,000.00
Bagac	Quinawan ES	90,000.00
Bagac	Binuangan ES	76,000.00
Bagac	Paysawan ES	75,000.00
Dinalupihan West	Tubo-Tubo ES	62,000.00
Dinalupihan West	Kataasan ES	50,500.00
Dinalupihan West	Pag-asa ES	50,500.00
Dinalupihan West	Payangan ES	50,500.00
Hermosa	St. Ma. Virginia P. Leonzon Memorial ES	138,000.00
Hermosa	Mandama Elementary School	135,000.00
Hermosa	Parapal ES	71,000.00
Hermosa	Pulo ES	50,500.00
Hermosa	Maite ES	50,500.00
Hermosa	Saba ES	50,500.00
Limay	Kinaragan ES	72,000.00
Morong	Kanawan Integrated School	50,500.00
Orani	Kabalutan ES	69,000.00
Orani	Legua ES	50,500.00
Orion	Eva Aeta Elementary School	99,000.00
Orion	Camachile ES	76,000.00
Orion	Bantan ES	67,000.00
Orion	Sta. Elena ES	50,500.00
Pilar	Pantingan Es	50,500.00
Samal	F.C. Del Rosario ES	50,500.00
Samal	Palili ES	50,500.00
TOTAL		2,109,000.00



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**DEPARTMENT OF EDUCATION
MAINTENANCE AND OTHER OPERATING EXPENSES
PUBLIC SECONDARY SCHOOLS
ADDITIONAL MOOE**

District	SCHOOL	AMOUNT
Abucay	Bangkal High School	50,500.00
Bagac	Quinawan Integrated School	138,000.00
Dinalupihan West	Tubo-Tubo Integrated School	133,000.00
Dinalupihan West	Payangan Integrated School	89,000.00
Limay	Kinaragan Integrated School	130,000.00
Orani	Pulo Integrated School	93,000.00
Orani	Legua Integrated School	50,500.00
Orion	Udyong National High School	52,000.00
Samal	Palili Integrated School	110,000.00
Samal	F.C. Del Rosario Integrated School	102,000.00
TOTAL		948,000.00



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**DEPARTMENT OF EDUCATION
MAINTENANCE AND OTHER OPERATING EXPENSES
PUBLIC SECONDARY SCHOOLS - SENIOR
ADDITIONAL MOOE**

District	SCHOOL NAME	AMOUNT
Abucay	Mabatang National High School	189,000.00
Bagac	Saysain High School	175,000.00
Dinalupihan East	Pagalanggang High School - Annex/Sta. Lucia HS	73,000.00
Dinalupihan West	Roosevelt National High School	145,000.00
Dinalupihan West	Luakan National High School - Annex	115,000.00
Hermosa	Hermosa National High School - Annex	82,000.00
Mariveles	Biaan Integrated School	190,000.00
Mariveles	Mariveles National High School, Cabcaban Annex (New Alion)	190,000.00
Mariveles	Mariveles National High School, Cabcaban Annex (Batangas II)	91,000.00
Morong	Kanawan Integrated School	190,000.00
Morong	Morong National High School - Mabayo Annex	154,000.00
Orani	Legua Integrated School	190,000.00
Orani	Orani National High School Annex, Pagasa	152,000.00
Pilar	Dr. Victoria B. Roman Memorial High School	137,000.00
TOTAL		2,073,000.00