



Republic of the Philippines
Department of Education
Region V – Bicol
SCHOOLS DIVISION OFFICE OF CATANDUANES

19 SEPTEMBER 2024

DIVISION MEMORANDUM
No. 440 s. 2024

PROVISION OF ADDITIONAL MAINTENANCE AND OTHER OPERATING EXPENSES (MOOE) TO PUBLIC ELEMENTARY, JUNIOR, AND SENIOR HIGH SCHOOLS

To: School Heads/Teacher-in-Charge (Non-Implementing and Implementing Units)
School Accountants/Senior Bookkeepers
Administrative Officers II
All Other Concerned

1. DepEd-Schools Division of Catanduanes has received an allocation for additional mooe for Public Elementary, Junior, and Senior High Schools under **Memorandum OUF-2024-0130**.
2. Additional MOOE funds intended for identified schools are adjusted made to FY 2024 General Appropriations Act which was comprehensively released to respective operating units. These adjustments are due to the integration of newly established schools, newly converted integrated schools, and schools with new curricular offerings based on the latest data reported in the Learners Information System (LIS) for SY 2023-2024 as of January 31, 2024.
3. **The use of the said fund shall be subject to provisions stated under DepEd Order No. 8 s. 2019 dated May 2, 2019.**
3. In view of this, identified schools (**see Annex 1-3**) are requested to submit the following documents to the Accounting Section for cash advance:
 - a. Approved Work and Financial Plan (WFP) (2 copies)
 - b. School Operating Budget (SOB) (2 copies)
 - c. Letter Request addressed to Division Accountant (1 copy)
 - d. Obligation, Request, and Status (ORS) (3 copies)
 - e. Disbursement Vouchers (4 copies)
4. **Submission of documents for cash advance will be until September 27, 2024.** Release of said funds will be subject to liquidation of previous cash advance.



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DepEd Tayo - Region V - Catanduanes



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5. For concerns, please email angelo.james.agumaldo@deped.gov.ph
6. Dissemination of and compliance with this memorandum is directed.

CECILE C. FERRO, CESO VI
Assistant Schools Division Superintendent
Officer-In-Charge
Office of the Schools Division Superintendent

Enclosure to Division Memorandum No. 440, 2024.

Annex 1

OPERATIONS OF SCHOOL-Kinder to Grade 6 (Elementary)

School Name	School ID	Amount
Bato CES	113182	22,000
Palumbanes Integrated School	500414	10,000
Hitoma-Bulalacao	113208	25,000
Datag CES	113217	19,000
Dororian ES	113219	11,000
Dominador C. Guerrero ES	174010	10,000
Oga ES	113238	54,000
Pandan CES	113239	22,000
Mabato CES	113290	12,000
San Vicente ES	113346	30,000
Total		215,000



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Annex 2

OPERATIONS OF SCHOOL-Grade 7-10 (Junior High School)

School Name	School ID	Amount
Gigmoto RDHS	302088	50,000
Baldoc Integrated School	502496	335,000
Pandan SAT	302094	273,000
San Andres VS	302096	202,000
Magnesia NHS	302090	23,000
Total		883,000

Annex 3

OPERATIONS OF SCHOOL-Grade 11-12 (Senior High School)

School Name	School ID	Amount
Bugao NHS	302076	10,000
Bagamanoc RDHS	302072	24,000
San Andres VS	302096	226,000
Bote IS	500412	40,000
Viga RDHS	302107	35,000
Total		335,000



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

MEMORANDUM
 OUF-2024-0130

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

FROM : *Annabyn M. Sevilla*
 ANNABYN M. SEVILLA
 Undersecretary

SUBJECT : PROVISION OF ADDITIONAL ALLOCATION FOR SCHOOL MAINTENANCE AND OTHER OPERATING EXPENSES (MOOE) TO PUBLIC ELEMENTARY, JUNIOR AND SENIOR HIGH SCHOOLS

DATE : March 4, 2024

This Office shall download additional funds to public elementary, junior, and senior high schools through the issuance of Sub-Allotment Release Order (Sub-ARO) to the respective Schools Division Offices (SDOs) in the aggregate amount of **FOUR HUNDRED FIFTY-EIGHT MILLION EIGHT HUNDRED SEVENTY-TWO THOUSAND PESOS ONLY (P458,872,000.00)**.

This additional allotment is intended to **adjust** the MOOE allocation provided under the FY 2024 General Appropriations Act which was comprehensively released to respective operating units. The said adjustments also include MOOE allocation for newly-established schools, newly converted integrated schools, and schools with new curricular offerings based on the latest data reported in the Learners Information System (LIS) for SY 2023-2024 as of January 31, 2024. The use of the said funds shall be subject to the provisions stated under DepEd Order No. 8, s. 2019¹ dated May 2, 2019.

Attached herewith, for your reference are annexes showing the MOOE allocation by school, summarized as follows:

Annex	Level	Amount	Funding Year
A	Elementary Schools	P77,444,000.00	FY 2023 Continuing Appropriation
B	Junior High Schools	P227,825,000.00	FY 2024 Current Appropriation
C	Senior High Schools	P153,603,000.00	FY 2024 Current Appropriation
Total		P458,872,000.00	

Please be guided accordingly.

¹ 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"



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Republic of the Philippines
Department of Education
 FINANCE SERVICE

Budget Division
MEMORANDUM
 FSBD-2024-013

FOR : ANNALYN M. SEVILIA *Annalyn Sevilla*
 Undersecretary for Finance

FROM : CHOLITA F. TIONG *Cholita F. Tiong*
 Chief Administrative Officer

SUBJECT : PROVISION OF ADDITIONAL ALLOCATION FOR SCHOOL MAINTENANCE AND OTHER OPERATING EXPENSES (MOOE) TO PUBLIC ELEMENTARY, JUNIOR AND SENIOR HIGH SCHOOLS

DATE : March 4, 2024

Authority is hereby requested to download additional funds to public elementary, junior, and senior high schools through the issuance of Sub-Allotment Release Order (Sub-ARO) to the respective Schools Division Offices (SDOs) in the aggregate amount of **FOUR HUNDRED FIFTY-EIGHT MILLION EIGHT HUNDRED SEVENTY-TWO THOUSAND PESOS ONLY (P458,872,000.00)**.

Please note that the amount requested is the **adjustment** to the allocation of schools based on their actual number of enrollees in addition to their MOOE allocation provided under the FY 2024 General Appropriations Act which was comprehensively released to respective operating units. This request also includes the MOOE allocation for newly established schools, newly converted integrated schools, and schools with new curricular offerings based on the latest data reported in the Learners Information System (LIS) for SY 2023-2024 as of January 31, 2024.

Additionally, the total amount requested is chargeable against the **buffer funds** lodged in the Central Office under the Operations of Schools. The use of the said funds shall be subject to the provisions stated under DepEd Order No. 8, s. 2019¹ dated May 2, 2019.

Attached herewith, for your reference are annexes showing the MOOE allocation by school, summarized as follows:

Annex	Level	Amount	PMIS Activity Code	Funding Year
A	ES	P77,444,000.00	AC-24-DepEd-CO-SMOOEKto6-P001	FY 2023 Continuing Appro.
B	JHS	P227,825,000.00	AC-24-DepEd-CO-SMOOETto10-001	FY 2024 Current Appro.
C	SHS	P153,603,000.00	AC-24-DepEd-CO-SMOOE11to12-001	FY 2024 Current Appro.
Total		P458,872,000.00		

For your approval, Ma'am.

¹ 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"



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