



Republic of the Philippines
Department of Education
Region V (Bicol)
DIVISION OF CATANDUANES
Virac, Catanduanes



RELEASE

DepEd, Division of Catanduanes

RECORDS SECTION

Date: JUN 15 2017

Time: 3:07 P.M.

Initial/Signature: [Signature]

DIVISION MEMORANDUM

No. 99, s.2017

Date : June 15, 2017
To : School Heads of Secondary Schools with Senior High Schools
From : [Signature]
Socorro V. Dela Rosa, CESO VI
Schools Division Superintendent
Subject : **MOOE ALLOCATIONS FOR SENIOR HIGH SCHOOL**

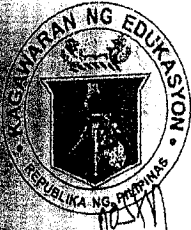
Attached is the Deped Order No. 22, s. 2017 dated April 20, 2017 regarding the implementing guidelines on the release and utilization of MOOE for Senior High School (SHS) and copy of the allocation per school for your guidance and compliance.

In view of the above-stated guidelines and allocations you are hereby advised to prepare and submit the following reports required in the utilization of the SHS MOOE Fund, to wit:

1. Senior High School Implementation Plan
2. Annual Implementation Plan
3. Annual Procurement Plan (APP) and Project Procurement Management Plan (PPMP)
4. Request of cash advance
5. Copy of fidelity bond
6. Obligation and Request Status (ORS) and School Operating Budget (SOB)
7. Disbursement Voucher (DV)
8. Liquidation of previous cash advance (SHS FY 2016)

Furthermore, issuance of cash advance will commence subject to cash availability of the Division. The request for Notice of Cash Allocation from Department of Budget and Management is still pending.

Please be guided accordingly.



Republic of the Philippines
DEPARTMENT OF EDUCATION
 Meralco Avenue cor. St. Paul St., Pasig City
 Philippines 1600



BUDGET DIVISION
 FINANCE SERVICE

SUB-ALLOTMENT RELEASE ORDER

PROGRAM/PROJECT/ACTIVITY NO./DESCRIPTION: 262003020500003 - Current Appropriations Secondary Education (Secondary Schools)		REFERENCE: FY 2017 GAA dated 12/29/16	SUB-ALLOTMENT RELEASE ORDER NO. OSEC-5-17-2955
AGENCY CODE: A0699		LEGAL BASIS: Republic Act No. 10924 - FY 2017 GAA	DATE: 24-Apr-17
FUND CODE: 01101			FISCAL YEAR: FY 2017

Release of FY 2017 Allocations for Maintenance and Other Operating Expenses (MOOE) of Senior High Schools (SHS) per DepEd Order No. 22, s. 2017 dtd. April 20, 2017.

To: **The Schools Division Superintendent**
 Schools Division of Catanduanes
 DepED - Region V Region : 5

PARTICULARS	ALLOTMENT CLASS/ ACCOUNT CODE	AMOUNT AUTHORIZED
Financial Assistance/Subsidy - Financial Assistance to NGAs	MOOE 5021402000	13,047,000.00
AMOUNT IN WORDS: *** Thirteen Million Forty Seven Thousand Pesos Only ***		Total: 13,047,000.00

NOTE: The validity of the allotment herein sub-allotted shall be in conformity with Section 4.2 of National Budget Circular No. 567, the Guidelines on the Release of Funds for FY 2017, particularly with the 2nd paragraph thereof.

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 incurrence of overdrafts is prohibited. Parties responsible for the incurrence 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

CERTIFIED CORRECT:

SELWYN C. BRIONES
 Supervising Administrative Officer
 OIC, Budget Division

RECOMMENDING APPROVAL:

ARMANDO C. RUIZ
 Chief Administrative Officer
 OIC, Office of the Director IV, Finance Service

APPROVED:

ANNALYN M. SEVILLA
 Undersecretary
 Office of the Usec. for Finance - BPM

MOOE ALLOCATIONS FOR PUBLIC SENIOR HIGH SCHOOLS

FY 2017

(In Thousand Pesos)

ANNEX 'A'

Region	Division	Municipality	School ID	School Name	Estimated Enrollment (2 Cohorts)	Total SHS MOOE (in '000)
Region V	Camarines Sur	TIGAON	309721	Huyonhuyon HS	152	247
Region V	Camarines Sur	TIGAON	309766	Cabalinadan High School	62	101
Region V	Camarines Sur	TINAMBAC	301928	Antipolo National High School, Tinambac	46	75
Region V	Camarines Sur	TINAMBAC	301934	BAGACAY NATIONAL HIGH SCHOOL	108	175
Region V	Camarines Sur	TINAMBAC	301950	Gregorio Ocampo Borcasio NHS (formerly: Caglinog HS)	58	94
Region V	Camarines Sur	TINAMBAC	301969	Don Servillano Platon Memorial NIHS	624	1,013
Region V	Camarines Sur	TINAMBAC	302023	Sagrada NHS, Tinambac	50	81
Region V	Camarines Sur	TINAMBAC	302024	Magsaysay National High School	56	107
Region V	Camarines Sur	TINAMBAC	302042	San Ramon Provincial High School	80	97
Region V	Camarines Sur	TINAMBAC	302056	Tamban NHS	168	278
Region V	Camarines Sur	TINAMBAC	302093	Tierra Nevada HS	68	110
Region V	Camarines Sur	TINAMBAC	309724	Agay-ayan NHS	44	71
Region V	Camarines Sur	TINAMBAC	309734	Buenavista National HS	78	127
Region V	Camarines Sur	TINAMBAC	309742	Canayonan National High School	80	130
Camarines Sur Total					34,246	55,609
Region V	Catanduanes	BAGAMANOC	302072	Bagamanoc Rural DHS	280	455
Region V	Catanduanes	BAGAMANOC	302076	Bugao NHS	124	201
Region V	Catanduanes	BARAS	302070	Agban NHS	88	143
Region V	Catanduanes	BARAS	302073	Baras Rural DHS	434	705
Region V	Catanduanes	BATO	302075	Bate Integrated School	78	127
Region V	Catanduanes	BATO	500032	Cabugao IS	200	325
Region V	Catanduanes	CARAMORAN	302081	Caramoran Rural Development High School	346	562
Region V	Catanduanes	CARAMORAN	302082	Caramoran School of Fisheries	154	250
Region V	Catanduanes	CARAMORAN	302102	Supang-Datag National High School	172	279
Region V	Catanduanes	CARAMORAN	302106	Tubli National High School	262	425
Region V	Catanduanes	GIGMOTO	302088	Gigmoto Rural DHS	256	416
Region V	Catanduanes	GIGMOTO	500033	Sicmil IS	56	91
Region V	Catanduanes	PANDAN	302094	Pandan SAT	646	1,049
Region V	Catanduanes	PANDAN	302103	Leandro I Verceles Sr NHS	130	211
Region V	Catanduanes	PANDAN	500159	Cobon Integrated School	114	185
Region V	Catanduanes	PANGANIBAN (PAYO)	302095	Panganiban National High School	62	101
Region V	Catanduanes	PANGANIBAN (PAYO)	309801	Panganiban NHS (CAIC Compound)	234	380

FY 2017 SHS MOOE

MODE ALLOCATIONS FOR PUBLIC SENIOR HIGH SCHOOLS

FY 2017 (In Thousand Pesos)		ANNEX 'A'				
Region	Division	Municipality	School ID	School Name	Estimated Enrollment (2 Cohorts)	Total SHS # (in '000)
Region V	Catanduanes	SAN ANDRES (CALOLBON)	302078	Catcab NHS	110	
Region V	Catanduanes	SAN ANDRES (CALOLBON)	302091	Manabrag NHS	156	
Region V	Catanduanes	SAN ANDRES (CALOLBON)	302092	Mayngaway NHS	264	
Region V	Catanduanes	SAN ANDRES (CALOLBON)	302096	San Andres Vocational School	846	
Region V	Catanduanes	SAN MIGUEL	302098	San Miguel Rural DHS	70	
Region V	Catanduanes	SAN MIGUEL	302099	Mabato NHS (SMRDHS Annex)	108	
Region V	Catanduanes	VIGA	302097	San Jose NHS	176	
Region V	Catanduanes	VIGA	302104	Tambogron NHS	156	
Region V	Catanduanes	VIGA	302107	Viña Rural DHS	270	
Region V	Catanduanes	VIRAC (Capital)	302071	Antipolo NHS	108	
Region V	Catanduanes	VIRAC (Capital)	302083	Catanduanes NHS	1,370	
Region V	Catanduanes	VIRAC (Capital)	302084	Catagan High School	448	
Region V	Catanduanes	VIRAC (Capital)	302090	Magnesia National High School	36	
Region V	Catanduanes	VIRAC (Capital)	302093	Paila NHS	134	
Region V	Catanduanes	VIRAC (Capital)	500031	Buyo Integrated School	112	
Catanduanes Total						8,034
Region V	Iriga City	IRIGA CITY	302249	Perpetual Help NHS	324	
Region V	Iriga City	IRIGA CITY	302250	Sia, Maria HS	64	
Region V	Iriga City	IRIGA CITY	302251	Rinconada National Technical Vocational School	480	
Region V	Iriga City	IRIGA CITY	302252	Sagrada NHS	158	
Region V	Iriga City	IRIGA CITY	302254	San Antonio NHS	212	
Region V	Iriga City	IRIGA CITY	342238	SHS within San Agustin ES	370	
Region V	Iriga City	IRIGA CITY	500167	Crislo Rey IS	62	
Region V	Iriga City	IRIGA CITY	500168	Santiago IS	110	
Iriga City Total						1,780
Region V	Legaspi City	LEGAZPI CITY (Capital)	302257	Banquerohan NHS	272	
Region V	Legaspi City	LEGAZPI CITY (Capital)	302258	Oro Site High School	598	
Region V	Legaspi City	LEGAZPI CITY (Capital)	302259	Homapon High School	290	
Region V	Legaspi City	LEGAZPI CITY (Capital)	302260	Cabangan High School	206	
Region V	Legaspi City	LEGAZPI CITY (Capital)	302261	Pagasa National High School	814	
Region V	Legaspi City	LEGAZPI CITY (Capital)	302262	Gogon High School	138	
Region V	Legaspi City	LEGAZPI CITY (Capital)	302263	Pawa High School	160	



Republic of the Philippines
Department of Education

20 APR 2017

DepEd ORDER
No. 22, s. 2017

**IMPLEMENTING GUIDELINES ON THE RELEASE AND UTILIZATION
OF MAINTENANCE AND OTHER OPERATING EXPENSES
ALLOCATIONS FOR SENIOR HIGH SCHOOLS**

To: Regional Directors
Schools Division Superintendents
Public Secondary School Heads
All Others Concerned

1. For the information and guidance of all concerned, the Department of Education (DepEd) hereby issues the enclosed **Implementing Guidelines on the Release and Utilization of Maintenance and Other Operating Expenses (MOOE) Allocations for Senior High Schools**.
2. Immediate dissemination of and strict compliance with this Order is directed.


LEONOR MAGTOLIS BRIONES
Secretary

Encl.:
As stated

Reference:
DepEd Memorandum No. 31, s. 2016

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

ALLOCATIONS
EXPENSES
FUNDS

POLICY
SCHOOLS
SECONDARY EDUCATION

SMMA, DO Implementing Guidelines on the Release and Utilization of MOOE
0358-April 12, 2017

Implementing Guidelines on the Release of Maintenance and Other Operating Expenses (MOOE) Allocations of Senior High Schools

I. Rationale

- 1) The *Enhanced Basic Education Act of 2013* (Republic Act No. 10533) expands the basic education system from a 10-year to a 13-year program with the addition of one year of Kindergarten and two years of Senior High School (SHS).
- 2) The SHS MOOE funds were lodged in the Central Office under Operations of Schools - Secondary Education in the FYs 2016 and 2017 General Appropriations Act (GAA). This budget shall be released to schools, through their Schools Division Offices (SDOs), based on the guidelines provided herein.
- 3) This DepEd Order aims to: i) provide guidance to all public SHS on the release and the utilization of their school MOOE; ii) ensure timely and optimal use of school resources, and iii) institute mechanisms for transparency and accountability.
- 4) It is based on the following legal bases: (i) Department of Budget and Management (DBM) and DepEd Joint Circular No. 2004-1 dated January 01, 2004, entitled "*Guidelines on the Direct Release of Funds to DepEd-Regional Offices and Implementing Units*", (ii) Section 10, Republic Act No. 9155 (Governance of Basic Education Act of 2001), which provides that the appropriations intended for the regional and field offices (elementary/secondary schools and Schools Division Offices [SDOs]) are to be allocated directly and released immediately by DBM to the said offices, and (iii) Section 11, Republic Act No. 10533 (Enhanced Basic Education Act of 2013), which provides that appropriations for the operationalization of the enhanced basic education be included in the Department's budget.

II. Scope of the Policy

- 5) This DepEd Order provides the mechanisms, procedures, and standards for the release, utilization and liquidation of School MOOE for all public SHS nationwide. This also defines the roles and responsibilities of each level of governance in managing school MOOE.

III. Policy Statement

- 6) The DepEd hereby establishes the mechanisms, procedures and standards in the utilization of school MOOE that shall be followed strictly by public SHS in the country. This policy also promotes equity, transparency and accountability.

IV. Procedures

A. Release of Funds from the DepEd Central Office

7) The 2017 budget for school MOOE lodged in the Central Office under Operations of Schools – Secondary Education represents the funding requirements of schools offering the SHS Program for January to December 2017.

8) The budget for SHS MOOE was computed based on: (i) a per capita cost derived from the rationalized formula for school MOOE applied to Junior High Schools in 2017, and (ii) on the estimated enrolment based on the data on actual enrollment for School Year 2016-2017 on the Learner Information System (LIS) as of October 2016. Since data on actual Grade 12 enrolment is still unavailable, the Beginning of School Year (BOSY) data for Grade 11 was multiplied into two to represent two cohorts. The FY 2017 SHS MOOE allocations per school are attached as **Annex A**.

9) School MOOE allocations of all public SHS, such as SHS in existing junior high schools, SHS within elementary schools, and stand-alone SHS in new sites, regardless if they are implementing units¹ or non-implementing units², shall be released through Sub-Allotment Release Order (Sub-ARO) to the SDOs.

B. Release of Funds from the Schools Division Office (SDO)

10) Upon receipt of sub-ARO from Central Office, the SDO shall immediately request for issuance of Notice of Cash Allocation (NCA) from the DBM Regional Office concerned to ensure that cash advances are released promptly to schools, supported by a Monthly Disbursement Program (MDP) to reflect the timing of the need for cash allocation.

11) The SDO shall ensure that MOOE allocations of all public SHS are fully downloaded to the respective heads of schools through cash advance using the replenishment method. Said replenishment must be made within three (3) working days upon receipt of the liquidation report, subject to availability of cash allocations.

12) As a general rule and consistent with DepEd Order No.13, s.2016, SDOs are prohibited from undertaking centralized procurement of any good or service out of school MOOE intended for distribution to schools in kind. In extreme cases, however, such as when the school head or school's accountable officer cannot receive additional cash advance, the SDOs may procure items using school MOOE, provided that they submit a report to their respective Regional Office (RO) and to the Office of the Secretary (OSEC), through the Offices of the Undersecretary for Finance-Budget and Performance Monitoring and Undersecretary for Planning and Field Operations, explaining or presenting:

¹ An implementing unit (IU) administers its own funds since it has bookkeeper and disbursing officer plantilla positions which handle bookkeeping and cashing functions. IUs with agency codes are authorized to open MDS Sub-Accounts in authorized government depository banks and cash allocations are directly issued by the DBM to their respective sub-accounts.

² A non-implementing unit (non-IU) does not have its own financial staff and receives its allocations of school MOOE from their respective SDOs in the form of cash advance.

- 12.1. the need for such items;
- 12.2. the nature, type, quantity, and price of the items listed by the receiving school; and
- 12.3. the estimated price difference between the SDO and school procurement, and the name of the supplier, including the mode of procurement used.

C. Responsibilities of Public SHS

13) The public SHS shall:

- 13.1 Prepare and update its monthly physical and financial plan, mindful of adjustments that may arise given the actual number of students who will enroll in SY 2017-2018.
- 13.2 Ensure that its accountable officers have duly applied for bonding with the Bureau of Treasury, Fidelity Bond Division;
- 13.3 Draw cash advance from its supervising/directing SDO for its MOOE requirements;
- 13.4 Submit to the SDO on or before the 5th day of the following month the original copy of the Cash Disbursement Register (CDR), the paid Disbursement Vouchers (DVs) and all supporting documents which shall serve as liquidation or replenishment of the cash advance granted. Subsequent cash advances shall be granted only upon receipt of the CDR equivalent to at least 75% of the previous cash advance. It is reiterated, however, that any remaining cash advance at the end of the year must be liquidated in full and unexpended balances refunded; and
- 13.5 Disburse funds in accordance with the existing budgeting, accounting, procurement, and auditing rules and regulations.

D. Uses of School MOOE

- 14) To fund activities as identified in the approved SHS Implementation Plan;
- 15) 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 in the school as well as official school meetings, such as but not limited to, Learning Action Cells (LAC) and Continuous Improvement (CI) activities;
- 16) To finance expenses pertaining to graduation rites and recognition activities;
- 17) To procure supplies and other consumables for teachers and students deemed necessary in the conduct of classes;
- 18) To fund minor repairs of facilities, building and grounds maintenance and the upkeep of the school;

- 19) To fund rental and minor repairs of tools and equipment deemed necessary for the conduct of teaching and learning activities;
- 20) To fund rental of facilities for the conduct of classes;
- 21) To pay for wages of full-time utility, building and grounds maintenance, messengerial, janitorial, transportation/mobility and security services;
- 22) To pay for utilities (electricity and water and gas for workshop laboratories) and communication (telephone and Internet connectivity) expenses; and
- 23) To pay for reproduction of teacher-made activity sheets and other resources that may be downloaded from the Learning Resource Management and Development System (LRMDS) portal, which support differences in learning among students.
- 24) The school MOOE may be used to procure small capital expenditure items worth below PhP15,000, as provided in the new Government Accounting Manual issued by the Commission on Audit.
- 25) In no case shall the school MOOE be used for the procurement of school seats, and teacher's tables and chairs, **except** for school furniture which are not procured/provided by the Central, Regional or Schools Division Offices. These may include laboratory and workshop furniture. In no case shall the school MOOE also be used for the procurement of textbooks and other instructional materials, even if these expenditures are contained in the SHS Implementation Plan. In this regard, instructional materials includes publications, periodicals, and review materials.
- 26) The uses of SHS MOOE being proposed by the school head must be reflected in the school's Work and Financial Plan, format hereto attached.

V. Reporting Requirements

- 27) Consistent with the reporting requirements outlined in DepEd Order No.13, s. 2016, all SHS principals/school heads/teachers-in-charge shall:
 - 26.1. Declare all sources of funding of the school, which include school MOOE allocation, private donations, funding support from local government units (i.e. Special Education Fund) and other government agencies, funding support from local stakeholders such as School Governing Councils (SGC), Parent-Teacher-Community Associations (PTCA), civil society organizations (CSO), alumni associations, revenue from school canteen operations, and other income generated from the disposal of assets, rent, or collection of fees (as cited in Special Provisions 1 and 2 under the DepEd budget in the 2017 GAA). The report on sources and uses of school funds shall include not only the amounts of funding

- received by the school but also details on quantity and description, if such donations are received in kind;
- 26.2. Outline the intended utilization of the abovementioned funds, including the timing of such utilization of funds or donations in kind, consistent with its SIP, in its report on sources and uses of school funds;
 - 26.3. Ensure that all procurement using school funds conform to the provisions of Republic Act No. 9184. The report on sources and use of school funds shall include the names of suppliers and service providers where there is procurement of goods and services against school funds;
 - 26.4. Post information on the sources, intended use and actual utilization of school funds in the Transparency Board that must be publicly accessible and must be updated every 3 months; and
 - 26.5. Using the School Report Card, formally communicate/present the sources and uses of school funds to the following stakeholders: (a) faculty and staff of the school, (b) the PTCA, (c) the SGC, and (d) local stakeholders who are active partners of the school (i.e. *barangay* officials, CSO groups, alumni association) in accordance with DepEd Order No. 44, s. 2015.

28) SHS in existing JHS and SHS within elementary schools shall prepare separate financial reports for SHS MOOE apart from their regular school MOOE allocations. These reports shall be submitted to SDOs at the end of each month. The existing accounting and auditing rules and regulations shall govern the liquidation process.

29) All SDOs shall summarize the monthly status of School MOOE utilization submitted by schools and shall submit the same to their respective ROs every 5th day of the month using the format labeled as **Annex B-1**. Such reports shall be consolidated by the ROs concerned for subsequent submission to the Central Office thru the Accounting Division-FS using the format labeled as **Annex B-2** every 10th day of the month. These forms effectively revise the reporting templates that were issued under DepEd Order No.13, s.2016.

VI. Monitoring and Evaluation

30) All offices shall comply with the reporting requirements contained in NBC No. 567 including the submission of Budget and Financial Accountability Reports as prescribed under COA-DBM Joint Circular No. 2014-1 and DBM Circular Letter No. 2016.1

31) The new Program Management Information System (PMIS) shall be rolled out starting FY 2017. It shall serve as a tool for the Department to closely monitor the progress and implementation of various programs, activities and projects. A separate policy will be issued in this regard.

32) Any related concerns not covered by the provisions above may be referred to the Central Office Finance Service-Budget Division at (02) 637-6203 or (02)

637-4214 and/or Central Office Planning Service- Planning and Programming
Division at (02) 633-7216.

VII. Penalty Clause

33) The heads of SDOs and schools who violate any provision of this Order shall be dealt with administratively, pursuant to DepEd Order No. 49, s. 2006, the "Revised Rules of Procedure of the Department of Education in Administrative Cases".

VIII. Effectivity

34) This Order shall take effect immediately upon issuance.