



Republic of the Philippines
Department of Education
REGION VIII - EASTERN VISAYAS

July 25, 2020

REGIONAL MEMORANDUM

No. **383**, s. 2020

**STRICT MONITORING OF THE UTILIZATION AND LIQUIDATION
OF THE MOOE OF SCHOOLS**

To: Schools Division Superintendents
Public Elementary and Secondary School Heads
All Others Concerned

1. This Office hereby reminds all Schools Division Offices to strictly monitor the release, utilization, and liquidation of the MOOE in the schools under their jurisdiction guided by the provisions of the attached issuances.
2. In this regard, the Schools Division Superintendents are advised to empower the District Supervisors in the submission of a Monthly MOOE Report on the Utilization to the Division Office and the Schools Division Office shall submit a **Disbursement and Utilization Report** to the Regional Office, through finance.region8@deped.gov.ph using the template hereto attached every 5th day of the following month to support the Monthly Report of MOOE Downloading.
3. Immediate dissemination of and strict compliance with this Memorandum are desired.

RAMIR B. UYTICO EdD, CESO IV
Director IV

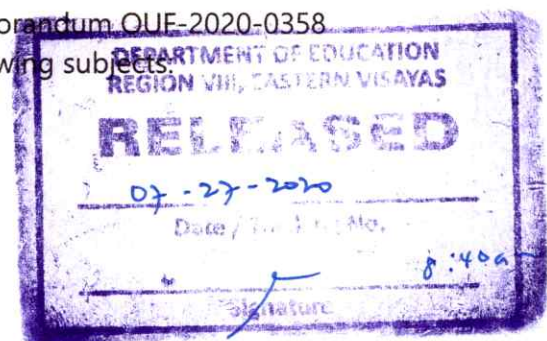
Enclosures: Form A & Form B

References: DepEd Order No. 15, 2. 2020 and Memorandum OUE-2020-0358

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

MOOE DOWNLOADING
FUND UTILIZATION
SCHOOL MOOE

FD-GJF



Enclosure No. _____

A.) For the Schools

MONTHLY MOOE REPORT OF UTILIZATION

For the Month of _____

Name of School: _____

District: _____

Division: _____

Amount of School MOOE Received: _____

Amount of MOOE Allocation per GAA: _____

Date Received: _____

Date Liquidated: _____

Activities Undertaken	Amount Utilized	REMARKS

Prepared by:

(School Disbursing Officer)

(School Bookkeeper)

Certified Correct:

(School Principal)

Enclosure No. _____

B.) For the Division Offices

SCHOOL MOOE DISBURSEMENT AND UTILIZATION REPORT

For the Month of _____

SCHOOL/ DISTRICT	MOOE ALLOCATION PER GAA(Annual)	AMOUNT OF MOOE RELEASED (This month)	CHECK NO./LDDAP #	DATE OF CHECK/ LDDAP/ADA	DATE RELEASED	AMOUNT LIQUIDATED	REMARKS

Prepared by:

(Signature over printed name of Cashier)

Certified Correct:

(Signature over printed name of Div. Accountant)

Noted:

(Signature over printed name of SDS)



Republic of the Philippines
Department of Education

25 JUN 2020

DepEd O R D E R
No. **015** s. 2020

**SUPPLEMENTARY GUIDELINES ON MANAGING MAINTENANCE AND OTHER
OPERATING EXPENSES ALLOCATION FOR SCHOOLS TO SUPPORT
THE IMPLEMENTATION OF BASIC EDUCATION LEARNING
CONTINUITY PLAN IN TIME OF COVID-19 PANDEMIC**

To: Undersecretaries
Assistant Secretaries
Bureau and Service Directors
Regional Directors
Schools Division Superintendents
Public Elementary and Secondary School Heads
Division Chiefs
All Others Concerned

1. For the information and guidance of all concerned, the Department of Education (DepEd) issues the enclosed **Supplementary Guidelines on Managing Maintenance and Other Operating Expenses Allocation for Schools to Support the Implementation of Basic Education Learning Continuity Plan in Time of COVID-19 Pandemic**.
2. This Order supplements DepEd Order (DO) No. 008, s. 2019 and DO No. 029, s. 2019, and shall take effect immediately upon issuance.
3. For more information, please contact the **Office of the Undersecretary for Finance**, 2nd Floor Rizal Building, Department of Education Central Office, DepEd Complex, Meralco Avenue, Pasig City through email at usec.financebpm@deped.gov.ph or at telephone number (02) 8633-9342.
4. Immediate dissemination of this Order is directed.


LEONOR MAGTOLIS BRIONES
Secretary

Encl.: As stated
References: DepEd Order (Nos. 008 and 029, s. 2019)
To be indicated in the Perpetual Index
under the following subjects:

EXPENSES
FUNDS

POLICY
SCHOOLS



To authenticate the document,
please scan the QR code.



DEPED-OSEC-433827

DJP/SMMA DO Supplementary Guidelines on Managing MOOE
June 16, 2020

**SUPPLEMENTARY GUIDELINES ON MANAGING MAINTENANCE AND OTHER
OPERATING EXPENSES ALLOCATION FOR SCHOOLS TO SUPPORT
THE IMPLEMENTATION OF BASIC EDUCATION LEARNING
CONTINUITY PLAN IN TIME OF COVID-19 PANDEMIC**

I. Rationale

1. The COVID-19 pandemic has heavily affected and posed challenges to the various sectors within the country, particularly the basic education sector. As response, the Department of Education (DepEd) through DepEd Order No. 012, s. 2020 has adopted the *Basic Education Learning Continuity Plan* (BE-LCP), a package of education interventions that will respond to the basic education challenges brought about by COVID-19, as the overall framework to govern School Year (SY) 2020-2021.
2. The financial and human resource requirements to address this public health emergency only continue to increase. Guided by Republic Act (RA) No. 11469 or the *Bayanihan To Heal As One Act* and other issuances by the Inter-Agency Task Force for the Management of Emerging Infectious Diseases (IATF), DepEd seeks to prudently manage resources to operationalize its BE-LCP, without compromising the delivery of quality basic education.
3. Necessary adjustments in operations shall be made to meet the objectives of the LCP, including financial management systems and procedures such as the allocation, use, and monitoring and reporting of maintenance and other operating expenses (MOOE) of both the Implementing Units (IUs) and Non-Implementing Units (Non-IUs) schools nationwide.
4. The Department endeavors to be prepared to face difficulties that may occur in the course of implementing the BE-LCP, despite the absence of a definite timeline of when key components are no longer needed, or when all goals and objectives have been met.

II. Scope of Policy

This DepEd Order provides standards in the disposition of allocation and utilization of the maintenance and other operating expenses for schools to support the implementation of the BE-LCP in time of the COVID-19 pandemic. All public elementary and secondary schools, whether classified as Implementing Units (IUs) or Non-Implementing Units (Non-IUs), in different regions of the country shall abide by these guidelines.



III. Policy Statement

This DepEd Order aims to provide guidance to concerned officers and personnel at various levels of governance in the effective and efficient management of the allocation of the maintenance and other operating expenses for the schools to support the implementation of the BE-LCP in time of the COVID-19 pandemic.

IV. Definition of Terms

For purposes of these supplementary guidelines, the following terms shall be defined as follows:

1. **Basic Education-Learning Continuity Plan** refers to the roadmap/framework developed by the Department of Education using participatory approach to provide guidance to the Department on how to deliver education in this time of crisis, while ensuring the health, safety, and welfare of all learners, teachers, and personnel of DepEd. The key components of the plan include: (i) streamlining the K to 12 curriculum to the Most Essential Learning Competencies (MELCs); (ii) multiple learning modalities, with blended learning and distance learning as major options; (iii) preparing teachers and school leaders for multiple learning delivery modalities; (iv) minimum health standards in schools and workplaces; (v) *Balik Eskwela, Oplan Balik Eskwela*, and partnerships; (vi) finance, procurement and delivery, and monitoring and evaluation adjustments.
2. **Bayanihan To Heal As One Act** (Republic Act No. 11469) refers to the law enacted by Congress in March 2020 granting the President of the Philippines temporary authority to carry out tasks necessary to implement measures to mitigate, if not contain the transmission of COVID-19, and undertake means to prevent the overburdening of the healthcare system, among others.
3. **Community Quarantine** refers to the restriction of movement within, into, or out of the area of quarantine of individuals, large groups of people, or communities, designed to reduce the likelihood of transmission of COVID-19 among persons in and to persons outside of the affected area.
4. **COVID-19** refers to the Coronavirus Disease 2019, which is caused by the virus known as the severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2).
5. **Inter-Agency Task Force for the Management of Emerging Infectious Diseases (IATF-EID)** refers to a body or group with various member-agencies of government created under Executive Order 168, s. 2014, which provides inter-sectoral collaboration to establish preparedness and ensure efficient government responses to assess, monitor, contain, control, and prevent the spread of any potential epidemic in the country. This body is headed by the Department of Health (DOH).
6. **Minimum Health Standards** refers to guidelines set by the DOH, as well as sector-relevant guidelines issued by government agencies to aid all sectors in all settings to implement non-pharmaceutical interventions (NPIs), which



refer to public health measures that do not involve vaccines, medications or other pharmaceutical interventions, which individuals and communities can carry in order to reduce transmission rates, contact rates, and the duration of the infectiousness of individuals in the population to mitigate COVID-19.

7. **Most Essential Learning Competencies (MELCs)** refers to the knowledge, understanding, skills, and attitudes that students need to demonstrate in every lesson and/or learning activity.

V. Procedures/Standards

1. To ensure the expedient, efficient and effective implementation of the activities under the BE-LCP, while at the same time taking cognizant of the boundaries in the judicious use of MOOE funds in times of public emergencies, the following standards and/or provisions shall be observed:

1.1 The School Heads are urged to undergo rigorous review and evaluation of the School Improvement Plan (SIP) and adjust accordingly to respond to the circumstances and eventualities in the areas where the schools operate. They shall perform/exercise due diligence in determining the priorities in the use of funds without compromising the health and safety of learners, teaching and non-teaching personnel in schools. Further, the School Heads are encouraged to assess their “hierarchy of needs” and potential problems if these needs are not met.

1.2 For the Non-Implementing Units (Non-IUs), in the event that the principal or schools’ accountability officer has unliquidated cash advances and cannot receive additional cash advance and when it would not be possible to transact with the School Division Office (SDO) concerned given the declaration or imposition of community quarantine during public emergencies, the SDO, on behalf of the schools may procure items using the MOOE funds based on the schools’ submitted list of priority items/needs, subject to existing budgeting, accounting, and auditing rules and regulations.

1.3 Procurement of tangible items costing below the capitalization threshold of Php15,000.00 per unit may be undertaken. These items will be treated as semi-expendable items/property, subject to issuance of Inventory Custodian Slip. These items shall be recognized as expense upon issuance to the end-user. Inventory Custodian Slip is used to issue these tangible items to establish accountability over them (*Government Accounting Manual*, Volume II).

1.4 Activities, such as but not limited to the following are eligible expense items to be charged against the MOOE funds, subject to the existing budgeting, accounting, auditing rules and regulations, including procurement policies covered by the Government Procurement Policy Board (GPBB) resolutions and under RA 9184 (*Government Procurement Act*) and its Implementing Rules and Regulations:

- i. Production, reproduction, and distribution of alternative learning modules;
- ii. Development of home learning guide;



- iii. Personal Protective Equipment;
- iv. Production and distribution of Information, Education, and Communication (IEC) collaterals to promote minimum health standards;
- v. Maintenance of respiratory and hand hygiene/WASH;
- vi. Rehabilitation of water and sanitation facilities; and
- vii. Minor improvements in classrooms for proper ventilation.

1.5 All concerned are advised to observe the Commission on Audit-prescribed capitalization of P15,000.00 for all fixed assets. (DBM Circular Letter No. 2016-007 dated July 20, 2016 *Advisory for All National Government Agencies to comply with COA Circular 2015-007 Prescribing the Adoption of FY 2016 Government Accounting Manual (GAM) for Budgetary Documents and Transactions*).

1.6 The Regional Directors, Schools Division Superintendents, and Schools Heads shall ensure that the activities to be charged against the Schools MOOE are aligned with the objectives and directions of the BE-LCP.

1.7 In cases when modification/reallocation of one (1) object of expenditure to the other under the MOOE expense class is necessary, as a result of the prioritization of activities, the following approving authority shall be for:

- i. Central Office – Undersecretary for Finance
- ii. Regional Office – Regional Director
- iii. Schools Division Office and Non-IU Schools – Schools Division Superintendent
- iv. Implementing Unit Schools – School Heads

1.8 All concerned shall be guided by the provisions under DepEd Order No. 008, s. 2019 and DepEd Order No. 029, s. 2019, governing the release, use, monitoring and reporting of MOOE funds.

VI. Monitoring and Evaluation

1. Monitoring the compliance of all concerned with these guidelines shall be undertaken by the DepEd Regional Office - Finance Division to be assisted by the SDOs under its jurisdiction.

2. Any related concerns of schools not covered by the abovementioned provisions/standards shall be referred to the respective Division Office and/or Regional Office for immediate action.

3. Unresolved cases at the field level shall be referred to the Office of the Undersecretary for Finance for appropriate resolution through email at usec.financebpm@deped.gov.ph.

4. The Finance Service-DepEd Central Office shall ensure that reports from the field are properly monitored and evaluated.



VII. Penalty Clause

Any DepEd personnel who will violate any provision of this Order shall be dealt with administratively, pursuant to DepEd Order No. 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.

VIII. Effectivity

1. All relevant provisions of DepEd Orders No. 008, s. 2019 and No. 029, s. 2019, shall continue to be in full force and effect. However, provisions of said Orders which are inconsistent with this Order are hereby repealed, rescinded, or modified accordingly.
2. This Order shall take effect immediately, and shall continue to be in force unless sooner repealed, amended, or rescinded.





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

MEMORANDUM
OUF-2020-0358

FOR: Undersecretaries
Assistant Secretaries
Bureau and Service Directors
Regional Directors
School Division Superintendents
Program Managers and Focal Persons
All Others Concerned

FROM: 
ANNALYN M. SEVILLA
Undersecretary


RAMON FIEL G. ABCEDE
Assistant Secretary

SUBJECT: Clarification on DO 15, s. 2020 (Supplementary Guidelines on Managing Maintenance and Other Operating Expenses Allocation for Schools to Support the Implementation of Basic Education Learning Continuity Plan in Time of COVID-19 Pandemic)

DATE: July 17, 2020

This is to clarify specific provisions under Department Order (DO) No. 15 series of 2020 based on the feedback received by this Office from the field requiring further detailing of the list of eligible activities that may be charged against School MOOE that are lodged at School Division Offices (SDOs) level.

Section V (Procedure/Standards), Paragraph 1.2 of the said DO states that:

"For the Non-Implementing Units (Non-IUs), in the event that the principal or schools' accountability officer has unliquidated cash advances and cannot receive additional cash advance and when it would not be possible to transact with the School Division Office (SDO) concerned given the declaration or imposition of community quarantine during public emergencies, the SDO, on behalf of the schools may procure items using MOOE funds based on the school's submitted list of priority items/needs, subject to existing budgeting, accounting, and auditing rules and regulations."

In this regard, subject to existing budgeting, accounting and auditing regulations including procurement policies, Section 1.4 of DO NO. 15 enumerates the list of items which may be charged



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OFFICE OF THE UNDERSECRETARY FOR FINANCE

against School MOOE which logically includes those School MOOE lodged at the School Division, to wit:

- i. Production and reproduction, and distribution of alternative delivery modules;**
- ii. Development of sample home learning guide;**
- iii. Personal Protective Equipment**
- iv. Production and distribution of IECs to promote minimum health standard**
- v. Maintenance of respiratory and hand hygiene/WASH; and**
- vi. Minor improvements in classrooms**

However, it must be emphasized that DO 15, s. 2020 supplements DO 29 s. 2019 Procedural Guidelines on the Management of Cash Advances for School Maintenance and Other Operating Expenses and Program Funds of Non-Implementing Units Pursuant to COA, DBM and DepEd Joint Circular No. 2019-1 and all provisions of the latter remain in effect. For the purpose of centralized procurement at the SDO, it is recommended that not more than thirty percent (30%) of the annual School MOOE allotment can be used for all the activities listed in DO 15, s. 2020. Also, procurement activities at the Division level which are charged to the School MOOE of a particular school must be done in coordination with the School Head of the school to which the School MOOE is appropriated. The said activity must also be reflected in the Annual Implementation Plan (AIP) of that particular school.

For inquiries, clarifications, and/or feedback, please contact usec.financebpm@deped.gov.ph and Education Programs Delivery Unit (EPDU) thru epdu@deped.gov.ph.

For guidance and compliance.