



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

7/27/22 - 6443
 Signature

MEMORANDUM
 OUF-2022-0351

OFFICE OF THE DIRECTOR IV	
Date and Time Received	Signature
7/27/2022	
Date and Time Released	Signature
7/27/2022	

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

FROM :
 ANNALYN M. SEVILLA
 Undersecretary and Concurrent Chief of Staff

RAMON FIEL G. ABCEDE
 Assistant Secretary

SUBJECT : ADVISORY ON THE RELEASE OF ADDITIONAL MAINTENANCE
 AND OTHER OPERATING EXPENSES (MOOE) FUNDS

DATE : July 14, 2022

This is to inform all concerned of **Advisory on the Release of Additional Maintenance and Other Operating Expenses (MOOE) under General Management and Supervision (GMS-MOOE) amounting to Php3,611,647,000.00 (Annex A) and Operation of Schools (School MOOE) amounting to Php97,242,259.00 (Annex B)** charged against the FY 2022 General Appropriations Act. These funds shall be released to the Regional Offices (RO) and School Division Offices (SDO) and downloaded to the schools following the allocation indicated in Annex A for GMS-MOOE and Annex B for School MOOE for implementing in-person classes and compliance with minimum health requirements.

The allocation for the GMS-MOOE fund is based on the following parameters:

1. The local government unit income classification where the school is located and the number of teachers per school;
2. A fixed cost depending on the size classification (small, medium, large, and very large) of the SDOs; and
3. A fixed cost amounting to Php2,500,000.00 each for Regional Office

Meanwhile, the School MOOE fund was allocated based on the number of schools per SDO.

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The use of these funds shall be consistent with the following issuances:

1. **DepEd Memorandum No. 039, s. 2020**, "Authorizing the Use of Regular Allocations for Maintenance and Other Operating Expenses and/or Local Funds to Implement Measures in Preparing and Responding to the COVID-19 Threats," dated March 12, 2020
2. **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," dated May 2, 2019.
3. **DepEd Order No. 014, s. 2020**, "Guidelines on the Required Health Standards in Basic Education Offices and Schools," dated June 25, 2020
4. **DepEd Order 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," dated June 25, 2020
5. **DepEd Order No. 034, s. 2022**, "School Calendar and Activities for the School Year 2022-2023," dated July 11, 2022

In no case shall these funds be used for the following:

1. Procurement of tangible items beyond the capitalization threshold.
2. Hiring of contractual or casual employees, whose salaries and other compensation benefits should be charged against Personnel Services allocations; and
3. Procurement of Capital Outlay items.

The use of the said funds shall be subject to the usual budgeting, accounting, auditing, and procurement rules and regulations. All concerned are enjoined to follow the list of allocation as attached.

For monitoring and evaluation purposes, the utilization of the downloaded funds shall be reported in the Education Programs Management Office (EPMO) Sub-Allotment Release Order (Sub-ARO) Monitoring System. Finally, the number of schools and the corresponding amount provided with the downloaded funds shall also be reported in the template provided in the EPMO Sub-ARO Monitoring System.

Thank you.

Attachments:

Annex A - Allocation of GMS-MOOE
Annex B - Allocation of School MOOE