



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

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Sevilla Annalyn Macan
Date: 2023.07.25
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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:
- 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;
 - The request will be obligated, implemented, accepted, and paid until December 31, 2023; and
 - 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:
- That this Office is constrained to approve all the submitted requests;
 - 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
 - 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”.

ORV
7/25/23

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".