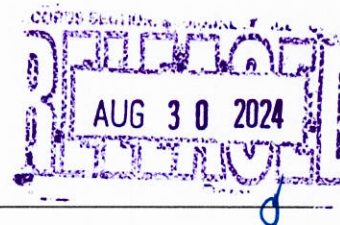




Republic of the Philippines
Department of Education
CARAGA REGION



REGIONAL MEMORANDUM
No. 0882 s. 2024

To: Schools Division Superintendents
All Others Concerned

MONITORING THE IMPLEMENTATION OF MAINTENANCE AND OTHER
OPERATING EXPENSES AND OTHER FUNDS
AT THE SCHOOL LEVEL

1. DepEd Order No. 008, s. 2019 titled *Revised Implementing Guidelines on the Direct Release, Use Monitoring and Reporting of Maintenance and Other Operating Expenses (MOOE) Allocation of Schools, Including Other Funds Managed by Schools* defines MOOE as an expenditure category/expense class that supports the operations of government agencies. This includes expenses for supplies and materials; transportation and travel; utilities (such as water, power), and the repairs, among others.
2. School MOOE, as defined under Definition of Terms per Section IV.4 of the Order, shall be used for the following, among others, subject to the availability of funds and the prioritization of mandatory expense items. The use of these funds must comply with existing budgeting, accounting, procurement, and auditing rules and regulations:
 - a. to fund activities as identified in the approved/accepted School Improvement Plan (SIP) for implementation in the current year, as specifically determined in the Annual Implementation Plan (AIP), which shall follow the school's calendar year format.
 - b. to finance expenses for graduation rites, moving-up or closing ceremonies, and recognition activities.
 - c. to fund supplies, rental, and minor repair of tools and equipment and other consumables for teachers and students deemed necessary for the conduct of classes and learning activities.
 - d. to fund minor repairs of facilities, building, and grounds maintenance necessary for the upkeep of the school
3. Regarding the monthly monitoring of its utilization, the Regional Office shall initiate this process in coordination with the Schools Division Offices (SDOs). This aims to:
 - a. check and track that MOOE and other funds at the school level are properly utilized in accordance with existing guidelines; and
 - b. guide the school heads, teachers, and non-teaching staff to prioritize PAPs.
4. Therefore, all school heads are urged to complete the needed data in the template found at <https://tinyurl.com/2ypk5fps> on or before September 10, 2024, and on the 10th day of each subsequent month for succeeding submissions. The names of the schools, along with their School ID Numbers, are already reflected in the template to facilitate the easy input of data and required information.



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2024-08-13365

Doc. Ref. Code	RO-ASD-F107	Rev	00
Effectivity	02.01.23	Page	1 of 2



5. Public Schools District Supervisors (PSDSs) are hereby directed to extend technical assistance to the schools under their jurisdiction and to ensure that all concerned personnel comply with this issuance.
6. For questions and clarification, please contact Alejandro P. Macadatar, OIC-Chief, FTAD through ftad_caraga@deped.gov.ph or his mobile phone number 09066994033 (TM).
7. For appropriate action and wide dissemination.

MARIA INES C. ASUNCION
Director III
Officer-in-Charge
Office of the Regional Director

Encl.: As stated
Reference: None
To be indicated in the Perpetual Index
under the following subjects:

FUNDS EXPENSES MONITORING

FTAD/apm
08/27/2024



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Doc. Ref. Code	RO-ASD-F107	Rev	00
Effectivity	02.01.23	Page	2 of 2

