



May 7, 2019

Division Memorandum  
No. 203, 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**

TO: **Division Chiefs  
Finance Officers  
Public Elementary and Secondary School Heads  
All Others Concerned**

1. This Office hereby disseminates DepEd Order No. 008, s. 2019 dated May 2, 2019. This Order revokes DepEd Order No. 009, s. 2018 entitled **Implementing Guidelines on the Release and Utilization of Maintenance and Other Operating Expenses Allocations of Senior High Schools** and DO 13, s. 2016 entitled **Implementing Guidelines on the Direct Release and Use of Maintenance and Other Operating Expenses (MOOE) Allocations of Schools, Including Funds Managed by Schools**, which shall take effect immediately upon issuance.
2. For information and guidance of all concerned please refer to enclosed **DO No. 8, s. 2019** and the **Revised Implementing Guidelines on the Direct Release, Use, Monitoring and Reporting of Maintenance and Other Operating Expenses (MOOE) Allocations of Schools, Including Other Funds Managed By Schools**.
3. Immediate dissemination and strict compliance with this Order is directed.

  
**NERI C. OJASTRO Ed D, CESE**  
Asst. Schools Division Superintendent  
OIC- Office of the Schools Division Superintendent *BC*



Republic of the Philippines  
**Department of Education**

02 MAY 2019

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**

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

1. For the information and guidance of all concerned, the Department of Education (DepEd) issues the enclosed **Revised Implementing Guidelines on the Direct Release, Use, Monitoring and Reporting of Maintenance and Other Operating Expenses (MOOE) Allocations of Schools, Including Other Funds Managed By Schools.**
2. This Order revokes DepEd Order (DO) No. 9, s. 2018 entitled **Implementing Guidelines on the Release and Utilization of Maintenance and Other Operating Expenses Allocations of Senior High Schools** and DO 13, s. 2016 entitled **Implementing Guidelines on the Direct Release and Use of Maintenance and Other Operating Expenses (MOOE) Allocations of Schools, Including Funds Managed by Schools**, which 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](mailto:usec.financebpm@deped.gov.ph) or at telephone no. (02) 633-9342.
4. Immediate dissemination of and strict compliance with this Order is directed.

  
**LEONOR MAGTOLIS BRIONES**  
Secretary

Encl.: As stated

References: DepEd Order: (Nos. 9, s. 2018 and 13, s. 2016)

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

EXPENSES  
FUNDS

POLICY  
SCHOOLS

**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**

**I. Rationale**

- 1) The school budget is one of the most powerful tools to promote and strengthen the school based management and accountability. This is why apart from curricular reforms and capacity building programs, the Department of Education (DepEd) continues to make more resources available to schools to support them in enabling students to perform better. With the adoption of the new school MOOE formula starting 2013, and the passage of Republic Act No. 10533 or the *Enhanced Basic Education Act of 2013* expanding the basic education system from a 10-year to 13-year program with the addition of one year of Kindergarten and two years of Senior High School (SHS), the DepEd moves closer to rationalizing the programming of school budgets. Previously, the school MOOE budget was computed solely based on enrollment given a per capita cost. With the new formula, other factors affecting school operations are considered, such as the number of teachers and classrooms managed by the school, the number of graduating or completing students, and a fixed amount corresponding to basic needs of a school. In addition to this, starting 2016, financial assistance previously released separately for special programs or activities are now incorporated in the budget for the operations of schools. The funds that will no longer be downloaded from the Central Office and are now part of the regular school MOOE budget include: a) financial assistance to support special curricular programs in Science (Special Science Elementary Schools, Regional Science High Schools, Science, Technology and Engineering Program in High Schools), Sports (High Schools with Special Programs in Sports), Arts (High Schools with Special Programs in Arts) and Special Education; b) DepEd Internet Connectivity Program; c) Gulayan sa Paaralan; and d) School Based Management Grants. The Department continues to develop and institute policies and reforms that would deepen the decentralization of education management.
  
- 2) This DepEd Order has the following legal bases; i) Department of Budget and Management 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 or the *Enhanced Basic Education Act of 2013*, which provides that

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appropriations for the operationalization of the enhanced basic education be included in the Department's budget.

- 3) It is understood that the school MOOE funds shall be valid for release and obligation for one fiscal year: that is from January 1 to December 31.

## **II. Scope of the Policy**

This DepEd Order provides the mechanisms, procedures and standards for the release, utilization, liquidation, monitoring and reporting of School MOOE of all public elementary and secondary schools nationwide, including other funds managed by the schools. This also defines the roles and responsibilities of each level of governance in managing school MOOE and other school funds.

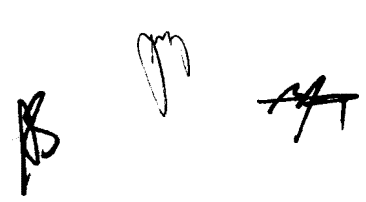
## **III. Policy Statement**

This DepEd Order aims: i) to provide guidance to all public schools on the derivation, release, utilization, monitoring and reporting of school MOOE, and other funds managed by schools; ii) to ensure timely and optimal use of school resources, and iii) to institute mechanisms for transparency and accountability.

## **IV. Definition of Terms**

These guidelines will use the following terms and their corresponding definition as follows:

- 1) **Capital Outlays or Capital Expenditures** – Refer to an expenditure category/expense class for the purchase of goods and services, the benefits of which extend beyond the fiscal year and which add to the assets of the Government, including investments in the capital stock of government corporations.
- 2) **Cash Advances** – Funds granted to officers and employees which may be classified into: (a) regular cash advance – those granted to cashiers, disbursing officers, paymasters and/or property/supply officers for salaries and wages, commutable allowances, honoraria and other similar payments and petty cash operating expenses; (b) special cash advances – those granted on the explicit authority of the agency heads to duly designated disbursing officers or employees for other legally authorized purposes.
- 3) **Disbursement** - A settlement of government obligations either in currency, check or constructive cash such as the issuance of Tax Remittance Advice (TRA) for the remittance to BIR of taxes withheld from employees and suppliers and Non-Cash Availment Authority for direct payments made by

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international financial institutions to suppliers and consultants of foreign assisted projects.

- 4) **Maintenance and Other Operating Expenses (MOOE)** – Refer to an expenditure category/expense class for support to the operations of government agencies such as expenses of supplies and materials; transportation and travel; utilities (water, power, etc.) and the repairs, etc.
- 5) **Modified Disbursement Scheme (MDS)** – A disbursement system implemented to facilitate effective management of the national government’s cash resources, whereby national government agencies/GOCCs settle their payables through issuance of checks or through direct crediting to bank accounts, chargeable against the account of the Treasurer of the Philippines (TOP/Bureau of the Treasury) being maintained with the head offices of government servicing banks (GSBs).
- 6) **Obligation** – A commitment by a government agency arising from an act of a duly authorized official which binds the government to the immediate or eventual payment of a sum of money. The agency is authorized to incur obligations only in the performance of activities which are in pursuit of its functions and programs authorized in appropriation acts/laws within the limit of the allotment released by the DBM.
- 7) **Program** – A homogenous group of activities necessary for the performance of a major purpose for which a government agency is established, for the basic maintenance of the agency’s administrative operations or for the provisions of staff support to the agency’s administrative operations or for the provisions of staff support to the agency’s line functions.
- 8) **Secondary Schools** – Refer to Junior and Senior High School, grade levels seven (7) to twelve (12).
- 9) **Special Allotment Release Order (SARO)** – A specific authority issued to identified agencies to incur obligations not exceeding a given amount during a specified period for the purpose indicated. It shall cover expenditures the release of which is subject to compliance with specific laws or regulations, or is subject to separate approval or clearance by competent authority.

## V. Procedures

- A. Release of Funds from the Department of Budget and Management (DBM)
  - 1) The release of allotments is being made by the DBM Offices concerned direct to the Implementing Units (IUs) through the General Appropriations Act as Allotment Order (GAAAO) for those budget items categorized as For Comprehensive Release (FCR), and Special Allotment Release Orders (SAROs) for budget items withheld For Later Release (FLR).
  - 2) The cash allocations corresponding to the allotments released are issued by the DBM Offices concerned direct to the Modified



Disbursement Scheme (MDS) Sub-Accounts being maintained by the respective IUs.

#### B. Implementation Requirements

- 1) The IUs are capable of administering their own funds since they have Bookkeeper and Disbursing Officer plantilla positions who handle accounting and budgeting functions, and cashiering functions respectively.
- 2) The IUs with agency codes are authorized to open MDS Sub-Accounts in authorized government depository banks and the cash allocations are directly issued by the DBM to their respective Sub-Accounts.
  - 2.1. The IUs are required to maintain sets of books of accounts, while;
  - 2.2. The non-IUs do not have their own financial staff and receive allocations of school MOOE from their respective SDOs in the form of cash advance. Therefore, the MDS Sub-Account/s of SDOs shall cover transactions of the SDO (Proper) including that of non-IU schools.
- 3) Non-IUs receiving monthly MOOE of Php20,000.00 and below shall be provided by the respective SDO concerned through cash advance an equivalent of their three (3) months requirements within the first week of every month/quarter, subject to availability of cash allocations.

#### C. Responsibilities of Implementing Units

- 1) The Finance Service of DepEd-Central Office shall:
  - 1.1. Provide Regional Offices (ROs) and SDOs with a matrix showing the MOOE allocation of each public ES and SS without financial staff out of the appropriations authorized for MOOE for each SDO for Elementary Education and Secondary Education under Operations of Schools as reflected in the General Appropriations Act (GAA);
  - 1.2. Post the allocations of all public elementary and secondary schools, including those that are IUs and non-IUs, on the DepEd website; and
  - 1.3. Monitor and evaluate reports submitted by ROs based on the reports collated from SDOs.
- 2) The SDO shall:

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- 2.1. Inform in writing the heads of ESs and SSs without financial staff of their annual MOOE allocation;
  - 2.2. Ensure that by the end of the year, the MOOE allocations of ESs and non-implementing SSs have been fully downloaded to the respective heads of the said non-IUs through cash advance using the replenishment method consistent with the provision of COA-DBM-DepEd Joint Circular No. 2019-1 entitled "*Management of Cash Advances to DepEd Non Implementing Units (Non-IUs) for School Maintenance and Other Operating Expenses (MOOE) and Program Funds*". Said replenishment must be made within three (3) working days upon receipt of the liquidation report. The SDOs are prohibited from undertaking centralized procurement of any goods or services out of school MOOE intended for distribution to schools in kind. However, in extreme cases, such as instances when the principal or school's accountable officer has unliquidated cash advances and cannot receive additional cash advance, the SDOs may procure items using school MOOE, provided that they submit a report to their respective RO and the Offices of the Undersecretary for Finance and Undersecretary for Planning and Field Operations, explaining or presenting:
    - 2.2.1. the need for such items;
    - 2.2.2. the nature, type, quantity, and price of the items listed by the receiving school; and
    - 2.2.3. the estimated price difference between the division and school procurement, and the name of the supplier, including the mode of procurement used.
  - 2.3. While the report does not require pre-approval, SDOs must submit such report within thirty (30) days after the conduct of procurement, for audit and monitoring purposes; and
  - 2.4. Comply with the reporting requirements outlined under Part VI of this DepEd Order.
- 3) The School Heads (SH) of Elementary and Secondary Schools without financial staff who are designated as Special Disbursing Officers (SDO), through the authority of Schools Division Superintendent, shall:




- 3.1. Apply for bonding with the Fidelity Bond Division of the Bureau of Treasury;
  - 3.2. Draw cash advance from their respective supervising/directing SDO for their MOOE requirements;
  - 3.3. Pursuant to Item H.1.1 of the Manual on Simplified Accounting Guidelines and Procedures for the Use of Non-Implementing Units/Schools, Version 2008, submit to the SDO on or before the 5<sup>th</sup> 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 the unexpended balances be refunded;
  - 3.4. Disburse funds in accordance with the existing budgeting, accounting, procurement, and auditing rules and regulations; and
  - 3.5. Comply with the reporting requirements outlined under Part VI of this DepEd Order.
- 4) IU Secondary Schools shall:
- 4.1. Disburse funds in accordance with the existing budgeting, accounting, procurement, and auditing rules and regulations; and
  - 4.2. Comply with the reporting requirements outlined under Part VI of this DepEd Order.

D. Uses of School MOOE

School MOOE, as defined under the Definition of Terms per Section IV.4 of this DO, shall also be used for the following, among others, subject to availability of funds and prioritization of mandatory expense items; and must be in accordance with the existing budgeting, accounting, procurement and auditing rules and regulations:

- 1) To fund activities as identified in the approved School Improvement Plan (SIP) for implementation in the current year and as specifically determined in the Annual Implementation Plan (AIP) which shall follow the calendar year format (**Annex 1**) of the school;

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- 2) To finance expenses pertaining to graduation rites, moving up or closing ceremonies and recognition activities;
- 3) To fund supplies, rental and minor repair of tools and equipment and other consumables for teachers and students deemed necessary in the conduct of classes and learning activities;
- 4) To fund minor repairs of facilities, building and grounds maintenance necessary for the upkeep of the school (as defined in DepEd Order No. 1, s. 2017 entitled *Guidelines on the National Inventory of DepEd Public School Buildings for School Year 2016-2017*);
- 5) To procure semi-expendable property items worth less than Php15,000.00 (including Technical-Vocational-Livelihood and science classes consumables) as provided in the Government Accounting Manual (GAM) issued by the Commission on Audit; and
- 6) In no case shall the school MOOE be used for the procurement of:
  - 9.1. School seats, and teacher's tables and chairs **except** for school furniture which are not procured/provided by the Central, Regional or School Division Offices. These may include laboratory and workshop furniture;
  - 9.2. Textbooks; and
  - 9.3. Other supplementary learning resources (SLRs) which include publications, periodicals and review materials.

## VI. Reporting Requirements

### A. Principals/School Heads/Teachers-in-Charge shall:

1. Declare all sources of funding of the school, which include school MOOE allocation, private donations, grants from development partners, 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 Associations (PTA), 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 per applicable provisions of the General Appropriations Act. 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;
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;

3. Ensure that all procurement using the 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;
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 three (3) months;
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 PTA, (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 '*Guidelines on the Enhanced School Improvement Planning (SIP) Process and the School Report Card (SRC)*'; and
6. All SDOs are required to submit to their respective ROs the report on the monthly status of School MOOE cash advances and utilization, including issues and challenges encountered, if any, every 5<sup>th</sup> day of the following month using the format labeled as **Annex 2 and 2-1**. Such reports shall be consolidated by the RO and submitted to the Central Office thru the Accounting Division-FS every 10<sup>th</sup> day of the following month using the format labeled as **Annex 3 to 3-2**. The release, utilization and liquidation of school funds shall be in accordance with the existing budgeting, accounting, procurement and auditing rules and regulations.

## VII. Monitoring and Evaluation

- 1) All offices shall comply with the reporting requirements specified under NBC No. 567 including the submission of Budget and Financial Accountability Reports as prescribed under COA-DBM Joint Circular No. 2014-1, DBM Circular Letter No. 2016 -11 and COA-DBM Joint Circular No. 2019-1;
- 2) Any related concerns of schools not covered by the abovementioned provisions shall be referred to the respective Division Office for appropriate resolution; and
- 3) The Finance Service – DepEd Central Office shall monitor and evaluate reports as requested in Part VI of this DepEd Order, submitted by ROs based on the reports collated from SDOs.

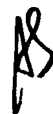
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### **VIII. Penalty Clause**

- 1) 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.
- 2) The School Governance Council may prepare a report on any irregularity or violations of these implementing guidelines, and should be filed to the proper disciplining authority pursuant to DepEd Order No. 49, s. 2006.

### **IX. Effectivity**

- 1) All DepEd Orders, particularly Nos. 9, s. 2018 and 13, s. 2016, and other related issuances, rules and regulations and provisions which are inconsistent with these guidelines are hereby repealed, rescinded, or modified accordingly.
- 2) This Order shall take effect on School Year 2019 – 2020 and thereafter.





DEPARTMENT OF EDUCATION  
STATUS OF DOWNLOADING AND UTILIZATION OF MOOE ALLOCATIONS OF ELEMENTARY AND NON-IU SECONDARY SCHOOLS (THRU CASH ADVANCE)  
INCLUDING SCHOOLS OFFERING SENIOR HIGH SCHOOL PROGRAM  
DIVISION OF \_\_\_\_\_  
As of \_\_\_\_\_

Name of School and School ID	Total Allotment Received (Column A)	Amount Download Thru Cash Advance (Column B)	Amount of Cash Advance Liquidated (Column C)	% of Liquidation Over Amount Downloaded (Column D)	Balance			Issues/Challenges Being Encountered
					Col. A - Col. B	Col. A - Col. C	Col. B - Col. C	
<b>Elementary Schools</b>								
1								
2								
3								
4								
5								
6								
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Secondary Schools (Non-Ius)</b>								
1								
2								
3								
4								
5								
6								
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Senior High School</b>								
1								
2								
3								
4								
5								
6								
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	

Prepared by:

Certified Correct:

Noted by:

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Designation

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Designation

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Schools Division Superintendent

DEPARTMENT OF EDUCATION  
 STATUS OF FUND UTILIZATION OF MOOE ALLOCATIONS OF IU SECONDARY SCHOOLS  
 INCLUDING SCHOOLS OFFERING SENIOR HIGH SCHOOL PROGRAM

Annex 2-1

DIVISION OF \_\_\_\_\_  
 As of \_\_\_\_\_

Name of School and School ID	Total Allotment Received (Column A)	Total Amount Obligated (Column B)	Total Amount Disbursed (Column C)	Balance		Issues/Challenges Being Encountered
				Col. A - Col. B	Col. B - Col. C	
<b>Secondary Schools (IUs)</b>						
1						
2						
3						
4						
5						
6						
<b>Total</b>	<b>0.00</b>	<b>0.00</b>			<b>0.00</b>	
<b>Grand Total</b>	<b>0.00</b>	<b>0.00</b>			<b>0.00</b>	

Prepared by:

Certified Correct:

Noted by:

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 Designation

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 Designation

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 Schools Division Superintendent

DEPARTMENT OF EDUCATION  
 CONSOLIDATED STATUS OF DOWNLOADING AND UTILIZATION OF MOOE ALLOCATIONS OF ELEMENTARY AND NON-IU SECONDARY SCHOOLS  
 INCLUDING SCHOOLS OFFERING THE SENIOR HIGH SCHOOL PROGRAM

Annex 3

REGION \_\_\_\_\_

As of \_\_\_\_\_

Schools Division Office	Total Allotment Received				Total Amount of School MOOE Downloaded				Total Amount of Cash Advances Liquidated				Percentage of Liquidation over Amount				Balance
	Elementary	Secondary	SHS	Total	Elementary	Secondary	SHS	Total	Elementary	Secondary	SHS	Total	Elementary	Secondary	SHS	Total	
1				0.00				0.00				0.00					0.00
2				0.00				0.00				0.00					0.00
3				0.00				0.00				0.00					0.00
4				0.00				0.00				0.00					0.00
5				0.00				0.00				0.00					0.00
6				0.00				0.00				0.00					0.00
7				0.00				0.00				0.00					0.00
8				0.00				0.00				0.00					0.00
9				0.00				0.00				0.00					0.00
10				0.00				0.00				0.00					0.00
11				0.00				0.00				0.00					0.00
12				0.00				0.00				0.00					0.00
13				0.00				0.00				0.00					0.00
14				0.00				0.00				0.00					0.00
15				0.00				0.00				0.00					0.00
16				0.00				0.00				0.00					0.00
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>					<b>0.00</b>

Prepared by:

Certified Correct:

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 Regional Director

DEPARTMENT OF EDUCATION

Annex 3-1

CONSOLIDATED STATUS OF FUND UTILIZATION OF MOOE ALLOCATIONS OF IU SECONDARY SCHOOLS  
INCLUDING SCHOOLS OFFERING THE SENIOR HIGH SCHOOL PROGRAM

REGION \_\_\_\_\_

As of \_\_\_\_\_

Schools Division Office	Total Allotment Received			Total Amount Obligated			Total Amount Disbursed			Balance
	Elementary	Secondary	Total	Elementary	Secondary	Total	Elementary	Secondary	Total	
1			0.00			0.00			0.00	0.00
2			0.00			0.00			0.00	0.00
3			0.00			0.00			0.00	0.00
4			0.00			0.00			0.00	0.00
5			0.00			0.00			0.00	0.00
6			0.00			0.00			0.00	0.00
7			0.00			0.00			0.00	0.00
8			0.00			0.00			0.00	0.00
9			0.00			0.00			0.00	0.00
10			0.00			0.00			0.00	0.00
11			0.00			0.00			0.00	0.00
12			0.00			0.00			0.00	0.00
13			0.00			0.00			0.00	0.00
14			0.00			0.00			0.00	0.00
15			0.00			0.00			0.00	0.00
16			0.00			0.00			0.00	0.00
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Prepared by:

Certified Correct:

Noted by:

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Designation

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Regional Director

CONSOLIDATED STATUS OF DOWNLOADING AND UTILIZATION OF MOOE ALLOCATIONS OF SECONDARY SCHOOLS  
INCLUDING SCHOOLS OFFERING THE SENIOR HIGH SCHOOL PROGRAM

REGION \_\_\_\_\_

As of \_\_\_\_\_

Schools Division Office	Number of Elementary & Secondary Schools				No. of Schools Recipient of MOOE Downloading			
	Elementary Schools	Secondary Schools		Grand Total	Elementary	Secondary	SHS	Total
		IUs	Non-IUs					
				0				
1				0				
2				0				
3				0				
4				0				
5				0				
6				0				
7				0				
8				0				
9				0				
10				0				
11				0				
12				0				
13				0				
14				0				
15				0				
16				0				
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Prepared by:

Certified Correct:

Noted by:

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Designation

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Designation

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Regional Director