



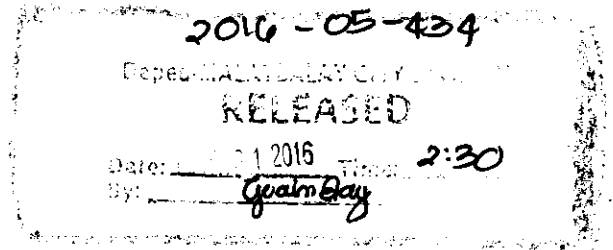
DEPARTMENT OF EDUCATION  
Region X – Northern Mindanao  
DIVISION OF MALAYBALAY CITY  
Sayre Highway, Casisang, Malaybalay City



**DIVISION MEMORANDUM**

No. 273, s. 2016

TO: Chief Education Program Supervisors  
Public Schools District Supervisors  
Elementary and Secondary School Heads  
All Others Concerned



FROM: *Lupla*  
**EDILBERTO L. OPLENARIA, CESO VI**  
POIC-Schools Division Superintendent

Date: May 31, 2016

Subject: DISSEMINATION OF THE IMPLEMENTING GUIDELINES ON THE  
RELEASE AND UTILIZATION OF MAINTENANCE AND OTHER  
OPERATING EXPENSES (MOOE) ALLOCATIONS OF SENIOR HIGH  
SCHOOLS

For information and guidance, enclosed is a copy of DepEd Order No. 31, s. 2016 dated May 23, 2016 re: **Implementing Guidelines on the Release and Utilization of Maintenance and Other Operating Expenses (MOOE) Allocations of Senior High Schools** content of which is self-explanatory.

Immediate dissemination is desired.

Enclosed: As stated



Republic of the Philippines  
**Department of Education**

23 MAY 2016

DepEd ORDER  
No. **31**, s. 2016

**IMPLEMENTING GUIDELINES ON THE RELEASE AND UTILIZATION OF MAINTENANCE  
AND OTHER OPERATING EXPENSES (MOOE) ALLOCATIONS  
OF SENIOR HIGH SCHOOLS**

To: Regional Directors  
Schools Division Superintendents  
Public Secondary School Heads  
All Others Concerned

1. For the information and guidance of all concerned, the Department of Education (DepEd) hereby issues the enclosed **Implementing Guidelines on the Release and Utilization of Maintenance and Other Operating Expenses (MOOE) Allocations of Senior High Schools**.
2. For any inquiries on this matter, all concerned may contact the **Office of the Assistant Secretary for Finance and Administration**, Department of Education (DepEd) Central Office, DepEd Complex, Meralco Avenue, Pasig City through telephone no. (02) 633-7231 or through fax no. (02) 683-0867.
3. Immediate dissemination of and strict compliance with this Order is directed.

  
**BR. ARMIN A. LUISTRO FSC**  
Secretary

Encl.:  
As stated

References:  
DepEd Order: (Nos. 49 and 13, s. 2016, and 44 s. 2015)

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

|             |                                    |
|-------------|------------------------------------|
| ALLOCATIONS | SCHOOLS                            |
| EXPENSES    | SECONDARY EDUCATION                |
| FUNDS       | STRAND: Finance and Administration |
| POLICY      |                                    |

(Enclosure to DepEd Order No. 31, s. 2016)

**Implementing Guidelines on the Release of Maintenance and Other Operating Expenses (MOOE) Allocations of Senior High Schools**

**I. Rationale**

1) The *Enhanced Basic Education Act of 2013* (Republic Act No. 10533) expands the basic education system from a 10-year to a 13-year program with the addition of one year of Kindergarten and two years of Senior High School (SHS). Starting in June 2016, the Department of Education (DepEd) will mainstream the new level of basic education and enroll Grade 10 completers in public and private SHS that will offer Grade 11 and Grade 12 programs. At least 1.5 million learners are expected to proceed to Grade 11 in School Year (SY) 2016-2017.

2) To enable schools to prepare for and effectively deliver the new curricular program, public SHS are provided allocations for Maintenance and Other Operating Expenses (MOOE). Given that school budgets are driven by enrollment and that data on such will only be available after school opening, the SHS MOOE funds were lodged in the Central Office under Operations of Schools – Secondary Education in the 2016 General Appropriations Act. This budget shall be released in tranches to schools, through their Schools Division Offices (SDO), based on the guidelines provided herein.

3) This DepEd Order aims: i) to provide guidance to all public SHS on the release and the utilization of their school MOOE; ii) to ensure timely and optimal use of school resources, and iii) to institute mechanisms for transparency and accountability.

4) It is based on the following legal bases: (i) Department of Budget and Management (DBM) 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 (Enhanced Basic Education Act of 2013), which provides that appropriations for the operationalization of the enhanced basic education be included in the Department's budget.

**II. Scope of the Policy**

5) This DepEd Order provides the mechanisms, procedures, and standards for the release, utilization and liquidation of School MOOE for all public SHS nationwide. This also defines the roles and responsibilities of each level of governance in managing school MOOE.

### III. Policy Statement

6) The DepEd hereby establishes the mechanisms, procedures and standards in the utilization of school MOOE that shall be followed strictly by public SHS in the country. This policy also promotes equity, transparency and accountability.

### IV. Procedures

#### A. Release of Funds from the DepEd Central Office

7) The 2016 budget for school MOOE lodged in the Central Office under Operations of Schools – Secondary Education represents the funding requirements of schools offering the SHS Program for seven (7) months or from June to December 2016.

8) The budget for SHS school MOOE was computed based on: (i) a per capita cost derived from the rationalized formula for school MOOE applied to Junior High Schools in 2016, and (ii) on the projected enrolments contained in the Schools Division SHS Implementation Plans as of September 2015.

9) Considering that schools will need to mobilize and prepare for the opening of classes in June and that data on actual enrolment will be available in July, the DepEd shall release an **initial tranche** of funds in May 2016. This amount corresponds to the estimated funding requirements of schools for three (3) months or from June to August 2016. The list of schools and their first tranche allocations are detailed in **Annex A** and shall be available on the DepEd website.

10) School MOOE allocations of all public SHS, such as SHS in existing junior high schools, SHS within elementary schools and stand-alone SHS in new sites, regardless if they are implementing units<sup>1</sup> or non-implementing units<sup>2</sup>, shall be released through sub-allotment release order (sub-ARO) to the Schools Division Offices (SDOs).

11) The Central Office shall calibrate and make adjustments on **the second downloading of funds** once data on **actual enrollment for School Year 2016-2017** is available on the Learner Information System (LIS). If actual enrollment in the SHS is higher than estimated, additional funds will be released. If actual enrollment is less than estimated, the next tranche of funds shall be adjusted downward accordingly.

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<sup>1</sup> An implementing unit (IU) administers its own funds since it has bookkeeper and disbursing officer plantilla positions which handle bookkeeping and cashiering functions. IUs with agency codes are authorized to open MDS Sub-Accounts in authorized government depository banks and cash allocations are directly issued by the DBM to their respective sub-accounts.

<sup>2</sup> A non-implementing unit (non-IU) does not have its own financial staff and receives its allocations of school MOOE from their respective SDOs in the form of cash advance.

| <b>Particulars</b> | <b>Timeline of Fund Download</b> | <b>Amount to be Downloaded</b>   |
|--------------------|----------------------------------|--|
| First Tranche      | May 2016                         | 40% of the budget (based on enrollments indicated in Schools Division SHS Implementation Plans as of September 2015) |
| Second Tranche     | August 2016                      | Remaining funding requirement adjusted upwards or downwards based on actual SHS enrollment reported in LIS 2016      |

**B. Release of Funds from the Schools Division Office (SDO)**

12) Upon receipt of sub-ARO from Central Office, the SDO shall immediately request for issuance of Notice of Cash Allocation from the DBM Regional Office concerned to ensure that cash advances are released promptly to schools.

13) The SDO shall ensure that MOOE allocations of all public SHS are fully downloaded to the respective heads of schools through cash advance using the replenishment method. Said replenishment must be made within 3 working days upon receipt of the liquidation report. The SDO may opt to download the entire first tranche allocation to schools (good for three months) in a single release. However, the SDO shall also ensure that funds released in the first tranche are fully liquidated prior to releasing additional cash advance from the second tranche.

14) As a general rule and consistent with DepEd Order No.13, s.2016, SDOs are prohibited from undertaking centralized procurement of any good or service out of school MOOE intended for distribution to schools in kind. In extreme cases, however, such as when the school head or school's accountable officer cannot receive additional cash advance, the SDOs may procure items using school MOOE, provided that they submit a report to their respective Regional Office (RO) and the Office of the Secretary (OSEC), through the Offices of the Undersecretary for Finance and Administration and Undersecretary of Governance and Operations, explaining or presenting:

- 14.1. the need for such items;
- 14.2. the nature, type, quantity, and price of the items listed by the receiving school; and
- 14.3. the estimated price difference between the SDO and school procurement, and the name of the supplier, including the mode of procurement used.

### **C. Responsibilities of Public SHS**

- 15) The public SHS shall:
  - 16.1. Prepare and update its monthly physical and financial plan, mindful of adjustments that may arise given the actual number of students that will enroll in SY 2016-2017. Schools should note that second tranche release of school MOOE may be adjusted upwards or downwards, depending on actual enrollment;
  - 16.2. Ensure that its accountable officers have duly applied for bonding with the Bureau of Treasury, Fidelity Bond Division;
  - 16.3. Draw cash advance from its supervising/directing SDO for its MOOE requirements;
  - 16.4. 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 5th 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 unexpended balances refunded;
  - 16.5. Disburse funds in accordance with the existing budgeting, accounting, procurement, and auditing rules and regulations; and

### **D. Uses of School MOOE**

- 16) To fund activities as identified in the approved SHS Implementation Plan;
- 17) To support expenses for school-based training and activities that are selected or designed to address the most critical needs that will improve learning outcomes in the school as well as official school meetings, such as but not limited to, Learning Action Cells (LAC) and Continuous Improvement (CI) activities;
- 18) To finance expenses pertaining to graduation rites and recognition activities;
- 19) To procure supplies and other consumables for teachers and students deemed necessary in the conduct of classes;

20) To fund minor repairs of facilities, building and grounds maintenance and the upkeep of the school;

21) To fund rental and minor repairs of tools and equipment deemed necessary for the conduct of teaching and learning activities;

22) To fund rental of facilities for the conduct of classes;

23) To pay for wages of full-time utility, building and grounds maintenance, messsengerial, janitorial, transportation/mobility and security services;

24) To pay for utilities (electricity and water and gas for workshop laboratories) and communication (telephone and Internet connectivity) expenses; and

25) To pay for reproduction of teacher-made activity sheets and other resources that may be downloaded from the Learning Resource Management and Development System (LRMDS) portal, which support differences in learning among students.

26) The school MOOE may be used to procure small capital expenditure items worth PhP15,000 and below, as provided in the new Government Accounting Manual issued by the Commission on Audit. This shall be subject to separate guidelines to be issued by DepEd.

27) In no case shall the school MOOE be used for the procurement of school seats, and teacher's tables and chairs, **except** for school furniture which are not procured/provided by the Central, Regional or Schools Division Offices. These may include laboratory and workshop furniture. In no case shall the school MOOE also used for the procurement of textbooks and other instructional materials, even if these expenditures are contained in the SHS Implementation Plan. In this regard, instructional materials includes publications, periodicals, and review materials.

## **V. Reporting Requirements**

28) Consistent with the reporting requirements outlined in DepEd Order No.13, s. 2016, all SHS principals/school heads/teachers-in-charge shall:

34.1. Declare all sources of funding of the school, which include school MOOE allocation, private donations, 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-Community Associations (PTCA), 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 cited in Special Provisions 1 and 2 under the DepEd budget in the 2016 GAA). 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;

- 34.2. 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;
- 34.3. Ensure that all procurement using 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;
- 34.4. 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 3 months; and
- 34.5. 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 PTCA, (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.

29) SHS in existing JHS and SHS within elementary schools shall prepare separate financial reports for SHS school MOOE apart from their regular school MOOE allocations. These reports shall be submitted to SDOs at the end of each month. The existing accounting and auditing rules and regulations shall govern the liquidation process.

30) All SDOs shall summarize the monthly status of School MOOE utilization submitted by schools and shall submit the same to their respective ROs every 5<sup>th</sup> day of the month using the format labeled as **Annex B-1**. Such reports shall be consolidated by the ROs concerned for subsequent submission to the Central Office thru the Accounting Division-FS using the format labeled as **Annex B-2** every 10<sup>th</sup> day of the month. These forms effectively revise the reporting templates that were issued under DepEd Order No.13, s.2016.

## **VI. Penalty Clause**

31) The SDO and school heads that violate any provision of this Order shall be dealt with administratively, pursuant to DepEd Order No. 49, s. 2006, the "*Revised Rules of Procedure of the Department of Education in Administrative Cases*".

## **VII. Effectivity**

32) This Order shall take effect immediately upon issuance.



SCHOOL MOOE FOR SENIOR HIGH SCHOOL ALLOCATIONS (FIRST TRANCHE)  
 FY 2016  
 (In Thousand Pesos)

ANNEX A

| Region | Province      | Division            | Municipality                    | Legislative District | Final SHS School ID | School ID | School Name   |     |
|--------|---------------|---------------------|---------------------------------|----------------------|---------------------|-----------|---|-----|
| ARMM   | BASILAN       | Basilan             | HADJI MUHTAMAD                  | 0                    | 304941              | 304941    | Lubukan NHS   | 42  |
| ARMM   | BASILAN       | Basilan             | LANTAWAN                        | 0                    | 304936              | 304936    | Concepcion NHS  | 56  |
| ARMM   | BASILAN       | Basilan             | MALUSO                          | 0                    | 304943              | 304943    | Maluso NHS  | 141 |
| ARMM   | BASILAN       | Basilan             | SUMISIP                         | 0                    | 304952              | 304952    | Mangal NHS  | 70  |
| ARMM   | BASILAN       | Basilan             | TIPO-TIPO                       | 0                    | 304954              | 304954    | Tipo-Tipo NHS   | 127 |
| ARMM   | BASILAN       | Basilan             | TUBURAN                         | 0                    | 304947              | 304947    | Sinangkapan NHS                                       | 84  |
| ARMM   | BASILAN       | Lamitan City        | CITY OF LAMITAN                 | 0                    | 304935              | 304935    | Colony NHS  | 28  |
| ARMM   | BASILAN       | Lamitan City        | CITY OF LAMITAN                 | 0                    | 304939              | 304939    | Lamitan National High School                          | 155 |
| ARMM   | BASILAN       | Lamitan City        | CITY OF LAMITAN                 | 0                    | 304945              | 304945    | Parangbasak NHS                                       | 42  |
| ARMM   | BASILAN       | Lamitan City        | CITY OF LAMITAN                 | 0                    | 318001              | 318001    | Ubit NHS  | 28  |
| ARMM   | LANAO DEL SUR | Lanao del Sur - IA  | BALINDONG (WATU)                | 2                    | 304958              | 304958    | Balindong NHS   | 70  |
| ARMM   | LANAO DEL SUR | Lanao del Sur - IA  | BUBONG                          | 1                    | 324601              | 324601    | Datu Mamintal Adiong Mem. Nat. High School            | 338 |
| ARMM   | LANAO DEL SUR | Lanao del Sur - IA  | BUBONG                          |                      | 318116              | 318116    | East Bayabao Integrated NHS of Vocational Technology  | 14  |
| ARMM   | LANAO DEL SUR | Lanao del Sur - IA  | BUMBARAN                        | 1                    | 304962              | 304962    | Amal Manabilang NHS                                   | 42  |
| ARMM   | LANAO DEL SUR | Lanao del Sur - IA  | MARANTAO                        | 1                    | 304963              | 304963    | Datu Calaca MNCHS                                     | 141 |
| ARMM   | LANAO DEL SUR | Lanao del Sur - IA  | MASIU                           | 1                    | 318108              | 318108    | Sitty Amanie Moh. Kiram NHS                           | 225 |
| ARMM   | LANAO DEL SUR | Lanao del Sur - IA  | MASIU                           | 1                    | 304967              | 304967    | Sultan Labay Moriatao Bae Technical-Vocational School | 183 |
| ARMM   | LANAO DEL SUR | Lanao del Sur - IA  | MULONDO                         |                      | 304971              | 304971    | Mulondo NHS   | 42  |
| ARMM   | LANAO DEL SUR | Lanao del Sur - IA  | PIAGAPO                         | 1                    | 318112              | 318112    | Bubonga Marantao NHS                                  | 98  |
| ARMM   | LANAO DEL SUR | Lanao del Sur - IA  | PIAGAPO                         | 1                    | 304973              | 304973    | Piagapo NHS   | 84  |
| ARMM   | LANAO DEL SUR | Lanao del Sur - IA  | POONA BAYABAO (GATA)            | 1                    | 304974              | 304974    | Pooni-Lomabao MNHS                                    | 211 |
| ARMM   | LANAO DEL SUR | Lanao del Sur - IA  | POONA BAYABAO (GATA)            | 1                    | 318111              | 318111    | Ragayan NHS   | 127 |
| ARMM   | LANAO DEL SUR | Lanao del Sur - IA  | SAGUIARAN                       | 1                    | 318124              | 318124    | M & S Maito Basak NHS                                 | 42  |
| ARMM   | LANAO DEL SUR | Lanao del Sur - IA  | SAGUIARAN                       | 1                    | 304975              | 304975    | Saguiaran NHS   | 127 |
| ARMM   | LANAO DEL SUR | Lanao del Sur - IA  | TAMPARAN                        | 1                    | 304965              | 304965    | Datu Palawan Disomimba MNHS                           | 253 |
| ARMM   | LANAO DEL SUR | Lanao del Sur - IA  | TARAKA                          | 1                    | 318109              | 318109    | Ansano Memorial NHS                                   | 211 |
| ARMM   | LANAO DEL SUR | Lanao del Sur - IA  | WAO                             | 1                    | 304966              | 304966    | Kili-Kili NHS   | 28  |
| ARMM   | LANAO DEL SUR | Lanao del Sur - IA  | WAO                             | 1                    | 318107              | 318107    | Masircampo Abantas MNHS                               | 28  |
| ARMM   | LANAO DEL SUR | Lanao del Sur - IA  | WAO                             | 1                    | 318132              | 318132    | Milaya Saripada National High School                  | 14  |
| ARMM   | LANAO DEL SUR | Lanao del Sur - IA  | WAO                             | 1                    | 304972              | 304972    | Pagalongan NHS  | 28  |
| ARMM   | LANAO DEL SUR | Lanao del Sur - IA  | WAO                             | 1                    | 318130              | 318130    | Panang NHS  | 14  |
| ARMM   | LANAO DEL SUR | Lanao del Sur - IIA | BACOLOD-KALAWI (BACOLOD GRANDE) | 2                    | 304980              | 304980    | Bacolod-Kalawi NHS                                    | 98  |
| ARMM   | LANAO DEL SUR | Lanao del Sur - IIA | BALABAGAN                       | 2                    | 324708              | 324708    | Sultan Mangalampa Daing NHS                           | 112 |
| ARMM   | LANAO DEL SUR | Lanao del Sur - IIA | BAYANG                          | 2                    | 304982              | 304982    | Bayang NHS  | 56  |
| ARMM   | LANAO DEL SUR | Lanao del Sur - IIA | BAYANG                          | 2                    | 318201              | 318201    | Mauyag C. Papandayan National High School             | 70  |
| ARMM   | LANAO DEL SUR | Lanao del Sur - IIA | BINIDAYAN                       | 2                    | 318205              | 318205    | Sittie Ayeesha NHS                                    | 42  |

| Region   | Province           | Division           | Municipality              | Legislative District | Final SHS School ID | School ID | School Name                                  |     |
|----------|--------------------|--------------------|---------------------------|----------------------|---------------------|-----------|--|-----|
| Region X | LANAO DEL NORTE    | Lanao del Norte    | TUBOD (Capital)           | 1                    | 304015              | 304015    | Teofila C. Quibranza NHS (New Pualas NHS)    | 56  |
| Region X | BUKIDNON           | Malaybalay City    | CITY MALAYBALAY (Capital) | 2                    | 303946              | 303946    | Bangcud NHS.                                 | 127 |
| Region X | BUKIDNON           | Malaybalay City    | CITY MALAYBALAY (Capital) | 2                    | 303950              | 303950    | Bukidnon NHS                                 | 155 |
| Region X | BUKIDNON           | Malaybalay City    | CITY MALAYBALAY (Capital) | 2                    | 325504              | 325504    | Bukidnon NHS - Annex Dalwangan               | 42  |
| Region X | BUKIDNON           | Malaybalay City    | CITY MALAYBALAY (Capital) | 2                    | 325503              | 325503    | Bukidnon NHS - Annex Imbayao                 | 14  |
| Region X | BUKIDNON           | Malaybalay City    | CITY MALAYBALAY (Capital) | 2                    | 500409              | 325502    | Busdi IS                                     | 14  |
| Region X | BUKIDNON           | Malaybalay City    | CITY MALAYBALAY (Capital) | 2                    | 500245              | 314917    | Can-ayan IS                                  | 28  |
| Region X | BUKIDNON           | Malaybalay City    | CITY MALAYBALAY (Capital) | 2                    | 314914              | 314914    | Casisang NHS                                 | 28  |
| Region X | BUKIDNON           | Malaybalay City    | CITY MALAYBALAY (Capital) | 2                    | 314915              | 314915    | Kalasangay NHS                               | 14  |
| Region X | BUKIDNON           | Malaybalay City    | CITY MALAYBALAY (Capital) | 2                    | 314904              | 314904    | Malaybalay City National Science High School | 70  |
| Region X | BUKIDNON           | Malaybalay City    | CITY MALAYBALAY (Capital) | 2                    | 314916              | 314916    | Malaybalay City NHS                          | 42  |
| Region X | BUKIDNON           | Malaybalay City    | CITY MALAYBALAY (Capital) | 2                    | 303973              | 303973    | Managok National High School                 | 84  |
| Region X | BUKIDNON           | Malaybalay City    | CITY MALAYBALAY (Capital) | 2                    | 325501              | 325501    | Managok NHS - Lalawan Annex                  | 14  |
| Region X | BUKIDNON           | Malaybalay City    | CITY MALAYBALAY (Capital) | 2                    | 314920              | 314920    | Managok NHS - Miglamin Annex                 | 14  |
| Region X | BUKIDNON           | Malaybalay City    | CITY MALAYBALAY (Capital) | 2                    | 303982              | 303982    | San Martin Agro-Industrial NHS               | 56  |
| Region X | BUKIDNON           | Malaybalay City    | CITY MALAYBALAY (Capital) | 2                    | 341061              | 126579SHS | SHS within Casisang CS                       | 223 |
| Region X | BUKIDNON           | Malaybalay City    | CITY MALAYBALAY (Capital) | 2                    | 303984              | 303984    | Silae NHS                                    | 56  |
| Region X | BUKIDNON           | Malaybalay City    | CITY MALAYBALAY (Capital) | 2                    | 314905              | 314905    | Silae NHS - Annex St. Peter                  | 14  |
| Region X | MISAMIS OCCIDENTAL | Misamis Occidental | ALORAN                    | 1                    | 304024              | 304024    | Aloran Trade HS                              | 141 |
| Region X | MISAMIS OCCIDENTAL | Misamis Occidental | BALIANGAO                 | 1                    | 304025              | 304025    | Baliangao SOF                                | 56  |
| Region X | MISAMIS OCCIDENTAL | Misamis Occidental | BALIANGAO                 | 1                    | 304042              | 304042    | Roque L. SU MNHS (Mabini NHS)                | 14  |
| Region X | MISAMIS OCCIDENTAL | Misamis Occidental | BONIFACIO                 | 2                    | 304028              | 304028    | Bonifacio NHS                                | 56  |
| Region X | MISAMIS OCCIDENTAL | Misamis Occidental | BONIFACIO                 | 2                    | 304034              | 304034    | Diwat NHS                                    | 42  |
| Region X | MISAMIS OCCIDENTAL | Misamis Occidental | BONIFACIO                 | 2                    | 315204              | 315204    | Ignacio Tan MIS                              | 28  |
| Region X | MISAMIS OCCIDENTAL | Misamis Occidental | CALAMBA                   | 1                    | 304030              | 304030    | Calamba CNHS                                 | 98  |
| Region X | MISAMIS OCCIDENTAL | Misamis Occidental | CLARIN                    | 2                    | 304031              | 304031    | Clarín NHS                                   | 155 |
| Region X | MISAMIS OCCIDENTAL | Misamis Occidental | CONCEPCION                | 1                    | 304033              | 304033    | Concepcion NHS                               | 14  |
| Region X | MISAMIS OCCIDENTAL | Misamis Occidental | DON VICTORIANO CHIONGBIAN | 2                    | 304035              | 304035    | Don Victoriano NHS                           | 42  |
| Region X | MISAMIS OCCIDENTAL | Misamis Occidental | DON VICTORIANO CHIONGBIAN | 2                    | 304046              | 304046    | Nueva Vista National High School             | 14  |
| Region X | MISAMIS OCCIDENTAL | Misamis Occidental | JIMENEZ                   | 1                    | 315203              | 315203    | Carmen IS                                    | 14  |
| Region X | MISAMIS OCCIDENTAL | Misamis Occidental | JIMENEZ                   | 1                    | 304037              | 304037    | Jimenez NCHS                                 | 70  |
| Region X | MISAMIS OCCIDENTAL | Misamis Occidental | JIMENEZ                   | 1                    | 315210              | 315210    | Tabo-o IS                                    | 14  |
| Region X | MISAMIS OCCIDENTAL | Misamis Occidental | LOPEZ JAENA               | 1                    | 304043              | 304043    | Macalibre Alto NHS                           | 28  |
| Region X | MISAMIS OCCIDENTAL | Misamis Occidental | LOPEZ JAENA               | 1                    | 315207              | 315207    | Sibugon IS                                   | 56  |
| Region X | MISAMIS OCCIDENTAL | Misamis Occidental | PANAON                    | 1                    | 304048              | 304048    | Panaon NHS                                   | 28  |
| Region X | MISAMIS OCCIDENTAL | Misamis Occidental | PLARIDEL                  | 1                    | 315208              | 315208    | Aquino IS                                    | 14  |
| Region X | MISAMIS OCCIDENTAL | Misamis Occidental | PLARIDEL                  | 1                    | 304040              | 304040    | Looc NHS                                     | 141 |
| Region X | MISAMIS OCCIDENTAL | Misamis Occidental | SAPANG DALAGA             | 1                    | 304051              | 304051    | Sapang Dalaga NHS                            | 42  |
| Region X | MISAMIS OCCIDENTAL | Misamis Occidental | SINACABAN                 | 2                    | 304038              | 304038    | Katipunan NHS                                | 28  |
| Region X | MISAMIS OCCIDENTAL | Misamis Occidental | SINACABAN                 | 2                    | 304055              | 304055    | Sinonoc NHS                                  | 84  |
| Region X | MISAMIS OCCIDENTAL | Misamis Occidental | TUDELA                    | 2                    | 304039              | 304039    | Colambutan Bajo NHS                          | 14  |
| Region X | MISAMIS OCCIDENTAL | Misamis Occidental | TUDELA                    | 2                    | 304058              | 304058    | Tudela National Comprehensive High School    | 84  |

**STATUS OF DOWNLOADING AND UTILIZATION OF MOOE ALLOCATIONS OF ELEMENTARY AND NON-IU SECONDARY SCHOOLS  
INCLUDING SCHOOLS OFFERING SENIOR HIGH SCHOOL PROGRAM**

DIVISION OF \_\_\_\_\_

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

| Name of School                     | Total Allotment Received | Amount Downloaded Thru Cash Advance | Amount of Cash Advance Liquidated | % of Liquidation Over Amount Downloaded | Issues/Challenges Being Encountered |
|------------------------------------|--------------------------|-------------------------------------|-----------------------------------|---|-------------------------------------|
| <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>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>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>0.00</b>                             |                                     |

**STATUS OF DOWNLOADING AND UTILIZATION OF MOOE ALLOCATIONS OF ELEMENTARY AND NON-IU SECONDARY SCHOOLS  
INCLUDING SCHOOLS OFFERING SENIOR HIGH SCHOOL PROGRAM**

DIVISION OF \_\_\_\_\_

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

| Name of School           | Total Allotment Received  | Amount Downloaded Thru Cash Advance | Amount of Cash Advance Liquidated | % of Liquidation Over Amount Downloaded | Issues/Challenges Being Encountered |
|--------------------------|---------------------------|-------------------------------------|-----------------------------------|---|-------------------------------------|
| <b>Senior High Shool</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>Grand Total</b>       | <b>0.00</b>               | <b>0.00</b>                         | <b>0.00</b>                       | <b>0.00</b>                             |                                     |
| <b>Prepared by:</b>      | <b>Certified Correct:</b> |                                     |                                   | <b>Noted by:</b>                        |                                     |
| _____                    | _____                     |                                     |                                   | _____                                   |                                     |
| <b>Designation</b>       | <b>Designation</b>        |                                     |                                   | <b>Schools Division Superintendent</b>  |                                     |

Annex B-2

**DEPARTMENT OF EDUCATION**  
**CONSOLIDATED STATUS OF DOWNLOADING AND UTILIZATION OF MOOE ALLOCATIONS OF ELEMENTARY AND NON-HU SECONDARY SCHOOLS**  
**INCLUDING SCHOOLS OFFERING THE SENIOR HIGH SCHOOL PROGRAM**  
 REGION \_\_\_\_\_  
 As of \_\_\_\_\_

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

Prepared by: \_\_\_\_\_ Certified Correct: \_\_\_\_\_

Noted by: \_\_\_\_\_

Name \_\_\_\_\_  
 Designation \_\_\_\_\_

Name \_\_\_\_\_  
 Designation \_\_\_\_\_

Name \_\_\_\_\_  
 Regional Director

**DEPARTMENT OF EDUCATION  
CONSOLIDATED STATUS OF DOWNLOADING  
INCLUDING SCHOOLS OFFERING**

Annex B-2

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

Prepared by:

Certified Correct:

Noted by:

Name

Name

Name

Designation

Designation

Regional Director