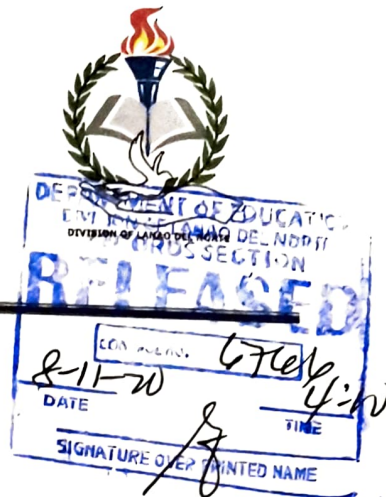




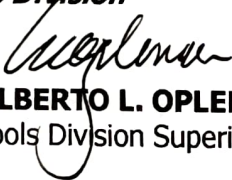
Republic of the Philippines
Department of Education
Region X – Northern Mindanao
DIVISION OF LANA DEL NORTE
Gov. A. Quibranza Prov'l. Gov't. Compound
Pigcarangan, Tubod Lanao del Norte
(063)227 – 6633, (063)341 – 5109
lanao.norte@deped.gov.ph



DIVISION MEMORANDUM

No. 314 s. 2020

TO : **Elementary and Secondary School Heads**
Senior Bookkeepers
Disbursing Officers
All Other Concern
This Division

FROM : 
EDILBERTO L. OPLENARIA, CESO V
Schools Division Superintendent

SUBJECT : **DISSEMINATION OF DEPED MEMORANDUM OUF-2020-0358**
RE: CLARIFICATION ON DO. 015, S.2020 (SUPPLEMENTARY
GUIDELINES ON MANAGING MOOE ALLOCATION FOR SCHOOLS TO
SUPPORT THE IMPLEMENTATION OF BASIC EDUCATION LEARNING
CONTINUITY PLAN IN TIME OF COVID-19 PANDEMIC)

DATE : **August 11, 2020**


1. For the information and guidance of all concerned, attached is the copy of **DepEd Memorandum OUF-2020-0358** entitled **Clarification on Do. 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 Pandemic)**
2. Immediate dissemination of this Memorandum is desired.



Republic of the Philippines
Department of Education
Office of the undersecretary for finance

MEMORANDUM
OUF-2020-0358

FOR: Undersecretaries
Assistant Secretaries
Bureau and Service Directors
Regional Directors
School Division Superintendents
Program Managers and Focal Persons
All Others Concerned

FROM: 
ANNALYN M. SEVILLA
Undersecretary


RAMON FIEL G. ABCEDE
Assistant Secretary

SUBJECT: Clarification on DO 15, 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 Pandemic)

DATE: July 17, 2020

This is to clarify specific provisions under Department Order (DO) No. 15 series of 2020 based on the feedback received by this Office from the field requiring further detailing of the list of eligible activities that may be charged against School MOOE that are lodged at School Division Offices (SDOs) level

Section V (Procedure/Standards), Paragraph 1.2 of the said DO states that:

"For the Non-Implementing Units (Non-IUs), in the event that the principal or schools' accountability officer has unliquidated cash advances and cannot receive additional cash advance and when it would not be possible to transact with the School Division Office (SDO) concerned given the declaration or imposition of community quarantine during public emergencies, the SDO, on behalf of the schools may procure items using MOOE funds based on the school's submitted list of priority items/needs, subject to existing budgeting, accounting, and auditing rules and regulations."

In this regard, subject to existing budgeting, accounting and auditing regulations including procurement policies, Section 1.4 of DO NO. 15 enumerates the list of items which may be charged



Republic of the Philippines
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against School MOOE which logically includes those School MOOE lodged at the School Division, to wit:

- i. Production and reproduction, and distribution of alternative delivery modules;
- ii. Development of sample home learning guide;
- iii. Personal Protective Equipment
- iv. Production and distribution of IECs to promote minimum health standard
- v. Maintenance of respiratory and hand hygiene/WASH; and
- vi. Minor improvements in classrooms

However, it must be emphasized that DO 15, s. 2020 supplements DO 29 s. 2019 Procedural Guidelines on the Management of Cash Advances for School Maintenance and Other Operating Expenses and Program Funds of Non-Implementing Units Pursuant to COA, DBM and DepEd Joint Circular No. 2019-1 and all provisions of the latter remain in effect. For the purpose of centralized procurement at the SDO, it is recommended that not more than thirty percent (30%) of the annual School MOOE allotment can be used for all the activities listed in DO 15, s. 2020. Also, procurement activities at the Division level which are charged to the School MOOE of a particular school must be done in coordination with the School Head of the school to which the School MOOE is appropriated. The said activity must also be reflected in the Annual Implementation Plan (AIP) of that particular school.

For inquiries, clarifications, and/or feedback, please contact usec.financebpm@deped.gov.ph and Education Programs Delivery Unit (EPDU) thru epdu@deped.gov.ph

For guidance and compliance.