



Republic of the Philippines
Department of Education
REGION VII – CENTRAL VISAYAS
Schools Division of Bohol

**Office of the Schools
Division Superintendent**

January 2, 2024

DIVISION MEMORANDUM

No. 001 s. 2024

**PREPARATION OF FY 2024 SCHOOL OPERATING BUDGET AND REITERATION OF
THE GUIDELINES ON THE UTILIZATION OF SCHOOL MOOE AND GAD PLANS and
BUDGET FY 2024**

To : Public Schools District Supervisors
School Principals
Head Teachers
School-In-Charge and Teacher-In-Charge
School BAC
District and School Financial Staff
All Others Concerned

1. To facilitate the proper budgeting of the school MOOE, the SDO Bohol Finance Services introduces a new tool: the School Operating Budget (SOB). This simple spreadsheet is designed to create and track the monthly and annual budget allocation and utilization of schools with MOOE fund. The editable template can be downloaded in our official website (<resources/downloadables/finance/accounting>). The annual MOOE allocation of schools per National Expenditure Program (NEP) is attached in **Annex A**.
2. The annual allocation for the Maintenance and Other Operating Expenses (MOOE) for public elementary and secondary schools must be utilized as specified under Section V. D of The Revised Implementing Guidelines on the Direct Release, Use, Monitoring, and Reporting Maintenance and Other Operating Expenses (DepEd Order No. 8, s. 2019), to wit:
 - A. 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)* of the school.
 - B. 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.
 - C. To finance expenses pertaining to graduation rites, moving up or closing ceremonies and recognition.
 - D. To procure school supplies and other consumables for teachers and students deemed necessary in the conduct of classes.
 - E. To fund minor repairs of facilities, building and grounds maintenance and the upkeep of the school.
 - F. To pay for wages of full-time janitorial, transportation/mobility and security services.
 - G. To pay for utilities and communication expenses.
 - H. In no case shall the school MOOE be used for the procurement of school furniture (such as seats, and teacher's table and chairs), and textbooks and other instructional materials, even if these expenditures are contained in the SIP.



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3. The 2016 Revised Implementing Rules and Regulations of Government Procurement Reform Act (RA 9184) (updated as of 15 October 2023) emphasized that “7.2. *No procurement shall be undertaken unless it is in accordance with the approved Annual Procurement Plan (APP), including approved changes thereto.* The APP must be consistent with the duly approved yearly budget of the Procuring Entity and shall bear the approval of the HoPE or second-ranking official designated by the HoPE to act on his behalf.” It shall be noted here that the Procuring Entity refers to the school while the HoPE is the school head. The APP shall be supported with the APP-CSE and PPMP. The authorized signatories and the process flow on the preparation of these procurement templates are attached as **Annex B** and **Annex C**.
4. Moreover, Section 11.2 of the same IRR of RA 9184 outlines the BAC Composition. The BAC has a fixed term of one (1) year reckoned from the date of appointment, renewal at the discretion of the HoPE. *A copy of the School BAC designation shall be given to their school/district bookkeeper.*
5. Five percent (5%) of the school MOOE shall be allocated for Gender and Development (GAD). All schools with MOOE allocation are hereby directed to submit its GAD Plans and Budget to the Division GAD Focal Point System (GFPS) through the Division GAD GFPS Secretariat with office at the SGOD. The template of the School GAD Plans and Budget is attached in **Annex D**. The deadline for submission of this report is on or before *January 31, 2024. The GAD Plans and Budget must be submitted per district.* The District Administrative Officer II is responsible for submission of said report.
6. The Guidelines on the Preparation of Gender and Development (GAD) Plans, Utilization of GAD Budgets, and Submission of Accomplishment Reports is outlined in DepEd Order No. 63, s. 2012. Under this order, the activities that can be charged to GAD are:
 - Approved PPAs included in the Philippine Commission on Women (PCW)-endorsed DepEd GAD Plan with detailed budgetary expenditure requirements,
 - Capacity Development on GAD
 - Activities related to the establishment of enabling mechanisms which support GAD efforts of agencies, e.g. GAD Focal Point System and VAW Desks,
 - Salaries of agency personnel assigned to plan, implement and monitor GAD PAPs on a full-time basis, following the rules in hiring and creating positions. This provision does not apply to those who were given extra assignment on GAD and are already regular employees. Overtime work rendered in doing GAD PAPs may be compensated through a compensatory time off, following the government accounting rules and regulations,
 - Programs to address women’s practical and strategic needs, provided these have been previously approved by DepEd Central Office and the Philippine Commission on Women (PCW) and are clearly reflected in the annual GAD Plan and Budget,
 - Consultation workshops to gather inputs for GAD Plan and other GAD mechanisms and processes,
 - Professional fees and honoraria of external GAD experts for trainings and related activities,
 - Development, printing and dissemination of information and education campaign materials which support GAD PAPs,
 - Women’s Month activities which are clearly aligned to the yearly theme determined by the PCW Board and GAD advocacy



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The activities that cannot be charged to the GAD budget are:

- PPAs which are not in the DepEd GAD Plan and not endorsed by PCW,
- Personal services and honoraria of GAD Focal Point System members and other GAD employees assigned to do GAD work,
- Physical, mental and health fitness including purchase of equipment, recreation and social activities, religious and cultural projects, construction expense, supplies and materials for general use, study tour, Christmas and year-end celebrations and meetings, except if these can be justified as clearly addressing specific gender issues.

Further, DepEd Order No. 32, s. 2017 regarding Gender-Responsive Education Policy integrates the principles of gender equality, gender equity, gender sensitivity, non-discrimination and human rights, the provision and governance of basic education.

7. The School Operations Manual on Financial Management (SOMFM) is a useful guide for all school-based financial management matters. The said manual can be accessed through the downloads section of our division website (<https://www.depedbohol.org/wp-content/uploads/2023/02/School-Operations-Manual-on-Financial-Management-SOMFM-1.pdf>).
8. For information, guidance, and strict compliance


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