Division Memorandum No. 021, s. 2016

TO : Public School District Supervisors
    Elementary and Secondary School Heads

FROM : DEE D. SILVA, DPA, CESO VI
       Assistant Schools Division Superintendent
       Officer-In-Charge

SUBJECT : Addendum to Division Memorandum dated January 8, 2016
          RE: PPMP and APP Templates to Use

DATE : January 11, 2016

The following items are to be observed in addendum to Unnumbered Memorandum dated January 8, 2016 entitled “PPMP and APP Templates to Use”.

a) School heads are reminded to utilize the School MOOE in accordance with Item No. 5 (Uses of School MOOE) of DepED Order No. 12, s. 2014 “Implementing Guidelines on the Direct Release of Maintenance and Other Operating Expenses (MOOE) Allocations of Schools to the Respective Implementing Units”, and to Item No. 1.4 of the Regional Operations Manual on the Downloading, Utilization and Liquidation of the MOOE Fund.

a.1 Uses of School MOOE (D.O. # 12, s. 2014):

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 of the school;

2. To support expenses for training activities that are selected or designed based on the most critical needs to improve learning outcome in the school;

3. To pay for expenses for utilities and communications (e.g. electric, water and telephone expenses);

4. To procure school supplies necessary in classroom teaching;

5. To finance expenses pertaining to graduation rites, not to exceed a cost of Php 250 per graduating student;

6. To pay for wages of janitorial and security services; and
7. To fund minor school repairs.

Notwithstanding the above, in no case shall the school MOOE be used for the procurement of textbooks and other instructional materials (publications, periodicals, review materials) as well as school furniture and equipment, even if these expenditures are contained in the SIP.

a.2 Suggested Percentage Distribution based on Regional Operations Manual for MOOE Downloading, Utilization and Liquidation:

<table>
<thead>
<tr>
<th>Percentage</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>20%</td>
<td>Mandatory Bills</td>
</tr>
<tr>
<td>30%</td>
<td>Minor Repairs</td>
</tr>
<tr>
<td>25%</td>
<td>Teaching-learning instructions</td>
</tr>
<tr>
<td>25%</td>
<td>Attendance to and conduct of trainings/seminars/conferences</td>
</tr>
</tbody>
</table>

An increase or decrease of fifteen (15) percent in the distribution is allowed depending on the need of the school, where mandatory bills shall be given priority or be paid first before paying other obligations.

b) The PSDS School-Adopter, as one of the signatories in the PPMPs of School Heads, are expected to review the said document taking into consideration the aforementioned DepED Order and Regional Operations Manual on MOOE Downloading, Utilization and Liquidation.

c) The PSDS School-Adopter is likewise directed to affix his/her initial beside the name of the Schools Division Superintendent in the Annual Procurement Plan (APP) to indicate confirmation that entries in the APP are aligned with those in the PPMP, and in accordance with DepED Order No. 12, s. 2014 and the Regional Manual.

For everybody’s guidance and compliance.