

Republika ng Pilipinas
(Republic of the Philippines)
MINISTRI NG EDUKASYON, KULTURA AT ISPORTS
(MINISTRY OF EDUCATION, CULTURE AND SPORTS)
Maynila

April 18, 1986

MECS O R D E R
No. 16, s.1986

ALLOCATION OF MAINTENANCE AND OTHER OPERATING EXPENDITURES
(MOOE) FOR ADMINISTRATION/SUPERVISION, PROJECT
DEVELOPMENT AND PROGRAM MONITORING
IN THE FIELD SERVICES

To: Deputy Ministers
Assistant Secretaries
Bureau Directors
Regional Directors
Schools Superintendents
Heads of National Schools/Colleges

1. For expediency in evaluating educational programs and projects, the use of the maintenance and other operating expenditures shall henceforth be categorized into Administration/Supervision, Project Development and Program Monitoring. This refers to the MOOE component of the Sub-Cash Disbursement Ceilings (SCDC) received by the regional directors for the schools divisions, national secondary and tertiary schools/colleges and the regional office proper.

2. Expenditures under Project Development shall cover the MOOE expenses related to activities directly benefiting students, such as school libraries, remedial instruction, and school health, or for strengthening the delivery of educational services, such as curriculum development and staff development. Expenditures under Program Monitoring shall cover the cost of diagnostic/achievement test booklets of a testing program and supplies for the Educational Management Information System (EMIS). Administration/Supervision covers the ordinary office expenses of school, district, division and regional offices.

3. However, disbursements under all three activities shall be entered in the books of accounts observing the proper account code (from Account 02 for travel expenses to Account 20 for extraordinary expenses) in the National Government Chart of Accounts. It is anticipated that disbursements under project development and program monitoring may fall mostly under Supplies and Materials, or Account 07. Travel schedules in connection with the administration of the testing program may be timed with the regular travel of supervisors, with their expenses chargeable against the MOOE component for Administration/Supervision.

4. In this regard, the following percent allocation of the quarterly regional MOOE shall be observed:

<u>Project</u>	<u>Administration/ Supervision</u>	<u>Project Development</u>	<u>Program Monitoring</u>
Elementary Education	60%	25%	15%
Secondary Education	30%	60%	10%
Higher Education	30%	60%	10%
Regional Office Proper	60%	10%	30%

5. However, 30 percent of the regional quarterly MOOE allocation for elementary education may be reserved by the Regional Office, and the remaining balance shall be apportioned to the various schools divisions as shown in the Sample Computation in Annex "A", attached. The reserve may be used in turn for CDC augmentation releases in amounts subject to the discretion of the regional director to improve the less developed schools divisions in his region. Each release shall, likewise, be categorized into Administration/Supervision, Project Development and Program Monitoring and shall be covered by a Program of Expenditures.

6. For expediency in monitoring and evaluating the implementation of the above-cited activities, each schools division national school/college and the regional office shall prepare the quarterly MOOE program of expenditures and maintain separate subsidiary ledgers on disbursements for Project Development and Program Monitoring.

7. The Regional Planning Unit shall consolidate the program of expenditures submitted for all schools divisions, national schools/colleges and various promotional divisions in the regional office proper. The disbursement reports of schools division and national schools/colleges shall reconcile with the submitted program of expenditures. Any departure therefrom shall be explained/justified by the reporting schools division, school or college concerned. The totals for Project Development and Program Monitoring shall be shown as short extended balances in the Trial Balance of national school/college and the regional office proper.

8. Compliance herewith is desired, effective from CY 1986.

(SGD.) LOURDES R. QUISUMBING
Minister

Incl.:

As stated

Reference:

N o n e

Allotment: 1-2--(D.O. 1-76)

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

ACCOUNTS
EXPENSES

SCHOOLS
TRAVEL

SAMPLE COMPUTATION OF REGIONAL QUARTERLY ALLOCATION OF MAINTENANCE AND
OTHER OPERATING EXPENDITURES (MOOE) FOR SCHOOLS DIVISIONS

Total quarterly MOOE Cash Disbursement Ceiling (CDC) released
to the Regional Office for Elementary Education - - - - P 1,429,000

LESS: 30% Regional Director's (RD) Reserve - - - - - 429,000

Total amount for distribution to schools divisions - - - - - P 1,000,000
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SCHOOLS DIVISION QUARTERLY MOOE ALLOCATION
(In thousand Pesos)

Division	Enrolment	No. of Districts	ADMINISTRATION/SUPERVISION PROJECT			MONITORING**		TOTAL
			Division	Total	DEVELOPMENT	TOTAL		
			ppc* = P0.391	60%	25%	15%	100%	
				ppc = P0.407	ppc = P0.244			
A	26,811	12	23.1	P 10.5	P33.6	P10.9	P 6.5	P 51.0
B	35,532	13	25.0	13.9	38.9	14.5	8.7	62.1
C	52,576	22	42.3	20.5	62.8	21.4	12.8	97.0
D	73,037	25	48.1	28.5	76.6	29.7	17.8	124.1
E	75,891	24	46.2	29.7	75.9	30.9	18.5	125.3
F	17,586	10	19.3	6.9	26.2	7.2	4.3	37.7
G	273,550	66	127.1	106.9	234.0	111.3	66.8	412.1
H	14,122	4	7.7	5.5	13.2	5.7	3.5	22.4
I	14,533	4	7.7	5.7	13.4	5.9	3.6	22.9
J	9,704	3	5.8	3.8	9.6	4.0	2.4	16.0
K	20,797	4	7.7	8.1	15.8	8.5	5.1	29.4
TOTAL	614,139	187	P360.0	P240.0	P600.0	P250.00	P 150.0	P 1,000.0
			60%	40%	100%			

Note:

* - ppc - per pupil cost

a) For the Division share of Admin./Supervision component

ppc is P240,000/614,139 = P0.391 which when multiplied by enrolment (26,811 for Division A) will give the total A/S of P10,477

b) For Project Development

ppc is P250,000/614,139 = P0.407 which when multiplied by enrolment (26,811 for Division A) will give the total for Project Development of P10,914

c) For Program Monitoring

ppc is P150,000/614,139 = P0.244 which when multiplied by enrolment (26,811 for Division A) will give the total for Prog. Mon. of P6,548.

Continue multiplying enrolment for
Division B to K to get the amount
for A/S, PD & PM for each Division

** - Comprising expenditures for the Testing Program and the Educational Management Information System (EMIS). Costings for Project Development and Program Monitoring cover Supplies and Materials (Account 07) since travel for administering the tests under the testing program can be timed with the travel of supervisors chargeable against the MOOE under Administration/Supervision.

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