



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF EDUCATION, REPUBLIC OF THE PHILIPPINES  
BIRADAR, MANILA

OFFICE OF THE SECRETARY

November 4, 1997

DECS ORDER

No. 89, s. 1997

**PROVIDING ACCESS TO MOOE FUNDS  
FOR BIG ELEMENTARY SCHOOLS**

To: Regional Directors  
Schools Superintendents

1. One of the major concerns of this Department is the empowerment of school principals both in the elementary and secondary high school levels. To implement this thrust, DECS Order No. 17, s. 1997 has been issued which identifies certain functions to be devolved to these officials in selected pilot secondary schools.
2. Considering the positive effects of this policy insofar as improving classroom instructions is concerned, this office now desires to expand its implementation to cover big elementary schools particularly with regard to access in the use of the maintenance and operating funds (MOOE) allotted regularly to schools divisions. Big elementary schools shall be understood to mean schools with 50 or more teachers.
3. Towards this end, all regional directors and schools superintendents are hereby directed to allocate to each of their principals of big elementary schools a portion of their MOOE in the amount computed at P5.00 per pupil per quarter, subject to adjustments when more funds are available.
4. In the absence of an accountant and a bookkeeper, the MOOE for these schools may be treated as petty cash funds and should be used only for purchases of items costing not more than P500.00. (No canvass or bidding is needed for petty cash purchases and liquidation of the fund involves only the simple matter of submitting receipts).
5. To prepare the school principals concerned to handle funds properly, an orientation seminar on fiscal management should be conducted for them by their respective regional or division office as early as possible.

8. The cooperation of all concerned to make this directive operational is enjoined.
7. Wide dissemination of this Order is desired.



R. T. Gloria

RICARDO T. GLORIA  
Secretary

Reference:

DECS Order (No. 17, s. 1997)

Allotment: 1-(D.C. 50-97)

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

FUNDS  
OFFICIALS  
POLICY  
SCHOOLS