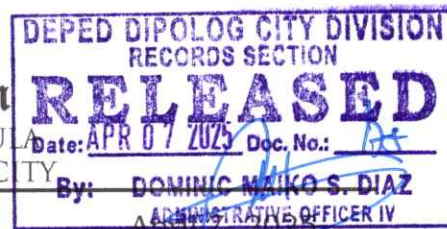




Republic of the Philippines
Department of Education
REGION IX-ZAMBOANGA PENINSULA
SCHOOLS DIVISION OF DIPOLOG CITY



DIVISION MEMORANDUM

No. AS s. 2025

To: **Chief, Curriculum Implementation Division (CID)**
Chief, Schools Governance and Operations Division (SGOD)
All Elementary and Secondary School Heads
All other Concerned Offices

**UTILIZATION OF MOOE FUNDS FOR THE REPAIR OF
DEFECTIVE OUT-OF-WARRANTY DCP PACKAGES IN SCHOOLS**

1. In accordance with DepEd Order No. 13, s. 2016 titled **"Implementing Guidelines on the Direct Release and Use of Maintenance and Other Operating Expenses (MOOE) Allocations of Schools, Including Other Funds Managed by Schools"**, which states that Maintenance and Other Operating Expenses (MOOE) may be used "to fund rental and minor repairs of tools and equipment deemed necessary for the conduct of teaching and learning activities.
2. Anent this, school heads are hereby advised to utilize their MOOE funds for the repair of defective tools and equipment under the DepEd Computerization Program (DCP) packages.
3. Ensure that the repairs are essential for the effective delivery of teaching and learning activities and that the costs are reasonable and necessary.
4. Activities related to repair and maintenance of DCP packages are incorporated in the Annual Implementation Plan (AIP) and School Improvement Plan (SIP).
5. For monitoring and reporting purposes, schools are required to document and report the utilization of MOOE funds for such repairs in their respective financial reports.
6. All procurement and financial transactions related to these repairs must adhere strictly to existing budgeting, accounting, procurement, and auditing rules and regulations.
7. Immediate dissemination of and strict compliance with this Memorandum is directed

MA. LIZA R. TABILON EdD, CESO V
Schools Division Superintendent

Ref: DO13 s.2026
Encl: None
OSDS/ICT/JMMA/DM
April 7, 2025