



Republic of the Philippines
Department of Education
Region X

DIVISION OF EL SALVADOR CITY

Zone 3, Poblacion, El Salvador City
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DIVISION MEMORANDUM

No. 26 s, 2018

To: ALL PUBLIC SCHOOL PRINCIPALS/SCHOOL HEADS/SICs

From: AGUSTINES E. CEPE, Ph. D., CESO VI
Schools Division Superintendent
Officer In-Charge

Subject: Submission of FY 2019 School MOOE Budget Proposal (BP)

Date: January 29, 2018

1. In compliance with the guidelines contained in the National Budget Memorandum No. 129 dated January 3, 2018, you are hereby directed to submit School MOOE Budget Proposal for FY 2019 by object of expenditure (e.g. Travelling Expenses, Electricity Expenses, etc.) according to your school need. You may use your School Operating Budget (SOB) 2017 or your Actual Summary of Expenses during 2017 for your projections for FY 2019.
2. The deadline for hard copy submission is on **February 1, 2018.**
3. See attached FY 2019 School MOOE Budget Proposal (BP) instructions and format. You can download the MS Excel Template and the link for online encoding in our Facebook Group Page.
4. For information, guidance and strict compliance.

Copies Furnished:
Person Concerned
Records Section-Office Memorandum

/sps



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BONCODIN FORMULA

Computation of School's MOOE Budget Proposal (BP) FY 2019

School's MOOE = Fixed Amount + (Allowable amount x Number of Classrooms) + (Allowable amount x Number of Teachers) + (Allowable amount x Number of Learners) + (Allowable amount x Number of Graduating Learners)

There are two components in the formula, the **FIXED AND VARIABLE COSTS.**

The **fixed cost** for every school would be:

- Elementary School Php 50,000.00
- Junior High School (IUs & Non IUs) 96,000.00

The **variable costs** are the following:

Parameter (Basis)	Elementary School	Junior High School	Senior High School
Every Classroom	Php 3,750.00	Php 7,200.00	-
Every Teacher	5,000.00	9,600.00	-
Every Learner	250.00	480.00	Php 1,353.00
Every Graduating Learner	313.00	300.00	

Assume that Amoros Elementary School has 250 enrollees, 6 teachers, 5 classrooms and 8 graduating pupils:

Applying the formula, the school's MOOE would be:

$$\begin{aligned}
 &= \text{Php } 50,000 + (\text{Php}3,750 \times 5) + (\text{Php}5,000 \times 6) + (\text{Php}250 \times 250) + (\text{Php}313 \times 8) \\
 &= \text{Php } 50,000 + (\text{Php } 18,750) + (\text{Php } 30,000) + (\text{Php } 62,500) + (\text{Php } 2,504) \\
 &= \text{Php } 163,754.00 \\
 &= \text{Php } \mathbf{164,000.00} \text{ (rounded-off to the nearest thousand)}
 \end{aligned}$$

Amoros Elementary School's MOOE for FY 2019 (Proposed) = **Php 164,000.00**

EBEIS DATA NEEDED:

FACTOR	DESCRIPTION
No. of Classrooms	No. of Instructional Rooms (Standard Size) as of December 31, 2017 (excluding condemned classrooms)
No. of Teachers	No. of teachers actually working as of December 31, 2017
No. of Learners	Total enrolment based on EBEIS BOSY as of June of SY 2017-2018
No. of Graduating Learners	No. of Graduating Learners (Grade 6/Grade 12 Enrolment EBEIS SY 2017-2018)

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AMOROS ELEMENTARY SCHOOL

(Name of School)

SCHOOL MOOE BUDGET PROPOSAL (BP) FY 2019			
Parameters: Elementary			
Fixed Cost			50,000.00
No. of learners	250	250.00	62,500.00
No. of teachers	6	5,000.00	30,000.00
No. of classrooms	5	3,750.00	18,750.00
No. of graduating learners	8	313.00	2,504.00
			163,754.00
Proposed Annual MOOE Budget (rounded off to the nearest thousand)			P 164,000.00
Object of Expenditure	%	Amount	
Maintenance & Other Operating Expenses			
Traveling Expenses - Local	3.05%	P	5,000.00
Training & Seminars Expenses (GAD, INSET)	6.10%		10,000.00
Office Supplies Expenses	39.02%		64,000.00
Accountable Forms	0.61%		1,000.00
Medical, Dental & Laboratory Expenses	1.22%		2,000.00
Semi-Expendable Machinery & Equipment	0.00%		-
Water Expenses	0.61%		1,000.00
Electricity Expenses	6.10%		10,000.00
Postage and Courier Expenses	0.61%		1,000.00
Telephone Expenses - Landline	0.00%		-
Telephone Expenses - Mobile	2.44%		4,000.00
Internet Subscription Expenses	24.39%		40,000.00
Janitorial Services	7.32%		12,000.00
Security Services	0.00%		-
Other General Services	0.00%		-
Repair & Maintenance - School Buildings	5.49%		9,000.00
Repair & Maintenance - Machinery	0.00%		-
Repair & Maintenance - Office Equipment	0.00%		-
Repair & Maintenance - ICT Equipment	0.00%		-
Repair & Maintenance - Motor Vehicles	0.00%		-
Repair & Maintenance - Furniture & Fixtures	0.00%		-
Taxes, Duties and Licenses	0.00%		-
Fidelity Bond Premiums	1.22%		2,000.00
Insurance Expenses	1.22%		2,000.00
Printing and Publication Expenses	0.00%		-
Representation Expenses	0.61%		1,000.00
Transportation and Delivery Expenses	0.00%		-
TOTAL PROPOSED SCHOOL MOOE BUDGET FY 2019	100.00%	P	164,000.00

Prepared by:

Recommending Approval:

NAME OF SCHOOL HEAD
Designation

STEPHANIE P. SALIGUMBA, CPA
AO V - Budget Officer III

Approved by:

AGUSTINES E. CEPE, Ph. D., CESO VI
Schools Division Superintendent
Officer In-Charge



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COGON NATIONAL HIGH SCHOOL

(Name of School)

SCHOOL MOOE BUDGET PROPOSAL (BP) FY 2019			
Parameters: Junior High School			
Fixed Cost			96,000.00
No. of learners	250	480.00	120,000.00
No. of teachers	6	9,600.00	57,600.00
No. of classrooms	5	7,200.00	36,000.00
No. of graduating learners	8	300.00	2,400.00
			312,000.00
Proposed Annual MOOE Budget (rounded off to the nearest thousand)			P 312,000.00
Object of Expenditure	%	Amount	
Maintenance & Other Operating Expenses			
Traveling Expenses - Local	1.60%	P	5,000.00
Training & Seminars Expenses (GAD, INSET)	5.00%		15,600.00
Office Supplies Expenses	40.00%		124,800.00
Accountable Forms	0.32%		1,000.00
Medical, Dental & Laboratory Expenses	0.64%		2,000.00
Semi-Expendable Machinery & Equipment	0.00%		-
Water Expenses	0.32%		1,000.00
Electricity Expenses	7.24%		22,600.00
Postage and Courier Expenses	0.32%		1,000.00
Telephone Expenses - Landline	0.00%		-
Telephone Expenses - Mobile	1.28%		4,000.00
Internet Subscription Expenses	12.82%		40,000.00
Janitorial Services	3.85%		12,000.00
Security Services	0.00%		-
Other General Services	0.00%		-
Repair & Maintenance - School Buildings	14.42%		45,000.00
Repair & Maintenance - Machinery	1.60%		5,000.00
Repair & Maintenance - Office Equipment	1.60%		5,000.00
Repair & Maintenance - ICT Equipment	1.60%		5,000.00
Repair & Maintenance - Motor Vehicles	0.00%		-
Repair & Maintenance - Furniture & Fixtures	0.00%		-
Taxes, Duties and Licenses	0.00%		-
Fidelity Bond Premiums	0.96%		3,000.00
Insurance Expenses	0.64%		2,000.00
Printing and Publication Expenses	1.60%		5,000.00
Representation Expenses	0.32%		1,000.00
Transportation and Delivery Expenses	3.85%		12,000.00
TOTAL PROPOSED SCHOOL MOOE BUDGET FY 2019	100.00%	P	312,000.00

Prepared by:

Recommending Approval:

NAME OF SCHOOL HEAD

Designation

STEPHANIE P. SALIGUMBA, CPA

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Approved by:

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Schools Division Superintendent
 Officer In-Charge



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MOLUGAN NATIONAL HIGH SCHOOL

(Name of School)

SCHOOL MOOE BUDGET PROPOSAL (BP) FY 2019			
Parameters: Senior High School			
No. of learners	500	1,353.00	676,500.00
Proposed Annual MOOE Budget (rounded off to the nearest thousand)			P 677,000.00
Object of Expenditure	%	Amount	
Maintenance & Other Operating Expenses			
Traveling Expenses - Local	0.74%	P	5,000.00
Training & Seminars Expenses (GAD, INSET)	5.02%		34,000.00
Office Supplies Expenses	40.03%		271,000.00
Accountable Forms	0.30%		2,000.00
Medical, Dental & Laboratory Expenses	0.74%		5,000.00
Semi-Expendable Machinery & Equipment	3.69%		25,000.00
Water Expenses	0.74%		5,000.00
Electricity Expenses	7.39%		50,000.00
Postage and Courier Expenses	0.15%		1,000.00
Telephone Expenses - Landline	0.00%		-
Telephone Expenses - Mobile	1.77%		12,000.00
Internet Subscription Expenses	5.91%		40,000.00
Janitorial Services	1.77%		12,000.00
Security Services	0.00%		-
Other General Services	0.00%		-
Repair & Maintenance - School Buildings	22.16%		150,000.00
Repair & Maintenance - Machinery	0.74%		5,000.00
Repair & Maintenance - Office Equipment	0.74%		5,000.00
Repair & Maintenance - ICT Equipment	0.74%		5,000.00
Repair & Maintenance - Motor Vehicles	0.00%		-
Repair & Maintenance - Furniture & Fixtures	0.74%		5,000.00
Taxes, Duties and Licenses	0.00%		-
Fidelity Bond Premiums	0.44%		3,000.00
Insurance Expenses	0.30%		2,000.00
Printing and Publication Expenses	1.48%		10,000.00
Representation Expenses	2.22%		15,000.00
Transportation and Delivery Expenses	2.22%		15,000.00
TOTAL PROPOSED SCHOOL MOOE BUDGET FY 2019	100.00%	P	677,000.00

Prepared by:

Recommending Approval:

NAME OF SCHOOL HEAD

Designation

STEPHANIE P. SALIGUMBA, CPA

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