



Republic of the Philippines  
**Department of Education**

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23 FEB 2018

DepEd ORDER  
No. **09**, s. 2018

**IMPLEMENTING GUIDELINES ON THE RELEASE AND UTILIZATION  
OF MAINTENANCE AND OTHER OPERATING EXPENSES  
ALLOCATIONS OF SENIOR HIGH SCHOOLS**

To: Regional Directors  
Schools Division Superintendents  
Public Secondary School Heads  
All Others Concerned

1. For the information and guidance of all concerned, the Department of Education (DepEd) hereby issues the enclosed **Implementing Guidelines on the Release and Utilization of Maintenance and Other Operating Expenses (MOOE) Allocations of Senior High Schools.**
2. Immediate dissemination of and strict compliance with this Order is directed.

  
**LEONOR MAGTOLIS BRIONES**  
Secretary

Encl.:  
As stated

Reference:  
DepEd Order No. 22, s. 2017

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

ALLOCATIONS  
EXPENSES  
FUNDS  
POLICY

RULES AND REGULATIONS  
SCHOOLS  
SECONDARY EDUCATION  
SENIOR HIGH SCHOOL