



Republic of the Philippines  
**Department of Education**  
REGION IV-A CALABARZON



Finance-RM-2025-427

June 10, 2025

**Regional Memorandum**

**DOWNLOADING OF MAINTENANCE AND OTHER  
OPERATING EXPENSES (MOOE) FOR THE OPENING  
OF CLASSES FOR SY 2025-2026**

To **Schools Division Superintendents  
Secondary School Heads**

1. In preparation for the opening of classes for SY 2025-2026, all Schools Division Offices are instructed to download the Maintenance and Other Operating Expenses (MOOE) to Elementary Schools, Junior High Schools, Non-Implementing Units and Senior High Schools.
2. Timely released of MOOE funds allocated to public schools are essential for activities and necessities supporting the learning program of all schools and intended for the operational expenses for the opening of classes. Further, these funds can be used also for various purposes, including supporting activities identified in the school's approved Improvement Plan (SIP).
3. The Regional Office in coordination with SDOs Accountants and Budget Officers will monitor the timely downloading of MOOE to all public Elementary, Junior and Senior High Schools.
4. For compliance.

**ATTY. ALBERTO T. ESCOBARTE, CESO II**  
Regional Director

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