




Republic of the Philippines  
Department of Education  
Region XII  
Division of Sarangani  
Alabel



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**Division Memorandum**  
No. 96, s. 2013

**To** : All School Heads  
Elementary Schools / Integrated Schools  
Secondary Schools  
This Division

**From** :   
**ISAGANI S. DELA CRUZ, CESO V**  
Schools Division Superintendent

**Subject** : **Implementing Guidelines on the Direct Release and Maintenance and Other Operating Expenses (MOOE) Allocations of Schools to the Respective Implementing Units**

**Date** : December 18, 2013

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1. Enclosed is the DepEd Order No. 12, s. 2014, “ **Implementing Guidelines on the Direct Release and Maintenance and Other Operating Expenses (MOOE) Allocations of Schools to the Respective Implementing Units .**”
2. Immediate dissemination and strict compliance of this guidelines is hereby directed.