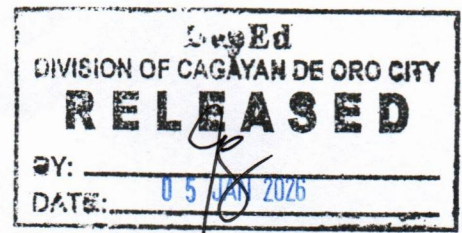




Republic of the Philippines
Department of Education
REGION X
DIVISION OF CAGAYAN DE ORO CITY



Office of the Schools Division Superintendent

January 5, 2026

DIVISION MEMORANDUM

No. 03 s. 2026

**FY 2026 BUDGET AND GUIDELINES ON THE RELEASES/TRANSFER
OF SCHOOL MOOE**

**TO: Assistant Schools Division Superintendent
SGOD/CID Chief/Public Schools District Supervisors (PSDS)
Accountant III and Administrative Officer V
Elementary/Secondary School Heads
Schools Administrative Assistants III and II
This Division**

1. The field is hereby informed that President Ferdinand R. Marcos, Jr signed into law the **FY 2026** Budget or the **RA No. 12314** otherwise known as **General Appropriation Act (GAA) of 2026** on **January 5, 2026** with an effectivity date of January 1, 2026. See attached **Annex A** for the FY 2026 Annual MOOE Budget of Schools.
2. For proper implementation of the programs and projects of the schools and with the goal of full and efficient utilization of funds at the end of the year, the following guidelines or procedures in the downloading of School MOOE should be strictly followed:

A. First/Initial Transfer/Download of the Year

- a) Signed Obligation Request and Status (ORS);
- b) School Head's Certification of **NO Unliquidated Fund Transfer/Cash Advance as of December 31, 2025**;
- c) Approved **FY 2026** School Operating Budget (SOB);
- d) Signed and Approved Annual Implementation Plan (AIP)/SQIP;
- e) Monthly Disbursement Program (MDP);
- f) Annual Procurement Plan, PPMP with Market Scooping and GAD Plan (APP, PPMP and GAD Plan); and
- g) Photocopy of active fidelity bond.



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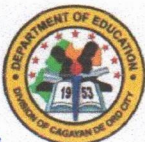
B. Succeeding Transfer/Download during the Year

- a) Signed **ORS** and **SQIP**;
- b) Previous Liquidation Reports – Signed Cash in Bank Register and all necessary supporting documents (equivalent to **at least 75%** of the previous Transfer/CA);

Pursuant to Item H.1.1 of the Manual on Simplified Accounting Guidelines and Procedures for the Use of Non-implementing Units/Schools, Version 2008, submit to the DO – Accounting Unit on the **Scheduled SMART Days** of the succeeding month the following:

1. Cash in Bank Register (**CBReg – Appendix 37**) **generated from MOOE Online System – 3 copies**;
2. Report of Accountability for Accountable Forms (**RAAF**) – **3 copies**;
3. Check Disbursement Report for COA;
4. Bank Reconciliation Statement for the Month together with the bank statement and/or photocopy of passbook;
5. Monthly Summary of Taxes Withheld with copies of BIR Form 2307;
6. **One (1) Folder** for Paid system-generated Disbursement Vouchers (DVs) and all **original** supporting documents - **1 COPY only** such as:
 - i. Photocopies of Paid Check;
 - ii. Official Receipts/Sales Invoices;
 - iii. Inspection and Acceptance Report;
 - iv. Purchase Order/Contract;
 - v. Property Acknowledgment Receipt for Equipment/Issues Slip;
 - vi. Abstract of Bids/Request for Quotations or Canvass/Purchase Requests; and
 - vii. And any supporting documents depending on the kind of transactions.

*(Please refer to **COA Circular No.2012-001 dated June 14, 2012 re: Prescribing the Revised Guidelines and Documentary Requirements for Common Government Transactions or the latest DO Prepared MOOE Checklist**)*



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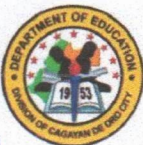
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3. The submission of **duly signed ORS and SQIP in PDF copy** will be through the **MOOE System @ mooe.deped.gov.ph**. For **initial or first download of the year** documentary requirements, submit the following reports **on or before , Friday, January 8, 2026**.

Documents/Reports	To be submitted to/thru:
Softcopies of the following: SOB, SQIP, AIP, MDP, APP&PPMP, GAD Plan Standard Filename: <u>NameofSchool2026SOBandetc</u> <i>AgusanES2026SOBandetc</i> <i>AgusanNHS2026SOBandetc</i>	https://bit.ly/DepEDCDO-SOB2026 or thru the SMART-CDO-monitoring google site: Sites.google.com/dep.gov.ph/smartcdo-monitoring
PDF Copy of Active Fidelity Bond for the School Head and Co- signatory - Standard Filename: <u>NameofSchoolActiveFBond</u> <i>AgusanESActiveFBond</i>	
Signed One (1) copy of SOB and Certification of No Unliquidated CA to be placed in 1 Folder (in	Accounting Office

4. The School Heads and the school financial staff (ADAS III and II) are **directed to utilize the MOOE System** for the requests, disbursements and reporting of School MOOE and Project Funds.
5. The Schools shall disburse their MOOE and Other Project Funds in accordance with the existing budgeting, accounting, procurement, and auditing rules and regulations.



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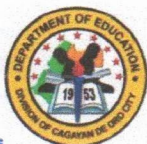
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6. School Heads are directed to comply **DepED Order (DO) No. 08. S. 2019 dated May 2, 2019** or any amendments to be issued by the Central Office for the **Uses of School MOOE**.
7. Mandatory bills like light, water and internet shall be given priority for payments **to avoid surcharges and penalties**.
8. Programs and projects that requires Program of Works (POWs) **should be scheduled or programmed from January up to September 2026 only. No procurement transactions** should be scheduled on the last quarter of the year, unless necessary and for emergency cases only.
9. The School's Bids and Awards Committee (BAC) shall be responsible for the procurement of the goods and services pursuant to the provisions of **RA 12009**, also known as **New Government Procurement Act**.
10. The BAC recommendation shall be subject to the approval or disapproval of the School Head. Purchase Orders/Contracts shall be signed by the School Head. Certificate of availability of funds shall be signed by the School's ADAS III/Senior Bookkeeper.
11. **No procurement** shall be undertaken unless it is in accordance with **the approved APP**. The School Heads are advised to strictly follow the financial plan of the School, any **modification/amendments** of expenditures in the School Operating Budget and APP, respectively shall need an **approval from the Schools Division Superintendent (SDS) thru the Assistant SDS** but on the last quarter and in extreme cases only.
12. School Heads and ADAS III are **directed to strictly follow** the regular monthly schedule in the submission of liquidation/Accountability Reports (ARs) during the **SMART Days on mobile**. Further, you shall **keep, maintain and secure** the copy of the liquidation/accountability reports for future references.
13. **No new cash advance shall be granted without liquidation** of at least **75% of the previous cash advance**. It is reiterated, however, that any remaining cash advance at the end of the year must be liquidated and utilized in full to avoid automatic sweeping by the DBP pursuant to the provision of **DO 29 s. 2019**.



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14. All PSDS are likewise **directed to closely monitor and evaluate** the Schools as to the proper utilization and liquidation of MOOE and other Project Funds.
15. For your guidance and strict compliance.

ROY ANGELO E. GAZO

Schools Division Superintendent

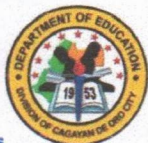
Encl.: As stated,

Reference: **2026 GAA and COA Circulars and DO 29 s. 2019**

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

SCHOOL OPERATIONS 2026 SCHOOL MOOE

DM-001-OSDS-FIN-ACCTG-AAC/FY 2026 BUDGET AND GUIDELINES
ON THE RELEASES/TRANSFER OF SCHOOL MOOE
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