



Republic of the Philippines
Department of Education
Region VIII
SCHOOLS DIVISION OF CALBAYOG CITY

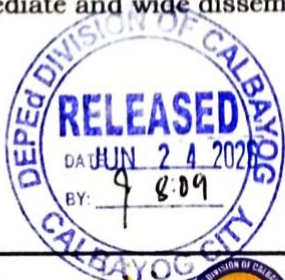
June 22, 2026

DIVISION MEMORANDUM
No. 239, S. 2026

**JUDICIOUS UTILIZATION OF SCHOOL MOOE AND OTHER FUNDS, AND
MANDATORY POSTING ON THE SCHOOL TRANSPARENCY BOARD**

TO: **Heads, Public Elementary and Secondary Schools
School Administrative Officers II
School Bookkeepers / Disbursing Officers
All Others Concerned**

1. Pursuant to the provisions outlined in DepEd Order No. 008, s. 2019 (Revised Implementing Guidelines on the Direct Release, Use, Monitoring, and Reporting of School MOOE, Including Other Funds Managed by Schools), this Office reiterates the directive for all School Heads to exercise utmost prudence, efficiency, and transparency in the use of public funds.
2. All public elementary and secondary schools are mandated to use their School Maintenance and Other Operating Expenses (MOOE) and other school-managed funds (e.g., canteen funds, PTA funds, and donations) judiciously, ensuring that expenditures directly support the activities outlined in the approved Annual Implementation Plan (AIP) and School Improvement Plan (SIP).
3. To promote transparency and accountability, all schools shall set up and maintain a visible School Transparency Board in a highly conspicuous and accessible area within the school premises. The School Transparency Board must display the following updated financial documents since January 2026:
 - a. Approved School Operating Budget (SOB) / Annual Implementation Plan (AIP).
 - b. Monthly Liquidation Reports (LR), including the Cash Disbursement Register (CDR) duly received by the Division Accounting Unit.
 - c. Procurement Documents, including copies of PhilGEPS postings, Requests for Quotation, and Purchase Orders (where applicable).
 - d. Financial Statements of Other Funds (e.g., Canteen Operations, PTA, and donations).
4. School Heads shall ensure that these documents are updated and posted within the first five (5) days of the succeeding quarter or month, depending on the report type.
5. Non-compliance, unauthorized expenditures, or failure to maintain the School Transparency Board shall be dealt with administratively, pursuant to existing DepEd rules and regulations.
6. Immediate and wide dissemination of this Memorandum is strictly desired.



MARGARITO A. CADAYONA JR., PhD, CESO VI
Schools Division Superintendent