



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

July 20, 2026

DIVISION MEMORANDUM

No. 290 S. 2026

**SUBMISSION OF COMPLIANCE REPORT ON THE
IMPLEMENTATION OF DIVISION MEMORANDUM NO. 239, S. 2026**

**Re: Judicious Utilization of School MOOE and Other Funds, and Mandatory Posting
on the School Transparency Board**

**TO: Public Schools District Supervisors and DICs
Elementary and Secondary School Heads
School Administrative Officers
School Disbursing Officers
School Bookkeepers
All Others Concerned**

1. This is a follow-up call for strict compliance with Division Memorandum No. 239, s. 2026, which outlines the policies on the *Judicious Utilization of School MOOE and Other Funds and the Mandatory Posting of Financial Reports on the School Transparency Board*.
2. In strict compliance with Division Memorandum No. 239, s. 2026, all School Administrative Officers II (AO IIs) are directed to document the implementation of the issuance. They must submit their respective compliance reports regularly via: **<https://bit.ly/SchoolFinancialTransparency>**.
3. The initial submission is due on **August 5, 2026**, covering all financial postings and statements from January to July 2026. Thereafter, compliance reports must be submitted on or before the fifth day of each ensuing month.
4. Each compliance report shall contain pictures of the following documents:
 - a. *School MOOE Utilization Reports*: Duly signed by the Bookkeeper / Disbursing Officer and certified true and correct by the School Head.
 - b. *Other School Funds (SEF, PTA Funds, etc) Utilization Reports*: Duly signed by the school stakeholder officials concerned and noted by the School Head.
 - c. *Pictorial Reports*: Clear photographs of the fully updated School Transparency Board.
5. Starting August 2026, this Office shall publish a Monthly Bulletin online detailing the compliance status of public elementary and secondary schools. This bulletin will serve as the primary data source for the Most Compliant School in Financial Report Submission and Transparency (SDS Saludo Award) and it will also be used as a key metric for assessing the performance of School Heads and Administrative Officers as well as school finance personnel.
6. For information and guidance.




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Schools Division Superintendent