



Republic of the Philippines
Department of Education
REGION X – NORTHERN MINDANAO
Division of LANAO DEL NORTE

DEPED LANAO DEL NORTE
RECORDS SECTION CONTROL NO. 29900

RELEASED

14 AUG 2025

8:32

DATE

TIME

BY

DIVISION MEMORANDUM
NO.: 451, S. 2025

RETRIEVAL OF SCHOOL MOOE ALLOCATIONS FY 2026 AND CONDUCT
OF SCHOOL BUDGET CONSULTATION PRIOR TO BEDs
WORKSHOP FOR SCHOOL HEADS

TO: School Heads
Administrative Officers II
Bookkeepers
others Concerned

1. To determine the items for inclusion in your school MOOE budget in connection with the workshop on the preparation of the Budget Execution Documents (BEDs) Fiscal Year (FY) 2026, you are hereby directed to conduct a **School MOOE Budget Consultation** together with the teachers, PTA Officers and stakeholders. This is done to properly allocate the Maintenance and Other Operating Expenses (MOOE) based on the needs of the teachers, the students, the classrooms and the school. Every school head is expected to submit to their respective Administrative Officers II the signed and printed output of the School Budget Consultation using the previous template provided, with documentation. Budget consultation schedule shall be done within August 19-29, 2025.
2. We would like to inform further that the copy of the **schools' MOOE Budget for FY 2026** is now ready for release. AOs are requested to retrieve the hard copy of MOOE Budget on August 19-20, 2025 at the Budget Office. Below is the schedule for retrieval.

AO's Schedule for the Retrieval of MOOE Budget 2026

August 19, 2025	August 20, 2025
SAPAD	TANGCAL
PANTAR	BAROY
LALA SOUTH	TAGOLOAN
LALA NORTH	POONA PIAGAPO
MAGSAYSAY	PANTAO RAGAT
KAUSWAGAN	BALOI WEST
NUNUNGAN	BALOI EAST
SALVADOR	SND WEST
MAIGO	SND EAST



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KAPATAGAN WEST	SND CENTRAL
KAPATAGAN EAST	BACOLOD
MATUNGAO	TUBOD WEST
KOLAMBUGAN	TUBOD EAST

3. For guidance.

EDWIN R. MARIBOJOC, CESO V
Schools Division Superintendent

Encl:

Reference: As stated

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

BEDs TRAINING MEMO

FPU/Retrieval of FY 2026 Schools MOOE Allocation and Conduct of School Budget Consultation Prior
to BEDs Workshop for School Heads
August 11, 2025



Republic of the Philippines
Department of Education
 REGION X – NORTHERN MINDANAO
 Division of LANAO DEL NORTE

DEPED LANAO DEL NORTE
 RECORDS SECTION CONTROL NO. 29960
RELEASED

14 AUG 2025	8:32
DATE	TIME

BX

DIVISION MEMORANDUM

NO.: 452, S. 2025

**3-DAY LIVE-IN TRAINING-WORKSHOP ON THE PREPARATION OF
 BUDGET EXECUTION DOCUMENTS (BEDs) FOR
 FISCAL YEAR 2026**

TO: Elementary and Secondary School Heads
 Support Staff
 Administrative Officers II
 Bookkeepers
 Welfare Officer
 ICT Officer
 Speaker for SGOD Programs
 Speaker for CID Programs
 Facilitators
 others Concerned (See Attached List)

1. Please be informed that the **3-Day Live-in Training-Workshop on the Preparation of BEDs for Fiscal Year 2026** will be at Hotel Conchita, Cagayan de Oro City on the following schedule:

BATCH	CLUSTERING DISTRICT	DATE
Batch 1	LINAMON, BACOLOD, TANGCAL, TAGOLOAN	September 4,5,6, 2025
Batch 2	SND CENTRAL/EAST/WEST, NUNUNGAN, MAIGO	September 11,12,13, 2025
Batch 3	SAPAD, PANTAO RAGAT, LALA NORTH/SOUTH	September 18,19,20, 2025
Batch 4	KAUSWAGAN, POONA PIAGAPO, BAROY, MAGSAYSAY	September 25,26,27, 2025
Batch 5	TUBOD, MATUNGAO, PANTAR	October 2,3,4, 2025
Batch 6	SALVADOR, IUs, MUNAI, KOLAMBUGAN	October 9,10,11, 2025
Batch 7	BALOI EAST/WEST, KAPATAGAN CENTRAL/EAST/WEST	October 16,17,18, 2025

2. During the training, please be advised to bring laptop, extension wire, School Improvement Plan (SIP 2023-2026), Annual Improvement Plan (AIP 2026) and Budget Consultation output. “No Output and Non-QATAME compliance means No Certificate of Appearance Policy” shall be implemented. The operating system of your laptop should be MS Office



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2010 or earlier to avoid technical issues in running and to avoid delay in doing the workshop.

3. The room check-in time is 2:00 P.M. on Day 0 and the check-out time is 12:00 Noon on Day 3. The first meal is dinner on Day 0. The program will start at 8:00 A.M on Day 1.

4. A registration fee of 6,000.00 pesos for each participant can be paid in check before the training and it shall be paid to DEPED-DIVISION OF LANAO DEL NORTE thru the Cashier's Section.

5. Registration and traveling expenses shall be charged against local/school MOOE funds subject to the usual accounting and auditing policies, rules, and regulations.

6. Facilitators shall arrive early and leave behind. The inclusive days for the facilitators shall be from Wednesday until Sunday or as needed.

7. Attached is Annex A for the List of Participants and Annex B for the List of Facilitators.

8. CTO or COC will be given to participants who rendered service on the schedule that falls on Saturdays, Sundays and/or Holidays.

9. Wide dissemination of this Memorandum is desired.


EDWIN R. MARIEOJOC, CESO V
Schools Division Superintendent

Encl: List of Participants

Reference: As stated

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

BEDs

TRAINING

MEMO

FPU/3-Day Live-in Training-Workshop on the Preparation of Budget Execution Documents (BEDs) for
Budget Year 2026
August 16, 2025