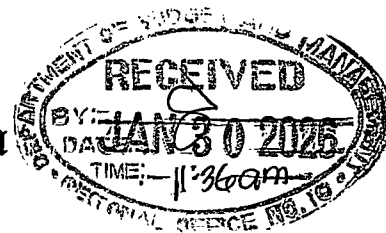


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Republic of the Philippines
Department of Education
 Region X
DIVISION OF LANA O DEL NORTE



January 28, 2026

NONITO H. DELA CRUZ
 Acting Regional Director
 DBM, Regional Office 10
 Cagayan de Oro City

Sir:

We are submitting herewith the following **Budget Execution Documents**
(BEDs):

- BED 1 - Financial Plan FY 2026*

Please acknowledge receipt.

Thank you.

Very truly yours,

EDWIN R. MARIBOJOC, CESO V
 Schools Division Superintendent



Address: Pigcarangan, Tubod, Lanao del Norte
 Telephone No.: [063] 341-51-09
 Email Address: Lanao.norte@deped.gov.ph
 Website: <https://depedldn.com>

FY 2026 FINANCIAL PLAN
(in Thousand Pesos)

Department : Department of Education (DepEd)
 Agency/Entity : Office of the Secretary
 Operating Unit : Division of Larneo del Norte
 Organization Code (UACS) : 07 001 0810003

Particulars	UACS CODE	Current Year's Obligation				Budget Year Obligation Program											
		Actual January 1 - September 30	Estimate October 1 - December 31	Total 5=3+4	Total 6=1+1+6	GAARO (ANNEX A)				FOR ISSUANCE OF GAAR / SARO							
						Quarter 1	Quarter 2	Quarter 3	Quarter 4	Sub Total 11=7+8+9+10	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Sub Total 18=12+13+14+15		
Budget Year / Appropriations	1	2,538,410	1,344,026	3,882,236	3,737,328	899,656	1,062,392	762,569	1,019,382	3,737,328	0	0	0	0	0		
General Administration and Support	1000000000000000	62,160	164,409	226,569	70,516	15,424	19,671	15,426	19,995	70,516	0	0	0	0	0		
General Management and Supervision	100000100001000	51,061	159,394	210,455	70,516	15,424	19,671	15,426	19,995	70,516	0	0	0	0	0		
PS		38,544	155,669	194,133	55,037	11,535	15,801	11,535	16,126	55,037	0	0	0	0	0		
MOOE		11,517	3,805	15,322	15,479	3,869	3,870	3,870	3,870	15,479	0	0	0	0	0		
Administration of Personnel Benefits	100000100002000	11,039	5,015	16,114	0	0	0	0	0	0	0	0	0	0	0		
PS		11,039	5,015	16,114	0	0	0	0	0	0	0	0	0	0	0		
Support to Operations	2000000000000000	4,669	5,665	10,264	4,281	904	1,227	905	1,245	4,281	0	0	0	0	0		
Physical Fitness and school sports	200000100001000	369	325	694	0	0	0	0	0	0	0	0	0	0	0		
MOOE		369	325	694	0	0	0	0	0	0	0	0	0	0	0		
Learner Support Programs	200000100006000	4,234	4,246	8,480	4,281	904	1,227	905	1,245	4,281	0	0	0	0	0		
PS		4,224	3,849	8,073	4,281	904	1,227	905	1,245	4,281	0	0	0	0	0		
MOOE		10	397	407	0	0	0	0	0	0	0	0	0	0	0		
Building Partnerships and Linkages Program	200000100007000	86	107	193	0	0	0	0	0	0	0	0	0	0	0		
MOOE		86	107	193	0	0	0	0	0	0	0	0	0	0	0		
Disaster Preparedness and Response Program	200000100010000	0	633	633	0	0	0	0	0	0	0	0	0	0	0		
MOOE		0	633	633	0	0	0	0	0	0	0	0	0	0	0		
Organizational and Professional Development for Non-Teaching Personnel	200000100011000	0	264	264	0	0	0	0	0	0	0	0	0	0	0		
MOOE		0	264	264	0	0	0	0	0	0	0	0	0	0	0		
Operations	3000000000000000	2,471,561	1,174,652	3,646,413	3,662,531	882,727	1,041,454	746,238	992,112	3,662,531	0	0	0	0	0		
EDUCATIONAL POLICY DEVELOPMENT PROGRAM	310100000000000	28,330	22,801	51,231	40,836	8,691	11,669	8,692	11,784	40,836	0	0	0	0	0		
National Assessment Systems for Basic Education	310100100001000	277	473	750	0	0	0	0	0	0	0	0	0	0	0		
MOOE		277	473	750	0	0	0	0	0	0	0	0	0	0	0		
Policy and Research Program	310100100002000	5,863	4,429	10,292	11,178	2,377	3,194	2,377	3,230	11,178	0	0	0	0	0		
PS		5,799	4,029	9,828	11,178	2,377	3,194	2,377	3,230	11,178	0	0	0	0	0		
MOOE		64	400	464	0	0	0	0	0	0	0	0	0	0	0		
Basic Education Curriculum	310100100003000	5,375	7,211	12,586	0	0	0	0	0	0	0	0	0	0	0		
MOOE		5,375	7,211	12,586	0	0	0	0	0	0	0	0	0	0	0		
Curricular programs, learning management models, standards and strategy development	310100100004000	15,571	10,551	26,122	29,658	6,314	8,475	6,315	8,554	29,658	0	0	0	0	0		
PS		15,571	10,551	26,122	29,658	6,314	8,475	6,315	8,554	29,658	0	0	0	0	0		
Development and Promotion of Campus Journalism	310100100005000	1,244	2	1,246	0	0	0	0	0	0	0	0	0	0	0		
MOOE		1,244	2	1,246	0	0	0	0	0	0	0	0	0	0	0		
Early Language Literacy and Numeracy	310100100007000	0	235	235	0	0	0	0	0	0	0	0	0	0	0		
MOOE		0	235	235	0	0	0	0	0	0	0	0	0	0	0		
BASIC EDUCATION INPUTS PROGRAM	310200000000000	44,280	225,976	270,256	0	0	0	0	0	0	0	0	0	0	0		
New School Personnel Positions	310200100002000	38,480	217,150	255,630	0	0	0	0	0	0	0	0	0	0	0		

This report was generated using the Unified Reporting System on January 27, 2026 7:43 PM; BED Level: 03 - GAA Level: SUBMITTED

Particulars	UACS CODE	Current Year's Obligation				Total	Total	Budget Year Obligation Program									
		Actual January 1 - September 30	Estimate October 31	Total 5-31-4	Total 6-11+18			GAARD (ANNEX A)				FOR ISSUANCE OF GARO / SARO					
								Quarter 1	Quarter 2	Quarter 3	Quarter 4	Sub Total	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Sub Total
								7	8	9	10	11+7+8+9+10	12	13	14	15	16=12+13+14+15
PS Learning Tools and Equipment	310200100003000	38,480	217,150	256,630	0	0	0	0	0	0	0	0	0	0	0	0	0
MOOE Textbooks and other Instructional Materials	310200100004000	0	1,376	1,376	0	0	0	0	0	0	0	0	0	0	0	0	0
MOOE Basic Education Facilities	310200100006000	4,772	7,135	11,907	0	0	0	0	0	0	0	0	0	0	0	0	0
CO	310200100006000	28	315	343	0	0	0	0	0	0	0	0	0	0	0	0	0
INCLUSIVE EDUCATION PROGRAM	310300000000000	42,184	28,822	71,006	0	0	0	0	0	0	0	0	0	0	0	0	0
Multigrade Education	310300100001000	0	993	993	0	0	0	0	0	0	0	0	0	0	0	0	0
MOOE	310300100002000	0	144	144	0	0	0	0	0	0	0	0	0	0	0	0	0
Indigenous Peoples Education (IPEd) Program	310300100002000	210	144	354	0	0	0	0	0	0	0	0	0	0	0	0	0
MOOE	310300100003000	0	144	144	0	0	0	0	0	0	0	0	0	0	0	0	0
Flexible Learning Options (ADMAL/SEIE)	310300100003000	648	3,071	3,719	0	0	0	0	0	0	0	0	0	0	0	0	0
MOOE	310300100004000	648	3,071	3,719	0	0	0	0	0	0	0	0	0	0	0	0	0
Madrashah Education Program	310300100004000	41,326	23,736	65,062	0	0	0	0	0	0	0	0	0	0	0	0	0
MOOE	310300100005000	41,326	23,736	65,062	0	0	0	0	0	0	0	0	0	0	0	0	0
Special Needs Education Program	310300100005000	0	878	878	0	0	0	0	0	0	0	0	0	0	0	0	0
MOOE	310400000000000	0	880,501	3,241,488	0	0	0	0	0	0	0	0	0	0	0	0	0
SUPPORT TO SCHOOLS AND LEARNERS PROGRAM	310400000000000	2,350,987	880,501	3,241,488	3,608,498	874,036	1,019,695	734,239	980,328	3,608,498	0	0	0	0	0	0	0
School-Based Feeding Program (SBFP)	310400100001000	72,886	13,086	85,972	0	0	0	0	0	0	0	0	0	0	0	0	0
MOOE	310400100002000	72,886	13,086	85,972	0	0	0	0	0	0	0	0	0	0	0	0	0
Operation of Schools - Elementary (Kinder to Grade 6)	310400100002000	1,672,145	511,740	2,183,885	2,597,271	635,999	734,523	525,399	701,950	2,597,271	0	0	0	0	0	0	0
PS	310400100002000	1,488,589	458,331	1,947,920	2,299,934	484,399	689,523	484,399	671,613	2,299,934	0	0	0	0	0	0	0
MOOE	310400100003000	182,546	53,409	235,955	297,337	151,000	75,000	41,000	30,337	297,337	0	0	0	0	0	0	0
Operation of Schools - Junior High School (Grade 7 to Grade 10)	310400100003000	376,715	189,481	566,196	665,982	158,899	187,413	137,555	182,115	665,982	0	0	0	0	0	0	0
PS	310400100003000	324,282	178,389	502,671	594,839	125,462	170,338	125,461	173,578	594,839	0	0	0	0	0	0	0
MOOE	310400100004000	52,433	11,113	63,546	71,143	33,437	17,075	12,094	8,537	71,143	0	0	0	0	0	0	0
Operation of Schools - Senior High School (Grade 11 to Grade 12)	310400100004000	143,097	116,638	259,735	345,245	79,738	97,569	71,285	98,263	345,245	0	0	0	0	0	0	0
PS	310400100004000	128,354	112,283	239,637	320,375	67,532	91,742	67,554	93,527	320,375	0	0	0	0	0	0	0
MOOE	310400100004000	16,743	4,355	21,098	24,870	12,186	6,217	3,731	2,736	24,870	0	0	0	0	0	0	0
Implementation of the Grant or Cash Allowance, Hardship Pay, and Reinstatement of Positions	310400100010000	80,105	59,656	139,761	0	0	0	0	0	0	0	0	0	0	0	0	0
PS	310400100010000	29,980	58,285	88,265	0	0	0	0	0	0	0	0	0	0	0	0	0
MOOE	310400100010000	50,125	1,371	51,496	0	0	0	0	0	0	0	0	0	0	0	0	0
World Teachers' Day Incentive Benefits	310400100013000	5,919	0	5,919	0	0	0	0	0	0	0	0	0	0	0	0	0
PS	310500000000000	5,919	0	5,919	0	0	0	0	0	0	0	0	0	0	0	0	0
EDUCATION HUMAN RESOURCE DEVELOPMENT PROGRAM	310500000000000	5,900	6,552	12,452	13,197	0	9,890	3,307	0	13,197	0	0	0	0	0	0	0
Human resource development for personnel in schools and learning centers	310500100001000	5,900	6,552	12,452	13,197	0	9,890	3,307	0	13,197	0	0	0	0	0	0	0
MOOE	310500100001000	5,900	6,552	12,452	13,197	0	9,890	3,307	0	13,197	0	0	0	0	0	0	0
II. Automatic Appropriations		209,946	88,231	298,177	303,466	0	0	0	0	0	0	0	75,665	75,665	75,665	75,665	303,466
Retirement and Life Insurance Premiums		209,946	88,231	298,177	303,466	0	0	0	0	0	0	0	75,665	75,665	75,665	75,665	303,466

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Particulars	UACS CODE	Current Year's Obligation				Total	Total	Budget Year Obligation Program									
		Actual January 1 - September 30	Estimate October 1 - December 31	5-3+4	6-1+1+6			GAARO (ANNEX A)									
								FOR ISSUANCE OF GARO / SARO		Sub Total				Sub Total			
		7	8	9	10	11=7+8+9+10	12	13	14	15	16=12+13+14+15						
IV-Continuing Appropriations		39,856	23,729	63,585	0	0	0	0	0	0	0	0	0	0	0		
General Administration and Support	1000000000000000	5,423	7,240	12,663	0	0	0	0	0	0	0	0	0	0	0		
General Management and Supervision	1000001000010000	5,423	7,240	12,663	0	0	0	0	0	0	0	0	0	0	0		
MOOE		5,423	7,240	12,663	0	0	0	0	0	0	0	0	0	0	0		
Support to Operations	2000000000000000	4,160	618	4,778	0	0	0	0	0	0	0	0	0	0	0		
Physical fitness and school sports	2000001000010000	646	277	923	0	0	0	0	0	0	0	0	0	0	0		
MOOE		646	277	923	0	0	0	0	0	0	0	0	0	0	0		
Education Information and Communication Services	2000001000050000	0	20	20	0	0	0	0	0	0	0	0	0	0	0		
MOOE		0	20	20	0	0	0	0	0	0	0	0	0	0	0		
Learnner Support Programs	2000001000060000	19	57	76	0	0	0	0	0	0	0	0	0	0	0		
MOOE		19	57	76	0	0	0	0	0	0	0	0	0	0	0		
Disaster Preparedness and Response Program	2000001000100000	3,495	284	3,759	0	0	0	0	0	0	0	0	0	0	0		
MOOE		3,495	284	3,759	0	0	0	0	0	0	0	0	0	0	0		
Operations	3000000000000000	30,273	15,871	46,144	0	0	0	0	0	0	0	0	0	0	0		
EDUCATION POLICY DEVELOPMENT PROGRAM	3101000000000000	10,895	1,277	12,112	0	0	0	0	0	0	0	0	0	0	0		
National Assessment Systems for Basic Education	3101001000010000	0	359	359	0	0	0	0	0	0	0	0	0	0	0		
MOOE		0	359	359	0	0	0	0	0	0	0	0	0	0	0		
Basic Education Curriculum	3101001000030000	10,725	862	11,587	0	0	0	0	0	0	0	0	0	0	0		
MOOE		10,725	862	11,587	0	0	0	0	0	0	0	0	0	0	0		
Development and Promotion of Campus Journalism	3101001000050000	47	0	47	0	0	0	0	0	0	0	0	0	0	0		
MOOE		47	0	47	0	0	0	0	0	0	0	0	0	0	0		
Early Language Literacy and Numeracy	3101001000070000	63	56	119	0	0	0	0	0	0	0	0	0	0	0		
MOOE		63	56	119	0	0	0	0	0	0	0	0	0	0	0		
BASIC EDUCATION INPUTS PROGRAM	3102000000000000	4,060	1,237	5,297	0	0	0	0	0	0	0	0	0	0	0		
Learning Tools and Equipment	3102001000030000	128	12	140	0	0	0	0	0	0	0	0	0	0	0		
MOOE		128	12	140	0	0	0	0	0	0	0	0	0	0	0		
Textbooks and other Instructional Materials	3102001000040000	693	460	1,143	0	0	0	0	0	0	0	0	0	0	0		
MOOE		693	460	1,143	0	0	0	0	0	0	0	0	0	0	0		
Computerization Program	3102001000050000	0	478	478	0	0	0	0	0	0	0	0	0	0	0		
CO		0	478	478	0	0	0	0	0	0	0	0	0	0	0		
Basic Education Facilities	3102001000060000	3,135	287	3,422	0	0	0	0	0	0	0	0	0	0	0		
CO		3,135	287	3,422	0	0	0	0	0	0	0	0	0	0	0		
Least Mile Schools Program	3102001000110000	114	0	114	0	0	0	0	0	0	0	0	0	0	0		
CO		114	0	114	0	0	0	0	0	0	0	0	0	0	0		
INCLUSIVE EDUCATION PROGRAM	3103000000000000	4,608	899	5,507	0	0	0	0	0	0	0	0	0	0	0		
Indigenous Peoples Education (IPEd) Program	3103001000020000	154	0	154	0	0	0	0	0	0	0	0	0	0	0		
MOOE		154	0	154	0	0	0	0	0	0	0	0	0	0	0		
Flexible Learning Options (ADMAL/SEIE)	3103001000030000	3,551	443	3,994	0	0	0	0	0	0	0	0	0	0	0		
MOOE		3,551	443	3,994	0	0	0	0	0	0	0	0	0	0	0		
Madrasah Education Program	3103001000040000	102	0	102	0	0	0	0	0	0	0	0	0	0	0		

Particulars	UACS CODE	Current Year's Obligation				Total	Total	Budget Year Obligation Program									
		Actual January 1 - September 30	Estimate October 1 - December 31	Total	Total			GAAAO (ANNEX A)				FOR ISSUANCE OF GARO / SARO					
				5-3+4	6-11+18	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Sub Total	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Sub Total		
MOOE		102	0	102	0	0	0	0	0	0	0	0	0	0	0		
Special Needs Education Program	310300100005000	801	456	1,257	0	0	0	0	0	0	0	0	0	0	0		
MOOE		801	456	1,257	0	0	0	0	0	0	0	0	0	0	0		
SUPPORT TO SCHOOLS AND LEARNERS PROGRAM	310400000000000	5,917	12,182	18,099	0	0	0	0	0	0	0	0	0	0	0		
School-Based Feeding Program (SBFP)	310400100001000	680	6	686	0	0	0	0	0	0	0	0	0	0	0		
MOOE		680	6	686	0	0	0	0	0	0	0	0	0	0	0		
Operation of Schools - Elementary (Kinder to Grade 6)	310400100002000	3,622	8,302	11,924	0	0	0	0	0	0	0	0	0	0	0		
MOOE		3,622	8,302	11,924	0	0	0	0	0	0	0	0	0	0	0		
Operation of Schools - Junior High School (Grade 7 to Grade 10)	310400100003000	16	2,775	2,791	0	0	0	0	0	0	0	0	0	0	0		
MOOE		16	2,775	2,791	0	0	0	0	0	0	0	0	0	0	0		
Operation of Schools - Senior High School (Grade 11 to Grade 12)	310400100004000	376	1,099	1,475	0	0	0	0	0	0	0	0	0	0	0		
MOOE		376	1,099	1,475	0	0	0	0	0	0	0	0	0	0	0		
Implementation of the Grant of Cash Allowance, Hardship Pay, and Reclassification of Positions	310400100010000	1,243	0	1,243	0	0	0	0	0	0	0	0	0	0	0		
MOOE		1,243	0	1,243	0	0	0	0	0	0	0	0	0	0	0		
EDUCATION HUMAN RESOURCE DEVELOPMENT PROGRAM	310500000000000	4,853	276	5,129	0	0	0	0	0	0	0	0	0	0	0		
Human resource development for personnel in schools and learning centers	310500100001000	4,850	276	5,126	0	0	0	0	0	0	0	0	0	0	0		
MOOE		4,850	276	5,126	0	0	0	0	0	0	0	0	0	0	0		
Teacher Quality and Development Program	310500100002000	3	0	3	0	0	0	0	0	0	0	0	0	0	0		
MOOE		3	0	3	0	0	0	0	0	0	0	0	0	0	0		

Certified Correct:
 ENRY S. RAYDAN
 Budget Officer III
 Date: January 27, 2026 12:18 PM

Certifier/Checker:
 LADY ANNE M. B. B. B.
 Planning Officer III
 Date: January 27, 2026 12:18 PM

Recommending Approval By:

 Date: January 27, 2026 12:18 PM

Approved By:
 ERWIN T. CASIBOLAC, CESO V
 Schools Division Superintendent
 Date: January 27, 2026 12:18 PM