



Republic of the Philippines
Department of Education
Region XII
Schools Division Office of Tacurong City

November 19, 2025

DIVISION MEMORANDUM
OSDS No. 156, s. 2025

SCHEDULE ON SCHOOL MOOE BUDGET PRESENTATION FY 2026

To: Assistant Schools Division Superintendent
School Heads
School – based Administrative Officer II
School – based Bookkeepers and Disbursing Officers
All others concerned

1. The SDO Tacurong City shall conduct School MOOE Budget Presentation FY 2026 on November 27 and December 2, 2025, at SDO Conference Hall.
2. The objectives of this activity are the following:
 - a. Present the proposed 2026 School MOOE (Maintenance and Other Operating Expenses) Allocation;
 - b. Review the 2026 school monthly budget programming and the corresponding object of expenditures; and
 - c. Address other related financial issues.
3. The participants of the said activity are the: a) School Heads, b) School-based Administrative Officer II and c) School-based bookkeepers and disbursing officers. *See 1 enclosure for the schedule per clusters/schools.*
4. Each school should bring 3 hard copies of 2026 budget plans (AIP, WFP, APP and SMCP) and MOOE Budget vs. Actual Expenditure from January – September 2025 during the scheduled presentation. These documents shall be properly placed in a folder and submitted to the panel members for reference and evaluation and put in the folder. ***“No hard copies of budget plans, no presentation” shall be strictly observed.***
5. All **SCHOOL HEADS** are expected to present their respective 2026 budget plans using the given template. Thus, participants are advised to bring their laptop. *See enclosure 2 for the template of the presentation.*
6. All school heads are required to strictly comply with the submission and presentation of all budget plans. ***“No submission and presentation of 2026 MOOE***



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budget plans, no downloading of funds and no certificate policy shall be observed.

7. Meals and Snacks and other related expenses during this activity is chargeable against local funds subject to government accounting and auditing rules and regulations.
8. Immediate dissemination of and compliance to this Memorandum is desired.


GILDO G. MOSQUEDA, CEO VI
Schools Division Superintendent

Enclosures: None.

Reference: None

Allotment: None

To be included in the perpetual Index under

RECORDS

JGS/OSDS/DM/SCHEDULE ON SCHOOL MOOE BUDGET PRESENTATION FY 2026/ November 19, 2025



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Enclosure 1 to Division Memo OSDS No. 156 s. 2025

DATE	TIME	PARTICIPANTS
November 27, 2025	8:00 A.M.– 12:00 NN	IUs & NON -IUs Secondary 1.SCHOOL HEADS 2. AO II 3. ADAS III 4. ADAS II
November 27, 2025	1:00 P.M.– 5:00 P.M.	EAST & SOUTH CLUSTERS 1.SCHOOL HEADS 2. AO II 3. ADAS III 4. ADAS II
December 2, 2025	8:00 A.M.– 12:00 NN	NORTH, WEST & CENTRAL CLUSTERS 1.SCHOOL HEADS 2.AO II 3. ADAS III 4. ADAS II



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Enclosure 2 to Division Memo OSDS No. 156 s. 2025

Department of Education Region XII City Schools Division of Tacurong Name of School Tacurong City SCHOOL MONTHLY CASH PROGRAM (SMCP)											
ITEM & SPECIFICATION	ACCOUNT CODE	FIRST QUARTER									
		Jan	Program,Project & and Activities	Reference	Feb	Program,Project & and Activities	Reference	March	Program,Project & and Activities	Reference	Sub-Total
UTILITY EXPENSES											
1 Electricity Expenses	5020402000	13,684.22	Payment Of Electricity	SIP page 6 &AIP page 2	13,684.22	Payment of Electricity	SIP page 6 &AIP page 2	13,684.22	Payment of Electricity	SIP page 6 &AIP page 2	41,052.66
2 Water Expenses	5020401000										-
COMMUNICATION EXPENSES											-
1 Cable Subscription	5020504000										-
2 Telephone Bill (Landline)	5020502002										-
3 Telephone Bill (Mobile)	5020502001	1,052.64	Monthly Provision of load for the School Head	SIP page 7 & AIP page 3	1,052.64	Monthly Provision of load for the School Head	SIP page 7 & AIP page 3	1,052.64	Monthly Provision of load for the School Head	SIP page 7 & AIP page 3	3,157.92
4 Internet Subscription	5020503000	2,525.26	Monthly Provision of Internet of the School	SIP page 8 & AIP page 4	2,525.26	Monthly Provision of Internet of the School	SIP page 8 & AIP page 4	2,525.26	Monthly Provision of Internet of the School	SIP page 8 & AIP page 4	7,575.78
PROFESSIONAL SERVICES											-
1 Other General Services	5021199000										-
2 Janitorial Services	5021202000	9,263.16	Payment for Janitorial Services	SIP Page 5 & AIP page 2	9,263.16	Payment for Janitorial Services	SIP Page 5 & AIP page 2	9,263.16	Payment for Janitorial Services	SIP Page 5 & AIP page 2	27,789.48
3 Security Services	5021203000										-
SUPPLIES AND MATERIALS EXPENSES											-
1 Office Supplies	5020301000										-
2 Fuel, Oil & Lubricants Expenses	5020309000										-
3 Other Supplies & Materials Expenses	5020399000										-
4 Accountable Forms Expense	5020302000										-
5 Drugs and Medicines Expense	5020307000										-
TRAVELING EXPENSES											-
1 Local Traveling Expenses	5020101000										-
TRAINING AND SCHOLARSHIP EXPENSES											-
1 Training Expenses	5020201000				29,500.00	15,000.00 - Mental Health Awareness Seminar 14,500.00 - Anti Drug Abuse Seminar	SIP page 4 & AIP page 4				29,500.00
TOTAL (Gross)		26,525.28			56,025.28			26,525.28			109,075.84
Less: Tax (5%)		1,326.26			2,801.26			1,326.26			5,453.79
TOTAL (Net)		25,199.02			53,224.02			25,199.02			103,622.05



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SCHOOL MONTHLY CASH PROGRAM (SMCP)

ITEM & SPECIFICATION	ACCOUNT CODE	SECOND QUARTER									
		April	Program,Projects and Activities	Reference	May	Program,Project s and Activities	Reference	June	Program,Projects and Activities	Reference	Sub-Total
UTILITY EXPENSES											
1 Electricity Expenses	5020402000	13,684.22	Payment of Electricity	SIP page 6 &AIP page 2	13,684.22	Payment of Electricity	SIP page 6 &AIP page 2	13,684.22	Payment of Electricity	SIP page 6 &AIP page 2	41,052.66
2 Water Expenses	5020401000										-
COMMUNICATION EXPENSES											-
1 Cable Subscription	5020504000										-
2 Telephone Bill (Landline)	5020502002										-
3 Telephone Bill (Mobile)	5020502001	1,052.64	Monthly Provision of load for the School Head	SIP page 7 & AIP page 3	1,052.64	Monthly Provision of load for the School Head	SIP page 7 & AIP page 3	1,052.64	Monthly Provision of load for the School Head	SIP page 7 & AIP page 3	3,157.92
4 Internet Subscription	5020503000	2,525.26	Monthly Provision of Internet of the School	SIP page 8 & AIP page 4	2,525.26	Monthly Provision of Internet of the School	SIP page 8 & AIP page 4	2,525.26	Monthly Provision of Internet of the School	SIP page 8 & AIP page 4	7,575.78
PROFESSIONAL SERVICES											-
1 Other General Services	5021199000										-
2 Janitorial Services	5021202000	9,263.16	Payment for Janitorial Services	SIP Page 5 & AIP page 2	9,263.16	Payment for Janitorial Services	SIP Page 5 & AIP page 2	9,263.16	Payment for Janitorial Services	SIP Page 5 & AIP page 2	27,789.48
TOTAL (Gross)		26,525.28			26,525.28			26,525.28			79,575.84
Less: Tax (5%)		1,326.26			1,326.26			1,326.26			3,978.79
TOTAL (Net)		25,199.02			25,199.02			25,199.02			75,597.05



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SCHOOL MONTHLY CASH PROGRAM (SMCP)

ITEM & SPECIFICATION	ACCOUNT CODE	THIRD QUARTER									
		July	Program, Projects and Activities	Reference	Aug	Program, Projects and Activities	Reference	Sept	Program, Projects and Activities	Reference	Sub-Total
UTILITY EXPENSES											
1 Electricity Expenses	5020402000	13,684.22	Payment of Electricity	SIP page 6 &AIP page 2	13,684.22	Payment of Electricity	SIP page 6 &AIP page 2	13,684.22	Payment of Electricity	SIP page 6 &AIP page 2	41,052.66
2 Water Expenses	5020401000										-
COMMUNICATION EXPENSES											-
1 Cable Subscription	5020504000										-
2 Telephone Bill (Landline)	5020502002										-
3 Telephone Bill (Mobile)	5020502001	1,052.64	Monthly Provision of load for the School Head	SIP page 7 & AIP page 3	1,052.64	Monthly Provision of load for the School Head	SIP page 7 & AIP page 3	1,052.64	Monthly Provision of load for the School Head	SIP page 7 & AIP page 3	3,157.92
4 Internet Subscription	5020503000	2,525.26	Monthly Provision of Internet of the School	SIP page 8 & AIP page 4	2,525.26	Monthly Provision of Internet of the School	SIP page 8 & AIP page 4	2,525.26	Monthly Provision of Internet of the School	SIP page 8 & AIP page 4	7,575.78
PROFESSIONAL SERVICES											-
1 Other General Services	5021199000										-
2 Janitorial Services	5021202000	9,263.16	Payment for Janitorial Services	SIP Page 5 & AIP page 2	9,263.16	Payment for Janitorial Services	SIP Page 5 & AIP page 2	9,263.16	Payment for Janitorial Services	SIP Page 5 & AIP page 2	27,789.48
3 Security Services	5021203000										-
TRAINING AND SCHOLARSHIP EXPENSES											-
1 Training Expenses	5020201000										-
TOTAL (Gross)		26,525.28			26,525.28			26,525.28			79,575.84
Less: Tax (5%)		1,326.26			1,326.26			1,326.26			3,978.79
TOTAL (Net)		25,199.02			25,199.02			25,199.02			75,597.05



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ITEM & SPECIFICATION		ACCOUNT CODE	FOURTH QUARTER									
			Oct	Program,Projects and Activities	Reference	Nov	Program,Project s and Activities	Reference	Dec	Program,Projects and Activities	Reference	Sub-Total
UTILITY EXPENSES												
1 Electricity Expenses	5020402000	13,684.22	Payment of Electricity	SIP page 6 &AIP page 2	13,684.22	Payment of Electricity	SIP page 6 &AIP page 2	13,684.22	Payment of Electricity	SIP page 6 &AIP page 2	41,052.66	
2 Water Expenses	5020401000										-	
COMMUNICATION EXPENSES												
1 Cable Subscription	5020504000										-	
2 Telephone Bill (Landline)	5020502002										-	
3 Telephone Bill (Mobile)	5020502001	1,052.64	Monthly Provision of load for the School Head	SIP page 7 & AIP page 3	1,052.64	Monthly Provision of load for the School Head	SIP page 7 & AIP page 3	1,052.64	Monthly Provision of load for the School Head	SIP page 7 & AIP page 3	3,157.92	
4 Internet Subscription	5020503000	2,525.26	Monthly Provision of Internet of the School	SIP page 8 & AIP page 4	2,525.26	Monthly Provision of Internet of the School	SIP page 8 & AIP page 4	2,525.26	Monthly Provision of Internet of the School	SIP page 8 & AIP page 4	7,575.78	
PROFESSIONAL SERVICES											-	
1 Other General Services	5021199000										-	
2 Janitorial Services	5021202000	9,263.16	Payment for Janitorial Services	SIP Page 5 & AIP page 2	9,263.16	Payment for Janitorial Services	SIP Page 5 & AIP page 2	9,263.16	Payment for Janitorial Services	SIP Page 5 & AIP page 2	27,789.48	
3 Security Services	5021203000										-	
TRAINING AND SCHOLARSHIP EXPENSES											-	
1 Training Expenses	5020201000										-	
TOTAL (Gross)		26,525.28			26,525.28			26,525.28			79,575.84	
Less: Tax (5%)		1,326.26			1,326.26			1,326.26			3,978.79	
TOTAL (Net)		25,199.02			25,199.02			25,199.02			75,597.05	



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