



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

January 12, 2026

DIVISION MEMORANDUM  
OSDS- 2026 - 006

**RECOGNITION FOR EARLY DOWNLOADING OF QUARTERLY MOOE FOR CY 2026**

To: Assistant Schools Division Superintendent  
School Heads  
School -based non -teaching personnel  
All Others Concerned  
This Division

1. In line with our continuous efforts to promote prompt financial management, and in recognition of the commitment and efficiency of the school heads and school -based non -teaching personnel in ensuring timely utilization and liquidation of MOOE funds, this Office implements a **“Rewards and Recognition Program”** for schools that successfully facilitate early downloading of their Quarterly Maintenance and Other Operating Expenses (MOOE) for Calendar Year 2026.
2. The objectives of this Reward and Recognition Program are as follows:
  - a. To encourage early compliance with financial requirements;
  - b. To prevent delays in the implementation of programs, projects and activities, thereby ensuring smooth school operations; and
  - c. To foster a culture of excellence, accountability, and proactive financial management in all schools.
3. To qualify for recognition, quarterly MOOE must be downloaded on or before the following cut-off dates based on the LDDAP -ADA date:

Quarter	Cut – off dates
1 <sup>st</sup> Quarter	on or before January 15, 2026
2 <sup>nd</sup> Quarter	on or before April 10, 2026
3 <sup>rd</sup> Quarter	on or before July 10, 2026
4 <sup>th</sup> Quarter	on or before October 10, 2026



**Address:** Alunan Highway, Poblacion, Tacurong City 9800  
**Telephone Numbers:** (064)-200-6316; 0919-065-6425  
**Email:** [tacurong.city@deped.gov.ph](mailto:tacurong.city@deped.gov.ph)  
**Website:** [depedtacurong.org](http://depedtacurong.org)



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4. If the cut-off dates fall on weekend or a holiday, the **next working** day shall be considered as the final day of eligibility under the early downloading criteria.
5. Schools that meet the above -stated conditions for any given quarter shall be awarded a **Certificate of Recognition** as acknowledgement of their exemplary performance in school financial management.
6. Immediate and wide dissemination of this Memorandum is highly enjoined.

  
**GILDO G. MOSQUEDA, CEO VI**  
Schools Division Superintendent  


Enclosures: None.  
Reference:  
Allotment: none  
To be included in the perpetual Index under

REPORTS      RECORDS

JGS/OSDS/DM/RECOGNITION FOR EARLY DOWNLOADING OF QUARTERLY MOOE FOR CY 2026/ January 12, 2026



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