



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

September 30, 2026

DIVISION MEMORANDUM
OSDS – 2026- 185

SCHEDULE ON SCHOOL MOOE BUDGET PRESENTATION FY 2027

- To: Assistant Schools Division Superintendent
Division Chiefs
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 2027 on October 21 -22,2026 at SDO Conference Hall.
 2. The objectives of this activity are the following:
 - a. Present the proposed 2027 School MOOE (Maintenance and Other Operating Expenses) Allocation;
 - b. Review the 2027 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 2027 budget plans (AIP, WFP, APP and SMCP) and MOOE Budget vs. Actual Expenditure from January – September 2026 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 2027 budget plans using the given template. Thus, participants are advised to bring their laptop. *See enclosure 2 for the template of the presentation.*



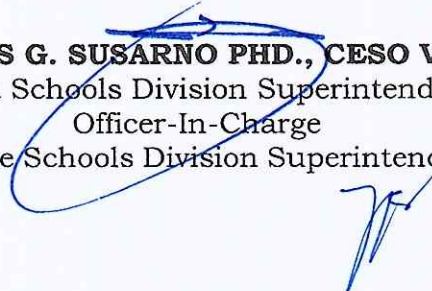
Address: Alunan Highway, Poblacion, Tacurong City 9800
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6. All school heads are required to strictly comply with the submission and presentation of all budget plans. ***“No submission and presentation of 2027 MOOE budget plans, no downloading of funds 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.

CARLOS G. SUSARNO PHD., CESO VI
Assistant Schools Division Superintendent
Officer-In-Charge
Office of the 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 2027/ September 30, 2026



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Enclosure 1 to Division Memo OSDS No. 185 s. 2026

DATE	TIME	PARTICIPANTS
October 21, 2026	8:00 A.M.- 12:00 NN	Central, West & South Clusters 1. SCHOOL HEADS 2. AO II 3. ADAS III 4. ADAS II
October 21, 2026	1:00 P.M.- 5:00 P.M.	East & North CLUSTERS 1. SCHOOL HEADS 2. AO II 3. ADAS III 4. ADAS II
October 22, 2026	8:00 A.M.- 12:00 NN	IUs & Non-IUs Secondary 1. SCHOOL HEADS 2. AO II 3. ADAS III 4. ADAS II



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Enclosure 2 to Division Memo OSDS No. 185 s. 2026

2026 MOOE BUDGET VS ACTUAL			
ACCOUNT NAME: ELECTRICITY EXPENSES			
MONTH	BUDGET	ACTUAL	UNUTILIZED
JANUARY	15,000.00	12,000.00	3,000.00
FEBRUARY	15,000.00	11,000.00	4,000.00
MARCH	15,000.00	14,000.00	1,000.00
APRIL	5,000.00	7,500.00	-2,500.00
MAY	5,000.00	6,500.00	-1,500.00
JUNE	15,000.00	12,000.00	3,000.00
JULY	15,000.00	14,500.00	500.00
AUGUST	15,000.00	13,000.00	2,000.00
SEPTEMBER	15,000.00	12,400.00	2,600.00
TOTAL	P115,000.00	P102,900.00	P12,100.00



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CASILDA P. VENUS ELEMENTARY SCHOOL

2027 ANNUAL MOOE ALLOCATION

ACCOUNT NAME	ACCOUNT CODE	AMOUNT	DETAILS		PROGRAM/PROJECTS/ACTIVITIES
Travelling Expenses			MONTH	ALLOCATION	
Travelling Expenses -local	5020101000	60,000.00	JANUARY	30,000.00	Travelling Expenses for school head, teachers and non- teaching personnel
			FEBRUARY	30,000.00	Travelling Expenses for school head, teachers and non- teaching personnel
Training & Scholarship Expenses					
Training Expenses	5020201000	50,000.00	JANUARY	7,000.00	Payment of Registration Fees for Year-End Financial Seminar Workshop
			MARCH	43,000.00	Registration fees for the seminar of school head, asst. school heads, teachers and non -teaching personnel for various seminars.



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Supplies & Materials Expenses					
Office Supplies	5020301000	60,000.00			
			JANUARY	30,000.00	ADMINISTRATIVE USED
			FEBRUARY	30,000.00	Supplies for teachers
Accountable Forms Expenses	5020302000	1,000.00	JANUARY	1,000.00	Payment of Checkbooks
Food Supplies Expenses	5020305000	2,000.00	FEBRUARY	2,000.00	Feeding program
Drugs and Medicines Expenses	5020307000	5,000.00	SEPTEMBER	5,000.00	Procurement of drugs and medicines for School Clinic
Medical, Dental and Laboratory Supplies	5020308000	4,000.00	OCTOBER	4,000.00	Procurement of medical, dental and laboratory supplies for School Clinic
Fuel, Oil and Lubricants Expenses	5020309000	5,000.00	SEPTEMBER	5,000.00	Procurement of fuel for lawn mowing.
Semi-Expendable Machinery & Equipment	5020321000	15,000.00	MARCH	15,000.00	Procurement of Printer for Administrative Used
Semi-Expendable Furniture, Fixtures and Books Expenses	5020322000	25,000.00	MARCH	25,000.00	Procurement of Cabinet for Administrative Used
Other Supplies and Materials	5020399000	15,000.00	FEBRUARY	12,000.00	Procurement of Water Supplies.
			MARCH	3,000.00	Procurement of Tarpaulin for English Festival



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Utility Expenses					
Water Expenses	5020401000	20,000.00	FEBRUARY	20,000.00	Payment of Water Consumption for the month of February 2027
Electricity Expenses	5020402000	15,000.00	APRIL	15,000.00	Payment of Electricity Consumption for the month of April 2027
Communication Expenses					
Postage and Courier Expenses	5020501000	1,000.00	JULY	1,000.00	Payment of Postage and Courier of documents
Telephone Expenses -Mobile	5020502001	1,000.00	APRIL	1,000.00	Payment of Mobile expenses of School Head for the month of April 2026
Telephone Expenses -Landline	5020502002	1,000.00	JUNE	1,000.00	Payment of Telephone expenses- landline for the month of April 2026
Internet Subscription Expenses	5020503000	1,000.00	MAY	1,000.00	Payment of Internet subscription for the month of May 2026
Cable, Satellite, Telegraph and Radio Expenses	5020504000	1,000.00	AUGUST	1,000.00	Payment of Cable Expenses for the month of August 2026



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Professional Services					
Other Professional Services	5021101000	1,000.00	SEPTEMBER	1,000.00	Payment of notarial services for school transaction.
General Services					
Environmental/Sanitary Services	5021201000	300	FEBRUARY	300	Payment of Environmental Services for CY 2027
Janitorial Services	5021202000	4,500.00	MARCH	4,500.00	Payment of Janitorial Services for the month of March 2027
Security Services	5021203000	5,000.00	SEPTEMBER	5,000.00	Payment of watchman for the month of September 2027
Other General Services	5021299000	3,000.00	APRIL	3,000.00	Payment of labor for pruning of trees in the school for the month of April 2027



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Repairs and Maintenance					
Repairs and Maintenance - Infrastructure Assets	5021303000	5,000.00	MAY	5,000.00	Payment of Repairs and Maintenance - Infrastructure Assets for the repair of Water supply systems.
(Water Supply Systems)					
(Power Supply Systems)					
Repairs and Maintenance -Buildings and Other Structures	5021305000	5,000.00	MAY	5,000.00	Repair of one classroom for Grade 1
(Buildings)					
(School Buildings)					
(Other Structures)					



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Repairs and Maintenance - Machinery and Equipment	5021305000	2,000.00	SEPTEMBER	2,000.00	Repair and Maintenance of Laptop (50,000 AND ABOVE PER UNIT)
(Machinery)					
(Office Equipment)					
(ICT Equipment)					
Repairs and Maintenance - Semi-Expendable Machinery & Equipment	5021321000	1,000.00	SEPTEMBER	1,000.00	Repair and Maintenance of L3210 Printer of AO II. (BELOW 50,000.00 PER UNIT)
(Machinery)					
(Office Equipment)					
(ICT)					
Repairs and Maintenance - Semi-Expendable Furniture and Fixtures and Books	5021322000	2,000.00	OCTOBER	2,000.00	Repairs & Maintenance of Cabinet of the Office of the School Head (BELOW 50,000.00 PER UNIT)



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Taxes, Insurance Premiums and Other Fees					
Fidelity Bond Premiums	5021502000	1,500.00	SEPTEMBER	1,500.00	Payment of Fidelity bond of the School head
Insurance Expenses	5021503000	1,000.00	OCTOBER	1,000.00	Payment of insurance expenses of the SHS students
Other MOOE					
Representation Expenses	5029903000	2,000.00	DECEMBER	2,000.00	Payment of representation expenses for the month of December 2027
GRAND TOTAL		₱315,300.00			



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SUMMARY OF 2027 MOOE ALLOCATION

		JANUARY	FEBRUARY	MARCH	TOTAL
1ST QUARTER	GROSS	25,000.00	26,000.00	15,000.00	66,000.00
	TAX(5%)	1250.00	1300.00	750.00	3,300.00
	NET	23,750.00	24,700.00	14,250.00	62,700.00
2ND QUARTER		APRIL	MAY	JUNE	
	GROSS	18,000.00	25,000.00	60,000.00	103,000.00
	TAX	900.00	1,250.00	3,000.00	5,150.00
	NET	17,100.00	23,750.00	57,000.00	97,850.00
3RD QUARTER		JULY	AUGUST	SEPTEMBER	
	GROSS	16,000.00	56,000.00	45,000.00	117,000.00
	TAX	800.00	2,800.00	2,250.00	5,850.00
	NET	15,200.00	53,200.00	42,750.00	111,150.00
4TH QUARTER		OCTOBER	NOVEMBER	DECEMBER	
	GROSS	11,000.00	12,000.00	₱6,300.00	29,300.00
	TAX	550.00	600.00	315.00	7,450.00
	NET	10,450.00	11,400.00	5,985.00	28,150.00
TOTAL GROSS MOOE					315,300.00
TOTAL TAX					21,750.00
TOTAL NET MOOE					299,850.00



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