



DEPARTMENT OF EDUCATION
SDO-Iriga City RECORDS SECTION

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Kagawaran ng Edukasyon
REHIYON V (BIKOL)

TANGGAPANG PANSANGAY NG MGA PAARALAN NG LUNGSOD IRIGA

October 9, 2026

DIVISION MEMORANDUM

No. 527, s. 2026

CONDUCT OF THE FY 2026 MOOE 100% UTILIZATION, 100% LIQUIDATION, AND STRATEGY FORMULATION FOR THE RELEASE AND UTILIZATION OF SPECIAL FUNDS

TO: Assistant Schools Division Superintendent
Public Elementary and Non-IUs Secondary School Heads
School Administrative Officers
School Bookkeepers
School Disbursing Officers
SDO – Finance, Accounting Personnel
All Others Concerned

1. Pursuant to the Department of Education's continuing efforts to strengthen fiscal discipline, accountability, transparency, and efficient resource management, the **FY 2026 MOOE 100% Utilization, 100% Liquidation, and Strategy Formulation for the Release and Utilization of Special Funds** shall be conducted on **16, 23, and 30 October 2026** at the **Schools Division Office Conference Hall, Iriga City**.

2. This activity seeks to provide a venue for school heads, accountable officers, bookkeepers, and finance personnel to assess the financial performance of schools, address issues affecting fund utilization and liquidation, and formulate strategic interventions to ensure compliance with existing budgeting, accounting, auditing, procurement, and financial management regulations. The activity further aims to strengthen financial stewardship and improve the delivery of educational services through the timely and judicious utilization of allocated funds.

3. Specifically, the activity aims to:
- assess the utilization status of FY 2026 Regular MOOE and other available special funds;
 - evaluate the liquidation status of cash advances and other financial transactions of schools;
 - identify issues, concerns, and implementation bottlenecks affecting fund management, utilization and reporting;
 - formulate practical strategies to facilitate the efficient release, utilization, monitoring, and liquidation of special funds;



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- e. develop school-based action plans geared toward the attainment of 100% fund utilization and liquidation;
 - f. strengthen accountability and compliance among school heads, accountable officers, and finance personnel; and
 - g. establish monitoring and reporting mechanisms to ensure the timely submission of financial and liquidation reports.
4. Attached to this memorandum are the following enclosures:
- a. Enclosure No. 1 – List of Participants
 - b. Enclosure No. 2 – List of Committees and Responsibilities.
5. A registration fee of **One Thousand Five Hundred Pesos (PhP 1,500.00)** per participant shall be collected to partially defray the expenses incidental to the conduct of the activity, including training materials, meals, supplies, and other administrative and operational requirements. The registration fee shall be charged against available School MOOE, Division Funds, and/or other local funds, subject to existing government accounting, budgeting, auditing, procurement laws, rules and regulations, and the usual liquidation and reporting requirements.
6. All participants are directed to bring updated financial reports, utilization reports, liquidation documents, and other relevant records necessary for the workshops and assessment sessions.
7. Attendance and active participation of all identified participants are hereby required. The outputs generated during the activity shall serve as bases for subsequent monitoring, technical assistance, policy recommendations, and financial management interventions of the Division.
8. Immediate dissemination of and strict compliance with this Memorandum are desired.

MARIA-MAGNOLIA F. BRIOSO
Schools Division Superintendent



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