



Republic of the Philippines  
**Department of Education**  
REGION VIII  
SCHOOLS DIVISION OF NORTHERN SAMAR

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**DIVISION MEMORANDUM**

No. 067, s. 2026

TO: Assistant Schools Division Superintendent  
Chiefs, CID and SGOD  
Public Schools District Supervisors/District-in-Charge  
Elementary and Secondary School Heads  
Administrative Assistants II and III  
All Others Concerned

FROM: **GAUDENCIO C. ALJIBE JR., PhD., CESO V**  
Schools Division Superintendent

SUBJECT: **DIVISION-WIDE RE-ORIENTATION ON THE LIQUIDATION OF MOOE AND OTHER FUNDS AND THE NEW GOVERNMENT PROCUREMENT ACT (RA 12009)**

DATE: **February 6, 2026**

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1. To ensure the efficient, transparent, and compliant utilization of school funds, this Office shall conduct a one-day **District Orientation on MOOE and Other Funds Liquidation and The New Government Procurement Reform Act (RA 12009)** for all School Heads and Administrative Assistants (II and III).

This activity aims to align school-level financial operations with the newly enacted **Republic Act No. 12009 (New Government Procurement Reform Act)**, which streamlines procurement processes while maintaining strict accountability.

2. This orientation aims to:
  - Re-orient participants on MOOE and Other Funds Liquidation Report Documentation
  - Provide a comprehensive overview of **RA 12009** and its impact on school-based procurement.
  - Re-Orient participants on **D.O 08 s. 2019, D.O. 36 s. 2025, D.O. 46 s. 2022** and **P.D. 1445**
  - Enhance the technical capacity of ADAS II and III in preparing liquidation report documentation.
  - Other updates.



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Address: Mabini St., Brgy. Acacia, Catarman, 6400, Northern Samar  
Telephone No.: (055) 500 1020  
Email Address: [northernsamar@deped.gov.ph](mailto:northernsamar@deped.gov.ph)  
Division Official Website: <https://northernsamar.deped.gov.ph>



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- The expected participants to this activity are all Elementary and Secondary School Heads, ADAS II and ADAS III.
- To ensure 100% participation, the orientation is divided into Twelve (12) clusters. Participants are strictly required to attend only on their designated dates (*see attached enclosure for the schedule of each clustered districts*).
- Indicative Program of Activities

Time	Topic/Activity	Resource Person
8:00 am – 8:30 am	Opening Program & Preliminaries	PMT
8:30 am– 10:00 am	School-Based Procurement	Atty. Risty T. Adarayan
10:00 am –12:00 nn	MOOE and Other Funds Liquidation Report Documentation	Gerardo A. Cuanico
12:00 nn -1:00 pm	LUNCHBREAK	
1:00 pm – 2:00 pm	Government Accounting Manual- Volume III (The Revised Chart of Accounts)	Jinefer D. Lagbas, CPA
2:00 pm – 4:30 pm	Re-Orientation of <b>D.O. 08 s. 2019, D.O. 36 s. 2025, D.O. 46 s. 2022, P.D. 1445</b> Other Updates Open Forum	Clynte M. Cabanza
4:30 pm – 5:00 pm	Closing Program	PMT

**Note: This Indicative Program of Activities shall be reflected in the Activity Proposal of each cluster.**

- All expenses relative to the conduct of this activity shall be charged against their respective Division/School MOOE Fund subject to the usual accounting and auditing rules and regulations.
- School Heads are directed to ensure 100% attendance of their designated ADAS personnel. **No proxy** is allowed for the School Head.
- Any changes concerning the venue and other matters shall be coordinated with the Accounting Unit focal person, Mr. Clynte M. Cabanza.
- Immediate and wide dissemination of this Memorandum is desired.



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