



Republic of the Philippines

Department of Education

REGION VIII

SCHOOLS DIVISION OF NORTHERN SAMAR

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 REFORM ACT (RA 12009)**

DATE: **February 6, 2026**

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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3. The expected participants to this activity are all Elementary and Secondary School Heads, ADAS II and ADAS III.
4. 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).
5. 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 D.O. 08 s. 2019, D.O. 36 s. 2025, D.O. 46 s. 2022, P.D. 1445 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.

6. 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.
7. School Heads are directed to ensure 100% attendance of their designated ADAS personnel. **No proxy** is allowed for the School Head.
8. Any changes concerning the venue and other matters shall be coordinated with the Accounting Unit focal person, Mr. Clynte M. Cabanza.
9. Immediate and wide dissemination of this Memorandum is desired.



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Enclosure No. 1 to DM No. _____, s. 2026

	District/s	Schedule & Venue	Focal Person
Cluster I	Catarman I to VI	February 18, 2026 Venue: Catarman I CS	Silvino Salazar
Cluster II	Victoria Allen I & II San Isidro I & II	February 19, 2026 Venue: Victoria CS	Divina Ramacula
Cluster III	Lavezares I & II Biri	February 20, 2026 Venue: Lavezares I CS	Benjie Sablay
Cluster IV	San Jose Bobon Rosario	February 25, 2026 Venue: Bobon CS	Jennifer Bernaldez
Cluster V	Mondragon I to III Lope de Vega	February 26, 2026 Venue: Mondragon I CS	Marissa H. Cagro
Cluster VI	Silvino Lubos San Roque Pambujan I & II	February 27, 2026 Venue: Pambujan I CS	Alvin Elijalde
Cluster VII	Laoang I to IV	March 10, 2026 Venue: Laoang I CS	Mac Wendel Acebron
Cluster VIII	San Vicente Capul San Antonio	March 13, 2026 Venue: Capul I CS	Zabiah Grace Centino
Cluster IX	Laoang V Catubig I to III	March 18, 2026 Venue: Catubig I CS	Ermelinda Aducal
Cluster X	Las Navas I to III	March 19, 2026 Venue: Las Navas I CS	Perlita Nungay
Cluster XI	Palapag I to III	March 20, 2026 Venue: Palapag I CS	Melrose Tejano
Cluster XII	Mapanas Gamay I & II Lapinig	March 26, 2026 Venue: Mapanas CS	Flordeliza Bermudes

DepEd Northern Samar
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By: 1

Date: 13 FEB 2026

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