



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

Office of the Schools Division Superintendent

March 6, 2026

OFFICE MEMORANDUM

NO. 009, s. 2026

**PREPARATION AND SUBMISSION OF REQUIRED TRANSPARENCY SEAL
REPORTS FOR PUBLICATION ON THE OFFICIAL WEBSITE**

To Assistant Schools Division Superintendents
Chiefs, Functional Divisions
Heads, Functional Units
Administrative Office
Budget Office
Planning & Monitoring and Evaluation (M&E) Unit
Information Technology Office (ITO) / Web Administrator
Procurement Unit / BAC Secretariat
All Concerned Source Units

1. Pursuant to the above references, and to immediately address COA's observation on our website's Transparency Seal, all concerned offices/units are hereby directed to prepare and submit the required reports and datasets for publication on the official website of DepEd SDO Northern Samar.
2. This action operationalizes Sec. 104 (FY 2025) and the FY 2026 GAA General Provisions on Transparency Seal maintenance, searchability, and accountability of the Agency Head and Web Administrator.
3. As such, concerned Offices are directed to submit the specific reports to the ITO/Web Administrator for posting on the Transparency Seal page, mapped to Sec. 104 (FY 2025 GAA) items (i)-(ix):

a. Administrative Office

- i. Updated Agency Mandate & Functions, List of Officials (with positions/designations), and Consolidated Contacts (address/phone/email).
- ii. FOI set: SDS signed FOI Manual, One Page FOI Manual, and Agency FOI Reports.

b. Budget Office / Finance

- i. Approved Budgets (coordinate with Planning/M&E for targets).
- ii. Budget Modifications (per GAA general/special provisions).
- iii. BFARs (complete quarterly FAR/BAR series as prescribed by DBM).
- iv. Status of Implementation – Financial progress for major programs/projects (pairs with Planning/M&E's physical status).
- v. Retained Income Report for the preceding FY (legal basis, beginning balance, income & sources, expenditures, ending balance) or N/A certification if none.

c. Planning Unit and Monitoring and Evaluation (M&E)

- i. Corresponding Targets (performance/outputs) to accompany the approved budgets (with Budget Office).
- ii. Major Activities/Projects & Target Beneficiaries (consolidated list).

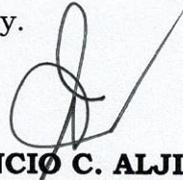


Address: Mabini St., Brgy. Acacia, Catarman, 6400, Northern Samar
Telephone Nos: (055) 500 1020
Email Address: northersamar@deped.gov.ph
Division Official Website: <https://northersamar.deped.gov.ph>

- iii. Status of Implementation – Physical progress and Evaluation/Assessment reports for major programs/projects.

d. Procurement Unit / BAC Secretariat

- i. Annual Procurement Plan(s) (APPs) for applicable categories (e.g., Goods/Infra/CSE/Non CSE).
 - ii. Contracts Awarded Register showing winning supplier/contractor/consultant, amount, and date of award (update after each award).
4. All files must be sent to the ITO/Web Administrator in searchable formats (e.g., text searchable PDFs/HTML; open data tables when applicable) and tagged “Updated as of [date]”, consistent with the FY 2026 GAA General Provisions requiring that Transparency Seal content be regularly reviewed/updated and searchable, with the Agency Head and web administrators responsible for compliance (DBM monitors compliance status).
 5. This Memorandum takes effect immediately.
 6. For strict compliance.



GAUDENCIO C. ALJIBE, JR., Ph.D., CESO V
Schools Division Superintendent

DepEd Northern Samar
RELEASED

By: As
Date: 17 MAR 2026



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

A 3823

Office of the Schools Division Superintendent

For **ATTY. BERNADETTE V. ESCARLA**
OIC – Audit Team Leader
Commission on Audit, Regional Office VIII
NGAS Cluster 5 – Education and Employment

ATTY. GRACE G. DIOCAMPO
State Auditor V / Regional Supervising Auditor

Subject: **MANAGEMENT REPLY**
RESIDENT COA AOM No. 2026-006 (2025)

Date: **March 5, 2026**

This refers to AOM No. 2026-005 (2025) dated February 27, 2026, on our Division's Transparency Seal postings under Section 104 of the FY 2025 GAA. We respectfully acknowledge the Audit Team's finding that several items required on the Transparency Seal page were missing or not current at the time of your verification.

Upon internal review of our Transparency Seal page at <https://northernsamar.deped.gov.ph/transparency/>, we confirm that certain Section 104 items remain incomplete or outdated and that the page label and framing still reflect earlier-year templates; these will be corrected to ensure accuracy, currency, and ease of public access.

We clarify that the Information Technology Officer (ITO) / Web Administrator performs a publication function only. The ITO does not originate, prepare, or certify the content mandated by Section 104; the role is limited to uploading materials submitted by the responsible offices. Therefore, instances of non-posting or out-of-date content arose from delayed or missing submissions from source units rather than a failure of web publication.

Management will be issuing a directives assigning content ownership and deliverables as follows.

1. The Administrative Office will be directed to prepare and transmit to the ITO for immediate posting: (i) the updated Agency Mandate and Functions, the names of officials with their positions/designations, and consolidated contact information; and (viii) the updated and SDS-signed Freedom of Information (FOI) Manual, the updated One-Page FOI Manual, and Agency FOI Reports.
2. The Budget Office will be directed to prepare and transmit for posting: (iii) the list of FY 2025 budget modifications made pursuant to the GAA's general/special provisions; (vi) the latest status of implementation and any evaluation/assessment reports for major programs and projects for FY 2025;



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(vii) the complete and most recent Budget and Financial Accountability Reports (BFARs); and (ix) the annual report on authorized retained income for the preceding fiscal year—detailing the legal basis, beginning balance, income and sources, expenditures, and ending balance—or an explicit certification of non-applicability if the Division does not retain income.

3. For the remaining required items, Management will be directing the concerned offices to consolidate and submit for posting: (ii) the FY 2025 approved budgets together with the corresponding targets (Budget Office and Planning/M&E); (iv) the current Annual Procurement Plan(s) and a contracts-awarded table showing the winning supplier/contractor/consultant, amount, and date of award (Procurement/BAC Secretariat); and (v) the list of major activities or projects with their target beneficiaries (Planning/M&E and program owners).

All updated files will be transmitted to the ITO/Web Administrator for publication as soon as finalized by the responsible offices.

We likewise confirm that the FY 2026 GAA (RA No. 12314) continues to require agencies to maintain a Transparency Seal. Under the FY 2026 General Provisions, agencies must keep their Transparency Seal content regularly reviewed, updated, and searchable, and the Agency Head and web administrators are expressly responsible for ensuring compliance; the DBM will post agencies' compliance status. This FY 2026 requirement is self-executing—it binds agencies upon effectivity of the GAA and does not depend on the issuance of a new IRR to be operational. In line with this, our Division will maintain continuous posting and updating beyond FY 2025, consistent with the FY 2026 GAA General Provisions.

To facilitate COA re-verification, the ITO/Web Administrator will: (a) correct the page label from "Tansparency" to "Transparency"; (b) replace the legacy narrative with the FY 2025 Section 104 framing and reflect the FY 2026 General Provisions language on responsibility and searchability; and (c) provide a URL list and timestamped screenshots immediately after each item goes live.

For timeliness, Management will observe a quarterly refresh cycle and immediate posting upon creation of new awards or reportable updates, in line with the FY 2025 Section 104 expectation of timeliness and the FY 2026 General Provisions' continuing obligations for currency and searchability.

We assure your good Office that the foregoing directives are being implemented and that all nine Transparency Seal items (i) to (ix) will be completed, updated, searchable, and publicly accessible on our official website within the stated timelines, consistent with Section 104, FY 2025 GAA, and the self-executing FY 2026 GAA General Provisions on transparency seal compliance.

Very truly yours,

ROLANDO R. LUCENECIO, JR
Information Technology Officer I

Noted:


GAUDENCIO C. ALJIBE, JR., Ph.D., CESO V
Schools Division Superintendent
Head of Procuring Entity