



Republic of the Philippines  
**Department of Education**  
Region VI – Western Visayas  
**SCHOOLS DIVISION OF CAPIZ**

15 JAN 2026

**DIVISION MEMORANDUM**

No. **021** s. 2026

**WORKSHOP ON THE PREPARATION AND PRESENTATION OF SCHOOL OPERATING BUDGET FOR FISCAL YEAR 2026**

To: Assistant Schools Division Superintendent  
OIC-Chief Education Supervisors  
Accountant III  
Administrative Officer V (Budget)  
Administrative Officer V (Admin)  
Engineer III  
Heads of Public Secondary Schools – Implementing Units  
All Others Concerned

1. In line with the Department of Education's thrust to strengthen school-based planning, budgeting, and financial accountability, and pursuant to DepEd Order No. 15, s. 2015 titled **Guidelines on the Implementation of the School-Based Management (SBM) System**, which emphasizes participatory planning and budgeting and the alignment of Maintenance and Other Operating Expenses (MOOE) with the **School Improvement Plan (SIP)** and **Annual Implementation Plan (AIP)**, and DepEd Order No. 13, s. 2016 titled **Implementing Guidelines on the Direct Release, Use, Monitoring, and Reporting of Maintenance and Other Operating Expenses (MOOE) Allocations of Schools, Including Other Funds Managed by Schools**, this Office shall conduct a **Workshop on the Preparation and Presentation of the FY 2026 School Operating Budget**, in two batches, on **January 20 and 21, 2026**. The venue will be announced later.

2. Specifically, the activity aims to:

- a. ensure the **judicious, transparent, and efficient utilization** of school MOOE;
- b. ensure the **accuracy, relevance, and alignment** of the proposed School Operating Budget with approved School Improvement Plan and Work and Financial Plan; and
- c. present actual school needs, enrollment data, and priority **programs, projects, and activities (PPAs)**, ensuring that proposed expenditures fall within allowable MOOE items.



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3. The participants to this workshop shall be the **School Heads and Bookkeepers of Public Secondary Schools classified as Implementing Units.**
4. Expenses relative to the conduct of this activity shall be charged against School / Local Fund, subject to the usual accounting and auditing rules and regulations.
5. Immediate dissemination of this Memorandum is desired.

**ROEL F. BERMEJO**  
Schools Division Superintendent

Encl.: As stated  
Reference: As stated  
To be indicated in the Perpetual Index  
under the following subjects:

WORKSHOP      FINANCE      PRESENTATION      OPERATING BUDGET