Republic of the Philippines
Department of Education
REGION III
SCHOOLS DIVISION OFFICE OF ANGELES CITY

DEPARTMENT OF EDUCATION
SCHOOLS DIVISION OFFICE OF ANGELES CITY
RELEASED
DATE: NOV 12 2026 BY:

11 November 2026

DIVISION MEMORANDUM
No. 441, s. 2026

STRENGTHENING THE MONITORING OF SCHOOL MOOE UTILIZATION, CASH ADVANCE REQUIREMENTS, AND SUBMISSION OF CERTIFICATION ON AVAILABILITY OF SAVINGS

To: Division Accountant
Division Budget Officer
Heads of Public Elementary and Secondary Schools
All Others Concerned

1. In compliance with **DepEd Regional Memorandum No. 411, s. 2026**, entitled "Strengthening the Monitoring of School MOOE Utilization and Cash Advance Requirements" this Office directs all Public Elementary and Secondary School Heads to observe and strictly implement the guidelines on prudent utilization of School Maintenance and Other Operating Expenses (MOOE), Cash Advance Management and Fund Monitoring.

2. The implementation of these measures is anchored on the following legal basis: **COA-DBM-DepEd Joint Circular No. 2019-1 (Sections 5.4, 5.8 and 6.1.2)** which provide that school cash advance requirements shall be based on the expenditures needed for the period taking into consideration actual utilization and that cash advances may be adjusted accordingly. **DepEd Order No. 029, s. 2019 (Sections 18, 19.2 and 33.1)** regarding the 75% disbursement threshold for subsequent cash advances. **DBM Budget Circular No. 2026-1 "Guidelines on the Grant of the Collective Negotiation Agreement [CNA] Incentive for FY 2026" (Items 4.3.1, 4.3.2 and 5.1.1) and National Budget Circular No. 602** the identification and declaration of available MOOE balances for CNA Incentive purposes shall likewise be guided by the prescribed eligible expenditure items and cost-reduction requirements.

3. All concerned school heads and division finance personnel shall observe the following guidelines:

3.1 Closer coordination between Accounting and Budget Units.
3.2 Recognition of Savings and Prudent Expenditure Management.
3.3 Assessment of Subsequent Cash Advance Requirements.
3.4 Strengthened Monitoring and Technical Assistance.
3.5 Submission of Certification on the Availability of Savings
3.6 Supervisory Oversight

4. Relative to the declaration of funds for CNA Incentive purposes under **DBM Budget No. 2026-1**, all School Heads are required to submit the accomplished

Republic of the Philippines

Department of Education

REGION III

SCHOOLS DIVISION OFFICE OF ANGELES CITY

Certification on the Availability / Non-Availability of Savings using the prescribed template provided in **Enclosure No. 1** of this Memorandum.

5. The duly accomplished and signed Certification must be submitted to the SDO Accounting / Budget Unit tomorrow, November 13, 2026, on or before 5:00 PM, to enable the Division Office to consolidate and submit the report to the Regional Office within the prescribed period.

6. Immediate dissemination of and strict compliance with this Memorandum is desired.

[redacted]

MA. IRELYN P. TAMAYO, PhD, CESO V
Schools Division Superintendent

Encl.: As stated,
Reference: COA-DBM-DepEd Joint Circular No. 2019-1; DepEd Regional Memorandum No. 411, s. 2026; DBM Budget Circular No. 2026-1; DepEd Order No. 029, s. 2019; National Budget Circular No. 602

To be indicated in the Perpetual Index under the following subjects:

EXPENSES
FUNDS
POLICY
RULES AND REGULATIONS
SCHOOLS

CBO/AOV/November 11, 2026

Republic of the Philippines
Department of Education
REGION III
SCHOOLS DIVISION OFFICE OF ANGELES CITY

Enclosure to Division Memorandum No. 441, s. 2026

CERTIFICATION OF AVAILABILITY OF FUNDS

This is to certify that the school has **no** savings or available funds from its 2026 MOOE **amounting to** _____ that can be contributed for the payment of CNA CY 2026.

This certification is issued in compliance with Budget Circular No. 2026-1 dated November 04, 2026, titled "Guidelines on the Grant of the Collective Negotiation Agreement (CNA) Incentive for FY 2026", issued by the Department of Budget and Management (DBM), which provides the policy and procedural guidelines for the grant of the CNA Incentive pursuant to Administrative Order No. 135, s. 2005, Congress Joint Resolution No. 4, s. 2009 and DepEd Regional Memorandum No. 411, s. 2026.

The declared savings (if any) was source from available balances of allowable Maintenance and Other Operating Expenses (MOOE) expenditure items, representing verifiable amounts generated through cost-cutting, cost-reduction, and systems improvement measures in compliance with prescribed cost-reduction requirements.

This certification is issued to attest to the **availability of funds** and for **whatever legal purpose it may serve**.

Certified Correct:

[Name of School Head]
School Head / Principal

Noted by:

School Accountant / Budget Officer
[Division / Office]

Jesus St., Brgy. Pulungbulu, Angeles City 2009
(045) 901-9498/angeles.city@deped.gov.ph