



Republic of the Philippines  
**Department of Education**  
REGION X - NORTHERN MINDANAO  
SCHOOLS DIVISION OF MISAMIS ORIENTAL

Office of the Schools Division  
Superintendent

2 JANUARY 2024

DIVISION MEMORANDUM  
No. **001** s. 2024

**SCHOOL OPERATING BUDGET (SOB) BILLBOARD AND  
SCHOOL MOOE TRANSPARENCY BOARD FY 2024**

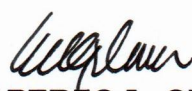
TO: **All Public School Heads/Principals/School-In-Charge**  
All Others Concerned

1. In compliance with RA 9485 (Anti-Red Tape Act of 2007), Freedom of Information (FOI) Act, and DepEd Order No. 8, s. 2019 or the Revised Implementing Guidelines on the Direct Release, Use, Monitoring and Reporting of Maintenance and Other Operating Expenses (MOOE) Allocation of Schools including Other Funds Managed by Schools, all elementary and secondary School Heads shall **post information on the sources, intended use, and actual utilization of school funds** in the Transparency Board which must be openly positioned in an accessible area within the school.

2. In line with this, Schools Heads shall set-up the following:

- a. **School Operating Budget (SOB) Billboard** - Specifications: 4 feet x 6 feet Printed Tarpaulin of Approved SOB, Portrait, Colored, preferably with wooden frame support and stand. To be updated and displayed every beginning of the Calendar Year.
- b. **School MOOE Transparency Board** displaying the monthly Liquidation Reports (LRs) particularly the Division-approved Liquidation Report and Cash Disbursement Register (CDR) with the corresponding Sales Invoice, Official Receipts and other documentary evidence of amounts liquidated. The Inspection and Acceptance Report (IAR) for the purchase of the Common Use Supplies and Inventory Custodian Slip (ICS) for Semi-Expendable Items shall also be posted. Contents must be updated every three (3) months.

3. For strict compliance.

  
**EDILBERTO L. OPLENARIA, EdD, CESO V**  
Schools Division Superintendent

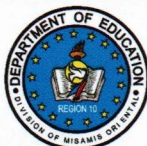
To be indicated in the Perpetual Index  
under the following subjects:

FINANCE | mlt



FINANCE

TRANPARENCY



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