



Republic of the Philippines
Department of Education
Region V- Bicol

SCHOOLS DIVISION OFFICE OF LIGAO CITY



Office of the Schools Division Superintendent

MEMORANDUM

32626207

TO : Assistant Schools Division Superintendent
Chief Education Supervisors (CID and SGOD)
Heads, Elementary and Secondary Schools (Non-IUs)
All Others Concerned

FROM :  **NYMPHA D. GUEMO**
Schools Division Superintendent

SUBJECT : **ENCODING AND SUBMISSION OF FY 2027 BUDGET PROPOSAL
OF SCHOOL MAINTENANCE AND OPERATING EXPENSES
(MOOE)**

DATE : **March 26, 2026**

1. In connection with the submission of the FY 2027 Budget Preparation Forms Through the Online Submission of Budget Proposals System (OSBPS) per DepEd Memorandum OUF-2026-758 dated March 23, 2026, all School Heads of non-implementing units are advised to submit the Budget Proposal for School Maintenance and Operating Expenses (MOOE) through the Google Sheet (<https://bit.ly/LigaoSchoolBudgetProposal2027>) on or before **April 13, 2026**.
2. Kindly refer to the current year's school allocation, School Improvement Plan, and DepED Order No. 008, s. 2019 for the eligible expenses to be included in the proposal.
3. School heads and other personnel involved in the encoding and submission of the BP who opt to seek Technical Assistance may come to the Budget Office.
4. Signed BP Forms shall be printed in long size bond paper, with font Arial and font size of 12 for submission to the Budget Office not later than **April 16, 2026**.
5. For information, guidance and strict compliance.