



Republic of the Philippines  
Department of Education  
REGION IX – ZAMBOANGA PENINSULA  
SCHOOLS DIVISION OF ZAMBOANGA SIBUGAY

DepEd, Division of Zamboanga Sibugay			
RECORD SECTION			
NO.	TIME:	832938	5:20 PM
BY:	DATE:	16 Feb 2026	
RELEASED			

Office of the Schools Division  
Superintendent

16 February 2026

**DIVISION MEMORANDUM**  
No. 097, s. 2026

**VIRTUAL ORIENTATION ON THE MOOE PROCUREMENT PROCESS,  
CNAS & MOOE WEB**

To: Assistant Schools Division Superintendent  
Public Schools District Supervisors/Districts-In-Charge  
All Elementary and Secondary School Heads  
All Implementing Units Senior Bookkeepers  
All District & School Administrative Officers II  
All Elementary & Secondary ADAS II & III  
All School BAC  
All Others Concerned  
This Division

1. To ensure proper compliance with financial management policies and to strengthen transparency in the utilization of the **Maintenance and Other Operating Expenses (MOOE)**, this Office will conduct a **Virtual Orientation on the MOOE Procurement Process, CNAS (Certificate of Non-Availability of Stocks), and MOOE Web**.
2. The orientation will cover the following:
  - **MOOE Procurement Process** – Guidelines and procedures for efficient and lawful procurement.
  - **CNAS (Certificate of Non-Availability of Stocks)** – Proper issuance and documentation to justify procurement when supplies are unavailable.
  - **MOOE Web** – Utilization of the online platform for monitoring, reporting, and ensuring accountability in MOOE transactions.
  - **Other Matters**

3. The details of the virtual orientation are as follows:

Date: February 18, 2026  
Time: 9:00 AM -  
Platform: Link will be provided

4. Participants to this activity are School Heads, Administrative Officer II, Administrative Assistant III, Administrative Assistant II, and COS.



Pangi, Ipil, Zamboanga Sibugay, 7001  
0968-520-9123  
zamboanga.sibugay@deped.gov.ph  
depedzamboangasibugay.ph  
DepEd Tayo Zamboanga Sibugay Division

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5. For immediate dissemination and strict compliance.

**VIRGILIO P. BATAN JR., CESO V**  
Schools Division Superintendent

For the Schools Division Superintendent

*Signature*  
**MA. COLLEEN L. EMORICHA, CESO VI**  
Assistant Schools Division Superintendent  
In-Charge of Office

Encls: None

References: PS-DBM Advisory No. 2025-008  
R.A. 12009

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

CNAS                    MOOE                    PROCUREMENT  
PS-DBM                GUIDELINES                COA

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