



Republic of the Philippines  
**Department of Education**  
Region V  
**SCHOOLS DIVISION OF SORSOGON**

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November 06, 2024

DIVISION MEMORANDUM No. 259, s. 2024

**SUBMISSION OF 2025 SCHOOLS AIP, SOB, AND OTHER RELATED DOCUMENTS**

To: Assistant Schools Division Superintendent  
SGOD Chief  
CID Chief  
CID – Public School District Supervisors  
School Heads – Elementary and Secondary Non-IU Schools  
Senior Bookkeepers  
All Others Concerned

1. The deadline for submission of finance related documents needed for downloading the CY 2025 Schools MOOE funds such as SIP/AIP, School Operating Budget, APP/PPMP, Work and Financial Plans, Program of Works for Minor Repairs, Job Order Contracts and other related documents is on **December 18, 2024**.
2. School MOOE shall be used to fund the following PPA's:
  1. Activities identified in the SIP for implementation in the Current Year and as specifically determined in the AIP.
  2. Finance expenses pertaining to graduation rites, moving up or closing ceremonies and recognition activities.
  3. To fund supplies, rental and minor repairs of tools and equipment and other consumables for teachers and students deemed necessary in the conduct of classes and learning activities
  4. To fund minor repairs of facilities, buildings and grounds maintenance necessary for the upkeep of the school.
  5. To procure semi expandable property items worth less than Php50,000.00 (including techvoc livelihood and science classes consumables) as provided in the GAAM.



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Sorsogon Sports Complex, Balogo, Sorsogon City, Sorsogon 4700.  
Landline: (056) 211-6461  
Email: [sorsogon@deped.gov.ph](mailto:sorsogon@deped.gov.ph)  
Website: [depedsorsogon.com.ph](http://depedsorsogon.com.ph)



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3. In no case shall the school MOOE be used for the procurement of: 1.) School seats, and teachers table and chairs except for furniture which are not procured/ provided by the CO/RO or SDO. These may include laboratory and workshop furniture. 2.) Textbooks; and 3.) Other supplementary learning resources (SLRs) which include publications, periodicals and review materials.
4. Prioritization of mandatory expenses items shall be observed and utilization of school funds must be in accordance with the existing budgeting, accounting, procurement and auditing rules and regulations.
5. All Non-IU schools are also reminded to open bank accounts in compliance with COA-DBM-DepEd JC No. 2019-1 Re: Opening of Schools Bank Account for Non-Implementing Units, School Funds shall be downloaded directly to the school bank account.
6. Please be guided by DepEd Order No. 008, s. 2019, REVISED IMPLEMENTING GUIDELINES ON THE DIRECT RELEASE, USE, MONITORING, AND REPORTING OF MOOE ALLOCATION OF SCHOOLS INCLUDING OTHER FUNDS MANAGED BY SCHOOLS
7. For strict compliance

  
**WILLIAM E. GANDO, CESO VI**  
Schools Division Superintendent



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Sorsogon Sports Complex, Balogo, Sorsogon City, Sorsogon 4700.  
Landline: (056) 211-6461  
Email: [sorsogon@depd.gov.ph](mailto:sorsogon@depd.gov.ph)  
Website: [depedsorsogon.com.ph](http://depedsorsogon.com.ph)