




Republic of the Philippines  
**DEPARTMENT OF EDUCATION**  
Region IX, Zamboanga Peninsula  
**DIVISION OF ZAMBOANGA DEL NORTE**  
Dipolog City 7100

DEPARTMENT OF EDUCATION  
DIVISION OF ZAMBOANGA DEL NORTE  
**RELEASED**  
BY:   
DATE: **08 MAR 2017**

Division Memorandum  
No. 089

**TO** : Public Schools District Supervisors  
School Heads and Principals of Elem. and Secondary  
Senior Bookkeepers (District and Secondary Schools)  
All Concerned

**FROM** : NATIVIDAD P. BAYUBAY, CESO VI  
Officer-In-Charge  
Office of the Schools Division Superintendent

**SUBJECT** : SCHOOL OPERATING BUDGET (SOB) CRAFTING

**DATE** : March 6, 2017

In view of the downloading of the school maintenance and other operating expenses (MOOE) per DepED Order No. 13, s, 2016, this Office will conduct a workshop in the preparation of School Operating Budget (SOB) for the school heads and principals in identifying priorities in the use of their MOOE funds.

The workshop aims to facilitate the school heads and principals in order to come up with an accurate and reliable school operating budget for the fiscal year 2017.

A composite team from the Office of the Schools Division Superintendent namely: Division Accountant, Budget Officer, budgeting assistant and accounting personnel specifically created for this purpose to facilitate in the workshop and shall ensure the necessary assistance during the one (1) day activity. The District Senior Bookkeeper will automatically form part of the team, relative to scheduled and identified district on such convergence.

Likewise, you are informed that the aforementioned activity will be conducted per district (schedule is attached and will be communicated with the senior bookkeepers and district supervisors with each central school, as the host for the activity. Please see attached schedule.

Participants to this activity are the School Heads and Principals, District and Secondary schools Senior Bookkeepers, Division Accountant, Budget Officer, budgeting assistant and financial staff.

They are required to bring Laptop with printer, and other documents relative to the workshop. Output will be collected after the workshop.

Travelling expenses and per diems shall be charged against their respective school mooe subject to state budgeting, accounting and auditing rules and regulations.

Please be guided accordingly.