



Republic of the Philippines
Department of Education
REGION VI – WESTERN VISAYAS
SCHOOLS DIVISION OF AKLAN

February 20, 2023

DIVISION MEMORANDUM

No. 048 s. 2023

ALLOWABLE EXPENSES IN THE CONDUCT OF SCHOOL SPORTS ACTIVITIES

To: **Public Schools District Supervisors
School Heads of Public Elementary,
Secondary and Integrated Schools
Financial Staff of Public Elementary,
Secondary and Integrated Schools**

1. Pursuant to Division Memorandum No. 23, dated January 30, 2023 titled, **“Division Policies and Guidelines in the Conduct of School Sports Competition - School Year 2022-2023”**, this Office issues guidelines on the allowable expenses.
2. For uniformity of implementation, this office provides the list of allowable expenses on the conduct of school sports activities that may be charged against School Maintenance and Other Operating Expenses (SMOOE).
3. The schools may charged the following against their SMOOE provided it is included in their School Improvement Plan (SIP) and Annual Implementation Plan (AIP):
 - a. Sports supplies and equipment
 - b. Transportation expenses (district meet and unit meet)
 - c. Supplies and Materials
 - d. Snacks (for district meet only limited to P30.00 per snacks A.M. and P.M.)
4. The utilization and disbursement of funds must be in accordance with the existing budgeting, procurement, accounting and auditing rules and regulations.
5. All concerned are reminded to exercise prudence in the utilization of fund considering the schools’ limited resources.
6. Immediate and wide dissemination of this memorandum is desired.


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Schools Division Superintendent

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