



Republic of the Philippines  
**Department of Education**  
Region XII  
Schools Division Office of Tacurong City

October 9, 2023

DIVISION MEMORANDUM  
OSDS No. 154, s. 2023

**TIMELINE FOR THE SUBMISSION FOR APPROVAL OF QUARTERLY SCHOOL OPERATING BUDGET(SOB) AND QUARTERLY PPAs TO THE DIVISION OFFICE**

To: Assistant Schools Division Superintendent  
SGOD Chief  
School Heads  
School – based Bookkeepers and Disbursing Officers  
All others concerned

1. The SDO Tacurong City establishes the timeline for the submission of Quarterly School Operating Budget (SOB) and Quarterly PPAs for the approval of the head of office.
2. The purpose of this timeline is to have a unified and standard timeline of submission and to avoid delay of downloading and liquidation of MOOE of every learning center which is very significant in the operation and financial performance of school.
3. The timeline of the submission is intended for both IUs and Non -IUs. See enclosure for the timeline and its corresponding notes.
4. All division related policies and other issuances which are inconsistent with the provision of this Memorandum are hereby modified.
5. Immediate dissemination of and compliance to this Memorandum is desired.

  
**GILDO G. MOSQUEDA, CEO VI**  
Schools Division Superintendent

Enclosures: None.  
Reference: None  
Allotment: None  
To be included in the perpetual Index under  
RECORDS FUNDS REPORTS

JGS/OSDS/DM/TIMELINE OF THE SUBMISSION OF QUARTERLY SOBs & PPAs/ October 9, 2023



**Address:** Alunan Highway, Poblacion, Tacurong City 9800  
**Telephone Numbers:** (064)-200-6316; 0919-065-6425  
**Email:** [tacurong.city@deped.gov.ph](mailto:tacurong.city@deped.gov.ph)  
**Website:** [depedtacurong.org](http://depedtacurong.org)



Republic of the Philippines  
**Department of Education**  
Region XII  
Schools Division Office of Tacurong City

Enclosure 1 to Division Memo OSDS No. \_\_\_\_\_ s. 2023

<b>SOB &amp; PPAs</b>	<b>DEADLINE OF SUBMISSION</b>
1 <sup>st</sup> Quarter 2024	1 <sup>st</sup> Monday of November 2023
2 <sup>nd</sup> Quarter 2024	1 <sup>st</sup> Monday of January 2024
3 <sup>rd</sup> Quarter 2024	1 <sup>st</sup> Monday of April 2024
4 <sup>th</sup> Quarter 2024	1 <sup>st</sup> Monday of July 2024

Note 1: The program holders, school/cluster bookkeeper, and school head should all sign the quarterly PPAs before submitting to the Division office.

Note 2: The school head must sign the School Operating Budget (SOB) before submitting to the Division office.

Note 3: The submission of SOB and PPAs of the school should be encoded in the DTS. **"NO DTS, NO RECEIVING OF SOB & PPAs"** must be observed.

Note 4: School Operating Budget (SOB) should be prepared in a monthly basis, followed by the appropriate PPAs, and it should be one folder per month.

Ex.

<b>JANUARY</b>	<b>FEBRUARY</b>	<b>MARCH</b>
(3 copies) School Operating Budget	(3 copies) School Operating Budget	(3 copies) School Operating Budget
(2 copies) PPAs	(2 copies) PPAs	(2 copies) PPAs

Note 5: The color of the folder per school is the same color of the folder used in the liquidation report.

<b>CLUSTER/SCHOOL</b>	<b>COLOR</b>
CENTRAL	PINK
EAST	ORANGE
WEST	GREEN
NORTH	BLUE
SOUTH	RED
JHS – NON -IUs	YELLOW
SHS- NON -IUs	VIOLET
JHS - IUs	WHITE



**Address:** Alunan Highway, Poblacion, Tacurong City 9800  
**Telephone Numbers:** (064)-200-6316; 0919-065-6425  
**Email:** [tacurong.city@deped.gov.ph](mailto:tacurong.city@deped.gov.ph)  
**Website:** [depedtacurong.org](http://depedtacurong.org)



Republic of the Philippines  
**Department of Education**  
Region XII  
Schools Division Office of Tacurong City

SHS - IUs	BROWN
-----------	-------

Note 6: Include a reference in your PPAs to the relevant SIP and AIP pages.

Reference/s:

SIP Page no. 6

AIP Page no. 5

Note 7: If the first Monday falls on the holiday, the deadline of submission is the following working day, 10:00 a.m.

Note 8: The school should submit 3 copies of the School Operating Budget per month and 2 copies of PPAs per month as stated in Note 4.

Copy 1 (SOB & PPAs) – Attached in Liquidation Report (COA)

Copy 2 (SOB & PPAs)– For School

Copy 3 (SOB) - Attached in the request of Quarterly MOOE Downloading

Note 9: SOB should be prepared by the Bookkeeper while the PPAs should be prepared by the program holder.

Note 10: The responsible persons for the collection and submission of Quarterly SOB & PPAs to Division office for approval are the following:

**Elementary** – Administrative Officer II

**Secondary Non -IUs, VGMNHS (JHS&SHS) and TNHS JHS** - Bookkeeper

**TNHS – SHS** – Administrative Officer II

Note 11: Once the submitted quarterly SOB & PPAs are already approved, the responsible person for the retrieval of the said documents from the Division office are the same personnel mentioned in Note 10.

Note 12: The standard paper size, font name and size to be used for SOB & PPAs are the following:

Bond paper size	A4 (210 x 297 mm)
Font name	Bookman old style
Font size	11

Note 13: To avoid returning PPAs, the School head is reminded to check and review the SOB and PPAs before affixing the signature.



**Address:** Alunan Highway, Poblacion, Tacurong City 9800  
**Telephone Numbers:** (064)-200-6316; 0919-065-6425  
**Email:** [tacurong.city@deped.gov.ph](mailto:tacurong.city@deped.gov.ph)  
**Website:** [depedtacurong.org](http://depedtacurong.org)