



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

December 3, 2025

DIVISION MEMORANDUM
OSDS No. 164, s. 2025

**UPDATED 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 updated timeline for the submission of Quarterly School Operating Budget (SOB) and Quarterly PPAs with attached Purchase Request 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/UPDATED TIMELINE OF THE SUBMISSION OF QUARTERLY SOB's & PPAs/ December 3, 2025



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Enclosure 1 to Division Memo OSDS No. 164 s. 2025

SOB & PPAs	DEADLINE OF SUBMISSION
1 st Quarter	December 9, 2025
2 nd Quarter	January 5, 2026
3 rd Quarter	April 6, 2026
4 th Quarter	July 6, 2026

Note 1: **Signatures Required:**

- The program holders, school/cluster bookkeeper, and school head should all sign the quarterly PPAs and Purchase request before submission to the Division office (SGOD).
- The school head and school/cluster bookkeeper must sign the School Operating Budget (SOB) before submission to the Division office (SGOD).

Note 2: **DTS Encoding:** The submission of SOB and PPAs of the school must be encoded in the DTS. Observe the rule: **“NO DTS, NO RECEIVING OF SOB, PPAs & PRs”** must be observed.

Note 3: **Documents preparation:** School Operating Budget (SOB) should be prepared in a monthly basis, followed by the appropriate PPAs and PRs, and it should be one folder per month.

Ex.

JANUARY	FEBRUARY	MARCH
(4 copies) School Operating Budget	(4 copies) School Operating Budget	(4 copies) School Operating Budget
(3 copies) PPAs with (3 copies) approved Purchase Request	(3 copies) PPAs with (3 copies) approved Purchase Request	(3 copies) PPAs with (3 copies) approved Purchase Request



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Note 4: **Folder Colors:** The folder color per school must match the color used in the liquidation report.

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

Note 5: **Reference in PPAs:** Include a reference in your PPAs to the relevant SIP and AIP pages.

Example:

SIP Page no. 6

AIP Page no. 5

Note 6: If the deadline falls on the holiday, the deadline of submission is the following working day, 10:00 a.m.

Note 7: **Responsible personnel for Collection and Consolidation of documents:** The responsible person for collecting and consolidating the PPAs of each school shall be the **School Bookkeeper** for Secondary Level and **AO II** for Elementary level.

Note 8: For Elementary level, AO II must submit the signed Quarterly SOBs, PPAs and Purchase Request to the Clustered Bookkeeper. If any documents received are unsigned, they must be returned to the AO II for compliance.

Note 9: **No. of copies:** The school should submit 3 copies of the School Operating Budget per month and 3 copies of PPAs per month with purchase request as stated in Note 4.

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

Copy 2 (SOB & PPAs)– For Liquidation Report (Accounting Copy)

Copy 3 (SOB& PPAs) - Attached in the Liquidation Report (Accounting Copy)

Copy 4 (SOB) - Attached in the Request for Quarterly MOOE Downloading

Note 10: **SOB should be prepared by the Bookkeeper** while the **PPAs and Purchase Request should be prepared by the program holder.**



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Note 11: **Responsible persons for submission:** The responsible persons for the submission of Quarterly SOB, PPAs & PRs to Division office for approval are the following:

Elementary – Clustered Bookkeeper

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

TNHS – SHS – Administrative Officer II

Note 12: **Document Retrieval:** Once the submitted quarterly SOB, PPAs & PRs are either marked for compliance or approved, the responsible persons for retrieving these documents from the Division office are the same personnel mentioned in Note 11.

Note 13: The standard paper size, font name and size to be used for SOB, PPAs & PRs are the following:

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

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



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