



Republic of the Philippines
Department of Education
REGION VII – CENTRAL VISAYAS
Schools Division of Bohol

Office of the Schools
Division Superintendent

September 4, 2025

INTER-OFFICE MEMORANDUM NO. **38** series of 2025

**SUBMISSION OF APPROVED MEMORANDUM AND LIST OF PARTICIPATING SCHOOLS
WITH REGISTRATION DETAILS FOR DEDUCTION FROM LAST QUARTER MOOE
DOWNLOADING**

To:

Assistant Schools Division Superintendents
Chief, SGOD
Chief, CID
Concerned Section/Unit Heads
All Others Concerned

1. This is in relation to all activities scheduled for the last quarter of Calendar Year 2025, where registration fees are to be deducted from the respective participating schools' MOOE.
2. The Accounting Unit, in coordination with the Internal Audit Section (IAS), will begin processing the downloading of MOOE for the last quarter of 2025, starting October. Please be reminded that **Non-Implementing Units (NIUs)** with a monthly MOOE allocation of less than Php 20,000.00 will receive quarterly downloading. As such, we will no longer be able to deduct registration fees to cover training-related expenses for the year, nor are we allowed to charge current year expenses to the succeeding year's allocation.

In this regard, all Activity Organizers are required to submit the following documents to the Accounting Unit/IAS through the Division Accountant **on or before September 30, 2025**:

- o Approved Memorandum for the activity
 - o Approved Budget Proposal
 - o List of participants per school
 - o Corresponding registration amount per participant for deduction from school MOOE
3. Failure to submit the required documents within the deadline will result in the **non-deduction of registration fees from school MOOE**. In such cases, the settlement and monitoring of registration collections shall be the full **responsibility and accountability of the Activity Organizers**. All cash or check payments must be made through the Cashier Section and shall be deposited directly to the Trust Fund Account.
 4. Immediate and wide dissemination of this memorandum is hereby directed for strict compliance.


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Schools Division Superintendent



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