



Republic of the Philippines
Department of Education
REGION III

SCHOOLS DIVISION OFFICE OF ANGELES CITY



02 May 2025

DIVISION MEMORANDUM

No. **147**, s. 2025

LEADERSHIP AND SUPPORT ROLE OF THE PUBLIC SCHOOLS DISTRICT SUPERVISORS (PSDS) IN THE EFFECTIVE GOVERNANCE OF PUBLIC SCHOOL FINANCES

To: Chief ES, CID
Chief ES, SGOD
Unit Heads
Heads of Public Elementary and Secondary Schools

1. The school budget serves as a fundamental instrument for **promoting and strengthening school-based management and accountability**. It directly **contributes to the delivery of quality education** by ensuring that financial resources are allocated and utilized in alignment with the school's goals, priorities, and development plans.
2. At the core of this process is the school principal, who plays a pivotal leadership role in formulating the **School Improvement Plan (SIP) and the Annual Implementation Plan (AIP) or Work and Financial Plan (WFP)**. These documents **provide the strategic and operational framework that guides the budgeting of the Maintenance and Other Operating Expenses (MOOE) and other school funds**. Furthermore, the principal is responsible for the prudent and compliant disbursement of MOOE and other funds in accordance with DepEd policies and existing government financial regulations.
3. In support of this framework, and consistent with the Schools Division Office of Angeles City's commitment to ensuring the effective implementation of school programs, projects, and activities (PPAs), **all Public Schools District Supervisors (PSDs) are mandated to closely monitor and validate the MOOE and other fund utilization and liquidation of the schools under their supervision**. This supervisory function ensures compliance with government accounting and procurement standards (e.g., RA 9184, COA rules) and prevents fund misuse, unliquidated expenses, or procedural lapses.
4. Within this governance structure, the **PSDs play a critical leadership and support role in the financial oversight of schools**. Through proactive monitoring, technical assistance, and evaluative guidance, they help ensure that MOOE and other funds are utilized strategically and effectively to support school operations and improve learner outcomes, while upholding principles of transparency, accountability, and integrity.
5. Moreover, several DepEd policies articulate and reinforce this supervisory role. Notably, **DepEd Order No. 24, s. 2005** ("Rationalizing the Roles and Functions of District Supervisors"), **DepEd Order No. 26, s. 2022** ("Implementing Guidelines on the Establishment of School Governance Council"), and **DepEd Order No. 007,**



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s. 2024 ("Policy Guidelines on the Implementation of the Revised School-Based Management System") collectively define the expanded responsibilities of PSDSs. These include overseeing financial compliance, fostering participatory governance, and ensuring the effective and efficient utilization of resources to drive continuous school improvement.

6. **Immediate and strict compliance** with this memorandum is expected.


Engr. EDGARD C. DOMINGO PhD, CESO V
Schools Division Superintendent *wh*

References: DepEd Order No. 24, s. 2005 DepEd Order No. 26, s. 2022

DepEd Order No. 007, s. 2024

To be indicated in the Perpetual Index
Under the following subjects:

SCHOOL MANAGEMENT SCHOOL SUPERVISION *SV*

FINANCE/MOOE PUBLIC SCHOOLS

SGOD/CES/May 2, 2025