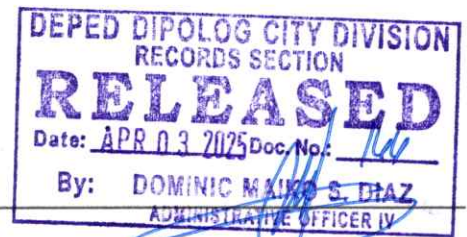




Republic of the Philippines
Department of Education
REGION IX – ZAMBOANGA PENINSULA
SCHOOLS DIVISION OF DIPOLOG CITY



Office of the Schools Division Superintendent

April 02, 2025

Division Memorandum
No. 1166, s. 2025

Authorized Signatories and Review Procedures for the Program of Works (PoW) on School Implementation (IU and Non-IU) under LSF/School MOOE fund

TO: **Office of the Schools Division Superintendent**
Chief Education Supervisors, SGOD and CID
Education Program Supervisors/Public Schools District Supervisors
Physical Facilities Coordinator
Public Elementary and Secondary School Heads
Senior Bookkeeper/Disbursing Officer
All Others Concerned
This Division

1. In compliance with the Department of Education's internal financial management policies, this memorandum outlines the procedures for authorized signatories and the review process of the Program of Works (PoW) based on the cost of the project.
2. The PoW for projects with a **cost above P5,000** will be prepared by the designated School Physical Facilities Coordinator. After preparation, it will be checked and reviewed by the Engineer assigned to the division. The Engineer will assess feasibility, technical specifications, and compliance with established standards. The Engineer's review and approval must be secured before submission to the next level of approval or processing. Upon successful review, submit to the School Head for final approval.
3. The PoW for projects with a **cost not exceeding P5,000** will be prepared and reviewed by the School-based Physical Facilities Coordinator. Projects below P5,000 can be processed without the Engineer's review but must still be approved by the School Head.
4. Program of Works costing above P5,000.00 already approved but not yet implemented must secure certification from the Division Engineer indicating that it has been reviewed/checked unless there are some revisions/variations to make on the PoW (*see Enclosure A for template*).



Address: Purok Farmers, Olingan, Dipolog City
Email: dipolog.city@depdep.gov.ph
Website: www.depdepdipolog.net
Facebook: DepEd Tayo – Division of Dipolog City



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5. All concerned offices and personnel must ensure that the appropriate signatories are consulted in a timely manner for the approval and validation of the PoW.
6. All concerned personnel must adhere strictly to the above procedures to ensure compliance and proper accountability in the preparation and approval of the PoW (***see Enclosure B for a sample template of POW***).
7. Immediate and widest dissemination of this memorandum is desired.

MA. LIZA R. TABILON, EdD, CESO V
Schools Division Superintendent

OSDS-ACCOUNTING
April 02, 2025



Republic of the Philippines
Department of Education
REGION IX – ZAMBOANGA PENINSULA
SCHOOLS DIVISION OF DIPOLOG CITY

(ENCLOSURE A TO DIVISION MEMORANDUM NO. ____ S. 2025)

CERTIFICATION

This is to certify that the Program of Works (PoW) with a total cost of **[Amount in Words]** (P[Amount in Figures]) under the project titled **[Project Title]** has been duly reviewed and checked by the undersigned.

The Program of Works has been found to comply with the technical specifications and requirements as mandated by the Department of Education for the proper execution of the project.

This certification is issued upon request of the concerned office for whatever legal purposes it may serve.

Issued this [Day] of [Month], [Year].

ENGR. CHRISTOPHER ACE B. BAEL
Engineer III (Education Facilities)



Republic of the Philippines
Department of Education
 REGION IX – ZAMBOANGA PENINSULA
 SCHOOLS DIVISION OF DIPOLOG CITY

(ENCLOSURE B TO DIVISION MEMORANDUM NO. ____ S. 2025)

	Republic of the Philippines DEPARTMENT OF EDUCATION Region IX, Zamboanga Peninsula Elementary School Dipolog City				
PROGRAM OF WORKS					
Project Location : _____ ELEMENTARY SCHOOL @ _____, DIPOLOG CITY					
Amount of Allotment <u>Php</u> _____		Source of Funds: <u>MOOE</u>			
Item No.	Type of Work to be done for Allotment	% of Total	Desirable Starting Date: UPON APPROVAL		
I			No. of Calendar Days to Complete after above date:		
			EQUIPMENT REQUIREMENT:		
	TOTAL	0.00			
DETAILED ESTIMATE OF PROPOSED WORK					
Item No.	Work Descriptions	Unit	Unit Cost	Quantity	Total
I					-
BREAKDOWN OF ESTIMATED EXPENDITURE		% OF TOTAL			
1. Labor	P				
2. Materials	P				
3. Equipment Expenses					
a) Rental	P				
b) Fuel and Oil	P				
4. Hauling Cost	P				
5. Contractor's Profit					
6. Price and Physical Contingencies	P				
7. Value Added Tax (VAT)					
8. Testing of Materials					
TOTAL ESTIMATED COST	P	-	-		
Prepared by: _____ School Physical Facilities Coordinator/Manager Approved: _____ School Principal			Reviewed & Checked: <div style="text-align: center;"> CHRISTOPHER ACE B. BAEL Engineer - III </div>		



		Republic of the Philippines DEPARTMENT OF EDUCATION Region IX, Zamboanga Peninsula <u> </u> Elementary School Dipolog City																		
Project : _____ Location : _____ ELEMENTARY SCHOOL @ _____, DIPOLOG CITY Subject : Cost Estimates and Bill of Materials																				
Item No. I – Carpentry and Painting Works																				
Description	Qty	Unit	Unit Price (Php)	Amount (Php)																
A. Materials																				
TOTAL ESTIMATED COST				P	-															
Item No. II – Labor Works																				
Description	Man-Days	Labor Cost Per Day	Amount																	
1 - Carpenter																				
2 - Painter (@ ____ days work)																				
TOTAL ESTIMATED COST				P	-															
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">TOTAL MATERIAL COST</td> <td style="width: 10%;">P</td> <td style="width: 10%;">-</td> </tr> <tr> <td>TOTAL LABOR COST</td> <td>P</td> <td>-</td> </tr> <tr> <td>HAULING COST</td> <td>P</td> <td>-</td> </tr> <tr> <td>CONTINGENCIES</td> <td>P</td> <td>-</td> </tr> <tr> <td>TOTAL PROJECT COST</td> <td>P</td> <td>-</td> </tr> </table>						TOTAL MATERIAL COST	P	-	TOTAL LABOR COST	P	-	HAULING COST	P	-	CONTINGENCIES	P	-	TOTAL PROJECT COST	P	-
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HAULING COST	P	-																		
CONTINGENCIES	P	-																		
TOTAL PROJECT COST	P	-																		
Prepared by: <hr style="border: none; border-top: 1px solid black; margin-bottom: 5px;"/> School Physical Facilities Coordinator / Manager			Reviewed & Checked: <hr style="border: none; border-top: 1px solid black; margin-bottom: 5px;"/> CHRISTOPHER ACE B. BAEL Engineer - III																	
Approved: <hr style="border: none; border-top: 1px solid black; margin-bottom: 5px;"/> Principal - II			<hr style="border: none; border-top: 1px solid black; margin-bottom: 5px;"/>																	