



Republic of the Philippines
Department of Education
REGION VI – WESTERN VISAYAS
SCHOOLS DIVISION OF AKLAN

August 26, 2025

DIVISION MEMORANDUM

No. 438, s. 2025

**REVISED ALLOWABLE EXPENSES IN THE CONDUCT OF SCHOOL SPORTS
ACTIVITIES**

To: **Public Schools District Supervisors
School Heads of Public Elementary,
Secondary and Integrated Schools
Financial Staff of Public Elementary,
Secondary and Integrated Schools**

1. Pursuant to Division Memorandum No. 335, dated July 14, 2025, titled **“Guidelines in the Conduct of School Sports Competition for School Year 2025-2026”**, this Office issues the revised guidelines on the allowable expenses for school sports activities.
2. To ensure uniformity in implementation, this office provides the updated list of allowable expenses that may be charged against School Maintenance and Other Operating Expenses (SMOOE).
3. Schools may charge the following items against their SMOOE, provided these are included in both the School Improvement Plan (SIP) and Annual Implementation Plan (AIP).
 - a. Sports supplies and equipment
 - b. Transportation expenses (District, Unit, and Provincial Meets)
 - c. Supplies and materials related to the conduct of sports activities
 - d. Snacks for District, Unit, and Provincial Meets (limited to ₱50.00 per snack for A.M. and P.M.)
4. For expenses related to the Provincial Meet, schools are required to submit a certification from the Municipal School Board stating that the said expenses are not included in the Special Education Fund (SEF) budget.
5. The utilization and disbursement of funds must strictly adhere to the existing budgeting, procurement, accounting, and auditing rules and regulations.
6. All concerned are reminded to exercise prudence in the utilization of funds, considering the limited resources of schools.
7. Immediate and wide dissemination of this memorandum is desired.

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