



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

August 14, 2026

DIVISION MEMORANDUM

No. 464, s. 2026

**UPDATED GUIDELINES ON ALLOWABLE EXPENSES IN THE CONDUCT OF
SCHOOL SPORTS ACTIVITIES**

To: Assistant Schools Division Superintendent
Chief Education Supervisors
Education Program Supervisors
Senior/Education Program Specialists
Public Schools District Supervisors/
Principals and Head Teacher-In-Charge of the District
Heads of Public Elementary, Secondary, and Integrated Schools
Financial Staff of Public Elementary, Secondary and Integrated Schools
All Others Concerned

1. Pursuant to Division Memorandum No. 416, s. 2026, titled **“Guidelines in the Conduct of School Sports Competition for School Year 2026-2027”**, this Office issues the Updated Guidelines on Allowable Expenses in the Conduct of School Sports Activities to ensure the proper, judicious, and uniform utilization of School Maintenance and Other Operating Expenses (SMOOE) for authorized sports activities.
2. To ensure uniformity in implementation and compliance with existing government budgeting, procurement, accounting, and auditing rules and regulations, the following allowable expenses may be charged against SMOOE.
3. Schools may charge the following items against their SMOOE, provided that these are included in both the School Improvement Plan (SIP) and Annual Implementation Plan (AIP):
 - a. Sports supplies and equipment necessary for the conduct of sports competitions and related activities, provided that the acquisition cost of each item is less than Fifty Thousand Pesos (₱50,000.00), in accordance with COA Circular No. 2022-004;
 - b. Transportation expenses of athletes, coaches, chaperons, and authorized school personnel during the conduct of:
 - Clustered School Meet;
 - District/Municipal Meet;
 - East and West Aklan Sports Meet; and
 - Aklan Division Athletic Association (ADAA) Meet;



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- c. Supplies and materials directly related to the conduct of sports activities; and
 - d. Snacks for athletes, coaches, chaperons, and authorized school personnel during the conduct of Clustered School Meets, District/Municipal Meets, East and West Aklan Sports Meets, and ADAA Meet, subject to a maximum amount of Fifty Pesos (₱50.00) per person per snack for A.M. and P.M. snacks.
4. For expenses related to the East and West Aklan Sports Meet and ADAA Meet, schools shall secure a certification from the Municipal School Board stating that the said expenses are not included in the Special Education Fund (SEF) budget. The certification shall form part of the supporting documents and must be attached to the liquidation of SMOOE.
 5. The utilization and disbursement of funds must strictly comply with existing budgeting, procurement, accounting, and auditing rules and regulations.
 6. All concerned are enjoined to exercise transparency, accountability, and prudence in the utilization of SMOOE, considering the limited resources of schools.
 7. Division Memorandum No. 438, s. 2025 titled “Revised Allowable Expenses in the Conduct of School Sports Activities” is hereby superseded. All provisions of previous issuances inconsistent with this Memorandum are deemed modified accordingly.
 8. Immediate and wide dissemination of this Memorandum is desired.


FELICIANO C. BUENAFE JR., CESO V.
Schools Division Superintendent

Enclosure: None

Reference: Division Memorandum No. 416, s. 2026

To be included in the Perpetual Index
under the following subjects:

EXPENSES

POLICY

SCHOOLS

SPORTS

MAJ/ARLN



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