



Republic of the Philippines
Department of Education
Region V
SCHOOLS DIVISION OF SORSOGON

ICT

July 20, 2026

DIVISION MEMORANDUM
NO. 238, s. 2026

**EARLY SUBMISSION OF PROGRAM OF WORKS
FOR FY 2027 PROPOSED PRIORITY PROJECTS**

TO : Assistant Schools Division Superintendent
Chief Education Supervisors, SGOD and CID
Public Schools District Supervisors/OIC-PSDSs
Heads, Public Elementary and Secondary Schools
All Others Concerned

1. Pursuant to DepEd Order No. 008, s. 2019 entitled – *Revised Implementing Guidelines on the Direct Release, Use, Monitoring and Reporting of Maintenance and Other Operating Expenses Allocation of Schools, including Other Funds Managed by Schools*, Maintenance and Other Operating Expenses (MOOE) of the schools shall be used to fund minor repairs of facilities, buildings, and grounds maintenance necessary for the upkeep of the school.
2. Pending the issuance by the Department of Budget and Management (DBM) of the National Expenditure Program (NEP) for FY 2027, the schools are advised to proceed with the preparation of the program of works (POW) of priority projects for implementation in FY 2027 assuming same expenditure levels as that of FY 2026 MOOE.
3. This office likewise expects that the approved projects for FY 2026 are either completed and/or on track for completion by the end of the current fiscal year.
4. The school heads are reminded to prioritize minor repair of classrooms and school buildings, watsan facilities, and other repair and maintenance



Balogo Sports Complex, Balogo, Sorsogon City, Sorsogon 4700
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works of essential facilities in the school. The prescribed POW template attached herewith may also be accessed through this link:

bit.ly/POW_template

5. Clustered projects in a single POW, POWs that do not conform to the given template, and those with incomplete documentary attachments will not be processed and will be returned to the proponent.
6. The deadline of submission of the POWs is **on or before August 21, 2026, on a per district basis**, to facilitate and give ample time for the validation (also to be scheduled by District), review, and reprioritization, if necessary. POWs received after said deadline will be relegated to a lower priority for validation and review.
7. Submissions not coursed through the District Office (i.e., PSDSs/OIC-PSDSs and Administrative Officers (AO) II deployed in the District Offices/Designated District Property Custodians/Physical Facilities Coordinator or equivalent) will not be processed and will be returned to the proponent. In view thereof, the concerned AO II/district personnel are likewise instructed to submit a cover transmittal page indicating the list of schools under their jurisdiction (see attached template).
8. For immediate dissemination and strict compliance.


JOSE L. DONCILLO, CESO V
Schools Division Superintendent







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School
Logo

PROGRAM OF WORKS

Date received by EFS: _____

School Name:		School ID:				
Location:		District:				
Project Title: PER PROJECT		Project Type:				
Source of Fund:		☒ Minor Repair of Classroom/Bldg.				
		☒ Repair/Construction of Watsan				
		☒ Ancillary Structures				
		☒ School Ground Improvement				
☒ MOOE (FY _____)		☒ Repair of School Furnitures				
☒ Others External Stakeholders		☐ Others: _____				
		<Justification>				
Item No.	Description	Unit	Quantity	Unit Cost	Total	Remarks
1					-	MOOE
2					-	MOOE
3					-	MOOE
4					-	SEF
5					-	SEF
6					-	
7					-	
8	Add rows as necessary				-	
Total Material Cost:						-
Labor Cost:						-
Total Project Cost:						-

Prepared:

Reviewed:

NAME OF SCHOOL HEAD

Designation

JOSE MA. ALBERT H. PEREZ

Engineer III

Recommending Approval:

(to avoid duplication with SEF projects)

NAME OF PSDS

Designation

JOHN REY J. PEREZ

Chief, SGOD

Approved:

JOSE L. DONCILLO, CESO V

Schools Division Superintendent

Attachments:

Documentation of proposed repairs of existing facilities

Drawings/sketch and layout (with measurements) of proposed improvements



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Date: _____

TRANSMITTAL PAGE

*EARLY SUBMISSION OF PROGRAM OF WORKS
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DISTRICT	<i>District Name</i>	<i>Municipality</i>
PSDS	<i>Name</i>	<i>Signature</i>
AO-II	<i>Name</i>	<i>Signature</i>

No. of Elementary Schools: 9	No. of Secondary Schools: 2	No. of Integrated Schools: 1	TOTAL: 12
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No.	Schools	Transmittal (Y/N)	Remarks
1	Sample ES	N	No submission
2	Sample ES	N	No submission
3	Sample ES	Y	
4	Sample ES	Y	
5	Sample ES	N	No submission
6	Sample ES	Y	
7	Sample ES	Y	
8	Sample ES	Y	
9	Sample ES	Y	
10	Sample NHS	N	No submission
11	Sample NHS	Y	
12	Sample IS	Y	
TOTAL TRANSMITTED		8	