




February 18, 2015

**DIVISION MEMORANDUM**  
**No. 48 S. 2015**

To: Elementary and Secondary School Heads  
This Division

**POSTING OF 2015 SCHOOL OPERATING BUDGET (SOB)**

1. To continuously promote transparency, efficiency and proper utilization of the School Maintenance and Other Operating Expenses (MOOE), all elementary and secondary school heads are advised to post the School Operating Budget (SOB) as part of their MOOE Transparency Board located in a conspicuous place in the school.
2. The SOB shall be printed on a plywood size tarpaulin and shall be visible in all schools on or before February 27, 2015.
3. A copy of the monthly liquidation report shall also be posted on the school transparency board.
4. For guidance and compliance.

  
CHERRY MAE L. LIMBACO, Ph.D., CESO V  
Schools Division Superintendent

CLL/jgv

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

SCHOOL BUDGET

EXPENSES