Republic of the Philippines
Department of Education
REGION VII - CENTRAL VISAYAS
DIVISION OF CITY SCHOOLS - TAGBILARAN CITY

Office of the Schools
Division Superintendent

DIVISION MEMORANDUM
No. 935 , s. 2026

November 5, 2026

GUIDELINES ON THE UTILIZATION OF SCHOOL FUNDS FOR THE PREPARATION AND PARTICIPATION OF TEACHER-COACHES, LEARNER-CONTESTANTS, AND BILLETING SCHOOLS IN THE 2026 REGIONAL FESTIVAL OF TALENTS (RFOT)

To: All Public Elementary and Secondary School Heads
All Teacher-Coaches
All Concerned School Personnel
All Other Concerned

1. In preparation for the hosting and participation of the Schools Division of Tagbilaran City in the **2026 Regional Festival of Talents (RFOT)** on December 14–18, 2026, all concerned schools are encouraged to provide the necessary logistical, instructional, and operational support to ensure the adequate preparation of teacher-coaches, learner-contestants, and designated billeting schools.

2. In this regard, concerned School Heads may utilize available and allowable school funds, including School Maintenance and Other Operating Expenses (MOOE) and other available local funds, to support necessary and reasonable expenses directly related to the preparation, training, and participation of teacher-coaches and learner-contestants, as well as the readiness of designated billeting schools.

3. The following expenses may be considered, subject to applicable budgeting, accounting, procurement, and auditing rules and regulations:

A. For Teacher-Coaches and Learner-Contestants

a. Necessary instructional and training materials, supplies, and consumables for rehearsals, coaching, practice sessions, and preparation for the different competitions;

b. Allowable transportation, meals, and other necessary logistical support directly related to authorized training activities and participation in the regional event;

c. Other reasonable and necessary expenses directly associated with the preparation and participation of the official school representatives.

B. For Billeting Schools

a. Procurement of necessary materials and supplies for the preparation, cleaning, sanitation, and organization of billeting quarters;

b. Minor repairs and maintenance of existing school facilities, particularly comfort rooms, bathrooms, water and electrical facilities, washing areas, and other essential amenities;

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c. Provision of necessary materials and supplies for sleeping arrangements, cleanliness, waste management, and general welfare of the visiting delegations; and

d. Other minor improvements and preparatory activities necessary to make the designated billeting schools safe, functional, clean, and conducive to accommodating the regional delegations.

4. All concerned School Heads shall ensure that expenditures are properly planned, necessary, reasonable, supported by appropriate documentation, and directly related to the school's authorized participation or assigned responsibilities in the hosting of RFOT 2026. All expenditures shall be subject to the availability of funds and compliance with existing DepEd financial management policies, government procurement regulations, budgeting, accounting, and auditing rules and regulations.

5. School Heads are further reminded to exercise prudence and accountability in the utilization of school funds and ensure that all purchases, repairs, and other expenditures are properly documented and supported by the necessary approvals, receipts, inspection reports, and other required supporting documents.

6. The cooperation and support of all concerned schools are hereby enjoined to ensure that teacher-coaches and learner-contestants are adequately prepared and that designated billeting schools are ready to provide a safe, clean, comfortable, and welcoming environment for the visiting delegations.

7. For guidance, information, and appropriate action.

WILFREDA D. BONGALOS PhD, CESO V
Schools Division Superintendent