

Republic of the Philippines  
**Department of Education**  
REGION XII  
DIVISION OF SULTAN KUDARAT

**RELEASED**

Release Number: 2024-605  
Date: NOV 04 2024 Time: 2:04  
By: [Signature]

OCTOBER 26, 2024

No. 102  
Division MEMORANDUM  
CID - IMS No. 2024

**INCLUSION OF CONSUMABLES IN THE BUDGETARY PROCESS FOR  
ANNUAL IMPROVEMENT PLANS IN SENIOR HIGH SCHOOL  
TECHNICAL VOCATIONAL LIVELIHOOD (SHS-TVL)**

To: Assistant Schools Division Superintendent  
Curriculum Implementation-Chief Supervisor  
School Heads of Integrated School and SHS Offering TVL  
This Division

1. In accordance with DepEd Order No. 008, Series of 2019, "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 School," Item D.5. schools may procure semi-expendable property items, including Technical-Vocational-Livelihood and science classes consumables, worth less than PhP15,000.00, as outlined in the Government Accounting Manual (GAM) issued by the Commission on Audit.
2. School heads are advised to ensure SHS-TVL students conduct their laboratory work every Friday, collaborating on projects and presenting their outputs to demonstrate their weekly competencies in their specialization.
3. To ensure the availability of consumables for scheduled laboratory workshops and optimize student competency development, school heads are requested to include their procurement in the Annual Improvement Plan for SHS-TVL students, outlining a clear timeline and budget allocation for their acquisition and ensuring its effective implementation.
4. To monitor adherence to the Memorandum, the Program of Works/Activity Proposal, which includes the procurement of consumables, will be forwarded to the Division Office for review by the Education Program Supervisor in TLE and TVL.
5. For clarifications, please contact EPS Arnulfo D. Dinero via messenger or email at [arnulfo.dinero@deped.gov.ph](mailto:arnulfo.dinero@deped.gov.ph).
6. For the information and guidance of all concerned.

**CRISPIN A. SOLIVEN JR., CESE**  
Schools Division Superintendent

Encl/s.: None

References: DepED Order 008, s. 2019

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

**ANNUAL IMPLEMENTATION PLAN      CONSUMABLES      LABORATORY WORK**



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