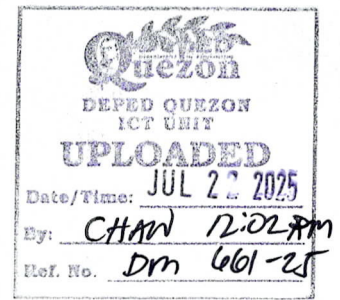




Republic of the Philippines  
**Department of Education**  
Region IV-A  
SCHOOLS DIVISION OF QUEZON PROVINCE




18 July 2025

**DIVISION MEMORANDUM**  
DM No. 661, s. 2025

**GUIDELINES ON THE PREPARATION OF PROGRAM OF WORKS (POW)**

To: Assistant Schools Division Superintendents  
Division Chiefs  
Education Program Supervisors  
Public Schools District Supervisors  
Elementary and Secondary School Heads

1. In line with the preparation of the Program of Works (POW) for projects to be charged against school funds, this Office reiterates the following guidelines for strict compliance:
  - a. **No specific brands shall be indicated** in the Program of Works. The POW should refer only to the item descriptions, specifications, and standards based on applicable government guidelines.
  - b. The **appropriation cost** in the POW must reflect only the items to be charged against the **MOOE fund**. Ensure that the breakdown of costs is aligned with what will be requested and charged to MOOE.
2. All concerned are enjoined to comply with these guidelines to avoid delays in processing and approval.
3. For your information and guidance.

  
**ROMMEL C. BAUTISTA, CESO V**  
Schools Division Superintendent

efs/07/18/2025

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