



August 22, 2017

DIVISION MEMORANDUM
No. 138 s. 2017

**SCHEDULE OF RELEASING AND SUBMISSION OF LIQUIDATION OF
SENIOR HIGH SCHOOL MAINTENANCE AND OTHER OPERATING EXPENSE
ALLOCATION FOR JANUARY TO DECEMBER 2017**

TO: All Heads of Public Secondary Schools

1. In order to facilitate efficient and timely disbursement and liquidation of Maintenance and Other Operating Expenses (MOOE) allocated to Senior High Schools (SHS) in the Division of Capiz for January to December 2017, you are hereby enjoined to observe the guidelines and schedules prescribed herein.
2. The TARGET release of the MOOE allocation through cash advance (CA) will be upon submission of the liquidation of previous cash advance and receipt of the Request for Cash Advance (RCA) for the succeeding period.
3. The SHS MOOE liquidation based on the released allocation to each school head for the stated period below should be submitted on the following schedule:

| <u>LIQUIDATION FOR THE PERIOD OF</u> | <u>TO BE SUBMITTED ON</u> |
|--|-------------------------------|
| January to June | September 8, 2017 |
| July to September | October 27, 2017 |
| October to December | December 22, 2017 |

4. The deadline set above is for the **RECTIFIED LIQUIDATION** in case that what has been first submitted is found to be incomplete. With this, it is advised that liquidation should be submitted **a week** prior to the set deadline so as to give ample time for rectification in case there are deficiencies in the said liquidation.
5. MOOE Liquidation shall be submitted to the following personnel in the Division Office:

| Name | Position | School covered |
|---------------------|------------------|--|
| Josephine T. Manuel | Admin. Asst. III | Basiao, Pawa, Yating, Rev. Tomas Conejar, Mianay and Presentacion Diez Gregorio NHS |
| Ma. Liza D. Cortez | Admin. Asst. II | Lonoy, Bagong Barrio, East Villaflores, San Antonio, Luis Escutin, Roxas (Candelaria Ext.) NHS |

Cerelo A. Villagracia

Admin Aide VI

All IUs

6. Liquidation of the previous release of MOOE allocation for SHS shall be the basis for the release of allocation in the succeeding release. If the school head has not met the deadline for liquidation, the succeeding release of the MOOE allocation for the SHS shall be given as cash advance to an accountable officer, to be determined by the Schools Division Superintendent, who will in turn disburse the same amount for the intended school. Furthermore, timeliness, as one of the basis in performance evaluation, will be affected.

7. For the information, guidance and strict compliance


MIGUEL MAC D. APOSIN, Ed.D., CESO V
Schools Division Superintendent

Cc. CRESTITA P. DANGAN, CPA
State Auditor II
OIC-Team Leader
COA – DepEd Capiz Division

Cecil Joy D. Diocson
Administrative Officer IV (Cash)

Josephine T. Manuel
Administrative Assistant III

Ma. Liza D. Cortez
Administrative Assistant II

Cerelo A. Villagracia
Administrative Aide VI