



January 3, 2017

**DIVISION MEMORANDUM**

No. 02 s. 2017

**MONTHLY SCHEDULE OF SUBMISSION OF MOOE LIQUIDATION  
TO THE ACCOUNTING SECTION FOR CY 2017**

TO: School Heads of Non-implementing Units (Secondary)

1. The schedule of submission of **MOOE liquidation of secondary schools** are as follows:

<b><u>Liquidation for the Month of</u></b>	<b><u>Date of Submission</u></b>
January	February 3, 2017
February	February 28, 2017
March	March 31, 2017
April	April 28, 2017
May	May 31, 2017
June	June 30, 2017
July	July 31, 2017
August	August 31, 2017
September	September 29, 2017
October	October 30, 2017
November	November 30, 2017
December	December 29, 2017

2. 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.

3. Liquidation of the School MOOE of the preceding month shall be the basis for the release of allocation in the current month. Failure to liquidate the school MOOE of the previous month will result to a **reimbursement mode** of downloading for the succeeding month/s until such time that the said cash advance has been liquidated.

4. It should be noted that late submission will result to late release. Furthermore, timeliness, as one of the basis in performance evaluation, will be affected.

5. For the information, guidance and strict compliance.

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