



Republic of the Philippines  
Department of Education  
Region VI – Western Visayas  
**DIVISION OF CAPIZ**  
Banica, Roxas City



January 3, 2017

**DIVISION MEMORANDUM**  
No. 03 s. 2017

**SCHEDULE OF CHECK RELEASING AND SUBMISSION OF MOOE  
LIQUIDATION FOR JANUARY TO JUNE 2017**

TO: All Heads of Public Elementary Schools

1. In order to facilitate efficient and timely disbursement and liquidation of Maintenance and Other Operating Expenses (MOOE) allocated to Elementary Schools in the Division of Capiz for January to June 2017, you are hereby enjoined to observe the guidelines and schedules prescribed herein.
2. The TARGET release of the MOOE allocation will be through the cluster heads as cash advance (CA) which will be downloaded on the following schedule:

<u>CA FOR THE MONTH OF</u>	<u>TO BE RELEASED ON</u>
January	January 17, 2017
February	February 10, 2017
March	March 10, 2017
April	April 7, 2017
May	May 5, 2017
June	June 5, 2017

3. The MOOE liquidation based on the released allocation to each school head for the month should be submitted on the following schedule:

<u>LIQUIDATION FOR THE MONTH OF</u>	<u>TO BE SUBMITTED ON</u>
January	February 3, 2017
February	March 1, 2017
March	March 31, 2017
April	April 28, 2017
May	May 29, 2017
June	June 30, 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 of the cluster members shall be submitted to their respective cluster head who will then submit the compiled liquidation to the Administrative Assistant III assigned. The cluster heads are advised to first check the supporting papers of the liquidation.

6. Liquidation of the School MOOE of the preceding month shall be the basis for the release of allocation in the current month. If the school head has not met the deadline for liquidation, the current MOOE allocation for the school shall be given as cash advance to the Cluster head who will in turn disburse the same amount for the intended school.

7. In the event that the compiled liquidation of the cluster will be submitted late, priority shall be given to those who have met the deadline. 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.

8. 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 III  
COA – DepEd Capiz Division

District Supervisors  
of the 18 District Offices

Cecil Joy D. Diocson  
Administrative Officer IV (Cash)

Administrative Assistant III  
of the 18 District Offices