



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



February 7, 2018

DIVISION MEMORANDUM
No. 38 s. 2018

**SCHEDULE OF SUBMISSION OF MOOE
LIQUIDATION FOR JANUARY TO JUNE 2018**

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 2018, you are hereby enjoined to observe the guidelines and schedule prescribed herein.
2. 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 9, 2018
February	March 7, 2018
March	April 4, 2018
April	April 30, 2018
May	May 31, 2018
June	June 29, 2018

3. 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.
4. 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.
5. 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.

6. 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.

7. For the information, guidance and strict compliance


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