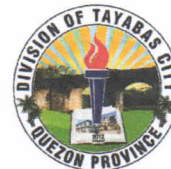




Republic of the Philippines  
Department of Education  
Region 4-A CALABARZON  
Province of Quezon  
**CITY SCHOOLS DIVISION**  
City of Tayabas



DIVISION MEMORANDUM

No. 57, s. 2017

**TO:** HEADS OF PUBLIC ELEMENTARY SCHOOLS  
HEADS OF PUBLIC SECONDARY SCHOOLS  
ALL OTHERS CONCERNED

**FROM:**  **CATHERINE P. TALAVERA, Ph.D.**  
OIC-Schools Division Superintendent

**SUBJECT:** **RELEASE OF SCHOOL MAINTENANCE AND OTHER  
OPERATING EXPENSES**

**DATE:** July 4, 2017

Please be reminded of the following deadlines for School MOOE, viz:

REPORT	DUE DATE/s
Realignment	On or before 5 <sup>th</sup> day of the month
Budget Plan	On or before 5 <sup>th</sup> day of the month
Cash Utilization Program, Purchase Orders( Indicating VAT or Non-VAT)	On or before 5 <sup>th</sup> day of the month
Liquidation Report (supporting documents complete and proper)	On or before 25 <sup>th</sup> of the month On or before 15 <sup>th</sup> day for the month of December

All disbursements must be aligned with the School Improvement Plan, Annual Procurement Plan and Project Procurement Management Plan subject to the usual accounting and auditing rules and regulations. Attached is the list of documentary requirements for liquidation report.

As per our policy, "NO REPORT, NO RELEASE" shall be observed.

Immediate dissemination and strict compliance of this memorandum are desired.