



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



DIVISION MEMORANDUM  
No. 004, s. 2018

**TO: HEADS OF PUBLIC ELEMENTARY SCHOOLS  
HEAD OF ROSARIO QUESADA MNHS  
HEAD OF WEST PALALE NHS  
ALL OTHERS CONCERNED**

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

**SUBJECT: RELEASE OF SCHOOL MAINTENANCE AND  
OTHER OPERATING EXPENSES FOR CY 2018**

**DATE: January 4, 2018**

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

REPORT	DUE DATE	CUT- OFF TIME
PPMP and APP	January 15, 2018	4: 00 P.M.
Budget Plan	On or before 1 <sup>st</sup> day of the month	3:00 P.M.
Realignment	On or before 1 <sup>st</sup> day of the month	3:00PM
Summary of Expenditures, Purchase Orders (Indicating VAT or Non-VAT)	On or before 3 <sup>rd</sup> day of the month	3:00PM
Liquidation Report (supporting documents complete and proper)	On or before 25 <sup>th</sup> day of the month On or before 15 <sup>th</sup> day for the month of December	3:00PM

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. Late submission of summary of expenditures will not be entertained. Attached is the list of documentary requirements for liquidation report.

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

Immediate dissemination and strict compliance of this memorandum are desired.

FS-RELEASE OF SCHOOL MOOE  
DM- 004 /01-04-2018

