



Republic of the Philippines
Department of Education
SOCCSKSARGEN REGION
SCHOOLS DIVISION OF SARANGANI

9 Jul 2026

DIVISION MEMORANDUM

No. **074**, s. 2026

Guidelines on the Submission of School MOOE Liquidation Reports

TO: Assistant Schools Division Superintendent
Elementary and Secondary School Heads
All Others Concerned

1. In relation to the submission of School Maintenance and Other Operating Expenses (MOOE) Liquidation Reports and pursuant to COA Circular No. 2021-006 dated September 6, 2021, entitled "Guidelines on the Use of Electronic Documents, Electronic Signatures, and Digital Signatures in Government Transactions," all concerned School Heads are hereby directed to comply with the following guidelines to ensure the efficient processing, review, and consolidation of liquidation reports.
2. Effective **August 1, 2026**, all School MOOE Liquidation Reports shall be submitted in accordance with the following procedures:
 - a) **One (1) original hard copy** of the complete School MOOE Liquidation Report shall be submitted to the Accounting Office as the official copy intended for the **Commission on Audit (COA)**.
 - b) **One (1) scanned soft copy** of the complete liquidation report shall likewise be submitted in PDF format, with a maximum file size of **twenty (20) MB**, through **email to the respective Municipality-in-Charge** for review and consolidation.
 - c) To ensure uniformity in document management and facilitate efficient filing and retrieval, the electronic file shall strictly follow the prescribed file naming convention:

SchoolName_Level_Fund_PeriodCovered.pdf

Examples:

ABCElementarySchool_Elementary_MOOE_January-June2026.pdf
XYZNationalHighSchool_Secondary_MOOE_January-June2026.pdf

- d) **No separate hard copy** shall be submitted to the Accounting Office, as the scanned PDF copy of the liquidation reports shall serve as its working copy for review, verification, and processing. However, **two (2) original hard copies of the Report of Disbursements (ROD)** shall still be submitted to the respective Municipality-in-Charge for validation, monitoring, and other official purposes.





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- e) All photographs of procured or purchased items submitted as Means of Verification (MOV) shall be **geotagged**. The geotagged photographs must indicate the location of the school where the items are delivered, installed, or utilized, and shall form part of the supporting documents attached to the School MOOE Liquidation Report.
 - f) All School Heads shall ensure that the submitted liquidation reports are complete, accurate, legible, and submitted within the prescribed deadline to avoid delays in the review, consolidation, and processing of reports.
3. Immediate dissemination of and strict compliance with this Memorandum are hereby enjoined.

RUTH L. ESTACIO PhD, CESO V
Schools Division Superintendent

Encl.: N o n e

Reference: N o n e

To be indicated in the Perpetual Index
under the following subjects:

PROCEDURES
REPORTS
RULES AND REGULATIONS

Irma May G. Dinastas/OSDS/DM – guidelines on the submission of school mooe liquidation reports
0459/July 7, 2026

