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

15 September 2026

DIVISION MEMORANDUM
No. **101** , s. 2026

SUBMISSION OF SCHOOL MOOE LIQUIDATION REPORTS

TO: Assistant Schools Division Superintendent
School Heads of Non-Implementing Units
All Others Concerned

1. In line with the continuing efforts to strengthen the monitoring, accountability, and proper utilization of School Maintenance and Other Operating Expenses (MOOE), all schools are hereby directed to submit their School MOOE Liquidation Reports **monthly**, effective **October 1, 2026**, covering **School MOOE downloaded beginning October 2026**.

2. The Monthly School MOOE Liquidation Report shall be submitted **on or before the 5th day of each month** to the designated accounting personnel for review and monitoring.

3. Each school shall ensure that at least seventy-five percent (75%) of its monthly Budgetary Allocation (BED) has been utilized and properly accounted for. The table below serves as a sample guide for the required submission and utilization of School MOOE Liquidation Reports during the initial implementation period.

School MOOE Downloading Frequency	**November 2026 Submission**	**December 2026 Submission**	**January 2027 Submission**
Monthly, Bimonthly, or Trimonthly	At least 75% of October BED	At least 75% of November BED, plus up to 25% of October BED	At least 100% of December BED, plus up to 25% of November BED

4. The submission of the Liquidation Report shall be accompanied by complete and valid supporting documents to facilitate the verification, recording, and monitoring of School MOOE expenditures.

5. For clarification, please contact the division accountant, Ranolyn B. Undray, CPA at **09097471236**.

5. Strict compliance with the prescribed submission schedule and utilization requirement is hereby enjoined.

Digitally signed by
Frinal Nelyn Botes
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ATTY. NELYN B. FRINAL, CESO VI
Schools Division Superintendent

Encl.: None
Reference: None
To be indicated in the Perpetual Index
Under the following subjects:

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SCHOOL MOOE
LIQUIDATIONS
RBU/OSDS-PU/ submission of school mooe liquidation reports
0761/September 29, 2026