



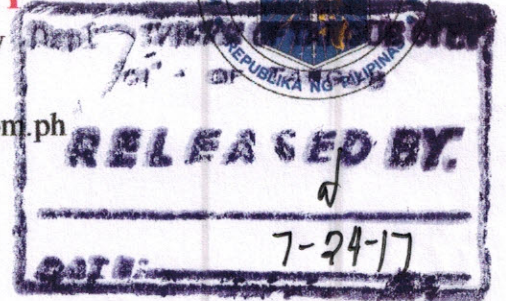
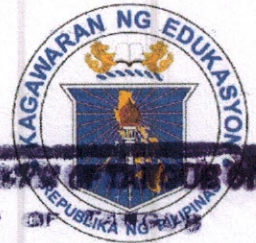
Republic of the Philippines  
Department of Education  
Region X

**DIVISION OF TANGUB CITY**

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**DIVISION MEMORANDUM**

No. 148, s. 2017

To: **Elementary and Secondary School Heads**  
**Administrative Assistants**

From: **VICTORIA V. GAZO, Ph.D, CESO V**  
Schools Division Superintendent

Date: July 24, 2017

Subject: **DOWNLOADING AND LIQUIDATION OF SCHOOL MOOE FUNDS  
TO SCHOOL HEADS**

1. The downloading of School MOOE Funds to school heads is done every 1<sup>st</sup> Monday of the month upon complete submission of Liquidation reports of previous cash advance, Purchase Request and Obligation request Status for the incoming cash advances.
2. Furthermore, the deadline of the submission of liquidation reports will be every 25<sup>th</sup> day of the following month.
3. Non-compliance of the operating policies will be handled accordingly per DepED Order No. 13 & 31, s. 2016.
4. Immediate and wide dissemination of this Memorandum is desired.

VVG/acm/7-24-17