



Republic of the Philippines  
**Department of Education**  
Region IV-A  
SCHOOLS DIVISION OF QUEZON PROVINCE



DEPED QUEZON  
RECORDS SECTION

**UPLOADED**

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By: IVY

Ref. No.: DM 0258-2026

11 March 2026

**DIVISION MEMORANDUM**  
No. 0258, s. 2026

**DEADLINE FOR SUBMISSION OF LIQUIDATION REPORTS FOR  
MARCH 2026 REGULAR MOOE FUND**

**To:** Assistant Schools Division Superintendents  
Division Chiefs  
Section Heads  
Public Schools District Supervisors  
Elementary and Secondary School Heads of Non-Implementing Units  
All Other Concerned

1. In reference to DepEd Order No. 008 s. 2019, titled "Revised Implementing Guidelines on the Direct Release, Use, Monitoring and Reporting of Maintenance and Other Operating Expenses Allocation of Schools, including Other Funds Managed by Schools", this Office informs all concerned that the Regular Maintenance and Other Operating Expenses (MOOE) Fund for March 2026 has been credited to the respective schools' checking accounts on March 10, 2026. **The deadline for the submission of liquidation reports is on or before March 19, 2026, no extension shall be allowed.**
2. **ALL** Liquidation Reports shall be submitted directly to the **Accounting Section at the Division Office except for the Elementary Schools of Tagkawayan 1 & 2, Burdeos, and Polillo Districts**, which are handled by Internal Auditors assigned in the Sub Offices. All submitted documents must bear the corresponding Document Tracking System (DTS) control number. **Additionally, the name of the assigned Internal Auditor/ADAS III in charge of the school should be indicated on the DTS Form** to facilitate proper identification and prompt distribution. The DTS Account destinations for the respective districts are as follows:

DEPEDQUEZON-TM-SDS-04-009-003



Address: Sitio Fori, Brgy. Talipan, Pagbilao, Quezon

Contact No.s: (042) 784-0366 | (042) 784-0164 |  
(042) 784-0391 | (042) 784-0321

E-mail Address: quezon@deped.gov.ph

Website: <https://quezon.deped.gov.ph>



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District	DTS Account Destination	DTS Account Incharge
2nd and 4th Districts	Accounting Liquidation (2nd & 4th Districts)	Saira Joy A. Alvarez
1st and 3rd Districts	Accounting Liquidation (1st & 3rd Districts)	Christian Louie A. Solomon
Burdeos & Polillo Districts (ES only)	Accounting (Real Sub Office)	Nenita M. Orejola
Tagkawayan 1 & 2 (ES only)	Accounting (Gumaca Sub Office)	Honeylee V. Ronquillo

3. Schools are likewise advised to refer to the **Updated Checklist of Preliminary Forms** required for liquidation and pre-audit, which now includes a **copy of the approved Annual Procurement Plan (APP) and Project Procurement Management Plan (PPMP) of the school**, in compliance with the provisions of **Republic Act No. 12009**.

The updated checklist may be accessed through the following link:

**[https://drive.google.com/drive/folders/18J6r59Ao7C6\\_c4iGvaVTjNReif5iMpPX](https://drive.google.com/drive/folders/18J6r59Ao7C6_c4iGvaVTjNReif5iMpPX)**

4. In addition, pursuant to the audit requirements of the Commission on Audit, schools are required to provide appropriate storage boxes for the safekeeping and proper filing of liquidation documents and supporting records submitted to the Division Office. The technical specifications of the required storage boxes shall be provided by the Internal Auditor in charge of the school or district to ensure uniformity and compliance with records management standards.
5. Please be reminded that **failure to submit the Liquidation Report on or before the said deadline will result in the non-downloading of funds for the succeeding month**. This measure is implemented to ensure accountability and timely reporting of government funds.

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6. It is also reiterated that **findings or deficiencies identified during the pre-audit must be complied with within three (3) days from the date of notification.** Failure to comply within the given period will affect the evaluation and approval of subsequent fund releases.
  
7. Immediate dissemination and strict compliance to this Memorandum is desired.

  
**ROMMEL C. BAUTISTA, CESO V**  
Schools Division Superintendent 

Accahm03/11/2026

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