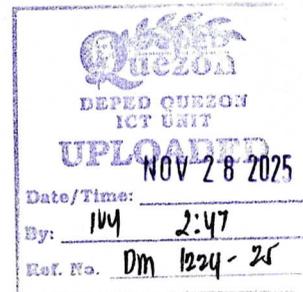




Republic of the Philippines
Department of Education
Region IV-A
SCHOOLS DIVISION OF QUEZON PROVINCE



27 November 2025

DIVISION MEMORANDUM
DM No. 1224, s. 2025

**DEADLINE FOR SUBMISSION OF LIQUIDATION REPORTS FOR
NOVEMBER-DECEMBER 2025 REGULAR MOOE FUND**

To: Assistant Schools Division Superintendents
Division Chiefs
Section Heads
Elementary and Secondary School Heads on Non-Implementing Units
All Others 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 November-December 2025 has been credited to the respective schools' checking accounts on November 12, 2025. **The deadline for the submission of liquidation reports is on or before December 19, 2025, 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
Trunkline #: (042) 784-0366, (042) 784-0164,
(042) 784-0391, (042) 784-0321



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

District	DTS Account Destination	DTS Account Incharge
2nd and 4th Districts	Accounting Liquidation (2nd & 4th Districts)	Ma. Elvira M. Carimpong
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. 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.
4. It is also reiterated that **findings or deficiencies identified during the pre-audit must be resolved within seven (7) working days from the date of notification.** Failure to comply within the given period will affect the evaluation and approval of subsequent fund releases.
5. Immediate dissemination of and **strict compliance** with this Memorandum is desired.


ROMMEL C. BAUTISTA, CESO V
Schools Division Superintendent 

Accahm11/26/2025
DEPEDQUEZON-TM-SDS-04-009-003



Address: Sitio Fori, Brgy. Talipan, Pagbilao, Quezon
Trunkline #: (042) 784-0366, (042) 784-0164,
(042) 784-0391, (042) 784-0321