



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



23 February 2022

**DIVISION MEMORANDUM**  
DM No. 146, s. 2022

**CORRIGENDUM TO DIVISION MEMORANDUM NO. 114 S. 2022 RE: REITERATION OF COA CIRCULAR 2016-07 AND COA CIRCULAR 2021-01**

**To:** OIC-Assistant Schools Division Superintendents  
Division Chiefs  
Section Heads  
Elementary and Secondary School Heads of Non-Implementing Units (Non-IUs)  
All Others Concerned

1. In reference to Division Memorandum No. 144 s. 2022, this corrigendum is issued to correct the paragraph no. 3 stating that all expenses under MOOE shall under the threshold of less than P15,000.00 including Repairs and Maintenance Expenses. It should be, **only the Semi-Expendables and Repairs and Maintenance Expenses** are under the threshold of less than P15,000.
2. All other items stated in the previous Memorandum shall remain the same.
3. Widest dissemination and compliance to this Memorandum is desired.

**ELIAS A. ALICAYA JR., EdD**  
Assistant Schools Division Superintendent  
Officer-In-Charge  
Office of the Schools Division Superintendent

Accff2/23/2022

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