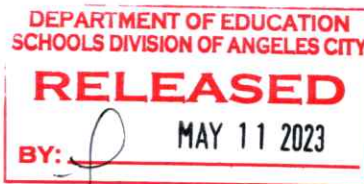




Republic of the Philippines
Department of Education
Region III
Schools Division Office of Angeles City



11 May 2023

DIVISION MEMORANDUM
No. 156 s.2023

**MEETING ON THE ESTABLISHMENT OF SCHOOL MAINTENANCE AND OTHER
OPERATING EXPENSES (MOOE) LIQUIDATION MECHANISMS
FOR AN IMPROVED LIQUIDATION PROCESS**

To: Assistant Schools Division Superintendent
OIC-Chief, CID and Chief, SGOD
Education Program Supervisors
Public Schools District Supervisors
Heads, Public Elementary and Secondary Schools
All others Concerned

1. Please be informed of the Meeting on the Establishment of School Maintenance and Other Operating Expenses (MOOE) Liquidation Mechanisms for an Improved Liquidation Process on **May 15, 2023 (Monday)**, from **1:00 p.m. to 5:00 p.m.** at **Bulwagang Pambarangay, Brgy. Balibago, Angeles City.**
2. Participants to this activity are the OIC CID Chief ES, SGOD Chief ES, AO-V Budget, Accountant III, ITO, three (3) division ADAS III, Public Schools District Supervisors, all school heads of the non-autonomous schools, assistant principals and one (1) AO II/ADAS in charge of liquidation.
3. All expenses to be incurred in the conduct of the activity shall be charged to school MOOE funds subject to accounting procedures and auditing rules and regulations.
4. Immediate and wide dissemination of and compliance with this Memorandum are earnestly desired.

RONALDO A. POZON PhD, CESO V
Schools Division Superintendent

Reference:
To be indicated in the Perpetual Index
under the following subjects:

SCHOOLS BUDGET

EXPENSES FUNDS

agg/hrd/May 11, 2023