



Republic of the Philippines  
Department of Education  
REGION VI – WESTERN VISAYAS  
**SCHOOLS DIVISION OFFICE OF KABANKALAN CITY**  
Tayum St., Brgy 8, Kabankalan City, Negros Occidental  
Tel. No. (034) 471-2003 / (034) 471-2454



December 3, 2019

**DIVISION MEMORANDUM**

No. 290, s. 2019

**SUBMISSION OF SCHOOL MOOE LIQUIDATION REPORTS FOR CY 2019**

To: Assistant Schools Division Superintendent  
Chiefs, CID and SGOD  
Public Schools District Supervisor  
Elementary and Secondary School Heads  
All Concerned

1. Pursuant to DepEd Order No. 008, s. 2019, any remaining cash advance at the end of the year must be liquidated in full and the unexpended balances be refunded.
2. In connection to this, all school heads are required to settle their unliquidated cash advances granted for the purpose of January to December 2019 School Maintenance and Other Operating Expenses (MOOE) and School Based Feeding Program for SY 2019-2020. All cash advances must be settled before year end.
3. All PSDS are enjoined to provide technical assistance to school heads in their respective districts for immediate action.
4. Submit liquidation report and complete supporting documents to the accounting office on or before December 10, 2019.
5. For your strict compliance.

  
**PORTIA M. MALLORCA, Ph. D., CESO V**  
Schools Division Superintendent