



Republika ng Pilipinas
Kagawaran ng Edukasyon
REHIYON V (BIKOL)

TANGGAPANG PANSANGAY NG MGA PAARALAN NG LUNGSOD IRIGA

DEPARTMENT OF EDUCATION
SDO-Iriga City RECORDS SECTION

RECEIVED
17 AUG 2026

OFFICE NO. 2024-08-409 yr

August 14, 2026

DIVISION MEMORANDUM

No. 409, s. 2026

**ADDITIONAL DOCUMENTARY REQUIREMENTS FOR SCHOOL LIQUIDATION
REPORTS**

TO: Assistant Schools Division Superintendent
School Heads – Elementary Schools
School Heads – Secondary Schools (Non-Implementing Units)
Schools Finance Support Staff
All Others Concerned

1. In line with the Schools Division Office's (SDO) commitment to streamline financial transaction processes and in consonance with Republic Act No. 11032, otherwise known as the *Ease of Doing Business and Efficient Government Service Delivery Act of 2018*, all school heads shall submit a certification attesting that the utilization of the school's Maintenance and Other Operating Expenses (MOOE) is consistent with and duly aligned with the approved School Improvement Plan (SIP), Annual Implementation Plan (AIP), School Operating Budget (SOB), and Annual Procurement Plan (APP).
2. The certification shall serve as a basis for the review of the school's liquidation reports and facilitate the timely processing of liquidation documents and the release of succeeding cash advances.
3. A sample template of the required certification is attached as **Annex A** for guidance and reference.
4. Immediate dissemination of and strict compliance with this Memorandum are desired.

Maria Magnolia F. Brioso

MARIA-MAGNOLIA F. BRIOSO
OIC - Schools Division Superintendent

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SPRINGS**

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Sto. Domingo, Lungsod Iriga
iriga.city@deped.gov.ph

**DIVISION
MEMORANDUM**
No. _____, s. 2026
ANNEX A



Republika ng Pilipinas
Kagawaran ng Edukasyon
REHIYON V (BIKOL)

TANGGAPANG PANSANGAY NG MGA PAARALAN NG LUNGSOD IRIGA

(NAME OF SCHOOL)

CERTIFICATION

This is to certify that the Maintenance and Other Operating Expenses (MOOE) request of Iriga Central School for August 2026 is consistent with and duly aligned with the approved School Improvement Plan (SIP), Annual Implementation Plan (AIP), School Operating Budget (SOB), and Annual Procurement Plan (APP).

This certification is issued upon the request of the Schools Division Office, Finance Unit - Accounting Section, for purposes of supporting the utilization and liquidation of the cash advance pertaining to the month of August 2026.

Issued this 31st day of August 2026.

School Principal



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