DEPARTMENT OF EDUCATION
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Republic of the Philippines
Department of Education
Region V– Bicol
SCHOOLS DIVISION OFFICE OF LIGAO CITY

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91426510

14 September 2026

DIVISION MEMORANDUM
No. 0458 s. 2026

DEADLINE FOR SUBMISSION OF CY 2026 3RD QUARTER SCHOOL MOOE AND OTHER FUNDS LIQUIDATION REPORTS

TO: Assistant Schools Division Superintendent
Chief Education Supervisors (CID & SGOD)
Elementary and Secondary School Heads
School Finance Personnel
Division Based Finance Personnel
All Others Concerned

1. In compliance with the reporting requirements of the DepEd Central, Regional Office, DBM and COA for the 3rd Quarter of CY 2026, this office sets **September 21, 2026**, as the deadline for the submission of liquidation reports for all the downloaded funds to the schools.

2. All reports submitted beyond the stated deadline will be recorded in the books of accounts in the following month. However, liquidation reports for school MOOE submitted on or before the 5th day of the ensuing month shall still be considered on time, pursuant to DepEd Order No. 29, s. 2019.

3. For information, guidance and compliance.

NYMPHA D. GUEMO
Schools Division Superintendent