



Republic of the Philippines
Department of Education
REGION VI – WESTERN VISAYAS
SCHOOLS DIVISION OF AKLAN

February 12, 2026

DIVISION MEMORANDUM

No. **082** s. 2026

**PRESCRIBING TIMELINES FOR THE QUARTERLY RELEASE AND LIQUIDATION OF
SCHOOL MAINTENANCE AND OTHER OPERATING EXPENSES FOR CY 2026**

**To: Assistant Schools Division Superintendent
Chief Education Supervisors
Public Schools District Supervisors/
Principals/Head Teacher In-Charge of the District
School Heads of Public Elementary, Secondary, and Integrated
Non-Implementing Unit (Non-IU) Schools
Financial Staff of Public Elementary, Secondary, and Integrated Non-IU
Schools**

1. Pursuant to DepEd Order No. 008, s. 2019, titled *“Revised Implementing Guidelines on The Direct Release, Use, Monitoring, and Reporting of Maintenance and Other Operating Expenses Allocation of Schools, Including Other Funds Managed by the Schools,”* the Maintenance and Other Operating Expenses (MOOE) allocations of elementary schools and non-implementing unit secondary schools must be fully downloaded and liquidated within the year. To ensure this, this Office prescribes the timelines for the quarterly release and liquidation of school MOOE for the calendar year 2026.
2. Below is the schedule for the quarterly release and liquidation of school MOOE for CY 2026:

PERIOD COVERED	RELEASE	LIQUIDATION
1 st Quarter 2026	1 st week of January 2026	March 31, 2026
2 nd Quarter 2026	Upon liquidation of 1 st Quarter MOOE	June 30, 2026
3 rd Quarter 2026	Upon liquidation of 2 nd Quarter MOOE	September 30, 2026
4 th Quarter 2026	Upon liquidation of 3 rd Quarter MOOE	December 15, 2026

3. The districts are not precluded from setting an earlier deadline at the district level to give time for the financial staff of clustered schools to review the liquidation reports of the schools before submission to the accounting unit of the division office.
4. Immediate dissemination and compliance of this Memorandum is highly desired.

FOR THE SCHOOLS DIVISION SUPERINTENDENT:

RAMON D. PARAS JR., CESE
Asst. Schools Division Superintendent
In-charge of the Division

Enclosure: None

Reference: As Stated

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

POLICY SCHOOLS

MAJ/ARLN