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

November 05, 2026

DIVISION MEMORANDUM
No. 676, s. 2026

AMENDMENT TO THE DEADLINE FOR THE LIQUIDATION OF FOURTH QUARTER SCHOOL MAINTENANCE AND OTHER OPERATING EXPENSES (MOOE) FOR CY 2026

To: **Assistant Schools Division Superintendent**
Chief Education Supervisors
Public Schools District Supervisors/Principals-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. Relative to Division Memorandum No. 082, s. 2026, entitled *"Prescribing Timelines for the Quarterly Release and Liquidation of School Maintenance and Other Operating Expenses for CY 2026,"* and Division Memorandum No. 665, s. 2026, entitled *"Reminder on the Submission of Claims for FY 2026,"* this Office hereby extends the deadline for the submission of liquidation reports covering fourth quarter school Maintenance and Other Operating Expenses (MOOE).

2. The extension is granted to allow schools sufficient time to process, pay, and liquidate valid fourth quarter school MOOE expenditures, including expenses incurred in the conduct of the School In-Service Training (INSET) scheduled on December 17-18, 2026 pursuant to DepEd Order No. 009, s. 2026, as well as utility expenses, communication expenses, internet subscriptions, and other legitimate operating expenditures that may be billed, rendered, or paid toward the end of the fiscal year.

3. Accordingly, the liquidation schedule for fourth quarter School MOOE is hereby amended as follows:

Particulars	Previous Deadline	Revised Deadline
Liquidation of fourth quarter School MOOE	December 15, 2026	December 23, 2026

4. This extension shall not apply to other program funds, special purpose funds, and other cash advances, which shall remain subject to the applicable

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deadlines prescribed under existing issuances, including Division Memorandum No. 665, s. 2026.

5. Accordingly, the December 15, 2026 deadline prescribed under Division Memorandum No. 082, s. 2026 for the liquidation of fourth quarter School MOOE, and the corresponding provision under Item 3 of Division Memorandum No. 665, s. 2026, insofar as it pertains to School MOOE, are hereby amended and superseded by this Memorandum. All other provisions of said issuances not inconsistent herewith shall remain in full force and effect.

6. Immediate dissemination and compliance with this Memorandum is highly desired.

FOR THE SCHOOLS DIVISION SUPERINTENDENT:

ROLAND F. DEMOCRITO
Administrative Officer V
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