



Republic of the Philippines
Department of Education
REGION IV-A CALABARZON
SCHOOLS DIVISION OF LUCENA CITY



17 Jun 2025

DIVISION MEMORANDUM

No. 225, s. 2025

**SECOND QUARTER EVALUATION ON MOOE UTILIZATION AND LIQUIDATION
PERFORMANCE OF ELEMENTARY AND SECONDARY NON-IU SCHOOLS
FOR FY 2025**

TO: Assistant Schools Division Superintendent
Chief Education Supervisors – SGOD & CID
Public Elementary and Secondary School Heads
All Others Concerned

1. Pursuant to the liquidation requirements stated in COA Circular No. 2012-001 and Government Accounting Manual, the Schools Division Office through the Accounting Unit will hold the Second Quarter Evaluation on MOOE Utilization and Liquidation Performance of Elementary and Secondary Non-IU Schools for FY 2025 on **June 27, 2025 at 8:30 a.m. via MS Teams.**
2. The activity aims to:
 - a. Evaluate the utilization and liquidation performance of elementary and secondary non-IU schools
 - b. Provide technical assistance to School Heads and Administrative Officers II regarding the common errors/incomplete attachments encountered within the quarter
 - c. Inform Public Schools District Supervisors on the status of school MOOE funds in their respective Districts
 - d. Address concerns/queries on accounting matters
3. Participants to this activity are the Public Schools District Supervisors, Elementary and Secondary Non-IU School Heads and Administrative Officers II, Division Accounting personnel, and Elementary Clustered Bookkeepers and Disbursing Officers.
4. Matrix of Activity (Annex 1), List of Participants (Annex 2) and Technical Working Group (Annex 3) are attached herewith.
5. For queries and other concerns, you may contact the Accounting Unit at **(042) 421-4161, (042) 421-4162, (042) 421-5137** local 249 or you may email us at **finance.lucena@deped.gov.ph.**

6. Immediate dissemination of this Memorandum is earnestly enjoined.

SUSAN DL. ORIBIANA
Schools Division Superintendent

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For the Schools Division Superintendent

Edenia O. Libranda
EDENIA O. LIBRANDA
Assistant Schools Division Superintendent

Date: *06/19/24*

OSDS/ACCT / RGM /
006 / 06/17/2025

SECOND QUARTER EVALUATION ON MOOE UTILIZATION AND LIQUIDATION
PERFORMANCE OF ELEMENTARY AND SECONDARY NON-IU SCHOOLS
FOR FY 2025

Annex 1
MATRIX OF ACTIVITY

TITLE OF ACTIVITY: SECOND QUARTER EVALUATION ON MOOE UTILIZATION AND LIQUIDATION PERFORMANCE OF ELEMENTARY AND SECONDARY NON-IU SCHOOLS FOR FY 2025

DATE OF ACTIVITY: JUNE 27, 2025

TIME	TOPIC / ACTIVITY	PERSON RESPONSIBLE
8:30 AM – 9:00 AM	OPENING PROGRAM	
	Philippine National Anthem	AVP
	Opening Prayer	Marilou P. Moralina <i>Administrative Assistant II</i>
	SDO Lucena Hymn	AVP
	DepEd Quality Policy	AVP
	Presentation of Participants	Lorna A. Afable <i>Administrative Assistant III</i> (North District)
		Erwin D. Alidio <i>Administrative Assistant III</i> (East District)
		Julie M. Comia <i>Administrative Assistant III</i> (West District)
		Loreto Obcemea <i>Administrative Assistant III</i> (South District)
		Cream Erlyn T. Arong <i>Administrative Assistant III</i> (Secondary Non-IUs JHS and SHS)
	Reinalyn M. Albano <i>Administrative Assistant III</i> (Division Office Personnel)	
Message	Susan DL. Oribiana Schools Division Superintendent	
9:00 AM – 9:30 AM	EVALUATION PROPER	
	Presentation of Evaluation Summary of Liquidation Report Checking Tool for the Quarter	Lorna A. Afable <i>Administrative Assistant III</i> (North District)
		Erwin D. Alidio <i>Administrative Assistant III</i> (East District)
		Julie M. Comia

		(West District) Loreto Obcemea <i>Administrative Assistant III</i> (South District) Cream Erlyn T. Arong <i>Administrative Assistant III</i> (Secondary Non-IUs JHS and SHS)
9:30 AM – 9:45 AM	Reminders and Other Concerns	Rhea A. Gallano-Mojica <i>Accountant III</i>
9:45 AM – 10:15 AM	Open Forum	Rhea A. Gallano-Mojica
10:15 AM – 10:30 AM	Closing Remarks	Edenia O. Libranda Assistant Schools Division Superintendent

Gian Carla M. Camanga
Administrative Assistant II, South District
Master of Ceremony

Annex 2**LIST OF PARTICIPANTS**

TITLE OF ACTIVITY: **SECOND QUARTER EVALUATION ON MOOE UTILIZATION AND LIQUIDATION PERFORMANCE OF ELEMENTARY AND SECONDARY NON-IU SCHOOLS FOR FY 2025**

DATE OF ACTIVITY: **JUNE 27, 2025**

NO.	NAME	SEX	DESIGNATION	OFFICE / SCHOOL
1	SUSAN DL. ORIBIANA	F	SDS	OSDS
2	EDENIA O. LIBRANDA	F	ASDS	OSDS
3	DONALD M. VALLE	M	PSDS	CID
4	PABLITO R. ALAY	M	PSDS	CID
5	NANCY D. LA ROSA	F	PSDS	CID
6	REY MARK R. QUEAÑO	M	PSDS	CID
7	MA. CONSOLACION V. TEÑIDO	F	PSDS	CID
8	EDEN E. REAZO	F	PSDS	CID
9	SORINA P. GLORIA	F	PSDS	CID
10	RONALD V. MENDIOLA	M	PSDS	CID
11	DENNIS IBARROLA	M	PSDS	CID
12	RHEA A. GALLANO-MOJICA	F	Accountant III	OSDS/ACCOUNTING
13	REINALYN M. ALBANO	F	Admin Asst III	OSDS/ACCOUNTING
14	ADRIAN E. CALVENDRA	M	Admin Asst III	OSDS/ACCOUNTING
15	CREAM ERLYN T. ARONG	F	Admin Asst III	OSDS/ACCOUNTING
16	AILEEN R. NECIO	F	Admin Asst III	OSDS/ACCOUNTING
17	KIM BEVERLY A. ALBINO	F	Admin Asst III	OSDS/ACCOUNTING
18	NESSA GAYLA G. MARTE	F	Admin Asst II	OSDS/ACCOUNTING
19	MARILOU P. MORALINA	F	Admin Asst II	OSDS/ACCOUNTING
20	LORNA A. AFABLE	F	Admin Asst III	NORTH DISTRICT/ GULANG-GULANG ES
21	JULIE M. COMIA	F	Admin Asst III	WEST DISTRICT/ LUCENA WEST I ES
22	ERWIN D. ALIDIO	M	Admin Asst III	EAST DISTRICT/ LUCENA EAST I ES
23	LORETO B. OBCEMEA	M	Admin Asst III	SOUTH DISTRICT/ DALAHICAN ES
24	NILFA P. CAPARROS	F	Admin Asst II	NORTH DISTRICT/ GULANG-GULANG ES
25	GIAN CARLA M. CAMANGA	F	Admin Asst II	SOUTH DISTRICT/ DALAHICAN ES
26	MAY C. DESEO	F	Admin Asst II	WEST DISTRICT/ LUCENA WEST I ES
27	ZYRA S. DELOS REYES	F	Admin Asst II	EAST DISTRICT/ LUCENA EAST I ES
28	MA. CONCEPCION D. BOBADILLA	F	School Head	LUCENA NORTH I ES
29	IAN CARLOS M. VIZCONDE	M	School Head	LUCENA NORTH II ES
30	RONNALYN IBARROLA	F	School Head	LUCENA NORTH III ES
31	CATHERINE MARIE P. BARBA	F	School Head	CAMP NAKAR ES

32	RONNIE J. CADA	M	School Head	DOMOIT ES
33	MARILYN A. MERTO	F	School Head	ERAES
34	PAULINA P. LABITIGAN	F	School Head	GULANG-GULANG ES
35	MARIA LEAH P. COMIA	F	School Head	HERMANA FAUSTA ES
36	FERDINAND P. MACATUGOB	M	School Head	ILAYANG DUPAY ES
37	MARIA CORAZON A. RUBIO	F	School Head	KANLURANG MAYAO ES
38	CYNTHIA R. GIMENEZ	F	School Head	REYMAR COMPOUND ES
39	JOSEPHINE L. OCAMPO	F	School Head	SAN LORENZO ES
40	PEARL TUZON	F	School Head	SILANGANG MAYAO ES
41	HAZEL T. ABANTO	F	School Head	ZABALLERO SUBDIVISION ES
42	LORELIE A. JASUL	F	School Head	LUCENA EAST I ES
43	ROSA LINDA D. GARCIA	F	School Head	LUCENA EAST II ES
44	ALLAN L. JUMPALAD	M	School Head	LUCENA EAST III ES
45	BENILDA M. PUJANES	F	School Head	LUCENA EAST IV ES
46	MAXIMINO M. GARCIA, JR.	F	School Head	LUCENA EAST V ES
47	XANDRA LEAH S. DAMES	F	School Head	LUCENA EAST VI ES
48	ROWENA J. ADORMEO	F	School Head	LUCENA EAST VII ES
49	LILIAN B. PADERES	F	School Head	LUCENA EAST VII ES ANNEX
50	MARIA CRISTINA V. DE TORRES	F	School Head	LUCENA EAST VIII ES
51	CHERRY ALVA P. ESPEDIDO	F	School Head	LUCENA EAST IX ES
52	CARLOS V. VILLAESTER	M	School Head	LUCENA WEST I ES
53	YVETTE M. PRECLARO	F	School Head	LUCENA WEST II ES
54	JOSEPHINE E. PERMALINO	F	School Head	LUCENA WEST III ES
55	ENELYN H. BAYANI	F	School Head	LUCENA WEST IV ES
56	JENNIFER M. OESTAR	F	School Head	ISABANG ES-BOCOHAN ANNEX
57	JOSE VIRGEL L. ADRIANO	M	School Head	IBABANG IYAM ES
58	JOSEPH V. MENDIOLA	M	School Head	IBABANG TALIM ES
59	ANDY G. PALILLO	M	School Head	ILAYANG TALIM ES
60	EDITHA B. HUELVA	F	School Head	ISABANG ES
61	LOWELL B. BUSA	M	School Head	SALINAS ES
62	GLORIA S. BOBADILLA	F	School Head	BARRA ES
63	ANALYN I. MENDOZA	F	School Head	BLISS ES
64	FERLINDA M. BRIONES	F	School Head	DALAHICAN ES
65	FELICIANO B. SALANDANAN	M	School Head	DALAHICAN ES ANNEX
66	AUDONES B. DUEÑAS	M	School Head	LUCENA SOUTH I ES
67	JEFFERSON R. ALOJADO	M	School Head	LUCENA SOUTH II ES
68	LEILANI P. TAN	F	School Head	MAYAO CASTILLO ES
69	MARIA IRENE M. FLORES	F	School Head	MAYAO CROSSING ES
70	LOIDA L. TABERNILLA	F	School Head	MAYAO PARADA ES
71	ENRIQUE A. CUARIO	M	School Head	TALAO-TALAO ES

72	RITCHELDA D. ABADILLA	F	School Head	IBABANG TALIM INTEGRATED HIGH SCHOOL
73	SHERIN D. BUSTAMANTE	F	School Head	MAYAO PARADA AGRICULTURAL INTEGRATED HIGH SCHOOL
74	MICHAEL J. MEDINA	M	School Head	RANSOHAN INTEGRATED SCHOOL
75	MARIA DREZA D. SIMBAHAN	F	School Head	LUCENA DALAHICAN NHS- BARRA ANNEX
76	ARCELITO M. ALIENTO, JR.	M	School Head	LUCENA CITY NHS-ILAYANG DUPAY EXT.
77	FERMELA V. CALVARIO	F	School Head	NAPOLEON RAVANZO NHS
78	ABADILLA, LORENA M.	F	Admin Officer II	Talao-Talao ES
79	ARANILLA, ROMMEL L.	M	Admin Officer II	Zaballero ES
80	AURELLANA, MARIA AUBREY R.	F	Admin Officer II	Lucena Dalahican NHS/ LDNHS – Barra Annex
81	AZARES, JONABEL R.	F	Admin Officer II	Lucena West II ES/ Lucena West IV ES
82	BATOCABE, MONAMAE M.	F	Admin Officer II	Dalahican ES
83	CEDARIA, MARICEL G.	F	Admin Officer II	Isabang ES/Dalahican ES Annex
84	CUARTO, GECELE S.	F	Admin Officer II	Hermana Fausta ES
85	DE CASTRO, MARJON T.	M	Admin Officer II	Reymar Compound ES
86	DE CHAVEZ, ROCHELLE R.	F	Admin Officer II	Lucena East III ES/ Lucena East IX ES
87	DINGLASAN, ROSE LYN C.	F	Admin Officer II	Lucena South I ES
88	DUEÑAS, CLARICE LOUISE P.	F	Admin Officer II	Lucena East IV ES/Lucena East V ES
89	FLORES, DAYANARA E.	F	Admin Officer II	San Lorenzo ES
90	GABULE, BABE AUBREY	F	Admin Officer II	Salinas ES/ Isabang ES-Bocohan Annex
91	INGENTE, YVANNAH MARIE	F	Admin Officer II	Mayao Crossing ES/LCNHS-Mayao Crossing Ext.
92	LLANZA, CAROLYN R.	F	Admin Officer II	Barra ES/Ibabang Talim Integrated HS
93	LOPEZ, ANNILYN P.	F	Admin Officer II	Lucena West III ES
94	MARTINEZ, HELGA Y.	F	Admin Officer II	Lucena East VIII ES
95	MELLANDREZ, ROSELA M.	F	Admin Officer II	Lucena North I ES/ Lucena North III ES
96	MONTELLANO, DYN MENDEJA	F	Admin Officer II	Lucena East II ES/ Lucena East VI ES
97	OBORDO, IMMACULATE M.	F	Admin Officer II	Lucena East VII ES/ Lucena East VII - Annex

98	ORNEDO, LESLIE MEVELYNNE L.	F	Admin Officer II	Lucena East I ES/Lucena South II ES
99	PARPARAN, CYNTHIA C.	F	Admin Officer II	Mayao Parada ES/Mayao Parada Agricultural Integrated High School
100	PEÑA, RHODORA T.	F	Admin Officer II	Mayao Castillo ES/ LCNHS-Mayao Castillo Ext.
101	PENTES, CHERRYLYN A.	F	Admin Officer II	Kanlurang Mayao ES
102	PINEDA, JOJO P.	M	Admin Officer II	Lucena West I ES
103	PIÑERA, VIRGIL PAULO P.	M	Admin Officer II	Ilayang Dupay ES/LCNHS Ilayang Dupay Ext.
104	POBLETE, LEILANI A.	F	Admin Officer II	Silangang Mayao ES/Lucena North II ES
105	RANUDA, KRISTINE M.	F	Admin Officer II	Ilayang Talim ES/ Ibabang Talim ES
106	ROMERO, RENZ EROLL M.	M	Admin Officer II	Camp Nakar ES
107	SAN GIL, KRISTINE M.	F	Admin Officer II	Ibabang Iyam ES
108	SANCHEZ, MICHELLE A.	F	Admin Officer II	Domoit ES
109	SANTANDER, JOHN ALVIN T.	M	Admin Officer II	Ransohan Integrated School
110	YU, THENESSEE T.	F	Admin Officer II	Gulang-Gulang ES
111	ZULUETA, Z-ANN LEAH B.	F	Admin Officer II	ERAES/BLISS ES
112	RENANTE M. BATAANON	M	ICT staff	ICT Unit

Annex 3**TECHNICAL WORKING GROUP**

TITLE OF ACTIVITY: SECOND QUARTER EVALUATION ON MOOE UTILIZATION AND LIQUIDATION PERFORMANCE OF ELEMENTARY AND SECONDARY NON-IU SCHOOLS FOR FY 2025

DATE OF ACTIVITY: JUNE 27, 2025

Committee	Person/s Responsible
Program and Invitation Committee	Loreto B. Obcemea Gian Carla M. Camanga
Registration Committee	Marilou P. Moralina
Certificates Committee	Cream Erlyn T. Arong
Physical Arrangement Committee	Adrian E. Calvendra Adrian C. La Rosa
Sound System and Technical Committee	Renante M. Bataanon
Food & Refreshment Committee	NA
Evaluation Committee	Aileen R. Necio in coordination with Division M&E
Documentation Committee	Nessa Gayla G. Marte Reinalyn M. Albano
Health and Wellness Committee (If applicable)	NA