

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

18 Jul 2025

DIVISION MEMORANDUM

No. 268, s. 2025

DIVISION ANNUAL RECOGNITION TO SCHOOLS WITH OUTSTANDING SCHOOL MAINTENANCE AND OTHER OPERATING EXPENSES (MOOE) FUND UTILIZATION AND LIQUIDATION PERFORMANCE FOR FY 2024

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

1. As a commitment to efficient, effective and quality finance services of the Division, the **Division Annual Recognition to Schools with Outstanding School Maintenance and Other Operating Expenses (MOOE) Fund Utilization and Liquidation Performance for FY 2024** will be held during the Gawad LucenaHENYO.
2. This activity aims to:
 - a. recognize and reward the exemplary performanazce of schools on the utilization and liquidation of school MOOE;
 - b. motivate and inspire schools to improve the quality of their financial management; and
 - c. value importance of heightened transparency and stronger fiscal discipline
3. The award categories per level and the number of awardees for each category are as follows:

No.	Category	Level	No. of Awardees
1	Outstanding Elementary School (Level 1)	Small and Medium Elementary Schools	Top 7
2	Outstanding Elementary School (Level 2)	Large Elementary Schools	Top 3
3	Outstanding Non-IU Secondary School	Non-Implementing Unit (IU) Junior and Senior High School	Top 2

4. Criteria for the selection of the awardees are:

a. School MOOE Utilization Rate – 20 points

Total amount of school MOOE utilized for the year divided by the annual school MOOE allocation for the year

b. School MOOE Liquidation Rate – 20 points

Total amount of school MOOE liquidated for the year divided by the total amount of school MOOE utilized for the year

c. Quality of Liquidation Reports Submitted – 30 points

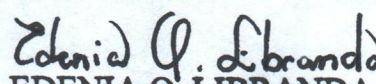
Quality shall depend on the completeness and properness of the liquidation reports submitted. Every non-compliance noted on the liquidation report checking tool is equivalent to a deduction of one (1) point.

d. Timeliness of Liquidation Reports Submitted – 30 points

Timeliness shall consider the school's average liquidation day and notice letter and/or demand letter issued to the school, if any. The difference between the school's average liquidation day for the year and the shortest average liquidation day by the fastest school to liquidate on time shall be deducted from the maximum points allotted. Average liquidation day is equal to the sum of the length of days from the date cash advance is credited to the school's bank account up to the liquidation date, divided by the number of cash advances released to the school for the year. Every notice letter received by school is equivalent to a deduction of two (2) points. On the other hand, every demand letter received by school is equivalent to a deduction of five (5) points.

5. Schools with hundred percent complete and proper liquidation reports upon checking of their respective bookkeepers for FY 2023 shall be recognized.
6. Moreover, all schools, including JHS/SHS Implementing Units, with hundred percent budget utilization rate for IUs, and hundred percent utilization and liquidation rate for non-IUs, shall also be given certificates.
7. For queries and other concerns, you may contact the SDO Finance Services at **(042) 421-4161, (042) 421-4162, (042) 421-5137 local 249** or you may email us at **finance.lucena@deped.gov.ph**.
8. Immediate dissemination of this Memorandum is desired.

For the Schools Division Superintendent


EDENIA O. LIBRANDA
Assistant Schools Division Superintendent

Date: **07/18/2024**

SUSAN DL. ORIBIANA
Schools Division Superintendent

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DM – Division Annual Recognition to Schools with Outstanding School Maintenance and Other Operating Expenses (MOOE) Fund Utilization and Liquidation Performance for FY 2024