



Republic of the Philippines  
**Department of Education**

REGION I  
SCHOOLS DIVISION OFFICE DAGUPAN CITY



**Office of the Schools Division Superintendent**

**Division Memorandum**

No. 76 s. 2023

**To:** Assistant Schools Division Superintendent  
Chief Education Supervisors  
Education Program Supervisor-SGOD  
Public School District Supervisors  
Field Staff  
All Others Concerned

**From:** THE OFFICE OF THE SCHOOLS DIVISION SUPERINTENDENT

**Date:** 14 February 2023

**Subject:** ATTENDANCE AND PARTICIPATION TO THE CAPACITY-BUILDING PROGRAM ON MOOE PROCUREMENT AND LIQUIDATION GUIDELINES AND PROCEDURES

1. The Schools Division Office will conduct a capacity-building session on MOOE procurement and liquidation guidelines and procedures on February 24, 2023 (8:00 a.m.) at the Division Training Center.
2. The said activity aims to enhance and capacitate the participants in matters relevant to accounting and auditing rules and regulations to ensure that government funds downloaded to the schools are judiciously utilized.
3. All school heads with two representatives of the school bids and awards committee (BAC), canteen manager/president of the Teachers' Cooperative, or relevant personnel or staff
4. Immediate and widest dissemination of this memorandum is desired.

  
AGUEDO C. FERNANDEZ, CESO V  
Schools Division Superintendent

**Reference**

**Encl :**

To be indicated in the Perpetual Index  
under the following subjects:  
SGOD                      MOOE Utilization