



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

June 26, 2025

DIVISION MEMORANDUM

No. **296**, s. 2025

REVISED GUIDELINES ON QUARTERLY RECOGNITION FOR THE BEST PERFORMING DISTRICT IN MOOE UTILIZATION AND LIQUIDATION

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

1. In reference to Division Memorandum No. 452, dated October 22, 2021, and Division Memorandum No. 636, dated December 15, 2022, the Schools Division Office of Aklan continues to recognize the top three (3) performing districts in the utilization and liquidation of the Maintenance and Other Operating Expenses (MOOE). This initiative aims to acknowledge the outstanding efforts that significantly contribute to the Division's overall fiscal performance.
2. Over the past four consecutive years, SDO Aklan has consistently achieved a 100% liquidation rate of school MOOE, a milestone made possible through the collective commitment to the timely submission of liquidation reports.
3. For Calendar Year 2025, the quarterly recognition of best-performing districts in MOOE utilization and liquidation shall continue. While improvements in timeliness have been evident, the Division now seeks to further enhance the quality of liquidation reports. Districts will be evaluated and ranked based on the revised criteria outlined below:

Table 1. Table for Timeliness 50%

Timeliness	POINTS
On or before due date	50

Table 2. Table for Quality 50%

Percentage of Schools Without Compliance/Correction	POINTS
100%	50
91-99%	40
71-90%	30
51-70%	20
50%	10

4. To ensure a fair and equitable evaluation process, districts shall be categorized based on the number of Non-Implementing Unit (Non-IU) schools under their supervision. Specifically, districts with twenty (20) or fewer Non-IU schools shall be assessed separately from those with twenty-one (21) or more Non-IU schools.



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This classification aims to account for the varying scopes of administrative and financial responsibilities, thereby promoting a balanced and just recognition of performance across all districts.

5. The revised criteria shall take effect starting with the liquidation of the school's Maintenance and Other Operating Expenses (MOOE) for the second quarter of FY 2025 and shall continue thereafter.
6. Immediate and wide dissemination of this memorandum is desired.



FELICIANO C. BUENAFE JR. CESO VI,
Schools Division Superintendent *ab*

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