



Republic of the Philippines  
Department of Education  
Region VII, Central Visayas  
**DIVISION OF LAPU-LAPU CITY**



**DIVISION MEMORANDUM:**

TO: HERMONITO SANGUENZA  
RAUL GIDUCOS  
VIVIEN Taneo  
JULIET DIAZ  
ANGELINA ARENDAIN  
REYNOLD VELOS  
LENY MENDOZA  
DESIREE SULLA  
IRENE PILAPIL  
HELEN ALBURO

TIRSO MALUBAY  
PURIFICACION PEÑALOSA  
VICENTA INOC  
EVELIO GARCIA  
LEONOR PANTOLLANO  
MA. MARIZA MAGLANGIT  
MARICHU LIGAN  
LEONARDO MAR  
RENATO PAQUIBOT

FROM: **EDUARDO A. OMPAD**  
OIC-Office of the Schools Division Superintendent

DATE: October 22, 2014

SUBJECT: **SUBMISSION OF SCHOOL MOOE LIQUIDATION**

Our records show that you have more than two months of Unliquidated School MOOE Cash Advance for CY 2014.

As per COA Rules and Regulations of cash advance, liquidations should be made as soon as the purpose for which it was granted has already been served. Further, no cash advance shall be allowed to any official unless the previous cash advance has been settled and proper accounting thereof is made.

In view of the foregoing provision, you are hereby advised to liquidate/settle your unliquidated cash advance five (5) days upon receipt of this memorandum. Failure on your part to settle your account within the time given by this office will be used as basis in imposing appropriate administrative sanctions, including withholding your salary and other benefits.

For strict compliance.

  
**EDUARDO A. OMPAD**  
OIC-Schools Division Superintendent