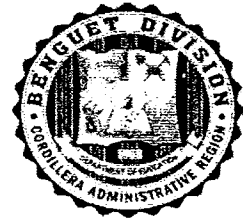




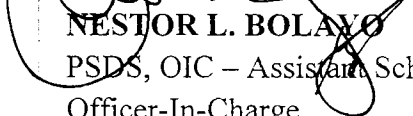
Republic of the Philippines  
**DEPARTMENT OF EDUCATION**  
Cordillera Administrative Region  
**DIVISION OF BENGUET**  
Wangal, La Trinidad, Benguet 2601



DIVISION MEMORANDUM

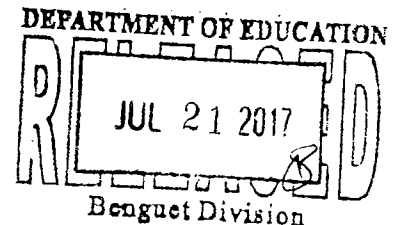
No. 141.2017

TO: Public Schools District Supervisors/Coordinating Principals  
Elementary/Secondary School Principals/Heads

FROM:   
**NESTOR L. BOLAYO**  
PSDS, OIC – Assistant Schools Division Superintendent  
Officer-In-Charge  
Office of the Schools Division Superintendent

DATE: July 21, 2017

SUBJECT: **SUBMISSION OF SCHOOL WORK AND FINANCIAL PLAN (WFP) AND  
LIQUIDATION REPORTS**



1. This is to reiterate the submission of work and financial plan (WFP) for the remaining amount of Maintenance and Other Operating Expenses (MOOE) allotment of schools which will serve as basis for the next release of MOOE;
2. In connection to this, all prior MOOE releases must be liquidated before the next release;
3. Monthly release of MOOE shall commence in August;
4. Programs and activities indicated in the WFP must conform to/ aligned with the School Improvement Plan (SIP), Annual Implementation Plan (AIP) and Project Procurement Management Plan (PPMP);
5. In case there are changes/addendum in the programs and activities indicated in the AIP and items listed in the PPMP, attach a plan adjustment and revised PPMP respectively;
6. This is to further reiterate that “NO APPROVED WFP, NO LIQUIDATION, NO MOOE RELEASE”;
7. Deadline for submission of WFP will be on July 28, 2017;
8. Immediate dissemination of compliance of this memorandum is desired.