



Republic of the Philippines
Department of Education
Region XII
Schools Division Office of Tacurong City

September 11, 2023

DIVISION MEMORANDUM
OSDS No. 133, s. 2023

ISSUANCE OF LIQUIDATION PRE-AUDIT OBSERVATION MEMORANDUM

To: School Heads
School – based Bookkeepers and Disbursing Officers

1. The SDO Tacurong City crafted Liquidation Pre -Audit Observation Memorandum “LPOM” form which shall be used to monitor the common errors and lacking supporting documents of Liquidation Reports needed to be improved and complied by the school head and school – based finance personnel to prevent future issuances of Notice of Suspension and Notice of Disallowance from Commission on Audit.
2. The said form should be attached by the Liquidation – in charge as cover page of every Liquidation Reports for compliance by the school.
3. The school should comply the observation/s 3 days upon receipt of the communication from the Group Chat “CSDT SB ADAS”.
4. For the submission of compliance, the school head shall affix his/her signature to the LPOM form. **“No signature of School head, no receipt of Liquidation report”** shall be strictly observed.
5. Attached is the Liquidation Pre- Audit Memorandum (LPOM) Form.
6. All division related issuances which are inconsistent with the provisions of this memorandum are hereby repealed and modified.
7. This memorandum shall take effect immediately from the date of its issuance.


GINO G. MOSQUEDA, CEO VI
Schools Division Superintendent

Enclosures: None.

Reference:

Allotment: None

To be included in the perpetual Index under

FORMS RECORDS

JGS/OSDS/DM/ ISSUANCE OF LIQUIDATION PRE -AUDIT OBSERVATION MEMORANDUM/ September 11, 2023



Address: Alunan Highway, Poblacion, Tacurong City 9800
Telephone Numbers: (064)-200-6316; 0919-065-6425
Email: tacurong.city@deped.gov.ph
Website: depedtacurong.org



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Enclosure to Division Memo OSDS No. _____ s. 2023



Republic of the Philippines
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LPOM NO:

Date:

LIQUIDATION PRE – AUDIT OBSERVATION MEMORANDUM (LPOM)

For: Name of School

School Head:

ATTENTION: BOOKKEEPER:

DISBURSING OFFICER:

Upon Checking of Liquidation Report for the month of _____ with LR No. _____ received on _____; the following are the observations:

No.	Observation	Remarks
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		

This is to reiterate that it is the duty of the officials and employees concerned to comply with the existing rules and regulations on Financial Reporting and failure or refusal to do so without justifiable cause may constitute grounds for administrative sanctions.

With the foregoing findings, please comply within in three (3) days upon receipt hereof.

JONEL G. SOLOMON
 Accountant III

Date Received:
 Date Checked:
 Date Informed (for compliance):
 Date Returned (for compliance):
 Date Complied:

Noted:

Noted:

 Bookkeeper

 Principal



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