



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

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September 12, 2024

DIVISION MEMORANDUM  
OSDS No. 102, s. 2024

**ISSUANCE OF UPDATED LIQUIDATION PRE -AUDIT OBSERVATION MEMORANDUM**

To: School Heads  
School – based AO II  
School – based Bookkeepers and Disbursing Officers  
All others concerned

1. The Schools Division Office (SDO) of Tacurong City crafted **Updated Liquidation Pre -Audit Observation Memorandum “LPOM”** form. This serves as a written notification to schools and concerned personnel regarding deficiencies noted in the audit of MOOE Liquidation Reports. It is also requires the submission of documentary and other information requirements within a reasonable period.
2. The objectives of the Liquidation Pre -Audit Observation Memorandum are the following:
  - a. Assess compliance of the financial transactions incurred under the school MOOE in accordance with the relevant financial rules, guidelines, and regulations set by the Department of Education and other governing bodies.
  - b. Verify proper documentation to confirm that all expenditures are properly documented and supported by valid, legitimate, and complete supporting documents.
  - c. Identify discrepancies by checking for inconsistencies in dates, amounts and lacking signatures in the submitted School MOOE liquidation documents.
  - d. Evaluate the performance of the school in terms of the quality and accuracy of submitted Liquidation Reports.
  - e. Guide school heads and other concerned personnel on the reason for the return of Liquidation Reports to the school.



**Address:** Alunan Highway, Poblacion, Tacurong City 9800  
**Telephone Numbers:** (064)-200-6316; 0919-065-6425  
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3. Schools must comply the observation/s listed in the LPOM, **four (4) working days** upon receipt of the communication, which will be posted in the Group Chat – “CSDT SB ADAS”. Failure to comply within the specified period will result in the liquidation report being considered “**LATE**”.
4. For compliance submission, the **School Head, Bookkeeper & Disbursing Officer** must affix their signatures to the LPOM form. Strict adherence to the policy “**No signatures of concerned personnel, no receipt of Liquidation Report**” will be enforced.
5. The **Liquidation Report Checker (LRC)** shall attach the LPOM form to each school’s Liquidation Report folder for monitoring compliance. *(Please see Enclosure 1 for LPOM Form).*
6. All division related issuances which are inconsistent with the provisions of this memorandum are hereby repealed and modified accordingly.
7. The use of updated LPOM form shall start on October 5, 2024.
8. For the information, guidance, and compliance of all concerned.

  
**GILDO G. MOSQUEDA, CEO VI**  
Schools Division Superintendent 

Enclosures: None.  
Reference: None  
Allotment: None  
To be included in the perpetual Index under  
RECORDS FUNDS REPORTS

JGS/OSDS/DM/ISSUANCE OF UPDATED LIQUIDATION PRE -AUDIT OBSERVATION MEMORANDUM/ September 12, 2024



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Enclosure 1 to Division Memo OSDS No. \_\_\_\_\_ s. 2024



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 Department of Education  
 Region XII

Schools Division Office of Tacurong City

LPOM NO: 2022-01-001

Date Checked: January 7, 2024

**LIQUIDATION PRE - AUDIT OBSERVATION MEMORANDUM (LPOM)**

For: MABUHAY ELEMENTARY SCHOOL

School Head: JANE CRUZ

ATTENTION: BOOKKEEPER: JOHN DOE

DISBURSING OFFICER: JUANA DELA CRUZ

Upon Checking of Liquidation Report for the month of \_\_\_\_\_ with LR No. \_\_\_\_\_ received on January 3, 2024; the following are the observations:

No.	Observation/s	Remarks
1	No signature School Head in the Box D ( DV # 2024-01-003)	
2	No attached RER on the travel claims (DV # 2024-01- 006)	
3	No attached approved Purchase Request on the procurement of Office supplies (DV # 2024-01-008)	
4		
5		

This is to reiterate that it is the duty of the officials and employees mentioned above to comply with the existing rules and regulations on government 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 four (4) working days upon receipt of the communication.

Prepared & Checked by:

Liquidation Report Checker (LRC)

**1st Compliance**

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

Complied by:

JOHN DOE  
Bookkeeper

JUANA DELA CRUZ  
Disbursing Officer

JANE CRUZ  
Principal

**2nd Compliance**

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

Complied by:

JOHN DOE  
Bookkeeper

JUANA DELA CRUZ  
Disbursing Officer

JANE CRUZ  
Principal



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