



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

July 25, 2025

DIVISION MEMORANDUM
OSDS No. 099, s. 2025

**ESTABLISHMENT OF SCHOOL -BASED FEEDING PROGRAM LIQUIDATION
REPORT PERFORMANCE TRACKER (SBFP -LRPT)**

To: Assistant Schools Division Superintendent
School Heads
SGOD Chief
School, Health & Nutrition unit personnel
Administrative Officers II
School – based finance personnel

1. The Schools Division Office of Tacurong City has established the **School – Based Feeding Program Liquidation Report Performance Tracker (SBFP - LRPT)** to monitor and evaluate performance of schools in submitting Liquidation reports to the division office.
2. The objectives of the SBFP - LRPT are as follows:
 - a. **Standardize Assessment** – strengthen and implement a uniform assessment framework to evaluate the accuracy, completeness, efficiency, and timeliness of schools' SBFP Liquidation reports, ensuring compliance with quality and financial standards.
 - b. **Build responsive mechanism** – establish a monitoring system to track, document, and address any issues or concerns related to the submitted Liquidation reports.
 - c. **Formulate and institutionalized recognition guidelines** – design and implement clear and uniform guidelines to recognize schools with OUTSTANDING SBFP Liquidation reports fostering a culture of accountability and excellence.
 - d. **Prevent issuances of notices and observations** – proactively reduce the incidence of Notices of Suspension, Disallowances, and Audit Observation Memorandum (AOM) from the Commission on Audit (COA) by promoting accurate documentation, adherence to policies, and timely submission.
3. A rubric has also been developed to ensure clear rating criteria and a standardized assessment of SBFP Liquidation performance for purposes of rewards and recognition. Please refer to Annex A for the rubric.
4. The School Head, SBFP Coordinator, Administrative Officer II, and school - based finance personnel have access to the SBFP - Liquidation Report Performance



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Tracker link as viewer only, allowing them to stay updated on the performance of their respective schools' SBFP Liquidation Reports.

5. For the information, guidance, and compliance of all concerned.


GILDO G. MOSQUEDA, CEO VI
Schools Division Superintendent

Enclosures: None.
Reference:
Allotment: none
To be included in the perpetual Index under

REPORTS RECORDS

JGS/OSDS/DM/ ESTABLISHMENT OF SBFP – LRPT / July 25, 2025



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Annex A

REWARDS AND RECOGNITION FOR "OUTSTANDING SBFP LIQUIDATION"

CRITERIA

- 1. QUALITY**
- 2. EFFICIENCY**
- 3. TIMELINESS**

REWARDS AND RECOGNITION FOR "OUTSTANDING SBFP LIQUIDATION REPORT"

QUALITY

- | | |
|---|---|
| 5 | No Observation in the Submitted Liquidation Reports |
| 4 | 1 - 3 Observation/s in the Submitted Liquidation Reports |
| 3 | 4 - 6 Observation/s in the Submitted Liquidation Reports |
| 2 | 7 - 9 Observation/s in the Submitted Liquidation Reports |
| 1 | 10 or more Observations in the Submitted Liquidation Reports
or returned twice the Liquidation Report for compliance |

- Notes:**
1. Observation/s shall be issued through the LPOM, attached to the Liquidation Reports, and sent to the respective email accounts of the School Heads.
 2. If the LPOM lacks the signatures of the Administrative Officer II, Disbursing Officer, Bookkeeper, and School Head, the submitted Liquidation Report for compliance shall be returned.



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REWARDS AND RECOGNITION FOR "OUTSTANDING SBFP LIQUIDATION REPORT"

EFFICIENCY

5

- Liquidated 80% or more in the submitted Liquidation Reports (July - September 2025)
- Liquidated 100% in the submitted Liquidation Reports (October - December 2025)
- Liquidated 100% in the submitted Liquidation Reports (January 2026)

4

- Liquidated 75% - 79% in the submitted Liquidation Reports (July - September 2025)
- Liquidated 95% - 99% in the submitted Liquidation Reports (October - December 2025)
- Liquidated 95% - 99% in the submitted Liquidation Reports (January 2026)

3

- Liquidated 70% - 74% in the submitted Liquidation Reports (July - September 2025)
- Liquidated 90% - 94% in the submitted Liquidation Reports (October - December 2025)
- Liquidated 90% - 94% in the submitted Liquidation Reports (January 2026)

REWARDS AND RECOGNITION FOR "OUTSTANDING SBFP LIQUIDATION REPORT"

EFFICIENCY

2

- Liquidated 65% - 69% in the submitted Liquidation Reports (July - September 2025)
- Liquidated 85% - 89% in the submitted Liquidation Reports (October - December 2025)
- Liquidated 85% - 89% in the submitted Liquidation Reports (January 2026)

1

- Liquidated 64% and below in the submitted Liquidation Reports (July - September 2025)
- Liquidated 84% and below in the submitted Liquidation Reports (October - December 2025)
- Liquidated 84% and below in the submitted Liquidation Reports (January 2026)

Note

1. Liquidation rate shall be computed as: $\text{Amount Liquidated} \div \text{Amount Downloaded}$.



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REWARDS AND RECOGNITION FOR "OUTSTANDING SBFP LIQUIDATION REPORT"

TIMELINESS

5

- Submitted the Liquidation Reports on or before 10th day of October and submitted the compliance based on the issued LPOM 4 working days upon receipt of observation. (July – September 2025)
- Submitted the Liquidation Reports on or before 19th day of December and submitted the compliance based on the issued LPOM 4 working days upon receipt of observation. (October – December 2025)
- Submitted the Liquidation Reports on or before 10th day of February and submitted the compliance based on the issued LPOM 4 working days upon receipt of observation. (January 2026)

4

- Submitted the Liquidation Reports on 13th day of October and submitted the compliance based on the issued LPOM 5 working days upon receipt of observation. (July – September 2025)
- Submitted the Liquidation Reports on or before 22nd day of December and submitted the compliance based on the issued LPOM 5 working days upon receipt of observation. (October – December 2025)
- Submitted the Liquidation Reports on or before 11th day of February and submitted the compliance based on the issued LPOM 5 working days upon receipt of observation. (January 2026)

REWARDS AND RECOGNITION FOR "OUTSTANDING SBFP LIQUIDATION REPORT"

TIMELINESS

3

- Submitted the Liquidation Reports on 14th day of October and submitted the compliance based on the issued LPOM 6 working days upon receipt of observation. (July – September 2025)
- Submitted the Liquidation Reports on or before 23rd day of December and submitted the compliance based on the issued LPOM 6 working days upon receipt of observation. (October – December 2025)
- Submitted the Liquidation Reports on or before 12th day of February and submitted the compliance based on the issued LPOM 6 working days upon receipt of observation. (January 2026)

2

- Submitted the Liquidation Reports on 15th day of October and submitted the compliance based on the issued LPOM 7 working days upon receipt of observation. (July – September 2025)
- Submitted the Liquidation Reports on or before 24th day of December and submitted the compliance based on the issued LPOM 7 working days upon receipt of observation. (October – December 2025)
- Submitted the Liquidation Reports on or before 13th day of February and submitted the compliance based on the issued LPOM 7 working days upon receipt of observation. (January 2026)

REWARDS AND RECOGNITION FOR "OUTSTANDING SBFP LIQUIDATION REPORT"

TIMELINESS

1

- Submitted the Liquidation Reports on 16th day of October and beyond and submitted the compliance based on the issued LPOM 8 working days and beyond upon receipt of observation. (July – September 2025)
- Submitted the Liquidation Reports on or before 26th day and beyond of December and submitted the compliance based on the issued LPOM 8 working days and beyond upon receipt of observation. (October – December 2025)
- Submitted the Liquidation Reports on or before 16th day and beyond of February and submitted the compliance based on the issued LPOM 8 working days and beyond upon receipt of observation. (January 2026)



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SBFP LIQUIDATION PERFORMANCE RATING

1st Liquidation (July - September 2025)

School	Quality	Efficiency	Timeliness	Rating
KALANDAGAN ES	5	5	5	5

SBFP LIQUIDATION PERFORMANCE RATING

2nd Liquidation (October - December 2025)

School	Quality	Efficiency	Timeliness	Rating
KALANDAGAN ES	5	5	5	5

SBFP LIQUIDATION PERFORMANCE RATING

3rd Liquidation (January 2026)

School	Quality	Efficiency	Timeliness	Rating
KALANDAGAN ES	5	5	5	5

SUMMARY OF SBFP LIQUIDATION PERFORMANCE RATING

School	1 ST Liquidation	2 nd Liquidation	3 rd Liquidation	Numerical Rating	Adjectival Rating
KALANDAGAN ES	5	5	5	5	OUTSTANDING



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NUMERICAL RATING	ADJECTIVAL RATING	DESCRIPTION OF RATING
4.50 – 5.00	OUTSTANDING	The school performance in SBFP Liquidation reports represents an extraordinary level of achievement and commitment in terms of quality, efficiency, and timeliness.
3.50 – 4.49	VERY SATISFACTORY	The school performance in SBFP Liquidation reports met expectations and which financial targets were achieved based on the standards.
2.50 – 3.49	SATISFACTORY	The school performance in SBFP Liquidation reports is good but there are some areas needs for improvement.
1.50 – 2.49	UNSATISFACTORY	The school performance in SBFP Liquidation Reports failed to meet expectations.
1.49 and below	POOR	The school performance in SBFP needs significant improvement in the major areas of the liquidation reports.



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