



Republic of the Philippines
Department of Education
REGION III
SCHOOLS DIVISION OFFICE OF ANGELES CITY



02 June 2026

DIVISION MEMORANDUM

No. 218, s. 2026

SUBMISSION OF MONTHLY LIQUIDATION REPORTS AND REPORTS ON CHECKS ISSUED

To: Assistant Schools Division Superintendent
Chief Education Supervisors - CID and SGOD
Public Elementary and Secondary School Principals
All Others Concerned

1. In preparation for the CY 2026 audit of accounts and transactions of the Schools Division Office of Angeles City, all public schools with downloaded Maintenance and Other Operating Expenses (MOOE) funds are hereby directed to ensure the timely submission of Monthly Liquidation Reports (MLRs) and related financial documents to facilitate accurate recording, monitoring, and audit of expenditures.
2. Accordingly, all concerned schools shall:
 - Submit their Monthly Liquidation Reports, together with the required supporting documents and the corresponding Monthly Report on Checks Issued, on or before the last working day of each month, covering checks issued and transactions incurred during the reporting period.
 - Ensure that funds for the School-Based Feeding Program (SBFP) are downloaded directly to the authorized government depository bank accounts of the respective schools and that liquidation reports, with complete supporting documents, are submitted monthly to promote proper fund accountability and timely audit verification.
 - Regularly update and upload electronic copies of the Report on Checks Issued to the designated repository on or before the last working day of each month to support efficient monitoring and audit processes.
3. To promote uniformity in reporting and monitoring, a prescribed format of the Monthly Report on Checks Issued is enclosed for reference and adoption by all concerned schools. A soft copy of the prescribed format may be requested from the Accounting Unit.
4. Strict compliance with this Memorandum is hereby enjoined to strengthen financial reporting, ensure timely audit procedures, and uphold accountability in the management and utilization of government funds.





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ENGR. EDGARD C. DOMINGO PhD, CESO V
Schools Division Superintendent *ED*

Enclosure: As stated
Reference: COA Letter dated June 1, 2026

To be indicated in the Perpetual Index
under the following subjects:

LIQUIDATION	REPORTS
AUDIT	VERIFICATION

SGOD/CES/June 2, 2026

REPORT OF CHECKS ISSUED
 Period Covered: _____

Entity Name: _____
 Fund Cluster: _____
 Bank Name/Account No.: _____

Report No.: _____
 Sheet No.: _____

Date (mm/dd/yyyy)	Serial No.	DV/Payroll No.	Payee	Nature of Payment	Regular MOOE			Additional MOOE			SBFP		
					Beg. Bal./allotment	Issued	Balance	Beg. Bal./allotment	Issued	Balance	Beg. Bal./allotment	Issued	Balance
				Beginning Balance									
				Ending, Balance									

CERTIFICATION
 I hereby certify on my official oath that this Report of Checks Issued in _____ sheet(s) is a full, true and correct statement of all checks issued by me during the period stated above for which Check Nos. _____ to _____ inclusive, were actually issued by me in payment for obligations shown in the attached disbursement vouchers/payroll.

 Name and Signature of Disbursing Officer/Cashier

 Date