



Republic of the Philippines
Department of Education

REGION III
SCHOOLS DIVISION OFFICE OF ANGELES CITY



04 Aug 2026

DIVISION MEMORANDUM

No. 03, s. 2026

**STRICT SUBMISSION OF MONTHLY LIQUIDATION REPORTS AND
SUPPORTING DOCUMENTS**

To: Assistant Schools Division Superintendents
Chiefs of Functional Divisions
Unit Heads
School Principals of Public Elementary and Secondary Schools
All Others Concerned

1. The Commission on Audit (COA), through Audit Observation Memorandum (AOM) No. 2026-010 DAC, noted significant delays in the submission of liquidation reports and supporting documents by concerned non-implementing units. As of July 15, 2026, these delays have resulted in past due and outstanding liquidation reports, affecting the timely review, verification, and validation of agency accounts and financial transactions.
2. In view of this, all schools/non-implementing units identified in AOM No. 2026-010 DAC are directed to prioritize the completion and submission of all pending liquidation reports and supporting documents to facilitate their immediate review, verification, and processing.
3. Attached are the lists of schools/non-implementing units with (a) delayed submission of liquidation reports for MOOE allotments, (b) due liquidation reports submitted but pending review and processing by the Accounting Unit, and (c) due liquidation reports not yet submitted to the Accounting Unit.
4. All concerned school principals are reminded that accountability for public funds is a continuing responsibility and must be exercised with the highest standards of responsibility, transparency, and integrity.
5. Immediate dissemination of this memorandum to all concerned is directed. All concerned personnel are expected to give this matter their immediate attention and strict compliance.


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

Reference: Audit Observation Memorandum (AOM) No. 2026-010 DAC

To be indicated in the Perpetual Index under the following subjects:
AUDIT MEMORANDUM REPORTS

SGOD/CES/August 4, 2026



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List of Schools with Schedule of Delays in the submission of Liquidation Reports on MOOE Allotments

School	Period Covered	Deadline for Submission	Date Submitted to COA	No. of Days Delayed
Sto. Domingo IS - ES	Februarv 2026	10-Mar-26	26-May-26	77
Sto. Domingo IS - HS	Februarv 2026	10-Mar-26	26-May-26	77
Sto. Domingo IS - SHS	Februarv 2026	10-Mar-26	26-May-26	77
Virgen De Los Remedios ES	February 2026	10-Mar-26	26-May-26	77
Sitio Target IS - ES	March 2026	10-Apr-26	24-Jun-26	75
Sitio Target IS - HS	March 2026	10-Apr-26	24-Jun-26	75
Sapalibutad ES	Februarv 2026	10-Mar-26	14-May-26	65
EPZA Resettlement ES	April 2026 Partial 1	10-May-26	07-Jul-26	58
Northville 15 IS - ES	April 2026	10-May-26	07-Jul-26	58
AMSIC IS - SHS	December 2025	10-May-26	07-Jul-26	58
Northville IS - SHS	April 2026	10-May-26	01-Jul-26	52
Air Force City ES	December 2025	10-May-26	01-Jul-26	52
Dr. Clemente N. Dayrit SR. MHS	April 2026 partial 1	10-May-26	29-Jun-26	50
Gueco Balibago ES	April 2026	10-May-26	29-Jun-26	50





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School	Period Covered	Deadline for Submission	Date Submitted To COA	No. of Days Delayed
Belen Homesite ES	April 2026	10-May-26	29-Jun-26	50
Sapang Bato NHS - SHS	April 2026	10-May-26	29-Jun-26	50
Cutcut ES	March 2026	10-May-26	29-Jun-26	50
Salapungan ES	March 2026	10-Apr-26	21-May-26	41
Don Pepe Henson Mem. ES	March 2026	10-Apr-26	21-May-26	41
Dr. Clemente N. Davrit ES	March 2026	10-Apr-26	21-May-26	41
Malabanias IS - ES	March 2026	10-Apr-26	14-May-26	34
Gov. Rafael L Lazatin Mem. IS - SHS	March 2026 Partial 1	10-Apr-26	14-May-26	34
Gov. Rafael L. Lazatin IS - ES	March 2026 Partial 1	10-Apr-26	14-May-26	34
Malabanias IS - JHS	March 2026	10-Apr-26	14-May-26	34
Malabaiias IS - SHS	March 2026	10-Apr-26	14-May-26	34
Teodoro P. Tinio ES	March 2026	10-May-26	11-Jun-26	32
Mining ES	April 2026 Partial 1	10-May-26	09-Jun-26	30
Enrica Sandico ES	May 2026	10-Jun-26	07-Jul-26	27
Northville 15 IS - JHS	April 2026	10-Jun-26	07-Jul-26	27
Cutud ES	March 2026	10-Apr-26	04-May-26	24
Gov. Rafael L. Lazatin IS - JHS	March 2026 Partial 1	10-Apr-26	04-May-26	24
PampangES	March 2026 Partial	10-Apr-26	04-May-26	24
Leoncia Village ES	April 2026	10-May-26	03-Jun-26	24
Pulungbulu ES	April 2026	10-May-26	03-Jun-26	24
CuayanES	March 2026	10-May-26	03-Jun-26	24
Anunas Elem. School./Edilberto M. Ganzon ES	February 2026	10-May-26	03-Jun-26	24
Lourdes Northwest ES	May 2026	10-Jun-26	01-Jul-26	21
M. Nepomuceno ES	May 2026	10-Jun-26	01-Jul-26	21
Sapang Bato ES	May 2026	10-Jun-26	29-Jun-26	19
Sto. Rosario ES	April 2026	10-May-26	26-May-26	16
Tacondo ES	May 2026	10-Jun-26	24-Jun-26	14
Apung Guidang Nepomuceno ES	April 2026	10-Jun-26	24-Jun-26	14
Pulung Cacutud ES	March 2026	10-Apr-26	21-Apr-26	11
AmSIC IS - Secondary	December 2025	10-Apr-26	21-Apr-26	11
Sapang Bato NHS - JHS	April 2026	10-May-26	14-May-26	4
Alberto G. Pabalan ES	April 2026	10-May-26	14-May-26	4
Leoncia Village IS JHS	April 2026	10-Jun-26	11-Jun-26	1



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School	Period Covered	Deadline for Submission	No. of Days unsubmitted
List of Schools with Due Liquidation Reports submitted pending processing at the accounting unit			
Gov. Rafael L Lazatin Mem. IS - SHS	January-March Partial II	10-Aor-26	96
Gov. Rafael L. Lazatin IS - ES	January-March Partial II	10-Aor-26	96
Gov. Rafael L. Lazatin IS - JHS	January- March Partial II	10-Aor-26	96
San Igmacio ES	January- March Partial	10-Aor-26	96
Sta. Teresita ES	January- March Partial	10-Aor-26	96
Abelardo G. Tinio ES	April Partial II	10-Mav-26	66
Dr. Clemente N. Dayrit SR. MHS	March-April Partial II	10-Mav-26	66
Pampang ES	March	10-Mav-26	66
Teodoro P. Tinio ES	January-March Partial II	10-Mav-26	66
C. M. Recto ICT HS	April-Mav Partial II	10-Jun-26	35
Dr. Clemente N. Dayrit ES	April-May	10-Jun-26	35
Malabanas IS - ES	April-May	10-Jun-26	35
Mining ES	April-May Partial I	10-Jun-26	35
Mining ES	April-Mav Partial II	10-Jun-26	35
Pampang ES	April-May	10-Jun-26	35
Sapalibutad ES	March-April	10-Jun-26	35
Saoang Bato NHS - JHS	Mav	10-Jun-26	35
Sapang Bato NHS - SHS	May	10-Jun-26	35
Alberto G. Pabalan ES	Mav-June	10-Jul-26	5
Anunas Elem. School./Edilberto M. Ganzon ES	March-Mav	10-Jul-26	5
Apung Guidang Nepomuceno ES	May-June Partial I	10-Jul-26	5
Don Ambrocio Mendiola IS - Elem	June Partial II	10-Jul-26	5
Enrica Sandico IS HS	March-April	10-Jul-26	5
Enrica Sandico IS HS	Mav-June	10-Jul-26	5
Leoncia Village ES	April-May Partial I	10-Jul-26	5
Sitio Pader ES	April-Mav Partial II	10-Jul-26	5
Sto. Domingo IS - ES	March-Mav	10-Jul-26	5
Sto. Rosario ES	May-June	10-Jul-26	5
Tacondo ES	June	10-Jul-26	5
Due Liquidation Reports not yet submitted to the accounting unit			
Salapungan ES	January-March	10-Anr-26	96
Pulung Cacutud ES	April	10-Mav-26	66
Amsic IS - ES	January-March	10-Mav-26	66
Cutcut ES	January-March	10-Mav-26	66
AmSIC IS - Secondary	Partial II	10-Mav-26	66





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San Ignacio ES	January-March	10-Jun-26	35
Cutud ES	April-May	10-Jun-26	35
Malabánias IS - JHS	April-May	10-Jun-26	35
Malabánias IS - SHS	April-May	10-Jun-26	35
Northville 15 IS - HIS	April-May	10-Jun-26	35
Jose P. Dizon ES/ Pandan ES	April-May Partial II	10-Jul-26	5
Don Ambrocio Mendiola IS - Secondary	June Partial II	10-Jul-26	5
Abelardo G. Tinio ES	June Partial II	10-Jul-26	5
Pulungbulu ES	May-June	10-Jul-26	5
Don Pepe Henson Mem. ES	May-June	10-Jul-26	5
Cuayan ES	April-May	10-Jul-26	5
Sto. Domingo IS - HS	April-May	10-Jul-26	5
Sto. Domingo IS - SHS	March-May	10-Jul-26	5