



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

07 Sep 2026

DIVISION MEMORANDUM

No. 348, s. 2026

DISCUSSION OF PRE-AUDIT FINDINGS ON LIQUIDATION REPORTS

To: Public Elementary and Secondary School Heads

1. This Office shall conduct a meeting with all Public Elementary and Secondary School Heads to discuss the Pre-Audit Findings on Liquidation Reports **on September 8, 2026, at 8:00 A.M., at the Gabaldon Building, Schools Division Office of Angeles City.**

2. The meeting aims to discuss the common findings and concerns identified during the pre-audit of liquidation reports and supporting documents, provide appropriate guidance on documentary requirements, and address issues encountered by schools in the preparation and submission of liquidation reports. The discussion is intended to strengthen compliance and facilitate the complete, accurate, and timely processing of liquidation documents.

3. All concerned School Heads are requested to attend and actively participate in the meeting. In case of a conflict with a previously scheduled training or official activity, the concerned School Head may designate an authorized representative to attend and participate on his/her behalf.

4. Immediate dissemination of and compliance with this Memorandum are directed.

Digitally signed by
Edgard C.
Domingo
Date: 2026.09.07
16:33:37 +08'00'

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

Encl.: None

Reference: None

PRE AUDIT FINDINGS LIQUIDATION REPORTS

EDG/Accountant/September 7, 2026