



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

July 24, 2025

DIVISION MEMORANDUM
OSDS No. 095, s. 2025

MANUAL FOR SCHOOL FINANCIAL REVIEW MONITORING

To: Assistant Schools Division Superintendent
SGOD Chief
School Heads
Division – based Accounting, Budget & Supply Personnel
School – based Non -Teaching Personnel

1. The Schools Division Office of Tacurong City has developed the Manual for School Financial Review Monitoring. This manual provides guidance and a structured process in conducting financial review monitoring to all public schools within SDO Tacurong City Division.
2. The objectives of the manual for financial review and monitoring are the following:
 - a. To assess compliance financial transactions with existing financial policies, rules, and regulations.
 - b. To develop or design mechanisms to strengthen and ensure continuous improvement in School financial management based on monitoring, findings, and results.
 - c. To provide technical assistance to school heads, teachers, and school -based non-teaching personnel on school financial management.
 - d. To provide a uniform guide for schools on the proper conduct of financial review monitoring.
 - e. To check the complete, accurate and timely submission of budget and financial accountability reports, as well as other required financial reports, to Division Office for consolidation and subsequent submission to the Regional Office and oversight agencies.
 - f. To establish clear rating criteria and recognition guidelines for identifying and rewarding schools with **Highly Commendable performance** during the conduct of financial review monitoring based on the toolkit.
3. Please refer to Enclosure 1 for the Manual for School Financial Review Monitoring.
4. The schedule for the school financial review monitoring shall be issued through a separate memorandum.
5. All division - related issuances that are inconsistent with the enclosed guidelines are hereby repealed, rescinded, or modified accordingly.



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6. 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

FORMS RECORDS

JGS/OSDS/DM/MANUAL FOR FINANCIAL REVIEW MONITORING/ July 24, 2025



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Enclosure 1 to Division Memo OSDS No. 095 s. 2025

MANUAL FOR SCHOOL FINANCIAL REVIEW MONITORING



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1. INTRODUCTION

1.1 Rationale

The Department of Education (DepEd) emphasizes that the school budget is one of the most powerful tools in promoting and strengthening school-based management and accountability. The proper utilization of financial resources enables to implement the programs, projects, and activities that support school operations and contribute to the delivery of quality education to all learners.

However, the utilization of school funds must be aligned with the approved School Improvement Plan (SIP) and other relevant budget plans, while ensuring compliance with existing government financial policies and regulations.

In line with these principles, the **Schools Division Office (SDO) of Tacurong City** shall regularly conduct **Financial Review Monitoring** in all public schools within the division. This activity ensures that school financial operations are conducted efficiently, economically, and in accordance with established policies and standards.

This Financial Review Monitoring is anchored on the following legal and policy bases:

1. **The REPUBLIC ACT NO. 9155**, otherwise known as the *Governance of Basic Education Act of 2001*, specifically Section 7(C.4), provides that the Division Level shall have the responsibility for *Monitoring the utilization of funds provided by the national government and the local government units to the schools and learning centers*.
2. **DepEd Order No. 029 s. 2022**, titled ***Adoption of the Basic Education Monitoring and Evaluation Framework (BEMEF)***, provides guidance to DepEd operating units across governance levels in the conduct of Monitoring and Evaluation (M&E). This framework defines the roles and responsibilities of various governance levels aims to support evidence -based decision -making, enhance policy formulation, and ensure efficient allocation and management of resources, thereby promoting transparency and accountability in the basic education sector.
3. **DepEd Order No. 008 s. 2019** entitled *Revised Implementing Guidelines on the Direct Release, Use, Monitoring and Reporting of Maintenance and Other Operating Expenses Allocation of Schools*,



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including other funds managed by schools. In Section III – Policy Statement which outlines the following:

- To provide guidance to all public schools on the direct release, utilization, monitoring and reporting of school MOOE, and other funds managed by schools;
- To ensure timely and optimal use of school resources; and
- To institute mechanisms for transparency and accountability.

4. **DepEd Memorandum - HROD-2023-0617**, titled *DepEd RO & SDO Office Functions Version 3*, serves as a reference for determining office priorities and fulfilling the Organization and Individual Performance and Commitment Review (OPCR/IPCR) requirements. Under the Financial Management Key Result Area (KRA), and objective is to provide economical, efficient, and effective financial management services to ensure the cost-effective utilization of financial resources of the division and schools. Thus, identified output includes submission of Monitoring and Evaluation (M&E) Reports with measurable output indicators, such as the number of schools monitored and evaluated.

This monitoring activity is designed to evaluate the compliance of schools to financial policies and procedures, while fostering continuous improvement in the school financial management. It provides avenue for validating the accuracy of financial records, identifying best practices, and addressing financial management issues through appropriate recommendations and action planning.

1.2 Purpose

This manual provides guidance and a structured process in conducting financial review monitoring, aiming to ensure that school financial transactions are properly recorded, compliant with policies, and aligned with budgetary goals.

1.3 Objectives

- To assess compliance with existing financial policies, rules, and regulations.
- To check and verify the existence, completeness, accuracy, and appropriateness of the implementation of all programs, projects, and activities based on the school's approved budget, MOOE and PS disbursements, school liquidation reports and other financial reports.



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- To check the complete, accurate, and timely submission of budget and financial accountability reports, as well as other required financial reports, to Division Office for consolidation and subsequent submission to the Regional Office and oversight agencies.
- To provide technical assistance to school heads and school -based non - teaching personnel on school financial management.
- To develop or design mechanisms to strengthen and ensure continuous improvement in School financial management based on monitoring, findings and results.
- To refer to the Schools Division Superintendent any issues, concerns and actions needing top management decision.

1.4 Legal Bases and Policies

- DepEd Order No. 008, s. 2019
- COA Circulars and Guidelines
- RA 9155 (Governance of Basic Education Act of 2001)
- Government Accounting Manual (GAM)
- Memorandum DM-HROD-2023-0617 – DepEd RO & SDO Office Functions Version 3

2. SCOPE AND COVERAGE

- The Financial Review Monitoring applies to all public elementary and secondary schools (Implementing Units and Non - Implementing Units under Schools Division Office of Tacurong City.
- The Financial Review Monitoring is conducted at least once a year or depending on the circumstances such as magnitude, urgency and relevance.

3. ROLES AND RESPONSIBILITIES

- **SDO Accounting and Budget Section personnel**
 - Develop and implement a unified monitoring plan and toolkit
 - Conduct on-site monitoring at all schools
 - Document the observation on the on-site monitoring
 - Consolidate and communicate the results of monitoring and submit reports and recommendations to the Head of the Agency.
 - Provides technical assistance to the school heads and the school finance personnel.



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- **School head**
 - Ensure the availability of financial records and documents.
 - Participates in the entrance and exit conferences
- **Assistant Principal/ Assistant to the Principal**
 - Assist the school head on the financial review monitoring.
- **Bookkeeper/Disbursing Officer**
 - Prepare and present all required financial records and documents.
 - Respond to inquiries and clarifications during the review.

4. MONITORING SCHEDULE

- **Preparation of Monitoring Plan**
 - SDO Accounting and Budget Section shall prepare a comprehensive annual monitoring schedule.
- **Notification to Schools**
 - Official communication through issuance of Division Memorandum shall be disseminated to schools at least two weeks prior to the scheduled monitoring.
- **Change of the schedule**
 - The monitoring schedule is subject to change due to unforeseen circumstances. Any adjustments will be formally communicated to the school through text, chat or phone call to the school heads and concerned non -teaching staff, or issuance of an advisory or memorandum.

5. MONITORING TOOL AND TEMPLATES

The following monitoring instruments shall be used:

- IUs & Non -IUs Financial Review Monitoring tool
- IUs & Non -IUs Consolidated Report of Financial Review Monitoring
- IUs & Non -IUs Summary of Rating of Financial Review Monitoring

6. SEQUENCE OF ACTIVITIES

6.1 Pre – Monitoring Activities

- **Issuance of Division Memorandum**
 - Schools Division Office (SDO) through Accounting and Budget Sections issues a memorandum indicating the schedule, and



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composition of the monitoring team and the unified financial review monitoring toolkit.

- **Orientation of Monitoring Team**
 - A pre-deployment briefing is conducted to ensure uniformity and consistency in the conduct of school financial review monitoring.

6.2 On -site Monitoring

- Conduct entry conference.
- Review of financial records, documents, and compliance.
- Interview with the concerned school personnel.

6.3 Post – Monitoring Activities

- Conduct Exit Conference – presentation of the results during the conduct of monitoring, address queries, and agree on actions to resolve issues or concerns, and the financial review rating.
- Finalize School Financial Review and Monitoring Report
- Provide technical assistance to the school heads and non-teaching personnel based on the result of monitoring.

6.4 Submission and follow-up

- Submit the result of monitoring to the Head of the Agency.
- Check and monitor the compliance of agreements.

6.5 Continuous Improvement

- Recommend capacity-building activities for school head or school-based personnel based on the identified gaps.

7. CRITERIA FOR FINANCIAL REVIEW AND MONITORING

7.1 FOR IMPLEMENTING UNITS

7.1.1 Compliance to Statutory Requirements and Regulatory Agencies' Issuances (CSRRAI)

- It assesses the school's adherence to national laws, government regulations, and issuances from oversight agencies such as the Commission on Audit (COA), Department of Budget and Management (DBM), Department of Education (DepEd), Bureau of Internal Revenue etc. and issued memorandum by the Division office.



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7.1.2 Recording Financial Transactions (RFT)

- It assesses how accurately, completely, and timely the school records its financial activities.

7.1.3 Financial Reporting (FR)

- It focuses on the school's capacity to generate and submit complete and reliable financial reports. It also assessed the proper use of the Enhanced Financial Reporting System (EFRS) and reconciliation of balances.

7.1.4 School Financial Management (SFM)

- It evaluates how effectively and efficiently the school manages its financial resources and focuses on the accuracy, completeness, and timeliness in processing all financial transactions as evident in the implementation of the SIP – AIP – based PPAs.

7.1.5 Maintenance of Schedules/Ledgers (MSL)

- It assesses the school's upkeep of detailed financial records and schedules that support transparency and traceability.

**Note: For IUs, Schools Division of Tacurong City adapted the criteria of financial review monitoring issued by the DepEd RO XII – Finance Division.*

7.2 FOR NON -IMPLEMENTING UNITS

7.2.1 Compliance to Statutory Requirements and Regulatory Agencies' Issuances (CSRRAI)

- It assesses the school's adherence to national laws, government regulations, and issuances from oversight agencies such as the Commission on Audit (COA), Department of Budget and Management (DBM), Department of Education (DepEd), Bureau of Internal Revenue etc. and issued memorandum by the Division office.

7.2.1 School Financial Management (SFM)

- It evaluates how effectively the school manages its financial resources and focuses on the accuracy, completeness, and timeliness in processing all financial transactions.



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8. FINANCIAL REVIEW MONITORING RUBRICS

8.1 NON - IMPLEMENTING UNITS



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NON - IUs FINANCIAL REVIEW MONITORING RUBRICS

SCHOOL: _____ DATE: _____
SCHOOL I.D: _____ SCHOOL HEAD: _____

NON - IMPLEMENTING UNITS

CRITERIA	LEVEL OF PERFORMANCE		
	VERY GOOD	GOOD	NEEDS IMPROVEMENT
	3	2	1
I. Compliance to Statutory Requirements and Regulatory Agencies' Issuances (CSRRAI)	12 -13 Indicators of the statutory and regulatory issuances are complied with	10 - 11 Indicators of the statutory and regulatory issuances are complied with	9 and below Indicators of the statutory and regulatory issuances are complied with
II. School Financial Management (SFM)	18-20 indicators of the school financial management are achieved	15 - 17 indicators of the school financial management are achieved	14 and below indicators of the school financial management are achieved
OVER- ALL SCORE	ADJECTIVAL RATING	DESCRIPTION	
6	HIGHLY COMMENDABLE	The school demonstrates high level of compliance and commitment in school financial management	
4 - 5	COMMENDABLE	The school demonstrates good financial management , though certain areas require enhancement	
3 BELOW	NEEDS IMPROVEMENT	The school must strengthen compliance and improve major areas of school financial management	



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8.2 IMPLEMENTING UNITS



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IUs FINANCIAL REVIEW MONITORING RUBRICS

SCHOOL: _____ DATE: _____

SCHOOL I.D: _____ SCHOOL HEAD: _____

CRITERIA	LEVEL OF PERFORMANCE		
	VERY GOOD	GOOD	NEEDS IMPROVEMENT
	3	2	1
I. Compliance to Statutory Requirements and Regulatory Agencies' Issuances (CSRRAI)	18 - 20 Indicators of the statutory and regulatory issuances are complied with	15 - 17 Indicators of the statutory and regulatory issuances are complied with	14 and below Indicators of the statutory and regulatory issuances are complied with
II. Recording Financial Transactions (RFT)	14 - 16 Indicators of the recording of financial transactions are achieved	11-13 Indicators of the recording of financial transactions are achieved	10 and below indicators of the recording of financial transactions are achieved
III. Financial Reporting	12-13 indicators of the financial reporting are achieved	10-11 indicators of the financial reporting are achieved	9 and below indicators of the financial reporting are achieved
IV. School Financial Management	13-14 indicators of the school financial management are achieved	11-12 indicators of the school financial management are achieved	10 and below indicators of the school financial management are achieved
V. Maintenance of Schedules/Ledgers (MSL)	6 indicators of the maintenance of schedules/ledgers (MSL) are achieved	5 indicators of the maintenance of schedules/ledgers (MSL) are achieved	4 below indicators of the maintenance of schedules/ledgers (MSL) are achieved
OVER- ALL SCORE	ADJECTIVAL RATING	DESCRIPTION	
14 - 15	HIGHLY COMMENDABLE	The school demonstrates high level of compliance and commitment in school financial management	
12 - 13	COMMENDABLE	The school demonstrates good financial management , though certain areas require enhancement	
11 below	NEEDS IMPROVEMENT	The school must strengthen compliance and improve major areas of school financial management	



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9. LIMITATIONS OF FINANCIAL REVIEW MONITORING

The Financial Review and Monitoring is designed to assess the school's compliance with statutory requirements, regulatory mandates, and financial management requirements at the same time it provides valuable insights. However, the following limitations should be considered:

9.1 Scope Restriction:

The monitoring is limited to available documents, submitted reports, observable practices and sampling of transactions during the schedule of monitoring. *(Activities or transactions not documented, checked or not presented during the monitoring period may not been evaluated).*

9.2 Time constraints:

Due to time limitations, the monitoring team may not able to conduct an exhaustive review of all financial records and transactions, especially those requiring extensive cross – verification.

9.3 Time – Bound nature:

The observations reflect the school's financial compliance based on the unified monitoring toolkit only at the time of monitoring. Subsequent transactions, corrections, or procedural changes are not covered by this review.

9.4 Data Reliability:

The accuracy of the observations relies heavily on the authenticity and completeness of the documents presented by the school. The monitoring team does not perform forensic validation of financial figures. However, any acts contrary to RA 6713 shall be referred to appropriate authority for action.

9.5 Dependent on Personnel Availability:

Information gathered during the monitoring depends on the availability and responses of key school personnel. Gaps in data may result if responsible personnel are unavailable or uncooperative during the on-site monitoring. This act however may result to appropriate action.

9.6 Focus on Compliance, Not Performance:

The financial review and monitoring emphasize compliance with existing rules and regulations rather than the impact on school learners' performances.



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9.7 Non -substitution for COA Audit:

The Financial Review Monitoring is conducted to assess compliance with statutory requirement and regulatory issuances, verify the completeness, accuracy and timeliness of the submitted reports, and provide technical assistance. It does not substitute the functions of the Commission on Audit (COA). Compliance in this monitoring does not exempt the school from possible COA observations, including Audit Observation Memorandum, Notice of Suspension, or Notice of Disallowance.

10. ANNEXES

- 10.1 Annex A: IUs Financial Review Monitoring Tool
- 10.2 Annex B: Non-IUs Financial Review Monitoring Tool
- 10.3 Annex C: IUs Consolidated Report of Financial Review Monitoring
- 10.4 Annex D: Non- IUs Consolidated Report of Financial Review Monitoring
- 10.5 Annex E: IUs Financial Review Monitoring Rubrics
- 10.6 Annex F: Non-IUs Financial Review Monitoring Rubrics
- 10.7 Annex G: IUs Summary of Rating (Financial Review Monitoring)
- 10.8 Annex H: Non - IUs Summary of Rating (Financial Review Monitoring)



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Annex A



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IUS FINANCIAL REVIEW MONITORING TOOL

SCHOOL: _____ DATE: _____
 SCHOOL I.D.: _____ SCHOOL HEAD: _____

	KEY AREA 1	YES	NO	Means of Verification	REMARKS
	Compliance to Statutory Requirements and Regulatory Agencies' Issuances (CSRRAI)				
	INDICATORS				
1	The SDO/IU submits financial reports and schedules to COA every 10th day of the following month as evidenced in the transmittal & stamped received. <i>Reference: Government Accounting Manual, Chapter 19, Sec. 60</i>	1			
2	The SDO/IU submits Disbursement Vouchers (DVs) with supporting documents to COA on or before 10th day of the following month as evidenced in the transmittal & stamped received. <i>Reference: Section 92 of the GAA of 2021 or RA 11518 and Section 7.2 of COA Circular No. 2009-006 dated September 15, 2009</i>	1			
3	The SDO/IU submits Budget and Financial Accountability Reports (BFARs) thru the DBM URS as evidenced in the transmittal & stamped received. a. FAR 2, 2A, FAR 5 and FAR 6-within 30 days after the end of the quarter b. FAR 4-on or before the 10th day of the following month <i>Reference: COA-DBM Joint Circular 2019-1</i>	1			
4	The IU submits Monthly Financial Reports to SDO on or before 4th day of the following month as evidenced in the transmittal & stamped received or screenshot of the date sent to email. Accounting Reports: Signed FAR 4, Signed Bank Reconciliation, Signed Schedule of Outstanding Checks, Bank Statement, TRA generated in the BIR system], Online RO XII Status of MOOE Downloading Budget Reports: BMS Generated Reports with Softcopy, RADAI & RCI (MOOE & PS) SAOB(Statement of Allotments, Obligations and Balances, Flash Reports (Annex A) <i>Reference: DM OSDS No. 41 s. 2023 dated January 5, 2023</i>	1			
5	The SDO/IU submits bank reconciliation statement within twenty (20) days after the receipt of bank statement to COA as evident in the transmittal and stamped received. <i>Reference: Government Accounting Manual, Chapter 21, Sec. 7</i>	1			
6	The IU submits Other Financial Reports on or before 10th day of the first month of the following quarter (IGP, Donation in Kinds & Cash, SEF, PTA and others as evident in the transmittal and stamped received. <i>Note: JHS & SHS should have separate reports</i> <i>References: DepEd Order No. 008 s. 2019 & DM OSDS No. 124 s. 2022 dated October 17, 2022</i>	1			
7	The SDO/IU consistently adheres to the implementation of P 5,000.00 Net Take Home Pay for DepEd personnel. <i>Reference: DO. 5, s. 2018 dated February 15, 2018</i>	1			
8	The SDO/IU implements the twice a month release of salary to DepEd personnel as evident in the LDDAP -ADA received by the GSB and Disbursement Voucher with Supporting documents. <i>Reference: OUF 2021-0703 dated October 27, 2021</i>	1			
9	The SDO/IU processes and releases remittances to GFIs including DepEd Provident Fund on or before 10th day of the succeeding payroll month. <i>Reference: OUF 2021-0703 dated October 27, 2021</i>	1			
10	The SDO/IU processes and releases remittances to APDS accredited PLIs within 30 days after each payroll month. <i>Reference: OUF 2021-0703 dated October 27, 2021</i>	1			



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11	The SDO/IU processes and remits service fees deducted from the accounts of APDS accredited PLIs to the Bureau of Treasury within 30 days after each payroll month. Reference: OUF 2021-0703 dated October 27, 2021	1			
12	The SDO/IU remits taxes withheld through BIR Electronic Filing and Payment System (eFPS) on or before prescribed due date. References: RR No. 9-2001, RR No. 2-2002 & RR No. 26-2002	1			
13	The SDO/IU establishes Property, Plant and Equipment (PPE) balances that are verifiable as to existence, condition and accountability. Reference: COA Circular 2020-06 dated January 31, 2020 (One-time cleansing)	1			
14	The SDO/IU implements the guidelines on the increase in capitalization threshold of tangible items from 15,000.00 to 50,000.00. Reference: COA Circular 2022-004 dated May 31, 2022	1			
15	Properly complies to issued AOM, audit suspensions, disallowances and charges including their settlement with the SASDC issued by COA Auditor. Reference: COA Circular No. 009 dated September 15, 2009	1			
16	The SDO properly monitors and reconciles audit suspensions, disallowances and charges including their settlement with the SASDC issued by COA auditor Reference: COA Circular No. 009 dated September 15, 2009	1			
17	The SDO utilizes the MOOE web based monitoring system for monitoring the release, utilization and reporting of school MOOE funds. Reference: Memorandum OUF-2023-0753	1			
18	Income Generating Project (IGP) and other school funds are disbursed in accordance with existing budgeting, accounting, procurement and Auditing Rules & Regulations. Disbursements must also be supported by approved PPAs, approved budget plans, disbursement vouchers and supporting documents. References: DepEd Order No. 008 s. 2019	1			
19	The school posted updated School Transparency Board on or before 10th day of the following month. (CDR, Bank Reconciliation, SEF, IGP, PTA and others). Reference: DepEd Order No. 008, s. 2019	1			
20	Submitted the Quarterly Program, Project and Activities (PPAs) and Summary of Budget (SOB) to the Division office on -time. 1st Quarter 2025 - on or before 12th day of November 2024 2nd Quarter 2025 - on or before 13th day of January 2025 3rd Quarter 2025 - on or before 7th day of April 2025 4th Quarter 2025 - on or before 7th day of July 2025 Reference: DM OSDS No. 088 s. 2024	1			
				Level of Performance	
CSRRAI SCORE		20	0	3	VERY GOOD
KEY AREA II					
Recording of Financial Transactions (RFT)					
The SDO/IU records properly and accurately the following financial transactions:					
INDICATORS					
1	grant and replenishment of Petty Cash Fund	1			
2	Receipt of Notice of Cash Allocation (NCA)	1			
3	remittance of service fees and receipt of certification from BTr	1			
4	collection and deposit of other receipts to BTr (refunds, disallowances, etc)	1			
5	constructive receipt and remittance of taxes withheld	1			
6	purchase and issuance of common supplies to end-users	1			
7	recognition and issuance of semi-expendable properties	1			
8	reclassification of tangible items due to change of accounting policy (15,000.00 to 50,000.00 capitalization threshold)	1			
9	recognition and depreciation schedule of PPEs	1			
10	derecognition of PPEs (unserviceable, missing/ non-existing)	1			
11	treatment of major and minor repairs of PPEs (capitalized, expensed)	1			
12	grant and liquidation of cash advances (MOOE, travel, payroll, etc)	1			
13	adjustments on staled and cancelled checks	1			
14	set-up and remittance of salary deductions	1			
15	provision of personnel benefits	1			
16	payment of utilities and other operating expenses	1			
				Level of Performance	
RFT SCORE		16	0	3	VERY GOOD



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KEY AREA III				
Financial Reporting (FR)				
INDICATORS				
1	a. Trial Balance reflects the normal accounts and balances and shows the equality of debit and credit balances of all accounts	1		
2	b. Statement of Financial Position shows the detailed financial condition at certain date	1		
3	c. Statement of Financial Performance shows the results of operations - all items of revenue and expense recognized	1		
4	d. Statement of Changes in Net Assets shows the changes between two accounting periods reflecting the increase or decrease in the entity's net assets during the year	1		
5	e. Statement of Cash Flows reflects all transactions affecting the cash and cash equivalents balances	1		
6	f. Notes to FS provides additional information and help clarify the items presented in the financial statements.	1		
7	g. Utilization of Enhanced Financial Reporting System (eFRS) for recording financial transactions and generating reports	1		
8	g. Subsidy for National Government (SNG) balances reconciles with Analysis of Notice of Cash Allocation and Utilization (ANCAU), Monthly Report of Disbursements (MRD), Statement of Cash Flows and Summary of Tax Remittance Advice	1		
9	h. Revenue and other receipts balances in the Quarterly Report of Revenue and Other Receipts (FAR 3) reconciles with Trial Balance and Statement of Cash Flows	1		
10	i. Adjustments (stated and cancelled checks, over/under disbursements, etc.) are properly presented in the MRD	1		
11	j. Prior year's cash advances are properly monitored and accounted for in the books of accounts	1		
12	k. FAR 4 Monthly Report of Disbursement is reconciled against TRA(system generated), RADAI & RCI & Bank Reconciliation .	1		
13	l. Bank Reconciliation is reconciled against supporting schedules (Bank Statement, RADAI & RCI, Schedule of Outstanding Checks or ADA.	1		
			Level of Performance	
FR SCORE		13	0	3
				VERY GOOD
KEY AREA IV				
School Financial Management (SFM)				
INDICATORS				
1	The IU School has a copy of approved budget plans (SIP,AIP,WFP,APP, FMP & others)	1		
2	The teachers are well - informed regarding school's financial status, particularly the annual MOOE and other funds, their respective balances and transactions.	1		
3	The school issues a memorandum on the composition of School Planning Team (SPT).	1		
4	The school issues a memorandum detailing the composition of the Bids and Awards Committee (BAC).	1		
5	The School issues memorandum detailing the composition of Inspectorate Team.	1		
6	The School has a functional Bid and Awards Committee and knowledgeable of the procurement process.	1		
7	The School has functional Inspectorate team for the inspection and acceptance of the procured items. Additionally, the chairman and members are fully aware of their duties and responsibilities.	1		
8	The ADASs maintains Individual Book of accounts for all sources of funds (Ledger) Bookkeeper) and Cash Book (Disbursing Officer).	1		
9	School maintains records of Donations in kind (Deed Of Donations, Deed Of Acceptance, PAR or ICS)	1		
10	The school has a data backup and storage mechanism.	1		
11	The school maintains complete and systematic filing of correspondences and documents (DVs with supporting documents, financial reports, Deped Order, COA Circular, Memorandum and other supporting schedules)	1		
12	Clustered/ School ADASs present Financial Reports atleast once in a quarter.	1		
13	Clustered/ School ADASs assist and update the School Head, Program Holder and School Planning Team (SPT) on financial matters.	1		
14	The School is PhilGeps Registered. (School with annual MOOE of P 1,000,000.00 and above)	1		
			Level of Performance	
SFM SCORE		14	0	3
				VERY GOOD



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KEY AREA V				
Maintenance of Schedules/Ledgers (MSL)				
INDICATORS				
1	maintain complete and systematic filing	1		
2	BFARs submitted to DBM	1		
3	ORS and DVs with supporting documents	1		
4	Property, Plant and Equipment Ledger Card (PPELC)	1		
5	Semi -Expendable Property Ledger Card (SPLC)	1		
6	Data backup and storage mechanism	1		
		Level of Performance		
MSL SCORE		6	0	3
OVER-ALL SCORE				15
VERY GOOD				
HIGHLY COMMENDABLE				
Good Practices in School Financial Management				
1				
2				
3				
After monitoring, please write hereunder the issues/gaps that need improvement, provide or solicit recommendation/s then come -up with agreement to mitigate, address or improve as well as the timeline for each specific action.				
1	ISSUE/CONCERN:			
1	RECOMMENDATION:			
1	AGREEMENT:			
1	TIMELINE:			
1	REMARKS:			
2	ISSUE/CONCERN:			
2	RECOMMENDATION:			
2	AGREEMENT:			
2	TIMELINE:			
2	REMARKS:			
3	ISSUE/CONCERN:			
3	RECOMMENDATION:			
3	AGREEMENT:			
3	TIMELINE:			
3	REMARKS:			
Other Observations/Concerns:				
1				
2				
3				
4				
5				

Result of this Monitoring Tool was discussed with the concerned School head and personnel of the school.

Monitored by:

Conforme:

Signature over printed name of Lead Monitor
DATE:

Signature over printed name of School Head
DATE:

TIME STARTED: _____
TIME ENDED: _____



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

Annex B



Republic of the Philippines
 Department of Education
 SOCCSKSARGEN REGION
 SDO TACURONG CITY

NON - IUs FINANCIAL REVIEW MONITORING TOOL

SCHOOL: _____ DATE: _____
 SCHOOL I.D: _____ SCHOOL HEAD: _____

	KEY AREA I	YES	NO	Means of Verification	REMARKS
Compliance to Statutory Requirements and Regulatory Agencies' Issuances (CSRRAI)					
	Indicators:				
1	The Non -IU school submits monthly liquidation reports to SDO Accounting Office every 5th day of the following month. As evident by the stamp received by the Liquidator in-charge. <i>Reference: DepEd Order No. 008, s. 2019 and DM OSDS No. 025, s. 2024</i>	1			
2	The Non - IU school has atleast 75% of liquidation rate every quarter. <i>Reference: DepEd Order No. 008, s. 2019</i>	1			
3	The Non -IU encodes the taxes withheld through monthly Tax Remittance Advice google sheet on or before prescribed due date. <i>References: DM OSDS No. 024, s. 2024</i>	1			
4	The school submits Other Financial Reports on or before 10th day of the first month of the following quarter (IGP, Donation in Kinds & Cash, SEF, PTA and others). As evident in the date received by the Accounting personnel in -charge. <i>Note: JHS & SHS should have separate reports</i> <i>References: DepEd Order No. 008 s. 2019 & DM OSDS No. 124 s. 2022 dated October 17, 2022</i>	1			
5	Income Generating Project (IGP) and other school funds are disbursed in accordance with existing budgeting, accounting, procurement and Auditing Rules & Regulations. Disbursements must also be supported by approved PPAs, approved budget plans, disbursement vouchers and supporting documents. <i>References: DepEd Order No. 008 s. 2019</i>	1			
6	The Non -IU implements the guidelines on the increase in capitalization threshold of tangible items from 15,000.00 to 50,000.00. As evident in the transactions in Liquidation Reports <i>Reference: COA Circular 2022-004 dated May 31, 2022, Paragraph 4.4 c</i>	1			
7	The school complies with the requirements of opening of bank accounts for MOOE of non-IUs. <i>Reference: DO 29 s. 2019 dated October 17, 2019</i>	1			
8	The school posted updated School Transparency Board on or before 10th day of the following month. (CDR, Bank Reconciliation, SEF, IGP, PTA and others). <i>Reference: DepEd Order No. 008, s. 2019</i>	1			
9	The School head, Bookkeeper & Disbursing Officer complies and signed the LPOM (Liquidation Pre -audit Observation Memorandum) form. Additionally, School head has acknowledged receipt of the emailed LPOM. "No signatures of concerned personnel, no receipt of Liquidation report" <i>Reference: DM OSDS No. 102, s. 2024</i>	1			
10	School utilized the MOOE Web -based monitoring system. <i>Reference: DepEd Central Office Memorandum No. OUF - 2023 -0753</i>	1			
11	Submitted the Quarterly Program, Project and Activities (PPAs) and Summary of Budget (SOB) to the Division office on -time. 1st Quarter 2025 - on or before 12th day of November 2024 2nd Quarter 2025 - on or before 13th day of January 2025 3rd Quarter 2025 - on or before 7th day of April 2025 4th Quarter 2025 - on or before 7th day of July 2025 <i>Reference: DM OSDS No. 088 s. 2024</i>	1			
12	The school maintains both soft and hard copies of approved application of Fidelity bond of School head & Disbursing Officer <i>References: COA Circular 2012 - 001 and BoTR Circular No. 02- 2009</i>	1			
13	The school submits the 2024 -2025 SBFP Liquidation Reports on or before 10th day of June 2025. <i>Reference: DM OSDS No. 066 s. 2025</i>	1			
Level of Performance					
	CSRRAI SCORE	13	0	3	VERY GOOD



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	KEY AREA II				
	School Financial Management (SFM)				
	Indicators:				
1	The school maintains both soft and hard copies of approved budget plans (SIP, AIP, WFP, APP, FMP & others)	1			
2	The teachers are well - informed regarding school's financial status, particularly the annual MOOE and other funds, their respective balances and transactions.	1			
3	The school issues a memorandum on the composition of School Planning Team (SPT).	1			
4	The school issues a memorandum detailing the composition of the Bids and Awards Committee (BAC).	1			
5	The School issues memorandum detailing the composition of Inspectorate Team.	1			
6	The School has a functional Bid and Awards Committee and knowledgeable of the procurement process.	1			
7	The School has functional Inspectorate team for the inspection and acceptance of the procured items. Additionally, the chairman and members are fully aware of their duties and responsibilities.	1			
8	The Liquidation reports (School copy) are complete, intact, and properly filed in a safe place. (2023, 2024 & 2025)	1			
9	The ADASs maintains Individual Book of accounts for all sources of funds (Ledger) Bookkeeper) and Cash Book (Disbursing Officer).	1			
10	Existence of Office and Other Supplies procured based on Stock Cards, RSMI, RIS & Liquidation Report.	1			
11	The existence and completion of the Repair and Maintenance of School Building and other structure are duly implemented as being reflected in the Liquidation Report.	1			
12	Existence of procured semi - expendable machinery and equipment as per ICS.	1			
13	Salary/Wages were received by the watchman and utility based on Liquidation report submitted by the School.	1			
14	Existence of the soft and hard copies of cancelled/stale check from the Disbursing officer.	1			
15	School maintains records of Donations in kind (Deed Of Donations, Deed Of Acceptance, PAR or ICS)	1			
16	The school has a data backup and storage mechanism.	1			
17	The Non - IUs maintains complete and systematic filing of correspondences and documents (DVs with supporting documents, financial reports, Deped Order, COA Circular, Memorandum and other supporting schedules)	1			
18	Clustered/School ADASs present Financial Reports atleast once in a quarter.	1			
19	Clustered/School ADASs assist and update the School Head, Program Holder and School Planning Team (SPT) on financial matters.	1			
20	The School is PhilGeps Registered. (School with annual MOOE of P 1,000,000.00 and above)	1			
				Level of Performance	
	SFT SCORE	20	0	3	VERY GOOD
	OVER-ALL SCORE (CSRRAI & SFM)			6	HIGHLY COMMENDABLE



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

Good Practices in School Financial Management

1	
2	
3	

After monitoring, please write hereunder the issues/gaps that need improvement, provide or solicit recommendation/s then come up with agreement to mitigate, address or improve as well as the timeline for each specific action.

1	ISSUE/CONCERN:	
1	RECOMMENDATION:	
1	AGREEMENT:	
1	TIMELINE:	
1	REMARKS:	

2	ISSUE/CONCERN:	
2	RECOMMENDATION:	
2	AGREEMENT:	
2	TIMELINE:	
2	REMARKS:	

3	ISSUE/CONCERN:	
3	RECOMMENDATION:	
3	AGREEMENT:	
3	TIMELINE:	
3	REMARKS:	

Other Observations/Concerns:

1	
2	
3	

Result of this Monitoring Tool was discussed with the concerned School head and personnel of the school.

Monitored by:

Conforme:

Signature over printed name of Lead Monitor
DATE:

Signature over printed name of School Head
DATE:

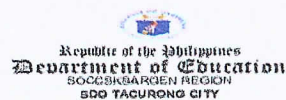
TIME STARTED: _____

TIME ENDED: _____



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

Annex C



IUs CONSOLIDATED REPORT OF FINANCIAL REVIEW MONITORING

KEY AREAS	INDICATOR NO.	OBSERVATION/S	RECOMMENDATIONS	TIMELINE	PERSONS INVOLVED	SCHOOL	REMARKS
Compliance to Statutory Requirements and Regulatory Agencies' Issuances (CSRAI)							
Recording of Financial Transactions (RFT)							
Financial Reporting (FR)							
School Financial Management (SFM)							
Maintenance of Schedules/Ledgers (MSL)							
OTHERS							

Prepared by:

Lead Monitor (Group A)

Lead Monitor (Group B)

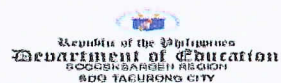
Noted by:

Schools Division Superintendent



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

Annex D



NON -IU- CONSOLIDATED REPORT OF FINANCIAL REVIEW AND MONITORING

KEY AREAS	INDICATOR NO.	OBSERVATION/S	RECOMMENDATIONS	TIMELINE	PERSONS INVOLVED	SCHOOL	REMARKS
Compliance to Statutory Requirements and Regulatory Agencies' Issuances (CSRRAI)							
School Financial Management (SFM)							
OTHERS							

Prepared by:

Lead Monitor (Group A)

Lead Monitor (Group B)

Noted by:

Schools Division Superintendent



Republic of the Philippines
Department of Education
 Region XII
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Annex E



Republic of the Philippines
Department of Education
 SOCCSKSARGEN REGION
 SDO TACURONG CITY

IUs FINANCIAL REVIEW MONITORING RUBRICS

SCHOOL: _____

DATE: _____

SCHOOL I.D.: _____

SCHOOL HEAD: _____

CRITERIA	LEVEL OF PERFORMANCE		
	VERY GOOD	GOOD	NEEDS IMPROVEMENT
	3	2	1
I. Compliance to Statutory Requirements and Regulatory Agencies' Issuances (CSRRAI)	18 - 20 Indicators of the statutory and regulatory issuances are complied with	15 - 17 Indicators of the statutory and regulatory issuances are complied with	14 and below Indicators of the statutory and regulatory issuances are complied with
II. Recording Financial Transactions (RFT)	14 - 16 Indicators of the recording of financial transactions are achieved	11-13 Indicators of the recording of financial transactions are achieved	10 and below indicators of the recording of financial transactions are achieved
III. Financial Reporting	12-13 indicators of the financial reporting are achieved	10-11 indicators of the financial reporting are achieved	9 and below indicators of the financial reporting are achieved
IV. School Financial Management	13-14 indicators of the school financial management are achieved	11-12 indicators of the school financial management are achieved	10 and below indicators of the school financial management are achieved
V. Maintenance of Schedules/Ledgers (MSL)	6 indicators of the maintenance of schedules/ledgers (MSL) are achieved	5 indicators of the maintenance of schedules/ledgers (MSL) are achieved	4 below indicators of the maintenance of schedules/ledgers (MSL) are achieved
OVER- ALL SCORE	ADJECTIVAL RATING	DESCRIPTION	
14 - 15	HIGHLY COMMENDABLE	The school demonstrates high level of compliance and commitment in school financial management	
12 - 13	COMMENDABLE	The school demonstrates good financial management , though certain areas require enhancement	
11 below	NEEDS IMPROVEMENT	The school must strengthen compliance and improve major areas of school financial management	



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Annex F



Republic of the Philippines
Department of Education
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NON - IUs FINANCIAL REVIEW MONITORING RUBRICS

SCHOOL: _____ DATE: _____

SCHOOL I.D: _____ SCHOOL HEAD: _____

NON - IMPLEMENTING UNITS

CRITERIA	LEVEL OF PERFORMANCE		
	VERY GOOD	GOOD	NEEDS IMPROVEMENT
	3	2	1
I. Compliance to Statutory Requirements and Regulatory Agencies' Issuances (CSRRAI)	12 -13 Indicators of the statutory and regulatory issuances are complied with	10 - 11 Indicators of the statutory and regulatory issuances are complied with	9 and below Indicators of the statutory and regulatory issuances are complied with
II. School Financial Management (SFM)	18-20 indicators of the school financial management are achieved	15 - 17 indicators of the school financial management are achieved	14 and below indicators of the school financial management are achieved
OVER- ALL SCORE	ADJECTIVAL RATING	DESCRIPTION	
6	HIGHLY COMMENDABLE	The school demonstrates high level of compliance and commitment in school financial management	
4 - 5	COMMENDABLE	The school demonstrates good financial management , though certain areas require enhancement	
3 BELOW	NEEDS IMPROVEMENT	The school must strengthen compliance and improve major areas of school financial management	



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Department of Education
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Annex G



Republic of the Philippines
Department of Education
SOCCSKSARGEN REGION
SDO TACURONG CITY

Date: _____

IUs SUMMARY OF SCHOOL RATING

FINANCIAL REVIEW AND MONITORING

NO.	SCHOOL	SCHOOL HEAD	KEY AREAS						
			Compliance to Statutory Requirements and Regulatory Agencies' Issuances (CSRRAI)	Recording of Financial Transactions (RFT)	Financial Reporting (FR)	School Financial Management (SFM)	Maintenance of Schedules/Ledgers (MSL)	OVER-ALL RATING	ADJECTIVAL RATING
1	TACURONG NATIONAL HIGH SCHOOL								
2	VF GRINO NATIONAL HIGH SCHOOL								

Prepared by:

Lead Monitor (Group A)

Lead Monitor (Group B)

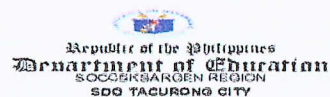
Noted by:

Schools Division Superintendent



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

Annex H



Date:

NON - IUs SUMMARY OF SCHOOL RATING
FINANCIAL REVIEW AND MONITORING

NO.	SCHOOL	SCHOOL HEAD	KEY AREAS			
			Compliance to Statutory Requirements and Regulatory Agencies' Issuances (CSRRAI)	School Financial Management (SFM)	OVER-ALL RATING	ADJECTIVAL RATING
1	TACURONG PILOT ELEMENTARY SCHOOL					
2	J. HECTOR LACSON ELEMENTARY SCHOOL					
3	KALANDAGAN ELEMENTARY SCHOOL					
4	MARIA Z. BAYYA ELEMENTARY SCHOOL					
5	NEW ISABELA CENTRAL ELEMENTARY SCHOOL					
6	AMADO FERNANDEZ CENTRAL ELEMENTARY SCHOOL					
7	CASILDA P. VENUS ELEMENTARY SCHOOL					
8	PEDREGOSA -ACOSTA ELEMENTARY SCHOOL					
9	SAN EMMANUEL ELEMENTARY SCHOOL					
10	SAN RAFAEL ELEMENTARY SCHOOL					
11	TINA ELEMENTARY SCHOOL					
12	VICTORINA P. DASMARINAS ELEMENTARY SCHOOL					
13	ABANG - SUIZO INTEGRATED SCHOOL					
14	BUENAFLORES ELEMENTARY SCHOOL					
15	DR. MANUEL J. GRINO CENTRAL SCHOOL					
16	MARIA A. MONTILLA MEMORIAL ELEMENTARY SCHOOL					
17	NEW LAGAO ELEMENTARY SCHOOL					
18	SAN ANTONIO ELEMENTARY SCHOOL					
19	ELISA P. BERNARDO MEMORIAL ELEMENTARY SCHOOL - MAIN					
20	ELISA P. BERNARDO MEMORIAL ELEMENTARY SCHOOL - BEAM					
21	JOSUE ALCASID CENTRAL SCHOOL					
22	JV LAGON ELEMENTARY SCHOOL					
23	LANCHETA - MAGALLON ELEMENTARY SCHOOL					
24	LOURDES PAMA ELEMENTARY SCHOOL					
25	RAJAH MUDA ELEMENTARY SCHOOL - MAIN					
26	RAJAH MUDA ELEMENTARY SCHOOL - BEAM					
27	APOLINARIO S. BERNARDO NHS					
28	RAJAH MUDA NHS					
29	SAN EMMANUEL NHS					
30	SAN PABLO NHS					
31	UPPER KATUNGAL NHS					

Prepared by:

Noted by:

Lead Monitor (Group A)

Schools Division Superintendent