

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

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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 All division related issuances that are inconsistent with the enclosed guidelines are hereby repealed, rescinded, or modified accordingly.



Address: Alunan Highway, Poblacion, Tacurong City 9800 Telephone Numbers: (064)-200-6316; 0919-065-6425

Email: tacurong city // deped gov.ph Website: depedtacurong.org



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

Schools Division Superintendent

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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

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 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



Republic of the Philippines

Department of Education

SOCCSKSARGEN REGION SDO TACURONG CITY

NON - IUS FINANCIAL REVIEW MONITORING RUBRICS

SCHOOL:		DATE:			
	CHOOL I.D: SCHOOL HEAD:				
	NON - IMPLE	MENTING UNITS			
an report		LEVEL OF PERFORMANCE			
CRITERIA	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		
	To A PERSONAL AND THE SECRETARY AND THE ART AND THE SECRETARY AND				
OVER- ALL SCORE	ADJECTIVAL RATING	DESC	RIPTION		
6	HIGHLY COMMENDABLE	The school demonstrates high le commitment in school financial			
4 - 5	COMMENDABLE	The school demonstrates good fi certain areas require enhanceme			
3 BELOW	needs improvement	The school must strengthen comschool financial management	pliance and improve major areas of		



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8.2 IMPLEMENTING UNITS



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SOCCSKSARGEN REGION
SDO TACURONG CITY

IUS FINANCIAL REVIEW MONITORING RUBRICS

SCHOOL:	20. FT 10. FT 34. FT 10. FT 10	DATE:			
SCHOOL I.D:		SCHOOL HEAD:			
anwon.		LEVEL OF PERFORMANCE			
CRITERIA	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 sheedules/ledgers (MSL) are achieved	4 below indicators of the maintenance of sheedules/ledgers (MSL) are achieved		
OVER- ALL SCORE	ADJECTIVAL RATING	DESC	RIPTION		
14 - 15	HIGHLY COMMENDABLE	The school demonstrates high le commitment in school financia			
12 - 13	COMMENDABLE	The school demonstrates good f certain areas require enhancem			
11 below	NEEDS IMPROVEMENT	The school must strengthen coareas of school financial manage			



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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



Republic of the Philippines Department of Education SOCCSKSARGEN REGION

IUS FINANCIAL REVIEW MONITORING TOOL

SCHOOL: SCHOOL I.D:	DATE: SCHOOL HEAD:	
	nead:	

	1/2 1	HE	AD:		
	key area 1	YES	NO	Means of Verification	REMARKS
	Compliance to Statutory Requirements and Regulatory Agencies' Issuances (CSRRAI)	1			
	INDICATORS			AND THE RESIDENCE OF THE PROPERTY OF THE PROPE	
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. Reference: Government Accounting Manual, Chapter 19, Sec. 60	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. 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	1		The second secon	
3	The SDO/IU submits Budget and Financial Accountability Reports (BFARs) thru the DBM URS as evidenced in the transmittal & stamped recieved. 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 Reference: COA-DBM Joint Circular 2019-1	The state of the s			
4	The IU submits Monthly Financial Reports to SDO on or before 4th day of the following month as evidenced in the transmittal & stamped recieved 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) Reference: DM OSDS No. 41 s. 2023 dated January 5, 2023				
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. Reference: Government Accounting Manual, Chapter 21, Sec. 7	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 recieved. Note: JHS & SHS should have separate reports References: DepEd Order No. 008 s. 2019 & DM OSDS No. 124 s. 2022 dated October 17, 2022	1			
7	The SDO/IU consistently adheres to the implementation of P 5,600.00 Net Take Home Pay for DepEd personnel. Reference: DO. 5, s. 2018 dated February 15, 2018	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. Reference: OUF 2021-0703 dated October 27, 2021	Soul Control of the C			
9	The SDO/IU processes and releases remittances to GFIs including DepEd Provident Fund on or before 10th day of the succeeding payroll month. Reference: OUF 2021-0703 dated October 27, 2021	1			
10	The SDO/IU processes and releases remittances to APDS accredited PLIs within 30 days after each payroll month. Reference: OUF 2021-0703 dated October 27, 2021	1			



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12	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			
	The SDO/IU remits taxes withheld through BIR Electronic Filling 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 (FPAs) 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			
				Le	vel of Performance
	CSRRAI SCORE	20	0	3	VERY GOOD
	CSRRAI SCORE REY AREA II	20	0	3	VERY GOOD
	KEY AREA II Recording of Financial Transactions (RFT)	20	0	3	VERY GOOD
	REY AREA II Recording of Financial Transactions (RFT) The SDO/IU records properly and accurately the following financial transactions:	20	0	3	VERY GOOD
	KEY AREA II Recording of Financial Transactions (RFT)	20	0	3	VERY GOOD
1	REY AREA II Recording of Financial Transactions (RFT) The SDO/IU records properly and accurately the following financial transactions:	20	0	3	VERY GOOD
1 2	REY AREA II Recording of Financial Transactions (RFT) The SDO/IU records properly and accurately the following financial transactions: INDICATORS		0	3	VERY GOOD
_	REY AREA II Recording of Financial Transactions (RFT) The SDO/IU records properly and accurately the following financial transactions: INDICATORS grant and replenishment of Petty Cash Fund	1	0	3	VERY GOOD
2	REY AREA II Recording of Financial Transactions (RFT) The SDO/IU records properly and accurately the following financial transactions: INDICATORS grant and replenishment of Petty Cash Fund Receipt of Notice of Cash Allocation (NCA)	1 1	0	3	VERY GOOD
3	REY AREA II Recording of Financial Transactions (RFT) The SDO/IU records properly and accurately the following financial transactions: INDICATORS grant and replenishment of Petty Cash Fund Receipt of Notice of Cash Allocation (NCA) remittance of service fees and receipt of certification from BTr	1 1 1 1	0	3	VERY GOOD
2 3 4 5 6	REY AREA II Recording of Financial Transactions (RFT) The SDO/IU records properly and accurately the following financial transactions: INDICATORS grant and replenishment of Petty Cash Fund Receipt of Notice of Cash Allocation (NCA) remittance of service fees and receipt of certification from BTr collection and deposit of other receipts to BTr (refunds, disallowances, etc) constructive receipt and remittance of taxes withheld purchase and issuance of common supplies to end-users	1 1 1 1 1 1 1 1	0	3	VERY GOOD
2 3 4 5	REY AREA II Recording of Financial Transactions (RFT) The SDO/IU records properly and accurately the following financial transactions: INDICATORS grant and replenishment of Petty Cash Fund Receipt of Notice of Cash Allocation (NCA) remittance of service fees and receipt of certification from BTr collection and deposit of other receipts to BTr (refunds, disallowances, etc) constructive receipt and remittance of taxes withheld purchase and issuance of common supplies to end-users recognition and issuance of semi-expendable properties	1 1 1 1 1 1	0	3	VERY GOOD
2 3 4 5 6	REY AREA II Recording of Financial Transactions (RFT) The SDO/IU records properly and accurately the following financial transactions: INDICATORS grant and replenishment of Petty Cash Fund Receipt of Notice of Cash Allocation (NCA) remittance of service fees and receipt of certification from BTr collection and deposit of other receipts to BTr (refunds, disallowances, etc) constructive receipt and remittance of taxes withheld purchase and issuance of common supplies to end-users	1 1 1 1 1 1 1 1	0	3	VERY GOOD
2 3 4 5 6	REY AREA II Recording of Financial Transactions (RFT) The SDO/IU records properly and accurately the following financial transactions: INDICATORS grant and replenishment of Petty Cash Fund Receipt of Notice of Cash Allocation (NCA) remittance of service fees and receipt of certification from BTr collection and deposit of other receipts to BTr (refunds, disallowances, etc) constructive receipt and remittance of taxes withheld purchase and issuance of common supplies to end-users recognition and issuance of semi-expendable properties reclassification of tangible items due to change of accounting policy (15,000.00 to	1 1 1 1 1 1 1 1 1	0	3	VERY GOOD
2 3 4 5 6 7 8	REY AREA II Recording of Financial Transactions (RFT) The SDO/IU records properly and accurately the following financial transactions: INDICATORS grant and replenishment of Petty Cash Fund Receipt of Notice of Cash Allocation (NCA) remittance of service fees and receipt of certification from BTr collection and deposit of other receipts to BTr (refunds, disallowances, etc) constructive receipt and remittance of taxes withheld purchase and issuance of common supplies to end-users recognition and issuance of semi-expendable properties reclassification of tangible items due to change of accounting policy (15,000.00 to 50,000.00 capitalization threshold)	1 1 1 1 1 1 1 1	0	3	VERY GOOD
2 3 4 5 6 7 8	REY AREA II Recording of Financial Transactions (RFT) The SDO/IU records properly and accurately the following financial transactions: INDICATORS grant and replenishment of Petty Cash Fund Receipt of Notice of Cash Allocation (NCA) remittance of service fees and receipt of certification from BTr collection and deposit of other receipts to BTr (refunds, disallowances, etc) constructive receipt and remittance of taxes withheld purchase and issuance of common supplies to end-users recognition and issuance of semi-expendable properties reclassification of tangible items due to change of accounting policy (15,000.00 to 50,000.00 capitalization threshold) recognition and depreciation schedule of PPEs	1 1 1 1 1 1 1 1 1 1	0	3	VERY GOOD
2 3 4 5 6 7 8 9	REY AREA II Recording of Financial Transactions (RFT) The SDO/IU records properly and accurately the following financial transactions: INDICATORS grant and replenishment of Petty Cash Fund Receipt of Notice of Cash Allocation (NCA) remittance of service fees and receipt of certification from BTr collection and deposit of other receipts to BTr (refunds, disallowances, etc) constructive receipt and remittance of taxes withheld purchase and issuance of common supplies to end-users recognition and issuance of semi-expendable properties reclassification of tangible items due to change of accounting policy (15,000.00 to 50,000.00 capitalization threshold) recognition and depreciation schedule of PPEs derecognition of PPEs (unserviceable, missing/non-existing)	1 1 1 1 1 1 1 1 1 1 1	0	3	VERY GOOD
2 3 4 5 6 7 8 9 10	REY AREA II Recording of Financial Transactions (RFT) The SDO/IU records properly and accurately the following financial transactions: INDICATORS grant and replenishment of Petty Cash Fund Receipt of Notice of Cash Allocation (NCA) remittance of service fees and receipt of certification from BTr collection and deposit of other receipts to BTr (refunds, disallowances, etc) constructive receipt and remittance of taxes withheld purchase and issuance of common supplies to end-users recognition and issuance of semi-expendable properties reclassification of tangible items due to change of accounting policy (15,000.00 to 50,000.00 capitalization threshold) recognition and depreciation schedule of PPEs derecognition of PPEs (unserviceable, missing/non-existing) treatment of major and minor repairs of PPEs (capitalized, expensed)	1 1 1 1 1 1 1 1 1 1 1	0	3	VERY GOOD
2 3 4 5 6 7 8 9 10 11 12	REY AREA II Recording of Financial Transactions (RFT) The SDO/IU records properly and accurately the following financial transactions: INDICATORS grant and replenishment of Petty Cash Fund Receipt of Notice of Cash Allocation (NCA) remittance of service fees and receipt of certification from BTr collection and deposit of other receipts to BTr (refunds, disallowances, etc) constructive receipt and remittance of taxes withheld purchase and issuance of common supplies to end-users recognition and issuance of semi-expendable properties reclassification of tangible items due to change of accounting policy (15,000.00 to 50,000.00 capitalization threshold) recognition and depreciation schedule of PPEs derecognition of PPEs (unserviceable, missing/non-existing) treatment of major and minor repairs of PPEs (capitalized, expensed) grant and liquidation of cash advances (MOOE, travel, payroll, etc)	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	0	3	VERY GOOD
2 3 4 5 6 7 8 9 10 11 12 13	REY AREA II Recording of Financial Transactions (RFT) The SDO/IU records properly and accurately the following financial transactions: INDICATORS grant and replenishment of Petty Cash Fund Receipt of Notice of Cash Allocation (NCA) remittance of service fees and receipt of certification from BTr collection and deposit of other receipts to BTr (refunds, disallowances, etc) constructive receipt and remittance of taxes withheld purchase and issuance of common supplies to end-users recognition and issuance of semi-expendable properties reclassification of tangible items due to change of accounting policy (15,000.00 to 50,000.00 capitalization threshold) recognition and depreciation schedule of PPEs derecognition of PPEs (unserviceable, missing/non-existing) treatment of major and minor repairs of PPEs (capitalized, expensed) grant and liquidation of cash advances (MOOE, travel, payroll, etc) adjustments on staled and cancelled checks	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	0	3	VERY GOOD
2 3 4 5 6 7 8 9 10 11 12 13 14 15	REY AREA II Recording of Financial Transactions (RFT) The SDO/IU records properly and accurately the following financial transactions: INDICATORS grant and replenishment of Petty Cash Fund Receipt of Notice of Cash Allocation (NCA) remittance of service fees and receipt of certification from BTr collection and deposit of other receipts to BTr (refunds, disallowances, etc) constructive receipt and remittance of taxes withheld purchase and issuance of common supplies to end-users recognition and issuance of semi-expendable properties reclassification of tangible items due to change of accounting policy (15,000.00 to 50,000.00 capitalization threshold) recognition and depreciation schedule of PPEs derecognition of PPEs (unserviceable, missing/non-existing) treatment of major and minor repairs of PPEs (capitalized, expensed) grant and liquidation of cash advances (MOOE, travel, payroll, etc) adjustments on staled and cancelled checks set-up and remittance of salary deductions	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	0	3	VERY GOOD



Department of EducationRegion XII Schools Division Office of Tacurong City

	KEY AREA III							
	Financial Reporting (FR)				***************************************			
	INDICATORS							
	 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						
	c. Statement of Financial Performance shows the results of operations - all items of revenue and expense recognized	1				3		
	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				T		
	e. Statement of Cash Flows reflects all transactions affecting the cash and cash equivalents balances	1						
	f. Notes to FS provides additional information and help clarify the items presented in the financial statements.	1						
	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 5) reconciles with Trial Balance and Statement of Cash Flows	1						
	 i. Adjustments (staled and cancelled checks, over/under disbursements, etc.) are properly presented in the MRD 	1						
	 j. Prior year's cash advances are properly monitored and accounted for in the books of accounts 	1						
	k. FAR 4 Monthly Report of Disbursement is reconciled against TRA(system generated), RADAI & RCI & Bank Reconciliation .	1						
	 Bank Reconciliation is reconciled against supporting schedules (Bank Statement, RADAI & RCI, Schedule of Outstanding Checks or ADA. 	1						
					L	evel of	Performan	ce
-								
	FR SCORE	13	0		3		VERY	GOOD
	KEY AREA IV School Financial Management (SFM)	13	0		3		VERY	GOOD
	KEY AREA IV	13	0		3		VERY	GOOD
1	KEY AREA IV School Financial Management (SFM) INDICATORS The IU School has a copy of approved budget plans (SIP,AIP,WFP,APP, FMP & others)	13	0		3		VERY	GOOD
1	KEY AREA IV School Financial Management (SFM) INDICATORS		0		3		VERY	GOOD
1 2 3	KEY AREA IV School Financial Management (SFM) INDICATORS The IU School has a copy of approved budget plans (SIP,AIP,WFP,APP, FMP & others) The teachers are well - informed regarding school's financial status, particularly the annual MOOE and other funds, their repective balances and transactions. The school issues a memorandum on the composition of School Planning Team (SPT).	1	0		3		VERY	GOOD
1 2 3	KEY AREA IV School Financial Management (SFM) INDICATORS The IU School has a copy of approved budget plans (SIP,AIP,WFP,APP, FMP & others) The teachers are well - informed regarding school's financial status, particularly the annual MOOE and other funds, their repective balances and transactions.	1	O		3		VERY	GOOD
1 2 3 4 5 5	KEY AREA IV School Financial Management (SFM) INDICATORS The IU School has a copy of approved budget plans (SIP,AIP,WFP,APP, FMP & others) The teachers are well - informed regarding school's financial status, particularly the annual MOOE and other funds, their repective balances and transactions. The school issues a memorandum on the composition of School Planning Team (SPT). The school issues a memorandum detailing the composition of the Bids and Awards Committee (BAC).	1 1 1	0		3		VERY	GOOD
1 2 3 4 5 5	KEY AREA IV School Financial Management (SFM) INDICATORS The IU School has a copy of approved budget plans (SIP,AIP,WFF,APP, FMP & others) The teachers are well - informed regarding school's financial status, particularly the annual MOOE and other funds, their repective balances and transactions. The school issues a memorandum on the composition of School Planning Team (SPT). The school issues a memorandum detailing the composition of the Bids and Awards Committee (BAC).	1 1 1 1	0		3		VERY	GOOD
1 2 3 4 5 6 6 7	KEY AREA IV School Financial Management (SFM) INDICATORS The IU School has a copy of approved budget plans (SIP,AIP,WFP,APP, FMP & others) The teachers are well - informed regarding school's financial status, particularly the annual MOOE and other funds, their repective balances and transactions. The school issues a memorandum on the composition of School Planning Team (SPT). The school issues a memorandum detailing the composition of the Bids and Awards Committee (BAC). The School issues memorandum detailing the composition of Inspectorate Team. The School has a functional Bid and Awards Committee and knowledgeable of the	1 1 1 1 1	0		3		VERY	GOOD
1 2 3 4 5 6 7 7	School Financial Management (SFM) INDICATORS The IU School has a copy of approved budget plans (SIP,AIP,WFP,APP, FMP & others) The teachers are well - informed regarding school's financial status, particularly the annual MOOE and other funds, their repective balances and transactions. The school issues a memorandum on the composition of School Planning Team (SPT). The school issues a memorandum detailing the composition of the Bids and Awards Committee (BAC). The School issues memorandum detailing the composition of Inspectorate Team. The School has a functional Bid and Awards Committee and knowledgeable of the procurement process.	1 1 1 1 1 1 1	0		3		VERY	GOOD
1 2 3 4 5 5 7 8 9	School Financial Management (SFM) INDICATORS The IU School has a copy of approved budget plans (SIP,AIP,WFP,APP, FMP & others) The teachers are well - informed regarding school's financial status, particularly the annual MOOE and other funds, their repective balances and transactions. The school issues a memorandum on the composition of School Planning Team (SPT). The school issues a memorandum detailing the composition of the Bids and Awards Committee (BAC). The School issues memorandum detailing the composition of Inspectorate Team. The School has a functional Bid and Awards Committee and knowledgeable of the procurement process. 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. The ADASs maintains Individual Book of accounts for all sources of funds (Ledger)	1 1 1 1 1 1 1	0		3		VERY	GOOD
1 2 3 4 5 5 5 7 8 9	School Financial Management (SFM) INDICATORS The IU School has a copy of approved budget plans (SIP,AIP,WFP,APP, FMP & others) The teachers are well - informed regarding school's financial status, particularly the annual MOOE and other funds, their repective balances and transactions. The school issues a memorandum on the composition of School Planning Team (SPT). The school issues a memorandum detailing the composition of the Bids and Awards Committee (BAC). The School issues memorandum detailing the composition of Inspectorate Team. The School has a functional Bid and Awards Committee and knowledgeable of the procurement process. 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. The ADASs maintains Individual Book of accounts for all sources of funds (Ledger) Bookkeeper) and Cash Book (Disbursing Officer).	1 1 1 1 1 1 1 1 1 1	0		3		VERY	GOOD
1 2 3 4 5 6 6 7 8 9 0 1	School Financial Management (SFM) INDICATORS The IU School has a copy of approved budget plans (SIP,AIP,WFP,APP, FMP & others) The teachers are well - informed regarding school's financial status, particularly the annual MOOE and other funds, their repective balances and transactions. The school issues a memorandum on the composition of School Planning Team (SPT). The school issues a memorandum detailing the composition of the Bids and Awards Committee (BAC). The School issues memorandum detailing the composition of Inspectorate Team. The School has a functional Bid and Awards Committee and knowledgeable of the procurement process. 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. The ADASs maintains Individual Book of accounts for all sources of funds (Ledger) Bookkeeper) and Cash Book (Disbursing Officer). School maintains records of Donations in kind (Deed Of Donations, Deed Of Acceptance, PAR or ICS)	1 1 1 1 1 1 1 1 1 1 1 1	0		3		VERY	GOOD
1 2 3 4 5 6 6 7 8 8 9 O 1	School Financial Management (SFM) INDICATORS The IU School has a copy of approved budget plans (SIP,AIP,WFP,APP, FMP & others) The teachers are well - informed regarding school's financial status, particularly the annual MOOE and other funds, their repective balances and transactions. The school issues a memorandum on the composition of School Planning Team (SPT). The school issues a memorandum detailing the composition of the Bids and Awards Committee (BAC). The School issues memorandum detailing the composition of Inspectorate Team. The School has a functional Bid and Awards Committee and knowledgeable of the procurement process. 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. The ADASs maintains Individual Book of accounts for all sources of funds (Ledger) Bookkeeper) and Cash Book (Disbursing Officer). School maintains records of Donations in kind (Deed Of Donations, Deed Of Acceptance, PAR or ICS) The school has a data backup and storage mechanism. The school maintains complete and systematic filing of correspondences and documents (DVs with supporting documents, financial reports, Deped Order, COA Circular,	1 1 1 1 1 1 1 1 1 1 1	0		3		VERY	GOOD
1 2 3 4 4 5 6 6 7 7 8 8 9 0 1 1 2 2 3	KEY AREA IV School Financial Management (SFM) INDICATORS The IU School has a copy of approved budget plans (SIP,AIP,WFP,APP, FMP & others) The teachers are well - informed regarding school's financial status, particularly the annual MODE and other funds, their repective balances and transactions. The school issues a memorandum on the composition of School Planning Team (SPT). The school issues a memorandum detailing the composition of the Bids and Awards Committee (BAC). The School issues memorandum detailing the composition of Inspectorate Team. The School issues memorandum detailing the composition of Inspectorate Team. The School has a functional Bid and Awards Committee and knowledgeable of the procurement process. 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. The ADASs maintains Individual Book of accounts for all sources of funds (Ledger) Bookkeeper) and Cash Book (Disbursing Officer). School maintains records of Donations in kind (Deed Of Donations, Deed Of Acceptance, PAR or ICS) The school has a data backup and storage mechanism. 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 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	0		3		VERY	GOOD
1 2 3 4 5 6 6 7 8 8 9 0 1 2 3 3	School Financial Management (SFM) INDICATORS The IU School has a copy of approved budget plans (SIP,AIP,WFP,APP, FMP & others) The teachers are well - informed regarding school's financial status, particularly the annual MODE and other funds, their repective balances and transactions. The school issues a memorandum on the composition of School Planning Team (SPT). The school issues a memorandum detailing the composition of the Bids and Awards Committee (BAC). The School issues memorandum detailing the composition of Inspectorate Team. The School issues memorandum detailing the composition of Inspectorate Team. The School has a functional Bid and Awards Committee and knowledgeable of the procurement process. The School has functional Inspectorate team for the inspection and acceptance of the procured items Additionally, the cheirman end members are fully aware of their duties and responsibilities. The ADASs maintains Individual Book of accounts for all sources of funds (Ledger) Bookkeeper) and Cash Book (Disbursing Officer). School maintains records of Donations in kind (Deed Of Donations, Deed Of Acceptance, PAR or ICS) The school has a data backup and storage mechanism. 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) Clustered/School ADASs present Financial Reports atleast once in a quarter.	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			3		VERY	GOOD
1 2 3 4 5 6 7 8 9 10 11 11 12 11 3	School Financial Management (SFM) INDICATORS The IU School has a copy of approved budget plans (SIP,AIP,WFP,APP, FMP & others) The teachers are well - informed regarding school's financial status, particularly the annual MOOE and other funds, their repective balances and transactions. The school issues a memorandum on the composition of School Planning Team (SPT). The school issues a memorandum detailing the composition of the Bids and Awards Committee (BAC). The School issues memorandum detailing the composition of Inspectorate Team. The School has a functional Bid and Awards Committee and knowledgeable of the procurement process. The School has functional Inspectorate team for the inspection and acceptance of the procured items Additionally, the cheirman and members are fully aware of their duties and responsibilities. The ADASs maintains Individual Book of accounts for all sources of funds (Ledger) Bookkeeper) and Cash Book (Disbursing Officer). School maintains records of Donations in kind (Deed Of Donations, Deed Of Acceptance, PAR or ICS) The school has a data backup and storage mechanism. 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) Clustered/School ADASs assist and update the School Head, Program Holder and School Planning Team (SPT) on financial matters. The School is PhilGeps Registered. (School	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	0			evel of	VERY	



Department of Education Region XII

	Schools Division Off	fice of Tacuro	ong C	ity	i N
	key area v				
	Maintenance of Schedules/Ledgers (MSL)			***************************************	
	INDICATORS				
1	maintain complete and systematic filing	1			
2	BFARs submitted to DBM	1	A STATE OF THE STA		
3	ORS and DVs with supporting documents	1			
4	Property, Plant and Equipment Ledger Card (PPELC)	1	41374 money		est interest
5	Semi -Expendable Property Ledger Card (SPLC)	1			
6	Data backup and storage mechanism	1			
				L	evel of Performance
00000	MSL SCORE	6	0	3	VERY GOOD
	OVER-ALL SCORE			15	HIGHLY COMMENDABLE
God	od Practices in School Financial Management			1900 9 0 100 100 100 100 100 100 100 100	
2					
3					
1	mitigate, address or improve as well a ISSUE/CONCERN:			a dectori.	
1	RECOMMENDATION:				
	AGREEMENT: TIMELINE:				
	REMARKS:				
	ISSUE/CONCERN:				
	RECOMMENDATION: AGREEMENT:				
	TIMELINE:				
2	REMARKS:				
3	ISSUE/CONCERN:				
3	RECOMMENDATION: AGREEMENT:				
3	TIMELINE:				
3	REMARKS:				
Oth 1	ner Observations/Concerns:				
2					
3					
5					
	Result of this Monitoring Tool was discussed with the concerned School hea	ad and personnel of th	he school	L.	
	Monitored by:				
		Confe	orme:		
	Signature over printed name of Lead Monitor		g).	mature over	printed name of School Head
	DATE:		DATE		Jamesa Baine of School Head
	Time Started:				



Department of EducationRegion XII
Schools Division Office of Tacurong City

Annex B



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

NON - IUs FINANCIAL REVIEW MONITORING TOOL

SCHOOL:		DATE:	
SCHOOL		SCHOOL	
I.D:	NOTIFICATION AND ADMINISTRATE AND ADMINISTRATE ADMINISTRATE AND ADMINISTRATE ADMINI	HEAD:	

	KEY AREA I	YES	NO	Means of Verification	REMARKS
	Compliance to Statutory Requirements and Regulatory Agencies' Issua	ices (CSRI	RAI)		
	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. Reference: DepEd Order No. 008, s. 2019 and DM OSDS No. 025, s. 2024	1			
2	The Non - IU school has atleast 75% of liquidation rate every quarter. Reference: DepEd Order No. 008, s. 2019	1		TO THE PARTY OF TH	
3	The Non -IU encodes the taxes withheld through monthly Tax Remittance Advice google sheet on or before prescribed due date. References: DM OSDS No. 024, s. 2024	1			
4	The school submits Other Financial Reports on or before 10th day of the first month of the following quarter flGP, Donation in Kinds & Cash, SEF, PTA and others). As evident in the date recieved by the Accounting personnel in -charge. Note: JHS & SHS should have separate reports References: DepEd Order No. 008 s. 2019 & DM OSDS No. 124 s. 2022 dated October 17, 2022	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 wouchers and supporting documents. References: DepEd Order No. 008 s. 2019	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 Reference: COA Circular 2022-004 dated May 31, 2022, Paragraph 4.4 c	1		SECTION AND A SECTION AS A SECT	
7	The school complies with the requirements of opening of bank accounts for MOOE of non-lus. Reference: DO 29 s. 2019 dated October 17, 2019	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). Reference: DepEd Order No. 008, s. 2019	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" Reference: DM OSDS No. 102, s. 2024	1			
10	School utilized the MOOE Web -based monitoring system. Reference: DepEd Central Office Memorandum No. OUF - 2023 -0753	3			
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 Reference: DM OSDS No. 088 s. 2024	78			
12	The school maintains both soft and har copies of approved application of Fidelity bond of School head & Disbursing Officer References: COA Circular 2012 - 001 and BoTR Circular No. 02- 2009	1	_		
13	The school submits the 2024 -2025 SBFP Liquiation Reports on or before 10th day of June 2025. Reference: DM OSDS No. 066 s. 2025	1			
				Leve	l of Performance
				}	



Department of EducationRegion XII
Schools Division Office of Tacurong City

	KEY AREA II				
	School Financial Management (SFM)			L	
	Indicators:			1	
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 repective 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		1	
				I	Level of Performance
	SFT SCORE	20	0	3	VERY GOOD
		***		6	VERT GOOD



Department of EducationRegion XII Schools Division Office of Tacurong City

	TIME STARTED: TIME ENDED:	
	Signature over printed name of Lead Monit DATE:	Signature over printed name of School He DATE:
	Monitored by:	Conforme:
	Result of this Monitoring Tool was discussed with the conc	erned School head and personnel of the school.
3		
2		
1		
er Ob	bservations/Concerns:	
J	INTERPRETATION	
3	TIMELINE: REMARKS:	
3	AGREEMENT:	
3	RECOMMENDATION:	
3	ISSUE/CONCERN:	
2	REMARKS:	
2	TIMELINE:	
2	AGREEMENT:	
2	RECOMMENDATION	
2	ISSUE/CONCERN:	
1	REMARKS:	
1	TIMELINE:	
1	AGREEMENT:	
1	RECOMMENDATION:	
1	ISSUE/CONCERN:	



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	recom m endations	Tim Bline	Persons involved	SCHOOL	REMARKS
		1 The state of the					
mpliance to Statutory Requirements and logulatory Agencies' Issuances (CSRRAI)							
				والمنافقة والمنا			
Recording of Financial Transactions (RFT)		and an array to the last two properties that the last of the last and the last of the					at is your rate with the state of the world will be the state of the s
	commence (COLOR TERRITORISTIC TRANSPORTATION CONTINUES C	and a supplementation of the supplementation of the supplement of the supplementation of th		maaalinna kalenda ka	consequence who may be consequenced to the consequence of the last of the consequence of		NO SUPERIOR DESIGNATION OF THE PROPERTY OF THE
							erea.
Financial Reporting (FR)	- Participation of the Community of the						
minimum reporting (rat)							
School Financial							mental management of the company of
Management (SFM)	Despite And All Control of the State of the						
Maintenance of bedules/Ledgers (MSL)							en amon automos e collennos montes a ser manifesta de la seria
OTHERS							
Prepared by:				Noted by:			

	Noted by:	
Lead Monitor (Group A)		Schools Division Superintendent
Lead Monitor (Group B)		



Department of Education

Region XII
Schools Division Office of Tacurong City

Annex D



non -ius consolidated report of financial review and monitoring

KEY AREAS	INDICATOR NO.	OBSERVATION/S	BECOM MENDATIONS	TIM ELINE	PERSONS INVOLVED	school	REMARKS
	A CONTRACT OF THE PROPERTY OF			THE STATE OF STATE OF STATE ST			The second secon
mpliance to Statutory	FEET PLANET AND ALTOCOMPT AT PROMOTE THE PROPERTY OF THE PARK			and the second of the second o			and the second contract of the second contrac
Requirements and Regulatory Agencies' Issuances (CSRRAI)							
Ionuauces (CSRRAI)	ALPHOTE DANGER AND DESCRIPTION OF THE PERSON			MATERIAL OF STATEMENT OF THE SECRET SHATTER AND AN			
	CANTES SECURITION OF SECURITIO						
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	COMPANY OF THE PROPERTY AND SERVICE STREET,						nervatorement alemant describe access (Aleman Sala).
							commence makes personal commence consequence and the paint of the last
School Financial Management (SPM)							
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	AND THE RESIDENCE OF THE PROPERTY OF THE PROPE				The second secon	na graphica del Primi, el practica del Californio del Armando del	-
							THE PROPERTY AND ADDRESS OF THE PROPERTY ADDRESS OF THE PR
Prepared by:				Noted by:			
	Lead	Monitor (Group A)			Schools Division Superi	ntondont	



Department of Education

Region XII
Schools Division Office of Tacurong City

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:			
ODZWEDIA		LEVEL OF PERFORMANCE			
CRITERIA	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 transaction 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 sheedules/ledgers (MSL) are achieved	4 below indicators of the maintenance of sheedules/ledger: (MSL) are achieved		
OVER- ALL SCORE	ADJECTIVAL RATING	DESC	RIPTION		
14 - 15	HIGHLY COMMENDABLE	The school demonstrates high le commitment in school financia			
12 - 13	COMMENDABLE	The school demonstrates good for certain areas require enhancem			
11 below	NEEDS IMPROVEMENT	The school must strengthen con areas of school financial manage	-		
	6				



Department of Education

Region XII
Schools Division Office of Tacurong City

Annex F



Republic of the Philippines

Department of Education

SOCCSKSARGEN REGION SDO TACURONG CITY

NON - IUs FINANCIAL REVIEW MONITORING RUBRICS

SCHOOL:	DATE:	
SCHOOL I.D:	SCHOOL HEAD:	
	NON TRIDIFRIPATRIC HAITS	

NON - IMPLEMENTING OUITS

			was a second and a second a second and a second a second and a second a second and a second and a second and
CRITERIA		LEVEL OF PERFORMANCE	
CRITERIA	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	DESC	RIPTION
6	HIGHLY COMMENDABLE	The school demonstrates high le commitment in school financial	
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 school financial management	



Department of Education

Region XII
Schools Division Office of Tacurong City

Annex G



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

Date:	I COMMON TO THE PROPERTY OF THE PARTY OF THE	

IUS SUMMARY OF SCHOOL RATING

FINANCIAL REVIEW AND MONITORING

entrode de mariagações			KEY AREAS						
NO.	SCHOOL	school head	Compliance to Statutory Requirement s and Regulatory Agencies' Issuances (CSRRAI)	Recording of Financial Transactions (RFT)	Financial Reporting (FR)	School Financial Management (SFM)	Maintenance of Schedules/Le dgers (MSL)	OVER-ALL RATING	adjectival Rating
1	TACURONG NATIONAL HIGH SCHOOL								
2	VF GRINO NATIONAL HIGH SCHOOL							errore e el como e el como e en se el como el c	

Prepared by:		Noted by:	
	Lead Monitor (Group A)		Schools Division Superintendent
	Lead Monitor (Group B)		



Department of Education

Region XII
Schools Division Office of Tacurong City

Annex H



Dates

NON - 1Us SUMMARY OF SCHOOL RATING

FINANCIAL REVIEW AND MONITORING

COLUMN ASSESSMENT				KEY AR	EAS	
NO.	o. school	school head	Compliance to Statutory Requirements and Regulatory Agencies Issuances (CSRRAI)	School Financial Management (SFM)	over-all rating	ADJECTIVAL RATING
1	TACURONG PILOT ELEMENTARY SCHOOL	enterente entre al como entre enterente en la compaña de la compaña de la como de la compaña del compaña del compaña de la compaña del compaña de la compaña	THE PROPERTY OF THE PROPERTY O	enterved at the Lawrence Victorian and Automotive		
2	J.HECTOR LACSON ELEMENTARY SCHOOL	CTEST CONTROL OF THE PROPERTY OF THE PROPERTY OF THE PARTY OF THE PART	The manufacture of the property of the propert		Committee of the Commit	
3	KALANDAGAN ELEMENTARY SCHOOL	BEAUTY-ABBUTAANA BUTAANA WAXAANA WAXAA	ATTACHER OF MANAGEMENT AND ACTION OF TAXABLE STATES AND SECURITION OF TAXABLE STATES.	NOTICE IN THE SECOND OF THE SECOND	The state of the s	CONTRACTOR
4	MARIA Z. BAYYA ELEMENTARY SCHOOL	and various properties and week seems to be included and a company of the properties of the properties and the contractions of the properties of the propert	FLITTING THE RESIDENCE TO COLUMN AUTO CONTRACTOR CONTRA	The state of the s	DATE SHOP LOS SHOWS AND THE	COLUMN TAR STREET
5	NEW ISABELA CENTRAL ELEMENTARY SCHOOL	A MANUNIA MANUNINA MANANANTE ET CONTENT DE TALE PART E BAT HER ALPPA LINY, LEDU VINA P	The body of the Control of the Contr		CAULTY CONTROL OF CONT	A PARTY OF THE PAR
6	AMADO FERNANDEZ CENTRAL ELEMENTARY SCHOOL	AND REPORTED THE PROPERTY OF T	VANDERS STREET, STREET			CAMPAGE AND
7	CASILDA P. VENUS ELEMENTARY SCHOOL	THE PROCESSION OF THE PROCESSION OF THE PROPERTY OF THE PROCESSION OF THE PROPERTY OF THE PROP	COMMENSATION OF THE PROPERTY O	CONTRACTOR AND ADDRESS OF THE PARTY OF THE P		A PRODUCTION OF THE PARTY OF TH
8	PEDREGOSA -ACOSTA ELEMENTARY SCHOOL		THE PERSON NAMED AND PARTY OF THE PE	ACTION CONTRACTOR AND ACTION CONTRACTOR	CONTRACTOR DE LA CONTRA	CAMPAGNA CONTRACTOR CO
9	SAN EMMANUEL ELEMENTARY SCHOOL		THE RESIDENCE OF THE PARTY OF T	AND DESCRIPTION OF THE PARTY OF	Contraction of the Contraction o	- Committee Comm
10	SAN RAFAEL ELEMENTARY SCHOOL	NAMES AND ASSOCIATION OF THE PROPERTY OF THE P		COMMERCIAL PLANS OF THE PROPERTY OF THE PROPER	A STATE OF THE PARTY OF THE PAR	CONCERNO DE CONTRACTOR DE CONT
11	TINA ELEMENTARY SCHOOL	CONTRACTOR OF THE PROPERTY OF	The market were received to the market of the contract of the	- AUGUSTAN - TOTAL CONTRACTOR -		
12	VICTORINA P. DASMARINAS ELEMENTARY SCHOOL		The complete the second of the	Colonia de la Proposición de Problema de Persona		The state of the s
13	ABANG - SUIZO INTEGRATED SCHOOL	ment and his resident server at the substitution of the state of the state of the substitution of the subs	AND THE RESIDENCE OF THE PROPERTY OF THE PROPE	and the same of the same of the same of the same of		CATEGORY OF THE CONTRACTOR OF
14	BUENAFLOR ELEMENTARY SCHOOL	THE SECRET AND ADMINISTRATE AND ADMINISTRATE AND ADMINISTRATION OF THE SECRET AND ADMINISTRATION OF	The statement interest interest in the statement in the s	LOCK DUSTNAMEN VANCOUS	The state of the s	termination of the second second second second
15	DR. MANUEL J. GRING CENTRAL SCHOOL	CONTRACTOR	The second secon	CONTRACTOR DE LA CONTRACTOR DE		
16	MARIA A. MONTILLA MEMORIAL ELEMENTARY SCHOOL	Approximation and an experience of the property of the propert	TO STATE OF THE PROPERTY OF TH		THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN CO	
17	NEW LAGAO ELEMENTARY SCHOOL	THE RESERVE AND THE PROPERTY OF THE PROPERTY O	AND DESCRIPTIONS OF THE RESIDENCE AND THE SECOND CONTRACTOR AND THE PROPERTY OF THE PROPERTY O	CANADAL AND COMMON SECTION ASSESSMENT TO		CONTRACTOR OF CALCULATION OF CALCULATION
18	SAN ANTONIO ELEMENTARY SCHOOL	AND PROPERTY OF THE PROPERTY O	ACTION OF THE PROPERTY OF THE	Company of the Company of the Company	A DATE OF THE PARTY OF THE PART	AND THE PARTY OF T
19	ELISA P. BERNARDO MEMORIAL ELEMENTARY SCHOOL - MAIN	CONTRACTOR OF THE PROPERTY OF	The American Control of the Control	CONTROL OF CONTROL OF CONTROL OF THE	COLORES THE STATE OF THE STATE	CONTRACTOR
20	ELISA P. BERNARDO MEMORIAL ELEMENTARY SCHOOL - BEAM	MANAGEMENT AND	CANADA TORRESTOR AND	BERT STOP LINE STOP STOP STOP ASSURED AND STOP AND STOP ASSURED ASSURED AND STOP ASSURED ASSURED AND STOP ASSURED ASSURED ASSURED AND STOP ASSURED	The state of the s	CANCEL TO SECURITION OF THE PROPERTY OF THE PR
21	JOSUE ALCASID CENTRAL SCHOOL			- Control of the Cont		
22	JV LAGON ELEMENTARY SCHOOL			SHOW THE REST COMMUNICATION OF THE PARTY OF		
23	LANCHETA - MAGALLION ELEMENTARY SCHOOL	CONTRACT TO THE PROPERTY OF TH	The second secon	CONTRACTOR OF THE CONTRACTOR O		
24	LOURDES PAMA ELEMENTARY SCHOOL	A STATE OF THE PROPERTY OF THE		OTHER COMMON ASSESSMENT OF THE PROPERTY OF THE	decontraction of the second	
25	RAJAH MUDA ELEMENTARY SCHOOL - MAIN	AND AND RESPONDED TO SERVICE AND PROPERTY OF THE PROPERTY OF T	ATT OF THE REAL PROPERTY AND THE PARTY OF TH	Contract and areas to the second second		
26	RAJAH MUDA ELEMENTARY SCHOOL - BEAM			AND THE RESERVE OF THE PARTY OF	TOTAL SERVICE	AND THE PROPERTY OF THE PROPER
27	APOLINARIO S. BERNARDO NHS	404000-2011-000-00-00-00-00-00-00-00-00-00-00-00	The state of the s	Supplemental and the Control of the		THE RESERVE OF THE PARTY OF THE
28	RAJAH MUDA NHS	The any Procedure to the second control of the cont	The state of the s			THE OWNER WAS ARREST OF THE PARTY OF THE PAR
29	SAN EMMANUEL NHS					- AND CONTRACTOR OF THE PROPERTY OF THE PROPER
30	SAN PABLO NHS					The STATE CONTROL OF STATE OF
31	UPPER KATUNGAL NHS					- A CONTRACTOR OF THE PROPERTY

Prepared by:

Noted by:

Lead Monitor (Group A)

Schools Division Superintendent