



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

September 4, 2026

DIVISION MEMORANDUM
OSDS- 2026 - 164

FINANCIAL REVIEW AND MONITORING

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

1. To ensure efficiency in the management of financial resources, Schools Division Office of Tacurong City shall conduct financial review and monitoring in all public schools.
2. The objectives of the financial review and monitoring are the following:
 - a. To properly monitor and validate school financial disbursements in conformance with DepEd Order No. 008, s. 2019 – Revised Guidelines on the Direct Release, Use, Monitoring and Reporting of MOOE allocation of schools including other funds managed by schools and other existing governmental financial policies.
 - b. To check the existence, completeness, accuracy, and appropriateness of the implementation of all programs, projects and activities based on school's approved budget, MOOE and PS disbursements, school liquidation reports and other financial reports.
 - c. To verify the proper recording of financial transactions in accordance with the prescribed definitions and recognition criteria for assets, liabilities, revenue and expenses.
 - d. 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.
 - e. To provide technical assistance to school heads and school -based non -teaching personnel on school financial management.



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3. Refer to Enclosures 1 and 2 for the IUs and Non -IUs Financial Review and Monitoring Tools, as well as the Monitoring Teams with their corresponding assigned schools and schedules, respectively.
4. Daily Travelling Expenses (DTE) and other incidental expenses incurred during the conduct of the monitoring are chargeable against the local funds, subject to the usual accounting and auditing rules and regulations.
5. For inquiries and clarifications, you may contact Jonel G. Solomon - Accounting section, through jonel.solomon@deped.gov.ph.
6. For the information, guidance, and compliance of all concerned.

CARLOS G. SUSARNO PHD., CESO VI
Assistant Schools Division Superintendent -
Officer-In-Charge
Office of the Schools Division Superintendent

Enclosures: None.
Reference: None
Allotment: None
To be included in the perpetual Index under
FORMS RECORDS
JGS/OSDS/DM/ FINANCIAL REVIEW MONITORING/ September 4, 2026



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Enclosure 1 to Division Memo OSDS No. 164 s. 2026

IUs and Non -IUs Monitoring Tool



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

IUS FINANCIAL REVIEW MONITORING TOOL

SCHOOL: _____
 SCHOOL I.D.: _____

DATE: _____
 SCHOOL HEAD: _____

KEY AREA 1	Reference	YES	NO	Means of Verification	REMARKS
Compliance with Financial Management Policies, Guidelines, and Procedures (CFMPPG)					
INDICATORS					
1	Submits financial reports and schedules to COA every 10th day of the following month.	Government Accounting Manual, Chapter 19, Sec. 60			
2	Submits Budget and Financial Accountability Reports (BFARs) within the prescribed timeline: a. FAR 1, 1A, 1B, 1C (quarterly) b. FAR 3 (yearly) c. FAR 4 (monthly) d. FAR 5 (quarterly) e. FAR 6	COA-DBM Joint Circular 2019-1			
3	Submits bank reconciliation statement within twenty (20) days after the receipt of bank statement.	Government Accounting Manual, Chapter 21, Sec. 7			
4	Consistently adheres to the implementation of P 5,000.00 Net Take Home Pay for DepEd personnel.	DO. 5, s. 2018 dated February 15, 2018			
5	Implements the twice a month release of salary to DepEd personnel.	OUF 2021-0703 dated October 27, 2021			
6	Processes and releases remittances to GFIs on or before the 10th day of the succeeding payroll month.	OUF 2021-0703 dated October 27, 2021			
7	Processes and releases remittances to APDS accredited PLIs within 30 days after each payroll month.	OUF 2021-0703 dated October 27, 2021			
8	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.	OUF 2021-0703 dated October 27, 2021			
9	Remits taxes withheld through BIR Electronic Filing and Payment System (eFPS) on or before the 10th day of the following month.	RR No. 9-2001, RR No. 2-2002 & RR No. 26-2002			
10	Establishes Property, Plant and Equipment (PPE) balances that are verifiable as to existence, condition and accountability.	COA Circular 2020-06 dated January 31, 2020 (One - time cleansing)			
11	Implements the guidelines on the increase in capitalization threshold of tangible items from 15,000.00 to 50,000.00.	COA Circular 2022-004 dated May 31, 2022			
12	Properly complies to issued AOM, audit suspensions, disallowances and charges including their settlement with the SASDC issued by COA auditor	COA Circular No. 009 dated September 15, 2009			
CSRRAI SCORE					



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KEY AREA II						
Recording of Financial Transactions (RFT)						
The SDO/IU records properly and accurately the following financial transactions:						
INDICATORS						
1	Receipt of Notice of Cash Allocation (NCA)	Dr. - Cash, MDS Cr. - Subsidy from				
2	grant and replenishment of Petty Cash Fund	Grant of PCF: Dr. - Petty Cash Fund Cr. - Cash, MDS Replenishment of PCF: Dr. - Expenses Account: Cr. - Cash, MDS				
3	remittance of service fees and receipt of certification from Bureau of Treasury (BTr)	Remittance of SP: Dr. - Cash, Treasury/Agency Deposit Trust Cr. - Cash, MDS Receipt of Certification: Dr. - Other Payables Cr. - Cash, Treasury/Agency Deposit Trust				
4	collection and deposit of other receipts to BTr (refunds, disallowances, etc)	Collection: Dr. Cash, Collecting Officer Cr. Advances Deposit: Dr. - Cash, Treasury/Agency, Regular Cr. - Cash, Collecting Officer				
5	constructive receipt and remittance of taxes withheld	Constructive receipt: Dr. - Cash TRA Cr. - SNG Remittance of taxes withheld: Dr. - Due to BIR Cr. - Cash, TRA				
6	purchase and issuance of common supplies to end users (RIS & RSMI)	Upon purchase: Dr. - Office Supplies Inventory Cr. - Cash, MDS Upon issuance: (RSMI) Dr. - Office Supplies Expense Cr. - Office Supplies Inventory				
7	recognition and issuance of semi-expendable properties (ICS & RSPI)	Upon purchase: Dr. - Semi - Expendable assets Cr. - Cash, MDS Upon issuance: Dr. - Semi - Expendable Expense Cr. - Semi - Expendable Assets				
8	reclassification of tangible items due to change of accounting policy (15,000.00 to 50,000.00 capitalization threshold)	Reclass to semi - expendable: Dr. - Semi - expendable assets Cr. - PPE Accounts				



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9	recognition and depreciation schedule of PPEs	Depreciation: Dr. - Depreciation Expense Cr. - Accum. Depreciation					
10	derecognition of PPEs (unserviceable, missing/non-existing)	Derecognition: Dr. - Accum. Depreciation Cr. - Accum. Surplus/Deficit PPE Accounts					
11	treatment of major and minor repairs of PPEs (capitalized,expensed)	Capitalized repair: Dr. PPE Accounts Cr. - Cash,MDS Expense repair: Dr. - Repair & Maintenance Expense Cr. - Cash,MDS					
12	grant and liquidation of cash advances (MOOE,travel,payroll,etc)	Grant of Cash Advance: Dr. - Advances Cr. - Cash,MDS Liquidation of C.A: Dr. - Expense Accounts Cr. Advances					
13	adjustments on staled and cancelled checks	Dr. - Cash, MDS Cr. - Expense Accounts					
14	set-up and remittance of salary deductions	Set-up: Dr. - Salaries and Wages PERA RLIP PHIC Contributions HDMF Contributions ECC Cr. - Cash, MDS Due to BIR Due to GSIS Due to HDMF Due to PHIC Due to O&E Other Payables Remittances: Dr. - Due to GSIS HDMF PHIC Other Payables Cr. - Cash, MDS					
15	provision of personnel benefits	Provision: Dr. Personnel Benefit Accounts Cr. Due to BIR (if any) Cash, MDS Ex. Clothing (7k) PBB WTDIB					
16	payment of utilities and other operating expenses	Upon payment: Dr. - Expense Accounts Cr. - Due to BIR Cash, MDS					
RFT SCORE							



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KEY AREA III						
Financial Reporting (FR)						
The SDO/IU adheres to the accounting principle on the fair presentation of FS that requires faithful representation of the effects of transactions, other events and conditions						
INDICATORS						
1	a. Trial Balance reflects the normal accounts and balances and shows the equality of debit and credit balances of all accounts					
2	b. Statement of Financial Position shows the detailed financial condition at certain date					
3	c. Statement of Financial Performance shows the results of operations - all items of revenue and expense recognized					
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					
5	e. Statement of Cash Flows reflects all transactions affecting the cash and cash equivalents balances					
6	f. Notes to FS provides additional information and help clarify the items presented in the financial statements.					
7	g. Utilization of Enhanced Financial Reporting System (eFRS) for recording financial transactions and generating reports					
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					
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					
10	i. Adjustments (stated and cancelled checks, over/under disbursements, etc.) are properly presented in the MRD					
11	j. Prior year's cash advances are properly monitored and accounted for in the books of accounts					
FR SCORE						



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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)					
2	The teachers are well - informed regarding school's financial status, particularly the annual MOOE and other funds, their respective balances and transactions.					
3	The school issues a memorandum on the composition of School Planning Team (SPT).					
4	The school issues a memorandum detailing the composition of the Bids and Awards Committee (BAC).					
5	The School issues memorandum detailing the composition of Inspectorate Team.					
6	The School has a functional Bid and Awards Committee and knowledgeable of the procurement process.					
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.					
8	The ADASs maintains Individual Book of accounts for all sources of funds (Ledger Bookkeeper) and Cash Book (Disbursing Officer).					
9	School maintains records of Donations in kind (Deed Of Donations, Deed Of Acceptance, PAR or ICS)					
10	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)					
11	Clustered/School ADASs present Financial Reports atleast once in a quarter.					
12	Clustered/School ADASs assist and update the School Head, Program Holder and School Planning Team (SPT) on financial matters.					
13	The School is PhilGeps Registered. (School with annual MOOE of P 1,000,000.00 and above)					
SFM SCORE						



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KEY AREA V						
Maintenance of Schedules/Ledgers (MSL)						
INDICATORS						
1	maintain complete and systematic filing					
2	BFARS submitted to DBM					
3	ORS and DVs with supporting documents					
4	Property, Plant and Equipment Ledger Card (PPELC)					
5	Semi -Expendable Property Ledger Card (SPLC)					
6	Data backup and storage mechanism					
MSL SCORE						

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:

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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: _____



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

NON - IUs FINANCIAL REVIEW MONITORING TOOL

SCHOOL:
SCHOOL
I.D:

DATE:
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>				
2 The Non - IU school has atleast 75% of liquidation rate every quarter. <i>Reference: DepEd Order No. 008, s. 2019</i>				
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>				
4 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>				
5 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>				
6 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>				
7 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>				
8 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>				
9 School utilized the MOOE Web -based monitoring system. <i>Reference: DepEd Central Office Memorandum No. OUF - 2023 -0753</i>				
10 Submitted the Quarterly Program, Project and Activities (PPAs) and Summary of Budget (SOB) to the Division office on -time. 1st Quarter 2026 - on or before 9th day of December 2025 2nd Quarter 2026 - on or before 5th day of January 2026 3rd Quarter 2026 - on or before 6th day of April 2026 4th Quarter 2026 - on or before 6th day of July 2026 <i>Reference: DM OSDS No. 164 s. 2025</i>				
11 The school maintains both soft and har 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>				
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>				
CSRRAI SCORE				



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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)						
2	The teachers are well - informed regarding school's financial status, particularly the annual MOOE and other funds, their respective balances and transactions.						
3	The school issues a memorandum on the composition of School Planning Team (SPT).						
4	The school issues a memorandum detailing the composition of the Bids and Awards Committee (BAC).						
5	The School issues memorandum detailing the composition of Inspectorate Team.						
6	The School has a functional Bid and Awards Committee and knowledgeable of the procurement process.						
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.						
8	The Liquidation reports (School copy) are complete, intact, and properly filed in a safe place. (2023, 2024 & 2025)						
9	The ADAS maintains Individual Book of accounts for all sources of funds (Ledger) Bookkeeper and Cash Book (Disbursing Officer).						
10	Existence of Office and Other Supplies procured based on Stock Cards, RSMI, RIS & Liquidation Report.						
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.						
12	Existence of procured semi - expendable machinery and equipment as per ICS.						
13	Salary/Wages were received by the watchman and utility based on Liquidation report submitted by the School.						



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14	Existence of the soft and hard copies of cancelled/stale check from the Disbursing officer.					
15	School maintains records of Donations in kind (Deed Of Donations, Deed Of Acceptance, PAR or ICS)					
16	The school has a data backup and storage mechanism.					
17	The Non -IU's maintains complete and systematic filing of correspondences and documents (DVs with supporting documents, financial reports, Deped Order, COA Circular, Memorandum and other supporting schedules)					
18	Clustered/School ADASs present Financial Reports atleast once in a quarter.					
19	Clustered/School ADASs assist and update the School Head, Program Holder and School Planning Team (SPT) on financial matters.					
20	The School is PhilGeps Registered. (School with annual MOOE of P 2,000,000.00 and above)					
SFT SCORE						

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: _____



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Enclosure 2 to Division Memo OSDS No. 164 s. 2026

FINANCIAL REVIEW AND MONITORING TEAMS AND THEIR SCHEDULES

Monitoring Team	School/ Cluster	Date
TEAM A 1. Jonel G. Solomon 2. Sheryll A. Moradas 3. Vivien O. Lima 4. Mohani Paguita 5. Ellen Rose Bade	VFGMNHS	September 9, 2026
	TNHS	September 10, 2026
TEAM B 1. Jeralden L. Paladin 2. Kelvin Mark Apud 3. Louie Arellano 4. Aldrin Limonar	SOUTH, WEST and CENTRAL CLUSTERS ASBNHS, RMNHS & UKNHS	September 9-11, 2026
TEAM C 1. Aljoy Marie Nicolas 2. Ruby Lyn Alconera 3. Bibsy Ruby Aradanas 4. Eljan Diaz	EAST AND NORTH CLUSTERS SENHS & SPNHS	September 9-11, 2026

***Note:** The monitoring schedule is subject to change due to unforeseen circumstances. Any adjustments will be formally communicated to the school.



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