



Republic of the Philippines  
**Department of Education**  
REGION XII  
SCHOOLS DIVISION OF SOUTH COTABATO

Office of the Schools Division  
Superintendent

01 Sep 2024

DIVISION MEMORANDUM  
OSDS No. 146, s. 2024

NEW GUIDELINES ON THE SUBMISSION OF MONTHLY LIQUIDATION  
AND OTHER FINANCE REPORTS

To: Public Schools District Supervisors/Principals In-Charge  
Public Elementary and Secondary School Heads  
Administrative Assistant II and III (Finance)  
Administrative Officer II  
All Others Concerned

1. In reference to DepEd Order No. 8 s. 2019 on the **Revised Implementing Guidelines on Direct Release, Use, Monitoring and Reporting of Maintenance and Other Operating Expenses Allocation of Schools, including Other Funds managed by Schools**, and DepEd Order No. 29, s. 2019, **Procedural Guidelines on the Management of Cash Advances for School Maintenance and Other Operating Expenses and Program Funds of Non-Implementing Units Pursuant to COA, DBM and DepEd Joint Circular No. 2019-1**, and in line with the need of the schools for constant technical assistance on financial matters and reports, the Division Office issues this memorandum to provide guidance on the schedule of the Cluster ADAS Personnel, school-based Administrative Assistant II, Administrative Assistant III, and Administrative Officer II on the submission of liquidation of MOOE cash advances received for the CY 2024 and other pertinent financial reports.
2. Anent this, schools with school based ADASs and AO II shall submit the school liquidation report directly to the Accounting Office **on or before 5<sup>th</sup> day of the following month** in reference to section 3.3 of DO 8, s. 2019, and will no longer submit their liquidation report for the pre-audit of cluster ADASs. Non-teaching personnel who shall submit the liquidation reports at the Division Office must present their Locator Slip, Transaction Slip, and DepEd ID.
3. Moreover, in adherence to DepEd Order 2, s. 2024 on the **Immediate Removal of Administrative Tasks of Public School Teachers**, including the Financial Management. The AO II, who manages cluster schools, is tasked with assisting with the liquidation report of the school where they are stationed. If the stationed school has school-based ADASs, the concerned AO



Address: Alunan Avenue, Koronadal City, South Cotabato 9506  
Telephone Number: (083)228-3801  
Email Address: [south.cotabato@deped.gov.ph](mailto:south.cotabato@deped.gov.ph)



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II are required to select one school from their cluster. School-based ADASs are responsible for aiding in the preparation and submission of their assigned school's liquidation reports.

4. School-based ADASs and AOs will be responsible for AIP monitoring, financial report preparation, and liquidation encoding in the ROD System subject to the duties and responsibilities that are contained in their respective special orders. Schools without school-based ADASs and which are under the responsibility of a clustered AOs shall still submit their liquidation report directly to the clustered finance personnel.
5. In relation to the submission of clustered finance personnel, all provisions stated in DM OSDS 076, s. 2022, still remain. The division office allows school-based personnel to submit and resubmit their liquidation reports within the prescribed office hours and with the proper authority to travel/locator slip from their respective School Heads.
6. Additionally, in reference to COA Circular No. 2023-006, **Guidelines Implementing the Preservation of Electronic Vouchers, Supporting Documents, and other Records submitted to Audit Teams pursuant to COA Resolution No. 2023-007**, in preparation for scanning, safekeeping, and submission of reports in electronic form, the Accounting Unit will no longer accept liquidation reports filed using paper fastener, instead shall use braided nylon cord in filing their liquidation reports. Receipts should be paste onto A4-size paper instead of stapling them. All liquidation reports documents shall use A4-size paper; disbursement vouchers shall use A4-size green paper; and Reports of Disbursement (ROD), RAAF, RCI, CDR, and CBR reports will use long-size paper.
7. This memorandum is effective on **September 15, 2024**.
8. Immediate dissemination of this memorandum is directed.

  
**LEONARDO M. BALALA, CESO V**  
Schools Division Superintendent



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Telephone Number: (083)228-3801  
Email Address: [south.cotabato@deped.gov.ph](mailto:south.cotabato@deped.gov.ph)



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RBF/DM- new guidelines on the submission of monthly liquidation and other finance reports

0000/September 1, 2024



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