



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

Office of the Schools Division
Superintendent

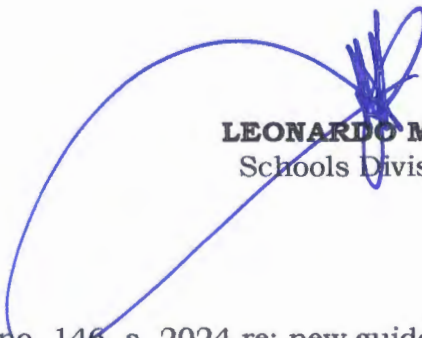
06 Sep 2024

DIVISION MEMORANDUM
OSDS No. 153, s. 2024

ADDENDUM TO DIVISION MEMORANDUM NO. 146, S. 2024 RE: 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. This has reference to Division Memorandum 146, s. 2024, "New Guidelines on the Submission of Monthly Liquidation and Other Finance Reports".
2. The personnel concerned shall be guided by the following illustrative situation in handling the financial transactions of the school (*Enclosure 1*).
3. All other provisions in Memorandum No. 146, s. 2024 shall remain in full force and in effect.
4. Immediate dissemination of this memorandum is directed.


LEONARDO M. BALALA, CESO V
Schools Division Superintendent

RBF/DM- addendum to DM no. 146, s. 2024 re: new guidelines on the submission of monthly liquidation and other finance reports
0000/September 6, 2024



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Enclosure 1:

Illustrative Situation:

Situation A: Schools have both school-based AO II and school-based ADAS II/III.

The school head shall be assisted by the ADAS II or ADAS III on their school financial transactions, while the AO II will handle the administrative tasks.

Situation B: The school has school-based AO II but no school-based ADAS II/III.

The school head shall be assisted by the AO II on their school financial transactions.

Situation C: The school has a school-based ADAS II or ADAS III, but no school-based AO II.

The school head shall be assisted by the ADAS II or ADAS III on their school financial transactions.

Situation D: The school has an AO II but handles cluster schools.

The AO II will handle the school financial transaction where they are stationed, in the event that there is no school-based ADAS II/III in their stationed school.

The AO II will select one (1) school without a school-based ADAS from their cluster to handle the school financial transaction. The school financial transactions that could not be handle by cluster AO II, shall be submitted to the cluster ADAS for pre-audit.

Situation E: Schools without school-based ADAS or without AO II

The school head will submit their liquidation to the cluster ADAS for pre-audit.