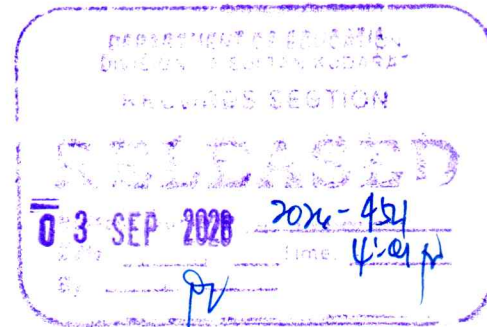




Republic of the Philippines
Department of Education
REGION XII
DIVISION OF SULTAN KUDARAT



August 27, 2026

DIVISION MEMORANDUM

OSDS-Accounting No. 174 s. 2026

INSTITUTIONALIZATION OF THE e-LIQUIDATION EARLY FINDINGS AND COMPLIANCE FEEDBACK SYSTEM

To: Assistant Schools Division Superintendent
Chief Education Supervisors, CID and SGOD
Finance Services Personnel
Internal Audit Personnel
Public Schools District Supervisors/Principals In-Charge
Elementary and Secondary School Heads
Field Bookkeepers
Designated School Financial Personnel
All Others Concerned

1. In line with the Department of Education's continuing efforts to strengthen efficiency, accountability, transparency, responsiveness, and digitalization in financial management processes, this Office hereby institutionalizes the e-Liquidation Early Findings and Compliance Feedback System as a process innovation for the timely communication, monitoring, and facilitation of compliance with findings on school Liquidation Reports.
2. The e-Liquidation Early Findings and Compliance Feedback System was developed in response to the observed delay between the review of school Liquidation Reports and the receipt by concerned schools of information regarding identified deficiencies, lacking supporting documents, commissions, or omissions. Such delay may consequently affect the timely preparation and submission of the required compliance, explanations, and justifications.
3. The system establishes an organized and secured electronic mechanism through which the School Copy of the Notice of Commission or Omission (NoOC) may be made accessible to the concerned school once the document is available for release. It is intended to complement the existing financial review, accounting, and auditing processes by facilitating earlier access to information necessary for schools to prepare the required compliance.

EPS/OSDS-AAIII/DM- Institutionalization Of The E-Liquidation Early Findings And Compliance Feedback System /September 1, 2026



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4. Through the institutionalization of the system, the Division aims to:
- a. reduce the waiting period for schools to receive feedback on their submitted Liquidation Reports;
 - b. facilitate timely communication of identified deficiencies and lacking supporting documents;
 - c. enable School Heads and designated financial personnel to prepare the necessary compliance, explanations, or justifications at the earliest possible time;
 - d. establish an organized and centralized mechanism for monitoring school Liquidation Reports and corresponding compliance;
 - e. strengthen coordination among Internal Audit personnel, Field Bookkeepers, School Heads, and designated school financial personnel;
 - f. minimize unnecessary follow-ups regarding the status of submitted Liquidation Reports;
 - g. improve the monitoring and resolution of identified financial documentation deficiencies; and
 - h. promote efficient, transparent, accountable, and responsive financial management practices across the Division.
5. Under the system, the concerned Internal Audit personnel shall maintain an organized electronic monitoring mechanism containing, as applicable, the name of the school, period covered by the Liquidation Report, type of fund, date of submission, identified deficiencies or findings reflected in the NoOC, required supporting documents or justifications, date the School Copy of the NoOC was made accessible, and status of compliance.
5. As a standard service target, the concerned personnel shall endeavor to make the electronic School Copy of the NoOC accessible to the concerned school not later than the fifth (5th) day of the following month, whenever the document is already available for release, subject to applicable accounting, auditing, records-management, data-privacy, and internal-control requirements.
6. The electronic transmission or accessibility provided under this system shall not replace the official NoOC, alter its findings, nor supersede any existing accounting, auditing, Commission on Audit, records-management, or other applicable government rules and procedures. Official documents and physical documentary requirements shall continue to be processed, transmitted, maintained, and acted upon in accordance with existing policies and procedures.
- EPS/OSDS-AAIII/DM- Institutionalization Of The E-Liquidation Early Findings And Compliance Feedback System /September 1, 2026
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7. To safeguard the confidentiality, integrity, and security of financial information, access to electronic folders, monitoring files, and related records shall be limited strictly to authorized personnel. Appropriate access permissions and security controls shall be maintained, and sensitive financial information shall not be disclosed to unauthorized persons.

8. The effectiveness of the institutionalized process shall be periodically evaluated based on established performance indicators, particularly improvements in turnaround time, timeliness of compliance, reduction of unresolved deficiencies, reduction of unnecessary follow-ups, and responsiveness of concerned schools.

9. The initial implementation and process experience of the forty-three (43) schools under the Palimbang Cluster shall serve as the operational basis for continuous improvement of the system. The process may thereafter be scaled up and adopted across other clusters and schools within the Schools Division of Sultan Kudarat, subject to evaluation of its effectiveness, readiness of concerned offices, and establishment of appropriate internal controls.

10. Concerned offices and personnel are encouraged to recommend further improvements to the system based on implementation experience, monitoring results, user feedback, and emerging financial management requirements. Any enhancement shall maintain the integrity of official accounting and auditing procedures and applicable government regulations.

11. This institutionalization is intended to ensure that the innovation becomes a sustainable Division financial management process rather than a stand-alone or individual initiative, thereby promoting continuity, standardization, organizational ownership, knowledge transfer, and continuous process improvement.

12. The Finance Services, Internal Audit personnel, School Heads, Field Bookkeepers, and all other concerned personnel are hereby directed to extend the necessary support and cooperation for the effective implementation of this Memorandum.

For queries and clarifications, all concerned may contact Erwin P. Soroy, Acting Accountant III through erwinsoroy@deped.gov.ph.

6. Immediate compliance and wide dissemination of this Memorandum is desired.

ROBERTO J. MONTERO, CESO V
Schools Division Superintendent

EPS/OSDS-AAIII/DM- Institutionalization Of The E-Liquidation
Compliance Feedback System /September 1, 2026

By Authority of the Schools Division Superintendent

Early Findings And

MOHALDIN M. SUAEB

Office of the Assistant Schools Division Superintendent



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Encl: As stated
Reference: None

To be indicated in the Perpetual Index under the following subjects:
e-LIQUIDATION FEEDBACK SYSTEM

EPS/OSDS-AAIII/DM- Institutionalization Of The E-Liquidation Early Findings And
Compliance Feedback System /September 1, 2026



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