



Republic of the Philippines  
**Department of Education**  
REGION IV-A CALABARZON

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# FINANCE DIVISION OPERATIONS MANUAL



**Address:** Gate 2 Karangalan Village, Cainta, Rizal

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Regional Director



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## INTRODUCTION

*Effective as of June 19, 2024*

Management decision-makers in DepEd need a comprehensive support tool for an efficient and effective discharge of their financial management functions. This manual is exactly the complementary helping-hand to all various systems and processes in the operations of DepEd (regions/divisions/districts, schools, and other learning centers). Vital to this manual is the flow of funds both in the budget and accounting units within the rationalized governance structure of DepEd that must be traceable following clear administrative procedure and accounting of funds based on the corresponding budget and financial reports.

The Finance Division Operations Manual is developed with the following specific objectives: to provide standards in carrying out finance-related activities in order to ensure consistency and efficiency, to describe financial policies and procedures for ensuring accountability on effective and efficient use of funds, to provide guidance to all finance personnel and other users of this Operations Manual for smooth execution of their duties, to ensure the accurate, complete, and timely financial information and accountably in the submission of financial reports to oversight agencies, to achieve compliance with the documented procedures for the successful delivery of services as we conduct our activities morally, ethically, and in the spirit of public accountability and transparency, and in conformity with applicable laws and regulations.

The processes in this manual will serve as the guide for the Finance Division which gives the detail description on how each process have been done. Clarity on the roles and functions of both sections is clearly stated based on the responsibility of personnel in both the budget and accounting sections of the Finance Division.

This operation manual serves as a clear-cut implementation guide or a reference material for Officials, Employees, and other interested public and private stakeholders of the Department of Education.

This manual is intended for personnel/employees of the Finance Division in providing a set of documented procedures in the performance of their duties and responsibilities; to achieve common understanding of the work processes of using these documented procedures; to provide uniform and systematic processes on the submission of financial accountability reports; and to have a common use of terminologies of finance personnel in the regional and school division offices of DepEd CALABARZON.



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SCOPE

This document provides basic processes and requirements based on the identified Key Result Area (KRA) of the Finance Division such as: Financial Management, Budget Preparation, Mobilization and Utilization of Financial Resources, Financial Accountability Reporting and Office Administration and Performance Management. The responsibilities given to the Finance Division (Budget and Accounting Sections) section vary in scope depending on the quantity of clientele from field offices of DepEd CALABARZON which includes the following merged processes: a.) Budget Preparation and Approval (Regional Budget Preparation), b.) Budget Processing and Execution (ORS and BUR Processing), c.) Budget Processing and Execution (NORSA Processing), d.) Budget Processing and Execution (Sub-ARO Processing), e.) Budget Processing and Execution (Terminal Leave Benefits Processing), f.) Pre-Audit and Disbursement (DV and LDDAP-ADA Processing), g.) Pre-Audit and Disbursement (NTA Processing), h.) Budget and Accountability Reporting (BFARs [FAR 1, 1-A, 1-B] Processing), i.) Financial Accountability and Recording (BFARs [FAR 2 & 2-A] Processing), j.) Financial Accountability and Recording (BFARs [FAR 3] Processing), k.) Financial Accountability and Recording (BFARs [FAR 4] Processing), l.) Financial Accountability and Recording (BFARs [FAR 5] Processing), m.) Monitoring and Recording of Financial Transaction (Financial Statements Preparation) and n.) Provident Fund Management (Provident Fund Loan Receivables Monitoring).

The instructions contained in this manual are to be read in conjunction with existing government standards, rules and regulations as provided for by the Commission on Audit (COA), the Department of Budget and Management (DBM), the Bureau of Treasury (BTr) and other government regulatory bodies.

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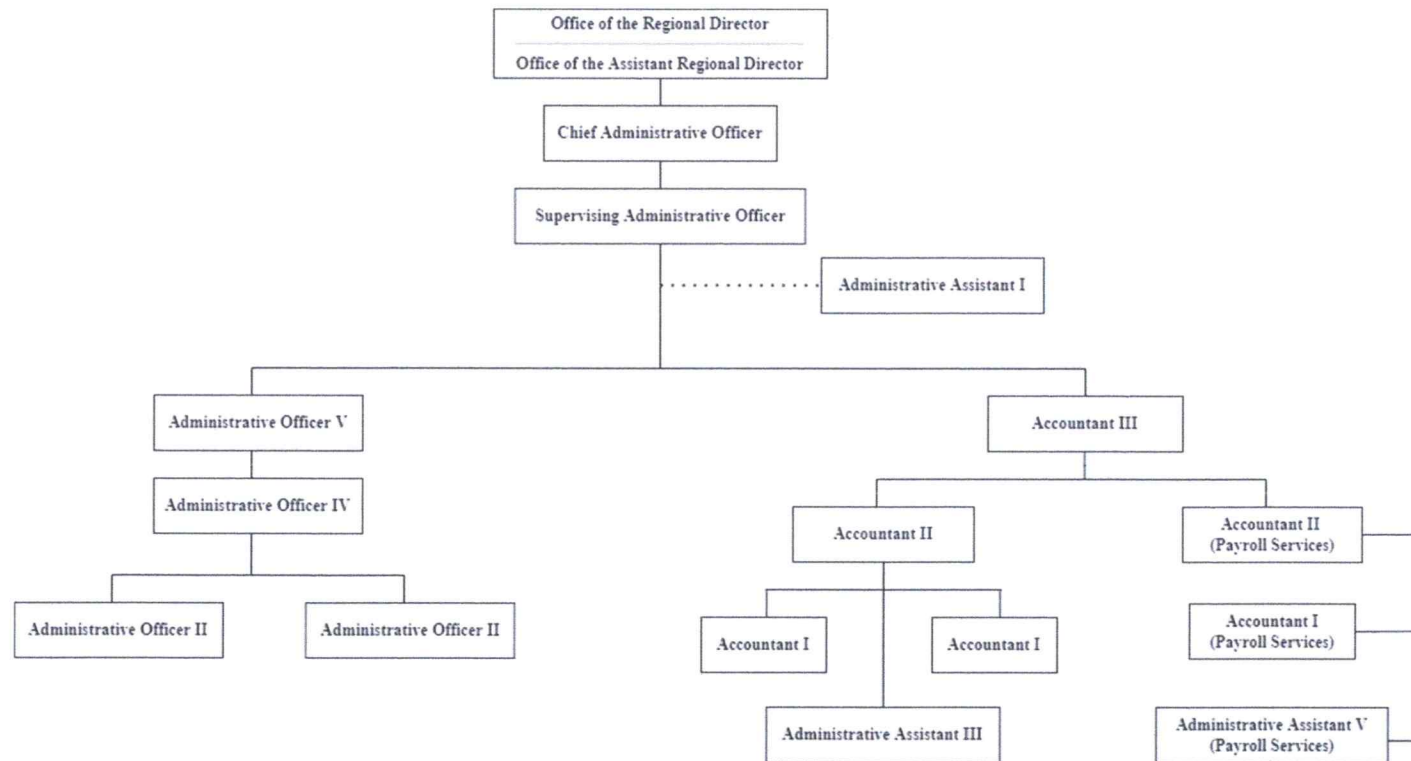




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**ORGANIZATIONAL STRUCTURE, OFFICE FUNCTIONS, AND JOB SUMMARY**  
*Effective as of June 19, 2024*

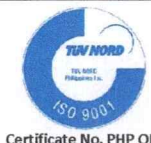
ORGANIZATIONAL STRUCTURE (Finance Division)



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OFFICE FUNCTIONS

Name of Office/Division: Finance Division  
Strand/Governance level: Regional Office

**Statement of Purpose**

The Finance Division provides the Regional Office units and Schools Division Offices (SDOs) accurate and timely financial advice, information, and services to ensure equitable allocation, judicious spending, and efficient utilization of fiscal resources.

Outcome	Outcome Indicators
<ul style="list-style-type: none"><li>RO &amp; SDOs can make informed decisions in planning for and implementing programs/projects/activities (PPAs) through viable, cost-effective, efficient, and economical management of finances</li></ul>	<ul style="list-style-type: none"><li>Percentage of RO units &amp; SDOs implemented PPAs through viable, cost-effective, efficient, and economical management of finances</li><li>100% of Financial Statements and Reports prepared, updated, and submitted regularly to the Head of Agency and oversight agencies for economic decision-making</li></ul>



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Key Result/s Area	Objective	Output	Output Indicators
<b>Financial Management</b>	To ensure RO and SDOs comply with financial management policies and procedures through regular M&E	<ul style="list-style-type: none"> <li>• Memos</li> <li>• Guidelines</li> <li>• Operations/Process Manual</li> </ul>	<ul style="list-style-type: none"> <li>• Number of policies/guidelines complied</li> <li>• Updated Operations Manual</li> <li>• Number of RO and SDOs compliant with financial management policies, guidelines, and procedures</li> </ul>
	To conduct financial management seminars and workshops to SDOs and Implementing Units (IUs) finance personnel	<ul style="list-style-type: none"> <li>• Regional Memo</li> <li>• Attendance Sheet</li> <li>• Activity Completion Reports</li> </ul>	<ul style="list-style-type: none"> <li>• Number of seminars and workshop on financial management conducted</li> <li>• Number of Schools Division Offices and IUs finance personnel provided with seminars and workshops on financial management</li> </ul>



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Key Result/s Area	Objective	Output	Output Indicators
<b>Budget Preparation</b>	To coordinate with other functional divisions in the RO, SDOs, and oversight agencies as to prioritization of programs and projects of DepEd in connection with the preparation of Budget Proposal (BP) of the following year	<ul style="list-style-type: none"> <li>Accomplished forms as prescribed by the DBM</li> <li>Encoded Budget Proposal Data through the Online Submission of Budget Proposal (OSBP)</li> </ul>	<ul style="list-style-type: none"> <li>Number of SDOs and IUs that submitted Budget Proposal in accordance with the National Memorandum issued by the DBM or the budget call for the next fiscal year</li> <li>Consolidated RO and SDOs BPs are prepared in accordance with the Budget call and submitted to concerned agencies within the prescribed timelines</li> </ul>
	To lead in the preparation of Budget Proposal in coordination with concerned offices/agencies	<ul style="list-style-type: none"> <li>RDC endorsed Budget Proposal for the following year</li> </ul>	
	To ensure the accuracy, completeness, and on-time submission of the budget proposal	<ul style="list-style-type: none"> <li>Consolidated Budget Proposal through the Online Submission of Budget Proposal (OSBP)</li> <li>Online Submission of Budget Proposal System (OSBPS)</li> </ul>	<ul style="list-style-type: none"> <li>Number of consolidated RO and SDOs BPs in accordance with the Budget call and submitted to concerned agencies within the prescribed timelines</li> </ul>



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<b>Mobilization and Utilization of Financial Resources</b>	To prepare Budget Execution Documents (BEDs) of Regional Office and to review and monitor BEDs submitted by Schools Division Offices	<ul style="list-style-type: none"><li>Budget Execution Documents (BEDs)</li></ul>	<ul style="list-style-type: none"><li>100% of ROs and SDOs' BEDs are submitted within the prescribed timelines</li></ul>
	To ensure timely downloading of allotments from Regional Lump- sum funds to SDOs and Implementing Units	<ul style="list-style-type: none"><li>Issued Sub-Allotment Release Order (Sub-ARO)</li></ul>	<ul style="list-style-type: none"><li>100% of regional lump sum funds are downloaded to SDOs and Implementing Units are released within the prescribed period</li></ul>
	To facilitate claims, payments and reimbursement of expenditures and transfer of funds within the prescribed timelines	<ul style="list-style-type: none"><li>Processed Obligation Request and Status (ORS) and Disbursement Vouchers (DVs)</li><li>List of Due and Demandable Accounts Payable (LDDAP)</li><li>Pre-audited Payroll</li></ul>	<ul style="list-style-type: none"><li>100% of the claims, payments and reimbursement of expenditures are processed within the prescribed timelines</li></ul>



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Key Result/s Area	Objective	Output	Output Indicators
<b>Financial Accountability and Reporting</b>	To prepare, consolidate, and submit Budget and Financial Accountability Reports (BFARs)	<ul style="list-style-type: none"> <li>Financial Accountability Reports (FARs)</li> <li>Consolidated Financial Reports with schedules</li> <li>Consolidated Budget and Financial Accountability Reports</li> </ul>	<ul style="list-style-type: none"> <li>Number of BFARs submitted accurately within prescribed timelines</li> </ul>
	To maintain books of accounts and Registries of Allotments, Obligations, and Disbursements (RAOD)	<ul style="list-style-type: none"> <li>Journals and Registries</li> </ul>	<ul style="list-style-type: none"> <li>Number of updated books of accounts and RAODs</li> </ul>
	To monitor and evaluate the financial performance of RO and SDOs	<ul style="list-style-type: none"> <li>Budget Utilization Rate (BUR)</li> <li>Disbursement Rate</li> <li>Flash Report</li> <li>M&amp;E Reports</li> </ul>	<ul style="list-style-type: none"> <li>Number of SDOs with accurate and reliable financial reports submitted within the prescribed timeline</li> <li>Percentage of Budget utilization rate and disbursement rate as at year-end</li> </ul>



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Key Result/s Area	Objective	Output	Output Indicators
<b>Office Administration and Performance Management</b>	To establish and maintain systems and processes geared towards administrative effectiveness and efficiency	<ul style="list-style-type: none"> <li>• Operations Manual and/or Citizens Charter</li> <li>• Document Tracking System</li> <li>• M&amp;E tools</li> </ul>	<ul style="list-style-type: none"> <li>• Streamlined Processes / Services and Procedures as declared in the Operations Manual and Citizen Charter</li> <li>• Operational document tracking system</li> <li>• Number of M&amp;E tools developed</li> </ul>
		<ul style="list-style-type: none"> <li>• Administrative and Financial Reports</li> </ul>	<ul style="list-style-type: none"> <li>• Number of pertinent forms and documents accomplished and submitted on time (e.g. WFP, PPMP)</li> </ul>
	To promote a culture of excellence, innovation, and collaboration	<ul style="list-style-type: none"> <li>• List of employees given recognition</li> <li>• Citizen/Client Satisfaction Survey (CCSS) Results and Analysis</li> <li>• Report on Actions taken relative to the CCSS results (if there's any)</li> </ul>	<ul style="list-style-type: none"> <li>• Number of recognition initiatives conducted</li> <li>• CCSS rating received</li> <li>• Number of satisfied clients/customers based on feedback received</li> </ul>



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Key Result/s Area	Objective	Output	Output Indicators
	To conduct periodic monitoring and evaluation of office/staff performance for the provision of relevant learning and development programs	<ul style="list-style-type: none"><li>• IPCRF/OPCRF Accomplishments</li><li>• Capacitated staff</li><li>• Training Completion Reports</li></ul>	<ul style="list-style-type: none"><li>• Percentage of achievement of IPCRF/OPCRF</li><li>• Number of staff who attended learning and development programs</li></ul>
		<ul style="list-style-type: none"><li>• Report on performance coaching</li></ul>	<ul style="list-style-type: none"><li>• Number of performance coaching activity conducted</li><li>• Number of Performance reviews conducted</li></ul>



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JOB SUMMARY

JD Number	Position	Job Summary	Key Result Area	Reports to	Position Supervised
	Chief Administrative Officer	To provide advice to the Regional Director on the financial resources of the Region and its utilization and provide services in budgeting, accounting, payroll processing, reporting and coordinating with government oversight and fiscal agencies in order to ensure judicious expenditures, to support and attain the Department's vision, mission and goals.	<ul style="list-style-type: none"> <li>Finance, Budget, Payroll Systems</li> <li>Technical Assistance to Field Operating Units</li> <li>Financial Monitoring and Evaluation</li> </ul>	Regional Director	Supervising Administrative Officer, Administrative Officer V (Finance), Administrative Assistant I
	Supervising Administrative Officer	The position is responsible for assisting the Chief Administrative Officer in providing financial advice to the Regional Director and other regional personnel. The position is also responsible in the installation and implementation of financial systems to support regional plans	<ul style="list-style-type: none"> <li>Finance, Budget, Payroll Systems</li> <li>Technical Assistance to Field Operating Units</li> <li>Financial Monitoring and Evaluation</li> </ul>	Chief Administrative Officer (Finance)	Administrative Officer V (Finance), Admin. Asst. I



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JD Number	Position	Job Summary	Key Result Area	Reports to	Position Supervised
	Administrative Assistant I	To assist the management and staff and provide administrative support in the effective and efficient operation of the Finance Division		Chief Administrative Officer (Finance)	None
	Accountant III	<p>To supervise, facilitate and monitor the work of the accounting personnel and ensure proper utilization of funds and preparation of reliable and timely financial reports.</p> <p>The major function of the accountant is to see to it that financial report will be fairly presented. That all recordable transactions must be taken up accurately in the books and that all disbursements are properly documented and in accordance with laws, rules and regulations.</p>	<ul style="list-style-type: none"> <li>Financial Records and Reports</li> <li>Financial Systems Maintenance</li> <li>Technical Assistance Unit's Performance</li> </ul>	Chief Administrative Officer (Finance)	Accountant II, Accountant I, Admin. Assistant V, Admin. Assistant III



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	Accountant II	<p>To analyze and attest to the accuracy of accounting records and reports and provide information and advice to the management of the schools division to ensure that the utilization of funds for basic education are maximized and compliant with government accounting rules and regulations.</p> <p>Prepares accountability and financial reports; Supervises the preparation of other reports prepared by subordinates needed/required by the management and oversight agencies; Reviews the financial reports and financial documents for signature of the Accountant III; Analyzes the reports prepared by administrative staff/subordinates as well as the COA audit findings and recommendations; and, Maintains</p>	<ul style="list-style-type: none"><li>• Financial Records and Reports</li><li>• Technical Assistance</li></ul>	Accountant III	



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JD Number	Position	Job Summary	Key Result Area	Reports to	Position Supervised
		discipline and efficiency of subordinates.			
	Accountant I	Under immediate supervision, maintains the agency books of accounts and other accounting records; prepares financial statements and other reports for internal/ external reporting purposes in conformity with generally accepted accounting standards and auditing rules and regulations	<ul style="list-style-type: none"> <li>Financial Records and Reports</li> </ul>	Accountant III	
	Accountant II (Payroll)	<ol style="list-style-type: none"> <li>Prepares accountability and financial reports;</li> <li>Supervises the preparation of other reports prepared by subordinates needed/ required by the management and oversight agencies;</li> <li>Reviews the financial reports</li> </ol>	<ul style="list-style-type: none"> <li>Financial Records and Reports</li> <li>Account Tracking</li> <li>Financial Transactions Recording Procedures</li> </ul>	Accountant III	



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		and financial documents for signature of the Accountant III; 4. Analyzes the reports prepared by administrative staff/subordinates as well as the COA audit findings and recommendations; 5. Maintains discipline and efficiency of subordinates			
	Accountant I (Payroll)	Under immediate supervision, maintains the agency books of accounts and other accounting records; prepares financial statements and other reports for internal/ external reporting purposes in conformity with generally accepted accounting standards and auditing rules and regulations	<ul style="list-style-type: none"> <li>Plots/Schedules Finance Division Activities</li> <li>Records Management</li> <li>Administrative Support</li> <li>Secretariat/Frontline</li> </ul>	Accountant III	
	Administrative Assistant V (Data)	Responsible for the preparation of financial and accountability reports for submission to the management and oversight agencies and	<ul style="list-style-type: none"> <li>Financial Records and Reports</li> </ul>	Accountant III	



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JD Number	Position	Job Summary	Key Result Area	Reports to	Position Supervised
	Controller III)	recording of financial transactions in the books of accounts.			
	Administrative Assistant III (Senior Bookkeeper)	To maintain and safeguard the books, records and supporting schedules of the RO by keeping track of accounts and verifying the accuracy of procedures used for recording financial data that are necessary for the preparation of timely and reliable reports which will aid the management in making informed decisions.	<ul style="list-style-type: none"> <li>Financial Records and Reports</li> </ul>	Accountant III	
	Administrative Officer V (Budget Officer III)	<p>To provide advice to the Regional Director through the Chief AO for Finance in the maximization of funds allocated to the region and coordinate with the Policy, Planning and Research Division of the RO in the preparation of a budget to support the plans of the region.</p> <p>Lead and supervise the staff of the Budget Section in providing the region with services in budget</p>	<ul style="list-style-type: none"> <li>Budgeting System</li> <li>Budget Preparation</li> <li>Budget Execution</li> <li>Budget Accountability and Reports</li> <li>Technical Assistance</li> </ul>	Chief Administrative Officer (Finance)	Administrative Officer IV, Administrative Officer II



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JD Number	Position	Job Summary	Key Result Area	Reports to	Position Supervised
		preparation and consolidation and in monitoring budget execution and accountability.			
	Administrative Officer IV (Budget Officer II)	Provides support and assistance to the Budget Section of the regional office and implementing units	<ul style="list-style-type: none"> <li>Budgeting System</li> <li>Budget Preparation</li> <li>Budget Execution</li> <li>Budget Accountability and Reports</li> </ul>	Administrative Officer V (Budget Officer III)	
	Administrative Officer II (Budget Officer I)	Provides support to the budget and fiscal staff of the Region	<ul style="list-style-type: none"> <li>Budgeting System</li> <li>Budget Preparation</li> <li>Budget Execution</li> <li>Budget Accountability and Reports</li> </ul>	Administrative Officer V (Budget Officer III)	

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## LEGAL BASES AND REFERENCES

*Effective as of June 19, 2024*

### **Budget Preparation and Approval**

- a. RO Budget Preparation
  1. General Appropriations Act (GAA)
  2. DBM National Budget Memorandum No. 149 dated December 27, 2023 – National Budget Call for FY 2025

### **Budget Processing and Execution**

- a. ORS and BUR Processing
- b. NORSA Processing
- c. Sub-ARO Processing
- d. Terminal Leave Benefits Processing
  1. COA Circular 2015-007 dated October 22, 2015 - Government Accounting Manual for National Government Agencies (GAM-NGAs)
  2. COA Circular 2020-001 dated Jan. 8, 2020 - Prescribing Volume III-Revised Chart of Accounts (Updated 2019) to replace Volume III-The Revised Chart of Accounts (Updated 2015) of the Government Accounting Manual for National Government Agencies
  3. General Appropriations Act (GAA)
  4. DBM Budget Circular 2013-1 – Guidelines Prescribing the Documentary Requirements and Procedures in Processing of Retirement Benefits of Government Employees
  5. DBM Budget Circular 2016-2 – Computation and Funding of Terminal Leave Benefits and Monetization of Leave Credits

### **Pre-Audit and Disbursement**

- a. DV and LDDAP-ADA Processing
- b. NTA Processing
  1. COA Circular 2015-007 dated October 22, 2015 - Government Accounting Manual for National Government Agencies (GAM-NGAs)
  2. COA Circular 2020-001 dated Jan. 8, 2020 - Prescribing Volume III-Revised Chart of Accounts (Updated 2019) to replace Volume III-The Revised Chart of Accounts (Updated 2015) of the Government Accounting Manual for National Government Agencies

### **Budget Accountability and Reporting**

- a. BFARs (FAR 1, 1-A, 1-B) Processing
  1. COA Circular 2015-007 dated October 22, 2015 - Government Accounting Manual for National Government Agencies (GAM-NGAs)



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2. COA Circular 2020-001 dated Jan. 8, 2020 - Prescribing Volume III-Revised Chart of Accounts (Updated 2019) to replace Volume III-The Revised Chart of Accounts (Updated 2015) of the Government Accounting Manual for National Government Agencies
3. COA-DBM Joint Circular No. 2019-1 dated Jan. 1, 2019 - Updated Guidelines Relative to Budget and Financial Accountability Reports (BFARS) Starting CY 2019

**Financial Accountability and Recording**

- a. BFARs (FAR 2 & 2-A) Processing
- b. BFARs (FAR 3) Processing
- c. BFARs (FAR 4) Processing
- d. BFARs (FAR 5) Processing
1. COA Circular 2015-007 dated October 22, 2015 - Government Accounting Manual for National Government Agencies (GAM-NGAs)
2. COA Circular 2020-001 dated Jan. 8, 2020 - Prescribing Volume III-Revised Chart of Accounts (Updated 2019) to replace Volume III-The Revised Chart of Accounts (Updated 2015) of the Government Accounting Manual for National Government Agencies
3. COA-DBM Joint Circular No. 2019-1 dated Jan. 1, 2019 - Updated Guidelines Relative to Budget and Financial Accountability Reports (BFARS) Starting CY 2019

**Monitoring and Recording of Financial Transactions**

- a. Financial Statements Preparation
1. COA Circular 2015-007 dated October 22, 2015 - Government Accounting Manual for National Government Agencies (GAM-NGAs)
2. COA Circular 2020-001 dated Jan. 8, 2020 - Prescribing Volume III-Revised Chart of Accounts (Updated 2019) to replace Volume III-The Revised Chart of Accounts (Updated 2015) of the Government Accounting Manual for National Government Agencies

**Provident Fund Management**

- a. Provident Fund Loan Receivables Monitoring
1. Administrative Order No. 279 dated May 5, 1992
2. DO 12, s. 2004: Revised Implementing Guidelines for the Department of Education Provident Fund
3. RA 4670 or the Magna Carta for Public School Teachers
4. Administrative Code of 1987
5. RA 9155 Governance of Basic Education Act of 2001



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Prepared by:

**MARITES L. GLORIA**  
Chief Administrative Division  
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Approved by:

**ATTY. ALBERTO T. ESCOBARTE, CESO II**  
Regional Director



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## DEFINITION OF TERMS AND ACRONYMS

*Effective as of June 19, 2024*

**Accounting Policies.** These refer to the specific principles, bases, conventions, rules and practices applied by an entity in preparing and presenting financial statements.

**Accounts Payable.** This refers to valid and legal obligations of National Government Agencies / Operating Units (NGAs/OU), for which, goods/services/projects have been delivered/ rendered/ completed and accepted, regardless of the year when these obligations were incurred.

**Accrual Basis.** This refers to the basis of accounting under which transactions and other events are recognized when they occur (and not only when cash or its equivalent is received or paid). Therefore, the transactions and events are recognized in the accounting records and recognized in the financial statements of the periods to which they relate.

**Advice to Debit Account (ADA).** This refers to an authorization issued by the NGAs/OU appearing in the lower portion of the List of Due and Demandable Accounts Payable. Advice to Debit Account (LDDAP-ADA). It serves as instruction to the Modified Disbursement System, Government Servicing Banks (MDS. GSBs) to debit a specified amount from its available Notice of Cash Allocation (NCA) balance under regular MDS sub. Account for payment of creditors/payees through the Expanded Modified Disbursement Payment Scheme (ExMDPS).

**Advice to Debit Account Disbursement Journal (ADADJ).** This refers to the special journal used to record the disbursements through LDDAP-ADA made by the Disbursing Officer/Cashier in the Accounting Division/Unit.

**Agency.** This refers to any department, bureau, or office of the national government, or any of its branches and instrumentalities, or any political subdivision, as well as any Government Owned and Controlled Corporations (GOCCs), including its subsidiaries, or other self-governing board or commission of the government.



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**Assets.** These refer to resources controlled by an entity as a result of past events, and from which future economic benefits or service potential are expected to flow to the entity.

**BED 1 – Financial Plan (FP).** This refers to the overall financial plan of the agency for the year, with quarterly breakdown.

**BED 3 - Monthly Disbursement Program (MDP).** This reflects the monthly disbursement requirements of agencies, by type of disbursement. It is the basis for the issuance of the disbursement authority (e.g., NCA, NCAA, TRA).

**BP Form 100 – B - Statement of Other Receipts/Expenditures.** This reflects the estimated revenues with specific purposes as authorized by law, such as Revolving Funds, and Trust Receipts, along with the corresponding expenditure items.

**BP Form 100 - Statement of Revenues.** This reflects estimates of revenues for the budget year, consistent with the rationalization of government revenues and for cost recovery measure under Administrative Order No. 31, Directing and Authorizing All Heads of Departments, Bureaus, Commissions, Agencies, Offices and Instrumentalities of the National Government, including Government-Owned and/or -Controlled Corporations (GOCCs), to Rationalize the Rates of the Fees and Charges, Increase their Existing Rates and Impose New Fees And Charges.

**BP Form 100-A - Statement of Revenues and Expenditures – Special Account in the General Fund.** This reflects the estimated revenues with specific purposes as authorized by law, under Special Accounts, along with the corresponding expenditure items.

**BP Form 200 – Comparison of Appropriation and Obligations.** This reflects a comparison of appropriations, (all types, such as the appropriations under GAA, continuing appropriations, continuing appropriations, and supplemental appropriations) and the corresponding obligations.

**BP Form 201 - Summary of Obligations and Proposed Programs/ Activities/ Projects (PAPs).** This reflects the summary of obligations and proposed programs/activities/projects by expenditure class. It is a summary of BP Forms 201 (A, B, C, and D).



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**BP Form C.** This is the Summary of Regional Development Councils (RDCs) Feedback on Agency Major On-going Projects and Activities.

**Budget Execution.** This is the third phase of the budget process. It is at this phase that authorizations are issued by DBM to the department and agencies in order that implementation of the programs, activities and projects authorized for the year can take place. Disbursement and accounting of funds also take place during this phase.

**Budget Legislation.** This is the second phase of the budget process. It involves the review of the proposed National Expenditure Program (NEP) and enactment into law by the Legislature.

**Budget Preparation.** This process covers the Budget preparation which is the first phase of the budget process. It covers the formulation of the overall budget level, determination of budgetary priorities and activities and the translation of these priorities and activities into agency budgetary estimates.

**Budget Utilization Request and Status (BURS).** This refers to incurrence of budget utilization that shall be made through the issuance of Budget Utilization Request and Status (BURS). The BURS shall be prepared by the Requesting/Originating Office supported by valid claim documents like DV, payroll, purchase/ADAS III itinerary of travel, etc. The Head of Requesting/Originating Office or his/her authorized representative shall certify in Section A of the BURS as to the necessity and legality of charges to the budget under his/her supervision, and validity and propriety of SDs. The Head of Budget Division/Unit shall certify to the availability of budget and its utilization in accordance with its purpose by signing in Section B of the BURS.

**Cash Receipts Journal (Cash RJ).** This refers to the special journal used to record the RCD/CR Reg submitted by the collecting officer/s to the Accounting Division/Unit.

**Check Disbursement Journal (Chk DJ).** This refers to the special journal used to record the disbursements through checks made by the Disbursing Officer in the Accounting Division/Unit.



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**Commercial Checks.** These refer to checks issued by NGAs chargeable against the Agency Checking Account with GSBs. These shall be covered by income/receipts authorized to be deposited with AGDBs.

**Disbursements.** This refers to all cash paid out during a given period in currency (cash) or by check/ADA. It may also mean the settlement of government payables/obligations by cash, check or ADA. It shall be covered by DV/Petty Cash Voucher (PCV)/Payroll.

**Disbursement Authority.** These are documents authorize the entity to pay obligations and payables.

**Disbursement Voucher (DV).** This refers to a form used to pay an obligation to employees/individuals/agencies/creditors for goods purchased or services rendered.

**FAR No. 1 - Statement of Appropriations, Allotments, Obligations, Disbursements and Balances (SAAODB).** This report shall reflect the authorized appropriations and adjustments, total allotments received including transfers, total obligations, total disbursements and the balances of unreleased appropriations, unobligated allotments, and unpaid obligations of a department/office/entity by source and by allotment class.

**FAR No. 1.A - Summary of Appropriations, Allotments, Obligations, Disbursements and Balances by Object of Expenditures (SAAODBOE).** This report shall be prepared by Funding Source Code (FSC) as clustered and shall reflect the summary of appropriations, allotments, obligations, disbursements and balances detailed by object of expenditures consistent with the COA Revised Chart of Accounts per COA Circular No. 2013-002 dated 30 January 2013 and the Adoption of the PPSAS per COA Resolution No. 2014-003 dated 24 January 2014.

**FAR No. 1.B - List of Allotments and Sub-Allotments (LASA).** This report shall reflect the allotments released by the DBM and the sub-allotments issued by the Entity Central Office/RO, their corresponding numbers, date of issuance, and amounts by allotment class and FSC. The total allotments per this report should be equal to the total allotments appearing in the SAAODB (FAR No. 1).



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**FAR No. 2 - Statement of Approved Budget, Utilizations, Disbursements and Balances (SABUDB).** This report shall reflect the approved budget, the utilizations, disbursements, and balance of the entity's income authorized by law to use, such as OWWA/SUCs, duly approved by their Board of Trustee/Regents and shall be prepared by FSC as clustered.

**FAR No. 2.A - Summary of Approved Budget, Utilizations, Disbursements and Balances by Object of Expenditures (SABUDBOE).** This report shall reflect the details of the approved budget, utilizations, disbursements and balance of the entity's income authorized by law to use presented by object of expenditures consistent with the COA Revised Chart of Accounts and shall be prepared by Funding Source Code as clustered.

**FAR No. 3 - Aging of Unpaid Obligations.** This report shall be prepared by FSC as clustered and shall reflect the balance of unpaid obligations which are due and demandable or not yet due and demandable as indicated in the Obligation Request (ObR) as at year-end.

**FAR No. 4 - Monthly Report of Disbursements.** This report shall reflect the total disbursements made by department, office or entity and operating unit from the following disbursement authorities.

**FAR No. 5 - Quarterly Report of Revenue and Other Receipts.** This shall reflect the report on actual revenue and other receipts of the agency/operating units for the current year presented by quarter, and by specific sources consistent with the COA Revised Chart of Accounts.

**Financial Reporting.** This refers to the process of preparation, presentation, and submission of general-purpose financial statements and other reports.

**General Allotment Release Order (GARO).** This covers automatically appropriated expenditures common to most, if not all, agencies without need of special clearance or approval from competent authority, i.e. Retirement and Life Insurance Premium. It is defined as a comprehensive authority issued to all national government agencies, in general, to incur obligations not exceeding an authorized amount during a specified period for the purpose indicated therein.



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**General Appropriation Act as Allotment Order (GAAAO).** This serves as the obligational authority for the comprehensive release of budgetary items appropriated in the GAA, categorized as For Comprehensive Release (FCR) as indicated in the Guidelines on the Release and Utilization of Funds issued by DBM.

**General Journal (GJ).** This refers to the journal maintained in the Accounting Division/Unit. Only transactions not recorded in the Special Journals shall be recorded in this journal.

**General Ledger (GL).** This refers to the form that summarizes all transactions recorded in the GJ and special journal maintained in the Accounting Division/Unit. The ledger sheet is arranged in the same order or sequence of the accounts appearing in the Revised Chart of Accounts (RCA). Postings to this ledger shall come directly from the General and Special Journals.

**Government Accounting.** This refers to the processes of analyzing, recording, classifying, summarizing and communicating all transactions involving the receipt and disposition of government funds and property, and interpreting the results thereof.

**Inventories.** These refer to assets in the form of materials or supplies to be consumed or distributed in the rendering of services or held for distribution in the ordinary course of operations.

**Journal Entry Voucher (JEV).** This refers to the form used to record all transactions of the NGAs, whether cash receipts, cash disbursements or non. cash transactions. Accounting journal entries shall be reflected therein and shall serve as the basis for recording in the books of accounts.

**Liabilities.** These refer to firm obligations of the entity arising from past events, the settlement of which is expected to result in an outflow from the entity of resources embodying economic benefits or service potential.

**List of Due and Demandable Accounts Payable-Advice to Debit Account (LDDAP-ADA).** This refers to an accountable form integrating the Advice to Debit Account (ADA)



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with the LDDAP, which is a list reflecting the names of creditors/payees to be paid by the NGA/OU and the corresponding amounts of the unpaid claims.

**Modified Disbursement System (MDS) Checks.** This refers to a check issued by government agencies chargeable against the account of the Treasurer of the Philippines, which are maintained with different MDS Authorized Government Depository Banks (AGDBs). MDS checks are covered by NCA.

**Modified Disbursement System, Government Servicing Banks (MDS-GSB).** This refers to the authorized government servicing banks, such as Land Bank of the Philippines (LBP), Development Bank of the Philippines (DBP), and Philippine Veterans Bank (PVB), to which DBM issues the NCAs for crediting to the MDS sub. accounts of NGAs.

**Notes.** This refers to the information in addition to that presented in the Statement of Financial Position, Statement of Financial Performance, Statement of Changes in Net Assets/Equity, and Statement of Cash Flows. Notes provide narrative descriptions or disaggregation of items disclosed in those statements and information about items that do not qualify for recognition in those statements.

**Notes to Financial Statements.** These refer to integral parts of the financial statements. Notes provide additional information and help clarify the items presented in the financial statements. It provides narrative description or disaggregation of items in the financial statements and information about them that do not qualify for recognition.

**Notice of Cash Allocation (NCA).** This refers to the cash authority issued by the DBM to central, regional and provincial offices and operating units to cover the cash requirements of the agencies.

**Notice of Transfer of Allocation (NTA).** This refers to the authority of the regional and operating units to pay their operating expenses, purchases of supplies and materials, acquisition of PPE, accounts payable, and other authorized disbursements through the issue of MDS checks, ADA or other modes of disbursements.



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**Obligation.** This refers to an act of a duly authorized official which binds the government to the immediate or eventual payment of a sum of money. Obligation maybe referred to as a commitment that encompasses possible future liabilities based on current contractual agreement.

**Obligation Request and Status (ORS).** This refers to the incurrence of obligations that shall be made through the issuance of Obligation Request and Status (ORS). The ORS shall be prepared by the Requesting/Originating Office supported by valid claim documents like DVs, payrolls, purchase/ADAS III, itinerary of travel, etc. The Head of the Requesting/Originating Office or his/her authorized representative shall certify in the Section A of the ORS as to the necessity and legality of charges to the budget under his/her supervision, and validity, propriety, and legality of SDs. The Head of the Budget Division/Unit shall certify to the availability of allotment, and such is duly obligated by signing in Section B of the ORS.

**Pre-Closing Trial Balance.** This refers to a form that shall be prepared after posting the Adjusting Journal Entries in the GJ and the same to the GL. It shows the adjusted balances of all accounts as at a given period. This is also described/termed as the Adjusted Trial Balance. The TB shall be supported with the schedule of SL balances of the controlling accounts.

**Post-Closing Trial Balance.** This refers to be prepared at the end of the year after preparing and posting the closing journal entries in the GJ and posting to the GL. Since revenue and expense accounts.

**Property, Plant and Equipment (PPE).** These are tangible assets that are:

1. Purchased, constructed, developed or otherwise acquired;
2. Held for use in the production or supply of goods or services or to produce program outputs;
3. For rental to others;
4. For administrative purposes;
5. Expected to be used during more than one reporting period; and
6. Not intended for resale in the ordinary course of operations.

**Property, Plant and Equipment Ledger Card (PPELC).** This card shall be used for each class of PPE to record the acquisition, description, custody, estimated life,



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depreciation, impairment, disposal, transfer/adjustment, repair history and other information about the property. It shall be kept and maintained by the Accounting Office/Unit.

**Regular Cash Advance.** It refers to the amount granted to cashiers, disbursing officers, paymasters, and/or other accountable officers for the payment of expenses such as salaries and wages, commutable allowances, honoraria and other similar payments to officials and employees.

**Residual Value.** This is the equivalent to at least five percent (5%) of the cost of an asset that the entity would currently obtain from disposal of the asset, after deducting the estimated costs of disposal, if the asset were already of the age and in the condition expected at the end of its useful life, unless a more appropriate percentage is determined by an entity based on their operation.

**Semi-expendable Property.** These are tangible items below the capitalization threshold of P50,000 shall be accounted as semi-expendable property.

**Special Allotment Release Order (SARO).** This covers budgetary items under For Later Release (FLR) in the entity submitted Budget Execution Documents such as the Financial Plan (FP). The FP contains the categorization of the entity budget into FCR and FLR or the negative list. It also covers releases for items subject to Special Budget Request, such as releases from the Special Purpose Funds and Use of Income.

**Special Cash Advance.** This refers to the amount granted on the explicit authority of the Head of the Agency only to duly designated disbursing officers or employees for other legally authorized purposes, such as payment of current operating expenditures, including salaries, wages and allowances, travel expenditures, and maintenance and other operating expenses, of the agency field office or for special purpose/time. bound undertaking of the agency when it is impractical to pay the same by check.

**Statement of Cash Flows (SCF).** It summarizes the cash flows from operating, investing and financing activities of an entity during a given period. It identifies the sources of cash inflows, the items on which cash was expended during the reporting period, and the cash balance as at the reporting date.



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**Statement of Changes in Net Assets/Equity (SCNAE).** It shows the changes in equity between two accounting periods reflecting the increase or decrease in the entity's net assets during the year.

**Statement of Comparison of Budget and Actual Amount (SCBAA).** This is a separate additional financial statement for comparison of budget and actual amounts shall be prepared since the financial statements and budget of NGAs are not on the same accounting basis.

**Statement of Financial Position (SFPos).** It is a formal statement which shows the financial condition of the entity as at a certain date. It includes information on the three elements of financial position, namely, assets, liabilities and equity. The Statement of Financial Position shall be presented in comparative, detailed and condensed format.

**Statement of Financial Performance (SFPer).** It shows the results of operation/performance of the entity at the end of a particular period. All items of revenue and expense recognized in a period shall be included in surplus or deficit unless a PPSAS requires otherwise.

**Subsidiary Ledger (SL).** It shows detail for each control account in the GL which is maintained per account and fund cluster by the Accounting Division/Unit.

**Supplies Ledger Card.** It is used to record materials received, issued and the balance both in quantity and amount at any time. It shall be maintained by the Accounting Division/Unit for each kind of supplies and materials. The IAR, RIS, RSMI, PO and DR serve as the original sources of information for making entries on the card.

**Tax Remittance Advice (TRA).** It refers to a serially. numbered document prescribed by the DBM that should be used by the NGAs in the remittance of withheld taxes on funds coming from DBM. This form is being distributed by the BIR to be accomplished by the NGAs. The same shall be duly certified by the Accountant III and approved by the Head of the concerned NGA or his duly authorized representative and attached to every withholding tax return filed as payment for taxes withheld. This shall be the basis



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for the BIR and the Bureau of the Treasury (BTr) to record the tax collection in their respective books of accounts.

Prepared by:

  
**MARITES L. GLORIA**  
Chief Administrative Division  
Finance Division

Approved by:

  
**ATTY. ALBERTO T. ESCOBARTE, CESO II**  
Regional Director



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**QUALITY CONTROL PLAN**

*Effective as of June 19, 2024*

Name of the Process: Budget Preparation and Approval (Regional Budget Preparation)						
SOURCE OF INPUTS	INPUTS	ACTIVITY	RESPONSIBILITIES	OUTPUTS	CUSTOMER	CONTROLS
(Position Title, Office Name providing the inputs)	(Information, Documents, Materials, etc)	(Main and Sub-activities, Process Steps)	(Position Title/ Office Name performing the activity)	(Title of Documents, Service, Products)	(Recipient of outputs)	(Input, Process and Output Controls; Activity, Forms and Templates, References, Monitoring Tools)
<b>For Regional Office Proper</b>						
DBM DepEd CO	Current GAA Implementing guidelines	Provide Implementing Guidelines and Budget Ceiling	CAO SAO AO V AO IV	Implementing Guidelines and Budget Ceiling	Chiefs of all FDs  Focal Persons of All PAPs	Sent thru FDs email
Chiefs of all FDs  Focal Persons of All PAPs	Implementing Guidelines and Budget Ceiling	Preparation of All FDs Thrusts and Priorities	Chiefs of all FDs  Focal Persons of All PAPs	WFP	CAO SAO AO V AO IV	Received thru Finance Division's email
CAO SAO AO V AO IV	WFP	Review and Validation of WFP	CAO SAO AO V AO IV	Validated WFP	RD ARD	Signed Validated WFP



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SOURCE OF INPUTS	INPUTS	ACTIVITY	RESPONSIBILITIES	OUTPUTS	CUSTOMER	CONTROLS
RD ARD	Validated WFP	Approval of WFP	RD ARD	Approved WFP	CAO SAO AO V AO IV  Chiefs of all FDs  Focal Persons of All PAPs	Received Approved WFP thru email and hard copy
<b>For SDOs and IUs</b>						
DBM  DepEd CO	Budget Circular  DepEd Memorandum / Order	Issuance of Regional Memorandum for the Conduct of Budget Preparation	CAO SAO AO V AO IV	Signed Regional Memorandum	SDS/ASDS SDO Accountants, Budget Officers, Planning Officers and HRMOs  School Accountants and Senior Bookkeepers	Uploaded in TEAHub and Official Website



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SDS/ASDS SDO Accountants, Budget Officers, Planning Officers and HRMOs  School Accountants and Senior Bookkeepers	Signed Regional Memorandum	Conduct of Regional Budget Preparation	CAO SAO AO V AO IV  SDS/ASDS SDO Accountants, Budget Officers, Planning Officers and HRMOs  School Accountants and Senior Bookkeepers	Division Budget Proposal	CAO SAO AO V AO IV	Submitted Division Budget Proposal
CAO SAO AO V AO IV	Division Budget Proposal	Review and Validation of Division Budget Proposal	CAO SAO AO V AO IV	Validated Division Budget Proposal	CAO SAO AO V AO IV	Division Budget Proposal not exceeding to Budget Ceiling
<b>For Consolidation and Encoding in OSBP</b>						
CAO SAO AO V AO IV	Approved WFP  Validated Division	Consolidation and Encoding thru OSBP of RO and SDO	CAO SAO AO V AO IV	Agency Request BP Form 201(A,B,C	RD ARD  CAO	OSBP Generated Budget Proposal Report



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SOURCE OF INPUTS	INPUTS	ACTIVITY	RESPONSIBILITIES	OUTPUTS	CUSTOMER	CONTROLS
Chiefs of all FDs  Focal Persons of All PAPs	Budget Proposal	Budget Proposal	SDO Accountants, Budget Officers, Planning Officers and HRMOs  School Accountants and Senior Bookkeepers	and D), 204 and 205		
RD ARD  CAO	Agency Request BP Form 201(A,B,C and D), 204 and 205	Signing and Approval of Agency Request BP Form 201(A,B,C and D), 204 and 205	RD ARD  CAO	Signed and Approved Agency Request BP Form 201(A,B,C and D), 204 and 205	AO IV	Duly Signed Budget Proposal
AO IV	Signed and Approved Agency Request BP Form 201(A,B,C and D), 204 and 205	Submission of Approved Budget Proposal	AO IV	Submitted Budget Proposal	DBM  NEDA  DepEd CO	Stamped Received Transmittal Letter  Sent thru email  OSBP



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Name of the Process:		Budget Processing and Execution (ORS and BUR Processing)				
SOURCE OF INPUTS	INPUTS	ACTIVITY	RESPONSIBILITIES	OUTPUTS	CUSTOMER	CONTROLS
<i>(Position Title, Office Name providing the inputs)</i>	<i>(Information, Documents, Materials, etc)</i>	<i>(Main and Sub-activities, Process Steps)</i>	<i>(Position Title/Office Name performing the activity)</i>	<i>(Title of Documents, Service, Products)</i>	<i>(Recipient of outputs)</i>	<i>(Input, Process and Output Controls; Activity, Forms and Templates, References, Monitoring Tools)</i>
ADAS III, ADAS V, Accountant I, Accountant II	Signed For ORS/BUR' Slip, Pre-audited source documents	Preparation of ORS / BUR  Encoding of ORS in BMS	AO II	Validated ORS/BUR	AO V  Chief of FDs / Authorized Signatories	Initial signature on Box B of ORS  TEAHub
AO V  Chief of FDs / Authorized Signatories	Validated ORS/BUR	Signing of Box A and B of ORS/BUR	AO V  Chief of FDs / Authorized Signatories	Signed ORS/BUR	ADAS III, ADAS V, Accountant I, Accountant II	Signed Box A and B of ORS with complete Documents  TEAHub



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Name of the Process: Budget Processing and Execution (NORSA Processing)						
SOURCE OF INPUTS	INPUTS	ACTIVITY	RESPONSIBILITIES	OUTPUTS	CUSTOMER	CONTROLS
<i>(Position Title, Office Name providing the inputs)</i>	<i>(Information, Documents, Materials, etc)</i>	<i>(Main and Sub-activities, Process Steps)</i>	<i>(Position Title/Office Name performing the activity)</i>	<i>(Title of Documents, Service, Products)</i>	<i>(Recipient of outputs)</i>	<i>(Input, Process and Output Controls; Activity, Forms and Templates, References, Monitoring Tools)</i>
Various FDs	ORS  Source Documents	Identification and validation of actual expenses incurred and NORSA Preparation	Accountant II  Accountant I  ADAS V  ADAS III	Prepared NORSA	Accountant III	Signed Box A of NORSA
Accountant III	Prepared NORSA	Checking of NORSA	Accountant III	Approved NORSA	Accountant II  Accountant I  ADAS V  ADAS III	Signed Box B of NORSA



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Accountant II Accountant I ADAS V ADAS III	Approved NORSA	Certify the Adjustment of ORS	Chief of FDs	Certified Correct NORSA	AO V	Signed Box C of NORSA
AO V	Certified Correct NORSA	Verification of NORSA	AO V	Verified NORSA	AO II	Signed Box D of NORSA
Verified NORSA	AO II	Preparation of ORS to adjust previous obligation	AO II	Prepared ORS	AO V Chief of FDs / Authorized Signatories	Initial signature on Box B of ORS
AO V Chief of FDs / Authorized Signatories	Validated OR	Signing of Box A and B of ORS	AO V Chief of FDs / Authorized Signatories	Signed ORS	ADAS III, ADAS V, Accountant I, Accountant II	Signed Box A and B of ORS with complete Documents



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Name of the Process: Budget Processing and Execution (Sub-ARO Processing)

SOURCE OF INPUTS	INPUTS	ACTIVITY	RESPONSIBILITIES	OUTPUTS	CUSTOMER	CONTROLS
<i>(Position Title, Office Name providing the inputs)</i>	<i>(Information, Documents, Materials, etc)</i>	<i>(Main and Sub-activities, Process Steps)</i>	<i>(Position Title/Office Name performing the activity)</i>	<i>(Title of Documents, Service, Products)</i>	<i>(Recipient of outputs)</i>	<i>(Input, Process and Output Controls; Activity, Forms and Templates, References, Monitoring Tools)</i>
Functional Divisions with Focal Persons for Various PAPs	Current and Continuing Funds  Implementing Guidelines  Approved letter-request for Sub-Allotment / Transfer of Funds with Breakdown of funds signed by RD	Receiving of Approved Request for Sub-Allotment / Transfer of Funds	ADAS I  AO IV	Verified supporting/ source documents	CAO  AO V  AO IV	Validated request of Sub-Allotment / Transfer of Funds

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SOURCE OF INPUTS	INPUTS	ACTIVITY	RESPONSIBILITIES	OUTPUTS	CUSTOMER	CONTROLS
CAO AO V AO IV	Verified supporting/ source documents	Preparation of Sub-ARO  Encoding of Sub-ARO in BMS	AO IV	Printed Sub-AROs	CAO AO V RD	Sub-AROs Control Number  Recorded Sub-AROs in BMS
CAO AO V RD	Printed Sub-AROs	Signing of Sub-AROs	CAO AO V RD	Approved Sub-AROs	ADAS I	Signed Sub-AROs
ADAS I	Approved Sub-AROs	Releasing of Approved Sub-AROs	ADAS I	Released Approved Sub-AROs	SDO Liaison Officers  Various FDs / Focal Persons of PAPs	Receiving Copy of Sub-AROs

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Name of the Process: Budget Processing and Execution (Terminal Leave Benefit Processing)

SOURCE OF INPUTS	INPUTS	ACTIVITY	RESPONSIBILITIES	OUTPUTS	CUSTOMER	CONTROLS
<i>(Position Title, Office Name providing the inputs)</i>	<i>(Information, Documents, Materials, etc)</i>	<i>(Main and Sub-activities, Process Steps)</i>	<i>(Position Title/Office Name performing the activity)</i>	<i>(Title of Documents, Service, Products)</i>	<i>(Recipient of outputs)</i>	<i>(Input, Process and Output Controls; Activity, Forms and Templates, References, Monitoring Tools)</i>
Records Section Personnel	Documentary Requirements from Checklist of Terminal Leave Benefit Claim	Validation of submitted documentary requirements of Terminal Leave Benefit Claim  Computation of the funding requirement  Preparation of List of Actual Retirees to be Paid (LARP) and	AO II	LARP and Transmittal Letter	AO V CAO RD	Printed LARP and Transmittal Letter  Master TLRG Received applications (soft copy)  TEAHub

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SOURCE OF INPUTS	INPUTS	ACTIVITY	RESPONSIBILITIES	OUTPUTS	CUSTOMER	CONTROLS
		Transmittal Letter to DBM / SDOs				
AO V CAO RD	LARP and Transmittal Letter	Signing of LARP and Transmittal Letter	AO V CAO RD	Approved LARP and Transmittal Letter	AO IV	Signed LARP and Transmittal Letter  TEAHub
AO IV	Approved LARP and Transmittal Letter	Preparation of Sub-ARO and NTA  Encoding in BMS of Sub-ARO	Accountant I AO IV AO V	Printed Sub-ARO and NTA	AO V CAO AO V (Cashier) RD	Validated Sub-ARO and NTA
AO V CAO	Printed Sub-ARO and NTA	Signing of Sub-ARO and NTA	AO V CAO AO V (Cashier)	Approved Sub-ARO and NTA	ADAS I	Signed Sub-ARO and NTA



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AO V (Cashier)  RD			RD			
ADAS I	Approved Sub-ARO and NTA	Releasing of Approved Sub-ARO, and Signed Transmittal Letter attached with LARP and TLB Documents	ADAS I	Released TLB Documents, Transmittal Letter, LARP and Sub-ARO	SDOs/IUs Liaison Officer	Receiving copy of Transmittal Letter, LARP and Sub-ARO

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**Name of the Process:** Pre-Audit and Disbursement (DV and LDDAP-ADA Preparation)

SOURCE OF INPUTS	INPUTS	ACTIVITY	RESPONSIBILITIES	OUTPUTS	CUSTOMER	CONTROLS
<i>(Position Title, Office Name providing the inputs)</i>	<i>(Information, Documents, Materials, etc)</i>	<i>(Main and Sub-activities, Process Steps)</i>	<i>(Position Title/ Office Name performing the activity)</i>	<i>(Title of Documents, Service, Products)</i>	<i>(Recipient of outputs)</i>	<i>(Input, Process and Output Controls; Activity, Forms and Templates, References, Monitoring Tools)</i>
Various FDs	Filled-out Checklist, Source Documents, TEAHub	Receiving and Checking the Completeness of Source Documents	ADAS I	Filled-out Checklist, Complete source documents as per checklist TEAHub	ADAS III, ADAS V, Accountant I, Accountant II	Verified Checklist (Blue-Inked Ballpen) TEAHub
ADAS III, ADAS V, Accountant I, Accountant II	Filled-out Checklist, Complete source documents as per checklist, TEAHub	Pre-audit and Request for ORS/BUR	ADAS III, ADAS V, Accountant I, Accountant II	Pre-audited source documents, Accomplished 'For ORS/BUR' Slip	AO II	Verified Checklist (Green-Inked Ballpen), Signed 'For ORS/BUR' Slip

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SOURCE OF INPUTS	INPUTS	ACTIVITY	RESPONSIBILITIES	OUTPUTS	CUSTOMER	CONTROLS
AO II	Signed 'For ORS/BUR' Slip, Pre-audited source documents	ORS and BUR Processing	AO II	Validated ORS/BUR	ADAS III, ADAS V, Accountant I, Accountant II	Approved ORS/BUR
ADAS III, ADAS V, Accountant I, Accountant II	Validated ORS/BUR and Pre-audited source documents	DV Preparation, LDDAP-ADA Preparation (if applicable) and BIR Form 2307 Preparation (if applicable)	ADAS III, ADAS V, Accountant I, Accountant II, Accountant III	Certified Correct LDDAP-ADA, Signed Box C of DV, Validated ORS/BUR, source documents, and filed Signed BIR Form 2307	ADAS I	DV Numbering System BIR Logbook
ADAS I	Certified Correct LDDAP-ADA, Signed Box C of DV, Validated ORS/BUR,	Releasing of DV, ORS/BUR, and Source Documents	ADAS I	Released LDDAP-ADA, DV, ORS/BUR, and Source Documents, TEAHub	Various FDs	DV Logbook, LDDAP-ADA Logbook, TEAHub



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SOURCE OF INPUTS	INPUTS	ACTIVITY	RESPONSIBILITIES	OUTPUTS	CUSTOMER	CONTROLS
	and source documents					

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Name of the Process:	Pre-Audit and Disbursement (NTA Processing)
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<b>SOURCE OF INPUTS</b>	<b>INPUTS</b>	<b>ACTIVITY</b>	<b>RESPONSIBILITIES</b>	<b>OUTPUTS</b>	<b>CUSTOMER</b>	<b>CONTROLS</b>
<i>(Position Title, Office Name providing the inputs)</i>	<i>(Information, Documents, Materials, etc)</i>	<i>(Main and Sub-activities, Process Steps)</i>	<i>(Position Title/Office Name performing the activity)</i>	<i>(Title of Documents, Service, Products)</i>	<i>(Recipient of outputs)</i>	<i>(Input, Process and Output Controls; Activity, Forms and Templates, References, Monitoring Tools)</i>
AO IV	BED 3 Lump-Sum	Identify lump-sum releases	AO IV	Validated BED 3 Lump-Sum	Accountant III	Email
Accountant III	Validated BED 3 Lump-Sum	NTA Preparation	ADAS V	NTA Summary	Accountant III	TEAHub
Accountant III	NTA Summary	Checking and signing of NTA Summary	Accountant III CAO	Initialed NTA Summary	ADAS I	TEAHub
ADAS I	Initialed NTA Summary	Releasing	ADAS I	Released NTA Summary	Cashier Section	TEAHub



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## QUALITY CONTROL PLAN

Effective as of June 19, 2024

Name of the Process:	Budget and Accountability Report (BFARs [FAR 1, 1-A, 1-B] Processing)
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SOURCE OF INPUTS	INPUTS	ACTIVITY	RESPONSIBILITIES	OUTPUTS	CUSTOMER	CONTROLS
<i>(Position Title, Office Name providing the inputs)</i>	<i>(Information, Documents, Materials, etc)</i>	<i>(Main and Sub-activities, Process Steps)</i>	<i>(Position Title/Office Name performing the activity)</i>	<i>(Title of Documents, Service, Products)</i>	<i>(Recipient of outputs)</i>	<i>(Input, Process and Output Controls; Activity, Forms and Templates, References, Monitoring Tools)</i>
DBM  DepEd CO	GAA  SARO (DBM)  Sub-ARO (DepEd)  ORS	Encode to BMS: <ul style="list-style-type: none"> <li>• Set-up GAA Allotment</li> <li>• SARO (DBM) and Sub-ARO (DepEd)</li> <li>• ORS</li> </ul>	AO IV	FAR 1 FAR 1-A FAR 1-B Flash Report RAOD SAOB	AO IV AO V CAO	BMS
AO IV AO V CAO	FAR 1 FAR 1-A FAR 1-B Flash Report	Validation of FAR 1 FAR 1-A FAR 1-B Flash Report	AO IV AO V CAO	Validated FAR 1 FAR 1-A FAR 1-B Flash Report	AO IV AO V Accountant III CAO	BMS



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 REGION IV-A CALABARZON

SOURCE OF INPUTS	INPUTS	ACTIVITY	RESPONSIBILITIES	OUTPUTS	CUSTOMER	CONTROLS
	RAOD SAOB	RAOD SAOB		RAOD SAOB	RD	
AO IV AO V Accountant III CAO RD	Validated FAR 1 FAR 1-A FAR 1-B Flash Report RAOD SAOB	Signing of validated BFARs  Encoding and submitting of BFARs through URS	RD  CAO  AO V  Accountant III  AO IV	Signed validated BFARs and URS-generated reports (BFARs)	DBM DepEd CO COA CO & RO4A	Transmittal Letter  Acknowledged sent softcopies.  URS  TEAHub

Prepared by:

  
**MARITES L. GLORIA**  
 Chief Administrative Officer  
 Finance Division

Approved by:

  
**ATTY. ALBERTO T. ESCOBARTE, CESO II**  
 Regional Director



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**QUALITY CONTROL PLAN**  
*Effective as of June 19, 2024*

<b>Name of the Process:</b>	Financial and Accountability Report (BFARs [FAR 2 & 2-A] Processing)
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SOURCE OF INPUTS	INPUTS	ACTIVITY	RESPONSIBILITIES	OUTPUTS	CUSTOMER	CONTROLS
<i>(Position Title, Office Name providing the inputs)</i>	<i>(Information, Documents, Materials, etc)</i>	<i>(Main and Sub-activities, Process Steps)</i>	<i>(Position Title/Office Name performing the activity)</i>	<i>(Title of Documents, Service, Products)</i>	<i>(Recipient of outputs)</i>	<i>(Input, Process and Output Controls; Activity, Forms and Templates, References, Monitoring Tools)</i>
AO V of Cashier Section	RCI, RADAI, and Collection and Deposit	Preparation and encoding of FAR 2 and 2-A under DBM-URS	Accountant II	Encoded FAR 2 FAR 2-A	AO V Accountant III	DBM-URS Current Report Status: For Approval
AO V Accountant III	Encoded FAR 2 FAR 2-A	Approval of FAR 2 and 2-A under DBM-URS	AO V Accountant III	Approved FAR 2 FAR 2-A	Accountant II	DBM-URS Current Report Status: Approved
Accountant II	Approved FAR 2 FAR 2-A	Online submission of FAR 2 and 2-A under DBM-URS	Accountant II	Submitted FAR 2 F AR 2-A	Accountant II	DBM-URS Current Report Status: Submitted
Accountant II	Submitted FAR 2 FAR 2-A	Signing and submission of	Accountant II, AO V, Accountant III,	Signed and submitted URS-	DBM COA DepEd CO	Transmittal Letter with



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SOURCE OF INPUTS	INPUTS	ACTIVITY	RESPONSIBILITIES	OUTPUTS	CUSTOMER	CONTROLS
		URS-generated FAR 2 and 2-A	CAO, RD	generated FAR 2 and 2-A		stamp received, Acknowledged sent softcopies, URS, and TEAHub

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**MARITES L. GLORIA**  
Chief Administrative Officer  
Finance Division

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**QUALITY CONTROL PLAN**  
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<b>Name of the Process:</b>	Financial and Accountability Report (BFARs [FAR 3] Processing)
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SOURCE OF INPUTS	INPUTS	ACTIVITY	RESPONSIBILITIES	OUTPUTS	CUSTOMER	CONTROLS
<i>(Position Title, Office Name providing the inputs)</i>	<i>(Information, Documents, Materials, etc)</i>	<i>(Main and Sub-activities, Process Steps)</i>	<i>(Position Title/Office Name performing the activity)</i>	<i>(Title of Documents, Service, Products)</i>	<i>(Recipient of outputs)</i>	<i>(Input, Process and Output Controls; Activity, Forms and Templates, References, Monitoring Tools)</i>
AO V, AO IV, AO II, Accountant III, Accountant II, Accountant I, ADAS V, ADAS III	ORS/BUR, General Ledger, Schedule of Accounts Payable	Preparation and encoding of FAR 3 under DBM-URS	Accountant II	Encoded FAR 3	AO V Accountant III	DBM-URS Current Report Status: For Approval
AO V Accountant III	Encoded FAR 3	Approval of FAR 3 under DBM-URS	AO V Accountant III	Approved FAR 3	Accountant II	DBM-URS Current Report Status: Approved
Accountant II	Approved FAR 3	Online submission of	Accountant II	Submitted FAR 3	Accountant II	DBM-URS Current Report



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SOURCE OF INPUTS	INPUTS	ACTIVITY	RESPONSIBILITIES	OUTPUTS	CUSTOMER	CONTROLS
		FAR 3 under DBM-URS				Status: Submitted
Accountant II	Submitted FAR 3	Signing and submission of URS-generated FAR 3	Accountant II AO V Accountant III CAO RD	Signed and submitted URS-generated FAR 3	DBM COA DepEd CO	Transmittal Letter with stamp received, Acknowledged sent softcopies, URS, and TEAHub
<b>For Consolidation</b>						
Accountant III (RO and SDOs)	Signed FAR 3	Consolidation of FAR 3	Accountant II	Consolidated FAR 3	Accountant III	Online Status of Submission Monitoring
Accountant III	Consolidated FAR 3	Approval and Submission of Consolidated FAR 3	Accountant III	Signed Consolidated FAR 3	COA DBM DepEd CO	Transmittal Letter with stamp received, Email, TEAHub



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Prepared by:

**MARITES L. GLORIA**  
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Finance Division

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Regional Director

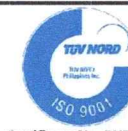


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Name of the Process:	Financial and Accountability Report (BFARs [FAR 4] Processing)
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<b>SOURCE OF INPUTS</b>	<b>INPUTS</b>	<b>ACTIVITY</b>	<b>RESPONSIBILITIES</b>	<b>OUTPUTS</b>	<b>CUSTOMER</b>	<b>CONTROLS</b>
<i>(Position Title, Office Name providing the inputs)</i>	<i>(Information, Documents, Materials, etc)</i>	<i>(Main and Sub-activities, Process Steps)</i>	<i>(Position Title/Office Name performing the activity)</i>	<i>(Title of Documents, Service, Products)</i>	<i>(Recipient of outputs)</i>	<i>(Input, Process and Output Controls; Activity, Forms and Templates, References, Monitoring Tools)</i>
AO V of Cashier Section, Accountant III, Accountant II, Accountant I, ADAS V, ADAS III	RCI RADAI TRA JEV	Preparation and encoding of FAR 4 under DBM-URS	Accountant II	Encoded FAR 4	AO V Accountant III	DBM-URS Current Report Status: For Approval
AO V Accountant III	Encoded FAR 4	Approval of FAR 4 under DBM-URS	Accountant III	Approved FAR 4	Accountant II	DBM-URS Current Report Status: Approved
Accountant II	Approved FAR 4	Online submission of	Accountant II	Submitted FAR 4	Accountant II	DBM-URS Current Report



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SOURCE OF INPUTS	INPUTS	ACTIVITY	RESPONSIBILITIES	OUTPUTS	CUSTOMER	CONTROLS
		FAR 4 under DBM-URS				Status: Submitted
Accountant II	Submitted FAR 4	Signing and submission of URS-generated FAR 4	Accountant II Accountant III CAO RD	Signed and submitted URS-generated FAR 4	DBM COA DepEd CO	Transmittal Letter with stamp received, Acknowledged sent softcopies, URS, and TEAHub
<b>For Consolidation</b>						
Accountant III (RO and SDOs)	Signed FAR 4	Consolidation of FAR 4	Accountant II	Consolidated FAR 4	Accountant III	Online Status of Submission Monitoring
Accountant III	Consolidated FAR 4	Approval and Submission of Consolidated FAR 4	Accountant III	Signed Consolidated FAR 4	COA DBM DepEd CO	Transmittal Letter with stamp received, Email, TEAHub



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Name of the Process: Financial and Accountability Report (BFARs [FAR 5] Processing)

SOURCE OF INPUTS	INPUTS	ACTIVITY	RESPONSIBILITIES	OUTPUTS	CUSTOMER	CONTROLS
<i>(Position Title, Office Name providing the inputs)</i>	<i>(Information, Documents, Materials, etc)</i>	<i>(Main and Sub-activities, Process Steps)</i>	<i>(Position Title/Office Name performing the activity)</i>	<i>(Title of Documents, Service, Products)</i>	<i>(Recipient of outputs)</i>	<i>(Input, Process and Output Controls; Activity, Forms and Templates, References, Monitoring Tools)</i>
AO V of Cashier Section, Accountant III Accountant II ADAS III	RCD JEV	Preparation and encoding of FAR 5 under DBM-URS	Accountant II	Encoded FAR 5	Accountant III	DBM-URS Current Report Status: For Approval
Accountant III	Encoded FAR 5	Approval of FAR 5 under DBM-URS	Accountant III	Approved FAR 5	Accountant II	DBM-URS Current Report Status: Approved
Accountant II	Approved FAR 5	Online submission of FAR 5 under DBM-URS	Accountant II	Submitted FAR 5	Accountant II	DBM-URS Current Report Status: Submitted

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SOURCE OF INPUTS	INPUTS	ACTIVITY	RESPONSIBILITIES	OUTPUTS	CUSTOMER	CONTROLS
Accountant II	Submitted FAR 5	Signing and submission of URS-generated FAR 5	Accountant II Accountant III CAO RD	Signed and submitted URS-generated FAR 5	DBM COA DepEd CO	Transmittal Letter with stamp received, Acknowledged sent softcopies, URS, and TEAHub
<b>For Consolidation</b>						
Accountant III (RO and SDOs)	Signed FAR 5	Consolidation of FAR 5	Accountant II	Consolidated FAR 5	Accountant III	Online Status of Submission Monitoring
Accountant III	Consolidated FAR 5	Approval and Submission of Consolidated FAR 5	Accountant III	Signed Consolidated FAR 5	COA DBM DepEd CO	Transmittal Letter with stamp received, Email, TEAHub

Prepared by:

  
**MARITES L. GLORIA**  
 Chief Administrative Officer  
 Finance Division

Approved by:

  
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 REGION IV-A CALABARZON

**QUALITY CONTROL PLAN**  
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Name of the Process: **Monitoring and Recording of Financial Transaction (Financial Statements Preparation)**

SOURCE OF INPUTS	INPUTS	ACTIVITY	RESPONSIBILITIES	OUTPUTS	CUSTOMER	CONTROLS
<i>(Position Title, Office Name providing the inputs)</i>	<i>(Information, Documents, Materials, etc)</i>	<i>(Main and Sub-activities, Process Steps)</i>	<i>(Position Title/Office Name performing the activity)</i>	<i>(Title of Documents, Service, Products)</i>	<i>(Recipient of outputs)</i>	<i>(Input, Process and Output Controls; Activity, Forms and Templates, References, Monitoring Tools)</i>
Cashier Section, Accounting Section, AMS, Personnel Section, HRDD	RCI, RAAF, RADAI, RCD, RSMI, RPCPPE, SOA, NCA, NTA, Payroll, Credit Memo, TRA, Other Supporting Documents	Journal Preparation thru eFRS: <ul style="list-style-type: none"> <li>● General Journal</li> <li>● ADA DJ</li> <li>● Check DJ</li> <li>● Cash DJ</li> <li>● Cash RJ</li> </ul>	Accountant II Accountant I ADAS V ADAS III	Generated: <ul style="list-style-type: none"> <li>● General Journal</li> <li>● ADA DJ</li> <li>● Check DJ</li> <li>● Cash DJ</li> <li>● Cash RJ</li> </ul> Supporting documents and Schedules	Accountant III	eFRS, JEV Numbering System

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SOURCE OF INPUTS	INPUTS	ACTIVITY	RESPONSIBILITIES	OUTPUTS	CUSTOMER	CONTROLS
	and Schedules					
Accountant III	Generated: <ul style="list-style-type: none"> <li>• General Journal</li> <li>• ADA DJ</li> <li>• Check DJ</li> <li>• Cash DJ</li> <li>• Cash RJ</li> </ul>	Checking of Journals and Supporting Documents and Schedules	Accountant III	Signed Journals	Accountant II Accountant I ADAS V ADAS III	eFRS, JEV Numbering System
Accountant II Accountant I ADAS V ADAS III	Signed Journals	General Ledger and Trial Balance Preparation	ADAS V ADAS III	Generated General Ledger and Trial Balance	Accountant II	eFRS
Accountant II	Generated General Ledger and Trial Balance	Review of General Ledger and Trial Balance	Accountant II	Reviewed General Ledger and Trial Balance	Accountant III	Signed reports
Accountant III	Reviewed General Ledger and Trial Balance	Approval of General Ledger and Trial Balance	Accountant III	Signed General Ledger and Trial Balance	Accountant II	Complete signature of General Ledger and Trial Balance



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SOURCE OF INPUTS	INPUTS	ACTIVITY	RESPONSIBILITIES	OUTPUTS	CUSTOMER	CONTROLS
Accountant II	Signed Trial Balance	Financial Statements Preparation: <ul style="list-style-type: none"> <li>• Statement of Fin. Position</li> <li>• Statement of Income and Other Comprehensive Income</li> <li>• SCNAE</li> <li>• Statement of Cash Flows</li> <li>• SCBAA</li> <li>• Notes to FS</li> </ul> Supporting Schedules	Accountant II	Generated Financial Statements	Accountant III	eFRS
Accountant III	Generated Financial Statements	Approval and Submission of Financial Statements	Accountant III	Signed Financial Statements	COA	Transmittal Letter with stamp received, TEAHub
<b>For Consolidation</b>						



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SOURCE OF INPUTS	INPUTS	ACTIVITY	RESPONSIBILITIES	OUTPUTS	CUSTOMER	CONTROLS
Accountant III (RO and SDOs)	Signed Financial Statements	Consolidation of Financial Statements	Accountant II	Consolidated Financial Statements	Accountant III	Online Status of Submission Monitoring
Accountant III	Consolidated Financial Statements	Approval and Submission of Consolidated Financial Statements	Accountant III	Signed Consolidated Financial Statements	COA DepEd CO	Transmittal Letter with stamp received, Email, TEAHub

Prepared by:

**MARITES L. GLORIA**  
Chief Administrative Officer  
Finance Division

Approved by:

**ATTY. ALBERTO T. ESCOBARTE, CESO II**  
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**QUALITY CONTROL PLAN**  
Effective as of June 19, 2024

Name of the Process:		Provident Fund Management (Provident Fund Loan Receivables Monitoring)				
<b>SOURCE OF INPUTS</b>	<b>INPUTS</b>	<b>ACTIVITY</b>	<b>RESPONSIBILITIES</b>	<b>OUTPUTS</b>	<b>CUSTOMER</b>	<b>CONTROLS</b>
<i>(Position Title, Office Name providing the inputs)</i>	<i>(Information, Documents, Materials, etc)</i>	<i>(Main and Sub-activities, Process Steps)</i>	<i>(Position Title/Office Name performing the activity)</i>	<i>(Title of Documents, Service, Products)</i>	<i>(Recipient of outputs)</i>	<i>(Input, Process and Output Controls; Activity, Forms and Templates, References, Monitoring Tools)</i>
AO V of Cashier Section	RCI RCD	Updating of Subsidiary Ledger of Borrowers	Accountant I	Updated Subsidiary Ledger of Borrowers	Accountant III, Personnel Section	Filed Subsidiary Ledger

Prepared by:

  
**MARITES L. GLORIA**  
Chief Administrative Officer  
Finance Division

Approved by:

  
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**FORMS/TEMPLATES**  
*Effective as of June 19, 2024*

DOCUMENT REFERENCE CODE	DOCUMENT TITLE/ DESCRIPTION	ORIGINATING OFFICE	PERSON RESPONSIBLE	REVISION NUMBER	EFFECTIVITY DATE	LOCATION OF CONTROLLED DOCUMENT	DOCUMENT STATUS A – Active O- Obsolete
External Documents							
GAM-Volume II-Appendix 11	Obligation Request and Status	Commission On Audit	Administrative Officer II / Copy Holder	00	02-09-2022	<a href="https://www.coa.gov.ph/index.php/2013-06-19-13-06-41/manuals/category/5623-government-accounting-manual-gam-for-national-government-agencies">https://www.coa.gov.ph/index.php/2013-06-19-13-06-41/manuals/category/5623-government-accounting-manual-gam-for-national-government-agencies</a>  <a href="https://one4a.edu.ph/deped-portal/">https://one4a.edu.ph/deped-portal/</a>	A



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GAM-Volume II-Appendix 12	Notice of Obligation Request and Status Adjustment	Commission On Audit	Accountant III / Accountant II / Copy Holder	00	02-09-2022	<a href="https://www.coa.gov.ph/index.php/2013-06-19-13-06-41/manuals/category/5623-government-accounting-manual-gam-for-national-government-agencies">https://www.coa.gov.ph/index.php/2013-06-19-13-06-41/manuals/category/5623-government-accounting-manual-gam-for-national-government-agencies</a>	A
GAM-Volume II-Appendix 14	Budget Utilization Report	Commission On Audit	Administrative Officer II / Copy Holder	00	02-09-2022	<a href="https://www.coa.gov.ph/index.php/2013-06-19-13-06-41/manuals/category/5623-government-accounting-manual-gam-for-">https://www.coa.gov.ph/index.php/2013-06-19-13-06-41/manuals/category/5623-government-accounting-manual-gam-for-</a>	A



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						<a href="#">national-government-agencies</a>	
GAM-Volume II-Appendix 28	Order of Payment	Commission On Audit	ADAS / Copy Holder / Alternate Copy Holder	00	02-09-2022	<a href="https://www.coa.gov.ph/index.php/2013-06-19-13-06-41/manuals/category/5623-government-accounting-manual-gam-for-national-government-agencies">https://www.coa.gov.ph/index.php/2013-06-19-13-06-41/manuals/category/5623-government-accounting-manual-gam-for-national-government-agencies</a>  <a href="https://one4a.edu.ph/deped-portal/">https://one4a.edu.ph/deped-portal/</a>	A



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GAM-Volume II-Appendix 32	Disbursement Voucher	Commission On Audit	Accountant III / Accountant II / Copy Holder	00	02-09-2022	<a href="https://www.coa.gov.ph/index.php/2013-06-19-13-06-41/manuals/category/5623-government-accounting-manual-gam-for-national-government-agencies">https://www.coa.gov.ph/index.php/2013-06-19-13-06-41/manuals/category/5623-government-accounting-manual-gam-for-national-government-agencies</a>	A
GAM-Volume II-Appendix 33	Payroll	Commission On Audit	ADAS / Copy Holder / Alternate Copy Holder	00	02-09-2022	<a href="https://www.coa.gov.ph/index.php/2013-06-19-13-06-41/manuals/category/5623-government-accounting-manual-gam-for">https://www.coa.gov.ph/index.php/2013-06-19-13-06-41/manuals/category/5623-government-accounting-manual-gam-for</a>	A



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						<a href="#">national-government-agencies</a>  <a href="https://one4a.edu.ph/deped-portal/">https://one4a.edu.ph/deped-portal/</a>	
GAM-Volume II-Appendix 42	LDDAP-ADA	Commission On Audit	Accountant III / Accountant II / Copy Holder	00	02-09-2022	<a href="https://www.coa.gov.ph/index.php/2013-06-19-13-06-41/manuals/category/5623-government-accounting-manual-gam-for-national-government-agencies">https://www.coa.gov.ph/index.php/2013-06-19-13-06-41/manuals/category/5623-government-accounting-manual-gam-for-national-government-agencies</a>	A



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GAM-Volume II-Appendix 44	Liquidation Report	Commission On Audit	ADAS / Copy Holder / Alternate Copy Holder	00	02-09-2022	<a href="https://www.coa.gov.ph/index.php/2013-06-19-13-06-41/manuals/category/5623-government-accounting-manual-gam-for-national-government-agencies">https://www.coa.gov.ph/index.php/2013-06-19-13-06-41/manuals/category/5623-government-accounting-manual-gam-for-national-government-agencies</a>  <a href="https://one4a.edu.ph/deped-portal/">https://one4a.edu.ph/deped-portal/</a>	A
GAM-Volume II-Appendix 45	Itinerary of Travel	Commission On Audit	ADAS / Copy Holder / Alternate Copy Holder	00	02-09-2022	<a href="https://www.coa.gov.ph/index.php/2013-06-19-13-06-41/manuals/category/5623-government-accounting-manual-gam-for-national-government-agencies">https://www.coa.gov.ph/index.php/2013-06-19-13-06-41/manuals/category/5623-government-accounting-manual-gam-for-national-government-agencies</a>	A



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						<a href="https://one4a.edu.ph/deped-portal/gory/5623-government-accounting-manual-gam-for-national-government-agencies">gory/5623-government-accounting-manual-gam-for-national-government-agencies</a>  <a href="https://one4a.edu.ph/deped-portal/">https://one4a.edu.ph/deped-portal/</a>	
GAM-Volume II-Appendix 47	Certificate of Travel Completed	Commission On Audit	ADAS / Copy Holder / Alternate Copy Holder	00	02-09-2022	<a href="https://www.coa.gov.ph/index.php/2013-06-19-13-06-41/manuals/category/5623-government-accounting-manual-gam-for-national-">https://www.coa.gov.ph/index.php/2013-06-19-13-06-41/manuals/category/5623-government-accounting-manual-gam-for-national-</a>	A



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						<a href="#">government-agencies</a>  <a href="https://one4a.edu.ph/deped-portal/">https://one4a.edu.ph/deped-portal/</a>	
OSBP-NG FORMS-Agency Request	BP Forms 201-A, B & D	DBM	AO IV	00	02-09-2022	<a href="https://osbpv2.dbm.gov.ph/bp201?type=ar&amp;subType=Agency%20Request&amp;category=ng">https://osbpv2.dbm.gov.ph/bp201?type=ar&amp;subType=Agency%20Request&amp;category=ng</a>	A
COA-C2017-001-Annex A	Certificate of Expenses not Requiring Receipts	Finance Division-Accounting Section	ADAS / Copy Holder / Alternate Copy Holder	00	02-09-2022	<a href="https://one4a.edu.ph/deped-portal/">https://one4a.edu.ph/deped-portal/</a>	A
Internal Documents							
RO-FIN-F001	Request for Budget Approval	Finance Division-Budget section	AO II – Budget Section	00	02-09-2022	<a href="https://one4a.edu.ph/deped-portal/">https://one4a.edu.ph/deped-portal/</a>	A



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RO-FIN-F003	Sub-Allotment Release Order	Finance Division- Budget section	AO IV – Budget Section	00	02-09-2022	<a href="https://one4a.edu.ph/deped-portal/">https://one4a.edu.ph/deped-portal/</a>	A
RO-FIN-F004	Disbursement Voucher Logbook	Finance Division- Accounting Section	Accounting Section Personnel	00	02-09-2022	<a href="https://one4a.edu.ph/deped-portal/">https://one4a.edu.ph/deped-portal/</a>	A
RO-FIN-F005	Journal Entry Voucher Numbering System	Finance Division- Accounting Section	Accounting Section Personnel	00	02-09-2022	<a href="https://one4a.edu.ph/deped-portal/">https://one4a.edu.ph/deped-portal/</a>	A
RO-FIN-F006	Notice of Transfer Allocation Summary	Finance Division- Accounting Section	Accountant I	00	02-09-2022	<a href="https://one4a.edu.ph/deped-portal/">https://one4a.edu.ph/deped-portal/</a>	A
RO-FIN-F007	Notice of Transfer Allocation	Finance Division- Accounting Section	Accountant I	00	02-09-2022	<a href="https://one4a.edu.ph/deped-portal/">https://one4a.edu.ph/deped-portal/</a>	A



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RO-FIN-F008	Payroll Disbursement Summary	Finance Division-Accounting Section	ADAS V	00	02-09-2022	<a href="https://one4a.edu.ph/deped-portal/">https://one4a.edu.ph/deped-portal/</a>	A
RO-FIN-F009	Payroll Disbursement Voucher Logbook	Finance Division-Accounting Section	Accountant II / Accountant I (Payroll Services)	00	02-09-2022	<a href="https://one4a.edu.ph/deped-portal/">https://one4a.edu.ph/deped-portal/</a>	A
RO-FIN-F010	Payroll Disbursement Voucher Numbering System	Finance Division-Accounting Section	Accountant II / Accountant I (Payroll Services)	00	02-09-2022	<a href="https://one4a.edu.ph/deped-portal/">https://one4a.edu.ph/deped-portal/</a>	A
RO-FIN-F011	Payroll First Salary	Finance Division-Accounting Section	Accountant II / Accountant I (Payroll Services)	00	02-09-2022	<a href="https://one4a.edu.ph/deped-portal/">https://one4a.edu.ph/deped-portal/</a>	A



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RO-FIN-F012	Payroll Journal Entry Numbering System	Finance Division-Accounting Section	Accountant II / Accountant I (Payroll Services)	00	02-09-2022	<a href="https://one4a.edu.ph/deped-portal/">https://one4a.edu.ph/deped-portal/</a>	A
RO-FIN-F013	Payroll Payment to PLLs	Finance Division-Accounting Section	Accountant I (Payroll Services)	00	02-09-2022	<a href="https://one4a.edu.ph/deped-portal/">https://one4a.edu.ph/deped-portal/</a>	A
RO-FIN-F014	Salary Differential	Finance Division-Accounting Section	Accountant II / Accountant I (Payroll Services)	00	02-09-2022	<a href="https://one4a.edu.ph/deped-portal/">https://one4a.edu.ph/deped-portal/</a>	A
RO-FIN-F015	Summary of Fund Transfer	Finance Division-Accounting Section	ADAS V	00	02-09-2022	<a href="https://one4a.edu.ph/deped-portal/">https://one4a.edu.ph/deped-portal/</a>	A
RO-FIN-F016	Supplementary Salary	Finance Division-Accounting Section	Accountant II / Accountant I (Payroll Services)	00	02-09-2022	<a href="https://one4a.edu.ph/deped-portal/">https://one4a.edu.ph/deped-portal/</a>	A



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RO-FIN-F017	DECS Provident Fund Application Form	Finance Division-Accounting Section	ADAS / Copy Holder / Alternate Copy Holder	00	02-09-2022	<a href="https://one4a.edu.ph/deped-portal/">https://one4a.edu.ph/deped-portal/</a>	A
RO-FIN-F018	Transmittal Letter to COA	Finance Division-Accounting Section	Accounting Section Personnel	00	02-09-2022	<a href="https://one4a.edu.ph/deped-portal/">https://one4a.edu.ph/deped-portal/</a>	A
RO-FIN-F019	Indorsement Letter to CAO RE: Rejected ATM Net Pay	Finance Division-Accounting Section	ADAS V	00	02-09-2022	<a href="https://one4a.edu.ph/deped-portal/">https://one4a.edu.ph/deped-portal/</a>	A
RO-FIN-F020	Indorsement Letter to SDO RE: Rejected ATM Net Pay	Finance Division-Accounting Section	ADAS V	00	02-09-2022	<a href="https://one4a.edu.ph/deped-portal/">https://one4a.edu.ph/deped-portal/</a>	A
RO-FIN-F021	Advertisement Checklist	Finance Division-Accounting Section	ADAS / Copy Holder / Alternate Copy Holder	00	02-09-2022	<a href="https://one4a.edu.ph/deped-portal/">https://one4a.edu.ph/deped-portal/</a>	A



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RO-FIN-F022	BERF Checklist	Finance Division- Accounting Section	ADAS / Copy Holder / Alternate Copy Holder	00	02-09-2022	<a href="https://one4a.eduph.deped-portal/">https://one4a.eduph.deped-portal/</a>	A
RO-FIN-F023	Cash Advance (Special Disbursing Officer) Checklist	Finance Division- Accounting Section	ADAS / Copy Holder / Alternate Copy Holder	01	10-05-2022	<a href="https://one4a.eduph.deped-portal/">https://one4a.eduph.deped-portal/</a>	A
RO-FIN-F024	Cash Advance for Travel (Airfare) Checklist	Finance Division- Accounting Section	ADAS / Copy Holder / Alternate Copy Holder	00	02-09-2022	<a href="https://one4a.eduph.deped-portal/">https://one4a.eduph.deped-portal/</a>	A
RO-FIN-F025	Payment of Benefits and Allowances to Beneficiary of the Deceased DepED	Finance Division- Accounting Section	ADAS / Copy Holder / Alternate Copy Holder	00	02-09-2022	<a href="https://one4a.eduph.deped-portal/">https://one4a.eduph.deped-portal/</a>	A



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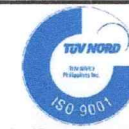
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	Personnel Checklist						
RO-FIN-F026	CNA Payroll/List Checklist	Finance Division- Accounting Section	ADAS / Copy Holder / Alternate Copy Holder	00	02-09-2022	<a href="https://one4a.edu.ph/deped-portal/">https://one4a.edu.ph/deped-portal/</a>	A
RO-FIN-F027	Construction of Building (1 <sup>st</sup> Billing) Checklist	Finance Division- Accounting Section	ADAS / Copy Holder / Alternate Copy Holder	00	02-09-2022	<a href="https://one4a.edu.ph/deped-portal/">https://one4a.edu.ph/deped-portal/</a>	A
RO-FIN-F028	Construction of Building (2 <sup>nd</sup> or 3 <sup>rd</sup> Billing) Checklist	Finance Division- Accounting Section	ADAS / Copy Holder / Alternate Copy Holder	00	02-09-2022	<a href="https://one4a.edu.ph/deped-portal/">https://one4a.edu.ph/deped-portal/</a>	A
RO-FIN-F029	Construction of Building (Final Billing) Checklist	Finance Division- Accounting Section	ADAS / Copy Holder / Alternate Copy Holder	00	02-09-2022	<a href="https://one4a.edu.ph/deped-portal/">https://one4a.edu.ph/deped-portal/</a>	A



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RO-FIN-F030	Construction of Building (Retention) Checklist	Finance Division- Accounting Section	ADAS / Copy Holder / Alternate Copy Holder	00	02-09-2022	<a href="https://one4a.edu.ph/deped-portal/">https://one4a.edu.ph/deped-portal/</a>	A
RO-FIN-F031	Deposit to BTR Checklist	Finance Division- Accounting Section	ADAS / Copy Holder / Alternate Copy Holder	00	02-09-2022	<a href="https://one4a.edu.ph/deped-portal/">https://one4a.edu.ph/deped-portal/</a>	A
RO-FIN-F032	Equipment/ Other Repairs Checklist	Finance Division- Accounting Section	ADAS / Copy Holder / Alternate Copy Holder	01	10-05-2022	<a href="https://one4a.edu.ph/deped-portal/">https://one4a.edu.ph/deped-portal/</a>	A
RO-FIN-F033	For Refund Checklist	Finance Division- Accounting Section	ADAS / Copy Holder / Alternate Copy Holder	00	02-09-2022	<a href="https://one4a.edu.ph/deped-portal/">https://one4a.edu.ph/deped-portal/</a>	A
RO-FIN-F034	Hazard Pay Checklist	Finance Division- Accounting Section	ADAS / Copy Holder / Alternate Copy Holder	00	02-09-2022	<a href="https://one4a.edu.ph/deped-portal/">https://one4a.edu.ph/deped-portal/</a>	A



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RO-FIN-F035	Hiring of Van Checklist	Finance Division-Accounting Section	ADAS / Copy Holder / Alternate Copy Holder	01	10-05-2022	<a href="https://one4a.edu.ph/deped-portal/">https://one4a.edu.ph/deped-portal/</a>	A
RO-FIN-F036	Honoraria for BAC Members Checklist	Finance Division-Accounting Section	ADAS / Copy Holder / Alternate Copy Holder	00	02-09-2022	<a href="https://one4a.edu.ph/deped-portal/">https://one4a.edu.ph/deped-portal/</a>	A
RO-FIN-F037	Honoraria Checklist	Finance Division-Accounting Section	ADAS / Copy Holder / Alternate Copy Holder	00	02-09-2022	<a href="https://one4a.edu.ph/deped-portal/">https://one4a.edu.ph/deped-portal/</a>	A
RO-FIN-F038	Mineral Water Checklist	Finance Division-Accounting Section	ADAS / Copy Holder / Alternate Copy Holder	00	02-09-2022	<a href="https://one4a.edu.ph/deped-portal/">https://one4a.edu.ph/deped-portal/</a>	A
RO-FIN-F039	Monetization of Leave Credits Checklist	Finance Division-Accounting Section	ADAS / Copy Holder / Alternate Copy Holder	00	02-09-2022	<a href="https://one4a.edu.ph/deped-portal/">https://one4a.edu.ph/deped-portal/</a>	A



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RO-FIN-F040	Office Supplies Checklist	Finance Division-Accounting Section	ADAS / Copy Holder / Alternate Copy Holder	00	02-09-2022	<a href="https://one4a.edu.ph/deped-portal/">https://one4a.edu.ph/deped-portal/</a>	A
RO-FIN-F041	Other Training Expenses Checklist	Finance Division-Accounting Section	ADAS / Copy Holder / Alternate Copy Holder	00	02-09-2022	<a href="https://one4a.edu.ph/deped-portal/">https://one4a.edu.ph/deped-portal/</a>	A
RO-FIN-F042	Payment for Catering Food Checklist	Finance Division-Accounting Section	ADAS / Copy Holder / Alternate Copy Holder	01	10-05-2022	<a href="https://one4a.edu.ph/deped-portal/">https://one4a.edu.ph/deped-portal/</a>	A
RO-FIN-F043	Payment for NEAP Checklist	Finance Division-Accounting Section	ADAS / Copy Holder / Alternate Copy Holder	00	02-09-2022	<a href="https://one4a.edu.ph/deped-portal/">https://one4a.edu.ph/deped-portal/</a>	A
RO-FIN-F044	Payment for Prizes Checklist	Finance Division-Accounting Section	ADAS / Copy Holder / Alternate Copy Holder	00	02-09-2022	<a href="https://one4a.edu.ph/deped-portal/">https://one4a.edu.ph/deped-portal/</a>	A



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RO-FIN-F045	Payment for Quarter's Allowance Checklist	Finance Division- Accounting Section	ADAS / Copy Holder / Alternate Copy Holder	00	02-09-2022	<a href="https://one4a.edu.ph/deped-portal/">https://one4a.edu.ph/deped-portal/</a>	A
RO-FIN-F046	Payment of Insurance of Government Vehicle Checklist	Finance Division- Accounting Section	ADAS / Copy Holder / Alternate Copy Holder	00	02-09-2022	<a href="https://one4a.edu.ph/deped-portal/">https://one4a.edu.ph/deped-portal/</a>	A
RO-FIN-F047	Payment of Overtime Services Checklist	Finance Division- Accounting Section	ADAS / Copy Holder / Alternate Copy Holder	00	02-09-2022	<a href="https://one4a.edu.ph/deped-portal/">https://one4a.edu.ph/deped-portal/</a>	A
RO-FIN-F048	Registration Fee Checklist	Finance Division- Accounting Section	ADAS / Copy Holder / Alternate Copy Holder	00	02-09-2022	<a href="https://one4a.edu.ph/deped-portal/">https://one4a.edu.ph/deped-portal/</a>	A
RO-FIN-F049	Reimbursement of Communication	Finance Division- Accounting Section	ADAS / Copy Holder / Alternate Copy Holder	00	02-09-2022	<a href="https://one4a.edu.ph/deped-portal/">https://one4a.edu.ph/deped-portal/</a>	A



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	on Allowance Checklist						
RO-FIN-F050	Reimbursement of Expenses Other Than Travel Checklist	Finance Division-Accounting Section	ADAS / Copy Holder / Alternate Copy Holder	01	10-05-2022	<a href="https://one4a.edu.ph/deped-portal/">https://one4a.edu.ph/deped-portal/</a>	A
RO-FIN-F051	Reimbursement of Travel Checklist	Finance Division-Accounting Section	ADAS / Copy Holder / Alternate Copy Holder	01	10-05-2022	<a href="https://one4a.edu.ph/deped-portal/">https://one4a.edu.ph/deped-portal/</a>	A
RO-FIN-F052	Release of Retention Fee-TVL Checklist	Finance Division-Accounting Section	ADAS / Copy Holder / Alternate Copy Holder	00	02-09-2022	<a href="https://one4a.edu.ph/deped-portal/">https://one4a.edu.ph/deped-portal/</a>	A
RO-FIN-F053	Remittance to PLI (SDO, Elem. & Sec.) Checklist	Finance Division-Accounting Section	ADAS / Copy Holder / Alternate Copy Holder	00	02-09-2022	<a href="https://one4a.edu.ph/deped-portal/">https://one4a.edu.ph/deped-portal/</a>	A



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RO-FIN-F054	Renewal of Registration of Government Vehicle	Finance Division- Accounting Section	ADAS / Copy Holder / Alternate Copy Holder	00	02-09-2022	<a href="https://one4a.edu.ph/deped-portal/">https://one4a.edu.ph/deped-portal/</a>	A
RO-FIN-F055	Repayment of Rejected Payroll Disbursement (RO Funded) Checklist	Finance Division- Accounting Section	ADAS / Copy Holder / Alternate Copy Holder	00	02-09-2022	<a href="https://one4a.edu.ph/deped-portal/">https://one4a.edu.ph/deped-portal/</a>	A
RO-FIN-F056	Replacement of Stale Check Checklist	Finance Division- Accounting Section	ADAS / Copy Holder / Alternate Copy Holder	00	02-09-2022	<a href="https://one4a.edu.ph/deped-portal/">https://one4a.edu.ph/deped-portal/</a>	A
RO-FIN-F057	ROP / Field Bonuses / Allowances / Incentives Checklist	Finance Division- Accounting Section	ADAS / Copy Holder / Alternate Copy Holder	00	02-09-2022	<a href="https://one4a.edu.ph/deped-portal/">https://one4a.edu.ph/deped-portal/</a>	A



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RO-FIN-F058	ROP Loyalty Award Incentive Checklist	Finance Division- Accounting Section	ADAS / Copy Holder / Alternate Copy Holder	00	02-09-2022	<a href="https://one4a.edu.ph/deped-portal/">https://one4a.edu.ph/deped-portal/</a>	A
RO-FIN-F059	ROP Regular Salaries Checklist	Finance Division- Accounting Section	ADAS / Copy Holder / Alternate Copy Holder	00	02-09-2022	<a href="https://one4a.edu.ph/deped-portal/">https://one4a.edu.ph/deped-portal/</a>	A
RO-FIN-F060	ROP Salary Differential Checklist	Finance Division- Accounting Section	ADAS / Copy Holder / Alternate Copy Holder	00	02-09-2022	<a href="https://one4a.edu.ph/deped-portal/">https://one4a.edu.ph/deped-portal/</a>	A
RO-FIN-F061	OROP Supplementary Salary Checklist	Finance Division- Accounting Section	ADAS / Copy Holder / Alternate Copy Holder	00	02-09-2022	<a href="https://one4a.edu.ph/deped-portal/">https://one4a.edu.ph/deped-portal/</a>	A
RO-FIN-F062	Salary Checklist	Finance Division- Accounting Section	ADAS / Copy Holder / Alternate Copy Holder	00	02-09-2022	<a href="https://one4a.edu.ph/deped-portal/">https://one4a.edu.ph/deped-portal/</a>	A



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RO-FIN-F063	SDOs / IUs Payroll Disbursement Checklist	Finance Division- Accounting Section	ADAS / Copy Holder / Alternate Copy Holder	00	02-09-2022	<a href="https://one4a.edu.ph/deped-portal/">https://one4a.edu.ph/deped-portal/</a>	A
RO-FIN-F064	Security Services Checklist	Finance Division- Accounting Section	ADAS / Copy Holder / Alternate Copy Holder	00	02-09-2022	<a href="https://one4a.edu.ph/deped-portal/">https://one4a.edu.ph/deped-portal/</a>	A
RO-FIN-F065	Terminal Leave or Retirement Gratuity Benefit Checklist	Finance Division- Accounting Section	ADAS / Copy Holder / Alternate Copy Holder	00	02-09-2022	<a href="https://one4a.edu.ph/deped-portal/">https://one4a.edu.ph/deped-portal/</a>	A
RO-FIN-F066	Training Supplies Checklist	Finance Division- Accounting Section	ADAS / Copy Holder / Alternate Copy Holder	01	10-05-2022	<a href="https://one4a.edu.ph/deped-portal/">https://one4a.edu.ph/deped-portal/</a>	A
RO-FIN-F067	Training Venue Checklist	Finance Division-	ADAS / Copy Holder /	00	02-09-2022	<a href="https://one4a.edu.ph/deped-portal/">https://one4a.edu.ph/deped-portal/</a>	A



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		Accounting Section	Alternate Copy Holder				
RO-FIN-F068	Trainings Conducted in Partnership with Higher Educational Institutions (HEIS) Checklist	Finance Division- Accounting Section	ADAS / Copy Holder / Alternate Copy Holder	00	02-09-2022	<a href="https://one4a.edu.ph/deped-portal/">https://one4a.edu.ph/deped-portal/</a>	A
RO-FIN-F069	TVL Checklist	Finance Division- Accounting Section	ADAS / Copy Holder / Alternate Copy Holder	00	02-09-2022	<a href="https://one4a.edu.ph/deped-portal/">https://one4a.edu.ph/deped-portal/</a>	A
RO-FIN-F070	Utilities Checklist	Finance Division- Accounting Section	ADAS / Copy Holder / Alternate Copy Holder	00	02-09-2022	<a href="https://one4a.edu.ph/deped-portal/">https://one4a.edu.ph/deped-portal/</a>	A
RO-FIN-F071	DECS Provident	Finance Division-	ADAS / Copy Holder /	00	02-09-2022	<a href="https://one4a.edu.ph/deped-portal/">https://one4a.edu.ph/deped-portal/</a>	A



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	Fund Checklist	Accounting Section	Alternate Copy Holder				
RO-FIN-F072	Medical Laboratory Checklist	Finance Division- Accounting Section	ADAS / Copy Holder / Alternate Copy Holder	01	10-05-2022	<a href="https://one4a.eduph.deped-portal/">https://one4a.eduph.deped-portal/</a>	A
RO-FIN-F073	Job Order and Contract of Service Salary Checklist	Finance Division- Accounting Section	ADAS / Copy Holder / Alternate Copy Holder	00	02-09-2022	<a href="https://one4a.eduph.deped-portal/">https://one4a.eduph.deped-portal/</a>	A
RO-FIN-F074	Request for ORS / BUR Slip	Finance Division- Accounting Section	ADAS / Copy Holder / Alternate Copy Holder	00	02-09-2022	<a href="https://one4a.eduph.deped-portal/">https://one4a.eduph.deped-portal/</a>	A
RO-FIN-F075	Representation and Transportation Allowance (RATA) Checklist	Finance Division- Accounting Section	ADAS / Copy Holder / Alternate Copy Holder	00	06-19-2024	<a href="https://one4a.eduph.deped-portal/">https://one4a.eduph.deped-portal/</a>	A



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