



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

October 9, 2023

DIVISION MEMORANDUM
OSDS No. 155, s. 2023

PROCESS FLOW FOR THE APPROVAL OF QUARTERLY SCHOOL OPERATING BUDGET (SOB) AND PPAs

To: Assistant Schools Division Superintendent
SGOD Chief
School Heads
School – based Administrative Officer II
School – based Bookkeepers and Disbursing Officers
All others concerned

1. In view of the pursuit to establish Quality Management System in this SDO, this Office disseminates to the field the process flow for the approval of Quarterly School Operating Budget (SOB) and PPAs of School.
2. The objectives of this process flow are the following:
 - a. to have a unified process flow which serves as a guide to all school head, School -based finance personnel and administrative Officer II;
 - b. to avoid delays of the approval of SOB and PPAs; and
 - c. to achieve timely downloading of quarterly MOOE.
3. The responsible persons from the schools to submit and receive Quarterly SOBs and PPAs are: **AO II** for the elementary schools, **bookkeeper** for the secondary schools except for the TNHS -SHS which shall be taken charge by the **AO II**.
4. The processing time is based on the quarterly submission of one school. *See enclosure for the process flow.*
5. Immediate dissemination of and compliance to this Memorandum is desired.


GILDO G. MOSQUEDA, CEO VI
Schools Division Superintendent

Enclosures: None.
Reference: None
Allotment: None
To be included in the perpetual Index under
RECORDS

JGS/OSDS/DM/APPROVAL OF SOBs AND PPAs PROCESS FLOW/ October 9,2023



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Enclosure to Division Memo OSDS No. _____ s. 2023

Approval of Quarterly SOB and PPAs of school

Process Flow	In-charge	Process Description	PROCESSING TIME
Start			
Receives SOB and PPAs	Designated SGOD Personnel	Shall receive the PPAs and School Operating Budget (SOB) from the Receiving Unit. Shall forward the SOB & PPAs to SGOD Chief Note 1: SOB and PPAs not encoded in the DTS shall be returned to the concerned personnel. Note 2: SOB shall be signed by the school head and PPAs shall be signed by the Program Holder, Bookkeeper and School Head.	30 minutes
Checks the SOB and PPAs	SGOD Chief	Shall check the SOB & PPAs against the approved budget plans of the school. Note 1: If there's a compliance, SOB & PPAs shall be returned to the concerned school. Note 2: If it is ok, SGOD Chief shall affix his/her initial signature below the name of the Assistant Schools Division Superintendent both in SOB and PPAs. Shall return the SOB & PPAs to the Designated SGOD personnel.	2 days
Forwards the PPAs	Designated SGOD Personnel	Shall forward the SOB & PPAs to the Budget Office.	10 minutes
Receives the SOB and PPAs	Budget Office personnel	Shall receive the SOB & PPAs from the SGOD Office. Note 1: All SOB & PPAs shall be encoded in the DTS, "NO DTS, NO RECEIVING OF DOCUMENTS" Shall forward the SOB & PPAs to the Budget Officer.	10 minutes
Certifies the SOB	Budget Officer	Shall check the School Operating Budget (SOB) against the approved Financial Management Plan (FMP) of the school. Note 1: If there's a correction, SOB & PPAs shall be returned to the concerned school. Note 2: If it is ok, Budget officer shall affix his/her signature on the "Certified Allotment Available" portion of School Operating Budget. Shall return the certified SOB and PPAs to the concerned Budget Office personnel.	2 hours



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Forwards the Certified SOB and PPAs	Designated Budget Office personnel	Shall forward the Certified SOB and PPAs to the Office of Assistant Schools Division Superintendent.	10 minutes
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Receives Certified SOB and PPAs	Office of the ASDS designated personnel.	Shall receive the certified SOB and PPAs from the Budget Office. Note 1: All SOB & PPAs shall be encoded in the DTS. "NO DTS. NO RECEIVING OF DOCUMENTS" Shall forward the certified SOB and PPAs to the Assistant Schools Division Superintendent.	10 minutes
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Signs the SOB and PPAs	ASDS	Shall review the SOB and PPAs of the School. Note 1: If there's a compliance, SOB & PPAs shall be returned to the school. Note 2: If it is ok, the ASDS shall affix his/her signature in the "recommending approval" portion of SOB and PPAs. Shall return the SOB & PPAs to the Designated ASDS personnel.	1 day
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Forwards the signed SOB and PPAs to the Office of SDS	Office of the SDS designated personnel	Shall receive the SOB and PPAs from the Office of ASDS. Shall forward the SOB and PPAs to the Schools Division Superintendent.	10 minutes
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Schools Division Superintendent	Schools Division Superintendent	Shall review the SOB and PPAs of the school. Note 1: If there's a compliance, SOB & PPAs shall be returned to the school. Note 2: If it is ok, the SDS shall affix his/her signature in the "approved" portion of SOB and PPAs. Shall return the approved SOB and PPAs to the designated personnel.	1 day
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Forwards the signed SOB and PPAs to the Office of SDS	Office of the SDS designated personnel	Shall forward the approved SOB and PPAs to the receiving/releasing section.	10 minutes
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Forwards approved SOB and PPAs to school.	Receiving/Releasing Unit	Shall receive the approved SOB and PPAs from SDS office. Shall release the approved SOB and PPAs to the school. Note 1: Responsible persons from school to receive the approved SOB and PPAs are: Elementary: AO II Secondary: Bookkeeper	10 minutes
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End			4 days, 3 hours & 40 minutes COMPLEX TRANSACTION

Note: This Process Flow is for one school.



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