



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

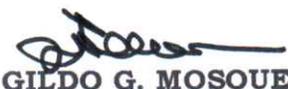
March 21, 2024

DIVISION MEMORANDUM
OSDS No. 050, s. 2024

INTERNAL CONTROL UNIT PROCESS FLOW

To: OIC - Assistant Schools Division Superintendent
Division Chiefs
School Heads
Section Heads
Division personnel
This Division

1. The SDO Tacurong City – Accounting Section hereby establishes the Internal Control Unit and its process flow for the checking of supporting documents of various claims disbursements in the Division Office.
2. The objectives of establishment of Internal Control Unit are the following:
 - a. To prevent the repetitive return of DV, ORS and supporting documents to the claimants; and
 - b. To provide clear instructions on the processing of claims disbursements.
3. The SDO Tacurong City – Accounting Section shall give a copy of “Documentary Requirements for Common Government Transactions” to all Divisions, Sections and Schools to be used as reference.
4. The Internal Control Unit (ICU) In – charge is Ms. Bibsy Ruby R. Aradanas. Please see attached Annex A for the ICU Process Flow.
5. All division related policies and other issuances which are inconsistent with the provision of this memorandum are hereby repealed and modified.
6. For the information, guidance, and compliance of all concerned.


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/ INTERNAL CONTROL UNIT PROCESS FLOW/ March 22, 2024



Address: Alunan Highway, Poblacion, Tacurong City 9800
Telephone Numbers: (064)-200-6316; 0919-065-6425
Email: tacurong.city@deped.gov.ph
Website: depedtacurong.org



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ANNEX A - INTERNAL CONTROL UNIT (ICU) PROCESS FLOW

Process Flow	In-charge	Process Description	PROCESSING TIME
<div style="border: 1px solid black; border-radius: 15px; padding: 5px; width: fit-content; margin: 0 auto;">Start</div> <p style="text-align: center;">↓</p>			
<div style="border: 1px solid black; border-radius: 15px; padding: 5px; width: fit-content; margin: 0 auto;">Receives OBR, DV and Supporting Documents</div> <p style="text-align: center;">↓</p>	Designated Accounting personnel (Internal Control Unit -In charge)	Shall receive the 4 Copies of ORS, 4 copies DV and 3 sets of supporting documents (1 original copy & 2 photocopies) from Requesting Office/Unit or personnel.	5 minutes
<div style="border: 1px solid black; border-radius: 15px; padding: 5px; width: fit-content; margin: 0 auto;">Checks OBR, DV and Supporting Documents</div> <p style="text-align: center;">↓</p>	Designated Accounting personnel (Internal Control Unit -In charge)	<p>Shall check the validity of claims and completeness of Supporting documents based on COA Circular No. 2023-004.</p> <p>Note 1: Incomplete supporting documents shall be returned to the requesting office/unit or personnel. For compliance, documents received on or before 10:30 a.m. shall return to the Requesting personnel within the day while documents received on or after 10:31 a.m. within the day shall return to Requesting personnel on next working day. ICU in-charge shall contact the Requesting personnel through call, text, or messenger.</p> <p>Note 2: If complete, ICU personnel forwards the ORS, DV and supporting documents to Budget Section.</p> <p>Note 3: For submission of the compliance, Requesting Office/Unit or personnel shall repeat the Step 1.</p>	20 minutes



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Forwards the OBR, DV and Supporting documents to Budget Section ↓	Designated Accounting personnel (Internal Control Unit -In charge)	Shall forward the 4 Copies of ORS, 4 copies DV and 3 sets of supporting documents (1 original copy & 2 photocopies) to Budget Section.	5 minutes
END		TOTAL PROCESSING TIME	30 MINUTES



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