



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

June 9, 2025

DIVISION MEMORANDUM
OSDS No. 073, s. 2025

ACCOUNTING, BUDGET, AND CASH SECTIONS PROCESS FLOW

To: Assistant Schools Division Superintendent
Chiefs of CID and SGOD
School Heads
Section Heads
All Others Concerned
This Division

1. The Schools Division Office (SDO) through its Accounting, Budget and Cash Sections has established a unified and streamlined process flow for all financial claims and transactions in the office.
2. The memorandum is issued to **outline and standardize** the process flow among the said sections to ensure **smooth coordination, proper documentation** and **efficient financial management** in compliance with existing accounting and auditing rules and regulations.
3. The following are the specific process flows under each section:
 - a. **Accounting Section**
 - Internal Control Unit (ICU) Process Flow
 - Approval of Disbursement Voucher Process Flow
 - Preparation and Certifying of LDDAP -ADA Process Flow
 - Approval of the LDDAP -ADA Process Flow
 - Transmittal of Softcopy of the Stamped "Received" LDDAP from Government Servicing Bank (GSB)
 - b. **Budget Section**
 - Approval of Obligation Request Status Process Flow
 - c. **Cash Section**
 - Preparation and Approval of Check Process Flow
 - Releasing of Check for Remittance and Suppliers Process Flow
 - Receipt of approved LDDAP -ADA Process Flow
4. Attached herewith are the different process flows, QR Code, and link for the Accounting, Budget and Cash Sections.



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5. Wide dissemination of this Memorandum is highly enjoined.


GILDO G. MOSQUEDA, CEO VI
Schools Division Superintendent



Enclosures: None.

Reference:

Allotment: none

To be included in the perpetual Index under

REPORTS RECORDS

JGS/OSDS/DM/ ACCOUNTING, BUDGET, AND CASH SECTIONS PROCESS
FLOW/ June 10, 2025



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ACCOUNTING SECTION

1.1 INTERNAL CONTROL UNIT (ICU) PROCESS FLOW

Procedures for Checking Supporting Documents

Process Flow	In-charge	Process Description	PROCESSING TIME
<p>Start</p> <p>↓</p> <p>Receives OBR, DV and Supporting Documents (STEP 1)</p> <p>↓</p>	Designated Accounting personnel (Internal Control Unit -In charge)	<p>Shall receive the 4 Copies of ORS, 4 copies DV and 3 sets of supporting documents (1 original copy & 2 photocopies) from the Requesting Office/Unit or personnel.</p> <p>Note 1: Box A of both ORS & DV must be duly signed prior to submission to the ICU in - charge.</p> <p>Note 2: Box A of ORS & DV shall be signed by the concerned personnel before giving to the Internal Control Unit.</p> <p>* For CID – Ma'am Arlene Rosa G. Arquiza * For SGOD – Ma'am Mayfor D. Romualdo * For OSDS – Assistant Schools Division Superintendent</p> <p>Note 3: "NO DTS, NO receipt"- DV, ORS and supporting documents will not be accepted by the ICU in- charge without an accompanying DTS (Document Tracking System) reference.</p> <p>Note 4: "NO attached checklist, NO receipt" - DV, ORS and supporting documents will not be received without the required attached checklist.</p>	5 minutes
<p>Checks OBR, DV and Supporting Documents (STEP 2)</p> <p>↓</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. 2021-001.</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. 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 forward the ORS, DV and supporting documents to the Budget Section.</p> <p>Note 3: For submission of the compliance, Requesting Office/Unit or personnel shall repeat the Step 1.</p>	30 minutes

<p>Forwards the OBR, DV and Supporting documents to Budget Section (STEP 3)</p>	<p>Designated Accounting personnel (Internal Control Unit -In charge)</p>	<p>Shall forward the 4 Copies of ORS, 4 copies DV and 3 sets of supporting documents (1 original copy & 2 photocopies) to Budget Section.</p>	<p>8 minutes</p>
<p>END</p>		<p>TOTAL PROCESSING TIME</p>	<p>43 MINUTES</p>

BUDGET SECTION

1.2 APPROVAL OF OBLIGATION REQUEST STATUS (ORS) PROCESS FLOW

Process Flow	In-charge	Process Description	PROCESS TIME
Start			
Receives claims for payment	Budget Staff	Shall receive ORS, duly signed by the Head of the Requesting Office, including copies of DV/Payroll, Contract/Purchase Order (PO) and other supporting documents. Verifies completeness of the documents. <i>Note: If complete, records the same in the logbook maintained for the purpose. If incomplete, return the documents to the Requesting Office for completion.</i>	5 minutes
Verifies availability of allotment, assigns control number & records claims	Budget Staff	Shall verify availability of allotment based on the appropriate RAOD. If allotment is available, assigns number on the ORS based on the Control Logbook maintained for the purpose. Records the amount obligated based on the ORS in the 'Obligation' column of the RAOD. Forward all copies of the documents to the Head of the Budget Unit for signature.	5 minutes
Reviews & Signs ORS	Budget Officer	Shall review the ORS and SDs. If in order, signs the certification in Section B of the ORS.	10 minutes
Forwards ORS and SDs to Accounting Unit	Budget Staff	Shall forward the ORS and SDs to the Accounting Unit for processing of the claim. Retain original copy of the ORS for maintenance/monitoring of obligation status.	5 minutes
End		TOTAL PROCESSING TIME	25 MINUTES

ACCOUNTING SECTION

1.3 APPROVAL OF DISBURSEMENT VOUCHERS PROCESS FLOW

Process Flow	In-charge	Process Description	PROCESSING TIME
Start			
Receives OBR, DV and Supporting documents.	Designated Accounting personnel	Shall receive the 3 Copies of ORS, 4 copies DV and 3 sets of supporting documents from Budget Office.	5 minutes
Checks OBR, DV and Supporting documents.	Designated Accounting personnel	<p>Shall check the completeness of all documents.</p> <p>Note 1: If complete and accurate stamped "received" and Assigns DV Number and date and records in the excel file the DV number and date, creditor/payee, particular and amount.</p> <p>Note 2: If complete, forwards to the Division Accountant for review.</p> <p>Note 3: Incomplete Supporting documents shall be returned to the Requesting party.</p> <p>Note 4: For submission of the compliance, please repeat Step 1.</p>	15 minutes
Reviews and Certifies Disbursement Voucher	Accountant III	<p>Shall review the DV, ORS and supporting documents. If complete and accurate, signs in the portion "certified" of Box C of Disbursement Voucher.</p> <p>Note 1: Incomplete Supporting documents shall be returned to the Requesting unit or personnel.</p> <p>Note 2: If complete, return the Certified DVs, ORS and supporting documents to the designated accounting personnel</p>	10 minutes
Forwards certified DV, ORS and supporting documents to the Office of Schools Division Superintendent	Designated Accounting personnel	Shall forward the certified DV, ORS and supporting documents to the Head of Agency for approval	10 minutes
END		TOTAL PROCESSING TIME	40 minutes

CASH SECTION

1.4 PREPARATION AND APPROVAL OF CHECKS/ACIC PROCESS FLOW

Process Flow	In-charge	Process Description	Processing Time
Start			
Receives Approved Disbursement Vouchers	Cashier (Admin Officer IV)/Staff	<p>Shall receive Approved Disbursement Vouchers with complete supporting Documents from Office of Schools Division Superintendent.</p> <p>Shall check/ Verified the documents as to completeness of signatures.</p>	10 minutes
Advice Check Issued and Cancelled (ACIC) and CHECKS Preparation	Cashier (Admin Officer IV)/Staff	<p>Shall Prepares ACIC (5 copies) and encode the Necessary Data needed, The Date, Payee and Amount, NCA Number to the system and affix signature.</p> <p>Shall Prepares Checks and input the necessary data like date, payee and amount and sign and affix signature.</p> <p>Records the ACIC/ Check to the logbook.</p>	<p>30 minutes</p> <p>3 minutes</p>
Forwards ACIC together with check for Signature	Cashier (Admin Officer IV)/Staff	Shall forward ACIC, CHECK together with the supporting documents to the Schools Division Superintendent for signature.	5 minutes
Check/review/verified ACIC & CHECK	SDS	<p>Shall Review, check, verified as to accuracy, legitimacy of the documents</p> <p>Shall approved Advice Check Issued and Cancelled (ACIC)</p>	15 minutes

<div>Forward to Secretary the approved ACIC & CHECK</div> <div>↓</div>	SDS	Shall forward the Approved Advice check Issued and Cancelled (ACIC) to the SDS Secretary.	3 minutes
<div>Forward Approved ACIC & Check to cash section</div> <div>↓</div>	SDS SEC	Shall forward the Approved ACIC & Check to Cash Section	5 minutes
<div>Receives Approved ACIC & ADA from SDS Secretary</div> <div>↓</div>	AA VI	Shall Receive Approved ACIC & Check from the SDS Secretary Shall sign the Delivered Portion of the ACIC	3 minutes 3 minutes
<div>Forward/Deliver Approved ACIC & CHECK to Government Depository Bank</div> <div>↓</div>	AAVI/AO IV	Shall forward the Approved ACIC & Duplicate copy of Check to the GSB for Authorization. Shall receive stamped ACIC for copy	60 minutes
<div>Forward Approved ACIC with Stamp received from Bank to</div> <div>↓</div>	AAVI/AO IV	Shall Forward Approved ACIC with stamped received to accounting section for posting to GSB system.	5 minutes
<div>END</div>		TOTAL PROCESSING TIME	2 hours & 49 minutes

CASH SECTION


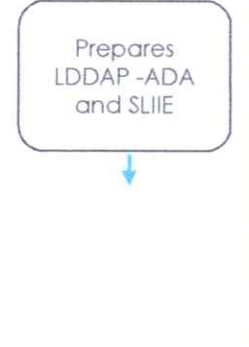

1.5 RELEASING OF CHECK FOR REMITTANCE AND SUPPLIERS PROCESS FLOW

Process Flow	In-charge	Process Description	Processing Time
Start			
Release of Check	Cashier (Admin Officer IV)/Staff	Shall release the check to the Private Lending Institution (PLIs) and suppliers.	15 minutes
		Shall record the Check release to the logbook.	5 minutes
		Give the check, sign in the box E (Receipt of Payment) Portion of the Disbursement Voucher.	10 minutes
		The suppliers/PLIs shall issue Official Receipts.	5 minutes
END			30 minutes

ACCOUNTING SECTION

1.6 (PROCESSING OF LDDAP - ADA)

A. Preparation and Certifying of LDDAP - ADA Process Flow

Process Flow	In-charge	Process Description	PROCESSING TIME
Start			
 <p>Receives approved OBR, DV and supporting documents.</p>	Designated Accounting personnel	Shall receive the 3 copies of approved DV, 3 copies approved ORS and 3 sets of supporting documents from Office of the Schools Division Superintendent.	5 minutes
 <p>Prepares LDDAP -ADA and SLIIE</p>	Designated Accounting personnel	<p>Shall prepare 5 copies of LDDAP -ADA (List of Due and Demandable Accounts Payable – Advice to Debit Account and SLIIE (Summary of LDDAP-ADAs Issued and Invalidated ADA Entries) for the approved DVs.</p> <p>Note 1: Prepare separate LDDAP-ADA and SLIIE for creditors/ payees with current/Savings/ATM account maintained with other banks outside the MDS-GSB of the office.</p> <p>Shall forward the prepared LDDAP -ADA and SLIIE to the Division Accountant.</p>	10 minutes
 <p>Reviews and Certifies LDDAP -ADAP and SLIIE</p>	Accountant III	Shall review and certify the LDDAP -ADA in Box I "Certified Correct" portion and SLIIE in "Certified Correct by" portion and forward the documents to the Designated Accounting personnel.	5 minutes

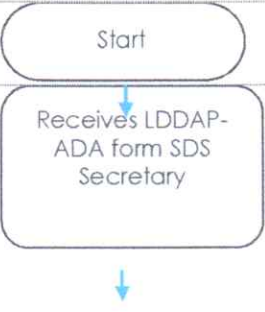


<div>Forwards certified LDDAP - ADA, SLIIE, approved DV, ORS and supporting documents to the Office of Schools Division Superintendent</div>	Designated Accounting personnel	Shall forward the certified LDDAP -ADA, SLIIE, approved DVs, ORS and supporting documents to the Office of Schools Division Superintendent.	5 minutes
<div>END</div>		TOTAL PROCESSING TIME	25 MINUTES

B. Approval of LDDAP – ADA Process Flow

<div>Approves the LDDAP -ADA and SLIIE</div>	Schools Division Superintendent	<p>Shall sign "Approved by" portion of LDDAP -ADA and SLIIE with approved DVs, ORS and supporting documents and forward to the Cash Unit</p> <p>Shall forward the approved LDDAP -ADA and SLIIE with approved DVs, ORS and supporting documents to the staff.</p>	10 minutes
<div>Forwards the LDDAP -ADA and SLIIE to Cash Section</div>	Secretary of the Agency Head	Shall forward the approved LDDAP -ADA and SLIIE to Cash Section.	5 minutes
<div>END</div>		TOTAL PROCESSING TIME	15 MINUTES

CASH SECTION

1.7. RECEIPT OF APPROVED LDDAP-ADA PROCESS FLOW

Process Flow	In-charge	Process Description	Processing Time
Start			
 <pre> graph TD Start([Start]) --> Receive[Receives LDDAP-ADA form SDS Secretary] Receive --> Check[Check ADA Against DVs] Check --> Sign[Signs ADA] Sign --> End([End]) </pre>	Cashier (Admin Officer IV)/Staff	Shall receive the 4 COPIES of LDDAP-ADAs Issued and Invalid ADA Entries (SLIIE) and 5 copies of LDDAP-ADA together with the Disbursement Vouchers and OBR and complete supporting documents from Office of Schools Division Superintendent.	5 minutes
 <pre> graph TD Check[Check ADA Against DVs] --> Sign[Signs ADA] </pre>	AOIV/AAVI	Shall check, verified the ADA against Disbursement Vouchers as to amount, and complete signature	20 mins
 <pre> graph TD Sign[Signs ADA] --> End([End]) </pre>	AO IV	<p>Shall Sign the ADA , Authorize signatories portion</p> <p>Segregate ADA, 3 Copies for the Bank and 6 copies for file</p> <p>Note 1: Cut off time for ADA will be at 1:30 p.m. in the afternoon. ADA received after this time will be served the next banking day.</p>	<p>5 minutes</p> <p>5 minutes</p>

<div>Forward ADA to the Bank</div> <div>↓</div>	AOIV/AAVI	<p>Shall Forward ADA to the Bank upon receiving from SDS office.</p> <p>Shall Receive a stamp copy from GSB.</p>	60 minutes
<div>Forward a copy of ADA to Accounting</div> <div>↓</div>	AAVI	Shall forward a copy of ADA to accounting unit for file copy.	5 minutes
<div>END</div>			1 hour and 40 minutes

ACCOUNTING SECTION:

1.8 TRANSMITTAL OF SOFTCOPY OF THE STAMPED "RECEIVED" LDDAP -ADA BY THE GOVERNMENT SERVICING BANK (GSB) - DBP

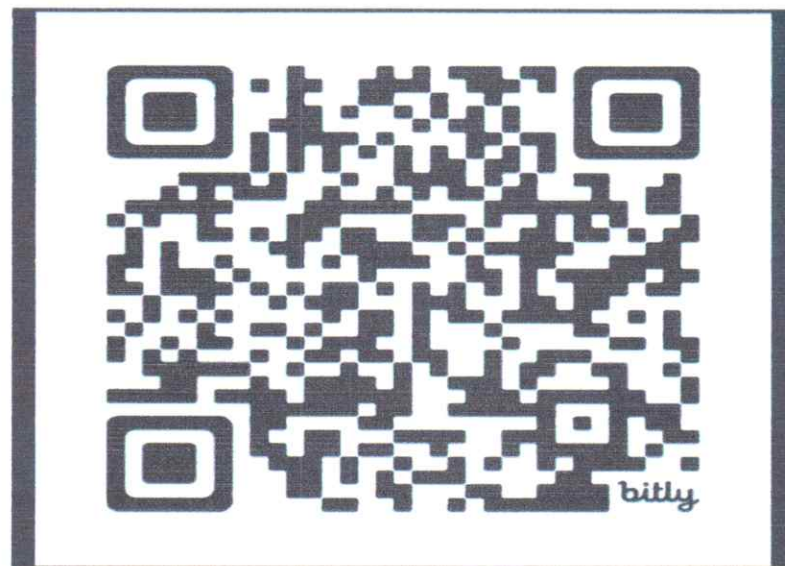
RECEIVES THE STAMPED "RECEIVED" LDDAP – ADA FROM CASH SECTION	Designated Accounting Personnel	Shall receive stamped "Received" LDDAP -ADA by the GSB – DBP from Cash Section.	3 MINUTES
TRANSMITS THE SOFTCOPY OF STAMPED "RECEIVED" LDDAP – ADA	Designated Accounting Personnel	Shall transmit the softcopy of "Received" LDDAP – ADA to the official e-mail address of GSB – DBP for crediting the payment to Suppliers or Personnel. Note 1: If there's an internet connection problem, the mode of transmission of softcopy to GSB -DBP is through flash drive.	5 MINUTES
END		TOTAL PROCESSING TIME	8 minutes

ACCOUNTING SECTION:

1.8 TRANSMITTAL OF SOFTCOPY OF THE STAMPED "RECEIVED" LDDAP -ADA BY THE GOVERNMENT SERVICING BANK (GSB) - DBP

RECEIVES THE STAMPED "RECEIVED" LDDAP – ADA FROM CASH SECTION	Designated Accounting Personnel	Shall receive stamped "Received" LDDAP -ADA by the GSB – DBP from Cash Section.	3 MINUTES
TRANSMITS THE SOFTCOPY OF STAMPED "RECEIVED" LDDAP – ADA	Designated Accounting Personnel	Shall transmit the softcopy of "Received" LDDAP – ADA to the official e-mail address of GSB – DBP for crediting the payment to Suppliers or Personnel. Note 1: If there's an internet connection problem, the mode of transmission of softcopy to GSB -DBP is through flash drive.	5 MINUTES
END		TOTAL PROCESSING TIME	8 minutes

QR CODE & LINK FOR THE ACCOUNTING, BUDGET & CASH PROCESS FLOW



<https://bit.ly/3FSwKsT>

NOTES:

Note 1: Preparation of documentary requirements shall be in 3 sets (1 – original copy and 2 photocopies) otherwise it will be return to the Requesting Unit/School/personnel.

Note 2: Such other documents to the claims required by the accounting office not mentioned above shall be strictly comply as prescribed under COA Circular No. 2012-001 dated June 14, 2012.

Note 3: All PPAs (MOOE) should be encoded in the PMIS then generate Activity Request/Authority to Conduct. The generated AR/ATC should be signed by the concerned personnel/program holder, Budget Officer and Head of the Agency and part of the supporting documents needed to attach in every transaction.

Note 4: Additional Supporting documents may be required by the Accounting Office based on the new issuances and for sufficient evidence for such transactions.

Note 5: Disbursement Voucher and ORS should be in 4 copies.

Note 6: Box A of DV and ORS should be signed by the concerned personnel before giving to Internal Control Unit.

For CID – Ma'am Arlene Rosa G. Arquiza

For SGOD – Ma'am Mayfor D. Romualdo

For OSDS – Assistant Schools Division Superintendent

Note 7: For training expense, attached pictures of tarpaulin and participants.

Note 8: Color Coding DV Forms.

For PS – Pink Bond Paper

For MOOE – Yellow Bond Paper

For Trust Fund & Provident Fund – Green Bond Paper