Schools Division of Victorias City
Office of the Schools Division Superintendent
Accounting Unit/Section

A. Processing of Disbursement Vouchers – Salaries for Regular Employees

The personnel benefit costs of government officials and employees shall be charged against the funds from which their salaries are paid. All authorized supplemental or additional compensation, fringe benefits and other personal services costs of officials and employees whose salaries are drawn from special accounts or special funds shall similarly be charged against the corresponding fund from which their basic salaries are drawn.

Office or Division:	Accounting
Classification:	Complex
Type of Transaction:	G2G - Government to Government
Who may avail:	DepEd Victorias Employees

CHECKLIST OF REQUIREMENTS	**WHERE TO SECURE**
1. First Salary Under Original Appointment and PERA	
1.1. Payroll (if more than 1 Payee)	DPSU/ School Based AO's and ADAS
1.2. CTC of duly approved 1.2.1.1. Appointment	DepEd Employee
1.3. Assignment Order, if applicable	DepEd Employee
1.4. CTC of Oath of Office	DepEd Employee
1.5. Certificate of Assumption	DepEd Employee
1.6. SALN (notarized)	DepEd Employee
1.7. Approved DTR	DepEd Employee
1.8. BIR Forms 1902 and 2305	DepEd Employee
1.9. CTC of Plantilla	Human Resource
1.10. CTC of ATM or Deposit Slip	DepEd Employee
1.11. Transmittal for Integration	DepEd Personnel/ School Based AO's and ADAS
1.12. Annexes [Annex A.1 , A.2 and Annex B (Transmittal for Salary)]	DepEd Personnel/ School Based AO's and ADAS
1.13. Report for Addition & Deletion	DepEd Personnel/ School Based AO's and ADAS
1.14. Summary of Remittance List	DepEd Personnel/ School Based AO's and ADAS

Additional requirements for transferees: · Approval of Authority to transfer · Clearance from money, property and legal accountabilities from the previous office · Certificate of last payment of salaries from previous office · BIR Form 2316 (Certificate of Compensation Payment/ Tax Withheld) from previous employer · Certificate of Available Leave Credits · Latest service records · Certificate of last of Service from previous office	Personnel Division
2. Succeeding Salary	
2.1. Payroll (if more than 1 Payee)	DepEd Personnel/ School Based AO's and ADAS
2.2. CTC of duly approved 2.3. Appointment	DepEd Employee
2.4. Duly Accomplished Daily Time Record (DTR)	DepEd Employee
2.5. If with Travel, attached Certified Photocopy of Travel Order and Appearance	DepEd Employee
2.6. If with Leave, attached Approved Form 6	DepEd Employee
2.7. CTC of Plantilla	Human Resource
2.8. CTC of ATM or Deposit Slip	DepEd Employee
2.9. Transmittal for Integration	DepEd Personnel/ School Based AO's and ADAS
2.10. Certification that the employee has NOT yet integrated in the RPSU Payroll	School Head
2.11. Summary of Remittance List	DepEd Personnel/ School Based AO's and ADAS
3. **Salary If Deleted from Payroll**	
3.1. Payroll (if more than 1 Payee)	DepEd Personnel/ School Based AO's and ADAS
3.2. Approved DTR	DepEd Employee
3.3. Notice of Assumption/ First Day of Service	DepEd Employee

3.4. Approved application for leave	Human Resource
3.5. Clearance/Medical Certificate if on sick leave for five days or more	Attending Physician
3.6. CTC of ATM or Deposit Slip	DepEd Employee
3.7. Summary of Remittance List	DepEd Personnel/ School Based AO's and ADAS
3.8. Certification - employee is deleted in the payroll	DepEd Personnel/ School Based AO's and ADAS
4. Salary Differentials Due to Promotion	
4.1. Payroll (if more than 1 Payee)	DepEd Personnel/ School Based AO's and ADAS
4.2. Certified true copy of the approved promotion	DepEd Employee
4.3. NOSI/NOSA in case of step increment/salary increase	DepEd Personnel/ School Based AO's and ADAS
4.4. Certificate of Assumption	DepEd Employee
4.5. Service Record	DepEd Personnel/ School Based AO's and ADAS
4.6. Approved DTR	DepEd Employee
4.7. CTC of Payslip (BEFORE & AFTER INTEGRATION)	DPSU
4.8. CTC of ATM or Deposit Slip	DepEd Employee
4.9. CTC of Previous Appointment	DepEd Employee
4.10. Summary of Remittance List	DepEd Personnel/ School Based AO's and ADAS
5. Step Increment	
5.1. Payroll (if more than 1 Payee)	DepEd Personnel/ School Based AO's and ADAS
5.2. Certified true copy of the approved Appointment (latest)	DepEd Employee
5.3. NOSI/NOSA in case of step increment/salary increase	DepEd Personnel/ School Based AO's and ADAS
5.4. CTC of Payslip (BEFORE & AFTER INTEGRATION)	DPSU
5.5. CTC of ATM or Deposit Slip	DepEd Employee
5.6. Service Record	DepEd Personnel/ School Based AO's and ADAS

5.7. Summary of Remittance List	DepEd Personnel/ School Based AO's and ADAS
6. Last Salary Upon Termination of Service	
6.1. Payroll (if more than 1 Payee)	DepEd Personnel/ School Based AO's and ADAS
6.2. Duly Accomplished Daily Time Record (DTR)	DepEd Employee
6.3. Clearance from money, property and legal accountabilities	DepEd Personnel/ School Based AO's and ADAS
6.4. CTC of ATM or Deposit Slip	DepEd Employee
6.5. Last Day of service/service record	DepEd Personnel/ School Based AO's and ADAS
6.6. Summary of Remittance List	DepEd Personnel/ School Based AO's and ADAS
7. **Salary Due to Heirs of Deceased Employee**	
7.1. Payroll (if more than 1 Payee)	DepEd Personnel/ School Based AO's and ADAS
7.2. CTC of Authenticated NSO Death Certificate	PSA
Additional Requirements: either of the ff.	
· Authenticated NSO Marriage Contract	PSA
· Authenticated NSO Birth Certificates of surviving legal heirs	PSA
· Designation of next-of-kin	DepEd Employee
· Waiver of right of children 18 years old and above	DepEd Employee
· CTC of ATM or Deposit Slip	DepEd Employee
· Summary of Remittance List	DepEd Personnel/ School Based AO's and ADAS
8. **Maternity Leave**	
8.1. Payroll (if more than 1 Payee)	DepEd Personnel/ School Based AO's and ADAS
8.2. Approved application for leave	Human Resource
8.3. Maternity leave clearance	Human Resource
8.4. Reinstatement (CTC if photocopied)	Attending Physician
8.5. Proportional Vacation Pay	Human Resource

8.6. Fit to Work (CS Form 211)	Attending Physician
8.7. Medical Certificate (CS Form 41)	Attending Physician
8.8. Certificate of Live Birth	PSA
8.9. Payslip (on the period of claim)	DPSU
8.10. CTC of ATM or Deposit Slip	DepEd Employee
8.11. Summary of Remittance List	DepEd Personnel/ School Based AO's

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1.Submit Documents for Claim of Payments to DPSU Section	1.1. Receive documents from the DPSU Section, and log in the tracking system, and forward Documents for the next step	None	30 minutes to 1 hour	Designated Releasing & Receiving Staff
	1.2.Review of documentatio n requirements	None	1 - 4 hours	Designated Accounting Staff
	1.3.Forward received Documets to Head of Accounting Unit for final review	None	1-2 hours	Designated Accounting Staff
	Final Review of DV and Supporting Documents If complete, sign DVs and proceed to next step, (Budget Section for signature of Budget Officer) If incomplete, prepare findings and forward back to designated personnel	None	1-3 hours	Head of Accounting Unit/Designated Accountant

	1.4. Forward to SDS for signature	None	1-2 hours (if SDS is IN)	Designated Budget Staff
	1.5. Forward documents for processing of payment thru ADA or check	None	10 min.	SDS Staff
	1.6. Forward to End-User for Filing	None	10 min.	Designated Accounting Staff
	TOTAL:	**None**	**12 hrs. & 20 min.**	

B. Processing of Disbursement Vouchers – Allowances and Other Forms of Compensation

Allowances other forms of compensation which are authorized by law are granted to regular employees of the agency.

Office or Division:	Accounting
Classification:	Complex
Type of Transaction:	G2G - Government to Government
Who may avail:	DepEd Victorias Employees

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. RATA	
a. Certificate that the official/employee did not use government vehicle and is not assigned any government vehicle	Human Resource/ AO V
b. Approved Daily Time Record (if applicable)	DepEd Employee
c. CTC of ATM or Deposit Slip	DepEd Employee
2. Clothing/Uniform Allowance	
2.1. Payroll (if more than Payee)	DPSU/School Based AO's and ADAS
2.2. Certified true copy of approved appointment	DepEd Employee
2.3. Certificate of assumptions of Duty or First Day of Service	DepEd Employee
2.4. Certificate that the personnel is entitled	School Head
2.5. Certificate of Non-Payment from previous office	School Head
2.6. Certified Photocopy of ATM or Deposit Slip	DepEd Employee

3. Subsistence, Laundry and Quarters Allowance	
3.1. Payroll indicating therein number of actual services	DPSU
3.2. Approved Daily Time Record	DepEd Employee
3.3. Authority to collect/Certification by the Secretary of DOH/ Authority as to who are considered Public Health Workers (for initial claim)	DepEd Employee
3.4. Certified true copy of ATM or Deposit Slip	DepEd Employee
4. Hazard Duty Pay	
4.1. Payroll indicating therein number of actual services and Salary Grade of Payees	DPSU
4.2. Authority to collect/Certification by the Secretary of DOH/ Authority as to who are considered Public Health Workers (for initial claim)	DepEd Employee
4.3. Duly accomplished Travel Report (Service Report)	DepEd Employee
4.4. Copy of Special Order from the agency/department head covering the assignment to hazardous/difficult areas	DepEd Employee
5. **Mid-Year and Year-End Bonus and Cash Gift**	
5.1. Payroll (if more than 1 Payee)	DPSU/School Based AO's and ADAS
5.2. Certified true copy of Appointment	DepEd Employee
5.3. Certification that the personnel has atleast satisfactory rating and entitled to such bonus/es	DPSU/School Based AO's and ADAS
5.4. Certified true copy of ATM or Deposit Slip	DepEd Employee
6. **Loyalty Cash Award/Incentive**	
6.1. Payroll (if more than 1 Payee)	DPSU/School Based AO's and ADAS
6.2. Certified true copy of First Appointment (regular/provisional)	DepEd Employee
6.3. Certificate of No Leave of Absence without Pay (LAWOP) signed by the Division Administrative Officer	DPSU/School Based AO's and ADAS
6.4. Certificate of non-payment from previous employer (for transferee)	DepEd Employee

6.5. Certified true copy of ATM or Deposit Slip	DepEd Employee
7. Monetization	
7.1. Payroll (if more than 1 Payee)	DPSU/School Based AO's and ADAS
7.2. Approved Application of Leave (Form 6)	
7.3. Letter of Intent with attached other supporting documents (as required)	
7.4. Certified true copy of ATM or Deposit Slip	
8. Performance Enhancement Incentive (PEI)	
8.1. Payroll (if more than 1 Payee)	
8.2. Certified true copy of Appointment	
8.3. Certification from the Legal Office that the employee has no administrative case	
8.4. Certified true copy of ATM or Deposit Slip	

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1.Submit Documents for Claim of Payments to DPSU Section	1.1. Receive documents from the DPSU Section, and log in the tracking system, and forward Documents for the next step	None	30 minutes to 1 hour	Designated Releasing & Receiving Staff
	1.2.Review documentatio n requirements	None	1 - 4 hours	Designated Accounting Staff
	1.3.Forward received Documets to Head of Accounting Unit for final review	None	1-2 hours	Designated Accounting Staff

	1.4.Final Review of DV and Supporting Documents	None	1-2 hours	Head of Accounting Unit/Designated Accountant

	If complete, sign DVs and proceed to next step, (Budget Section for signature of Budget Officer) If incomplete, prepare findings and forward back to designated personnel	None	1-3 hours	Head of Accounting Unit/Designated Accountant
	1.5. Forward to SDS for signature	None	1-2 hours (if SDS is IN)	Designated Budget Staff
	1.6. Forward documents for processing of payment thru ADA or check	None	10 min.	SDS Staff
	1.7. Forward to End-User for Filing	None	10 min.	Designated Accounting Staff
	TOTAL:	**None**	**14 hrs. 20 min.**	

C. Processing of Disbursement Vouchers and Liquidation Report – Training, Seminars and Activities

Liquidation of training and activities expenses should be done within 20 calendar days after the end of the year subject to replenishment as frequently as necessary during the year.

Office or Division:	Accounting
Classification:	Complex
Type of Transaction:	G2G - Government to Government
Who may avail:	DepEd employees

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Purchase Request/Job Request	School
2. Approved Memo of the Activity (Activity Request / Authority to Conduct) with approved budget estimate, Asset Management Division Certificate and List of Supplies and Materials, Purchase Order	School
3. Annual Procurement Program (APP)	School
4. BAC Resolution as to mode of Procurement	School
5. Request for Quotation (3 Quotation)	School
6. Abstract of Canvass	School
7. BAC Resolution recommending to Award	School
8. Notice to Award (NOA)	School
9. Purchase Order (PO)	School
10. Notice to Award (NTP)	School
11. PhilGEPS Posting (if more than 50k)	School
12. Delivery Receipt (DR)	School
13. Billing Statement/Statement of Account	School
14. Official Receipt/ Sales Invoice	School
15. Project Inspected, Accepted and Completed Report/Inspection and Acceptance Report	School
16. Attendance Sheet with pictures of food or catering	School

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit Documents to Accounting Section of Division Office	1.1. Receive documents from employee/ officer in charge and check liquidation details and attachments If complete, forward to Accounting Head/Accountant for final review and signature If incomplete, prepare findings and forward back to designated personnel	None	1-4 hrs.	Designated Accounting ADAS
	1.2.Once Signed by the Accountant forward to Budget Section for ORS and Signature of Budget Officer	None	5 min.	Designated Budget ADAS
	1.3.Once Signed by Budget officer Forward to ASDS and SDS for signature		10 min.	Secretaries
	1.4.Forward to End-User for Filing/ Accounting Section		10 min.	Designated Accounting ADAS

TOTAL:	**None**	4 hrs. & 25 min.	

D. Processing of Disbursement Vouchers – Travel Reimbursement

Liquidation of local travel expenses should be done within 30 days after the return of the employee concerned to his/her official station.

Office or Division:	Accounting
Classification:	Complex
Type of Transaction:	G2G - Government to Government
Who may avail:	DepEd employees

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
1. Approved Itinerary of Travel	SDS office
2. Certificate of Travel Completed	School Based AO's and ADAS
3. Authority to travel/ Travel Order	SDS office
4. Memorandum	SDS office
5. Certificate of Appearance/ Participation	Sponsor/Seminar Speaker/ Office of Destination
6. Tickets (arranged in sequence)	DepEd Employee
7. Certification not requiring receipts (max. 300)	School Based AO's and ADAS

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1. Submit Documents to Accounting Section of Division Office	1.1. Receive documents from employee/ offic er in charge check and review Itinerary of Travel details and attachments If complete, forward to Accounting Head/Accoun tant for final review and initial If incomplete, prepare	None	2 hrs.	Designated Accounting ADAS

	findings and forward back to designated personnel			
	1.2. Once initialed forward to ASDS/ SDS for Approval of the Itinerary	None	10 min.	Designated Accounting ADAS
	1.3.Once approved, it will be forwarded back to accounting and budget section for JEV, DV and ORS		15 min.	Secretaries
	1.4.Forward to Cash Section for Payment		10 min.	Designated Accounting/ Budget ADAS
	1.5.Forward to End-User for Filing/ Accounting Section		10 min.	Designated Accounting ADAS
	TOTAL:	**None**	2 hrs. & 45 min	

E. Processing of Cash Advances and Liquidation Report – MOOE

Liquidation Payroll fund for salaries, wages, allowances and other similar expenses should be done within 5 calendar days after the end of the pay period.

Office or Division:	Accounting
Classification:	Complex
Type of Transaction:	G2G - Government to Government
Who may avail:	DepEd employees

CHECKLIST OF REQUIREMENTS	WHERE TO SECURE
MOOE CASH ADVANCE	
1. Journal Voucher	School Based AO's and ADAS
2. Disbursement Voucher	School Based AO's and ADAS
3. Obligation Request and Status	School Based AO's and ADAS
4. Bond Confirmation	School Based AO's and ADAS
5. Certification of No. Unliquidated a. Cash Advance	School Based AO's and ADAS
6. Designation/Reassignment Order	School Based AO's and ADAS
7. Letter Request for Cash Advance (Gross-Withholding Tax-Net)	School Based AO's and ADAS
8. Approved Budgetary Requirement (Gross-Withholding Tax-Net)	School Based AO's and ADAS
9. Breakdown of Expenses	School Based AO's and ADAS
10. Approved AIP	School Based AO's and ADAS
11. Approved APP for Commonly used Office Supplies	School Based AO's and ADAS
12. Approved APP & PPMP	School Based AO's and ADAS
MOOE LIQUIDATION REPORT	
1. Routing Slip	School Based AO's and ADAS
2. Journal Entry Voucher (liquidation)	School Based AO's and ADAS
3. Liquidation Report	School Based AO's and ADAS
4. Check Disbursement Register (CDR)	School Based AO's and ADAS
5. NORSA (if any)	School Based AO's and ADAS
6. Bank Statement	School Based AO's and ADAS
7. Summary/ Breakdown of Tax Withheld	School Based AO's and ADAS
8. Journal Entry Voucher (CA)	School Based AO's and ADAS
9. Disbursement Voucher (CA)	School Based AO's and ADAS

10. Obligation Request and Status	School Based AO's and ADAS
11. Fidelity Bond Confirmation	School Based AO's and ADAS
12. Request for Cash Advance	School Based AO's and ADAS
13. Breakdown of Expenses	School Based AO's and ADAS
14. Budgetary Requirement	School Based AO's and ADAS
15. APP	School Based AO's and ADAS
1. Check	School Based AO's and ADAS
2. Disbursement Voucher	School Based AO's and ADAS
3. Purchase Request/ Job Request	School Based AO's and ADAS
4. Program of Works and Pre-Inspection Report with Picture Before	School Based AO's and ADAS
5. Receiving Copy from PS DBM that items are not available	School Based AO's and ADAS
6. BAC Resolution as to mode of Procurement *(Shopping/Small Value Procurement)*	School Based AO's and ADAS
7. PhilGEPS Bid Notice Abstract *(if more than 50k)*	School Based AO's and ADAS
8. RFQ *(3 quotation)*	Supplier
i. -Mayor's/ Business Permit	Supplier
ii. -DTI/ SEC	Supplier
iii. -PhilGEPS Registration Certificate	Supplier
iv. -COR/ BIR 2303	Supplier
v. -Omnibus Sworn Statement *vi. (if more than 50k)*	Supplier
vii. -Income Tax Return *viii. (if more than 500k)*	Supplier
9. Abstract of Canvass	School Based AO's and ADAS
10. BAC Resolution recommending to Award	School Based AO's and ADAS
11. Notice to Award	School Based AO's and ADAS
12. Purchase Order/ Job Order	School Based AO's and ADAS
13. Notice to Proceed	School Based AO's and ADAS
14. Delivery Receipt	Supplier
15. Billing Statement/ SOA	Supplier
16. Sales Invoice/ Official Receipt	Supplier
17. Inspection and Acceptance Report	School Based AO's and ADAS

18. Requisition and Issue Slip/ Inventory Custodian Slip	School Based AO's and ADAS			
19. Post Repair Inspection *(for repair: Labor & Materials)*	School Based AO's and ADAS			
20. Project Inspected, Accepted and Completed Report *(for repair: Labor & Materials)*	School Based AO's and ADAS			
21. Pictures of Items Purchased/Pictures of Materials, Before and After the Repair	School Based AO's and ADAS			
22. Waste Material Report *(for repair: Labor & Materials)*	School Based AO's and ADAS			
CLIENT STEPS	**AGENCY ACTION**	**FEES TO BE PAID**	**PROCESSING TIME**	**PERSON RESPONSIBLE**
1. Submit Documents to Accounting Section of Division Office	1.1.Receive Cash Advance Documents from School based AO's/ ADAS, check and review documentary requirement and its details If complete, forward to Accounting Head/Accountant for final review and and if okay forward to Budget Section for ORS and signature of Budget Officer, after proceed to next step If incomplete, prepare findings and compliance,	None	1-3 hrs.	Designated Accounting/ Budget ADAS Designated Accounting ADAS/School Based AO's & ADAS

	forward back to designated personnel			
	1.2.Once signed by Budget Officer will be forwarded back to accounting section for DV and signature of the Accountant, after proceed to next step	None	1-2 hrs.	Designated Accounting/Budget ADAS
	1.3.To ASDS & SDS, then		10 min	Secretaries
	1.4.Forward to Cash Section for Payment *(For Cash Advance Only)*		10 min.	Designated Accounting/ Budget ADAS
	1.5.Forward to End-User for Filing/ Accounting Section		10 min.	Designated Accounting ADAS
	TOTAL:	**None**	5 Hrs. & 30 min	

F. Application for Provident Fund Loan

Provident Fund Loan defined as a savings scheme consisting of contributions from both the employees and the employer (in monetary form from members- employees, in monetary or non-monetary form from the employers) which serve as a loan facility and provider of supplementary welfare to employees.

Office or Division:	Accounting
Classification:	Complex
Type of Transaction:	G2G - Government to Government
Who may avail:	DepEd Personnel (Teaching and Non-Teaching Personnel)

CHECKLIST OF REQUIREMENTS	**WHERE TO SECURE**
General Requirements	
1. Checklist of Requirements (1 a. Copy)	EAMD
2. Disbursement Voucher/Payroll - box A - approved (Appendix No. 32 a. /33 GAM) (3 Copies)	EAMD
For All Types of Loan	
1. Loan application Form (LAF) (Completely filled up), endorsed by Personnel a. Division and Legal Service	EAMD
2. Authority to Deduct	Personnel Division
3. Copy of latest available pay slip	Personnel Division
4. Photocopy of DedpEd Identification Card	Employee borrower
5. Approved Appointment (for First Time borrowers and Co- a. Terminus employees only)	Employee borrower
Additional Requirements for Additional Loans	
1. Letter-request addressed to a. the SDS	Employee borrower
2. Hospitalization/Medical Expenses/Medical Abstract/Certificate/Prescripti on/Diagnosis	Employee borrower

3. Death Certificate of the deceased family member of the loan applicant within the third civil degree of consanguinity/affinity, as applicable *Note: Attach Latest Payslip and DepEd ID of Co- Borrower*	Employee borrower

CLIENT STEPS	AGENCY ACTION	FEES TO BE PAID	PROCESSING TIME	PERSON RESPONSIBLE
1.Submit the complete documents	1.1 Receive and review completeness of submitted documents	None	1 hr.	DPSU
	1.2 Review the endorsement letter request and supporting documents	None	15 minutes	AO V-Admin
	1.3 Forward documents to Office of the Accountant for signature on LAF and verification of loan status	None	10 minutes	Designated Accounting ADAS
	1.4 Attach DV and ORS	None	10 minutes	Designated Accounting ADAS
	1.5 Forward documents to the SDS for approval	None	10 minutes	Secretaries
	1.6 Forward documents to the Cash Unit	None	10 minutes	Cash Section ADAS
Total:		**None**	**1 hr. & 55 min.**	
