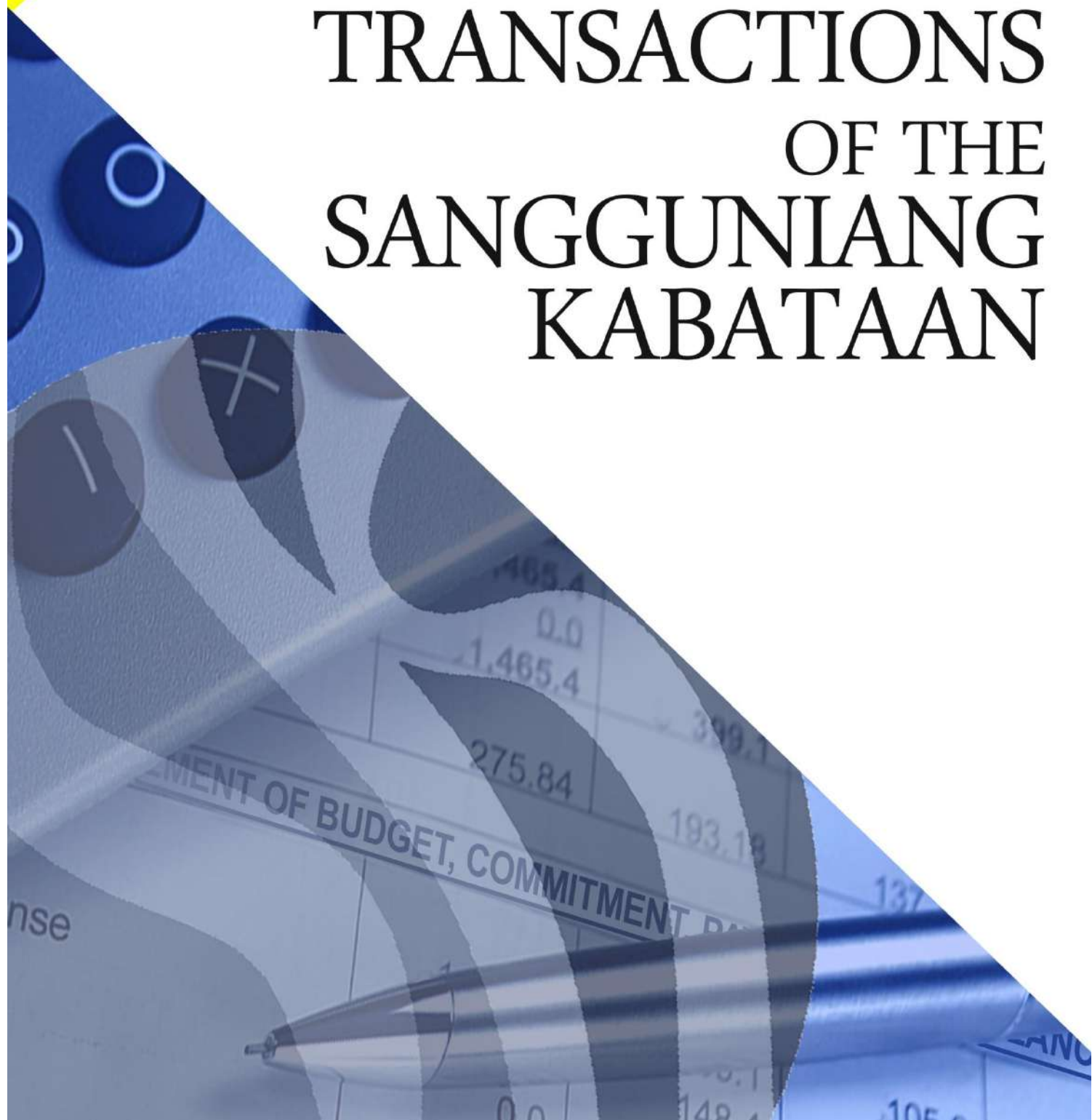




HANDBOOK ON THE FINANCIAL TRANSACTIONS OF THE SANGGUNIANG KABATAAN



FOREWORD

The completion and implementation of the Handbook on the Financial Transaction of the Sangguniang Kabataan (HFTSK) is a revolutionary stint in the field of public finance. It is the first handbook to govern the documentation, recording and reporting of the financial transactions of the Sangguniang Kabataan (SK).

In previous years, the SK transactions were processed and managed at the Barangay level. With the enactment of Republic Act (RA) No. 10742, otherwise known as the Sangguniang Kabataan Reform Act of 2015, the SK was given the financial independence in handling its operations, collection of receipts and disbursement of SK funds. Among the salient features of RA No. 10742 include: (a) the SK funds shall be kept in a government-owned bank with the SK Chairperson and the SK Treasurer as the official signatories; and (b) financial records are to be kept by the SK Treasurer, copy furnished the Sangguniang Barangay, in a simplified manner. These changes, along with the other features embodied in the law were considered in the development of detailed financial guidelines as contained in this handbook. The HFTSK aims to define the specific duties and responsibilities of the SK officials regarding financial matters and guide them espousing accountability, transparency and efficient service delivery.

The HFTSK covers the accounting policies, guidelines, financial reports and forms to be used in the SK operations. It presents each important phase where financial transaction is involved as follows: Budget, Receipts/Collections and Deposits, Disbursements/Payments, Supplies and Materials, and Property and Equipment, and Financial Statements and Other Reports. It also prescribes the List of Accounts that may be used, with illustrative SK transactions provided to guide the SK officials in the recording of accounting transactions and preparation of financial statements and reports. A procedural flowchart accompanies every table of narrative procedures presented to facilitate understanding and implementation.

Considering the organizational structure of the SK with limited number of personnel involved in its financial activities, and for simplicity in recording and reporting of the SK transactions, the Cash Basis of accounting provided under the International Public Sector Accounting Standards, Volume II, was adopted in this handbook.

It is hoped that the HFTSK will steer the SK officials to exercise their authority in managing their financial operations with due diligence, and cognizant of their responsibilities and accountabilities over the limited resources entrusted to them as public servant.

To our dear SK officials, welcome to an exciting journey in local governance and nation-building.



MICHAEL G. AGUINALDO
Chairperson

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Acknowledgement is hereby given to the remarkable commitment of the Working Group from ASDOSO and GAO namely:

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The printing of this Handbook was undertaken by the Printing and Publication Services, Policy Research and Institutional Development Office, Professional and Institutional Development Sector of this Commission.

**HANDBOOK ON THE
FINANCIAL TRANSACTIONS
OF THE
SANGGUNIANG KABATAAN**

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HANDBOOK ON THE FINANCIAL TRANSACTIONS OF THE SANGGUNIANG KABATAAN

1. Introduction

Section 2(2), Article IX-D of the 1987 Philippine Constitution mandates the Commission on Audit (COA) to promulgate accounting rules and regulations.

Section 21 of the Implementing Rules and Regulations (IRR) of Republic Act (RA) No. 10742, otherwise known as the Sangguniang Kabataan (SK) Reform Act of 2015, states that the COA shall formulate accounting guidelines pertaining to the proper recording and reporting of SK funds and such other funds.

To ensure proper accounting and reporting in the use of SK funds and property, this Handbook or HFTSK provides the accounting policies, guidelines, procedures, forms, registries, registers, records and reports. It covers the Definition of Terms; Basic Standards and Policies; Accounting Plan, Specific Policies, Narrative Procedures and Procedural Flowcharts on: Budget, Receipts/Collections and Deposits, Disbursements/Payments, Supplies and Materials, and Property and Equipment; Financial Statements and Other Reports; List of Accounts; and Illustrative SK Transactions.

2. Definition of Terms

For the purpose of this Handbook, the terms used as stated below shall be construed to mean as follows:

- 2.1. *Annual Budget* – is a financial plan embodying the estimate of receipts and payments for one fiscal year operation of the SK, approved by the SK through a Resolution before the start of the succeeding fiscal year, and should be consistent with the Comprehensive Barangay Youth Development Plan (CBYDP) and Annual Barangay Youth Investment Program (ABYIP).
- 2.2. *Approved Budget* – consists of Annual and Supplemental Budget based on SK Resolution.
- 2.3. *Commitment* – refers to the amount committed to be paid by SK for any lawful payments to be made by the accountable officer for and in behalf of the SK officer.
- 2.4. *Disbursements/Payments* – constitute all cash paid out during a given period in currency (cash) or by check. It may also mean the settlement of government payables by cash or check. Payments shall be made on duly approved Disbursement Voucher (DV).
- 2.5. *Fair Value* – is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction.
- 2.6. *Final Budget* – is the original budget adjusted for transfers, allocations and other authorized changes applicable to the budget period.

- 2.7. *Original Budget* – is the initial approved budget for the budget period.
- 2.8. *Property and Equipment* – are tangible items with unit cost of P15,000 and above that are: (a) held for use in the operation or rendering of services, or for administrative purposes; and (b) expected to be used during more than one reporting period.
- 2.9. *Receipts/Collections* – constitute all collections during a given period in cash, in check and/or direct deposit to the SK bank account.
- 2.10. *Reporting Period* – is the period covered by the financial statements which shall be January 1 to December 31.
- 2.11. *SK Funds* – include, but are not limited to, the following:
 - 2.11.1. Ten percent of the general fund of the Barangay;
 - 2.11.2. Proceeds from fund-raising activities that are in line with CBYDP and ABYIP;
 - 2.11.3. Contributions, monies and all other resources received without specific purposes; and
 - 2.11.4. Funds received for specific purposes.
- 2.12. *Semi-expendable property* – are tangible items with unit cost below the capitalization threshold of P15,000 and with serviceable life of more than one year.
- 2.13. *Supplemental Budget* – additional budget approved by the SK to augment the original annual budget if the SK funds allow. It shall be in accordance with the adopted ABYIP. (Section 8(b) and 20(c) of the IRR).
- 2.14. *Supplies and Materials* – are items to be used in operation, or consumed or distributed in the rendering of services. These include semi-expendable property or tangible items with unit cost below the capitalization threshold of P15,000.

3. Basic Standards and Policies

The financial transactions and operations of the SK shall be governed by the following fundamental principles:

- 3.1. The SK shall have financial independence in its operations, disbursements and encashment of its funds, income and expenditures. (Section 20(b) of the IRR of RA No. 10742)
- 3.2. Ten percent of the general fund of the barangay shall be set aside for the SK. The Sangguniang Barangay (SB) shall appropriate the SK fund in lump sum which shall be disbursed solely by the SK for youth development and empowerment purposes. (Section 20(a) of the IRR of RA No. 10742)

- 3.3. The SK funds shall be disbursed in accordance with the provisions of RA No. 10742 and its IRR, RA No. 7160 (Local Government Code of 1991), RA No. 9184 (Government Procurement Reform Act), and such other pertinent laws, rules and regulations. (Section 20(a) of the IRR of RA No. 10742)
- 3.4. All monies officially received by the SK officials in any capacity or on any occasion shall be accounted for as SK Fund, unless otherwise provided by law.
- 3.5. SK funds shall be utilized solely for youth development and empowerment purposes such as programs, projects and activities that will promote and ensure the equitable access to quality education, environmental protection, climate change adaptation, disaster risk reduction and resiliency, youth employment and livelihood, health, including health services, and adolescent sexual and reproductive health, anti-drug abuse, gender sensitivity, sports development, and capability building which emphasizes leadership training (Section 20(a) and 20(c) of the IRR of RA No. 10742). Such funds shall be utilized in accordance with the approved budget of the SK.
- 3.6. Disbursements/Payments or disposition of the SK funds or property shall invariably bear the approval of the proper officials.
- 3.7. All claims against the SK funds shall be supported with complete documentation.
- 3.8. Revenue generated from sources expressly authorized under RA No. 10742 and collections thereof shall at all times be acknowledged properly by issuing an Official Receipt (OR). Revenue collected by the SK through direct deposit to the SK's bank account shall be supported with a copy of Validated Deposit Slip (VDS)/Credit Memo (CM) in lieu of OR.
- 3.9. Fiscal responsibility shall be shared by all those exercising authority over the financial affairs, transactions, and operations of the SK.
- 3.10. The SK Chairperson shall be immediately and primarily responsible for all the funds and property pertaining to the SK.
- 3.11. Proper handling or custody of the funds and property of the SK rests with the SK Treasurer.
- 3.12. The SK Chairperson with the concurrence of the majority of all the SK members shall designate a Budget Monitoring Officer (BMO) who shall be responsible in the monitoring of budget and preparation of budget reports. The BMO shall come from the SK officials except the SK Treasurer.
- 3.13. Persons entrusted with the possession or custody of the funds or property shall be immediately responsible to the SK Chairperson without prejudice to the liability of either party to the SK.
- 3.14. Every officer of the SK whose duties permit or require the possession or custody of government funds or property shall be accountable therefor and for the safekeeping thereof in conformity with law.

- 3.15. The SK Chairperson shall exercise the diligence of a good father of a family in supervising accountable officers under his/her control to prevent the incurrence of loss of government funds or property, otherwise he/she shall be jointly and solidarily liable with the person primarily accountable therefor. The SK Treasurer shall likewise exercise the same degree of supervision over accountable officers under his/her supervision, otherwise he/she shall be jointly and solidarily liable with them for the loss of government funds or property under their control.
- 3.16. All donations made or received by the SK shall be covered by an SK Resolution.
- 3.17. Every accountable officer shall be properly bonded in accordance with law (Section 101, Presidential Decree (PD) No. 1445 (The Government Auditing Code of the Philippines); Section 50, Chapter 9, Subtitle B, Book V, Executive Order (EO) No. 292 (Administrative Code of 1987), and Treasury Circular No. 02-2009 dated August 6, 2009 or other pertinent issuances of the Bureau of the Treasury.
- 3.18. Procedures on disposal of unserviceable property shall be in accordance with Section 79 of PD No. 1445 and applicable rules and regulations prescribed by COA.
- 3.19. SK financial transactions shall be kept under cash basis of accounting using a single-entry bookkeeping system and shall be recorded in accordance with the List of Accounts provided in this Handbook.
- 3.20. The cash basis of accounting recognizes transactions and events only when cash is received or paid by the SK. Financial statements prepared under the cash basis provide readers with information about the sources of cash received during the period, the purposes for which cash was used and the cash balances at the reporting date. The measurement focus in the Statement of Receipts and Payments is the balances of cash and changes therein. Notes to Financial Statements (NFS) may provide additional information about liabilities and some non-cash assets, such as receivables, and property and equipment. (Section 1.2.2. Financial Reporting under the Cash Basis of Accounting of International Public Sector Accounting Standards, Volume II, 2017 Edition of Handbook of International Public Sector Accounting Pronouncements of the International Federation of Accountants)
- 3.21. SK accounting and budget records shall consist of the following:
- 3.21.1. Register of Cash Receipts, Deposits and Other Related Financial Transactions (RCRD) to be maintained by the SK Treasurer;
 - 3.21.2. Register of Cash in Bank and Other Related Financial Transactions (RCB) to be maintained by the SK Treasurer;
 - 3.21.3. Registry of Budget, Commitments, Payments and Balances (RBCPB) to be maintained by the BMO; and
 - 3.21.4. Registry of Specific Purpose Fund, Commitments, Payments and Balances (RSPFCPB) to be maintained by the BMO.

- 3.22. All accountable forms, records, registers, registries, DVs and supporting documents, and reports of SK shall be made available for audit by the COA Auditor concerned. It shall also be made available to interested parties upon request, subject to the pertinent provisions of RA No. 10173, otherwise known as the Data Privacy Act of 2012.
- 3.23. All SK funds shall be subject to pertinent accounting and auditing laws, rules and regulations.
- 3.24. All incoming and outgoing official communications/documents relating to financial matters shall be recorded in a logbook.

4. SK Accounting Plan

The SK Accounting Plan (*Appendix A*) shows the workflow of SK transactions pertaining to budget; receipts/collections and deposits; disbursements/payments of SK fund; supplies and materials, and property and equipment; recording of financial transactions; and preparation of financial statements and other reports.

5. Budget

5.1. Specific Policies

- 5.1.1. SK funds shall be allocated in an annual budget, and if the funds allow, in a supplemental budget in accordance with the adopted ABYIP. (Section 20(c) of the IRR of RA No. 10742)
- 5.1.2. The SK proposed budget shall be approved before the start of the succeeding fiscal year through an SK Resolution with a majority vote of the SK members present during the session called for the purpose.
- 5.1.3. The detailed program/project/activities (PPA) with corresponding costs for each PPA included in the ABYIP shall be attached to the SK Resolution.
- 5.1.4. Upon receipt of the monthly internal revenue allotment (IRA) of the barangay, the Punong Barangay shall automatically release not later than five (5) working days without further delay the share of the SK equivalent to ten percent of the general fund of the barangay by issuing check in the name of the SK for deposit to the latter's bank account. (Department of Budget and Management (DBM), Department of the Interior and Local Government (DILG) and National Youth Commission (NYC) Joint Memorandum Circular (JMC) No. 1, s. 2019 dated January 23, 2019)
- 5.1.5. For all other income accruing to the general fund of the barangay, the corresponding SK fund shall be deposited not later than five (5) working days after the end of the month. (Item 3.2.3 of DBM, DILG and NYC JMC No. 1, s. 2019 dated January 23, 2019)

- 5.1.6. The duly approved annual budget and any supplemental budget, commitments and payments shall be recorded and monitored in the Registry of Budget, Commitments, Payments and Balances – Maintenance and Other Operating Expenses (RBCPB-MOOE) – *Annex 1* and Registry of Budget, Commitments, Payments and Balances – Capital Outlay (RBCPB-CO) – *Annex 2*, as the case may be, which shall be maintained by PPA by the BMO.
- 5.1.7. Funds received for specific purpose shall be covered by an SK Resolution. It shall be recorded and monitored in the Registry of Specific Purpose Fund, Commitments, Payments and Balances – Maintenance and Other Operating Expenses (RSPFCPB-MOOE) – *Annex 3* and Registry of Specific Purpose Fund, Commitments, Payments and Balances – Capital Outlay (RSPFCPB-CO) – *Annex 4*, as the case may be, which shall be maintained by PPA by the BMO.
- 5.1.8. Payments sourced from SK funds shall in no case exceed the approved budget.
- 5.1.9. The charges to and balances of the approved budget shall be reported by the BMO to the SK on a quarterly basis through the Summary of Budget, Commitments, Payments and Balances (SBCPB).
- 5.1.10. An entity that makes publicly available its approved budget(s) shall present a comparison of the budget amounts for which it is held publicly accountable. The comparison of budget and actual amounts shall present the original and final budget amounts, the actual amounts on comparable basis and by way of note disclosure, an explanation of material differences between the budget for which the entity is held publicly accountable and actual amounts, unless such explanation is included in other public documents issued in conjunction with the financial statements, and a cross reference to those documents is made in the notes. (Section 1.7.8. Financial Reporting under the Cash Basis of Accounting of International Public Sector Accounting Standards, Volume II, 2017 Edition of Handbook of International Public Sector Accounting Pronouncements of the International Federation of Accountants)
- 5.1.11. A Statement of Comparison of Budget and Actual Amounts (SCBAA) shall be prepared by the BMO annually and approved by the SK Chairperson to be submitted to the SK, SB and COA Auditor concerned within 60 days after the end of each year.
- 5.1.12. The charges to and balances of the fund received for specific purpose shall be reported by the BMO to the SK on a quarterly basis through the Summary of Specific Purpose Fund, Commitments, Payments and Balances (SSPFCPB).
- 5.1.13. The SBCPB and SSPFCPB shall be submitted to the SK, SB and COA Auditor concerned within 20 days after the end of each quarter.
- 5.1.14. The SBCPB and SSPFCPB shall be used by the SK in the evaluation of the status of SK budget and funds received for specific purpose, respectively.
- 5.1.15. Unexpended balances in the SK budget shall revert to the general fund of the SK at the end of the fiscal year, and shall not thereafter be available for

expenditure except by subsequent approval of the SK. However, unexpended balances for capital outlay shall continue and remain valid until fully spent, reverted, or the project is completed. Reversions of such balances shall not be allowed unless obligations thereafter have been fully paid or otherwise settled. (Item 3.3.5.6 of DBM, DILG and NYC JMC No. 1, s. 2019 dated January 23, 2019)

5.1.16. The balances for capital outlay shall be reviewed as part of the annual budget preparation and the SK may approve, upon recommendation of the SK Chairperson, the reversion of the funds no longer needed in connection with the activities funded by said balances. (Item 3.3.5.6 of DBM, DILG and NYC JMC No. 1, s. 2019 dated January 23, 2019)

5.1.17. All undisbursed SK funds as of December 31, 2018 under the custody of the barangay shall be transferred to the current account of the SK. The utilization thereof shall be subject to subsequent planning and budgeting by the SK, in accordance with the policies and procedures prescribed under DBM, DILG and NYC JMC No. 1, s. 2019 dated January 23, 2019.

5.2. Specific Procedures

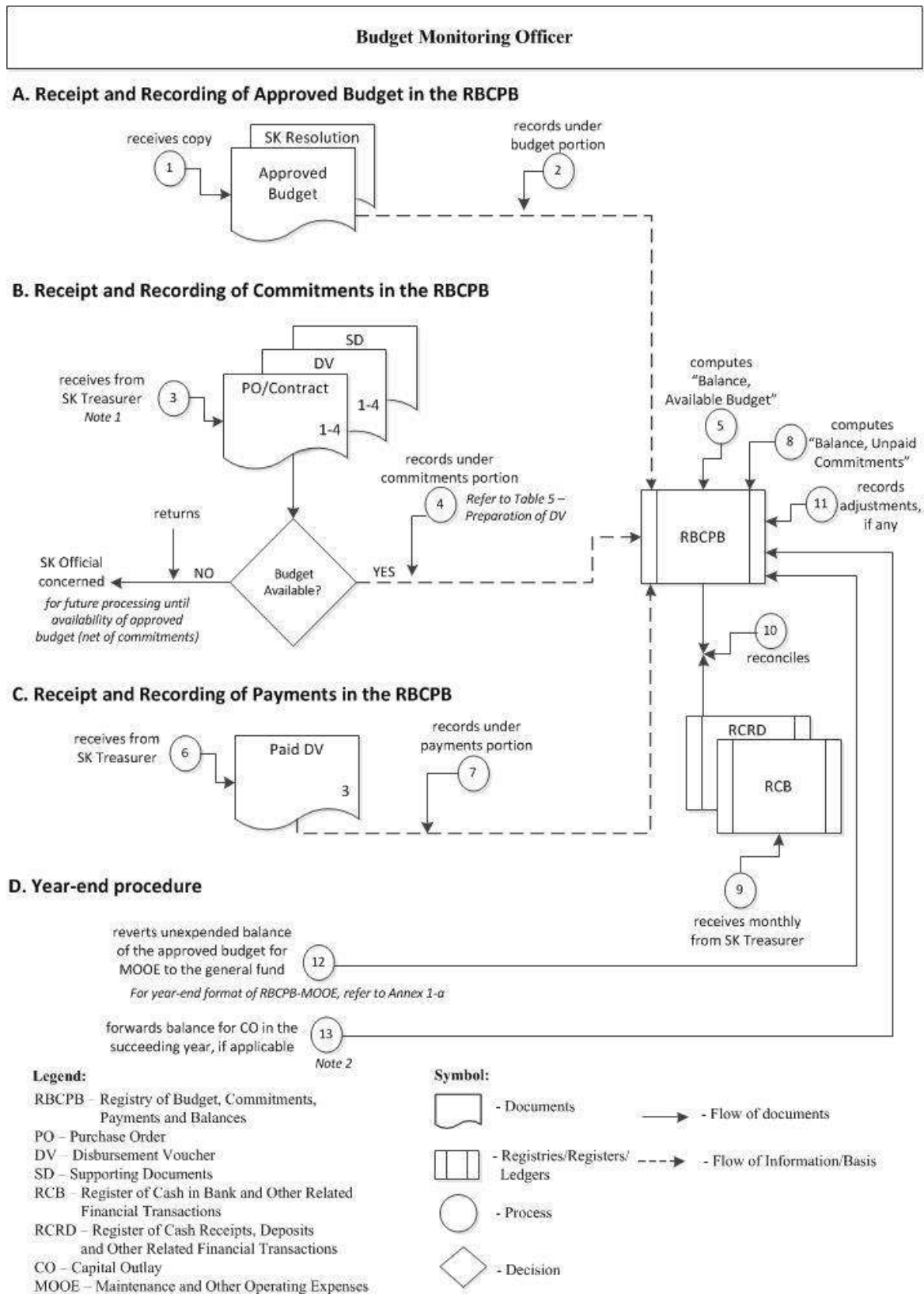
5.2.1. Receipt, Utilization, Recording and Reporting of Approved Budget

Table 1
Receipt, Utilization, Recording and Reporting of Approved Budget
Narrative Procedures

Area of Responsibility/ Person Responsible	Seq.	Activity
BMO	A	<i>Receipt and Recording of Approved Budget in the RBCPB</i>
	1	Receives copy of the Approved Budget (Annual/Supplemental) for the year together with the covering SK Resolution.
	2	Records the details of the Annual/Supplemental Budget under the “Budget” portion by indicating the total amount, breakdown of object of expenditures and other details in the applicable columns of the applicable RBCPB per PPA.
BMO	B	<i>Receipt and Recording of Commitments in the RBCPB</i>
	3	Receives from the SK Treasurer the PO/Contract and/or DV together with the supporting documents and checks the availability of the budget.
		<i>Note 1. If the budget is not available, return the document/s to the SK official concerned for appropriate action.</i>

Area of Responsibility/ Person Responsible	Seq.	Activity
BMO	4	Records the details under the “Commitments” portion, by indicating the total amount, breakdown of object of expenditures and other details in the applicable columns of the RBCPB upon: <ul style="list-style-type: none"> a. Signing of PO/Contract; or b. Signing of Box A of the DV – for payments not covered by PO/Contract <i>Refer to Table 5 – Preparation of Disbursement Voucher</i>
	5	Computes/Indicates the “Balance, Available Budget” (Total Budget carried forward less Total Commitments carried forward) in the applicable columns of the RBCPB.
	C	<i>Receipt and Recording of Payments in the RBCPB</i>
BMO	6	Receives 3 rd copy of paid DV from the SK Treasurer.
	7	Records the details under the “Payments” portion, by indicating the total amount, breakdown of object of expenditures and other details in the applicable columns of the RBCPB and files the paid DV.
	8	Computes/Indicates the “Balance, Unpaid Commitments” (Total Commitments carried forward less Total Payments carried forward) in the applicable columns of the RBCPB.
	9	Receives on a monthly basis the certified photocopies of the RCRD and RCB from the SK Treasurer.
	10	Reconciles the entries in the RBCPB with those in the certified photocopies of the RCRD and RCB.
	11	Records the corrections/adjustments, if any, in the RBCPB.
	D	<i>Year-end procedure</i>
BMO	12	Reverts the unexpended balance of the approved budget for MOOE to the general fund of the SK thru a negative entry under the “Balance, Available Budget” portion of the applicable RBCPB, bringing the “Balance, Available Budget” after reversion to zero. <i>For year-end format of RBCPB-MOOE, refer to Annex 1-a</i>
	13	Forwards the balances for capital outlay in the succeeding year as a continuing budget, if applicable. Note 2. <i>The balances of capital outlay no longer needed shall be reviewed as part of the annual budget preparation and the SK may approve, upon recommendation of the SK Chairperson the reversion of such balances. Thus, reversion of unexpended balances may be done using the year-end format of RBCPB-CO, refer to Annex 2-a.</i>

Receipt, Utilization, Recording and Reporting of Approved Budget Procedural Flowchart



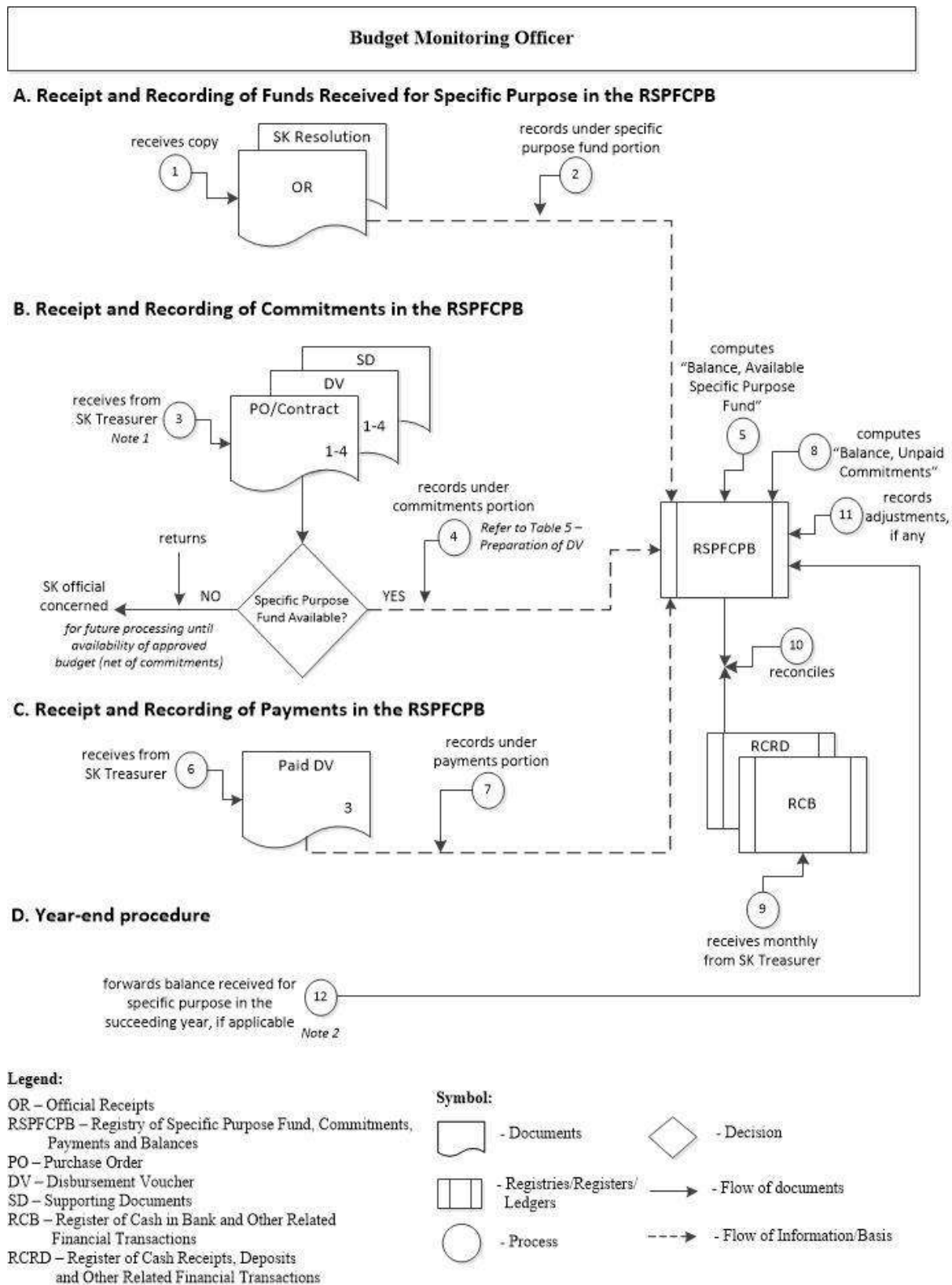
5.2.2. Receipt, Utilization, Recording and Reporting of Funds Received for Specific Purpose

Table 2
Receipt, Utilization, Recording and Reporting of
Funds Received for Specific Purpose
Narrative Procedures

Area of Responsibility/ Person Responsible	Seq.	Activity
BMO	A	<i>Receipt and Recording of Funds received for specific purpose in the RSPFCPB</i>
	1	Receives copy of OR from the SK Treasurer for funds received with specific purpose together with the covering SK Resolution.
BMO	2	Records the details of the received funds under the “Specific Purpose Fund” portion by indicating the total amount, breakdown of object of expenditures and other details in the applicable columns of the applicable RSPFCPB per PPA.
	B	<i>Receipt and Recording of Commitments in the RSPFCPB</i>
BMO	3	Receives from the SK Treasurer the PO/Contract and/or DV together with the supporting documents and checks the availability of the funds received for specific purpose. <i>Note 1. If the funds received for specific purpose is not available, return the document/s to the SK official concerned for appropriate action.</i>
	4	Records the details under the “Commitments” portion by indicating the total amount, breakdown of object of expenditures and other details in the applicable columns of the RSPFCPB upon: a. Signing of PO/Contract; or b. Signing of Box A of the DV – for payments not covered by PO/Contract. <i>Refer to Table 5 – Preparation of Disbursement Voucher</i>
BMO	5	Computes/Indicates the “Balance, Available Specific Purpose Fund” (Total Specific Purpose Fund carried forward less Total Commitments carried forward) in the applicable columns of the RSPFCPB.
	C	<i>Receipt and Recording of Payments in the RSPFCPB</i>
BMO	6	Receives 3 rd copy of paid DVs from the SK Treasurer.

Area of Responsibility/ Person Responsible	Seq.	Activity
BMO	7	Records the details under the “Payments” portion, by indicating the total amount, breakdown of object of expenditures and other details in the applicable columns of the RSPFCPB and files the paid DV.
	8	Computes/Indicates the “Balance, Unpaid Commitments (Total Commitments carried forward less Total Payments carried forward)” in the applicable columns of the RSPFCPB.
	9	Receives on a monthly basis the certified photocopies of the RCRD and RCB from the SK Treasurer.
	10	Reconciles the entries in the RSPFCPB with those in the certified photocopies of the RCRD and RCB.
	11	Records the corrections/adjustments, if any, in the RSPFCPB.
BMO	D	<i>Year-end procedure</i>
	12	<p>Forwards the balance of the funds received for specific purpose in the succeeding year as a continuing budget, until completion of the project.</p> <p><i>Note 2. Any unexpended balance shall be disposed in accordance with the Memorandum of Agreement (MOA) with the source agency. In the absence of MOA, any unexpended balance shall form part of the general fund of the SK.</i></p>

Receipt, Utilization, Recording and Reporting of Funds Received for Specific Purpose *Procedural Flowchart*



6. Receipts/Collections and Deposits

6.1 Specific Policies

- 6.1.1. All receipts/collections in cash or check shall be acknowledged by the SK Treasurer by issuing OR – Accountable Form No. 51. Receipts/Collections by the SK through direct deposit to the SK's bank account shall be supported with a copy of VDS/CM in lieu of OR.
- 6.1.2. All particulars in the OR shall be filled out. Duplicate and triplicate copies of the OR shall be the exact copy of the original.
- 6.1.3. ORs shall be issued in numerical sequence. Erasures and alterations are strictly not allowed. OR with erasures and alterations shall be marked as "cancelled".
- 6.1.4. Issue of temporary or provisional receipt is not allowed.
- 6.1.5. SK funds shall be deposited in a current account under the name of the SK of the barangay concerned in government-owned bank (GOB)/authorized government depository bank (AGDB) situated in or nearest to its area of jurisdiction with the SK Chairperson and SK Treasurer as the official signatories.
- 6.1.6. Receipts/Collections, in cash or check, accruing to the SK funds shall be deposited intact daily. Collections beyond the bank's cut-off time shall be deposited the next working day. Where travel time to the GOB/AGDB is more than one day, deposits shall be made at least once a week or as soon as the collections reach P5,000.00.
- 6.1.7. Where it is not economical to make the deposit within the prescribed period, the SK Chairperson shall request to the COA Director concerned, through the auditor concerned, exemption from the required deposit procedures. In such case, the frequency of deposits may be approved at least once a month.
- 6.1.8. In far flung areas where a GOB/AGDB is not accessible within 20 kilometer radius from the barangay, Department of Finance (DOF) Circular No. 01-2015 dated June 1, 2015, as amended by DOF Circular No. 01-2017 dated May 11, 2017, shall apply.
- 6.1.9. Only one depository account shall be maintained with GOB/AGDB in the name of the SK of the barangay concerned. For efficiency and economy purposes, it is strongly encouraged for the SK to open and maintain a depository account in the same bank and branch of its barangay. (Item 3.2.2 of DBM, DILG and NYC JMC No. 1, s. 2019 dated January 23, 2019)
- 6.1.10. Receipts/Collections and deposits of SK funds derived from any source shall be recorded and monitored in the Register of Cash Receipts, Deposits and Other Related Financial Transactions – *Annex 5* to be prepared/maintained by the SK Treasurer.

6.1.11. Deposits and withdrawals/payments from the current account shall be recorded and monitored in the Register of Cash in Bank and Other Related Financial Transactions – *Annex 6* to be prepared/maintained by the SK Treasurer.

6.1.12. The SK Chairperson and SK Treasurer shall comply with the bonding requirements as prescribed in Section 305 (f) of RA No. 7160, Bureau of the Treasury (BTr) Treasury Circular No. 02-2009 dated August 6, 2009 or other pertinent BTr issuances and DILG Memorandum Circular No. 99-186 dated October 11, 1999. The corresponding premium shall be paid out of SK funds.

6.2. Specific Procedures

6.2.1. Recording of Receipts/Collections and Deposits

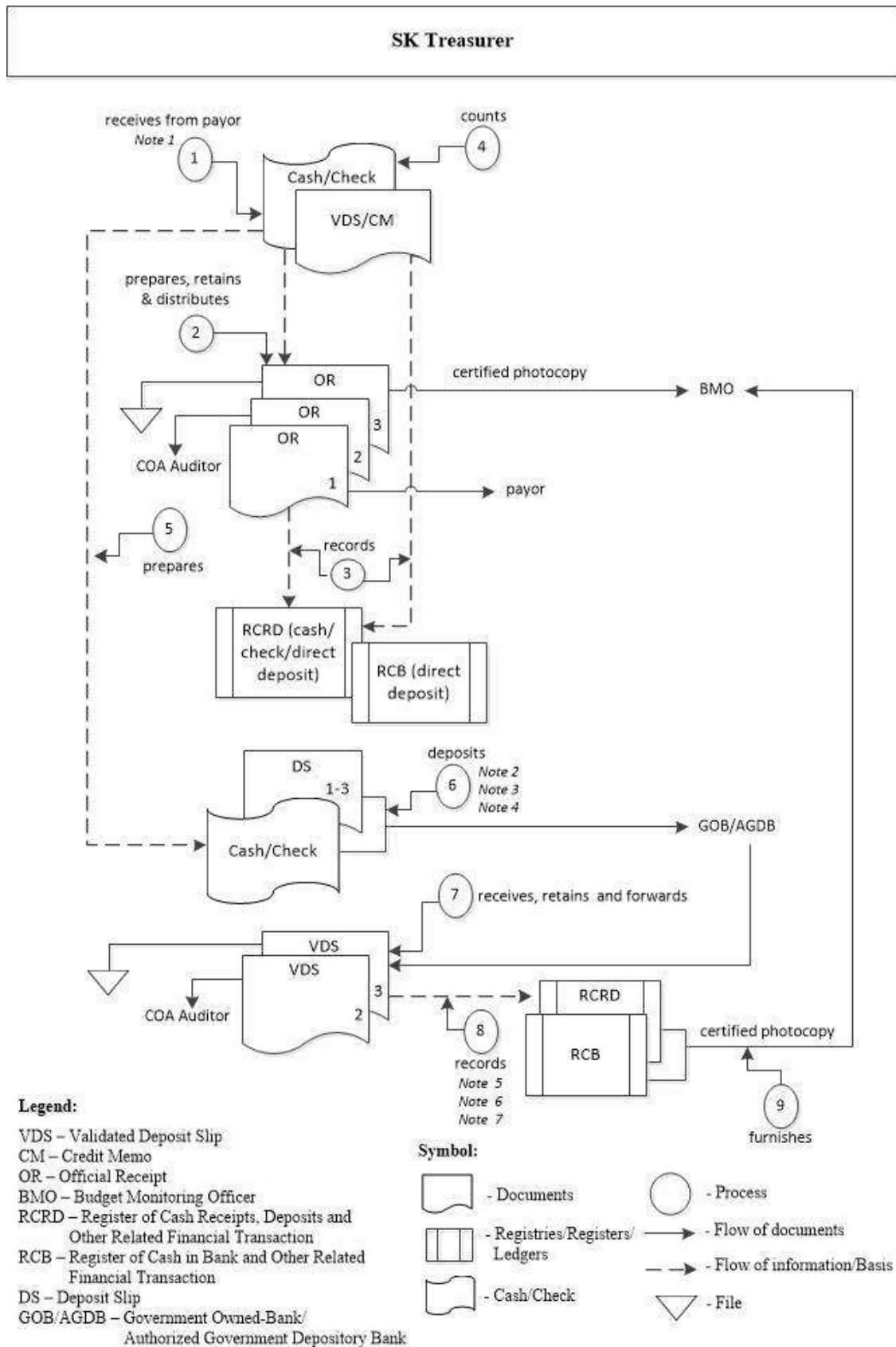
Table 3
Recording of Receipts/Collections and Deposits
Narrative Procedures

Area of Responsibility/ Person Responsible	Seq.	Activity
SK Treasurer	A	<i>Recording of Receipts/Collections</i>
	1	Receives cash/check or certified photocopy of VDS/CM from payor representing collection of income/other receipts. <i>Note 1. Receipts/Collections directly deposited by the payor to the SK bank account shall be supported by certified photocopy of VDS/CM in lieu of OR.</i>
	2	Prepares OR in three copies to acknowledge receipt/collection in cash or check, retains 3 rd copy of OR and distributes as follows: <div style="margin-left: 40px;"> <i>Original copy</i> - <i>Payor</i> <i>2nd copy</i> - <i>COA Auditor (to support the RCRD)</i> <i>Certified</i> - <i>BMO (for posting in the RSPFCPB)</i> <i>photocopy</i> </div>
	3	Records daily the receipts/collections based on the following: <div style="margin-left: 20px;"> a. OR issued in chronological and numerical sequence, including the cancelled ones, for the following transactions: <ul style="list-style-type: none"> • Receipts/Collections in cash/check – in the “Receipt” column under the “Cash on Hand” and in the appropriate accounts under “Breakdown of Receipts/Direct Deposit” of the RCRD. • Cancelled ORs – in the first four columns of the RCRD. </div>

Area of Responsibility/ Person Responsible	Seq.	Activity
SK Treasurer		<p>b. Certified copy of VDS received from payor and/or original copy of CM issued by the SK's depository bank:</p> <ul style="list-style-type: none"> Receipts/Collections directly deposited to the SK bank account – in the “Direct Deposit” column and in the appropriate accounts under “Breakdown of Receipts/Direct Deposit” of the RCRD, and “Deposit” column under “Cash in Bank” of the RCB to update the balance of the Cash in Bank.
	B	Recording of Deposits
	4	Counts the receipts/collections in cash/check received during the day.
	5	Prepares Deposit Slip (DS) in three copies for bank validation.
	6	Deposits receipts/collections intact daily in a current account under the name of the SK of the barangay concerned in GOB/AGDB.
		<p><i>Note 2. Collections beyond the bank's cut-off time shall be deposited the next working day. Where travel time to the GOB/AGDB is more than one day, deposits shall be made at least once a week or as soon as the collections reach P5,000.00.</i></p> <p><i>Note 3. Where it is not economical to make the deposit within the prescribed period, the SK Chairperson shall request to the COA Director concerned, through the auditor concerned, exemption from the required deposit procedures. In such case, the frequency of deposits may be approved at least once a month.</i></p> <p><i>Note 4. In far flung areas where a GOB/AGDB is not accessible within 20 kilometer radius from the barangay, DOF Circular No. 01-2015 dated June 1, 2015, as amended by DOF Circular No. 01-2017 dated May 11, 2017, shall apply.</i></p>
	7	Receives 2 nd and 3 rd copies of the VDS from the bank, retains 3 rd copy of VDS and forwards the 2 nd copy to the COA Auditor concerned.
	8	Records the deposits made based on the VDS in the “Deposit” column under the “Cash on Hand” of the RCRD and in the “Deposit” column under the “Cash in Bank” of the RCB.

Area of Responsibility/ Person Responsible	Seq.	Activity
SK Treasurer		<p><i>Note 5. The running balance of “Cash on Hand” shall be updated after each entry.</i></p> <p><i>Note 6. The running balance of “Cash in Bank” shall be updated after each entry.</i></p> <p><i>Note 7. The RCRD and RCB shall be the bases in the preparation of the quarterly and annual Statement of Receipts and Payments</i></p>
	9	Furnishes the BMO certified photocopy of the RCRD and RCB within 10 days after the end of each month for reconciliation of the entries recorded in the RBCPB and RSPFCPB with the RCRD and RCB. Records in the logbook photocopies of the RCRD and RCB submitted to the BMO.

Recording of Receipts/Collections and Deposits Procedural Flowchart



6.2.2. Loss of Cash Due to Theft, Robbery or Other Causes

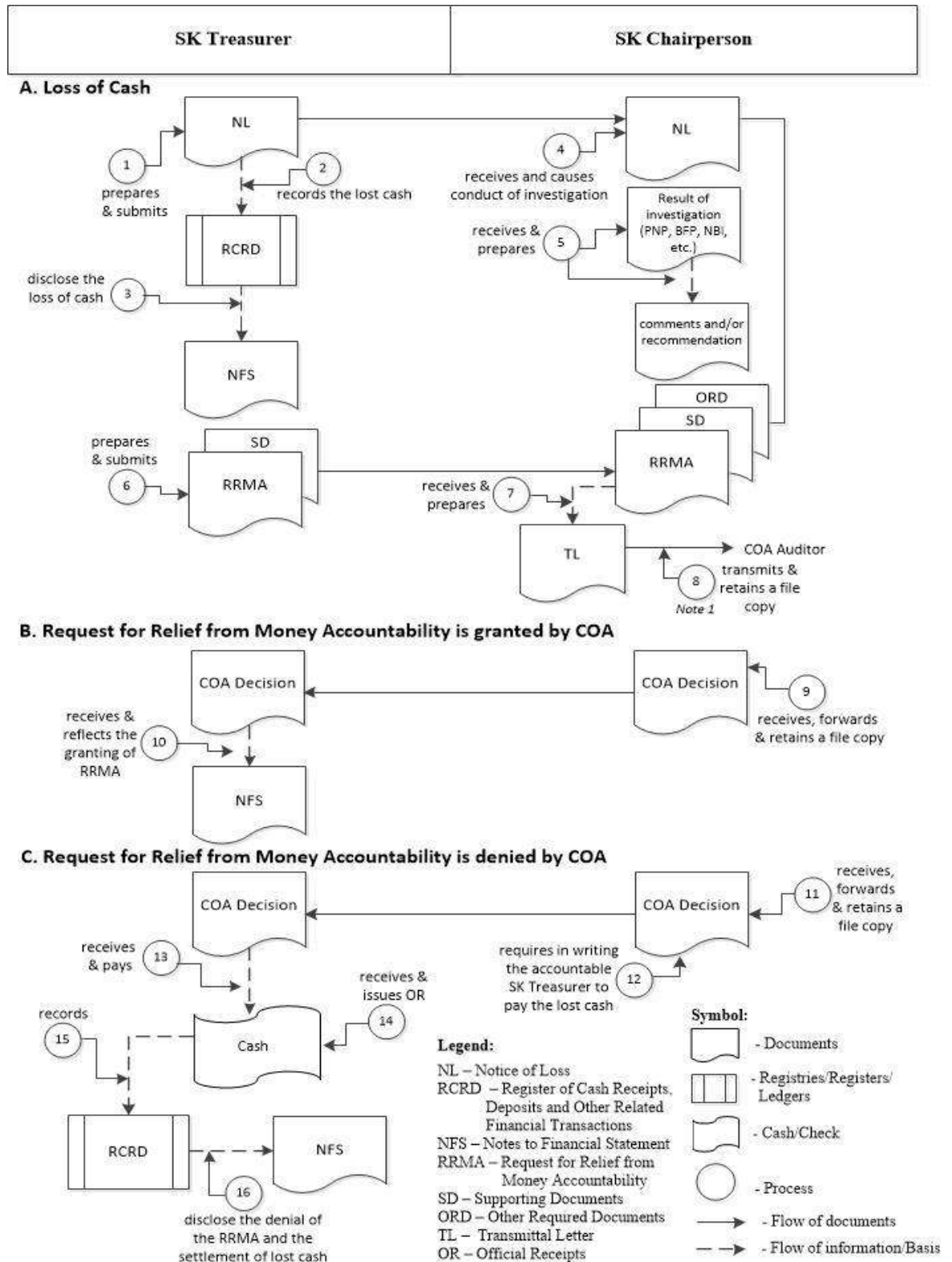
Table 4
Loss of Cash Due to Theft, Robbery or Other Causes
Narrative Procedures

Area of Responsibility/ Person Responsible	Seq.	Activity
SK Treasurer	A	<i>Loss of Cash</i>
	1	Prepares and submits immediately the Notice of Loss to the SK Chairperson, copy furnished the COA Auditor concerned.
	2	Records the lost cash as a negative entry in the “Receipt” column under the Cash on Hand and in the “Others” column of the RCRD.
SK Chairperson	3	Disclose the loss of cash in the NFS.
	4	Receives the Notice of Loss and causes the conduct of an immediate investigation by the SK and appropriate investigating agency.
SK Treasurer	5	Receives the result of investigation and prepares comments and/or recommendations to be attached to the RRMA.
	6	Prepares and submits RRMA and other supporting documents to the COA Auditor concerned through the SK Chairperson within the statutory period of 30 days from the date of discovery of loss.
SK Chairperson	7	Receives the RRMA and other supporting documents and prepares transmittal letter.
	8	Transmits the RRMA and the required supporting documents to the COA Auditor concerned. Retains copy of the complete set of documents submitted.
		<p><i>Note 1. Required supporting documents are as follows:</i></p> <ul style="list-style-type: none"> • <i>The basic notice of loss showing the exact date of filing and receipt in the Office of the Auditor concerned;</i> • <i>Affidavit of the accountable officer containing a statement of facts and circumstances of the loss, i.e. actual date in which the absence was first noted, manner of disappearance, efforts exerted to recover the same, provisions made to safeguard the cash, date when the loss was reported to the Auditor concerned and police authorities, etc.;</i> • <i>Affidavits of two (2) disinterested persons cognizant of the facts and circumstances of the loss;</i> • <i>Final investigation report of SK and proper government investigating agency (PNP, BFP, NBI, etc.);</i> • <i>Comment/s and/or recommendations of the SK Chairperson;</i> • <i>Comment/s and/or recommendations of the SK Chairperson;</i>

Area of Responsibility/ Person Responsible	Seq.	Activity
		<ul style="list-style-type: none"> • Exact or accurate amount of government cash, subject of the request for relief; • Report on Cash Examination conducted immediately by the COA Auditor after the loss; • Insurance policy, if any, and the fact of receipt of the insurance proceeds; and • Affidavits of security guards pertaining to the incident, if applicable, and the contract of security services. <p><i>In case of loss through fire, theft or robbery/hold-up, natural calamities and/or insurgency:</i></p> <ul style="list-style-type: none"> • Authenticated pictures of the site; • Fire insurance policy; • Information on whether or not the accountable officer was accompanied by police/security escorts during theft or robbery/hold-up of cash (going to and from the bank, office break-in, etc.) and the appropriate explanation if none; • Certification from Police/Fire Chief/Barangay Chairperson or other competent authority as to the destruction; and • Certification of the proper SK official on the actual occurrence of the event specifying therein the approximate or exact time of occurrence and the affected areas.
	B	<i>Request for Relief from Money Accountability is granted by COA</i>
SK Chairperson	9	Receives COA Decision granting the RRMA of accountable SK Treasurer on the lost cash and forwards copy of COA Decision to the accountable SK Treasurer. Retains a file copy.
SK Treasurer	10	Receives COA Decision from the SK Chairperson and reflects in the NFS the granting of the RRMA.
	C	<i>Request for Relief from Money Accountability is denied by COA</i>
SK Chairperson	11	Receives COA Decision denying the RRMA of accountable SK Treasurer on the lost cash and forwards copy of COA Decision to the accountable SK Treasurer. Retains a file copy.
	12	Requires the accountable SK Treasurer in writing to pay the lost cash.
SK Treasurer	13	Receives COA Decision from SK Chairperson and pays the lost cash.
	14	Receives the cash and issues the corresponding OR.
	15	Records the settlement of the lost cash in the "Receipt" column under the "Cash on Hand" and "Other Receipts" column under "Breakdown of Receipts/Direct Deposit" in the RCRD.

Area of Responsibility/ Person Responsible	Seq.	Activity
SK Treasurer	16	Disclose in the NFS the denial of the RRMA and the settlement of the lost cash.

Loss of Cash Due to Theft, Robbery or Other Causes Procedural Flowchart



7. Disbursements/Payments

7.1. Specific Policies

- 7.1.1. All claims out of the SK funds shall be made only through Disbursement Voucher – *Annex 7*, duly certified/approved by the following:
- Box A – BMO, as to availability of the budget based on RBCPB or availability of funds received for specific purpose based on RSPFCPB;
 - Box B – SK Treasurer, as to availability of cash based on RCB, and completeness and propriety of supporting documents; and
 - Box C – SK Chairperson, as to necessity, validity, propriety, and legality of claim.
- 7.1.2. The DV shall be supported with complete documentation in accordance with COA Circular No. 2012-001 dated June 14, 2012, as amended by COA Circular No. 2013-001 dated January 10, 2013, and other pertinent COA issuances.
- 7.1.3. Disbursements shall be made by issuing checks in the name of the SK of the Barangay concerned drawn against the current account of the SK in GOB/AGDB. Checks shall be signed by the SK Treasurer and countersigned by the SK Chairperson.
- 7.1.4. All disbursements subject to withholding taxes shall be in accordance with the regulations issued by Bureau of Internal Revenue.
- 7.1.5. All checks drawn during the day, whether released or unreleased including cancelled checks shall be recorded chronologically in the RCB maintained by the SK Treasurer.
- 7.1.6. The SK Chairperson's Certification (SKCC) – *Annex 8* shall be issued by the SK Chairperson to the GOB/AGDB for all checks issued during the day on a daily basis or as the need arises.
- 7.1.7. A check which has been outstanding for over six months from date of issue shall be considered as staled check. At least one month before a check becomes stale, the SK Treasurer shall notify the payee as to the existence of the check. A staled check may be replaced upon a valid request of the claimant.
- 7.1.8. Cash advance shall be given only for a legally authorized specific purpose and no additional cash advance shall be allowed to any SK official unless the previous cash advance given to him/her is first liquidated and accounted for pursuant to Section 89 of PD No. 1445 and COA Circular Nos. 2012-001, 2009-002 and 97-002 dated June 14, 2012, May 18, 2009 and February 10, 1997, respectively, and other pertinent COA issuances.
- 7.1.9. Cash advance for specific purpose shall be granted to the SK Treasurer. It shall be liquidated as soon as the purpose of the cash advance has been served through the submission of a Liquidation Report (LR) – *Annex 9*.

- 7.1.10. Cash advance for local and foreign travels shall be governed by the provisions of EO No. 248 dated May 29, 1995 as amended by EO No. 248A dated August 14, 1995 and EO No. 298 dated March 23, 2004, and COA Circular Nos. 96-004 and 2012-001 dated April 19, 1996 and June 14, 2012, respectively, and other pertinent issuances of the Office of the President (OP), COA and/or appropriate office.
- 7.1.11. Liquidation of cash advance for local travel shall be made through the submission of a LR and shall be done within thirty days upon return to the official station. For cash advance for foreign travel, LR shall be submitted within sixty days upon return to the official station.
- 7.1.12. Any unutilized cash advance shall be refunded and an OR shall be issued to acknowledge collection thereof. In case the amount of cash advance is less than the expenses incurred as reflected in the LR, a DV shall be prepared by the SK Treasurer for the reimbursement of the deficient amount.
- 7.1.13. The granting and liquidation of cash advances shall be recorded in the RCB and Subsidiary Ledger for Cash Advances (SLCA) – *Annex 10*.
- 7.1.14. All regular operating expenses pertaining to the activities of the SK, including the SK counterpart on expenses related to the celebration of the Linggo ng Kabataan, and payment of annual dues for the Pederasyon ng mga Sangguniang Kabataan as may be provided in the SK's Internal Rules of Procedures, shall be charged against the SK funds, subject to the applicable budgeting, accounting, and auditing laws, rules and regulations. (DBM, DILG and NYC JMC No. 1, s. 2019 dated January 23, 2019)
- 7.1.15. SK fund shall not be used for the payment of personnel services expenditures. (Article 423 of the IRR of RA 7160)
- 7.1.16. The conduct of study tours or “*lakbay aral*” of the SK officials, chargeable against the SK fund, shall be subject to the policies and guidelines prescribed under DILG-DBM JMC No. 02 dated September 23, 2016. (DBM, DILG and NYC JMC No. 1, s. 2019 dated January 23, 2019)

7.2. Specific Procedures

7.2.1. Preparation of Disbursement Voucher

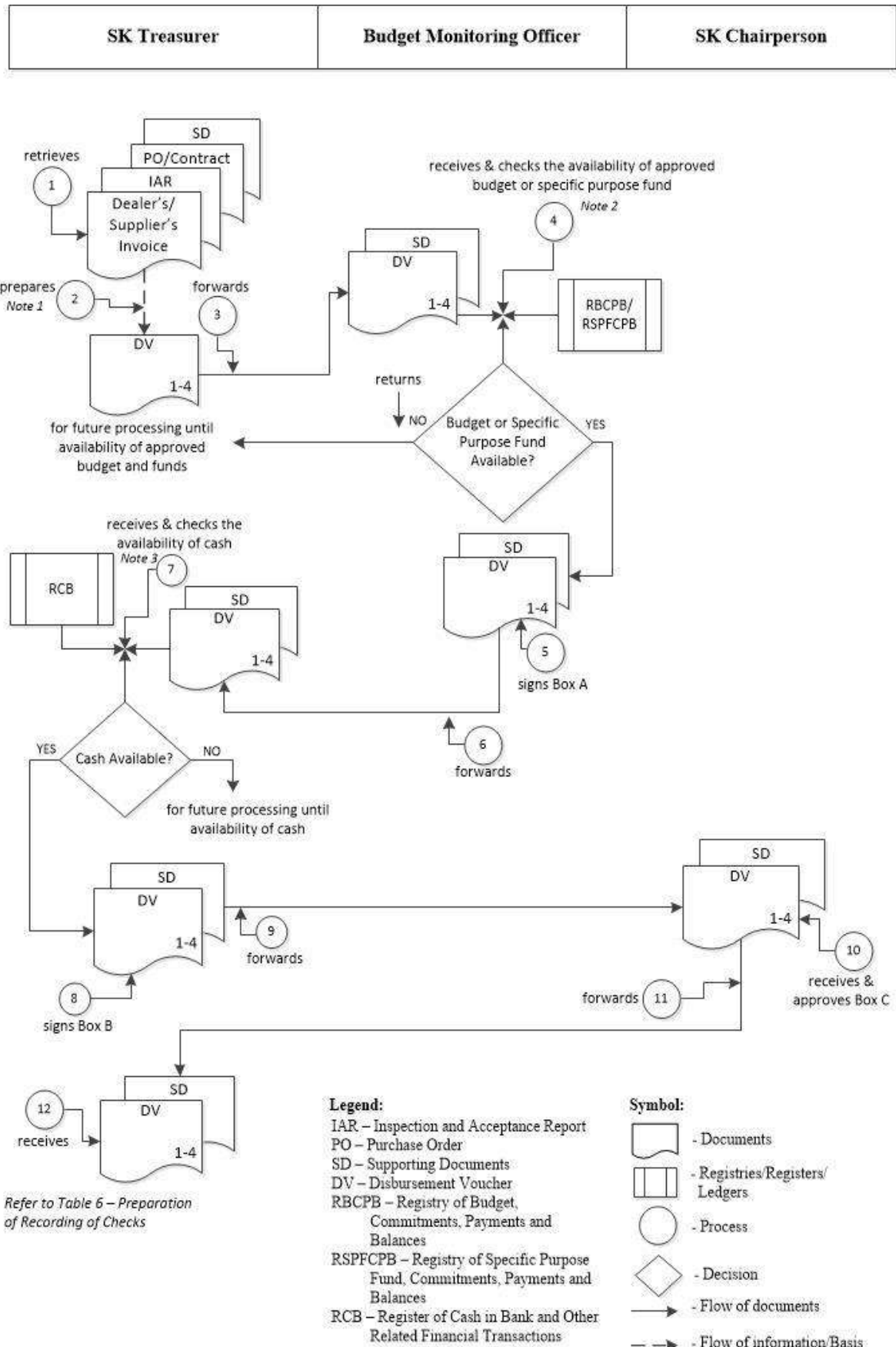
Table 5
Preparation of Disbursement Voucher
Narrative Procedures

Area of Responsibility/ Person Responsible	Seq.	Activity
SK Treasurer	1	Retrieves copies of Dealer's/Supplier's Invoice, Inspection and Acceptance Report (IAR), approved Purchase Order (PO)/Contract, and/or appropriate supporting documents.

Area of Responsibility/ Person Responsible	Seq.	Activity
SK Treasurer	2	<p>Prepares DV in four copies based on Dealer's/Supplier's Invoice, IAR, approved PO/Contract and/or appropriate supporting documents.</p> <p>Note 1: The documentary requirements of common government transactions shall be in accordance with COA Circular No. 2012-001 dated June 14, 2012 or any pertinent COA issuances.</p> <ul style="list-style-type: none"> • <i>For granting of cash advance for specific purpose, it shall be supported with the following minimum requirements:</i> <ul style="list-style-type: none"> a. <i>Authority of the SK Treasurer issued by the SK Chairperson indicating the maximum accountability and purpose of cash advance (for initial cash advance)</i> b. <i>Certification from the SK Treasurer that the previous cash advance has been liquidated.</i> c. <i>Approved application for bond and/or Fidelity Bond for the year for cash accountability of P5,001 or more pursuant to Treasury Circular No. 02-2009 dated August 6, 2009 or other pertinent issuances of the Bureau of the Treasury.</i> • <i>For granting cash advance for local travel, it shall be supported with the following minimum requirements:</i> <ul style="list-style-type: none"> a. <i>Office Order/Travel Order approved by the Punong Barangay, in the case of the SK Chairperson, or by the SK Chairperson, in the case of the other SK Officials in accordance with Section 16(5) of the RA No. 10742 and applicable provision of RA No. 7160;</i> b. <i>Duly approved itinerary of travel (IoT); and</i> c. <i>Certification from the SK Treasurer that the previous cash advance has been liquidated.</i> • <i>For granting cash advance for foreign travel, it shall be supported with the following minimum requirements:</i> <ul style="list-style-type: none"> a. <i>Office Order/Travel Order approved by authorized official;</i> b. <i>Duly approved IoT;</i> c. <i>Letter of invitation of host/sponsoring country/ agency/organization;</i> d. <i>For plane fare, quotations of three travel agencies or its equivalent;</i> e. <i>Flight itinerary issued by the airline/ticketing office/travel agency;</i> f. <i>Copy of the United Nations Development Programme (UNDP) rate for the daily subsistence allowance (DSA) for the country of destination for the computation of DSA to be claimed;</i> g. <i>Document to show the dollar to peso exchange rate at the date of grant of cash advance;</i> h. <i>Where applicable, authority from the OP to claim representation expenses;</i>

Area of Responsibility/ Person Responsible	Seq.	Activity
		<p>i. In case of seminars/trainings:</p> <ul style="list-style-type: none"> - Invitation addressed to the SK inviting participants (issued by the foreign country) - Acceptance of the nominee as participants (issued by the foreign country) - Programme Agenda and Logistics Information <p>j. Certification from the SK Treasurer that the previous cash advance has been liquidated.</p>
SK Treasurer	3	Forwards the DV and supporting documents to the BMO.
BMO	4	Receives four copies of DV together with the supporting documents. Checks the availability of the budget in the RBCPB or availability of funds received for specific purpose in the RSPFCPB.
		<i>Note 2. If the budget or funds received for specific purpose were not sufficient to cover the commitments, return the DV to the SK Treasurer for appropriate action.</i>
	5	Signs in Box A of the DV certifying the availability of the budget or funds received for specific purpose.
	6	Forwards the four copies of DV together with the supporting documents to the SK Treasurer for signature in Box B.
SK Treasurer	7	Receives the four copies of DV together with the supporting documents and checks the availability of cash in the RCB.
		<i>Note 3. If cash is not sufficient to cover the payment, the SK Treasurer defers processing of the claim until the availability of cash.</i>
	8	Signs in Box B of the DV as to availability of cash and completeness and propriety of supporting documents.
	9	Forwards the four copies of DV together with the supporting documents to the SK Chairperson for approval.
SK Chairperson	10	Receives the four copies of DV together with the supporting documents and approves Box C of the DV after he/she has duly examined that the DVs are duly certified by the BMO and SK Treasurer, and the payments are necessary, valid, proper and legal.
	11	Forwards the approved DV together with the supporting documents to the SK Treasurer.
SK Treasurer	12	Receives the four copies of the approved DV together with the supporting documents for check preparation.
		<i>Refer to Table 6 – Preparation and Recording of Checks</i>

Preparation of Disbursement Voucher Procedural Flowchart



7.2.2. Preparation and Recording of Checks

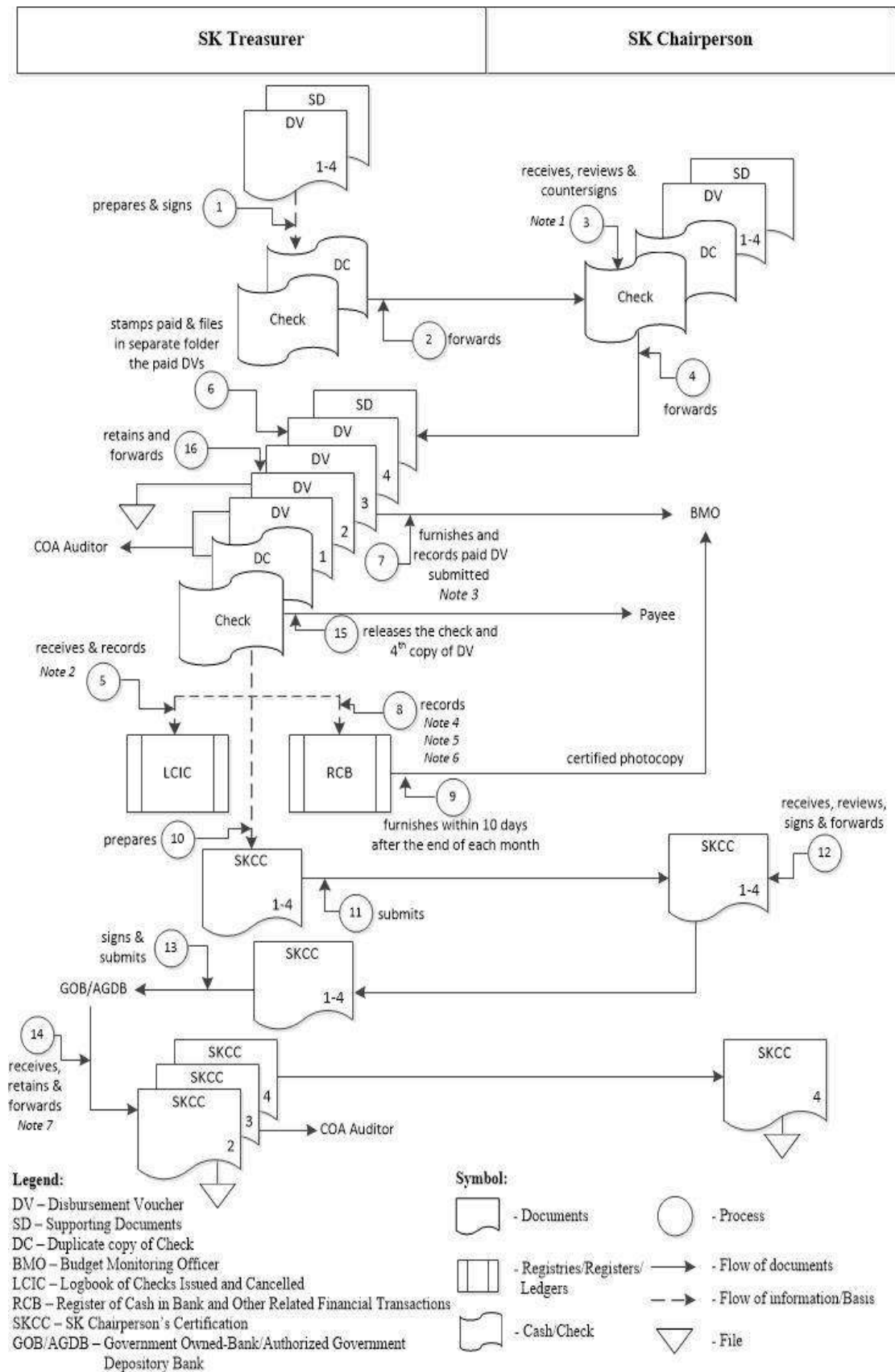
Table 6
Preparation and Recording of Checks
Narrative Procedures

Area of Responsibility/ Person Responsible	Seq.	Activity
SK Treasurer SK Chairperson SK Treasurer	A	<i>Preparation of Check</i>
	1	Prepares the check, with duplicate copy, based on the approved DV together with the supporting documents, and signs the check.
	2	Forwards the check and its duplicate copy, and the four copies of the approved DV together with the supporting documents to the SK Chairperson for countersignature of the check.
	3	Receives the check and its duplicate copy, and the four copies of the approved DV together with the supporting documents, reviews, and if in order, countersigns the check. <i>Note 1. If not in order, the document/s shall be returned to the SK official concerned for appropriate action.</i>
	4	Forwards the countersigned check and its duplicate copy and four copies of the approved DV together with the supporting documents to the SK Treasurer.
	5	Receives the check and its duplicate copy and the four copies of the approved DV together with the supporting documents. Records the check in the Logbook of Checks Issued and Cancelled (LCIC) – <i>Annex 11</i> . <i>Note 2. The LCIC shall be maintained to record all checks issued and cancelled in numerical sequence.</i>
	6	Stamps “PAID” the corresponding DV including the supporting documents and files the paid DVs in separate folder.
SK Treasurer	7	Furnishes the BMO 3 rd copy of paid DV indicating the check number, daily or as necessary for posting of payments in the RBCPB and RSPFCPB. Records in the logbook the 3 rd copy of paid DVs submitted to the BMO. <i>Note 3. For posting of payments to RBCPB and RSPFCPB, refer to Table 1 – Receipt, Utilization, Recording and Reporting of Approved Budget and Table 2 – Receipt, Utilization, Recording and Reporting of Funds Received for Specific Purpose</i>
	B	<i>Recording of Payments in the RCB</i>
SK Treasurer	8	Records in chronological and numerical sequence all checks issued in the “Withdrawal” column under the “Cash in Bank” and under the appropriate accounts in the “Breakdown of Withdrawals/Payments” of the RCB, including the cancelled ones.

Area of Responsibility/ Person Responsible	Seq.	Activity
SK Treasurer	9	<p><i>Note 4. Grant of cash advance shall be recorded in the appropriate columns for advances under “Breakdown of Withdrawals/Payments” of the RCB.</i></p> <p><i>Note 5. The running balance of “Cash in Bank” shall be updated after each entry.</i></p> <p><i>Note 6. RCRD and RCB shall be the bases in the preparation of the quarterly and annual Statement of Receipts and Payments</i></p>
		<p>Furnishes the BMO certified photocopy of the RCB within 10 days after the end of each month for reconciliation of the entries recorded in the RBCPB and RSPFCPB with the RCB. Records in the logbook photocopies of the RCB submitted to the BMO.</p>
SK Treasurer	10	<p>C <i>Preparation and submission of SK Chairperson’s Certification</i></p> <p>Prepares the SKCC in four copies for all checks issued during the day on a daily basis or as the need arises.</p>
		<p>Submits four copies of the SKCC to the SK Chairperson for signature.</p>
SK Chairperson	12	<p>Receives four copies of SKCC, reviews, and if in order, signs and forwards to the SK Treasurer for submission to GOB/AGDB.</p>
SK Treasurer	13	<p>Signs the “Delivered by” portion and submits four copies of the SKCC to the GOB/AGDB.</p>
	14	<p>Receives from GOB/AGDB the 2nd, 3rd and 4th copies of the signed/received SKCC, retains the 2nd and 3rd copies and forwards the 4th copy to the SK Chairperson.</p> <p><i>Note 7. The 2nd copy of the SKCC shall be submitted to the COA auditor concerned on or before the 20th day of the following month.</i></p>
SK Treasurer	15	<p>D <i>Release of Check</i></p> <p>Releases the check and 4th copy of the DV after the payee/claimant has issued the corresponding OR and has signed the LCIC and all copies of the DV.</p>
		<p>Retains a photocopy of check together with the 2nd copy of the DV and forwards the duplicate copy of the check together with the original copy of the DV to the COA Auditor concerned.</p>

Preparation and Recording of Checks

Procedural Flowchart



7.2.3. Grant, Liquidation and Recording of Cash Advance for Local and Foreign Travel

Table 7
Grant, Liquidation and Recording of Cash Advance for
Local and Foreign Travel
Narrative Procedures

Area of Responsibility/ Person Responsible	Seq.	Activity
	A	<i>Grant of Cash Advance</i>
Accountable SK Official	1	Prepares all documentary requirements for the granting of cash advance and submits the same to the SK Treasurer for the preparation of DV. <i>Refer to Table 5 – Preparation of Disbursement Voucher</i> <i>Refer to Table 6 – Preparation and Recording of Checks</i>
SK Treasurer	2	Upon issue of the check for the grant of cash advance, records the details of the cash advance in the appropriate columns and the amount under the “Cash in Bank – Withdrawal” and “Advances to SK Officials” columns of the RCB.
	B	<i>Liquidation of Cash Advance</i>
Accountable SK Official	3	Prepares LR in four copies upon return to the official station to account for the cash advance received. <i>Note 1: Liquidation of cash advance shall be made within 30 days for local travel and 60 days for foreign travel upon return to the official station.</i>
	4	Signs Box A of the LR certifying the correctness of the data provided.
	5	Returns any unexpended cash advance to the SK Treasurer if the amount of cash advance is more than the travel expenses paid as reflected in the LR.
SK Treasurer	6	Receives the cash and records the details of the refund under the “Cash on Hand – Receipt” and “Refund of Cash Advances” columns of the RCRD.
Accountable SK Official	7	Forwards the LR together with the supporting documents to the SK Chairperson. <i>Note 2. Liquidation of cash advance shall be duly supported with the following minimum documentary requirements:</i> <ul style="list-style-type: none"> • <i>For local travel</i> <ul style="list-style-type: none"> a. <i>Paper/Electronic plane, boat or bus tickets, boarding pass, terminal fee receipt;</i> b. <i>Certificate of Appearance/Attendance/Training;</i>

Area of Responsibility/ Person Responsible	Seq.	Activity
SK Chairperson	8	<p> <i>c. Copy of previously approved IoT;</i> <i>d. Revised or supplemental Office Order or any proof supporting the change of schedule;</i> <i>e. Revised IoT, if previous approved itinerary was not followed;</i> <i>f. Certification as to the absolute necessity of the expenses supported with the corresponding bills or receipts, if the expenses incurred for official travel exceeded the prescribed rate per day (certification or affidavit of loss shall not be considered as an appropriate replacement for the required hotel/lodging bills and receipts) to be signed by the following:</i> - Travel of SK Secretary, SK Treasurer and SK Members – SK Chairperson - Travel of SK Chairperson – Punong Barangay <i>g. Certification of Expenses Not Requiring Receipts (CENRR) – Annex 12 per COA Circular 2017-001 dated June 19, 2017;</i> <i>h. Reimbursement Expense Receipt (RER) – Annex 13;</i> <i>i. OR in case of refund of excess cash advance;</i> <i>j. Certificate of Travel Completed (CTC);</i> <i>k. Hotel room/lodging bills with OR in the case of official travel to places within 50-kilometer radius from the last city or municipality covered by the Metro Manila Area, or the city or municipality where their permanent official station is located in the case of those outside the Metro Manila Area, if the travel allowances being claimed include the hotel room/lodging rate.</i> </p> <ul style="list-style-type: none"> • <i>For foreign travel</i> <ul style="list-style-type: none"> <i>a. Paper/Electronic plane, boarding pass, boat or bus ticket, terminal fee receipt;</i> <i>b. Certificate of Appearance/Attendance for training/seminar participation;</i> <i>c. Bill/Receipts for non-commutable representation expenses approved by the President under Section 13 of EO No. 248;</i> <i>d. For reimbursement of actual travel expenses in excess of the prescribed rate (EO No. 298):</i> <ul style="list-style-type: none"> <i>- Certification from the authorized official that it is absolutely necessary.</i> <i>- Hotel room bills with official receipts (certification or affidavit of loss shall not be considered as an appropriate replacement for the required hotel/lodging bills and receipts)</i> <i>e. Revised IoT, if applicable;</i> <i>f. Narrative report on trip undertaken/Report on Participation;</i> <i>g. OR in case of refund of excess cash advance; and</i> <i>h. CTC.</i> <p> Receives the LR, reviews, and if in order, signs Box B of the LR certifying that the purpose of cash advance was duly accomplished. </p> <p> <i>Note 3. If not in order, the document/s shall be returned to the SK official concerned for appropriate action.</i> </p>

Area of Responsibility/ Person Responsible	Seq.	Activity
SK Chairperson	9	Forwards LR together with the supporting documents to the SK Treasurer.
SK Treasurer	10	Receives the LR, reviews, and if in order, signs Box C of the LR certifying that the documents submitted are complete and proper.
	11	Retains the 2 nd copy of LR and distributes the original, 3 rd and 4 th copies as follows: <p style="margin-left: 40px;"> <i>Original copy</i> – COA Auditor <i>3rd copy</i> – BMO <i>4th copy</i> – Accountable SK Official </p>
	C	<i>Recording of Liquidation</i>
SK Treasurer	12	Reviews LR to ascertain the correctness of the data provided in the LR.
	13	Based on LR, records the following: <p style="margin-left: 40px;">a. amount of actual expenses spent in the appropriate expense column/s of the RCB; and</p> <p style="margin-left: 40px;">b. amount of cash advances liquidated as a negative entry in the “Advances to SK Officials” of the RCB to bring the balance of “Advances to SK Officials” to zero.</p> <p><i>Note 4. In case the amount of cash advance is less than the travel expenses paid as reflected in the LR, records in the RCB the actual expenses up to the extent only of the cash advance previously granted to the accountable SK official and prepares DV for the amount to be reimbursed.</i></p> <p><i>Refer to Table 5 – Preparation of Disbursement Voucher</i></p>

Grant, Liquidation and Recording of Cash Advance for Local and Foreign Travel *Procedural Flowchart*

Accountable SK Official	SK Chairperson	SK Treasurer
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1. Grant of Cash Advance

prepares & submits for
the preparation of DV

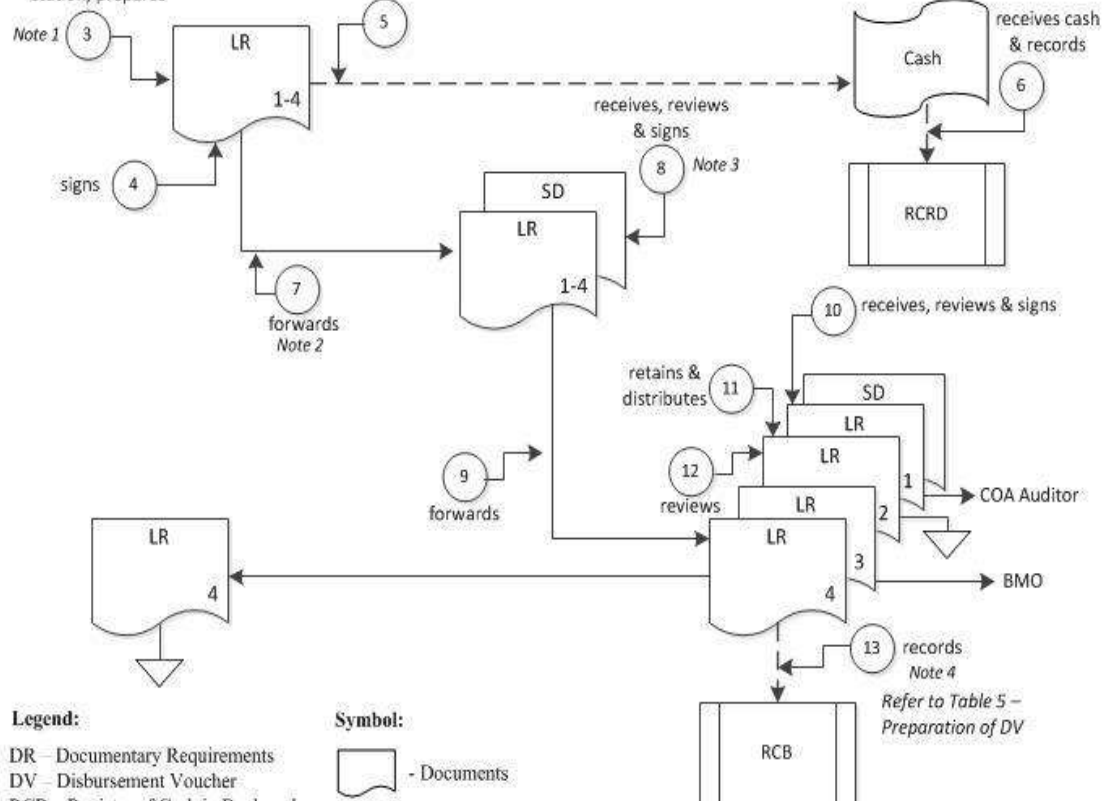
*Refer to Table 5 – Preparation of DV
Refer to Table 6 – Preparation and
Recording of Checks*



2. Liquidation of Cash Advance

upon return to the official
station, prepares

returns unexpended
cash advance



Legend:

DR – Documentary Requirements
DV – Disbursement Voucher
RCB – Register of Cash in Bank and
Other Related Financial
Transactions
LR – Liquidation Report
RCRD – Register of Cash Receipts,
Deposits and Other Related
Financial Transaction
SD – Supporting Documents
BMO – Budget Monitoring Officer

Symbol:

- Documents
 - Registries/Registers/
Ledgers
 - Cash/Check
 - Process
 - Flow of documents
 - Records/Prepares
 - File

7.2.4. Grant, Liquidation and Recording of Cash Advance for Specific Purpose

Table 8
Grant, Liquidation and Recording of Cash Advance for Specific Purpose
Narrative Procedures

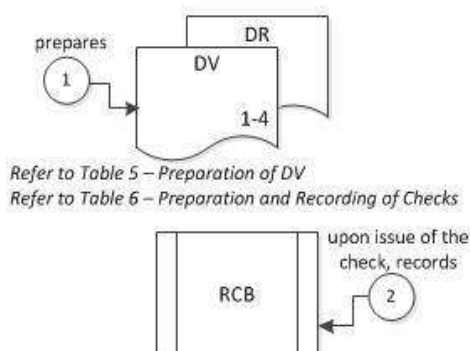
Area of Responsibility/ Person Responsible	Seq.	Activity
SK Treasurer	A	<i>Grant of Cash advance</i>
	1	Prepares DV and all documentary requirements for the granting of cash advance and submits the same to the SK Treasurer for the preparation of DV. <i>Refer to Table 5 – Preparation of Disbursement Voucher</i> <i>Refer to Table 6 – Preparation and Recording of Checks</i>
	2	Upon issue of the check for the grant of cash advance, records the details of the cash advance in the appropriate columns and the amount under the “Cash in Bank – Withdrawal” and “Advances to SK Treasurer” columns of the RCB.
SK Treasurer	B	<i>Liquidation of Cash advance</i>
	3	Prepares LR in three copies to account for the cash advance received. <i>Note 1. Liquidation of cash advance shall be made as soon as the purpose of cash advance has been served.</i>
	4	Signs Box A of the LR certifying the correctness of the data provided.
	5	Returns any unexpended cash advances to the SK Treasurer if the amount of cash advance is more than the expenses paid as reflected in the LR.
	6	Receives the cash and records the details of the refund under the “Cash on Hand – Receipt” and “Refund of Cash Advances” columns of the RCRD.
	7	Forwards the LR together with the supporting documents to the SK Chairperson.
		<i>Note 2. Liquidation of cash advance shall be duly supported with the following minimum documentary requirements:</i> <ul style="list-style-type: none"> a. Bills, Official Receipts, sales invoices; b. Canvass from at least three suppliers for the purchase involving P1,000 and above; c. Summary/Abstract of canvass; and d. Such other supporting documents that may be required depending on the nature of expenses.

Area of Responsibility/ Person Responsible	Seq.	Activity
SK Chairperson	8	<p>Receives the LR, reviews, and if in order, signs Box B of the LR certifying that the purpose of cash advance was duly accomplished.</p> <p><i>Note 3. If not in order, the document/s shall be returned to the SK Official concerned for appropriate action.</i></p>
SK Treasurer	9	Forwards LR together with the supporting documents to the SK Treasurer.
	10	Receives the LR, reviews, and if in order, signs Box C of the LR certifying that the documents submitted are complete and proper.
	11	<p>Retains the 2nd copy of LR and distributes the original and 3rd copies as follows:</p> <p style="margin-left: 40px;"> <i>Original copy</i> – <i>COA Auditor</i> <i>3rd copy</i> – <i>BMO</i> </p>
		C Recording of Liquidation
SK Treasurer	12	Reviews LR to ascertain the correctness of the data provided in the LR.
	13	<p>Based on LR, records the following:</p> <p>a. amount of actual expenses spent in the appropriate expense column/s of the RCB; and</p> <p>b. amount of cash advances liquidated as a negative entry in the “Advances to SK Treasurer” of the RCB to bring the balance of “Advances to SK Treasurer” to zero.</p> <p><i>Note 4. In case the amount of cash advance is less than the travel expenses paid as reflected in the LR, records in the RCB the actual expenses up to the extent only of the cash advance previously granted to the accountable SK official and prepares DV for the amount to be reimbursed.</i></p> <p><i>Refer to Table 5 – Preparation of Disbursement Voucher</i></p>

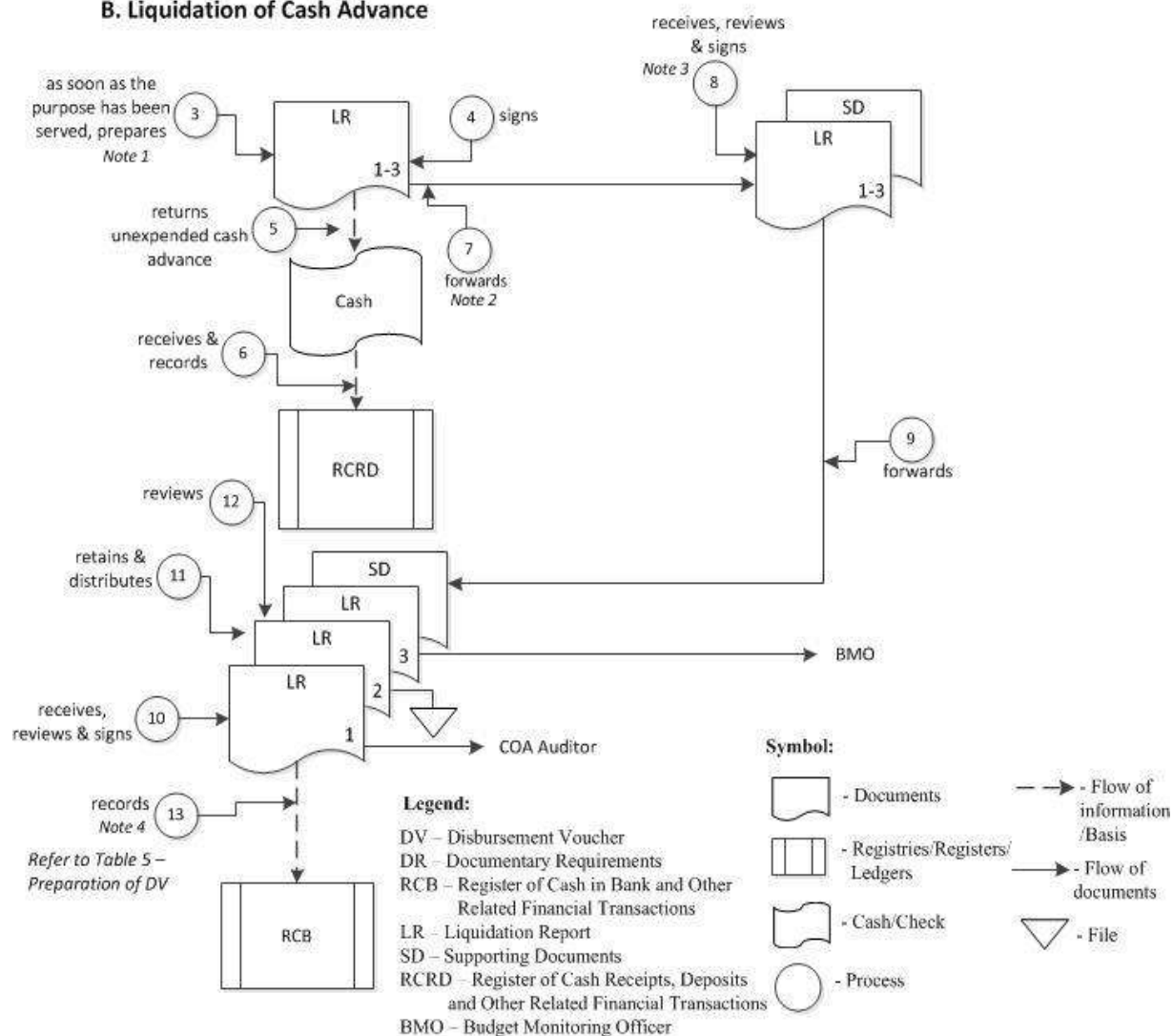
Grant, Liquidation and Recording of Cash Advance for Specific Purpose Procedural Flowchart

SK Treasurer	SK Chairperson
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A. Grant of Cash Advance



B. Liquidation of Cash Advance



8. Supplies and Materials

8.1. Specific Policies

- 8.1.1. The SK Treasurer shall act as the Supply and Property Officer and shall be responsible for the receipt, custody, issue and disposal of all supplies and materials of the SK.
- 8.1.2. All procurement of supplies and materials of the SK shall be charged against the budget for maintenance and other operating expenses (MOOE), included in the Annual Procurement Plan (APP) approved by the SK Chairperson, and in accordance with RA No. 9184, its IRR, and applicable guidelines issued by the Government Procurement Policy Board (GPPB). The total estimated cost of the APP for supplies and materials shall not exceed the total budget authorized for the acquisition of supplies and materials.
- 8.1.3. The SK shall constitute a Bids and Awards Committee (BAC) in accordance with GPPB Circular 07-2019 dated July 17, 2019.
- 8.1.4. All purchases of supplies and materials shall be covered or supported by an approved Purchase Request (PR) – *Annex 14* and Purchase Order – *Annex 15*. Purchases of supplies and materials shall be limited to three-month requirements pursuant to Annex D of COA Circular No. 2012-003 dated October 29, 2012.
- 8.1.5. A copy of the PO shall be submitted to the COA Auditor concerned within five days after perfection thereof – upon approval of the SK Chairperson and conformity by the supplier.
- 8.1.6. Receipt of purchased supplies and materials shall be covered by an Inspection and Acceptance Report – *Annex 16* supported by Delivery Receipts and Sales Invoice and shall be recorded at gross amount in the “Receipts” column of the Stock Card (SC) – *Annex 17*.
- 8.1.7. Receipt of donated supplies and materials shall be covered by an SK Resolution, acknowledged using the Acknowledgment Receipt for Donated Property and Equipment/Supplies and Materials (ARDPE/SM) – *Annex 18* and shall be recorded at fair value in the Registry of Donated Supplies and Materials (RDSM) – *Annex 19*.
- 8.1.8. All requisitions of supplies and materials shall be covered or supported by an approved Requisition and Issue Slip (RIS) – *Annex 20*.
- 8.1.9. Issue of purchased and donated supplies and materials to SK officials shall be supported by an approved RIS. For semi-expendable property, the issue shall be covered by an Inventory Custodian Slip (ICS) – *Annex 21* for proper accountability, which shall be renewed at least every year.

- 8.1.10. Accountability for semi-expendable property shall be extinguished upon return of the item/s to the SK Treasurer, or in case of loss, upon approval of the request for relief from property accountability (RRPA). If the RRPA is denied, payment of the lost item shall be based on the fair value at the time of loss and not when the loss was reported.
- 8.1.11. Issue of purchased supplies and materials to constituents shall be covered by an RIS while issue of donated supplies and materials to constituents shall be covered by an SK Resolution and Issue Slip for Donated Property and Equipment/Supplies and Materials (ISDPE/SM) – *Annex 22*.
- 8.1.12. Semi-expendable property which have become obsolete/unserviceable or no longer needed by the accountable SK Official shall be returned to the SK Treasurer through Receipt of Returned Property and Equipment/Supplies and Materials (RRPE/SM) – *Annex 23*.
- 8.1.13. The SK Treasurer shall monitor and control receipt and issue/loss/transfer/disposal of supplies and materials by maintaining a SC and RDSM.
- 8.1.14. The SK Officials shall prepare an SK resolution designating:
- a. Inventory Committee to conduct a physical count of all supplies and materials of the SK in the custody of the SK Treasurer at least twice a year as at June 30 and December 31 and to prepare Report on Inventory of Purchased Supplies and Materials (RIPSM) and Report on Inventory of Donated Supplies and Materials (RIDSM) to be submitted to the COA Auditor concerned not later than July 31 and January 31 of each year. The Inventory Committee shall be composed of at least three members – Committee Head which shall come from SK Officials while Committee Members may come from the members of the SK or from among the members of the KK. The composition of the Inventory Committee may be reconstituted annually or as the need arises.
 - b. Inspection and Appraisal Committee to perform the following:
 - Inspect deliveries of purchased supplies and materials;
 - Determine the fair value of the donated item/s;
 - Determine the fair value of any unrecorded supplies and materials ascertained to be owned by the SK if cost is not available; and
 - Determine the fair value of all items for disposal.

The Inspection and Appraisal Committee shall be composed of at least three members – Committee Head which shall come from SK Officials while Committee Members may come from the members of the SK or from among the members of the KK. The composition of the Inspection and Appraisal Committee may be reconstituted annually or as the need arises.
- 8.1.15. In case of transfer of supplies and materials supported by an ICS to another accountable SK official, the original ICS shall be cancelled and a new one shall be issued to the new accountable SK official.

8.2 Specific Procedures

For Purchase Supplies and Materials

8.2.1 Purchase of Supplies and Materials

Table 9
Purchase of Supplies and Materials
Narrative Procedures

Area of Responsibility/ Person Responsible	Seq.	Activity
SK Treasurer	A	<i>Preparation of Purchase Request based on APP at the beginning of the period</i>
	1	Based on the approved APP/Supplemental APP, prepares PR in three copies together with the supporting documents to request the purchase of supplies and materials which shall be limited to a three-month requirements. <i>Note 1. Subsequent purchase of supplies and materials – Based on the approved APP/Supplemental APP and RIS returned by the SK Treasurer, the requesting SK official prepares PR in three copies to request the purchase of supplies and materials not available in stock.</i>
SK Chairperson	2	Signs in the “Requested by” portion and forwards the PR to the SK Chairperson for approval.
	3	Receives the PR together with the supporting documents, reviews, and if in order, signs in the “Approved by” portion. <i>Note 2. If not in order, the document/s shall be returned to the SK official concerned for appropriate action.</i>
SK Treasurer	4	Forwards the PR together with the supporting documents to the SK Treasurer for appropriate action.
	5	Receives the approved PR together with the supporting documents and retains the original, 2 nd and 3 rd copies of the PR. <i>Note 3. Subsequent purchase of supplies and materials – the 2nd copy of the PR shall be forwarded to the requesting SK official</i>
SK Treasurer	B	<i>Preparation of Purchase Order</i>
	6	Based on the approved PR, and after accomplishing all the required procedures in procurement in accordance with the pertinent provisions of RA 9184 and its IRR, prepares PO in four copies together with supporting documents for the needed supplies and materials which shall be limited to a three-month requirements.

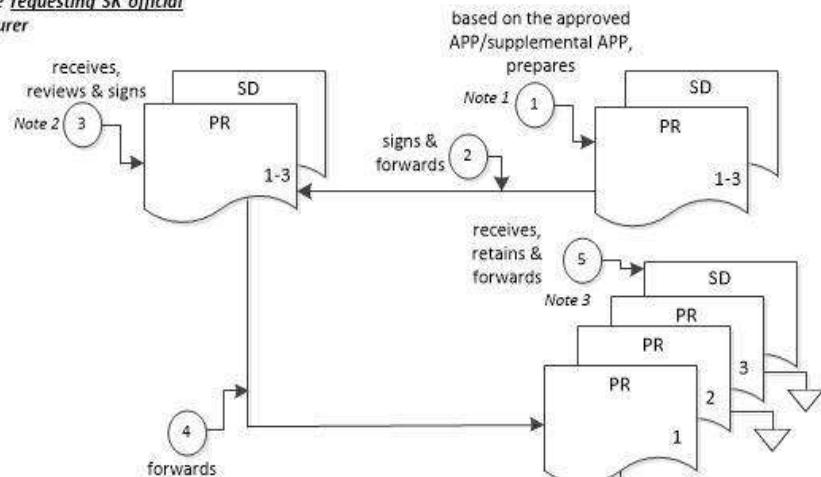
Area of Responsibility/ Person Responsible	Seq.	Activity
SK Treasurer	7	Forwards the PO together with the supporting documents to the BMO for certification on the availability of the budget or funds received for specific purpose.
BMO	8	Receives PO together with the supporting documents, checks the availability of the budget in the RBCPB or availability of funds received for specific purpose in the RSPFCPB. <i>Note 4. If the budget or funds received for specific purpose were not sufficient to cover the commitments, return the PO to the SK Treasurer for appropriate action.</i>
	9	Signs in the PO, as to the “availability of the budget or funds received for specific purpose”.
	10	Forwards the PO to the SK Chairperson for approval.
SK Chairperson	11	Receives the PO together with the supporting documents, reviews, and if in order, signs in the “Approved by” portion of the PO. <i>Note 5. If not in order, the document/s shall be returned to the SK official concerned for appropriate action.</i>
	12	Forwards the PO together with the supporting documents to the SK Treasurer.
SK Treasurer	13	Receives the signed PO together with the supporting documents. Forwards copies of the PO to the supplier for signing in the “Conforme” portion.
	14	Receives the original, 2 nd and 3 rd copies of PO from the supplier. Retains the original and 2 nd copies of the PO and forwards the 3 rd copy to the COA Auditor concerned within five days after perfection of PO.

Purchase of Supplies and Materials *Procedural Flowchart*

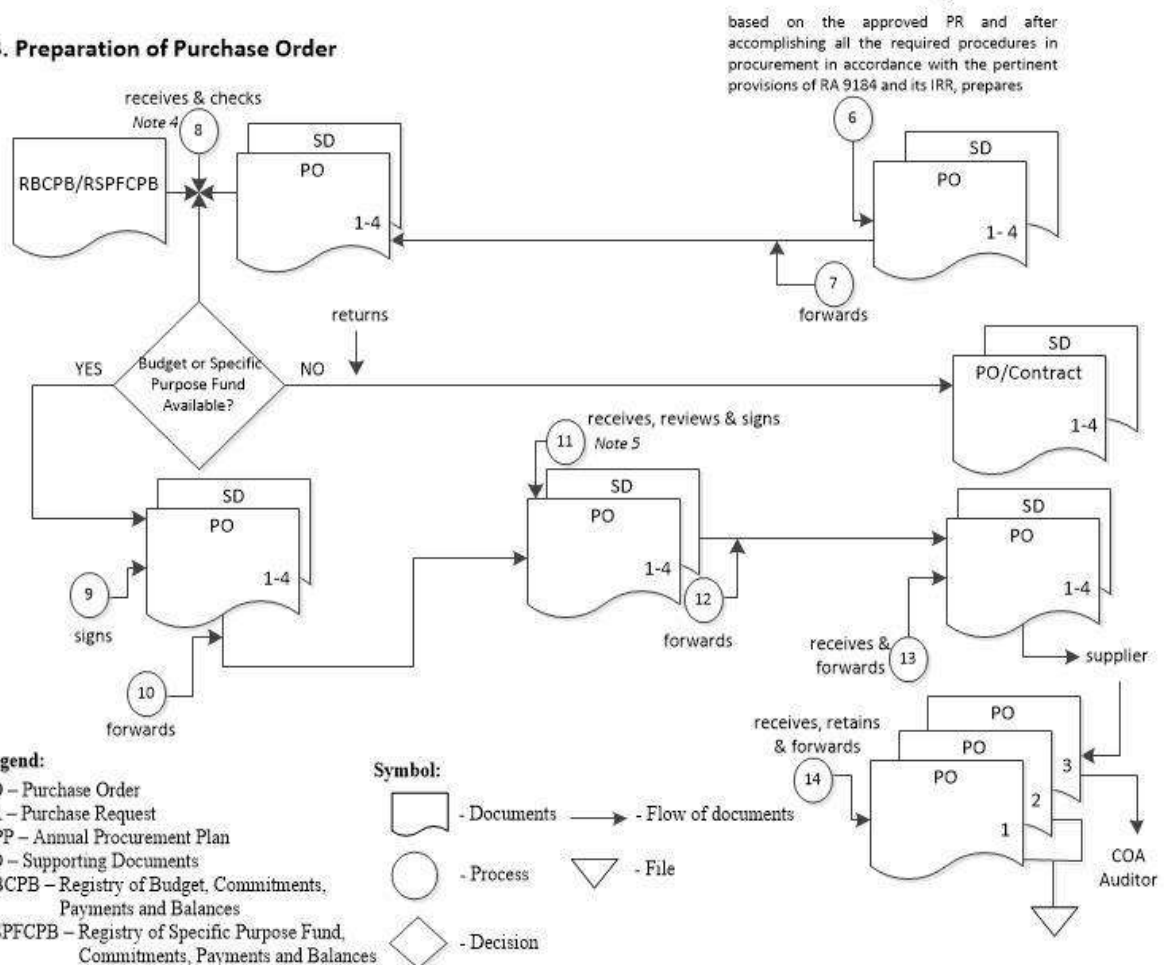
Budget Monitoring Officer	SK Chairperson	SK Treasurer
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A. Preparation of Purchase Request based on APP at the beginning of the period

For subsequent purchase of supplies and materials not available in stock, the PR shall be prepared by the requesting SK official based on the RIS returned by the SK Treasurer.



B. Preparation of Purchase Order



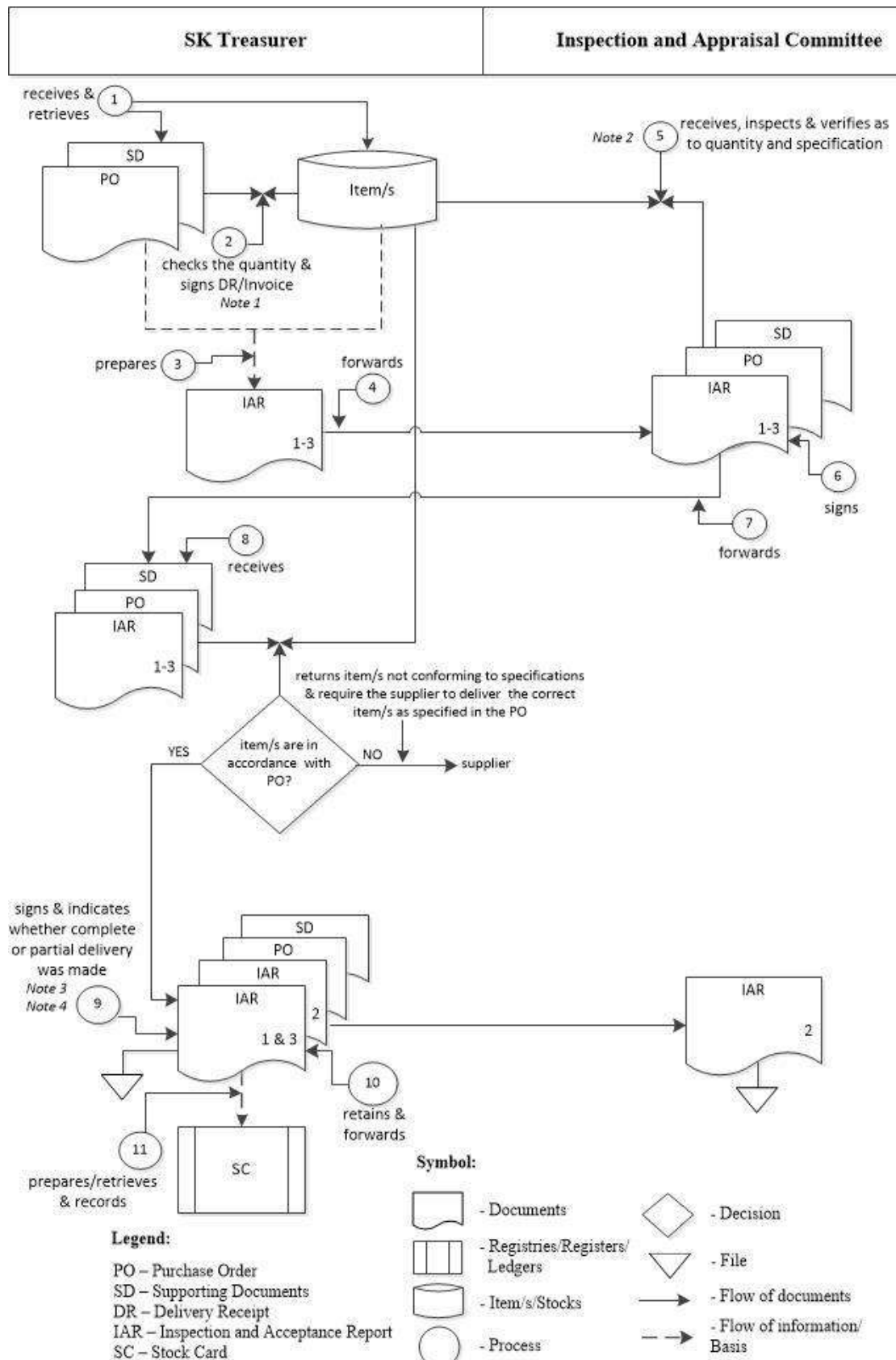
8.2.2 Receipt, Inspection, Acceptance and Recording of Purchased Supplies and Materials

Table 10
Receipt, Inspection, Acceptance and Recording of
Purchased Supplies and Materials
Narrative Procedures

Area of Responsibility/ Person Responsible	Seq.	Activity
SK Treasurer	A	<i>Receipt of Purchased Supplies and Materials</i>
	1	Receives items/deliveries for inspection and acceptance and retrieves PO and other supporting documents on file.
	2	Checks the items per delivery receipt/invoice with the items per PO and signs in the “Received by” portion of the supplier’s delivery receipt/invoice if the items are in accordance with the quantity in the PO. <i>Note 1. If incomplete, require the supplier to deliver the item/s as specified in the PO.</i>
	3	Prepares IAR in three copies showing the item/s delivered for inspection and acceptance.
	4	Forwards the IAR together with copy of the PO and other supporting documents to the Inspection and Appraisal Committee.
Inspection and Appraisal Committee	B	<i>Inspection and Acceptance of Purchased Supplies and Materials</i>
	5	Receives copies of the IAR together with copy of the PO and other supporting documents. Inspects and verifies the supplies and materials as to conformity to the quantity and specifications in the approved PO and other supporting documents. <i>Note 2. If delivery is not in conformity to the specifications and/or terms agreed in the approved PO or delivery is incomplete, indicates notation on the IAR.</i>
	6	Signs in the “Inspection” portion of the IAR.
SK Treasurer	7	Forwards the IAR together with copy of the PO and other supporting documents to the SK Treasurer.
	8	Receives copies of the IAR together with copy of the PO and other supporting documents.
	9	Signs in the “Acceptance” portion of the IAR if the items delivered is in order or complete. Indicates whether a complete or partial delivery was made.

Area of Responsibility/ Person Responsible	Seq.	Activity
SK Treasurer	10	<p><i>Note 3. In case of partial delivery, only the quantity actually delivered and accepted shall be indicated in the IAR.</i></p> <p><i>Note 4. Returns the item/s not conforming to the specifications and requires the supplier to deliver the correct item/s as specified in the PO.</i></p> <p>Retains the original and 3rd copies of the IAR and forwards the 2nd copy to the Inspection and Appraisal Committee.</p>
		<p>C</p> <p><i>Recording of Receipt of Purchased Supplies and Materials</i></p>
SK Treasurer	11	Prepares/Retrieves SC and records the receipt of supplies and materials at gross amount based on the IAR. Keeps the supplies and materials in a designated place.

Receipt, Inspection, Acceptance and Recording of Purchased Supplies and Materials Procedural Flowchart

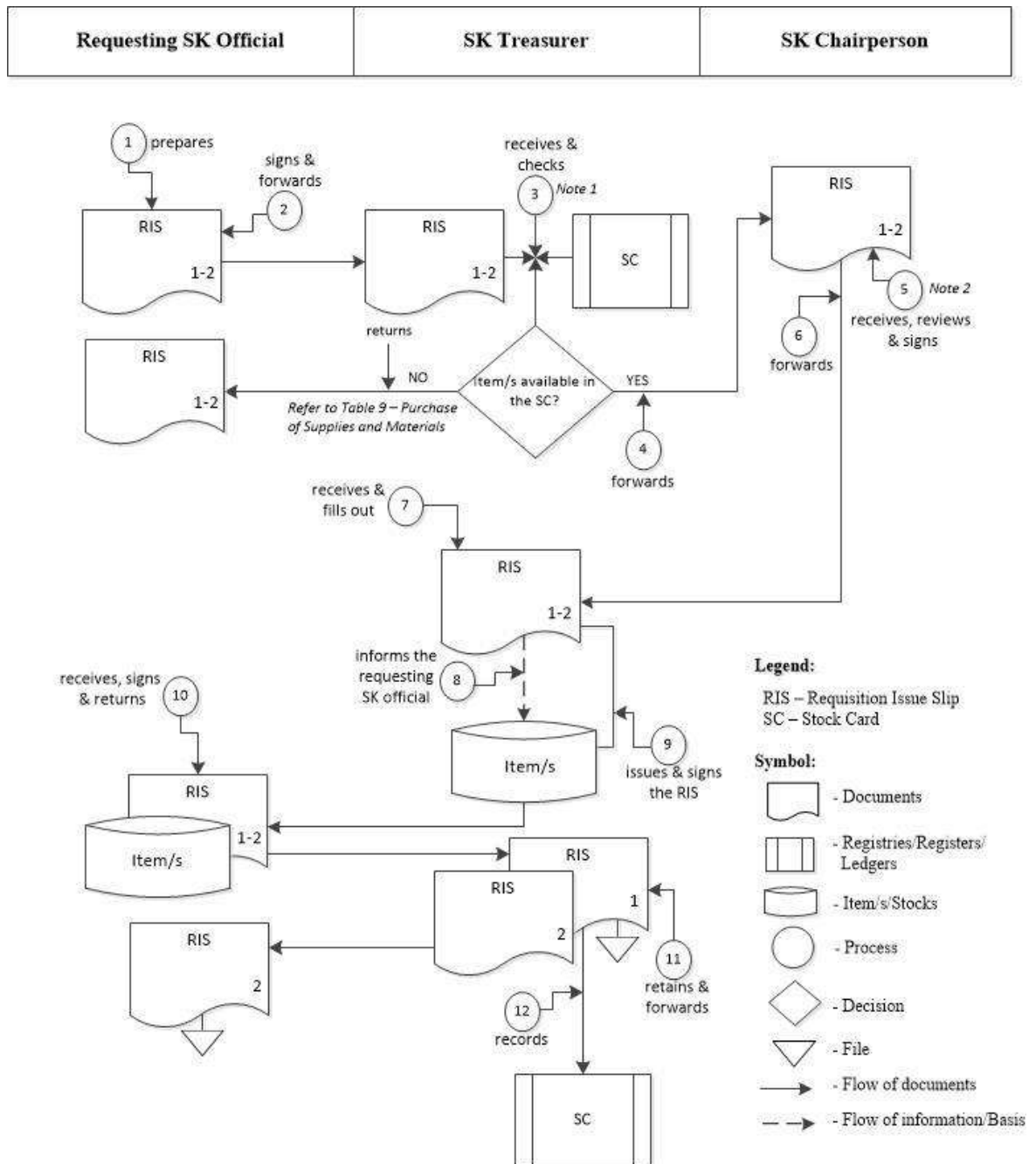


8.2.3 Requisition, Issue and Recording of Purchased Supplies and Materials with Serviceable Life of Not More Than One Year

Table 11
Requisition, Issue and Recording of Purchased Supplies and Materials with
Serviceable Life of Not More Than One Year
Narrative Procedures

Area of Responsibility/ Person Responsible	Seq.	Activity
Requesting SK Official	A	<i>Requisition of Supplies and Materials</i>
	1	Prepares RIS in two copies and fills out information in the “Requisition” and “Purpose” portion.
	2	Signs in the “Requested by” portion of the RIS and forwards the RIS to the SK Treasurer.
SK Treasurer	3	Receives the RIS and checks the availability of supplies and materials in the stock card. <i>Note 1. If the stock is not available, returns the RIS to the requesting SK official for the preparation of PR.</i> <i>Refer to Table 9 – Purchase of Supplies and Materials</i>
SK Chairperson	4	Forwards the RIS to the SK Chairperson for approval.
	5	Receives copies of the RIS, reviews, and if in order, signs in the “Approved by” portion. <i>Note 2. If not in order, the document/s shall be returned to the SK official concerned for appropriate action.</i>
	6	Forwards the approved RIS to the SK Treasurer for the issue of supplies and materials.
SK Treasurer	B	<i>Issue of Purchased Supplies and Materials</i>
	7	Receives the approved RIS and fills out the “Issue” section as to quantity issued and remarks, if needed.
	8	Inform the requesting SK official to get the requisitioned item/s.
Requesting SK Official	9	Issues the item/s requisitioned and signs in the “Issued by” portion of RIS.
	10	Receives the item/s requisitioned and signs in the “Received by” portion of the RIS. Returns the signed copies of the RIS to the SK Treasurer.
SK Treasurer	11	Retains the original copy of the RIS and forwards the 2 nd copy to the requesting SK official.
SK Treasurer	C	<i>Recording of Issues of Purchased Supplies and Materials</i>
	12	Records in the SC the issued supplies and materials based on the original copy of the RIS

**Requisition, Issue and Recording of Purchased Supplies and Materials with
Serviceable Life of Not More Than One Year
Procedural Flowchart**

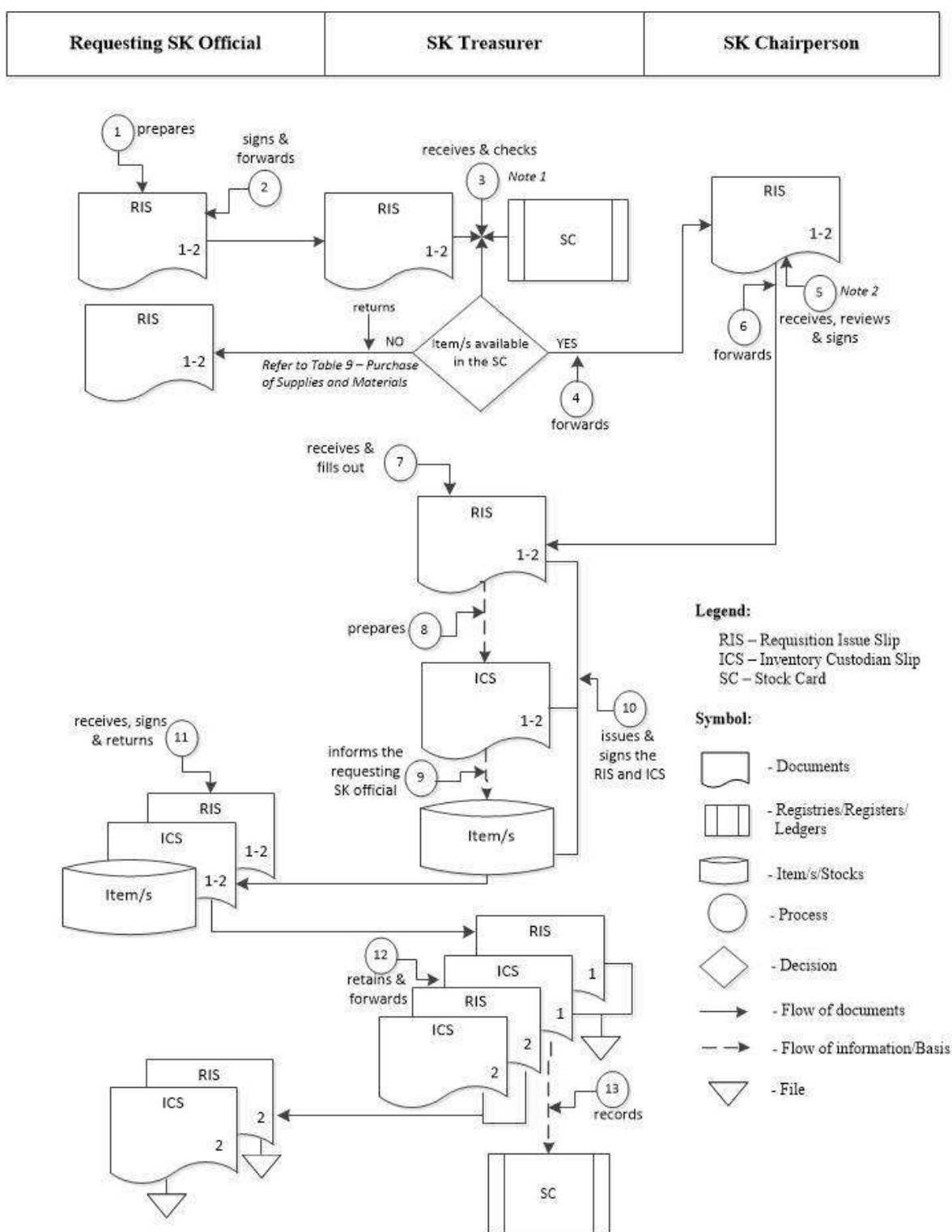


8.2.4 Requisition, Issue and Recording of Purchased Semi-Expendable Property

Table 12
Requisition, Issue and Recording of Purchased Semi-Expendable Property
Narrative Procedures

Area of Responsibility/ Person Responsible	Seq.	Activity
	A	<i>Requisition of Semi-Expendable Property</i>
Requesting SK Official	1	Prepares RIS in two copies and fills out information in the “Requisition” and “Purpose” portion.
	2	Signs in the “Requested by” portion of the RIS and forwards the RIS to the SK Treasurer.
SK Treasurer	3	Receives the RIS and checks the availability of stock in the stock card. <i>Note 1. If the stock is not available, returns the RIS to the requesting SK official for the preparation of PR.</i> <i>Refer to Table 9 – Purchase of Supplies and Materials</i>
	4	Forwards the RIS to the SK Chairperson for approval.
SK Chairperson	5	Receives copies of the RIS, reviews, and if in order, signs in the “Approved by” portion. <i>Note 2. If not in order, the document/s shall be returned to the SK official concerned for appropriate action.</i>
	6	Forwards the approved RIS to the SK Treasurer for the issue of semi-expendable property.
	B	<i>Issue of Purchased Semi-Expendable Property</i>
SK Treasurer	7	Receives the approved RIS and fills out the “Issue” section as to quantity issued and remarks, if needed.
	8	Prepares two copies of ICS to establish accountability of the requesting SK official.
	9	Informs the requesting SK official to get the requisitioned item/s.
	10	Issues the item/s requisitioned and signs in the “Issued by” portion of RIS and ICS.
Requesting SK Official	11	Receives the item/s requisitioned and signs in the “Received by” portion of the RIS and ICS. Returns the signed copies of RIS and ICS to the SK Treasurer.
SK Treasurer	12	Retains the original copies of the RIS and ICS and forwards the 2 nd copies to the requesting SK official.
	C	<i>Recording of Issues of Purchased Semi-Expendable Property</i>
SK Treasurer	13	Records in the SC the issued semi-expendable property based on the original copies of the RIS and ICS.

Requisition, Issue and Recording of Purchased Semi-Expendable Property Procedural Flowchart



8.2.5 Return, Disposal and Recording of Serviceable and Obsolete/Unserviceable Purchased Semi-Expendable Property

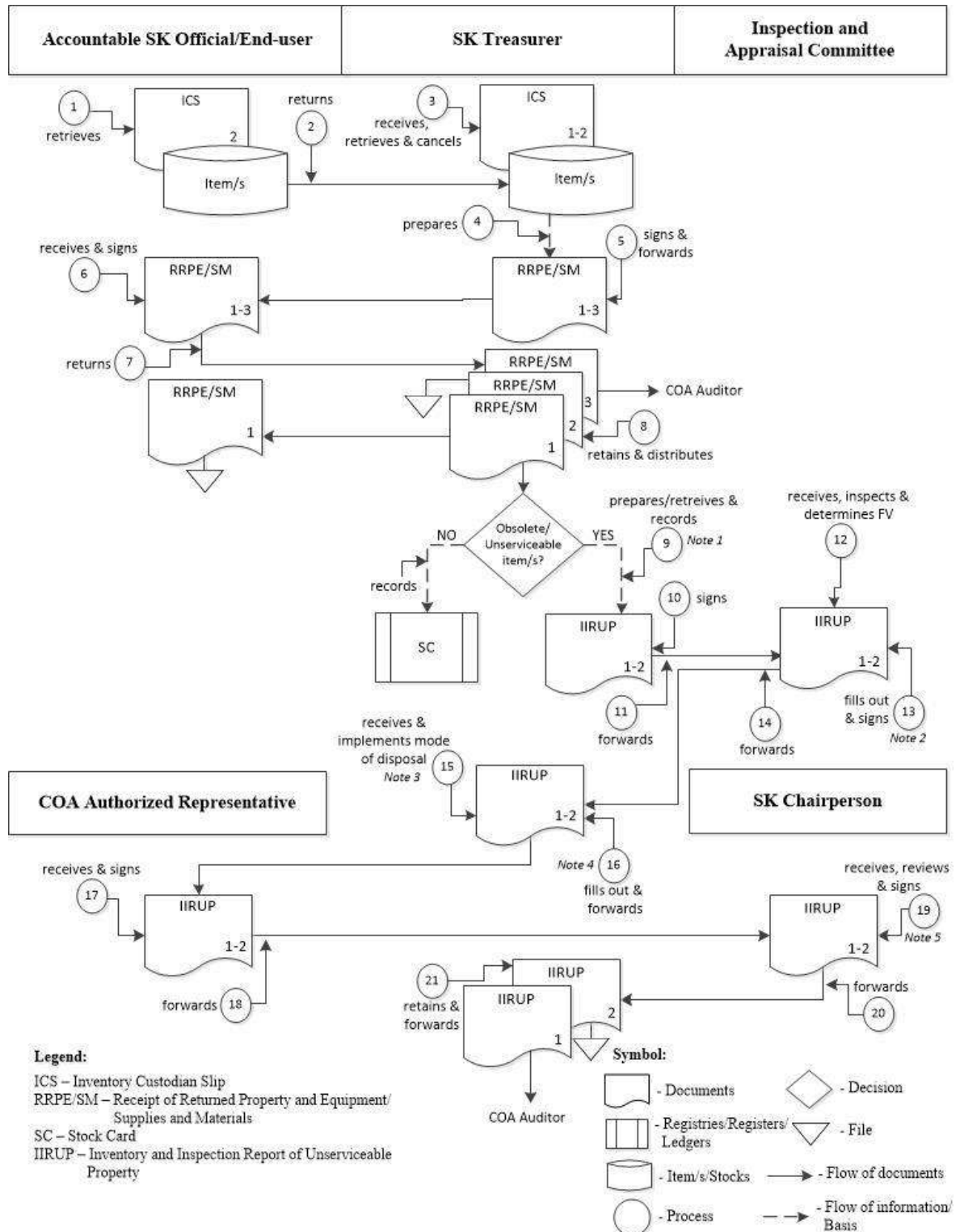
Table 13
Return, Disposal and Recording of Serviceable and Obsolete/Unserviceable
Purchased Semi-Expendable Property
Narrative Procedures

Area of Responsibility/ Person Responsible	Seq.	Activity
Accountable SK Official/End-user	A	<i>Return of Serviceable and Obsolete/Unserviceable Purchased Semi-Expendable Property</i>
	1	Retrieves 2 nd copy of ICS pertaining to the item/s to be returned.
	2	Returns to the SK Treasurer the serviceable and/or obsolete/unserviceable semi-expendable property together with the 2 nd copy of ICS.
SK Treasurer	3	Receives the returned semi-expendable property together with the 2 nd copy of ICS. Retrieves original copy of the ICS on file and cancels the two copies of ICS to extinguish accountability of the accountable SK Official/End-user.
Accountable SK Official/End-user	4	Prepares RRPE/SM in three copies to acknowledge receipt of the returned semi-expendable property.
	5	Signs in the “Received by” portion of the RRPE/SM and forwards the same to the accountable SK Official/End-user for signature.
	6	Receives and signs in the “Returned by” portion of the RRPE/SM.
SK Treasurer	7	Returns the signed copies of RRPE/SM to the SK Treasurer.
	8	Retains the 2 nd copy of RRPE/SM and distributes the original and 3 rd copies as follows: <div style="margin-left: 40px;"> <i>Original copy</i> – Accountable SK Official/End-user <i>3rd copy</i> – COA Auditor </div>
SK Treasurer	B	<i>Recording of returned Serviceable and Obsolete/Unserviceable Purchased Semi-Expendable Property</i>
	9	Prepares/Retrieves Inventory and Inspection Report of Unserviceable Property (IIRUP) – <i>Annex 24</i> and records in the “Inventory” column the details of the returned obsolete/unserviceable semi-expendable property based on the RRPE/SM. <i>Note 1. For serviceable semi-expendable property, record the returned item/s as a negative entry in the “issued” column of the SC.</i>

Area of Responsibility/ Person Responsible	Seq.	Activity
SK Treasurer	10	Signs in the “Prepared and Certified Correct by:” portion of the IIRUP.
	C	<i>Disposal of Obsolete/Unserviceable Purchased Semi-Expendable Property</i>
SK Treasurer	11	Forwards the IIRUP to the Inspection and Appraisal Committee for inspection of the returned obsolete/unserviceable supplies and materials recorded in the IIRUP.
Inspection and Appraisal Committee	12	Receives the IIRUP, inspects and determines the fair value of the obsolete/unserviceable semi-expendable property.
	13	Fills out the “Inspection and Appraisal” column and signs in the “We certify to have inspected and appraised each and every article enumerated in this report” portion of the IIRUP. <i>Note 2. Within 5 days after the signature of the Inspection and Appraisal Committee, the COA Auditor concerned shall be furnished a copy of the IIRUP.</i>
	14	Forwards the IIRUP to the SK Treasurer for disposal of obsolete/unserviceable semi-expendable property.
SK Treasurer	15	Receives the IIRUP and implements the mode of disposal. <i>Note 3. The COA Auditor shall be notified of the date of disposal ahead of time.</i>
	D	<i>Recording of Disposed Obsolete/Unserviceable Purchased Semi-Expendable Property</i>
SK Treasurer	16	Fills out the “Date of Disposal” and “Record of Sale” columns of the IIRUP, if the mode of disposal is through sale/public auction, and forwards the same to the COA authorized representative for signature. <i>Note 4. For modes of disposal other than sale, only the “Date of Disposal” column shall be filled out.</i>
COA Authorized Representative	17	Receives the IIRUP and signs in the “I certify to have witnessed the disposal of the articles enumerated in this report” portion of the IIRUP.
	18	Forwards the IIRUP to the SK Chairperson.
SK Chairperson	19	Receives, reviews, and if in order, signs the “Approved by” portion of the IIRUP. <i>Note 5. If not in order, the document/s shall be returned to the SK official concerned for appropriate action</i>
	20	Forwards copies of IIRUP to the SK Treasurer.

Area of Responsibility/ Person Responsible	Seq.	Activity
SK Treasurer	21	Retains the 2 nd copy of the IIRUP and forwards the original copy to the COA Auditor concerned.

**Return, Disposal and Recording of Serviceable and Obsolete/Unserviceable
Purchased Semi-Expendable Property
Procedural Flowchart**



8.2.6 Loss of Purchased Semi-Expendable Property

Table 14
Loss of Purchased Semi-Expendable Property
Narrative Procedures

Area of Responsibility/ Person Responsible	Seq.	Activity
	A	<i>Loss of Purchased Semi-Expendable Property</i>
Accountable SK Official	1	Prepares and submits immediately the Notice of Loss to the SK Chairperson, copy furnished the COA Auditor concerned.
SK Chairperson	2	Receives the Notice of Loss and causes the conduct of an immediate investigation by the SK and the appropriate investigating agency.
	3	Receives the result of investigation and prepares comments and/or recommendations to be attached to the RRPA.
Accountable SK Official	4	Prepares and submits RRPA and supporting documents to the COA Auditor concerned through the SK Chairperson within the statutory period of 30 days from the date of discovery of loss.
SK Chairperson	5	Receives the RRPA and supporting documents, and prepares transmittal letter.
	6	Transmits the RRPA and the required supporting documents to the COA Auditor concerned. Retains copy of the complete set of documents submitted.
		<p><i>Note 1. Required supporting documents are as follows:</i></p> <ul style="list-style-type: none"> • <i>The basic notice of loss showing the exact date of filing and receipt in the Office of the Auditor concerned;</i> • <i>Affidavit of the accountable officer containing a statement of facts and circumstances of the loss, i.e. property lost and its valuation, actual date in which the absence was first noted, manner of disappearance, efforts exerted to recover the same, provisions made to safeguard the property, date when the loss was reported to the auditor and police authorities, etc.;</i> • <i>Affidavits of two (2) disinterested persons cognizant of the facts and circumstances of the loss;</i> • <i>Final investigation report of SK and proper government investigating agency (PNP, BFP, NBI, etc.);</i> • <i>Comment/s and/or recommendation of the SK Chairperson;</i> • <i>List and description including cost, date of acquisition, stock number, account classification, condition of the property, and other additional relevant information of the lost property as attested by the officials concerned, as the case may be;</i> • <i>Latest inventory and inspection report preceding the loss and inspection report on the extent of damage/loss;</i> • <i>Exact or accurate amount of cost of the property, subject of the request for relief;</i>

Area of Responsibility/ Person Responsible	Seq.	Activity
		<ul style="list-style-type: none"> • <i>Inventory Custodian Slip covering the property subject of the request; and</i> • <i>Affidavits of security guards pertaining to the incident, if applicable; and the contract of service.</i> <p><i>If loss through fire, theft or robbery/hold-up, natural calamity and/or insurgency:</i></p> <ul style="list-style-type: none"> • <i>Authenticated pictures of the site;</i> • <i>Certification from Police/Fire Chief/Provincial Governor/Mayor or other competent authority as to the destruction; and</i> • <i>Certification of the proper SK official on the actual occurrence of the event specifying therein the approximate or exact time of occurrence and the affected areas.</i>
	B	<i>Request for Relief from Property Accountability is granted by COA</i>
SK Chairperson	7	Receives COA Decision granting the RRPA of accountable SK official on the lost semi-expendable property and forwards copy of COA Decision to the SK Treasurer. Retains a file copy.
SK Treasurer	8	Receives COA Decision from SK Chairperson. Retrieves and cancels the ICS of the accountable SK official.
	9	Forwards copy of COA Decision to the accountable SK official. Retains a file copy.
	C	<i>Request for Relief from Property Accountability is denied by COA</i>
SK Chairperson	10	Receives COA Decision denying the RRPA of accountable SK official on the lost semi-expendable property and forwards copy of COA Decision to the SK Treasurer. Retains a file copy.
SK Treasurer	11	Receives COA Decision from the SK Chairperson and forwards copy of COA Decision to the accountable SK official. Retains a file copy.
	12	Requires the accountable SK Official in writing to pay the corresponding fair value of the lost semi-expendable property.
Accountable SK Official	13	Pays the lost item based on the fair value.
SK Treasurer	14	Receives the cash and issues OR to acknowledge receipt of payment.
		<i>Refer to Table 3 – Recording of Receipts/Collections and Deposits</i>
	15	Retrieves and cancels the ICS of the accountable SK official.

Accountable SK Official	SK Treasurer	SK Chairperson
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The flowchart illustrates the Request for Relief from Property Accountability (RRPA) process, involving several steps and entities:

- Step 1:** "prepares & submits" - An individual (represented by a circle with '1') submits an RRPA to the NL (National Law).
- Step 2:** "receives & causes conduct of investigation" - The NL receives the RRPA and causes an investigation to be conducted.
- Step 3:** "receives & prepares" - The NL receives the "Result of investigation (PNP, BFP, NBI, etc.)" and prepares a "comments and recommendation" document.
- Step 4:** "prepares & submits" - An individual (represented by a circle with '4') submits an RRPA to the SD (State Department) and the RRPA is processed by the RRPA (Request for Relief from Property Accountability) unit.
- Step 5:** "receives & prepares" - The SD receives the RRPA and prepares a "TL" (Transmit Letter) document.
- Step 6:** "transmits & retains a file copy" - The COA Auditor (Central Office Auditor) transmits the TL and retains a file copy.

The flowchart also shows the following components and connections:

- Entities:** NL (National Law), SD (State Department), RRPA (Request for Relief from Property Accountability), TL (Transmit Letter), COA Auditor (Central Office Auditor).
- Documents/Outputs:** Result of investigation (PNP, BFP, NBI, etc.), comments and recommendation, ORD (Office of the Request for Relief from Property Accountability), SD (State Department), RRPA (Request for Relief from Property Accountability), TL (Transmit Letter).
- Flow:** The process starts with the submission of an RRPA to the NL. The NL then causes an investigation to be conducted. The NL receives the result of the investigation and prepares a comments and recommendation document. This document is then sent to the SD. The SD receives the document and prepares a TL. The COA Auditor then transmits the TL and retains a file copy.

```

graph LR
    COA1[COA Decision] -- 7: receives, forwards & retains a file copy --> COA2[COA Decision]
    COA2 -- 8: receives, retrieves & cancels --> ICS[ICS]
    COA2 -- 9: forwards & retains a file copy --> COA1
  
```

Symbol:

- Documents
- Cash/Check
- Process

Flow of documents

Flow of information/Basis

Legend:

- NL - Notice of Loss
- ORD - Other Required Documents
- SD - Supporting Documents
- TL - Transmittal Letter
- RRPA - Request for Relief from Property Accountability
- ICS - Inventory Custodian Slip
- OR - Official Receipts

Refer to Table 3 - Recording of Receipts/Collections and Deposits

8.2.7 Inventory Taking, Reporting and Reconciliation of Purchased Supplies and Materials

Table 15
Inventory Taking, Reporting and Reconciliation of Purchased
Supplies and Materials
Narrative Procedures

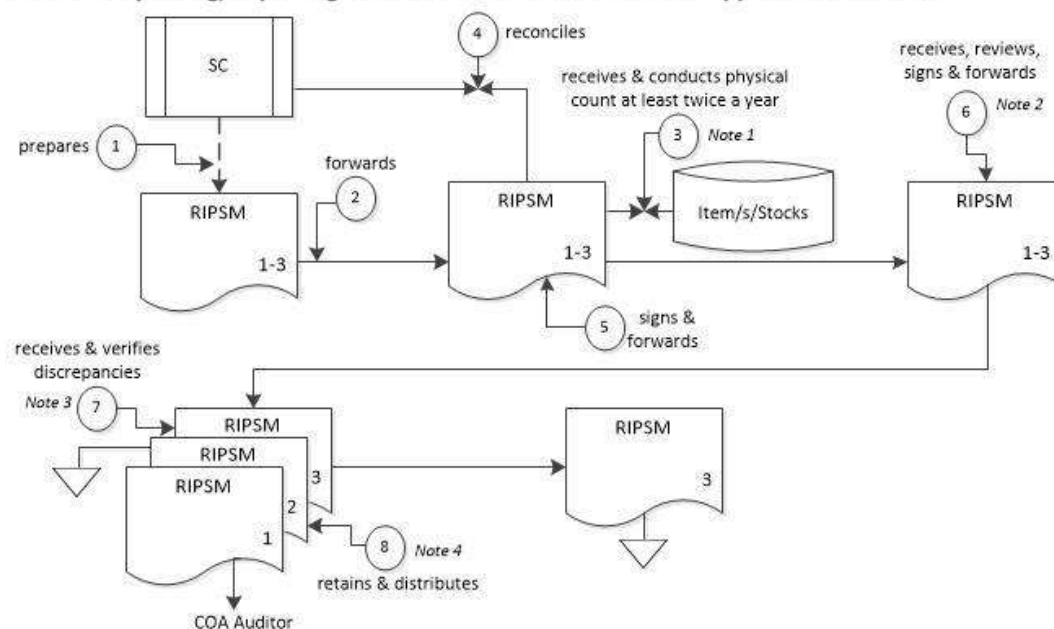
Area of Responsibility/ Person Responsible	Seq.	Activity
	A	<i>Inventory Taking, Reporting and Reconciliation of Purchased Supplies and Materials</i>
SK Treasurer	1	Prepares RIPSMS in three copies and fills out the first six columns based on the SCs.
	2	Forwards the RIPSMS to the Inventory Committee for the actual inventory taking and completion of the report.
Inventory Committee	3	Receives the RIPSMS and conducts physical count of supplies and materials at least twice a year. <i>Note 1. Included in the inventory taking are supplies and materials in the possession of the SK Treasurer and unrecorded items found at station.</i>
	4	Reconciles the result of the physical count with the balance per SCs, indicates shortage and/or overage and remarks, if any.
	5	Signs in the “Prepared and Certified Correct by” portion of the RIPSMS and forwards to the SK Chairperson for approval.
SK Chairperson	6	Receives, reviews, and if in order, signs in the “Approved by” portion of the RIPSMS. Forwards the RIPSMS to the SK Treasurer. <i>Note 2. If not in order, the document/s shall be returned to the SK official concerned for appropriate action.</i>
SK Treasurer	7	Receives the RIPSMS and verifies discrepancies, if any, for appropriate action/adjustments. <i>Note 3. Adjustments in the SCs shall depend on the nature of discrepancies.</i>
	8	Retains the 2 nd copy of RIPSMS and distributes as follows: <div style="display: flex; justify-content: space-between;"> <div>Original copy</div> <div>– COA Auditor</div> </div> <div style="display: flex; justify-content: space-between;"> <div>3rd copy</div> <div>– Inventory Committee</div> </div> <i>Note 4. Photocopies of the original RIPSMS may be provided to the SK officials upon request.</i>

Area of Responsibility/ Person Responsible	Seq.	Activity
	B	<i>Unrecorded Supplies and Materials</i>
SK Treasurer	9	Retrieves copy of the RIPSM and SCs.
	10	Determines ownership of all unrecorded supplies and materials found during the physical count and indicates in the “Remarks” column of the RIPSM whether the item/s is/are owned by the SK.
	11	Recommends valuation of the unrecorded supplies and materials owned by the SK to the Inspection and Appraisal Committee if cost thereof is not available. <i>Note 5. If cost is available, the supplies and materials found at station, which is determined to be owned by the SK, shall be recorded in the SC.</i>
	12	Submits list of the unrecorded supplies and materials found at station with no cost to the Inspection and Appraisal Committee.
Inspection and Appraisal Committee	13	Receives the list and determines the fair value of the unrecorded supplies and materials owned by the SK.
	14	Forwards to the SK Treasurer the list of the unrecorded supplies and materials with corresponding fair value.
SK Treasurer	15	Receives the list and records in the SC the determined fair value of unrecorded supplies and materials found at station.

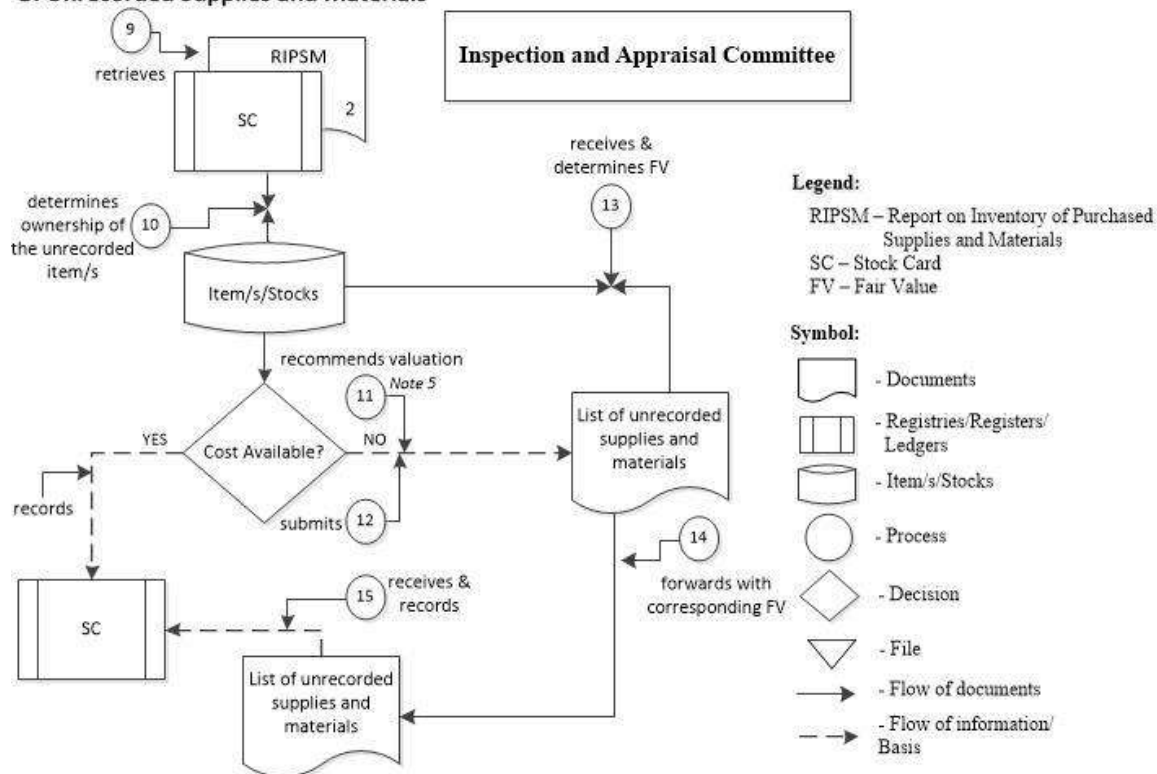
Inventory Taking, Reporting and Reconciliation of Purchased Supplies and Materials Procedural Flowchart

SK Treasurer	Inventory Committee	SK Chairperson
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A. Inventory taking, Reporting and Reconciliation of Purchased Supplies and Materials



B. Unrecorded Supplies and Materials



8.2.8 Receipt of Purchased Supplies and Materials and Issue to Constituents

Table 16
Receipt of Purchased Supplies and Materials and Issue to Constituents
Narrative Procedures

Area of Responsibility Person Responsible	Seq.	Activity
Requesting SK Official	A	<i>Receipt of purchased supplies and materials</i> <i>Refer to Table 10 - Receipt, Inspection and Recording of Purchased Supplies and Materials</i>
	B	<i>Issue of purchased supplies and materials to constituents</i> <i>Refer to Table 11 - Requisition, Issue and Recording of Purchased Supplies and Materials with Serviceable Life of Not More Than One Year</i>
	1	Distributes the item/s to the designated recipients/constituents.
	2	Requires the recipients/constituents to acknowledge receipt of the item/s by signing in the list of recipients/constituents.
	3	Submits the list of recipients/constituents to the SK Treasurer to be attached to his/her copy of RIS.
SK Treasurer	4	Receives the list of recipients/constituents and files.

Receipt of Purchased Supplies and Materials and Issue to Constituents *Procedural Flowchart*

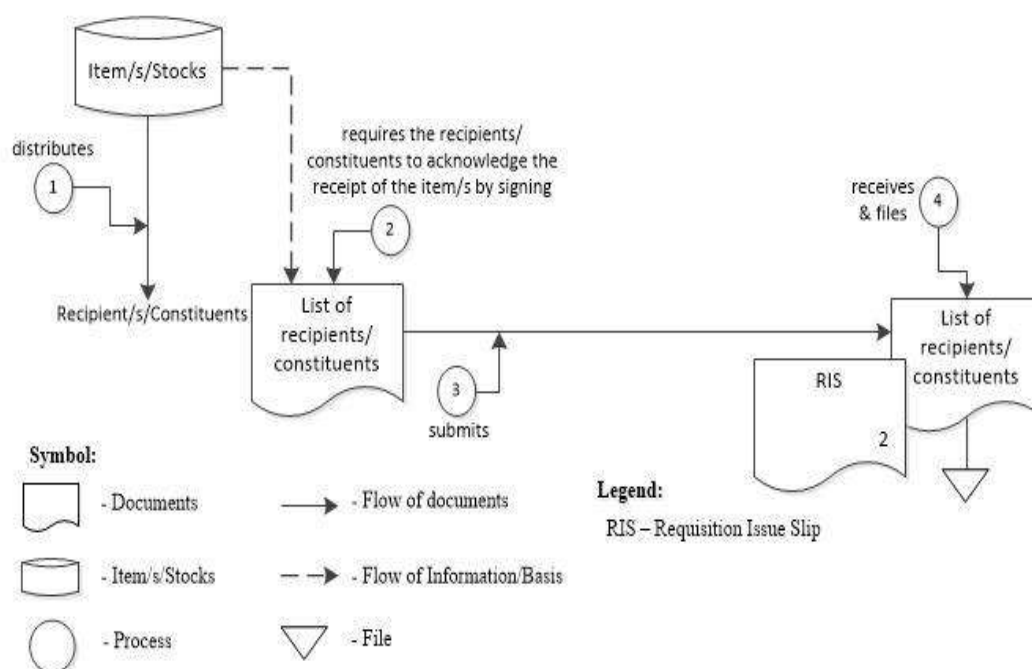
Requesting SK Official	SK Treasurer
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A. Receipt of Purchased Supplies and Materials

Refer to Table 10 – Receipt, Inspection and Recording of Purchased Supplies and Materials

B. Issue of Purchased Supplies and Materials to Constituents

Refer to Table 11 – Requisition, Issue and Recording of Purchased Supplies and Materials with Serviceable Life of Not More Than One Year



For Donated Supplies and Materials

8.2.9 Receipt, Issue and Recording of Donated Supplies and Materials

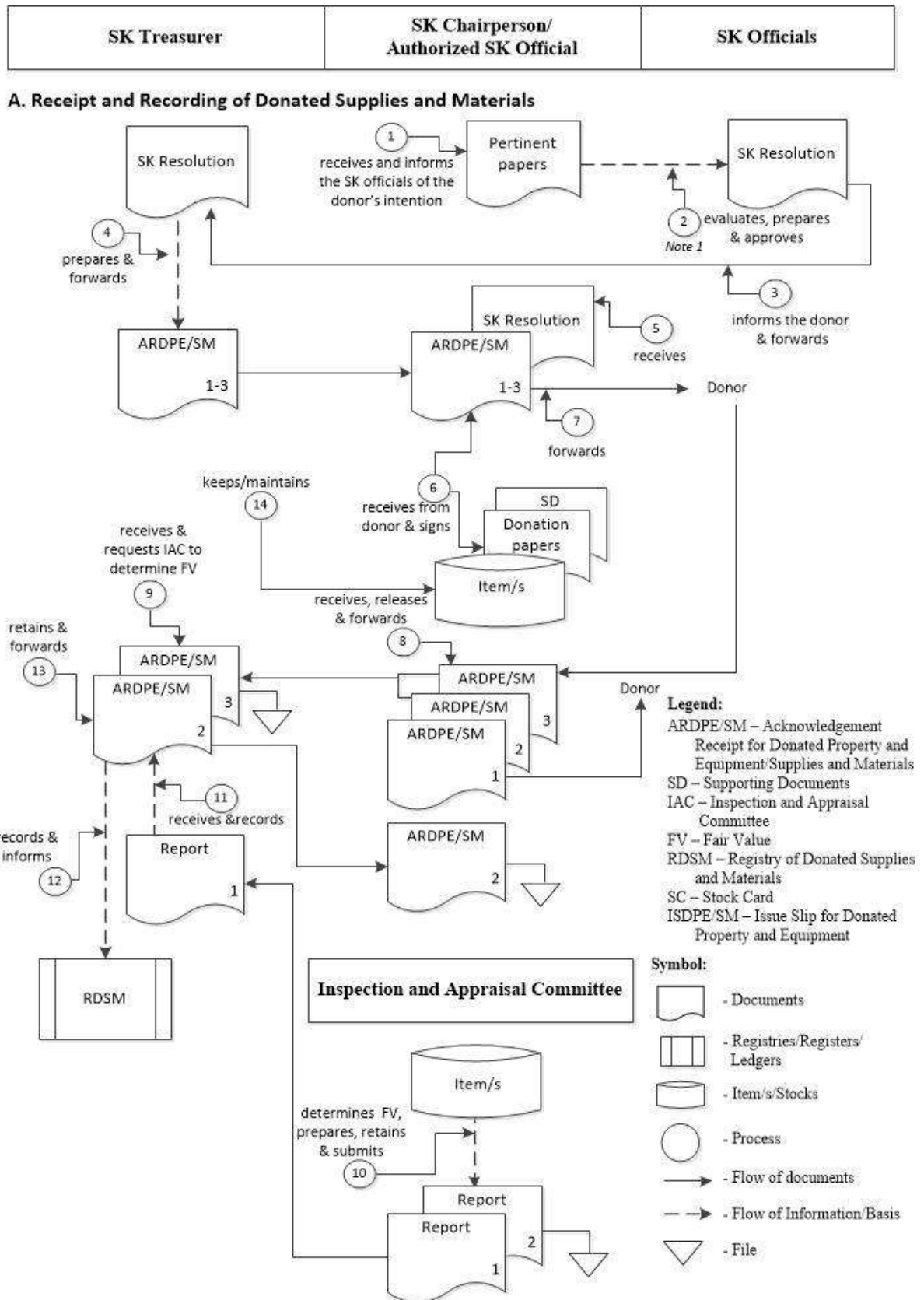
Table 17
Receipt, Issue and Recording of Donated Supplies and Materials
Narrative Procedures

Area of Responsibility Person Responsible	Seq.	Activity
	A	<i>Receipt and recording of donated supplies and materials</i>
SK Chairperson	1	Receives pertinent papers on donation of supplies and materials and informs the SK officials of the intention of the donor/s.
SK Officials	2	Evaluates the purpose/s (may be for official use of the SK or for distribution to constituents), terms and conditions of the donations and if acceptable, prepares and approves SK Resolution. <i>Note 1. Only one SK Resolution may be prepared for the receipt and issue of donated item to constituents, if applicable.</i>
	3	Inform the donor of the approval and forwards a copy of the resolution to the SK Treasurer.
SK Treasurer	4	Prepares ARDPE/SM in three copies and forwards copy of the SK Resolution and ARDPE/SM to the SK Chairperson/Authorized SK Official.
SK Chairperson/ Authorized SK Official	5	Receives copy of the SK Resolution and ARDPE/SM.
	6	Receives the donated item/s, copy of donation papers, and supporting documents from the donor, and signs in the “Received by” portion of the ARDPE/SM in the presence of the SK Treasurer and/or other SK members.
	7	Forwards copies of the signed ARDPE/SM together with the supporting documents to the donor for signing in the “Conforme” portion of the ARDPE/SM.
	8	Receives the duly signed ARDPE/SM from the donor, releases the original copy to the donor and forwards the 2 nd and 3 rd copies to the SK Treasurer.
SK Treasurer	9	Receives the 2 nd and 3 rd copies of ARDPE/SM and requests the Inspection and Appraisal Committee to determine the fair value of the donated item/s, if not available, for recording in the ARDPE/SM.

Area of Responsibility Person Responsible	Seq.	Activity
Inspection and Appraisal Committee SK Treasurer	10	Determines the fair value of the donated item/s, prepares report in two copies, retains one copy and submits the other copy to the SK Treasurer.
	11	Receives the report and records the fair value of the donated item/s in the ARDPE/SM.
	12	Records the receipt of the donated item/s in the appropriate columns of RDSM based on the ARDPE/SM and SK Resolution. Informs the SK officials of the availability of the donated item/s received.
	13	Retains the 3 rd copy of ARDPE/SM and forwards the 2 nd copy to the SK Chairperson.
	14	Keeps/Maintains the physical custody/inventory of the donated item/s separately from the purchased item/s of the SK for ready identification of its issue.
	B	<i>Issue and recording of donated supplies and materials</i>
	B.1	<i>Issue of donated supplies and materials with serviceable life of not more than one year to SK officials (for official use)</i>
		<i>Refer to Table 11 – Requisition, Issue and Recording of Purchased Supplies and Materials with Serviceable Life of Not More Than One Year</i>
		<i>Use RDSM instead of SC for the recording of issued donated supplies and materials</i>
	B.2	<i>Issue of donated semi-expendable property to SK officials (for official use)</i>
		<i>Refer to Table 12 – Requisition, Issue and Recording of Purchased Semi-Expendable Property</i>
		<i>Use RDSM instead of SC for the recording of issued semi-expendable property</i>
	B.3	<i>Issue of donated supplies and materials to constituents</i>
	15	Deliberates, prepares and approves SK Resolution for the issue of donated supplies and materials to constituents, and forwards a copy of the resolution to the SK Treasurer.
SK Officials		<i>Note 2. Only one SK Resolution may be prepared for the receipt and issue of donated item to constituents, if applicable.</i>

Area of Responsibility Person Responsible	Seq.	Activity
SK Treasurer	16	Receives copy of SK Resolution, prepares ISDPE/SM on the issue of donated item/s to the constituents and forwards to the SK Chairperson/Authorized SK official for approval.
SK Chairperson/ Authorized SK Official	17	Receives, reviews, and if in order, signs in the “Approved by” portion of the ISDPE/SM and forwards to the SK Treasurer for issue of donated item/s. <i>Note 3. If not in order, the document/s shall be returned to the SK official concerned for appropriate action.</i>
SK Treasurer	18	Receives the approved ISDPE/SM and issues the donated item/s to the recipient/s and signs the “Issued by” portion of the ISDPE/SM.
	19	Forwards the ISDPE/SM to the recipient/s for signing in the “Received by” portion of the ISDPE/SM. <i>Note 4. In case there are many recipients, a list of recipients with their signatures shall be attached to the ISDPE/SM.</i>
	20	Receives the two copies of duly signed ISDPE/SM from the recipient, retains the 3 rd copy and forwards the original copy to the SK Chairperson.
	21	Records in the appropriate columns of RDSM the issue of the donated item/s based on the ISDPE/SM.

Receipt, Issue and Recording of Donated Supplies and Materials Procedural Flowchart



SK Treasurer	SK Chairperson/ Authorized SK Official	SK Officials
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B.1 Issue of Donated Supplies and Materials with serviceable life of not more than one year to SK officials

Refer to Table 11 – Requisition, Issue and Recording of Purchased Supplies and Materials with Serviceable Life of Not More Than One Year

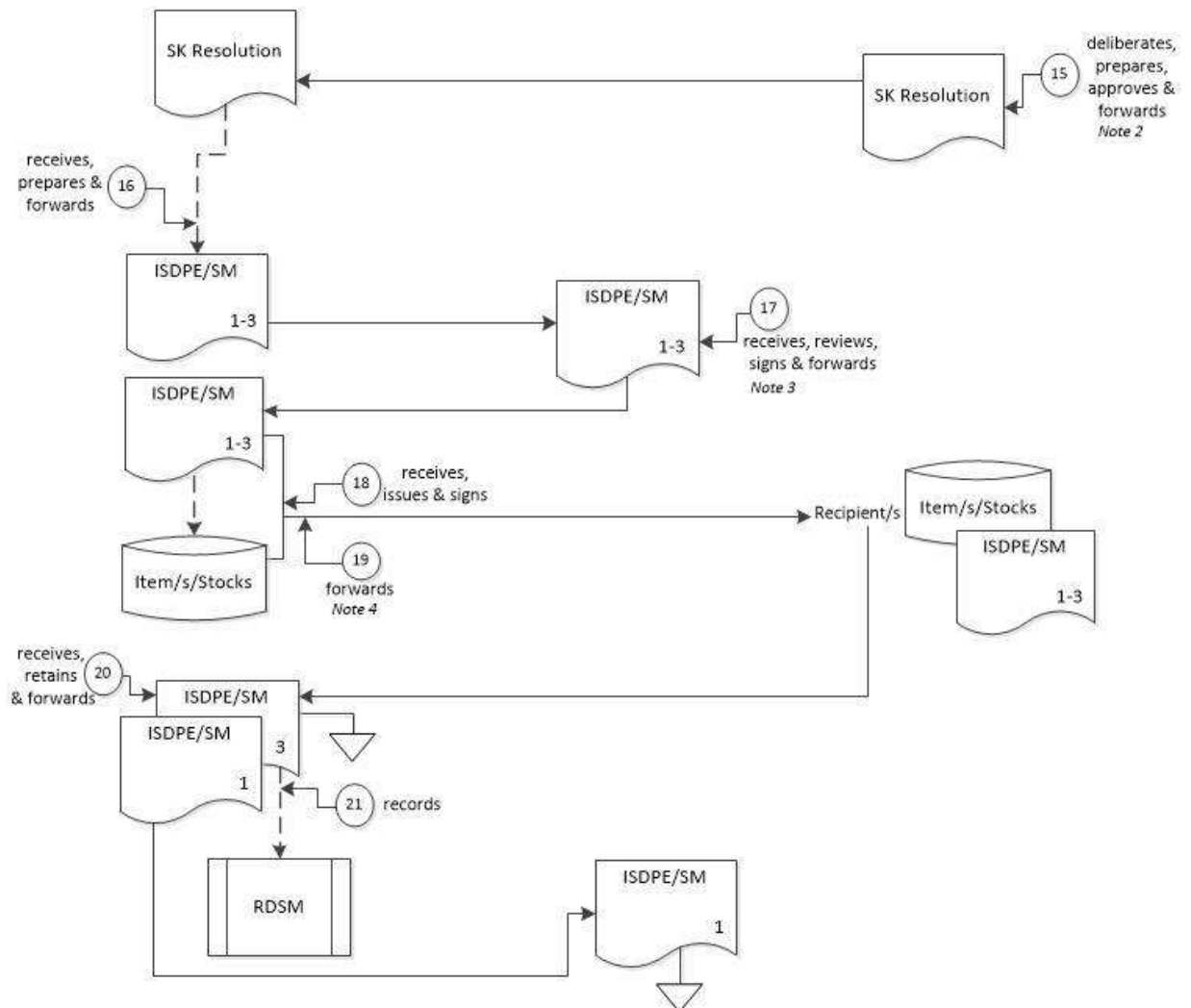
Change SC to RDSM for the recording of issued donated supplies and materials to SK official

B.2 Issue of Donated Semi-Expendable Property to SK officials

Refer to Table 12 – Requisition, Issue and Recording of Purchased Semi-Expendable Property

Change SC to RDSM for the recording of issued semi-expendable property to SK official

B.3 Issue of Donated Supplies and Materials to constituents



8.2.10 Return, Disposal and Recording of Serviceable and Obsolete/Unserviceable Donated Semi-Expendable Property

*Refer to Table 13 for the Narrative Procedure
Use RDSM instead of SC*

8.2.11 Loss of Donated Semi-Expendable Property

Refer to Table 14 for the Narrative Procedure

8.2.12 Inventory Taking, Reporting and Reconciliation of Donated Supplies and Materials

*Refer to Table 15 for the Narrative Procedure
Use RIDSM instead of RIPSM and RDSM instead of SC*

9. Property and Equipment

9.1. Specific Policies

- 9.1.1. The SK Treasurer shall act as the Supply and Property Officer and shall be responsible for the receipt, custody, issue and disposal of all property and equipment of the SK.
- 9.1.2. All procurement of property and equipment, and construction materials for infrastructure projects implemented by the SK shall be charged against budget for CO, included in the APP approved by the SK Chairperson, and in accordance with RA No. 9184, its IRR, and applicable guidelines issued by the GPPB. The total estimated cost of the APP for property and equipment shall not exceed the total budget authorized for the acquisition of property and equipment.
- 9.1.3. The SK shall constitute a BAC in accordance with GPPB Circular 07-2019 dated July 17, 2019.
- 9.1.4. All requisitions and purchases of property and equipment shall be covered or supported by an approved PR and PO/Contract, as the case may be.
- 9.1.5. A copy of the PO/Contract shall be submitted to the COA Auditor concerned within five days after perfection thereof – upon approval of the PO/Contract by the SK Chairperson and conformity by the supplier/contractor.
- 9.1.6. Receipt of purchased property and equipment shall be covered by an IAR supported by Delivery Receipts and Sales Invoice and shall be recorded at gross amount in the “Receipts” column of the Property and Equipment Card (PEC) – *Annex 25*.
- 9.1.7. Receipt of donated property and equipment shall be covered by an SK Resolution, acknowledged using the ARDPE/SM and recorded at fair value in the Registry of Donated Property and Equipment (RDPE) – *Annex 26*.

- 9.1.8. Issue of purchased and donated property and equipment to SK officials shall be covered by an approved Property Acknowledgement Receipt (PAR) – *Annex 27*, for proper accountability, which shall be renewed at least every year.
- 9.1.9. Accountability for property and equipment shall be extinguished upon return of the item/s to the SK Treasurer, or in case of loss, upon approval of the RRPA. If the RRPA is denied, payment of the lost item shall be based on the fair value at the time of loss and not when the loss was reported.
- 9.1.10. Issue of donated property and equipment to constituents shall be covered by an SK Resolution and ISDPE/SM.
- 9.1.11. All expenses paid in relation to the construction of the property and equipment shall be recorded in the RCB in the applicable “Construction in Progress” (CIP) column under “Breakdown of Withdrawals/Payments”. Construction of property and equipment shall be recorded and monitored in the Construction in Progress Card (CIPC) – *Annex 28*. Once the construction is completed and the property is accepted, it shall be recorded to the appropriate property and equipment account in the PEC and indicated in the CIPC.
- 9.1.12. Property and equipment which have become obsolete/unserviceable or no longer needed by the accountable officer shall be returned to the SK Treasurer through the RRPE/SM.
- 9.1.13. PEC and RDPE shall be maintained by the SK Treasurer to record the receipt, issue and transfer/loss/disposal of the property and equipment of the SK.
- 9.1.14. The SK officials shall prepare an SK resolution designating:
- a. Inventory Committee to conduct a physical count of all property and equipment of the SK at least once a year as at December 31 and to prepare Report on Inventory of Purchased Property and Equipment (RIPPE) and Report on Inventory of Donated Property and Equipment (RIDPE) to be submitted to the COA Auditor concerned not later than January 31 of each year. The Inventory Committee shall be composed of at least three members – Committee Head who shall come from the SK officials while Committee Members may come from the members of the SK or from among the members of the KK. The composition of the Inventory Committee may be reconstituted annually or as the need arises.
 - b. Inspection and Appraisal Committee to perform the following:
 - Inspect deliveries of purchased property and equipment;
 - Determine the fair value of the donated item/s;
 - Determine the fair value of any unrecorded property and equipment ascertained to be owned by the SK if cost is not available; and
 - Determine the fair value of all items for disposal.

The Inspection and Appraisal Committee shall be composed of at least three members – Committee Head who shall come from the SK officials while Committee Members may come from the members of the SK or from

among the members of the KK. The composition of the Inspection and Appraisal Committee may be reconstituted annually or as the need arises.

9.1.15. In case of transfer of property and equipment to another accountable SK official, the original PAR shall be cancelled and a new one shall be issued to the new accountable SK official.

9.1.16. Transfer to another government entity/ies of property and equipment no longer needed by the SK shall be supported with a Property Transfer Report (PTR) – *Annex 29*. The transfer shall be covered by an SK Resolution.

9.1.17. Cost of repairs for each item of property and equipment shall be recorded and monitored in the PEC.

9.2. Specific Procedures

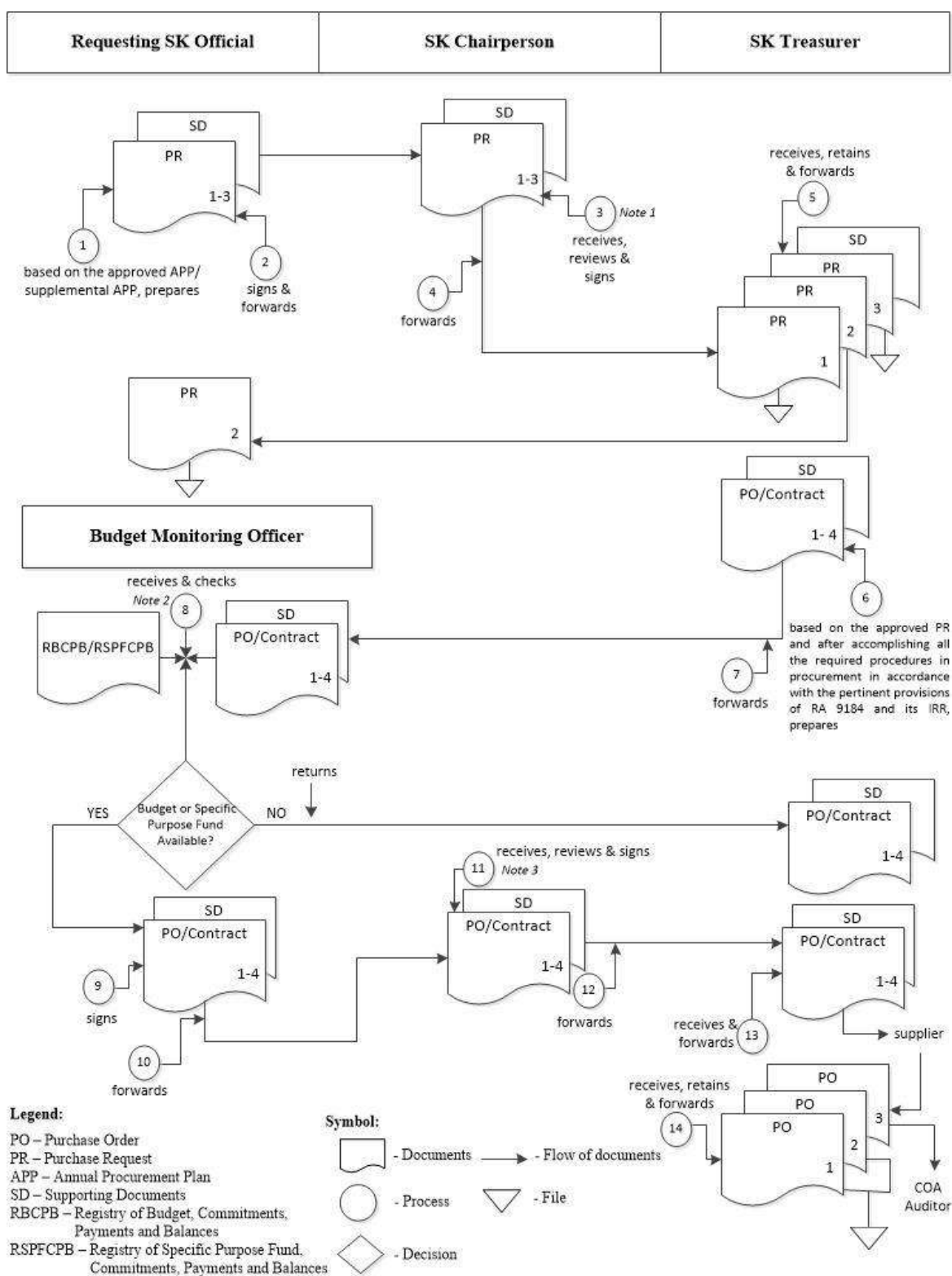
For Purchase Property and Equipment

9.2.1. Purchase of Property and Equipment

Table 18
Purchase of Property and Equipment
Narrative Procedures

Area of Responsibility/ Person Responsible	Seq.	Activity
Requesting SK Official	A	<i>Preparation of Purchase Request</i>
	1	Based on the approved APP/Supplemental APP, prepares PR in three copies together with the supporting documents to request the purchase of property and equipment.
SK Chairperson	2	Signs in the “Requested by” portion and forwards the PR to the SK Chairperson for approval.
	3	Receives the PR together with the supporting documents, reviews, and if in order, signs in the “Approved by” portion.
SK Treasurer		<i>Note 1. If not in order, the document/s shall be returned to the SK official concerned for appropriate action.</i>
	4	Forwards the PR together with the supporting documents to the SK Treasurer for appropriate action.
	5	Receives the approved PR together with the supporting documents, retains the original and 3 rd copies of the PR and forwards the 2 nd copy to the requesting SK official.

Purchase of Property and Equipment *Procedural Flowchart*



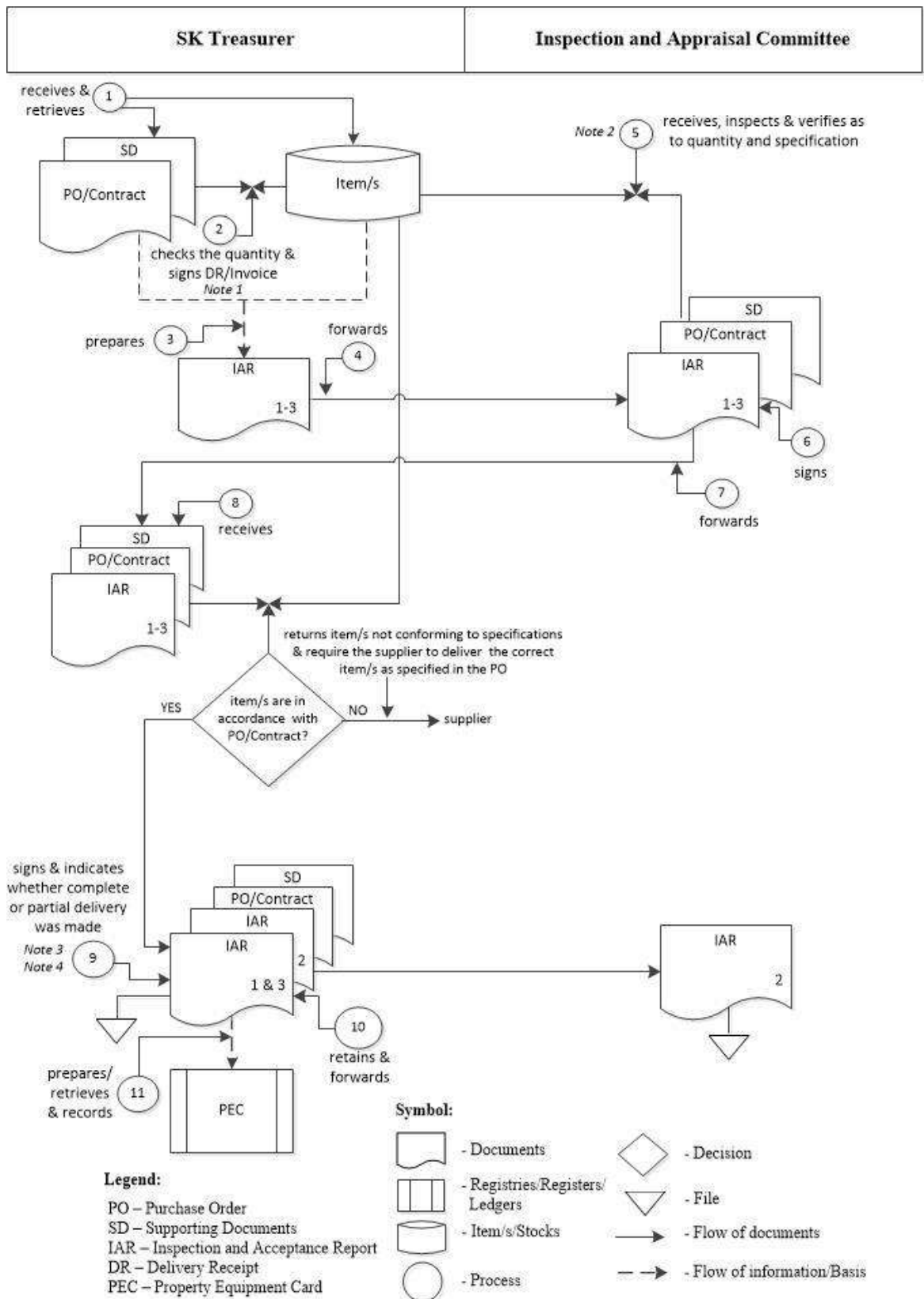
9.2.2. Receipt, Inspection, Acceptance and Recording of Purchased Property and Equipment

Table 19
Receipt, Inspection, Acceptance and Recording of
Purchased Property and Equipment
Narrative Procedures

Area of Responsibility/ Person Responsible	Seq.	Activity
SK Treasurer	A	<i>Receipt of Purchased Property and Equipment</i>
	1	Receives items/deliveries for inspection and acceptance and retrieves PO/Contract and other supporting documents on file.
	2	Checks the items per delivery receipt/invoice with the items per PO/Contract and signs in the “Received by” portion of the supplier’s delivery receipt/invoice if the items are in accordance with the quantity in the PO/Contract. <i>Note 1. If incomplete, require the supplier to deliver the item/s as specified in the PO/Contract.</i>
	3	Prepares IAR in three copies showing the item/s delivered for inspection and acceptance.
	4	Forwards the IAR together with copy of the PO/Contract and other supporting documents to the Inspection and Appraisal Committee.
Inspection and Appraisal Committee	B	<i>Inspection and Acceptance of Purchased Property and Equipment</i>
	5	Receives copies of the IAR together with copy of the PO/Contract and other supporting documents. Inspects and verifies the property and equipment as to conformity to the quantity and specifications in the approved PO/Contract and other supporting documents. <i>Note 2. If delivery is not in conformity to the specifications and/or terms agreed in the approved PO/Contract or delivery is incomplete, indicates notation on the IAR.</i>
	6	Signs in the “Inspection” portion of the IAR.
SK Treasurer	7	Forwards the IAR together with copy of the PO/Contract and other supporting documents to the SK Treasurer.
	8	Receives copies of the IAR together with copy of the PO/Contract and other supporting documents.

Area of Responsibility/ Person Responsible	Seq.	Activity
SK Treasurer	9	Signs in the “Acceptance” portion of the IAR if the items delivered is in order or complete. Indicates whether a complete or partial delivery was made. <i>Note 3. In case of partial delivery, only the quantity actually delivered and accepted shall be indicated in the IAR.</i> <i>Note 4. Returns the item/s not conforming to the specifications and requires the supplier to deliver the correct item/s as specified in the PO/Contract.</i>
	10	Retains the original and 3 rd copies of the IAR and forwards the 2 nd copy to the Inspection and Appraisal Committee.
	C	<i>Recording of Receipt of Purchased Property and Equipment</i>
SK Treasurer	11	Prepares/Retrieves PEC and records the receipt of property and equipment at gross amount based on the IAR. Keeps the property and equipment in a designated place.

Receipt, Inspection, Acceptance and Recording of Purchased Property and Equipment Procedural Flowchart



9.2.3. Requisition, Issue and Recording of Purchased Property and Equipment

Table 20
Requisition, Issue and Recording of Purchased Property and Equipment
Narrative Procedures

Area of Responsibility/ Person Responsible	Seq.	Activity
SK Treasurer	A	<i>Requisition of Property and Equipment</i> <i>Refer to Table 18 – Purchase of Property and Equipment</i> <i>Refer to Table 19 – Receipt, Inspection, Acceptance and Recording of Purchased Property and Equipment</i>
	B	<i>Issue of Purchased Property and Equipment</i>
	1	1 Informs the requesting SK Official to get the item/s requested upon receipt of the purchased item.
Requesting SK Official	2	2 Prepares two copies of PAR to establish accountability of the requesting SK official.
	3	3 Issues the item/s requisitioned and signs in the “Issued by” portion of the PAR.
	4	4 Receives the item/s requisitioned and signs in the “Received by” portion of the PAR. Returns the signed copies of the PAR to the SK Treasurer.
SK Treasurer	5	5 Retains the original copy of the PAR and forwards the 2 nd copy to the requesting SK official.
SK Treasurer	C	<i>Recording of Issues of Purchased Property and Equipment</i>
	6	6 Records in the PEC the issued property and equipment based on the original copy of the PAR.

Requisition, Issue and Recording of Purchased Property and Equipment Procedural Flowchart

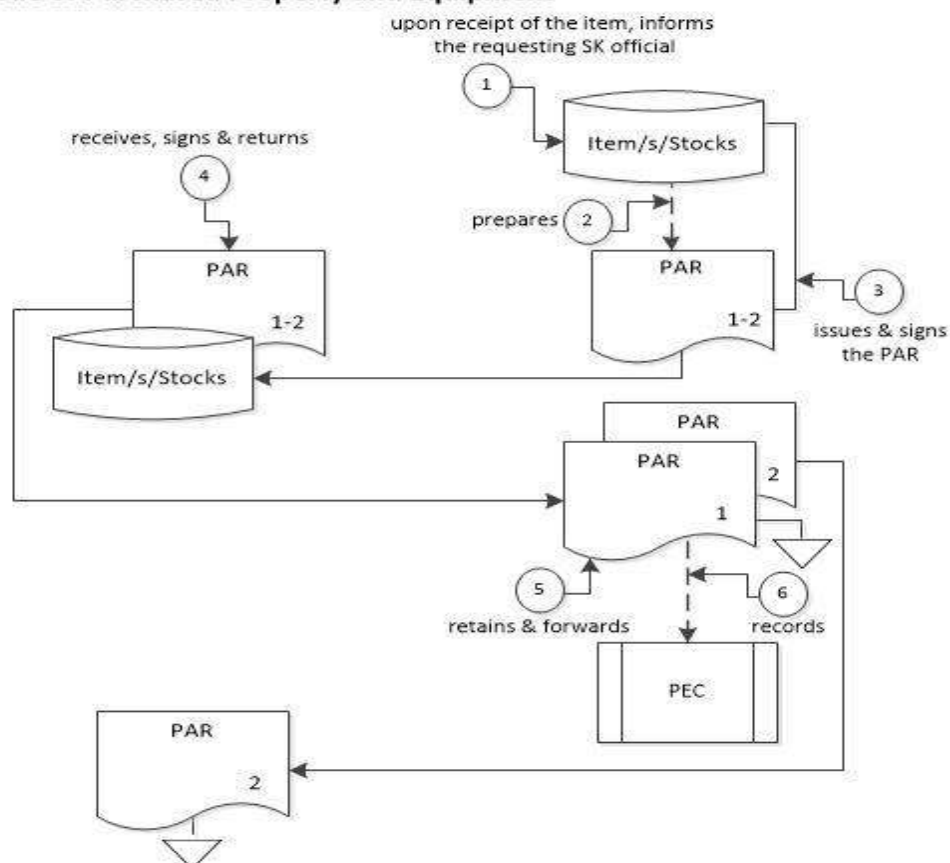
Requesting SK Official	SK Treasurer
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A. Requisition of Property and Equipment

Refer to Table 18 – Purchase of Property and Equipment

Refer to Table 19 – Receipt, Inspection, Acceptance and Recording of Purchased Property and Equipment

B. Issue of Purchased Property and Equipment



Legend:

PAR – Property Acknowledgment Receipt
PEC – Property Equipment Card

Symbol:

- Documents

- Registries/Registers/Ledgers

- Item/s/Stocks

- Process

- File

- Flow of documents

- Flow of information/Basis

9.2.4. Return, Disposal and Recording of Serviceable and Obsolete/Unserviceable Purchased Property and Equipment

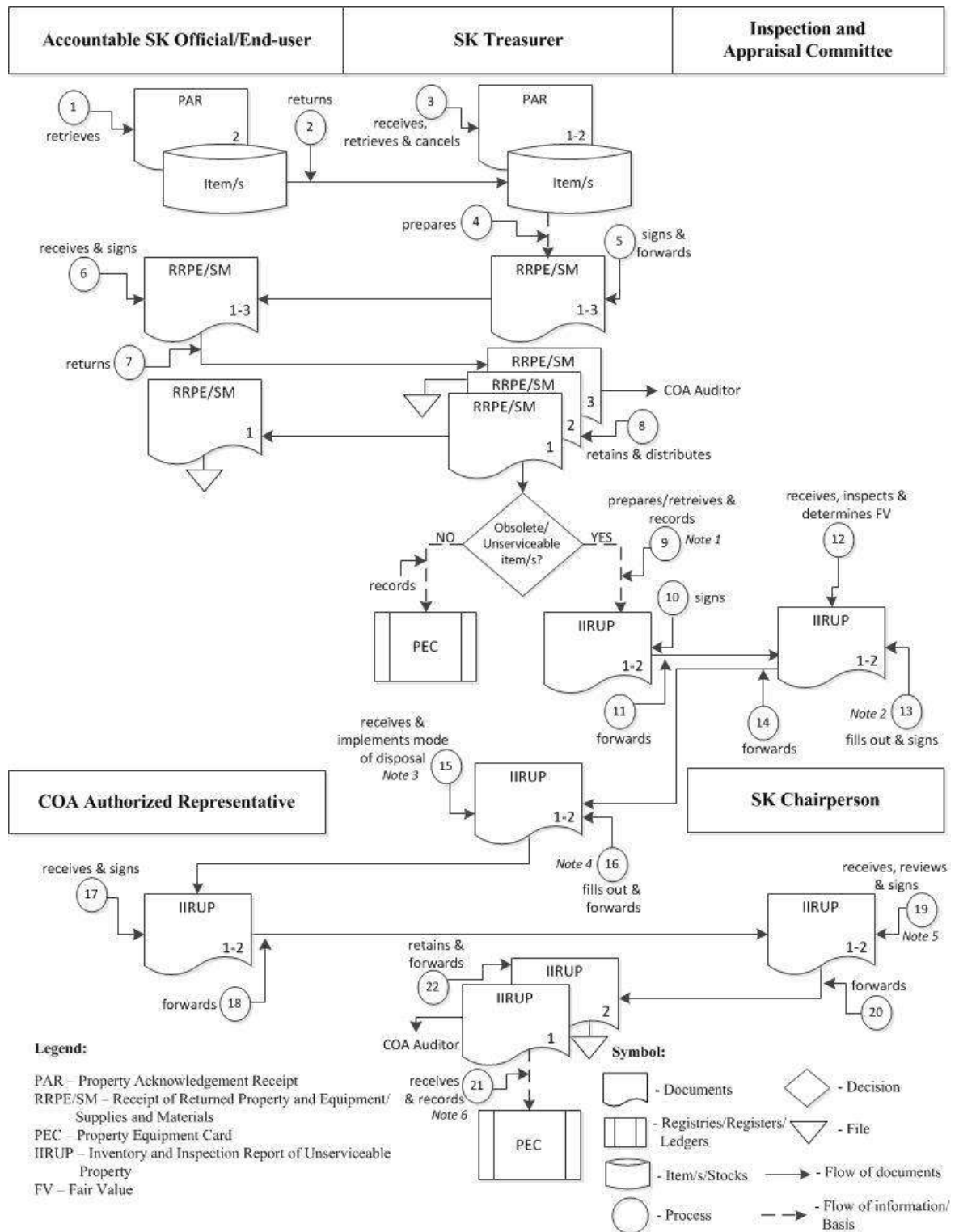
Table 21
Return, Disposal and Recording of Serviceable and Obsolete/Unserviceable
Purchased Property and Equipment
Narrative Procedures

Area of Responsibility/ Person Responsible	Seq.	Activity
	A	<i>Return of Serviceable and Obsolete/Unserviceable Purchased Property and Equipment</i>
Accountable SK Official/End-user	1	Retrieves 2 nd copy of PAR pertaining to the item/s to be returned.
	2	Returns to the SK Treasurer the serviceable and/or obsolete/unserviceable property and equipment together with the 2 nd copy of PAR.
SK Treasurer	3	Receives the returned property and equipment together with the 2 nd copy of PAR. Retrieves original copy of PAR on file and cancels the two copies of PAR to extinguish accountability of the accountable SK Official/End-user.
	4	Prepares RRPE/SM in three copies to acknowledge receipt of the returned property and equipment.
	5	Signs in the “Received by” portion of the RRPE/SM and forwards the same to the accountable SK Official/End-user for signature.
Accountable SK Official/End-user	6	Receives and signs in the “Returned by” portion of the RRPE/SM.
	7	Returns the signed copies of RRPE/SM to the SK Treasurer.
SK Treasurer	8	Retains the 2 nd copy of RRPE/SM and distributes the original and 3 rd copies as follows: <div style="margin-left: 40px;"> <i>Original copy</i> – Accountable SK Official/End-user <i>3rd copy</i> – COA Auditor </div>
	B	<i>Recording of returned Serviceable and Obsolete/Unserviceable Purchased Property and Equipment</i>
SK Treasurer	9	Prepares/Retrieves IIRUP and records in the “Inventory” column the details of the returned obsolete/unserviceable property and equipment based the on RRPE/SM. <i>Note 1. For serviceable property and equipment, record the returned item/s as a negative entry in the “issued” column of the PEC.</i>

Area of Responsibility/ Person Responsible	Seq.	Activity
SK Treasurer	10	Signs in the “Prepared and Certified Correct by:” portion of the IIRUP.
	C	<i>Disposal of Obsolete/Unserviceable Purchased Property and Equipment</i>
SK Treasurer	11	Forwards the IIRUP to the Inspection and Appraisal Committee for inspection of the returned obsolete/unserviceable property and equipment recorded in the IIRUP.
Inspection and Appraisal Committee	12	Receives the IIRUP, inspects and determines the fair value of obsolete/unserviceable property and equipment.
	13	Fills out the “Inspection and Appraisal” column and signs in the “We certify to have inspected and appraised each and every article enumerated in this report” portion of the IIRUP. <i>Note 2. Within 5 days after the signature of the Inspection and Appraisal Committee, the COA Auditor concerned shall be furnished a copy of the IIRUP.</i>
	14	Forwards the IIRUP to the SK Treasurer for disposal of obsolete/unserviceable property and equipment.
SK Treasurer	15	Receives the IIRUP and implements the mode of disposal. <i>Note 3. The COA Auditor shall be notified of the date of disposal ahead of time.</i>
	D	<i>Recording of Disposed Obsolete/Unserviceable Purchased Property and Equipment</i>
SK Treasurer	16	Fills out the “Date of Disposal” and “Record of Sale” columns of the IIRUP, if the mode of disposal is through sale/public auction, and forwards the same to the COA authorized representative for signature. <i>Note 4. For modes of disposal other than sale, only the “Date of Disposal” column shall be filled out.</i>
COA Authorized Representative	17	Receives the IIRUP and signs in the “I certify to have witnessed the disposal of the articles enumerated in this report” portion of the IIRUP.
	18	Forwards the IIRUP to the SK Chairperson.
SK Chairperson	19	Receives, reviews, and if in order, signs the “Approved by” portion of the IIRUP. <i>Note 5. If not in order, the document/s shall be returned to the SK official concerned for appropriate action.</i>

Area of Responsibility/ Person Responsible	Seq.	Activity
SK Chairperson	20	Forwards copies of IIRUP to the SK Treasurer.
SK Treasurer	21	<p>Receives the approved IIRUP and records in the PEC the disposal of the obsolete/unserviceable property and equipment.</p> <p><i>Note 6. Regardless of the proceeds of the disposal of property and equipment, the amount to be recorded under the "loss/transferred/disposed" column shall be the same amount in the "receipt" column of the PEC.</i></p>
SK Treasurer	22	Retains the 2 nd copy of the IIRUP and forwards the original copy to the COA Auditor concerned.

Return, Disposal and Recording of Serviceable and Obsolete/Unserviceable Purchased Property and Equipment *Procedural Flowchart*



9.2.5. Loss of Purchased Property and Equipment

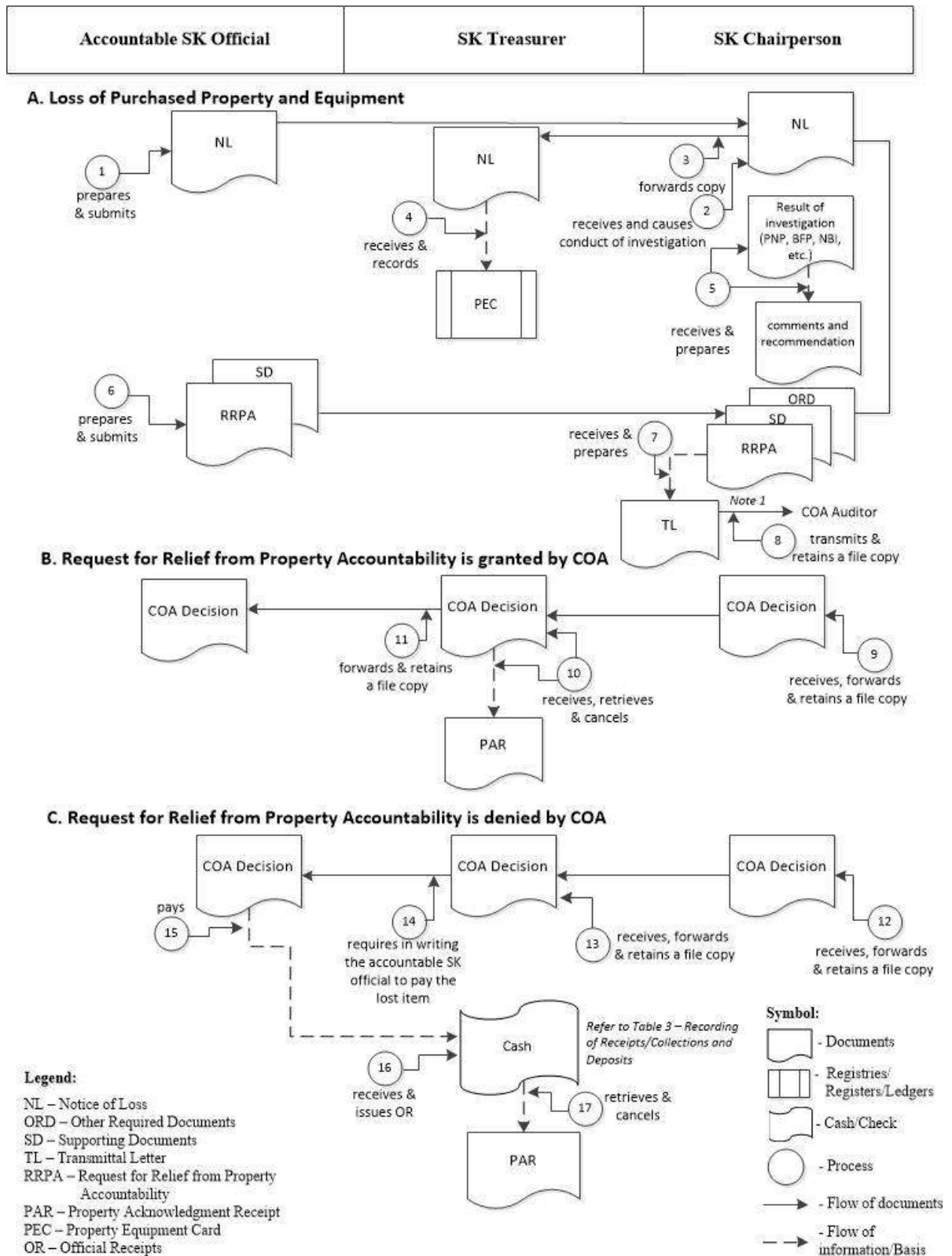
Table 22
Loss of Purchased Property and Equipment
Narrative Procedures

Area of Responsibility/ Person Responsible	Seq.	Activity
	A	<i>Loss of Purchased Property and Equipment</i>
Accountable SK Official	1	Prepares and submits immediately the Notice of Loss to the SK Chairperson, copy furnished the COA Auditor concerned.
SK Chairperson	2	Receives the Notice of Loss and causes the conduct of an immediate investigation by the SK and the appropriate investigating agency.
	3	Forwards copy of Notice of Loss to the SK Treasurer
SK Treasurer	4	Receives the Notice of Loss and records the lost item/s in the "Transferred/Lost/Disposed" column of the PEC.
SK Chairperson	5	Receives the result of investigation and prepares comments and/or recommendations to be attached to the RRPA.
Accountable SK Official	6	Prepares and submits RRPA and supporting documents to the COA Auditor concerned through the SK Chairperson within the statutory period of 30 days from the date of discovery of loss.
SK Chairperson	7	Receives the RRPA and supporting documents, and prepares transmittal letter.
	8	Transmits the RRPA and the required supporting documents to the COA Auditor concerned. Retains copy of the complete set of documents submitted.
		<p>Note 1. <i>Required supporting documents are as follows:</i></p> <ul style="list-style-type: none"> • <i>The basic notice of loss showing the exact date of filing and receipt in the Office of the Auditor concerned;</i> • <i>Affidavit of the accountable officer containing a statement of facts and circumstances of the loss, i.e. property lost and its valuation, actual date in which the absence was first noted, manner of disappearance, efforts exerted to recover the same, provisions made to safeguard the property, date when the loss was reported to the auditor and police authorities, etc.;</i> • <i>Affidavits of two (2) disinterested persons cognizant of the facts and circumstances of the loss;</i> • <i>Final investigation report of SK and proper government investigating agency (PNB, BFP, NBI, etc.);</i> • <i>Comment/s and/or recommendation of the SK Chairperson;</i>

Area of Responsibility/ Person Responsible	Seq.	Activity
		<ul style="list-style-type: none"> • List and description including cost, date of acquisition, property number, account classification, condition of the property, and other additional relevant information of the lost property as attested by the officials concerned, as the case may be; • Latest inventory and inspection report preceding the loss and inspection report on the extent of damage/loss; • Exact or accurate amount of cost of the property, subject of the request for relief; • Property Acknowledgement Receipt covering the property subject of the request; • Affidavits of security guards pertaining to the incident, if applicable; and the contract of service. <p><i>If loss through fire, theft or robbery/hold-up, natural calamity and/or insurgency:</i></p> <ul style="list-style-type: none"> • Authenticated pictures of the site; • Certification from Police/Fire Chief/Provincial Governor/Mayor or other competent authority as to the destruction; and • Certification of the proper SK official on the actual occurrence of the event specifying therein the approximate or exact time of occurrence and the affected areas.
	B	<i>Request for Relief from Property Accountability is granted by COA</i>
SK Chairperson	9	Receives COA Decision granting the RRPA of accountable SK official on the lost property and equipment and forwards copy of COA Decision to the SK Treasurer. Retains a file copy.
SK Treasurer	10	Receives COA Decision from SK Chairperson. Retrieves and cancels the PAR of the accountable SK official.
	11	Forwards copy of COA Decision to the accountable SK official. Retains a file copy.
	C	<i>Request for Relief from Property Accountability is denied by COA</i>
SK Chairperson	12	Receives COA Decision denying the RRPA of accountable SK official on the lost property and equipment and forwards copy of COA Decision to the SK Treasurer. Retains a file copy.
SK Treasurer	13	Receives COA Decision from the SK Chairperson and forwards copy of COA Decision to the accountable SK official. Retains a file copy.

Area of Responsibility/ Person Responsible	Seq.	Activity
SK Treasurer	14	Requires the accountable SK Official in writing to pay the corresponding fair value of the lost property and equipment.
Accountable SK Official	15	Pays the lost item based on the fair value.
SK Treasurer	16	Receives the cash and issues OR to acknowledge receipt of payment. <i>Refer to Table 3 – Recording of Receipts/Collections and Deposits</i>
	17	Retrieves and cancels the PAR of the accountable SK official.

Loss of Purchased Property and Equipment Procedural Flowchart



9.2.6. Inventory Taking, Reporting and Reconciliation of Purchased Property and Equipment

Table 23
Inventory Taking, Reporting and Reconciliation of
Purchased Property and Equipment
Narrative Procedures

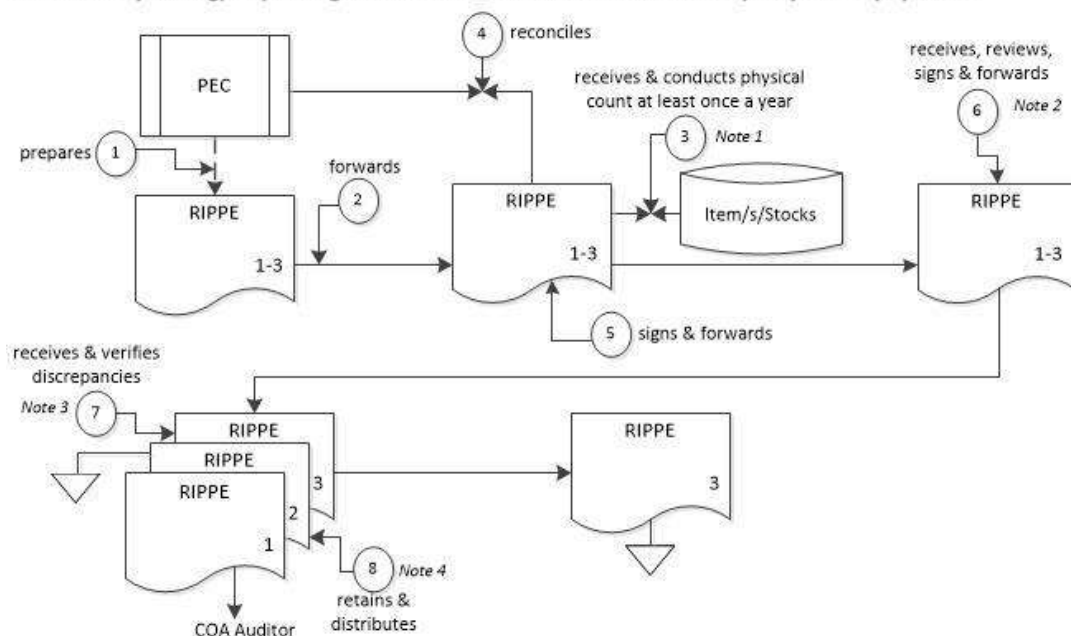
Area of Responsibility/ Person Responsible	Seq.	Activity
	A	<i>Inventory Taking, Reporting and Reconciliation of Purchased Property and Equipment</i>
SK Treasurer	1	Prepares RIPPE in three copies and fills out the first six columns based on the PECs.
	2	Forwards the RIPPE to the Inventory Committee for the actual inventory taking and completion of the report.
Inventory Committee	3	Receives the RIPPE and conducts physical count of all property and equipment at least once a year. <i>Note 1. Included in the inventory taking are property and equipment in the possession of the SK Treasurer and Accountable SK officials and unrecorded items found at station.</i>
	4	Reconciles the result of the physical count with the balance per PECs, indicates shortage and/or overage and remarks, if any.
	5	Signs in the “Prepared and Certified Correct by” portion of the RIPPE and forwards to the SK Chairperson for approval.
SK Chairperson	6	Receives, reviews, and if in order, signs in the “Approved by” portion of the RIPPE. Forwards the RIPPE to the SK Treasurer. <i>Note 2. If not in order, the document/s shall be returned to the SK official concerned for appropriate action.</i>
SK Treasurer	7	Receives the RIPPE and verifies discrepancies, if any, for appropriate action/adjustments. <i>Note 3. Adjustments in the PECs shall depend on the nature of discrepancies.</i>
	8	Retains the 2 nd copy of the RIPPE and distributes the original and 3 rd copies as follows: <div style="display: flex; justify-content: space-between;"> <i>Original copy</i> – COA Auditor </div> <div style="display: flex; justify-content: space-between;"> <i>3rd copy</i> – Inventory Committee </div>

Area of Responsibility/ Person Responsible	Seq.	Activity
SK Treasurer		<i>Note 4. Photocopies of the original RIPPE may be provided to the SK Officials upon request.</i>
	B	Unrecorded Property and Equipment
	9	Retrieves copy of the RIPPE and PECs.
	10	Determines ownership of all unrecorded property and equipment found during the physical count and indicate in the "Remarks" column of the RIPPE whether the item/s is/are owned by the SK.
Inspection and Appraisal Committee	11	Recommends valuation of the unrecorded property and equipment owned by the SK to the Inspection and Appraisal Committee if cost thereof is not available. <i>Note 5. If cost is available, the property and equipment found at station, which is determined to be owned by the SK, shall be recorded in the PEC.</i>
	12	Submits list of the unrecorded property and equipment found at station with no cost to the Inspection and Appraisal Committee.
	13	Receives the list and determines the fair value of the unrecorded property and equipment owned by the SK.
SK Treasurer	14	Forwards to the SK Treasurer the list of the unrecorded property and equipment with corresponding fair value.
	15	Receives the list and records in the PEC the fair value of unrecorded property and equipment found at station.

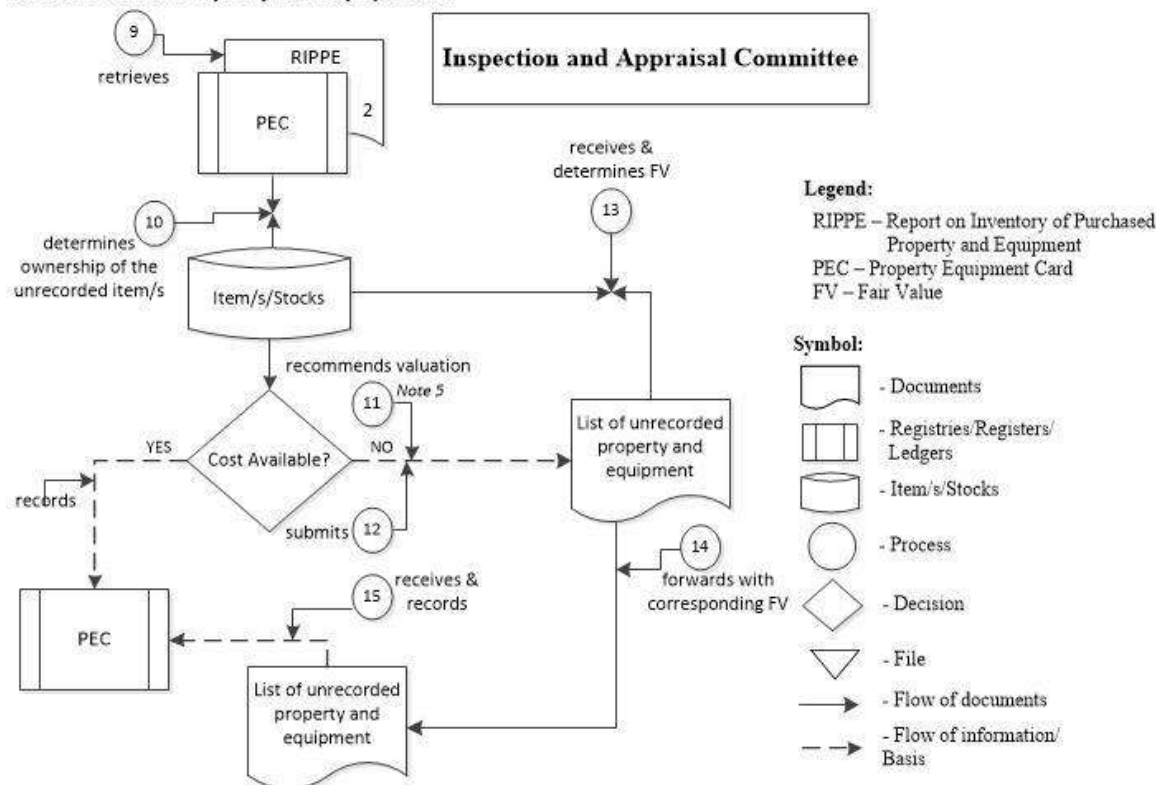
Inventory Taking, Reporting and Reconciliation of Purchased Property and Equipment *Procedural Flowchart*

SK Treasurer	Inventory Committee	SK Chairperson
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A. Inventory taking, Reporting and Reconciliation of Purchased Property and Equipment



B. Unrecorded Property and Equipment



For Donated Property and Equipment

9.2.7. Receipt, Issue and Recording of Donated Property and Equipment

Table 24
Receipt, Issue and Recording of Donated Property and Equipment
Narrative Procedures

Area of Responsibility/ Person Responsible	Seq.	Activity
	A	<i>Receipt and recording of donated property and equipment</i>
SK Chairperson	1	Receives pertinent papers on donation of property and equipment and informs the SK officials of the intention of the donor/s.
SK Officials	2	Evaluates the purpose/s (may be for official use of the SK or for distribution to constituents), terms and conditions of the donations and if acceptable, prepares and approves SK Resolution. <i>Note 1. Only one SK Resolution may be prepared for the receipt and issue of donated item to constituents, if applicable.</i>
	3	Informs the donor of the approval and forwards a copy of the resolution to the SK Treasurer.
SK Treasurer	4	Prepares ARDPE/SM in three copies and forwards copy of the SK Resolution and ARDPE/SM to the SK Chairperson/Authorized SK official.
SK Chairperson/ Authorized SK Official	5	Receives copy of the SK Resolution and ARDPE/SM.
	6	Receives the donated item/s, copy of donation papers, and supporting documents from the donor, and signs in the “Received by” portion of the ARDPE/SM in the presence of the SK Treasurer and/or other SK members.
	7	Forwards copies of the signed ARDPE/SM together with the supporting documents to the donor for signing in the “Conforme” portion of the ARDPE/SM.
	8	Receives the duly signed ARDPE/SM from the donor, releases the original copy to the donor and forwards the 2 nd and 3 rd copies to the SK Treasurer.
SK Treasurer	9	Receives the 2 nd and 3 rd copies of ARDPE/SM and requests the Inspection and Appraisal Committee to determine the fair value of the donated item/s, if not available, for recording in the ARDPE/SM.

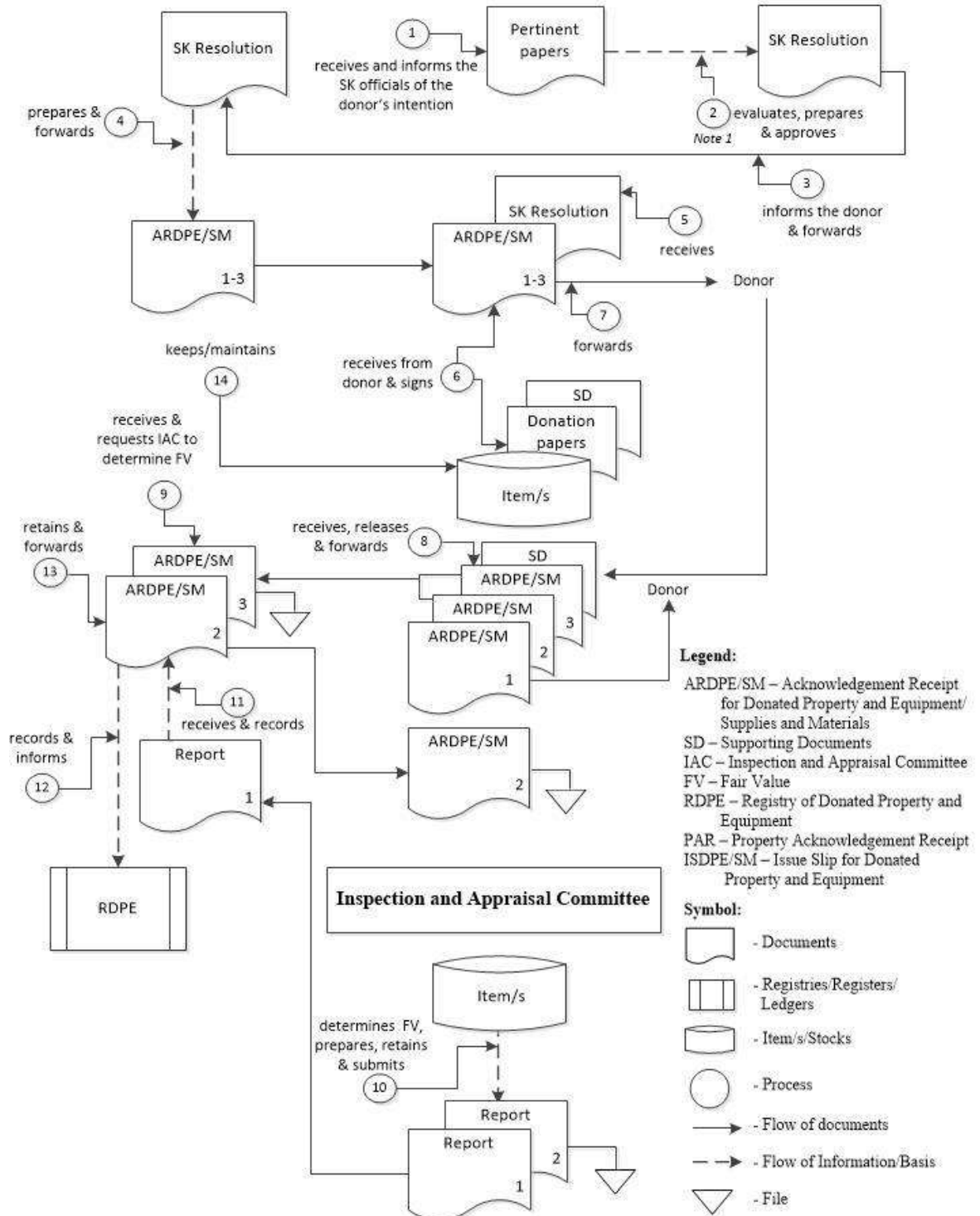
Area of Responsibility/ Person Responsible	Seq.	Activity
Inspection and Appraisal Committee	10	Determines the fair value of the donated item/s, prepares report in two copies, retains one copy and submits the other copy to the SK Treasurer.
SK Treasurer	11	Receives the report and records the fair value of the donated item/s in the ARDPE/SM.
	12	Records the receipt of the donated item/s in the appropriate columns of RDPE based on the ARDPE/SM and SK Resolution. Informs the SK officials of the availability of the donated item/s received.
	13	Retains the 3 rd copy of ARDPE/SM and forwards the 2 nd copy to the SK Chairperson.
	14	Keeps/Maintains the physical custody/inventory of the donated item/s separately from the purchased item/s of the SK for ready identification of its issue.
	B	<i>Issue and recording of donated property and equipment</i>
	B.1	<i>Issue of donated property and equipment to SK officials (for official use)</i>
SK Treasurer	15	Prepares two copies of PAR to establish accountability of the SK official to whom the property was issued.
	16	Issues the property and signs in the “Issued by” portion of the PAR.
SK Official concerned	17	Receives the property and signs in the “Received by” portion of the PAR. Returns the signed copies of the PAR to the SK Treasurer.
SK Treasurer	18	Retains the original copy of the PAR and forwards the 2 nd copy to the SK official concerned.
	19	Records in the RDPE the issued property and equipment based on the original copy of the PAR.
	B.2	<i>Issue of donated property and equipment to constituents</i>
SK Officials	20	Deliberates, prepares and approves SK Resolution for the issue of donated property and equipment to constituents, and forwards a copy of the resolution to the SK Treasurer. <i>Note 2. Only one SK Resolution may be prepared for the receipt and issue of donated item to constituents, if applicable.</i>
SK Treasurer	21	Receives copy of SK Resolution, prepares ISDPE/SM on the issue of donated item/s to the constituents and forwards to the SK Chairperson/Authorized SK official for approval.

Area of Responsibility/ Person Responsible	Seq.	Activity
SK Chairperson/ Authorized SK Official	22	Receives, reviews, and if in order, signs in the “Approved by” portion of the ISDPE/SM and forwards to the SK Treasurer for issue of donated item/s. <i>Note 3. If not in order, the document/s shall be returned to the SK official concerned for appropriate action.</i>
SK Treasurer	23	Receives the approved ISDPE/SM and issues the donated item/s to the recipient/s and signs the “Issued by” portion of the ISDPE/SM.
	24	Forwards the ISDPE/SM to the recipient/s for signing in the “Received by” portion of the ISDPE/SM. <i>Note 4. In case there are many recipients, a list of recipients with their signatures shall be attached to the ISDPE/SM.</i>
	25	Receives the two copies of duly signed ISDPE/SM from the recipient, retains the 3 rd copy and forwards the original copy to the SK Chairperson
	26	Records in the appropriate columns of RDPE the issue of the donated item/s based on the ISDPE/SM.

Receipt, Issue and Recording of Donated Property and Equipment Procedural Flowchart

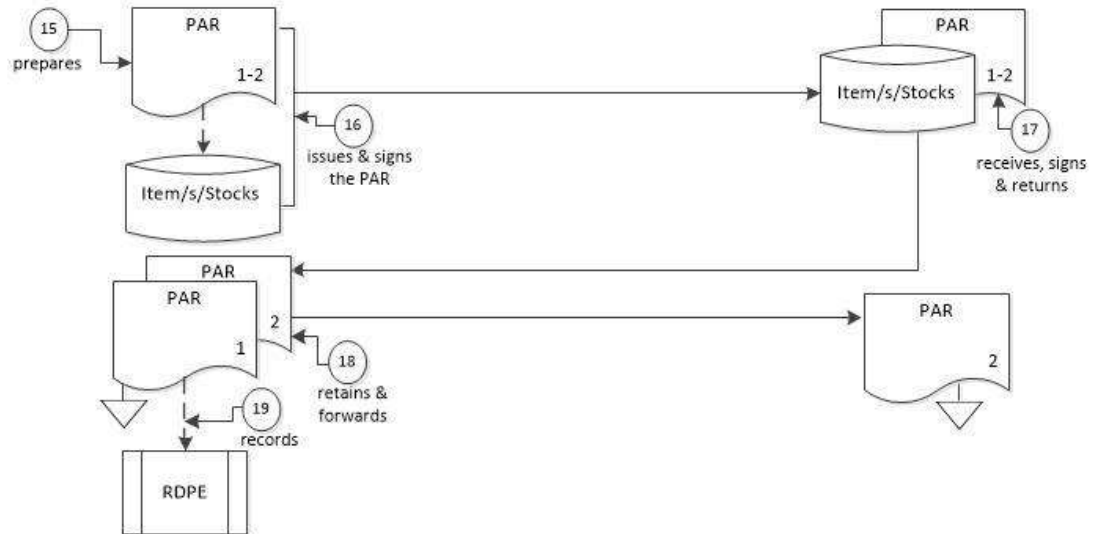
SK Treasurer	SK Chairperson/ Authorized SK Official	SK Officials
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A. Receipt and Recording of Donated Property and Equipment

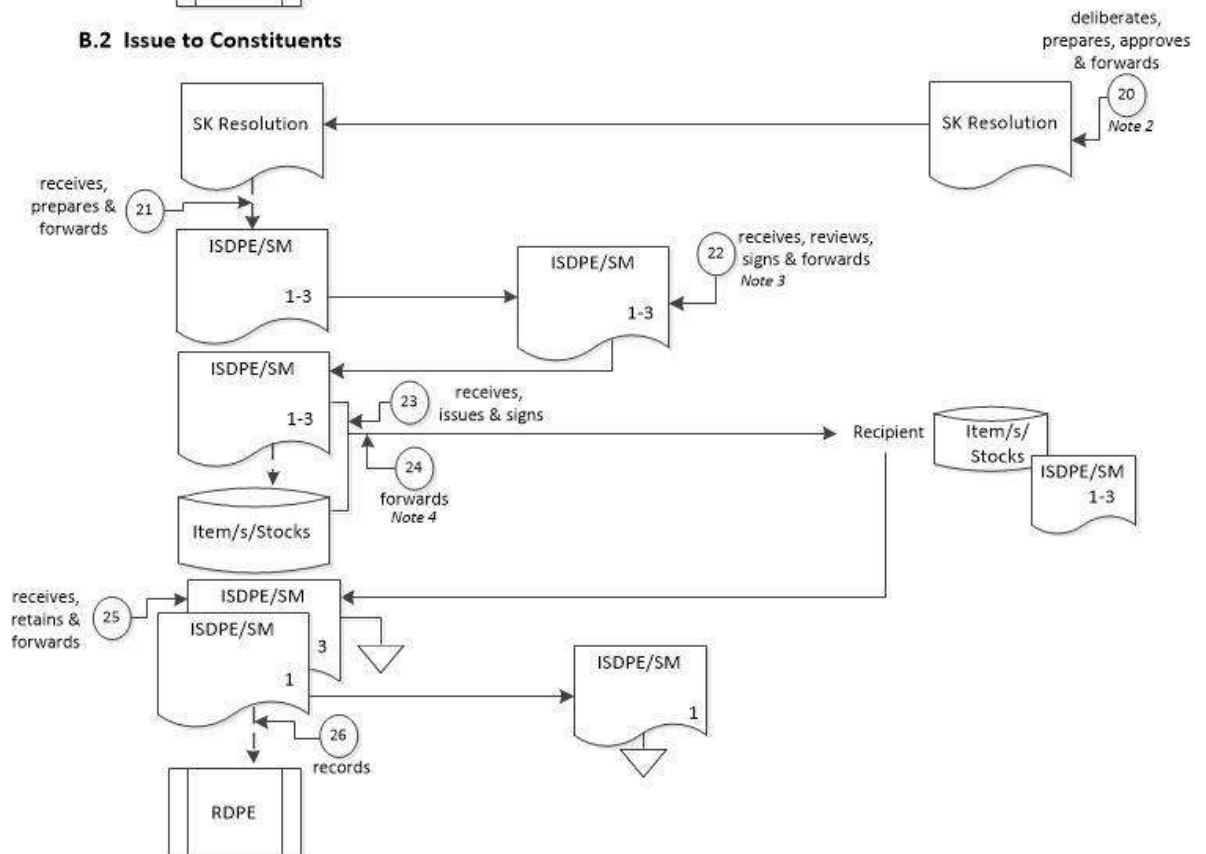


SK Treasurer	SK Chairperson/ Authorized SK Official	SK Officials
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B.1 Issue to SK Officials



B.2 Issue to Constituents



9.2.8. Return, Disposal and Recording of Serviceable and Obsolete/Unserviceable Donated Property and Equipment

*Refer to Table 21 for the Narrative Procedure
Use RDPE instead of PEC*

9.2.9. Loss of Donated Property and Equipment

*Refer to Table 22 for the Narrative Procedure
Use RDPE instead of PEC*

9.2.10. Inventory Taking, Reporting and Reconciliation of Donated Property and Equipment

*Refer to Table 23 for the Narrative Procedure
Use RIDPE instead of RIPPE and RDPE instead of PEC*

10. Financial Statements and Other Reports

10.1. Specific Policies

10.1.1. The following financial statements and other reports shall be prepared and submitted:

a. Monthly

- Bank Reconciliation Statement (BRS) – *Annex 30* – prepared by the SK Treasurer and submitted to the COA Auditor on or before the 20th day of the following month.

b. Quarterly

- Statement of Receipts and Payments (QSRP) – *Annex 31* – prepared by SK Treasurer and submitted to the SK, SB and COA Auditor concerned within 20 days after the end of each quarter.
- Report of Accountability for Accountable Forms (RAAF) – *Annex 32* prepared by SK Treasurer and submitted to the SK Chairperson and COA Auditor concerned within 20 days after the end of each quarter.
- Summary of Budget, Commitments, Payments and Balances – *Annex 33* - prepared by the BMO and submitted to the SK, SB and COA Auditor concerned within 20 days after the end of each quarter.
- Summary of Specific Purpose Fund, Commitments, Payments and Balances – *Annex 34* - prepared by the BMO and submitted to the SK, SB and COA Auditor concerned within 20 days after the end of each quarter.

c. Semi-Annual

- Report on Inventory of Purchased Supplies and Materials – *Annex 35* – prepared by SK Treasurer and submitted to the SK and COA Auditor concerned not later than July 31 and January 31 of each year for physical count of supplies and materials as of June 30 and December 31, respectively.
- Report on Inventory of Donated Supplies and Materials – *Annex 36* – prepared by the SK Treasurer and submitted to the SK and COA Auditor concerned not later than July 31 and January 31 of each year for physical count of supplies and materials as of June 30 and December 31, respectively.

d. Annual

- Statement of Receipts and Payments (ASRP) – *Annex 37* – prepared by the SK Treasurer and submitted to the SK, SB and COA Auditor concerned within 60 days after the end of each year.
- Statement of Comparison of Budget and Actual Amounts – *Annex 38* – prepared by the BMO and submitted to the SK, SB and COA Auditor concerned within 60 days after the end of each year.
- Report on Inventory of Purchased Property and Equipment – *Annex 39* – prepared by the SK Treasurer and submitted to the SK and COA Auditor concerned not later than January 31 of the following year.
- Report on Inventory of Donated Property and Equipment – *Annex 40* – prepared by SK Treasurer and submitted to the SK and COA Auditor concerned not later than January 31 of the following year.
- Notes to Financial Statements – *Annex 41* prepared by the SK Treasurer and submitted to the SK, SB and COA Auditor concerned within 60 days after the end of each year.

10.1.2. Within 10 days upon receipt of the hard and electronic copy of the Bank Statement (BS), the SK Treasurer shall prepare the monthly BRS.

10.1.3. The SK Treasurer shall post the QSRP in the barangay bulletin board and in at least three conspicuous places within the jurisdiction of the barangay, and if possible, include the use of traditional and non-traditional media. (Section 15(e) of the IRR of RA No. 10742).

10.1.4. The SK Treasurer shall render written financial report of all SK funds and property under his/her custody, and make the report available to the KK members during the regular KK assembly. The financial report may contain summary of financial operations of the SK and supported by copies of the reports enumerated in Items 10.1.1 to 10.1.2.

10.1.5. The SK shall submit the annual and end-of-term program accomplishments and financial reports to the SB and present the same during the KK assembly; copy furnished the Local Government Operations Officer, Local Youth Development Council, National Youth Commission (NYC) and the COA Auditor concerned in accordance with the forms prescribed by the COA for financial reports and by the DILG and NYC for the annual and end-of-term program accomplishments reports.

10.1.6. Failure on the part of the SK officials concerned to submit the documents and reports required in this Handbook shall automatically cause the suspension of payment of their salaries until they shall have complied with the requirements. (Paragraph 2, Section 122 of PD No. 1445)

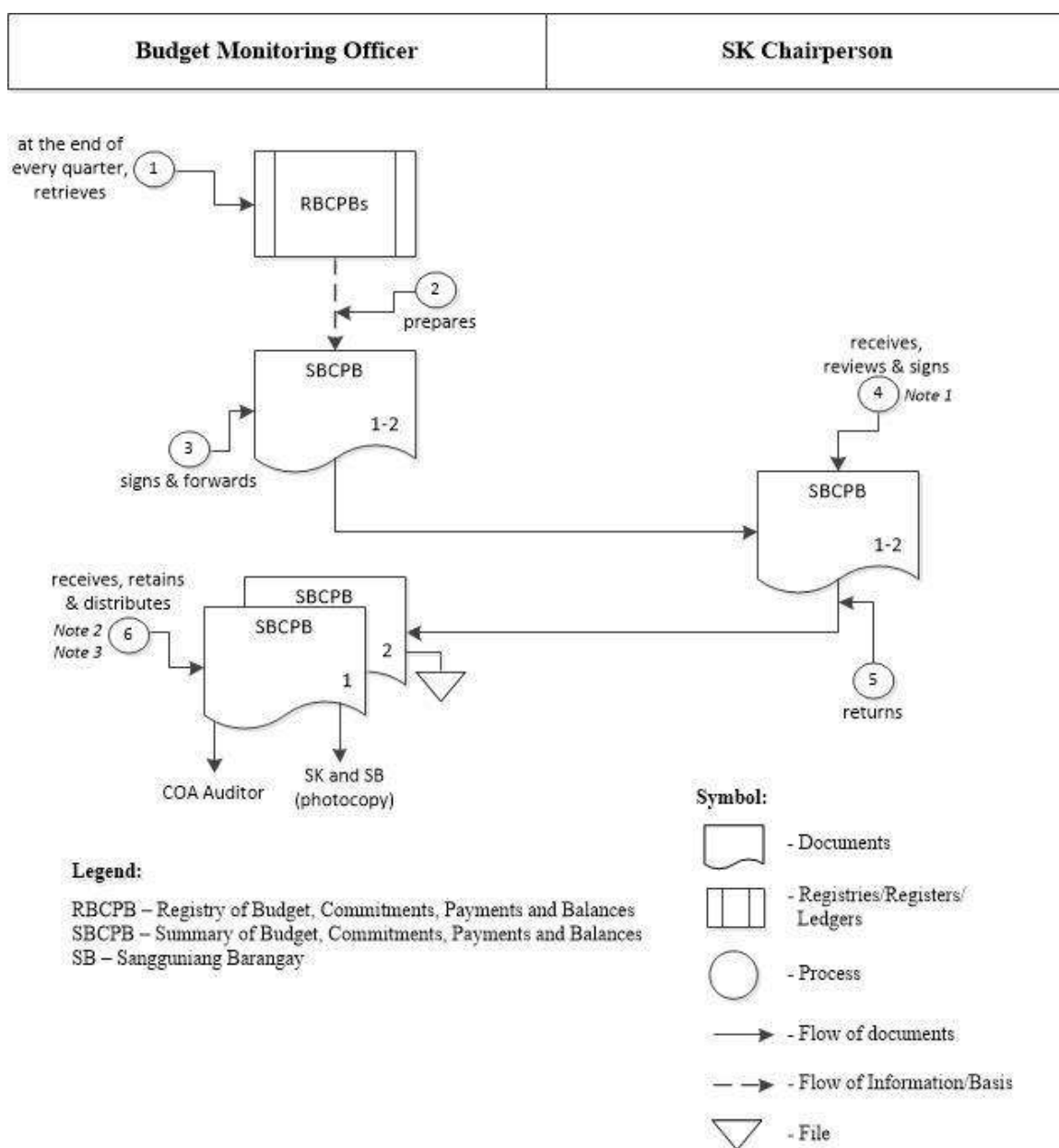
10.2. Specific Procedures

10.2.1 Preparation of Summary of Budget, Commitments, Payments and Balances

Table 25
Preparation of Summary of Budget, Commitments, Payments and Balances
Narrative Procedures

Area of Responsibility/ Person Responsible	Seq.	Activity
BMO	1	At the end of every quarter, retrieves all RBCPBs as basis in the preparation of SBCPB.
	2	Prepares SBCPB in two copies by indicating the quarter end totals/balances of budget, commitments, payments and balances from all RBCPBs in the appropriate fields and columns of the SBCPB.
	3	Signs the “Prepared and Certified Correct by” portion of the SBCPB and forwards the same to the SK Chairperson for approval.
SK Chairperson	4	Receives, reviews, and if in order, signs the “Approved by” portion of the SBCPB. <i>Note 1. If not in order, the document/s shall be returned to the BMO for appropriate action.</i>
	5	Returns the approved SBCPB to the BMO.
BMO	6	Receives the approved SBCPB, retains the 2 nd copy and distributes the original and photocopies of the original as follows: <div style="margin-left: 40px;"> <i>Original copy</i> - <i>COA Auditor</i> <i>Photocopies of the</i> - <i>SK and Sangguniang Barangay</i> <i>Original</i> </div> <i>Note 2. The last quarter’s SBCPB serves as the year-end SBCPB.</i> <i>Note 3. Copy of the quarterly and year-end SBCPB shall be posted in the barangay bulletin board and in at least three conspicuous places within the jurisdiction of the barangay.</i>

Preparation of Summary of Budget, Commitments, Payments and Balances Procedural Flowchart

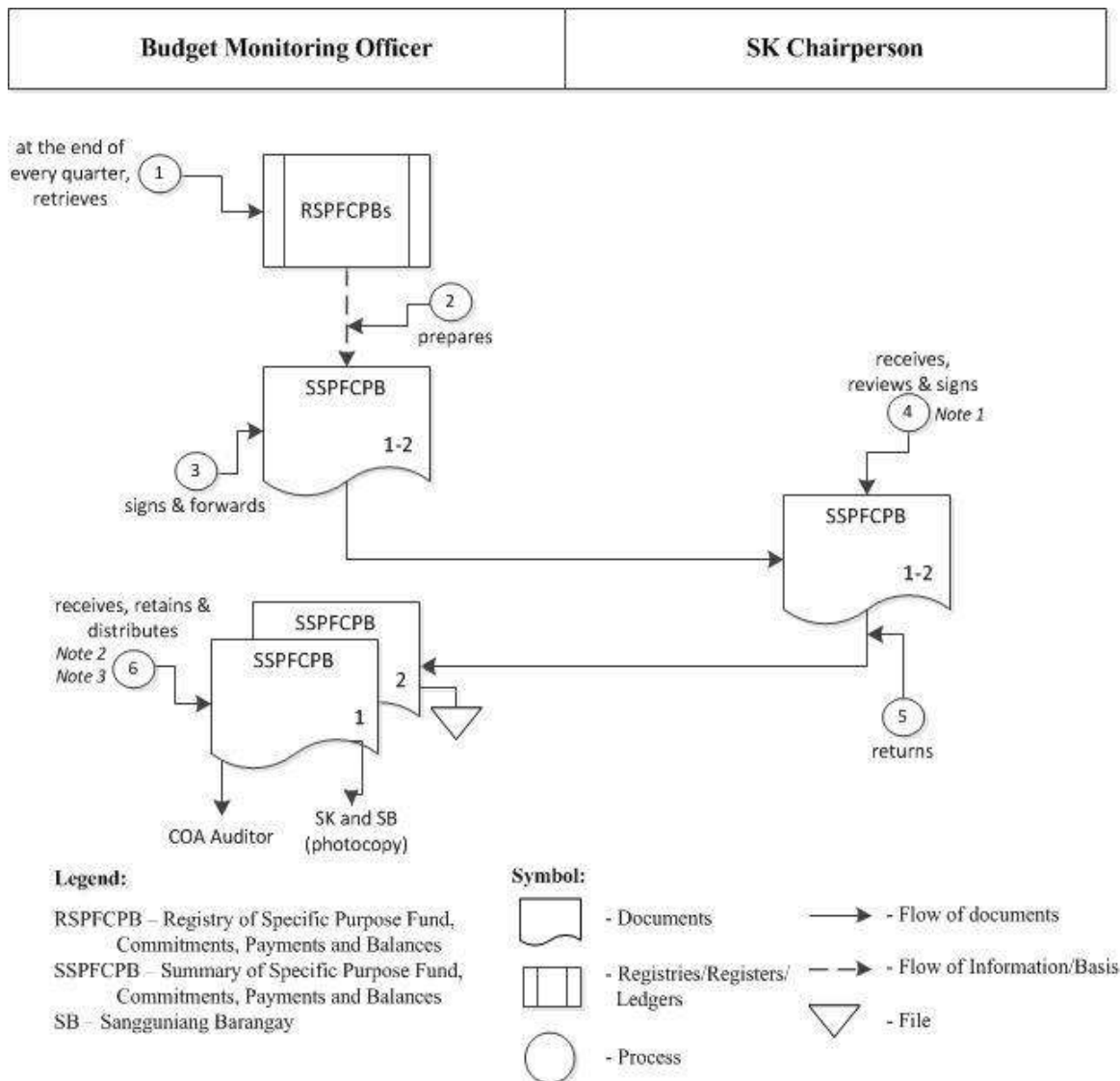


10.2.2 Preparation of Summary of Specific Purpose Fund, Commitments, Payments and Balances

Table 26
Preparation of Summary of Specific Purpose Fund, Commitments,
Payments and Balances
Narrative Procedures

Area of Responsibility/ Person Responsible	Seq.	Activity
BMO	1	At the end of every quarter, retrieves all RSPFCPBs as basis in the preparation of SSPFCPB.
	2	Prepares SSPFCPB in two copies by indicating the quarter end totals/balances of specific purpose fund, commitments, payments and balances from all RSPFCPBs in the appropriate fields and columns of the SSPFCPB.
	3	Signs the “Prepared and Certified Correct by” portion of the SSPFCPB and forwards the same to the SK Chairperson for approval.
SK Chairperson	4	Receives, reviews, and if in order, signs the “Approved by” portion of the SSPFCPB. <i>Note 1. If not in order, the document/s shall be returned to the BMO for appropriate action.</i>
	5	Returns the approved SSPFCPB to the BMO.
BMO	6	Receives the approved SSPFCPB, retains 2 nd copy and distributes the original and photocopies of the original as follows: <div style="margin-left: 40px;"> <i>Original copy</i> - COA Auditor <i>Photocopies of the</i> - SK and Sangguniang Barangay <i>Original</i> </div> <i>Note 2. The last quarter’s SSPFCPB serves as the year-end SSPFCPB.</i> <i>Note 3. Copy of the quarterly and year-end SSPFCPB shall be posted in the barangay bulletin board and in at least three conspicuous places within the jurisdiction of the barangay.</i>

**Preparation of Summary of Specific Purpose Fund, Commitments,
Payments and Balances
Procedural Flowchart**

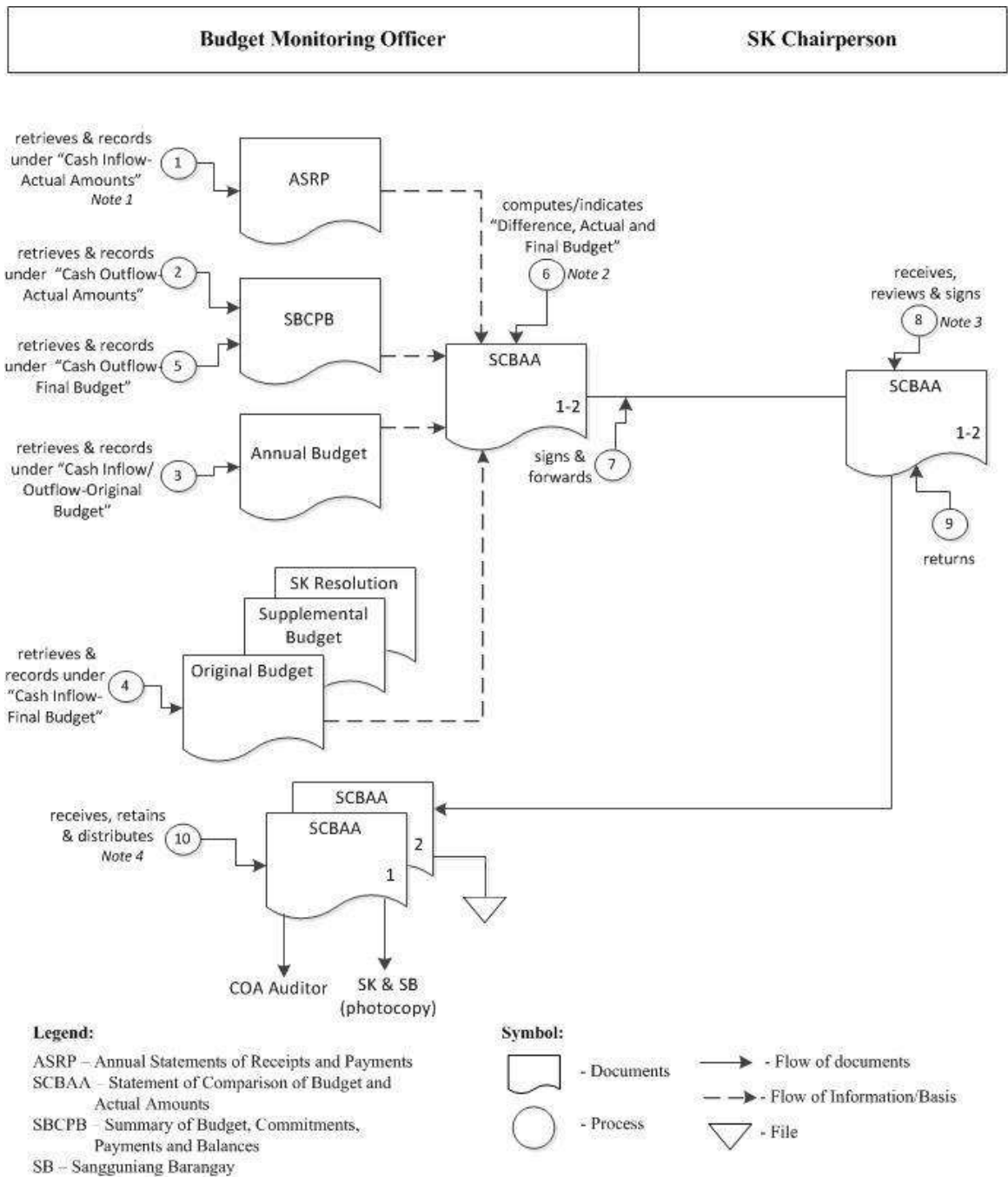


10.2.3 Preparation of Statement of Comparison of Budget and Actual Amounts

Table 27
Preparation of Statement of Comparison of Budget and Actual Amounts
Narrative Procedures

Area of Responsibility/ Person Responsible	Seq.	Activity
BMO	1	Retrieves the ASRP and records the amounts reflected in the “Receipts” portion of the ASRP in the appropriate line item/s under the “Cash Inflow” portion and “Actual Amounts” column of the SCBAA. <i>Note 1. Funds received with specific purpose as reflected in the ASRP shall not be included under the “Cash Inflow” portion and “Actual Amounts” column of the SCBAA as such funds are not subject to the usual budgeting process.</i>
	2	Retrieves the last quarter’s SBCPB and records the amounts reflected in the “Payments” portion of the SBCPB in the appropriate line item/s under the “Cash Outflow” portion and “Actual Amounts” column of the SCBAA. The breakdown of the actual amounts under the cash outflow shall be presented by priority program as reflected in the SBCPB.
	3	Retrieves the approved Annual Budget and records the amounts in the appropriate line item/s under the “Cash Inflow/Outflow” portion and “Original Budget” column of the SCBAA. The breakdown of the original budget under the cash outflow shall be presented per priority program as reflected in the approved annual budget.
	4	Retrieves the Original and Supplemental Budget as evidenced by an SK Resolution and records the amount in the appropriate line item/s under “Cash Inflow” portion and “Final Budget” column of the SCBAA.
	5	Retrieves the last quarter’s SBCPB and records the budget amount of the SBCPB in the appropriate line item/s under the “Cash Outflow” portion and “Final Budget” column of the SCBAA. The breakdown of the final budget under the cash outflow shall be presented per priority program as reflected in the SBCPB.
	6	Computes/Indicates the difference of the actual and final budget in the “Difference, Actual and Final Budget” column of the SCBAA. <i>Note 2. The details of the difference in the Actual and Final Budget shall be presented in the Notes to FS.</i>
	7	Signs in the “Prepared and Certified Correct by” portion of the SCBAA and forwards to the SK Chairperson for approval.

Preparation of Statement of Comparison of Budget and Actual Amounts Procedural Flowchart



10.2.4 Preparation of Statement of Receipts and Payments

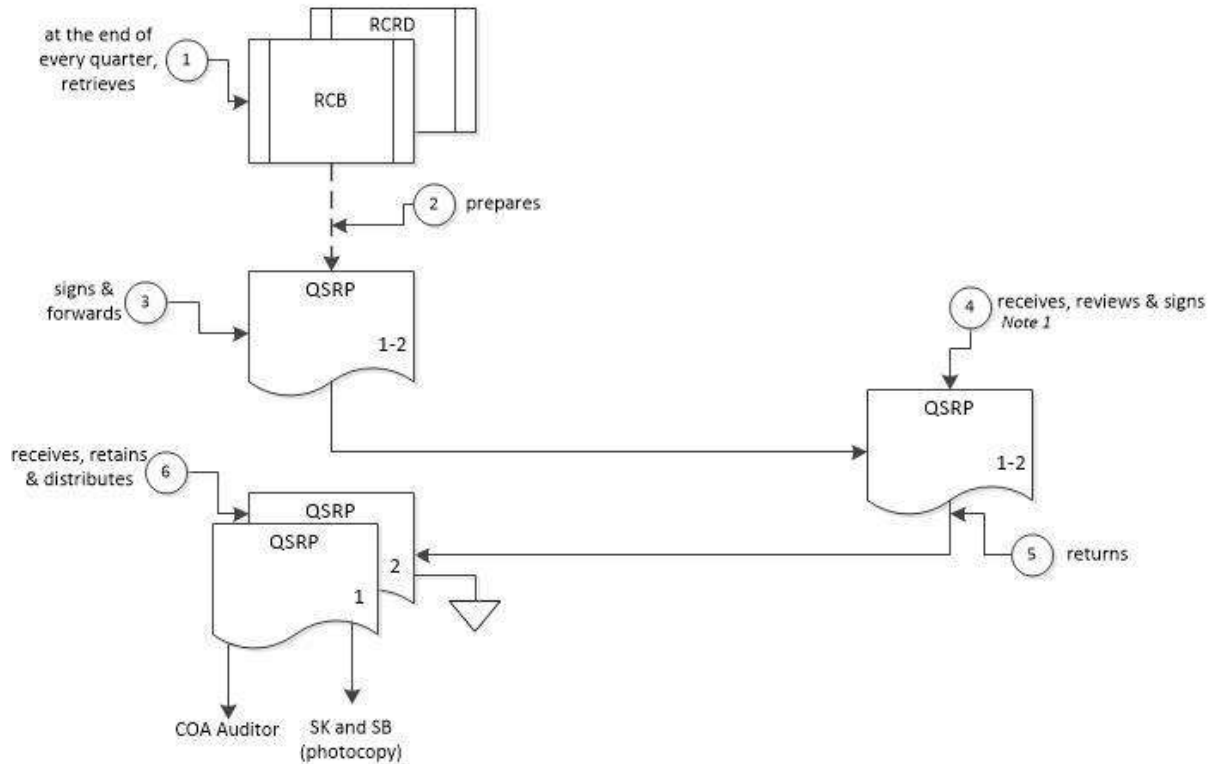
Table 28
Preparation of Statement of Receipts and Payments
Narrative Procedures

Area of Responsibility/ Person Responsible	Seq.	Activity
SK Treasurer	A	<i>Preparation of Quarterly Statement of Receipts and Payments</i>
	1	At the end of every quarter, retrieves the RCRD and RCB as basis in the preparation of SRP.
	2	Prepares QSRP in two copies by indicating the following: <ul style="list-style-type: none"> • Quarter end totals of the accounts under the Breakdown of Receipts/Direct Deposit of the RCRD in the “Receipt” portion of the SRP; • Quarter end totals of the accounts under the Breakdown of Withdrawals/Payments of the RCB in the “Payment” portion of the SRP; • Increase (Decrease) in cash for the quarter; • Others, if any; • Cash at beginning of quarter; and • Breakdown of cash at end of quarter
SK Chairperson	3	Signs the “Prepared and Certified correct by” portion of the SRP and forwards to the SK Chairperson for approval.
SK Chairperson	4	Receives, reviews, and if in order, signs the “Approved by” portion of the SRP. <i>Note 1. If not in order, the document/s shall be returned to the SK official concerned for appropriate action.</i>
	5	Returns the approved SRP to the SK Treasurer.
SK Treasurer	6	Receives the approved SRP, retains the 2 nd copy and distributes the original and photocopies of the original as follows: <p style="margin-left: 40px;"> <i>Original copy</i> - <i>COA Auditor</i> <i>Photocopies of the</i> - <i>SK and Sangguniang Barangay</i> <i>Original</i> </p>
SK Treasurer	B	<i>Preparation of Annual Statement of Receipts and Payments</i>
	7	At the end of every year, retrieves all QSRPs.
	8	Prepares ASRP in two copies by consolidating the 1 st to 4 th QSRPs. For succeeding procedures, refer to sequence no. 3 to 6 <i>Note 2. Photocopy of the quarterly and year-end SRP shall be posted in the barangay bulletin board and in at least three conspicuous places within the jurisdiction of the barangay.</i>

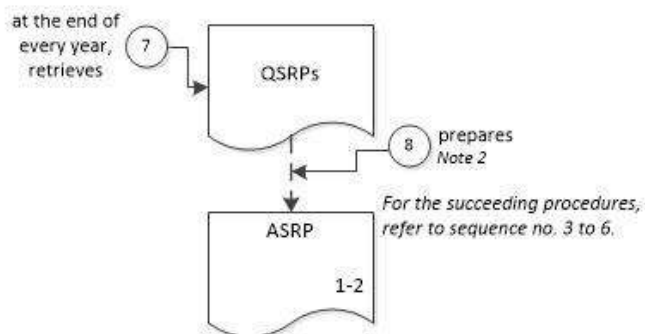
Preparation of Statement of Receipts and Payments Procedural Flowchart

SK Treasurer	SK Chairperson
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A. Preparation of Quarterly Statement of Receipts and Payments



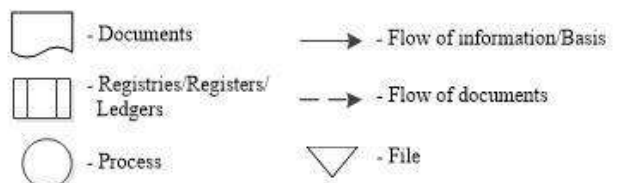
B. Preparation of Annual Statement of Receipts and Payments



Legend:

RCB – Register of Cash in Bank and Other Related Financial Transactions
 RCRD – Register of Cash Receipts, Deposits and Other Related Financial Transactions
 QSRP – Quarterly Statement of Receipts and Payments
 ASRP – Annual Statement of Receipts and Payments
 SB – Sangguniang Barangay

Symbol:



10.2.5 Preparation of Bank Reconciliation Statement

Table 29
Preparation of Bank Reconciliation Statement
Narrative Procedures

Area of Responsibility/ Person Responsible	Seq.	Activity
SK Treasurer	A	<i>Receipt of BS supported by debit memo (DM)/credit memo (CM)</i>
	1	Receives BS and CM/DM from GOB/AGDB. <i>Note 1. Those who are enrolled in online banking facility (e.g. weAccess of Land Bank of the Philippines) can access and print their BS online.</i>
SK Treasurer	B	<i>Preparation of bank reconciliation statement</i>
	2	Retrieves copy of BS, CMs, DMs and RCB.
	3	Ensures that the current month's RCB and bank balances will be reflected as the unadjusted RCB and bank balance of the BRS.
	4	Reviews the previous month's BRS to determine reconciling items needing adjustments in the RCB which remain unadjusted. Lists or marks such adjustments for inclusion in the current month's reconciling items.
	5	Compares deposits and withdrawals recorded in the RCB against the entries in the BS and takes note of possible adjustments/corrections to be made either in the RCB or Bank records.
	6	Prepares the monthly BRS in four copies.
	7	Signs in the "Prepared and Certified Correct by" portion of the BRS.
SK Chairperson	8	Forwards the BRS to the SK Chairperson for signature in the "Approved by" portion.
	9	Receives, reviews, and if in order, signs the "Approved by" portion of the BRS. <i>Note 2. If not in order, the document/s shall be returned to the SK official concerned for appropriate action.</i>
	10	Retains 2 nd copy for file and returns the original, 3 rd and 4 th copies of the signed BRS to the SK Treasurer.

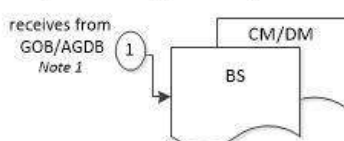
Area of Responsibility/ Person Responsible	Seq.	Activity
SK Treasurer	11	<p>Receives the original, 3rd and 4th copies of signed BRS, retains the 3rd copy and distributes the original and 4th copies as follows.</p> <p><i>Original copy</i> - COA Auditor <i>4th copy</i> - GOB/AGDB, if necessary</p>
	C	<i>Recording of reconciling items needing adjustments in the RCRD and RCB noted in the bank reconciliation</i>
SK Treasurer	12	<p>Records the following adjustments:</p> <ol style="list-style-type: none"> Understatement of recorded deposit (collected by the SK Treasurer) – positive entries in the “Deposit” columns under the “Cash on Hand” of the RCRD and “Cash in Bank” of the RCB. Overstatement of recorded deposit (collected by the SK Treasurer) – negative entries in the “Deposit” columns under the “Cash on Hand” of the RCRD and “Cash in Bank” of the RCB. Understatement of recorded direct deposit – positive entries in the “Direct Deposit” column under the “Cash in Bank” and under the appropriate account in the “Breakdown of Receipts/Direct Deposit” of the RCRD, and in the “Deposit” column under the “Cash in Bank” of the RCB. Overstatement of recorded direct deposit – negative entries in the “Direct Deposit” column under the “Cash in Bank” and under the appropriate account in the “Breakdown of Receipts/Direct Deposit” of the RCRD, and in the “Deposit” column under the “Cash in Bank” of the RCB. Unrecorded Bank Charges – positive entries in the “Withdrawal” column under the “Cash in Bank” and “Bank Charges” column under “Breakdown of Withdrawals/Payments” of the RCB. Unrecorded Cancelled/Stale checks – negative entries in the “Withdrawal” column under the “Cash in Bank” and under the appropriate account in the “Breakdown of Withdrawals/Payments” of the RCB. Understatement of recorded checks issued – positive entries in the “Withdrawal” column under the “Cash in Bank” and under the appropriate account in the “Breakdown of Withdrawals/Payments” of the RCB.

Area of Responsibility/ Person Responsible	Seq.	Activity
		h. Overstatement of recorded checks issued – negative entries in the “Withdrawal” column under the “Cash in Bank” and under the appropriate account in the “Breakdown of Withdrawals/Payments” of the RCB.

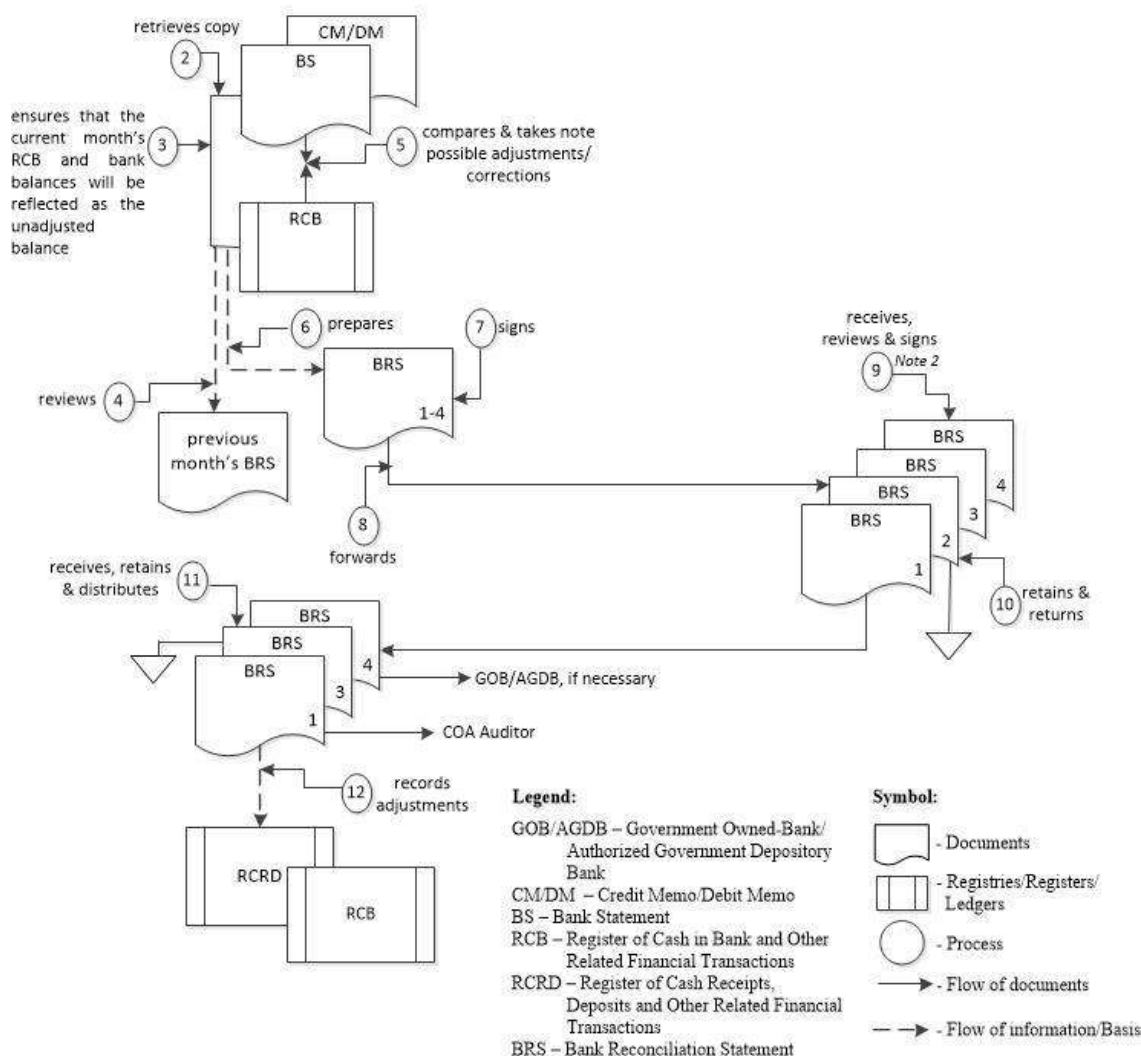
Preparation of Bank Reconciliation Statement Procedural Flowchart

SK Treasurer	SK Chairperson
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A. Receipt of BS supported by debit memo (DM)/credit memo (CM)



B. Preparation of bank reconciliation statement

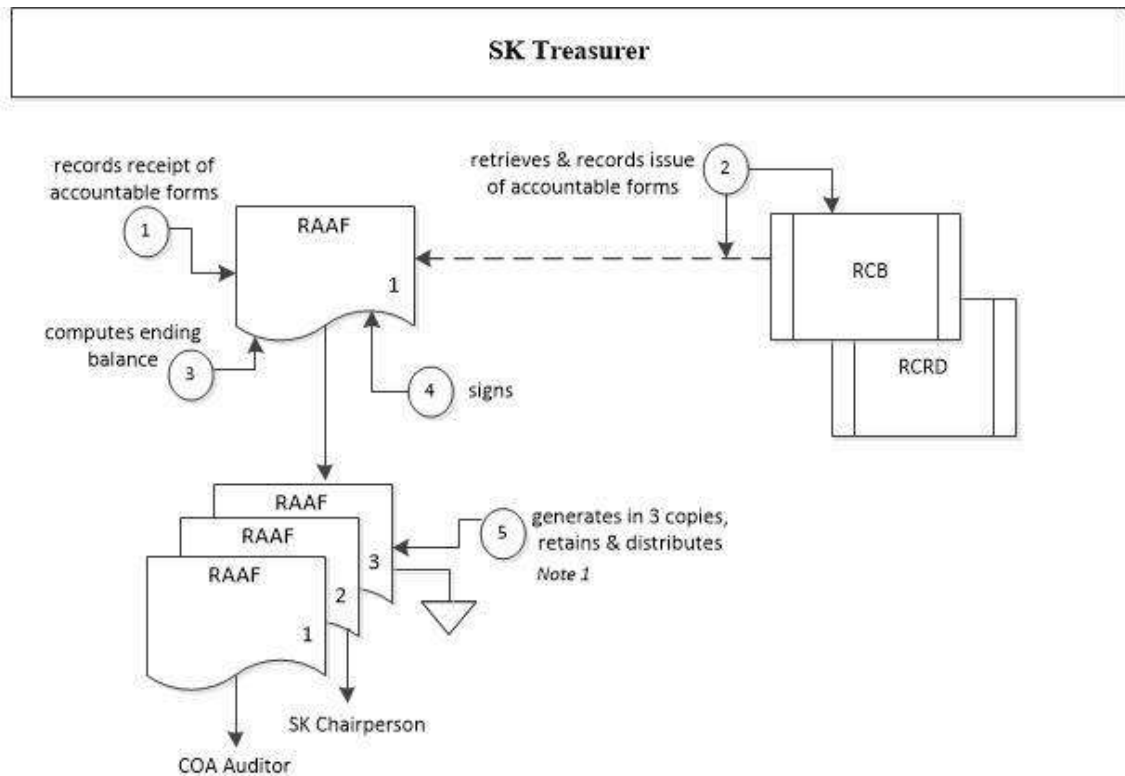


10.2.6 Preparation of Report of Accountability for Accountable Forms

Table 30
Preparation of Report of Accountability for Accountable Forms
Narrative Procedures

Area of Responsibility/ Person Responsible	Seq.	Activity
SK Treasurer	1	Records the receipt of accountable forms during the period in the “Receipt” column of the RAAF by indicating the names of the accountable forms, the quantity and the inclusive serial numbers.
	2	Retrieves the RCRD and RCB for the period to determine the corresponding quantity and serial numbers of the accountable forms issued. Records the same in the “Issued” column of the RAAF.
	3	Computes the ending balances of the accountable forms.
	4	Signs in the “Certification” portion of the RAAF.
	5	Generates RAAF in three copies, retains the 3 rd copy and distributes the original and 2 nd copies as follows: <i>Original copy - COA Auditor</i> <i>2nd copy - SK Chairperson</i> <i>Note 1. At the end of the quarter/year, forwards the ending balances of the accountable forms to the succeeding quarter/year.</i>

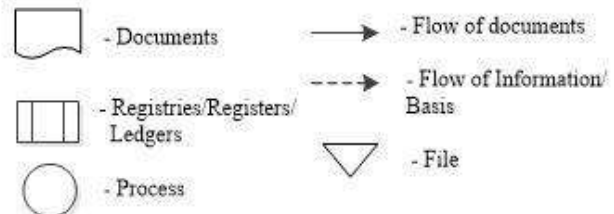
Preparation of Report of Accountability for Accountable Forms Procedural Flowchart



Legend:

RAAF – Report of Accountability for Accountable Forms
 RCB – Register of Cash in Bank and Other Related Financial Transactions
 RCRD – Register of Cash Receipts, Deposits and Other Related Financial Transactions

Symbol:



11 List of Accounts to be Used by the SK

The following accounts shall be used in recording the financial transactions of the SK:

Cash

- Cash on Hand
- Cash in Bank

Receipts

- Subsidy from Barangay
- Subsidy from Other Local Government Units
- Subsidy from National Government Agencies
- Subsidy from Government-Owned and/or Controlled Corporations
- Grants and Donations in Cash
- Miscellaneous Income
- Other Receipts

Payments

Maintenance and Other Operating Expenses

- Travelling Expenses
- Training Expenses
- Office Supplies Expense
- Semi-Expendable Property Expenses
- Fuel, Oil and Lubricants Expenses
- Accountable Forms Expenses
- Other Supplies and Materials Expenses
- Water Expenses
- Electricity Expenses
- Postage and Courier Services
- Telephone Expenses
- Internet Subscription Expenses
- Prizes
- Repairs and Maintenance – Land Improvements
- Repairs and Maintenance – Buildings and Other Structures
- Repairs and Maintenance – Machinery
- Repairs and Maintenance – Office Equipment
- Repairs and Maintenance – Information and Communication Technology Equipment
- Repairs and Maintenance – Sports Equipment
- Repairs and Maintenance – Transportation Equipment
- Repairs and Maintenance – Furniture, Fixtures and Books
- Repairs and Maintenance – Other Property and Equipment
- Fidelity Bond Premiums
- Advertising Expenses
- Rent/Lease Expenses
- Membership Dues and Contributions to Organizations
- Donation
- Honoraria
- Banks Charges
- Other Maintenance and Operating Expenses

Capital Outlay

- Land
- Land Improvements
- Buildings
- Other Structures
- Machinery
- Office Equipment
- Information and Communications Technology Equipment
- Sports Equipment
- Transportation Equipment
- Furniture, Fixtures and Books
- Other Property and Equipment
- Construction in Progress – Land Improvements
- Construction in Progress – Buildings
- Construction in Progress – Other Structures

Cash Advances

- Refund of Cash Advances
- Advances to SK Officials
- Advances to SK Treasurer

Other Accounts

- Performance Bond
- Bidders Bond
- Others

Description of Accounts**Cash**

Cash on Hand. This account is used to record the amount of cash in the custody of the SK Treasurer.

Cash in Bank. This account is used to record the amount of cash deposited or directly deposited in a current account maintained with GOB/AGDBs.

Receipts

Subsidy from Barangay. This account is used to record the amount received equivalent to ten percent share from the General Fund of the Barangay.

Subsidy from Other Local Government Units. This account is used to record the amount of funds transferred by other LGUs (Province, City, Municipality or Barangay) to the SK.

Subsidy from National Government Agencies. This account is used to record the amount of funds assets transferred by National Government Agencies.

Subsidy from Government-Owned and/or Controlled Corporations. This account is used to record the amount of funds transferred by Government-Owned and/or Controlled Corporations.

Grants and Donations in Cash. This account is used to record all grants and donations in cash received from individuals, private sector or international institutions with or without restrictions or conditions.

Miscellaneous Income. This account is used to record the receipt of cash generated from fund raising activities of the SK and sale of unserviceable property.

Other Receipts. This account is used to record receipts not elsewhere classified under any of the above-mentioned accounts such as settlement of lost cash and audit disallowances.

Payments

Maintenance and Other Operating Expenses

Travelling Expenses. This account is used to record the costs paid in the movement/transport of SK officials. This includes transportation, travel per diems, ferriage, and all other related expenses.

Training Expenses. This account is used to record the costs paid for the participation/attendance in and conduct of trainings, conventions and seminars/workshops. It includes training fees, honoraria of lecturers, cost of handouts, supplies, materials, meals, snacks and all other expenses related to training except travelling expenses.

Office Supplies Expenses. This account is used to record the amount paid for the cost or value of office supplies such as bond paper, ink, staple wire remover, puncher, stapler and other similar items.

Semi-Expendable Property Expenses. This account is used to record the amount paid for the cost or value of semi expendable property.

Fuel, Oil and Lubricants Expenses. This account is used to record the amount paid for the costs of fuel, oil and lubricants for use of government issued vehicles and other equipment in connection with SK's operations/projects.

Accountable Forms Expenses. This account is used to record the amount paid for the cost or value of accountable forms with or without money value such as official receipts, checks, tickets, and the like.

Other Supplies and Materials Expenses. This account is used to record the amount paid for the cost of supplies and materials expenses not otherwise classified under the specific supplies and materials expenses accounts such as drugs and medicines expenses.

Water Expenses. This account is used to record the amount paid for the cost of water consumption.

Electricity Expenses. This account is used to record the amount paid for the cost of electric consumption.

Postage and Courier Services. This account is used to record the amount paid for the cost of delivery/transmission of official messages, mails, documents, records and the like.

Telephone Expenses. This account is used to record the amount paid for the cost of transmitting messages through telephone lines (mobile or landlines).

Internet Subscription Expenses. This account is used to record the amount paid for the cost of using internet services.

Prizes. This account is used to record the amount paid to winners of competitive and promotional activities.

Repairs and Maintenance-Land Improvements. This account is used to record the amount paid for the cost of repairs and maintenance of land improvements.

Repairs and Maintenance-Buildings and Other Structures. This account is used to record the amount paid for the cost of repairs and maintenance of buildings and other structures.

Repairs and Maintenance-Machinery. This account is used to record the amount paid for the cost of repairs and maintenance of machinery.

Repairs and Maintenance-Office Equipment. This account is used to record the amount paid for the cost of repairs and maintenance of office equipment.

Repairs and Maintenance-Information and Communications Technology Equipment. This account is used to record the amount paid for the cost of repairs and maintenance of information and communications technology equipment.

Repairs and Maintenance-Sports Equipment. This account is used to record the amount paid for the cost of repairs and maintenance of sports equipment.

Repairs and Maintenance-Transportation Equipment. This account is used to record the amount paid for the cost of repairs and maintenance of transportation equipment.

Repairs and Maintenance-Furniture, Fixtures and Books. This account is used to record the amount paid for the cost of repairs and maintenance of furniture, fixtures and books.

Repairs and Maintenance-Other Property and Equipment. This account is used to record the amount paid for the cost of repairs and maintenance of other property and equipment not falling under any of the specific property and equipment account.

Fidelity Bond Premiums. This account is used to record the amount of premiums paid for the fidelity bonds of accountable officers.

Advertising Expenses. This account is used to record the amount paid for the costs of advertisement, such as to publish invitations to bid and other authorized advertisements.

Rent/Lease Expenses. This account is used to record the amount paid for rental/lease of land, buildings, facilities, equipment, vehicles, machineries and the like.

Membership Dues and Contributions to Organizations. This account is used to record the amount paid for membership fees/dues/contributions to authorized professional organizations.

Donation. This account is used to record the amount of cash donation to other government entity/ies, individuals and institutions.

Honoraria. This account is used to record the payment given to professionals or individuals for services in recognition of their expertise, broad and superior knowledge in specific fields and special projects.

Bank Charges. This account is used to record the amount paid for the charges imposed by the bank for various services rendered excluding interest charges. This also includes cost of checkbooks, penalties and surcharges on overdrafts.

Other Maintenance and Operating Expenses. This account is used to record the amount paid for other operating expenses not falling under any of the specific maintenance and other operating expense accounts.

Capital Outlay

Land. This account is used to record the cost incurred in the purchase of land.

Land Improvements. This account is used to record the cost incurred in the purchase or construction of land improvements such as parking lots, landscape, walkways, driveways, covered walks, fences, and the like.

Buildings. This account is used to record the cost incurred in the purchase or construction of buildings.

Other Structures. This account is used to record the cost incurred in the purchase or construction of other structures.

Machinery. This account is used to record the cost incurred in the purchase or assembly of machinery.

Office Equipment. This account is used to record the cost incurred in the purchase or assembly of office equipment. It includes duplicating/photocopying machines, air conditioning units and the like.

Information and Communications Technology Equipment. This account is used to record the cost incurred in the purchase or assembly of information and communications technology equipment, which includes hardware (computers, printers, scanners and the like) and pre-loaded software such as, but not limited to, operating systems which are included in the cost of the computer hardware.

Sports Equipment. This account is used to record the cost incurred in the purchase or assembly of sports equipment, such as weights, boxing rings, basketball goals, and the like.

Transportation Equipment. This account is used to record the cost incurred in the purchase or assembly of transportation equipment, such as service vehicles (bicycles, cars, buses, vans, motorcycles, and the like).

Furniture, Fixtures and Books. This account is used to record the cost incurred in the purchase or assembly of furniture, fixtures and books such as tables, chairs, books and the like.

Other Property and Equipment. This account is used to record the cost incurred in the purchase or assembly of other property and equipment not falling under any of the specific property and equipment accounts.

Construction in Progress-Land Improvements. This account is used to record the cost incurred for land improvements which are still in the process of construction or development. Upon completion of the construction, such account is reclassified to Land Improvements account.

Construction in Progress-Buildings. This account is used to record the cost incurred for buildings which are still in the process of construction or development. Upon completion of the construction, such account is reclassified to Buildings account.

Construction in Progress-Other Structures. This account is used to record the cost incurred for other structures which are still in the process of construction or development. Upon completion of the construction, such account is reclassified to Other Structures account.

Cash Advances

Refund of Cash Advances. This account is used to record receipt of cash resulting from unexpended cash advance granted to the accountable SK Official.

Advances to SK Officials. This account is used to record amount of advances to SK Officials for official travel.

Advances to SK Treasurer. This account is used to record amount of advances to SK Treasurer for special purpose/time-bound undertakings to be liquidated within a specified period.

Other Accounts

Performance Bond. This account is used to record transactions pertaining to the receipt and/or refund of performance bond.

Bidders Bond. This account is used to record transactions pertaining to bidders bond.

Others. This account is used to record the amount of other adjustments involving cash such as loss of cash suffered by SK due to theft/fortuitous events/calamities/civil unrest and events of same nature.

Additional accounts which may be needed by the SK may be prescribed by the COA, upon request.

12. Illustrative SK Transactions

SK Approved Budget for CY 2019

On October 20, 2018 the SK of Barangay San Francisco, Quezon City, through SK Resolution No. 001, s-2018, has approved the SK Annual Budget for CY 2019, amounting to One Million Two Hundred Thousand Pesos (P1,200,000) equivalent to 10% of the approved budget of Barangay San Francisco, Quezon City per Barangay Appropriation Ordinance No. 03, s-2018.

Program	PROJECT/ACTIVITIES (Object of Expenditures)	Duration of Projects/Activities	Expenditure Class		AMOUNT
			MOOE	CO	
Part I. Receipts Program					
Ten percent 10% of the general fund of the Barangay San Francisco, Quezon City		January-December	1,000,000	200,000	1,200,000
TOTAL ESTIMATED FUNDS AVAILABLE FOR BUDGET			1,000,000	200,000	1,200,000
Part II. Expenditure Program					
A. General Administration Program					
Current Operating Expenditures (COE)	Maintenance and Other Operating Expenses (MOOE)	January – December (As needed)	350,000		350,000
	Traveling Expenses 30,000				
	Office Supplies Expenses 135,000				
	Water Expenses 20,000				
	Electricity Expenses 25,000				
	Advertising Expenses 10,000				
	Rent/Lease Expenses 35,000				
	Membership Dues and Contribution to Organization 20,000				
	Other MOOE 75,000				
	Capital Outlay (CO)	January – December (As needed)		200,000	200,000
	Office Equipment 100,000				
	Information and Communication 50,000				
	Technology Equipment				
	Furniture, Fixtures and Books 50,000				
Total General Administration Program			350,000	200,000	550,000
B. SK Youth Development and Empowerment Programs					
1. Youth Employment and Livelihood Program	Livelihood projects for out-of-school youth	July-December	300,000		300,000
	Other Supplies and Materials Expenses 270,000				
	Training Expenses 30,000				
2. Sports Development Program	Sports project/activities	March – June (As needed)	279,500		279,500
	Other Supplies and Materials Expenses 100,000				
	Other MOOE 50,000				
	Semi-Expendable Property Expense 129,500				
3. Capability Building Program	Seminar on the Handbook on the Financial Transactions of the Sangguniang Kabataan	January - March	70,500		70,500
	Training Expenses 30,000				
	Travelling Expenses 40,500				
Total SK Youth Development and Empowerment Programs			650,000		650,000
TOTAL EXPENDITURE PROGRAM			1,000,000	200,000	1,200,000
BALANCE					

Presented below are the SK transactions for January – December, 2019:

<u>Date</u>	<u>Particulars</u>	<u>Amount</u>																																			
<i>January</i>																																					
1/2/19	1. Record the Approved Annual Budget of SK of Barangay San Francisco, Quezon City amounting to P1,200,000.	1,200,000																																			
1/07/19	2. Received the amount of P100,000 from Barangay San Francisco, Quezon City for the 10% share of the SK for the month of January, 2019 per OR No. 001.	100,000																																			
	3. Deposited the amount received to Land Bank of the Philippines (LBP) under current account No. 1692-1216-50 per VDS No. 001.	100,000																																			
<i>February</i>																																					
2/04/19	4. Based on the approved PR No. 2019-01-001 and after accomplishing the required procedures in procurement in accordance with RA 9184, prepared PO No. 2019-02-001 and other supporting documents to purchase office supplies and one computer set to Hidalgo Enterprises charged to General Administration Program. <table><tr><td><u>Particulars</u></td><td><u>Gross Amount</u></td></tr><tr><td>Office Supplies</td><td>30,000</td></tr><tr><td>Computer set</td><td><u>18,000</u></td></tr><tr><td>Total</td><td><u>48,000</u></td></tr></table>	<u>Particulars</u>	<u>Gross Amount</u>	Office Supplies	30,000	Computer set	<u>18,000</u>	Total	<u>48,000</u>	48,000																											
<u>Particulars</u>	<u>Gross Amount</u>																																				
Office Supplies	30,000																																				
Computer set	<u>18,000</u>																																				
Total	<u>48,000</u>																																				
2/11/19	5. Received the amount of P100,000 from Barangay San Francisco, Quezon City for the 10% share of the SK for the month of February, 2019 per OR No. 002.	100,000																																			
	6. Deposited the amount received to LBP per VDS No. 002.	100,000																																			
2/27/19	7. Paid the electricity and water bills for the month of February, 2019, net of withholding tax. <table><tr><td></td><td></td><td><u>Check</u></td><td><u>Gross</u></td><td colspan="2"><u>Withholding Tax</u></td><td><u>Net</u></td></tr><tr><td><u>Payee</u></td><td><u>DV No.</u></td><td><u>No.</u></td><td><u>Amount</u></td><td><u>VAT</u></td><td><u>EWT</u></td><td><u>Amount</u></td></tr><tr><td>Meralco</td><td>2019-02-001</td><td>01111</td><td>2,564</td><td>114</td><td>0</td><td>2,450</td></tr><tr><td>Maynilad</td><td>2019-02-002</td><td>01112</td><td><u>758</u></td><td><u>34</u></td><td><u>0</u></td><td><u>724</u></td></tr><tr><td></td><td></td><td>Total</td><td><u>3,322</u></td><td><u>148</u></td><td><u>0</u></td><td><u>3,174</u></td></tr></table>			<u>Check</u>	<u>Gross</u>	<u>Withholding Tax</u>		<u>Net</u>	<u>Payee</u>	<u>DV No.</u>	<u>No.</u>	<u>Amount</u>	<u>VAT</u>	<u>EWT</u>	<u>Amount</u>	Meralco	2019-02-001	01111	2,564	114	0	2,450	Maynilad	2019-02-002	01112	<u>758</u>	<u>34</u>	<u>0</u>	<u>724</u>			Total	<u>3,322</u>	<u>148</u>	<u>0</u>	<u>3,174</u>	3,174
		<u>Check</u>	<u>Gross</u>	<u>Withholding Tax</u>		<u>Net</u>																															
<u>Payee</u>	<u>DV No.</u>	<u>No.</u>	<u>Amount</u>	<u>VAT</u>	<u>EWT</u>	<u>Amount</u>																															
Meralco	2019-02-001	01111	2,564	114	0	2,450																															
Maynilad	2019-02-002	01112	<u>758</u>	<u>34</u>	<u>0</u>	<u>724</u>																															
		Total	<u>3,322</u>	<u>148</u>	<u>0</u>	<u>3,174</u>																															
2/28/19	8. Prepared DV No. 2019-02-003 and Check No. 01113 payable to Bureau of Internal Revenue for the remittance of withholding taxes amounting to P148. <table><tr><td></td><td colspan="2"><u>Withholding Tax</u></td><td><u>Total</u></td></tr><tr><td><u>Particulars</u></td><td><u>VAT</u></td><td><u>EWT</u></td><td></td></tr><tr><td>Electricity Expenses</td><td>114</td><td>0</td><td>114</td></tr><tr><td>Water Expenses</td><td><u>34</u></td><td><u>0</u></td><td><u>34</u></td></tr><tr><td></td><td><u>148</u></td><td><u>0</u></td><td><u>148</u></td></tr></table>		<u>Withholding Tax</u>		<u>Total</u>	<u>Particulars</u>	<u>VAT</u>	<u>EWT</u>		Electricity Expenses	114	0	114	Water Expenses	<u>34</u>	<u>0</u>	<u>34</u>		<u>148</u>	<u>0</u>	<u>148</u>	148															
	<u>Withholding Tax</u>		<u>Total</u>																																		
<u>Particulars</u>	<u>VAT</u>	<u>EWT</u>																																			
Electricity Expenses	114	0	114																																		
Water Expenses	<u>34</u>	<u>0</u>	<u>34</u>																																		
	<u>148</u>	<u>0</u>	<u>148</u>																																		

<u>Date</u>	<u>Particulars</u>	<u>Amount</u>																									
March																											
3/01/19	9. Received office supplies and one computer set from Hidalgo Enterprises per IAR No. 2019-03-001 and other supporting documents. <table><tr><td><u>Particulars</u></td><td><u>Gross Amount</u></td></tr><tr><td>Office Supplies</td><td>30,000</td></tr><tr><td>Computer set</td><td><u>18,000</u></td></tr><tr><td>Total</td><td><u>48,000</u></td></tr></table>	<u>Particulars</u>	<u>Gross Amount</u>	Office Supplies	30,000	Computer set	<u>18,000</u>	Total	<u>48,000</u>	48,000																	
<u>Particulars</u>	<u>Gross Amount</u>																										
Office Supplies	30,000																										
Computer set	<u>18,000</u>																										
Total	<u>48,000</u>																										
3/02/19	10. Prepared DV No. 2019-03-004 and Check No. 01114 for payment of the purchased office supplies and one computer set to Hidalgo Enterprises supported by PO No. 2019-02-001 and IAR No. 2019-03-001 and other supporting documents. (Net of withholding tax) <table><tr><td><u>Particulars</u></td><td><u>Gross Amount</u></td><td colspan="2"><u>Withholding Tax</u></td><td><u>Net Amount</u></td></tr><tr><td></td><td></td><td><u>VAT</u></td><td><u>EWT</u></td><td></td></tr><tr><td>Office Supplies</td><td>30,000</td><td>1,339</td><td>268</td><td>28,393</td></tr><tr><td>Computer set</td><td><u>18,000</u></td><td><u>804</u></td><td><u>161</u></td><td><u>17,035</u></td></tr><tr><td>Total</td><td><u>48,000</u></td><td><u>2,143</u></td><td><u>429</u></td><td><u>45,428</u></td></tr></table>	<u>Particulars</u>	<u>Gross Amount</u>	<u>Withholding Tax</u>		<u>Net Amount</u>			<u>VAT</u>	<u>EWT</u>		Office Supplies	30,000	1,339	268	28,393	Computer set	<u>18,000</u>	<u>804</u>	<u>161</u>	<u>17,035</u>	Total	<u>48,000</u>	<u>2,143</u>	<u>429</u>	<u>45,428</u>	45,428
<u>Particulars</u>	<u>Gross Amount</u>	<u>Withholding Tax</u>		<u>Net Amount</u>																							
		<u>VAT</u>	<u>EWT</u>																								
Office Supplies	30,000	1,339	268	28,393																							
Computer set	<u>18,000</u>	<u>804</u>	<u>161</u>	<u>17,035</u>																							
Total	<u>48,000</u>	<u>2,143</u>	<u>429</u>	<u>45,428</u>																							
3/11/19	11. Received the amount of P100,000 from Barangay San Francisco, Quezon City for the 10% share of the SK for the month of March, 2019 per OR No. 003.	100,000																									
	12. Deposited the amount received to LBP per VDS No. 003.	100,000																									
3/22/19	13. Received check donation amounting to P150,000 from ABS-CBN Foundation Inc. for the construction of waiting shed per OR No. 004. The donation was approved through an SK Resolution No. 001, S-2019 dated March 22, 2019. The construction of waiting shed is in accordance with the ABYIP.	150,000																									
	14. Deposited the donation of ABS-CBN to LBP per VDS No. 004.	150,000																									
3/30/19	15. Prepared DV No. 2019-03-005 and Check No. 01115 payable to Bureau of Internal Revenue for the remittance of withholding taxes amounting to P2,572. <table><tr><td><u>Particulars</u></td><td colspan="2"><u>Withholding Tax</u></td><td><u>Total</u></td></tr><tr><td></td><td><u>VAT</u></td><td><u>EWT</u></td><td></td></tr><tr><td>Office Supplies</td><td>1,339</td><td>268</td><td>1,607</td></tr><tr><td>Computer set</td><td><u>804</u></td><td><u>161</u></td><td><u>965</u></td></tr><tr><td></td><td><u>2,143</u></td><td><u>429</u></td><td><u>2,572</u></td></tr></table>	<u>Particulars</u>	<u>Withholding Tax</u>		<u>Total</u>		<u>VAT</u>	<u>EWT</u>		Office Supplies	1,339	268	1,607	Computer set	<u>804</u>	<u>161</u>	<u>965</u>		<u>2,143</u>	<u>429</u>	<u>2,572</u>	2,572					
<u>Particulars</u>	<u>Withholding Tax</u>		<u>Total</u>																								
	<u>VAT</u>	<u>EWT</u>																									
Office Supplies	1,339	268	1,607																								
Computer set	<u>804</u>	<u>161</u>	<u>965</u>																								
	<u>2,143</u>	<u>429</u>	<u>2,572</u>																								
April																											
4/10/19	16. Received the amount of P100,000 from Barangay San Francisco, Quezon City for the 10% share of the SK for the month of April, 2019 per OR No. 005.	100,000																									
	17. Deposited the amount received to LBP per VDS No. 005.	100,000																									

<u>Date</u>	<u>Particulars</u>	<u>Amount</u>																				
May																						
5/10/19	18. Received the amount of P100,000 from Barangay San Francisco, Quezon City for the 10% share of the SK for the month of May 2019 per OR No. 006.	100,000																				
	19. Deposited the amount received to LBP per VDS No. 006.	100,000																				
5/15/19	20. Granted cash advances for travel to the following SK officials to attend the training/seminar on the Handbook on the Financial Transactions of the Sangguniang Kabataan on May 20-24 at the Professional and Institutional Development Sector, COA: <table><tr><td><u>Payee</u></td><td><u>DV No.</u></td><td><u>Check No.</u></td><td><u>Amount</u></td></tr><tr><td>Maria Reyes</td><td>2019-05-006</td><td>01116</td><td>13,500</td></tr><tr><td>Rene Santos</td><td>2019-05-007</td><td>01117</td><td>13,500</td></tr><tr><td>Jose Ramos</td><td>2019-05-008</td><td>01118</td><td>13,500</td></tr><tr><td>Total</td><td></td><td></td><td>40,500</td></tr></table>	<u>Payee</u>	<u>DV No.</u>	<u>Check No.</u>	<u>Amount</u>	Maria Reyes	2019-05-006	01116	13,500	Rene Santos	2019-05-007	01117	13,500	Jose Ramos	2019-05-008	01118	13,500	Total			40,500	40,500
<u>Payee</u>	<u>DV No.</u>	<u>Check No.</u>	<u>Amount</u>																			
Maria Reyes	2019-05-006	01116	13,500																			
Rene Santos	2019-05-007	01117	13,500																			
Jose Ramos	2019-05-008	01118	13,500																			
Total			40,500																			
	21. Paid the Registration fee to the COA amounting to P30,000 for the three attendees per DV No. 2019-05-009 and Check No. 01119.	30,000																				
June																						
6/10/19	22. Received the amount of P100,000 from Barangay San Francisco, Quezon City for the 10% share of the SK for the month of June 2019 per OR No. 007.	100,000																				
	23. Deposited the amount received to LBP per VDS No. 007.	100,000																				
July																						
7/1/19	24. Received the amount of P500 each from Maria Reyes, Rene Santos and Jose Ramos for the refund of excess cash advance granted on May 15, 2019. Issued ORs to the SK Officials. <table><tr><td><u>Name of SK Officials</u></td><td><u>OR Nos.</u></td><td><u>Amount returned</u></td></tr><tr><td>Maria Reyes</td><td>OR No. 008</td><td>500</td></tr><tr><td>Rene Santos</td><td>OR No. 009</td><td>500</td></tr><tr><td>Jose Ramos</td><td>OR No. 010</td><td>500</td></tr><tr><td>Total</td><td></td><td>1,500</td></tr></table>	<u>Name of SK Officials</u>	<u>OR Nos.</u>	<u>Amount returned</u>	Maria Reyes	OR No. 008	500	Rene Santos	OR No. 009	500	Jose Ramos	OR No. 010	500	Total		1,500	1,500					
<u>Name of SK Officials</u>	<u>OR Nos.</u>	<u>Amount returned</u>																				
Maria Reyes	OR No. 008	500																				
Rene Santos	OR No. 009	500																				
Jose Ramos	OR No. 010	500																				
Total		1,500																				
	25. Deposited the amount of P1,500 to LBP per VDS No. 008.	1,500																				
	26. Received the liquidation report submitted by Maria Reyes, Rene Santos and Jose Ramos. <table><tr><td><u>Name of SK Officials</u></td><td><u>LR Nos.</u></td><td><u>Actual expenses</u></td></tr><tr><td>Maria Reyes</td><td>LR No. 2019-07-001</td><td>13,000</td></tr><tr><td>Rene Santos</td><td>LR No. 2019-07-002</td><td>13,000</td></tr><tr><td>Jose Ramos</td><td>LR No. 2019-07-003</td><td>13,000</td></tr><tr><td>Total</td><td></td><td>39,000</td></tr></table>	<u>Name of SK Officials</u>	<u>LR Nos.</u>	<u>Actual expenses</u>	Maria Reyes	LR No. 2019-07-001	13,000	Rene Santos	LR No. 2019-07-002	13,000	Jose Ramos	LR No. 2019-07-003	13,000	Total		39,000	39,000					
<u>Name of SK Officials</u>	<u>LR Nos.</u>	<u>Actual expenses</u>																				
Maria Reyes	LR No. 2019-07-001	13,000																				
Rene Santos	LR No. 2019-07-002	13,000																				
Jose Ramos	LR No. 2019-07-003	13,000																				
Total		39,000																				

<u>Date</u>	<u>Particulars</u>	<u>Amount</u>
7/10/19	27. Received the amount of P100,000 from Barangay San Francisco, Quezon City for the 10% share of the SK for the month of July, 2019 per OR No. 011.	100,000
	28. Deposited the amount received to LBP per VDS No. 009.	100,000
7/20/19	29. Granted of cash advance to Rene Santos – SK Treasurer for the implementation of “Youth employment and livelihood program” per DV No. 2019-07-010 and Check No. 01120.	30,000
<i>August</i>		
8/10/19	30. Received the amount of P100,000 from Barangay San Francisco, Quezon City for the 10% share of the SK for the month of August, 2019 per OR No. 012.	100,000
	31. Deposited the amount received to LBP per VDS No. 010.	100,000
8/16/19	32. Paid Membership Dues to the SK Pederasyon-NCR amounting to P20,000 per DV No. 2019-08-011 and Check No. 01121.	20,000
<i>September</i>		
9/09/19	33. Received the amount of P100,000 from Barangay San Francisco, Quezon City for the 10% share of the SK for the month of September, 2019 per OR No. 013.	100,000
	34. Deposited the amount received to LBP per VDS No. 011.	100,000
9/19/19	35. Received the amount of P5,000 from Rene Santos – SK Treasurer for the refund of excess cash advance made on July 20, 2019 per OR No. 014.	5,000
	36. Received the liquidation report per LR No. 2019-09-004 submitted by Rene Santos – SK Treasurer for the cash advance made on July 20, 2019 per DV No. 2019-07-008 of “Youth employment and livelihood program”. Expenses are the following: <div style="margin-left: 100px;"> Resource person fee - 6,000 Catering service - 10,000 Rental of chairs and table - 4,000 Rental of sound system - <u>5,000</u> Total <u>25,000</u> </div>	25,000
	37. Deposited the excess cash advance to LBP per VDS No. 012.	5,000
<i>October</i>		
10/09/19	38. Received the amount of P100,000 from Barangay San Francisco, Quezon City for the 10% share of the SK for the month of October 2019 per OR No. 015.	100,000
	39. Deposited the amount received to LBP per VDS No. 013.	100,000

<u>Date</u>	<u>Particulars</u>	<u>Amount</u>
<i>November</i>		
11/09/19	40. Received the amount of P100,000 from Barangay San Francisco, Quezon City for the 10% share of the SK for the month of November, 2019 per OR No. 016.	100,000
	41. Deposited the amount received to LBP per VDS No. 014.	100,000
<i>December</i>		
	42. No transaction.	

Based on the above transactions:

1. Record to the following registry and register:
 - a. Registry of Budget, Commitments, Payments and Balances
 - b. Registry of Specific Purpose Fund, Commitments, Payments and Balances
 - c. Register of Cash Receipts, Deposits and Other Related Financial Transactions
 - d. Register of Cash in Bank and Other Related Financial Transactions
2. Prepare the following summary:
 - a. Summary of Budget, Commitments, Payments and Balances
 - b. Summary of Specific Purpose Fund, Commitments, Payments and Balances
3. Prepare the following financial statements:
 - a. Statement of Receipts and Payments
 - b. Statement of Comparison of Budget and Actual Amounts

1st QUARTER, 2019

**REGISTRY OF BUDGET, COMMITMENTS, PAYMENTS AND BALANCES
MAINTENANCE AND OTHER OPERATING EXPENSES**

SK of Barangay: San Francisco				City/Municipality: Quezon City						Sheet No.: 2019-001	
Budget Monitoring Officer: Maria Reyes				Province: Metro Manila							
Program/Project/Activity: General Administration Program											
Particulars	Date	Reference	Total Amount	Breakdown of Object of Expenditures							
				Travelling Expenses	Office Supplies Expenses	Water Expenses	Electricity Expenses	Advertising Expenses	Rent/Lease Expenses	Membership Dues and Contribution to Organization Expenses	Other MOOE
a. Budget											
Totals brought forward											
Annual or Supplemental Budget/Adjustments for the period:											
Annual budget	Jan. 2, 2019	SK Resolution No. 001 S-2018	350,000	30,000	135,000	20,000	25,000	10,000	35,000	20,000	75,000
Total Budget carried forward			350,000	30,000	135,000	20,000	25,000	10,000	35,000	20,000	75,000
b. Commitments											
Totals brought forward											
Commitments/Adjustments for the period:											
Office supplies-Hidalgo Enterprises	Feb 4, 2019	PO No. 2019-02-001	30,000		30,000						
Electricity-Meralco	Feb 27, 2019	DV No. 2019-02-001	2,564				2,564				
Water-Maynilad	Feb 27, 2019	DV No. 2019-02-002	758			758					
Total Commitments carried forward			33,322	-	30,000	758	2,564	-	-	-	-
c. Payments											
Totals brought forward											
Payments/Adjutments for the period:											
Electricity-Meralco	Feb 27, 2019	Check No. 01111	2,450				2,450				
Water-Maynilad	Feb 27, 2019	Check No. 01112	724			724					
BIR remittance	Feb 28, 2019	Check No. 01113	148			34	114				
Office supplies-Hidalgo Enterprises	Mar 2, 2019	Check No. 01114	28,393		28,393						
BIR remittance	Mar 30, 2019	Check No. 01115	1,607		1,607						
Total Payments carried forward			33,322	-	30,000	758	2,564	-	-	-	-
Balance, Available Budget (a-b)			316,678	30,000	105,000	19,242	22,436	10,000	35,000	20,000	75,000
Balance, Unpaid Commitment (b-c)			-	-	-	-	-	-	-	-	-
Prepared and Certified Correct by:											
Maria Reyes		March 31, 2019									
Signature over Printed Name of Budget Monitoring Officer		Date									

REGISTRY OF BUDGET, COMMITMENTS, PAYMENTS AND BALANCES
CAPITAL OUTLAY

SK of Barangay: San Francisco				City/Municipality: Quezon City			Sheet No.:	
Budget Monitoring Officer: Maria Reyes				Province: Metro Manila			2019-001	
Program/Project/Activity: General Admistration Program								
Particulars	Date	Reference	Total Amount	Breakdown of Object of Expenditures				
				Office Equipment	Information and Communication Technology Equipment	Furniture, Fixtures and Books		
a. Budget								
Totals brought forward								
Annual or Supplemental Budget/Adjustments for the period:								
Annual Budget	Jan. 2, 2019	SK Resolution No. 001 S-2018	200,000	100,000	50,000	50,000		
Total Budget carried forward			200,000	100,000	50,000	50,000		
b. Commitments								
Totals brought forward								
Commitments/Adjustments for the period:								
One set of computer-Hidalgo Enterprises	Feb 4, 2019	PO No. 2019-02-001	18,000		18,000			
Total Commitments carried forward			18,000	-	18,000	-		
c. Payments								
Totals brought forward								
Payments/Adjutments for the period:								
One set of computer-Hidalgo Enterprises	Mar 2, 2019	Check No. 01114	17,035		17,035			
BIR remittance	Mar 30, 2019	Check No. 01115	965		965			
Total Payments carried forward			18,000	-	18,000	-		
Balance, Available Budget (a-b)			182,000	100,000	32,000	50,000		
Balance, Unpaid Commitment (b-c)			-	-	-	-		
Prepared and Certified Correct by:								
Maria Reyes			March 31, 2019					
Signature over Printed Name of Budget Monitoring Officer			Date					

REGISTRY OF BUDGET, COMMITMENTS, PAYMENTS AND BALANCES
MAINTENANCE AND OTHER OPERATING EXPENSES

SK of Barangay: San Francisco				City/Municipality: Quezon City							Sheet No.:	
Budget Monitoring Officer: Maria Reyes				Province: Metro Manila							2019-001	
Program/Project/Activity: Youth Employment and Livelihood Program - Livelihood Projects for Out-Of-School Youth												
Particulars	Date	Reference	Total Amount	Breakdown of Object of Expenditures								
				Other Supplies and Materials Expenses	Training Expenses							
a. Budget												
Totals brought forward												
Annual or Supplemental Budget/Adjustments for the period:												
Annual budget	Jan. 2, 2019	SK Resolution No. 001 S-2018	300,000	270,000	30,000							
Total Budget carried forward			300,000	270,000	30,000							
b. Commitments												
Totals brought forward												
Commitments/Adjustments for the period:												
Total Commitments carried forward			-	-	-							
c. Payments												
Totals brought forward												
Payments/Adjutments for the period:												
Total Payments carried forward			-	-	-							
Balance, Available Budget (a-b)			300,000	270,000	30,000							
Balance, Unpaid Commitment (b-c)			-	-	-							
Prepared and Certified Correct by:												
<div style="text-align: center;"> <u>Maria Reyes</u> Signature over Printed Name of Budget Monitoring Officer </div>			<div style="text-align: center;"> <u>March 31, 2019</u> Date </div>									

**REGISTRY OF BUDGET, COMMITMENTS, PAYMENTS AND BALANCES
MAINTENANCE AND OTHER OPERATING EXPENSES**

SK of Barangay: San Francisco				City/Municipality: Quezon City						Sheet No.:	
Budget Monitoring Officer: Maria Reyes				Province: Metro Manila						2019-001	
Program/Project/Activity: Sports Development Program - Sports Project/Activities											
Particulars	Date	Reference	Total Amount	Breakdown of Object of Expenditures							
				Other Supplies and Materials Expenses	Semi-Expendable Property Expenses	Other MOOE					
a. Budget											
Totals brought forward											
Annual or Supplemental Budget/Adjustments for the period:											
Annual budget	Jan. 2, 2019	SK Resolution No. 001 S-2018	279,500	100,000	129,500	50,000					
Total Budget carried forward			279,500	100,000	129,500	50,000					
b. Commitments											
Totals brought forward											
Commitments/Adjustments for the period:											
Total Commitments carried forward			-	-	-	-					
c. Payments											
Totals brought forward											
Payments/Adjutments for the period:											
Total Payments carried forward			-	-	-	-					
Balance, Available Budget (a-b)			279,500	100,000	129,500	50,000					
Balance, Unpaid Commitment (b-c)			-	-	-	-					
Prepared and Certified Correct by:											
<div style="display: flex; justify-content: space-between;"> <div> <u>Maria Reyes</u> Signature over Printed Name of Budget Monitoring Officer </div> <div> <u>March 31, 2019</u> Date </div> </div>											

**REGISTRY OF BUDGET, COMMITMENTS, PAYMENTS AND BALANCES
MAINTENANCE AND OTHER OPERATING EXPENSES**

SK of Barangay: San Francisco				City/Municipality: Quezon City						Sheet No.:	
Budget Monitoring Officer: Maria Reyes				Province: Metro Manila						2019-001	
Program/Project/Activity: Capability Building Program - Seminar on the Handbook on the Financial Transactions of the Sangguniang Kabataan											
Particulars	Date	Reference	Total Amount	Breakdown of Object of Expenditures							
				Training Expenses	Travelling Expenses						
a. Budget											
Totals brought forward											
Annual or Supplemental Budget/Adjustments for the period:											
Annual budget	Jan. 2, 2019	SK Resolution No. 001 S-2018	70,500	30,000	40,500						
Total Budget carried forward			70,500	30,000	40,500						
b. Commitments											
Totals brought forward											
Commitments/Adjustments for the period:											
Total Commitments carried forward			-	-	-						
c. Payments											
Totals brought forward											
Payments/Adjutments for the period:											
Total Payments carried forward			-	-	-						
Balance, Available Budget (a-b)			70,500	30,000	40,500						
Balance, Unpaid Commitment (b-c)			-	-	-						
Prepared and Certified Correct by:											
<div style="display: flex; justify-content: space-between;"> <div> <u>Maria Reyes</u> Signature over Printed Name of Budget Monitoring Officer </div> <div> <u>March 31, 2019</u> Date </div> </div>											

REGISTRY OF SPECIFIC PURPOSE FUND, COMMITMENTS, PAYMENTS AND BALANCES
CAPITAL OUTLAY

SK of Barangay: San Francisco				City/Municipality: Quezon City							Sheet No.:
Budget Monitoring Officer: Maria Reyes				Province: Metro Manila							2019-001
Program/Project/Activity: Construction of Waiting Shed											
Particulars	Date	Reference	Total Amount	Breakdown of Object of Expenditures							
				Other Property and Equipment							
a. Specific Purpose Fund											
Totals brought forward											
Specific Purpose Fund for the period:											
Donations from ABS-CBN Foundation Inc. for the construction of waiting shed	March 22, 2019	SK Resolution No. 001 S-2019	150,000	150,000							
Total Specific Purpose Fund carried forward			150,000	150,000							
b. Commitments											
Totals brought forward											
Commitments/Adjustments for the period:											
Total Commitments carried forward			-	-							
c. Payments											
Totals brought forward											
Payments/Adjutments for the period:											
Total Payments carried forward			-	-							
Balance, Available Specific Purpose Fund (a-b)			150,000	150,000							
Balance, Unpaid Commitment (b-c)			-	-							
Prepared and Certified Correct by:											
<div style="text-align: center;"> <u>Maria Reyes</u> Signature over Printed Name of Budget Monitoring Officer </div>			<div style="text-align: center;"> <u>March 31, 2019</u> Date </div>								

SK of Barangay: San Francisco
City/Municipality: Quezon City
Province: Metro Manila

SUMMARY OF BUDGET, COMMITMENTS, PAYMENTS AND BALANCES

As at March 31, 2019

Particulars	Budget (a)	Commitments (b)	Payments (c)	Balance, Available Budget (a-b)	Balance, Unpaid Commitments (b-c)
I. Current Year Budget					
1. General Administration Program					
MOOE	350,000	33,322	33,322	316,678	-
CO	200,000	18,000	18,000	182,000	-
2. Youth Employment and Livelihood Program					
2.a Livelihood Project for Out-Of-School Youth					
MOOE	300,000	-	-	300,000	-
3. Sports Development Program					
3.a Sports Projects/Activities					
MOOE	279,500	-	-	279,500	-
4. Capability Building Program					
4.a Seminar on the HFTSK					
MOOE	70,500	-	-	70,500	-
Sub-total	1,200,000	51,322	51,322	1,148,678	-
II. Continuing Budget					
1.					
1.a.					
CO					
Sub-total	-	-	-	-	-
Grand Total	1,200,000	51,322	51,322	1,148,678	-
Prepared and Certified Correct by:			Approved by:		
<div> <div>Maria Reyes</div> <div>Signature over Printed Name of Budget Monitoring Officer</div> </div>			<div> <div>Jose Ramos</div> <div>Signature over Printed Name of SK Chairperson</div> </div>		
<div> <div>April 3, 2019</div> <div>Date</div> </div>			<div> <div>April 3, 2019</div> <div>Date</div> </div>		

SK of Barangay: San Francisco
City/Municipality: Quezon City
Province: Metro Manila

SUMMARY OF SPECIFIC PURPOSE FUND, COMMITMENTS, PAYMENTS AND BALANCES
As at March 31, 2019

Particulars	Specific Purpose Fund (a)	Commitments (b)	Payments (c)	Balance, Available Specific Purpose Fund (a-b)	Balance, Unpaid Commitments (b-c)
1. Construction of Waiting Shed					
CO	150,000	-	-	150,000	-
Grand Total	150,000	-	-	150,000	-
Prepared and Certified Correct by:			Approved by:		
<div> <div>Maria Reyes</div> <div>Signature over Printed Name of Budget Monitoring Officer</div> </div>			<div> <div>Jose Ramos</div> <div>Signature over Printed Name of SK Chairperson</div> </div>		
<div> <div>April 3, 2019</div> <div>Date</div> </div>			<div> <div>April 3, 2019</div> <div>Date</div> </div>		

REGISTER OF CASH RECEIPTS, DEPOSITS AND OTHER RELATED FINANCIAL TRANSACTIONS

SK of Barangay: San Francisco								City/Municipality: Quezon City				
SK Treasurer: Rene Santos								Province: Manila				
Fund: General Fund								Sheet No.: 2019-001				
Date	Reference	Name of Payor	Particulars	Cash on Hand			Direct Deposit	BREAKDOWN OF RECEIPTS/DIRECT DEPOSIT			Refund of Cash Advances	Others
				Receipt	Deposit	Balance		Subsidy from Barangay	Grants and Donations in Cash			
									With Specific Purpose	Without Specific Purpose		
			<i>Totals/Balance brought forward</i>									
January 7, 2019	OR No. 001	Brgy. San Francisco	10% share of SK for the month of January	100,000		100,000	-	100,000				
January 7, 2019	VDS No. 001		Deposit of 10% share of SK for the month of January		100,000	-						
Feb 11, 2019	OR No. 002	Brgy. San Francisco	10% share of SK for the month of February	100,000		100,000		100,000				
Feb 11, 2019	VDS No. 002		Deposit of 10% share of SK for the month of February		100,000	-						
Mar 11, 2019	OR No. 003	Brgy. San Francisco	10% share of SK for the month of March	100,000		100,000		100,000				
Mar 11, 2019	VDS No. 003		Deposit of 10% share of SK for the month of March		100,000	-						
Mar 22, 2019	SK Resolution No. 001, S-2019 OR No. 004		Donations from ABS-CBN Foundation Inc. for the construction of waiting shed	150,000		150,000			150,000			
Mar 22, 2019	VDS No. 004		Deposit of donation of ABS-CBN Foundation Inc. for the construction of waiting shed		150,000	-						
			Totals for the quarter	450,000	450,000		-	300,000	150,000	-	-	-
			<i>Totals/Balance carried forward</i>	450,000	450,000	-	-	300,000	150,000	-	-	-
Prepared and Certified Correct by:												
<u>Rene Santos</u> Signature over Printed Name SK Treasurer				<u>March 31, 2019</u> Date								

REGISTER OF CASH IN BANK AND OTHER RELATED FINANCIAL TRANSACTIONS

SK of Barangay: San Francisco							City/Municipality: Quezon City																
SK Treasurer: Rene Santos							Province: Manila																
Fund: General Fund							Sheet No.: 2019-001																
Date	Reference	Name of Payee	Particulars	Cash in Bank			BREAKDOWN OF WITHDRAWALS/PAYMENTS													Others	Withholding Tax		
							Maintenance and Other Operating Expenses							Capital Outlay			Advances						
				Deposit	Withdrawal	Balance	Training Expenses	Office Supplies Expenses	Travelling Expenses	Water Expenses	Electricity Expenses	Membership Dues and Contribution to Organization Expenses	Semi-Expendable Property Expenses	Other Supplies and Material Expenses	ICT Equipment	Office Equipment	Other Structures	Advances to SK Officials	Advances to SK Treasurer		VAT	EWT	
			Totals/Balance brought forward																				
January 7, 2019	VDS No. 001		Deposit of 10% share of SK for the month of January	100,000		100,000																	
Feb 11, 2019	VDS No. 002		Deposit of 10% share of SK for the month of February	100,000		200,000																	
Feb 27, 2019	Check No. 01111	Meralco	Payment of Electricity		2,450	197,550						2,450										114	
Feb 27, 2019	Check No. 01112	Maynilad	Payment of Water		724	196,826					724											34	
Feb 28, 2019	Check No. 01113	BIR	Remittance of Withholding Tax for water and electricity		148	196,678					34	114										-148	
March 2, 2019	Check No. 01114	Hidalgo Enterprises	Payment of office supplies and one computer set		45,428	151,250		28,393							17,035							2,143	429
March 11, 2019	VDS No. 003		Deposit of 10% share of SK for the month of March	100,000		251,250																	
March 22, 2019	VDS No. 004		Deposit of donation of ABS-CBN Foundation Inc. for the construction of waiting shed	150,000		401,250																	
March 30, 2019	Check No. 01115	BIR	Remittance of Withholding Tax for office supplies and one computer set		2,572	398,678		1,607							965							-2,143	-429

Republic of the Philippines
SK of Barangay San Francisco, Quezon City, Manila
Quarterly Statement of Receipts and Payments
For the quarter ended March 31, 2019

Receipts

Subsidy from Barangay	300,000
Grants and Donations in Cash with specific purpose	<u>150,000</u>

Total Receipts for the quarter	450,000
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Less: Payments

Maintenance and Other Operating Expenses

Office Supplies Expenses	30,000
Water Expenses	758
Electricity Expenses	<u>2,564</u>

Total Maintenance and Other Operating Expenses	33,322
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Capital Outlay

Information and Communications Technology Equipment	<u>18,000</u>
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Total Capital Outlay	18,000
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Cash Advances, Net

-

Total Payments for the quarter	51,322
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Increase/(Decrease) in Cash for the quarter	398,678
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Add/Less: Others	<u>-</u>
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Total Increase/(Decrease) in Cash for the quarter	398,678
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Cash at beginning of quarter

Cash on Hand	-
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Cash in Bank	<u>-</u>
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Cash at end of quarter	398,678
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Breakdown of Cash at end of quarter

Cash on Hand	-
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Cash in Bank	398,678
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Prepared and Certified Correct by:

Rene Santos
SK Treasurer

April 3, 2019
Date

Approved by:

Jose Ramos
SK Chairperson

April 3, 2019
Date

2nd QUARTER, 2019

REGISTRY OF BUDGET, COMMITMENTS, PAYMENTS AND BALANCES
MAINTENANCE AND OTHER OPERATING EXPENSES

SK of Barangay: San Francisco				City/Municipality: Quezon City							Sheet No.:
Buget Monitoring Officer: Maria Reyes				Province: Metro Manila							2019-002
Program/Project/Activity: General Admistration Program											
Particulars	Date	Reference	Total Amount	Breakdown of Object of Expenditures							
				Travelling Expenes	Office Supplies Expense	Water Expenses	Electricity Expenses	Advertising Expenses	Rent/Lease Expenses	Membership Dues and Contribution to Organization Expenses	Other MOOE
a. Budget											
Totals brought forward			350,000	30,000	135,000	20,000	25,000	10,000	35,000	20,000	75,000
Annual or Supplemental Budget/Adjustments for the period:											
Total Budget carried forward			350,000	30,000	135,000	20,000	25,000	10,000	35,000	20,000	75,000
b. Commitments											
Totals brought forward			33,322	-	30,000	758	2,564	-	-	-	-
Commitments/Adjustments for the period:											
Total Commitments carried forward			33,322	-	30,000	758	2,564	-	-	-	-
c. Payments											
Totals brought forward			33,322	-	30,000	758	2,564	-	-	-	-
Payments/Adjustments for the period:											
Total Payments carried forward			33,322	-	30,000	758	2,564	-	-	-	-
Balance, Available Budget (a-b)			316,678	30,000	105,000	19,242	22,436	10,000	35,000	20,000	75,000
Balance, Unpaid Commitment (b-c)			-	-	-	-	-	-	-	-	-
Prepared and Certified Correct by:											
<u>Maria Reyes</u> Signature over Printed Name of Budget Monitoring Officer			<u>June 30, 2019</u> Date								

REGISTRY OF BUDGET, COMMITMENTS, PAYMENTS AND BALANCES
CAPITAL OUTLAY

SK of Barangay: San Francisco				City/Municipality: Quezon City			Sheet No.:	
Budget Monitoring Officer: Maria Reyes				Province: Metro Manila			2019-002	
Program/Project/Activity: General Admistration Program								
Particulars	Date	Reference	Total Amount	Breakdown of Object of Expenditures				
				Office Equipment	Information and Communication Technology Equipment	Furniture, Fixtures and Books		
a. Budget								
Totals brought forward			200,000	100,000	50,000	50,000		
Annual or Supplemental Budget/Adjustments for the period:								
Total Budget carried forward			200,000	100,000	50,000	50,000		
b. Commitments								
Totals brought forward			18,000	-	18,000	-		
Commitments/Adjustments for the period:								
Total Commitments carried forward			18,000	-	18,000	-		
c. Payments								
Totals brought forward			18,000	-	18,000	-		
Payments/Adjustments for the period:								
Total Payments carried forward			18,000	-	18,000	-		
Balance, Available Budget (a-b)			182,000	100,000	32,000	50,000		
Balance, Unpaid Commitment (b-c)			-	-	-	-		
Prepared and Certified Correct by:								
<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <div style="text-align: center;">Maria Reyes</div> <div style="text-align: center;">Signature over Printed Name of Budget Monitoring Officer</div> </div> <div style="width: 45%;"> <div style="text-align: center;">June 30, 2019</div> <div style="text-align: center;">Date</div> </div> </div>								

**REGISTRY OF BUDGET, COMMITMENTS, PAYMENTS AND BALANCES
MAINTENANCE AND OTHER OPERATING EXPENSES**

SK of Barangay: San Francisco				City/Municipality: Quezon City							Sheet No.:	
Budget Monitoring Officer: Maria Reyes				Province: Metro Manila							2019-002	
Program/Project/Activity: Youth Employment and Livelihood Program - Livelihood Projects for Out-Of-School Youth												
Particulars	Date	Reference	Total Amount	Breakdown of Object of Expenditures								
				Other Supplies and Materials Expenses	Training Expenses							
a. Budget												
Totals brought forward			300,000	270,000	30,000							
Annual or Supplemental Budget/Adjustments for the period:												
Total Budget carried forward			300,000	270,000	30,000							
b. Commitments												
Totals brought forward			-	-	-							
Commitments/Adjustments for the period:												
Total Commitments carried forward			-	-	-							
c. Payments												
Totals brought forward			-	-	-							
Payments/Adjustments for the period:												
Total Payments carried forward			-	-	-							
Balance, Available Budget (a-b)			300,000	270,000	30,000							
Balance, Unpaid Commitment (b-c)			-	-	-							
Prepared and Certified Correct by:												
<u>Maria Reyes</u> Signature over Printed Name of Budget Monitoring Officer			<u>June 30, 2019</u> Date									

**REGISTRY OF BUDGET, COMMITMENTS, PAYMENTS AND BALANCES
MAINTENANCE AND OTHER OPERATING EXPENSES**

SK of Barangay: San Francisco				City/Municipality: Quezon City						Sheet No.: 2019-002	
Budget Monitoring Officer: Maria Reyes				Province: Metro Manila							
Program/Project/Activity: Sports Development Program - Sports Project/Activities											
Particulars	Date	Reference	Total Amount	Breakdown of Object of Expenditures							
				Other Supplies and Materials Expenses	Semi-Expendable Property Expenses	Other MOOE					
a. Budget											
Totals brought forward			279,500	100,000	129,500	50,000					
Annual or Supplemental Budget/Adjustments for the period:											
Total Budget carried forward			279,500	100,000	129,500	50,000					
b. Commitments											
Totals brought forward			-	-	-	-					
Commitments/Adjustments for the period:											
Total Commitments carried forward			-	-	-	-					
c. Payments											
Totals brought forward			-	-	-	-					
Payments/Adjustments for the period:											
Total Payments carried forward			-	-	-	-					
Balance, Available Budget (a-b)			279,500	100,000	129,500	50,000					
Balance, Unpaid Commitment (b-c)			-	-	-	-					
Prepared and Certified Correct by:											
Maria Reyes		June 30, 2019									
Signature over Printed Name of Budget Monitoring Officer		Date									

**REGISTRY OF BUDGET, COMMITMENTS, PAYMENTS AND BALANCES
MAINTENANCE AND OTHER OPERATING EXPENSES**

SK of Barangay: San Francisco				City/Municipality: Quezon City							Sheet No.:
Budget Monitoring Officer: Maria Reyes				Province: Metro Manila							2019-002
Program/Project/Activity: Capability Building Program - Seminar on the Handbook on the Financial Transactions of the Sangguniang Kabataan											
Particulars	Date	Reference	Total Amount	Breakdown of Object of Expenditures							
				Training Expenses	Travelling Expenses						
a. Budget											
Totals brought forward			70,500	30,000	40,500						
Annual or Supplemental Budget/Adjustments for the period:											
Total Budget carried forward			70,500	30,000	40,500						
b. Commitments											
Totals brought forward											
Commitments/Adjustments for the period:											
Cash advances for travel:											
Maria Reyes	May 15, 2019	DV 2019-05-006	13,500		13,500						
Rene Santos	May 15, 2019	DV 2019-05-007	13,500		13,500						
Jose Ramos	May 15, 2019	DV 2019-05-008	13,500		13,500						
Registration Fee-COA	May 15, 2019	DV 2019-05-009	30,000	30,000							
Total Commitments carried forward			70,500	30,000	40,500						
c. Payments											
Totals brought forward											
Payments/Adjustments for the period:											
Cash advances for travel:											
Maria Reyes	May 15, 2019	Check No. 01116	13,500		13,500						
Rene Santos	May 15, 2019	Check No. 01117	13,500		13,500						
Jose Ramos	May 15, 2019	Check No. 01118	13,500		13,500						
Registration fee-COA	May 15, 2019	Check No. 01119	30,000	30,000							
Total Payments carried forward			70,500	30,000	40,500						
Balance, Available Budget (a-b)			-	-	-						
Balance, Unpaid Commitment (b-c)			-	-	-						
Prepared and Certified Correct by:											
<div style="display: flex; justify-content: space-between;"> <div style="width: 40%;"> <div style="text-align: center; margin-bottom: 5px;">Maria Reyes</div> <div style="text-align: center;">Signature over Printed Name of Budget Monitoring Officer</div> </div> <div style="width: 40%;"> <div style="text-align: center; margin-bottom: 5px;">June 30, 2019</div> <div style="text-align: center;">Date</div> </div> </div>											

**REGISTRY OF SPECIFIC PURPOSE FUND, COMMITMENTS, PAYMENTS AND BALANCES
CAPITAL OUTLAY**

SK of Barangay: San Francisco				City/Municipality: Quezon City						Sheet No.:	
Budget Monitoring Officer: Maria Reyes				Province: Metro Manila						2019-002	
Program/Project/Activity: Construction of waiting shed											
	Date	Reference	Total Amount	Breakdown of Object of Expenditures							
				Other Property and Equipment							
a. Specific Purpose Fund											
Totals brought forward			150,000	150,000							
Specific Purpose Fund for the period:											
Total Specific Purpose Fund carried forward			150,000	150,000							
b. Commitments											
Totals brought forward											
Commitments/Adjustments for the period:											
Total Commitments carried forward			-	-							
c. Payments											
Totals brought forward											
Payments/Adjustments for the period:											
Total Payments carried forward			-	-							
Balance, Available Specific Purpose Fund (a-b)			150,000	150,000							
Balance, Unpaid Commitment (b-c)			-	-							
Prepared and Certified Correct by:											
<u>Maria Reyes</u> Signature over Printed Name of Budget Monitoring Officer			<u>June 30, 2019</u> Date								

SK of Barangay: San Francisco
City/Municipality: Quezon City
Province: Metro Manila

SUMMARY OF BUDGET, COMMITMENTS, PAYMENTS AND BALANCES

As at June 30, 2019

Particulars	Budget (a)	Commitments (b)	Payments (c)	Balance, Available Budget (a-b)	Balance, Unpaid Commitments (b-c)
I. Current Year Budget					
1. General Administration Program					
MOOE	350,000	33,322	33,322	316,678	-
CO	200,000	18,000	18,000	182,000	-
2. Youth Employment and Livelihood Program					
2.a Livelihood Project for Out-Of-School Youth					
MOOE	300,000	-	-	300,000	-
3. Sports Development Program					
3.a Sports Projects/Activities					
MOOE	279,500	-	-	279,500	-
4. Capability Building Program					
4.a Seminar on the HFTSK					
MOOE	70,500	70,500	70,500	-	-
Sub-total	1,200,000	121,822	121,822	1,078,178	-
II. Continuing Budget					
1.					
1.a.					
CO					
Sub-total	-	-	-	-	-
Grand Total	1,200,000	121,822	121,822	1,078,178	-
Prepared and Certified Correct by:			Approved by:		
<div> <div>Maria Reyes</div> <div>Signature over Printed Name of Budget Monitoring Officer</div> </div>			<div> <div>Jose Ramos</div> <div>Signature over Printed Name of SK Chairperson</div> </div>		
<div> <div>July 4, 2019</div> <div>Date</div> </div>			<div> <div>July 4, 2019</div> <div>Date</div> </div>		

SK of Barangay: San Francisco
City/Municipality: Quezon City
Province: Metro Manila

SUMMARY OF SPECIFIC PURPOSE FUND, COMMITMENTS, PAYMENTS AND BALANCES

As at June 30, 2019

Particulars	Specific Purpose Fund (a)	Commitments (b)	Payments (c)	Balance, Available Specific Purpose Fund (a-b)	Balance, Unpaid Commitments (b-c)
1. Construction of Waiting Shed					
CO	150,000	-	-	150,000	-
Grand Total	150,000	-	-	150,000	-
Prepared and Certified Correct by:			Approved by:		
<div> <div>Maria Reyes</div> <div>Signature over Printed Name of Budget Monitoring Officer</div> </div>			<div> <div>Jose Ramos</div> <div>Signature over Printed Name of SK Chairperson</div> </div>		
<div> <div>July 4, 2019</div> <div>Date</div> </div>			<div> <div>July 4, 2019</div> <div>Date</div> </div>		

REGISTER OF CASH RECEIPTS, DEPOSITS AND OTHER RELATED FINANCIAL TRANSACTIONS

SK of Barangay: San Francisco								City/Municipality: Quezon City				
SK Treasurer: Rene Santos								Province: Manila				
Fund: General Fund								Sheet No.: 2019-002				
Date	Reference	Name of Payor	Particulars	Cash on Hand			Direct Deposit	BREAKDOWN OF RECEIPTS/DIRECT DEPOSIT			Refund of Cash Advances	Others
				Receipt	Deposit	Balance		Subsidy from Barangay	Grants and Donations in Cash			
									With Specific Purpose	Without Specific Purpose		
			<i>Totals/Balance brought forward</i>	450,000	450,000	-		300,000	150,000	-	-	-
Apr 10, 2019	OR No. 005	Brgy. San Francisco	10% share of SK for the month of April	100,000		100,000		100,000				
Apr 10, 2019	VDS No. 005		Deposit of 10% share of SK for the month of April		100,000	-						
May 10, 2019	OR No. 006	Brgy. San Francisco	10% share of SK for the month of May	100,000		100,000		100,000				
May 10, 2019	VDS No. 006		Deposit of 10% share of SK for the month of May		100,000	-						
June 10, 2019	OR No. 007	Brgy. San Francisco	10% share of SK for the month of June	100,000		100,000		100,000				
June 10, 2019	VDS No. 007		Deposit of 10% share of SK for the month of June		100,000	-						
			Totals for the quarter	300,000	300,000		-	300,000	-	-	-	-
			<i>Totals/Balance carried forward</i>	750,000	750,000	-	-	600,000	150,000	-	-	-

Prepared and Certified Correct by:

Rene Santos
Signature over Printed Name
SK Treasurer

June 30, 2019
Date

REGISTER OF CASH IN BANK AND OTHER RELATED FINANCIAL TRANSACTIONS[illegible]

3rd QUARTER, 2019

Republic of the Philippines
SK of Barangay San Francisco, Quezon City, Manila
Quarterly Statement of Receipts and Payments
For the quarter ended June 30, 2019

Receipts

Subsidy from Barangay	300,000
Grants and Donations in Cash with specific purpose	-
Total Receipts for the quarter	300,000

Less: Payments

Maintenance and Other Operating Expenses

Training Expenses	30,000
Total Maintenance and Other Operating Expenses	30,000

Capital Outlay

Information and Communications Technology Equipment	-
Total Capital Outlay	-

Cash Advances, Net	40,500
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Total Payments for the quarter	70,500
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Increase/(Decrease) in Cash for the quarter	229,500
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Add/Less: Others	-
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Total Increase/(Decrease) in Cash for the quarter	229,500
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Cash at beginning of quarter

Cash on Hand	-
Cash in Bank	398,678

Cash at end of quarter	628,178
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Breakdown of Cash at end of quarter

Cash on Hand	-
Cash in Bank	628,178

Prepared and Certified Correct by:

Rene Santos
SK Treasurer

July 4, 2019
Date

Approved by:

Jose Ramos
SK Chairperson

July 4, 2019
Date

**REGISTRY OF BUDGET, COMMITMENTS, PAYMENTS AND BALANCES
MAINTENANCE AND OTHER OPERATING EXPENSES**

SK of Barangay: San Francisco				City/Municipality: Quezon City							Sheet No.: 2019-003
Budget Monitoring Officer: Maria Reyes				Province: Metro Manila							
Program/Project/Activity: General Administration Program											
Particulars	Date	Reference	Total Amount	Breakdown of Object of Expenditures							
				Travelling Expenes	Office Supplies Expense	Water Expenses	Electricity Expenses	Advertising Expenses	Rent/Lease Expenses	Membership Dues and Contribution to Organization Expenses	Other MOOE
a. Budget											
Totals brought forward			350,000	30,000	135,000	20,000	25,000	10,000	35,000	20,000	75,000
Annual or Supplemental Budget/Adjustments for the period:											
Total Budget carried forward			350,000	30,000	135,000	20,000	25,000	10,000	35,000	20,000	75,000
b. Commitments											
Totals brought forward			33,322	-	30,000	758	2,564	-	-	-	-
Commitments/Adjustments for the period:											
Membership Dues to Organization to the SK Pederasyon-NCR	August 16, 2019	DV No. 2019-08-011	20,000							20,000	
Total Commitments carried forward			53,322	-	30,000	758	2,564	-	-	20,000	-
c. Payments											
Totals brought forward			33,322	-	30,000	758	2,564	-	-	-	-
Payments/Adjustments for the period:											
Membership Dues to Organization to the SK Pederasyon-NCR	August 16, 2019	Check No. 01121	20,000							20,000	
Total Payments carried forward			53,322	-	30,000	758	2,564	-	-	20,000	-
Balance, Available Budget (a-b)			296,678	30,000	105,000	19,242	22,436	10,000	35,000	-	75,000
Balance, Unpaid Commitment (b-c)			-	-	-	-	-	-	-	-	-
Prepared and Certified Correct by:											
Maria Reyes		September 30, 2019									
Signature over Printed Name of Budget Monitoring Officer		Date									

REGISTRY OF BUDGET, COMMITMENTS, PAYMENTS AND BALANCES
CAPITAL OUTLAY

SK of Barangay: San Francisco				City/Municipality: Quezon City			Sheet No.:	
Budget Monitoring Officer: Maria Reyes				Province: Metro Manila			2019-003	
Program/Project/Activity: General Administration Program								
Particulars	Date	Reference	Total Amount	Breakdown of Object of Expenditures				
				Office Equipment	Information and Communication Technology Equipment	Furniture, Fixtures and Books		
a. Budget								
Totals brought forward			200,000	100,000	50,000	50,000		
Annual or Supplemental Budget/Adjustments for the period:								
Total Budget carried forward			200,000	100,000	50,000	50,000		
b. Commitments								
Totals brought forward			18,000	-	18,000	-		
Commitments/Adjustments for the period:								
Total Commitments carried forward			18,000	-	18,000	-		
c. Payments								
Totals brought forward			18,000	-	18,000	-		
Payments/Adjustments for the period:								
Total Payments carried forward			18,000	-	18,000	-		
Balance, Available Budget (a-b)			182,000	100,000	32,000	50,000		
Balance, Unpaid Commitment (b-c)			-	-	-	-		
Prepared and Certified Correct by:								
<u>Maria Reyes</u> Signature over Printed Name of Budget Monitoring Officer			<u>September 30, 2019</u> Date					

**REGISTRY OF BUDGET, COMMITMENTS, PAYMENTS AND BALANCES
MAINTENANCE AND OTHER OPERATING EXPENSES**

SK of Barangay: San Francisco				City/Municipality: Quezon City				Sheet No.:			
Budget Monitoring Officer: Maria Reyes				Province: Metro Manila				2019-003			
Program/Project/Activity: Youth Employment and Livelihood Program - Livelihood Projects for Out-Of-School Youth											
Particulars	Date	Reference	Total Amount	Breakdown of Object of Expenditures							
				Other Supplies and Materials Expenses	Training Expenses						
a. Budget											
Totals brought forward			300,000	270,000	30,000						
Annual or Supplemental Budget/Adjustments for the period:											
Total Budget carried forward			300,000	270,000	30,000						
b. Commitments											
Totals brought forward			-	-	-						
Commitments/Adjustments for the period:											
Cash advance to Rene Santos	July 20, 2019	DV 2019-07-010	30,000		30,000						
Adjustment to the previously granted cash advance (refund)	September 19, 2019	LR No. 2019-09- 004/OR No. 014	(5,000)		(5,000)						
Total Commitments carried forward			25,000	-	25,000						
c. Payments											
Totals brought forward			-	-	-						
Payments/Adjustments for the period:											
Cash advance to Rene Santos	July 20, 2019	Check No. 01120	30,000		30,000						
Adjustment to the previously granted cash advance (refund)	September 19, 2019	LR No. 2019-09- 004/OR No. 014	(5,000)		(5,000)						
Total Payments carried forward			25,000	-	25,000						
Balance, Available Budget (a-b)			275,000	270,000	5,000						
Balance, Unpaid Commitment (b-c)			-	-	-						
Prepared and Certified Correct by:											
<div style="text-align: center;"> Maria Reyes _____ Signature over Printed Name of Budget Monitoring Officer </div>			<div style="text-align: center;"> September 30, 2019 _____ Date </div>								

**REGISTRY OF BUDGET, COMMITMENTS, PAYMENTS AND BALANCES
MAINTENANCE AND OTHER OPERATING EXPENSES**

SK of Barangay: San Francisco				City/Municipality: Quezon City				Sheet No.:			
Budget Monitoring Officer: Maria Reyes				Province: Metro Manila				2019-003			
Program/Project/Activity: Sports Development Program - Sports Project/Activities											
Particulars	Date	Reference	Total Amount	Breakdown of Object of Expenditures							
				Other Supplies and Materials Expenses	Semi-Expendable Property Expenses	Other MOOE					
a. Budget											
Totals brought forward			279,500	100,000	129,500	50,000					
Annual or Supplemental Budget/Adjustments for the period:											
Total Budget carried forward			279,500	100,000	129,500	50,000					
b. Commitments											
Totals brought forward			-	-	-	-					
Commitments/Adjustments for the period:											
Total Commitments carried forward			-	-	-	-					
c. Payments											
Totals brought forward			-	-	-	-					
Payments/Adjustments for the period:											
Total Payments carried forward			-	-	-	-					
Balance, Available Budget (a-b)			279,500	100,000	129,500	50,000					
Balance, Unpaid Commitment (b-c)			-	-		-					
Prepared and Certified Correct by:											
<u>Maria Reyes</u> Signature over Printed Name of Budget Monitoring Officer			<u>September 30, 2019</u> Date								

REGISTRY OF BUDGET, COMMITMENTS, PAYMENTS AND BALANCES
MAINTENANCE AND OTHER OPERATING EXPENSES

SK of Barangay: San Francisco				City/Municipality: Quezon City						Sheet No.:	
Budget Monitoring Officer: Maria Reyes				Province: Metro Manila						2019-003	
Program/Project/Activity: Capability Building Program - Seminar on the Handbook on the Financial Transactions of the Sangguniang Kabataan											
Particulars	Date	Reference	Total Amount	Breakdown of Object of Expenditures							
				Training Expenses	Travelling Expenses						
a. Budget											
Totals brought forward			70,500	30,000	40,500						
Annual or Supplemental Budget/Adjustments for the period:											
Total Budget carried forward			70,500	30,000	40,500						
b. Commitments											
Totals brought forward			70,500	30,000	40,500						
Commitments/Adjustments for the period:											
Adjustment to the previously granted cash advance (refund):											
Maria Reyes	July 1, 2019	LR No. 2019-07-001/OR No. 008	(500)		(500)						
Rene Santos	July 1, 2019	LR No. 2019-07-002/OR No. 009	(500)		(500)						
Jose Ramos	July 1, 2019	LR No. 2019-07-003/OR No. 010	(500)		(500)						
Total Commitments carried forward			69,000	30,000	39,000						
c. Payments											
Totals brought forward			70,500	30,000	40,500						
Payments/Adjustments for the period:											
Adjustment to the previously granted cash advance (refund):											
Maria Reyes	July 1, 2019	LR No. 2019-07-001/OR No. 008	(500)		(500)						
Rene Santos	July 1, 2019	LR No. 2019-07-002/OR No. 009	(500)		(500)						
Jose Ramos	July 1, 2019	LR No. 2019-07-003/OR No. 010	(500)		(500)						
Total Payments carried forward			69,000	30,000	39,000						
Balance, Available Budget (a-b)			1,500	-	1,500						
Balance, Unpaid Commitment (b-c)			-	-	-						
Prepared and Certified Correct by:											
_____ Maria Reyes Signature over Printed Name of Budget Monitoring Officer			_____ September 30, 2019 Date								

REGISTRY OF SPECIFIC PURPOSE FUND, COMMITMENTS, PAYMENTS AND BALANCES
CAPITAL OUTLAY

SK of Barangay: San Francisco				City/Municipality: Quezon City				Sheet No.:	
Budget Monitoring Officer: Maria Reyes				Province: Metro Manila				2019-003	
Program/Project/Activity: Construction of Waiting Shed									
Particulars	Date	Reference	Total Amount	Breakdown of Object of Expenditures					
				Other Property and Equipment					
a. Specific Purpose Fund									
Totals brought forward			150,000	150,000					
Specific Purpose Fund for the period:									
Total Specific Purpose Fund carried forward			150,000	150,000					
b. Commitments									
Totals brought forward									
Commitments/Adjustments for the period:									
Total Commitments carried forward			-	-					
c. Payments									
Totals brought forward									
Payments/Adjustments for the period:									
Total Payments carried forward			-	-					
Balance, Available Specific Purpose Fund (a-b)			150,000	150,000					
Balance, Unpaid Commitment (b-c)			-	-					
Prepared and Certified Correct by:									
<u>Maria Reyes</u> Signature over Printed Name of Budget Monitoring Officer			<u>September 30, 2019</u> Date						

SK of Barangay: San Francisco
City/Municipality: Quezon City
Province: Metro Manila

SUMMARY OF BUDGET, COMMITMENTS, PAYMENTS AND BALANCES

As at September 30, 2019

Particulars	Budget (a)	Commitments (b)	Payments (c)	Balance, Available Budget (a-b)	Balance, Unpaid Commitments (b-c)
I. Current Year Budget					
1. General Administration Program					
MOOE	350,000	53,322	53,322	296,678	-
CO	200,000	18,000	18,000	182,000	-
2. Youth Employment and Livelihood Program					
2.a Livelihood Project for Out-Of-School Youth					
MOOE	300,000	25,000	25,000	275,000	-
3. Sports Development Program					
3.a Sports Projects/Activities					
MOOE	279,500	-	-	279,500	-
4. Capability Building Program					
4.a Seminar on the HFTSK					
MOOE	70,500	69,000	69,000	1,500	-
Sub-total	1,200,000	165,322	165,322	1,034,678	-
II. Continuing Budget					
1.					
1.a.					
CO					
Sub-total	-	-	-	-	-
Grand Total	1,200,000	165,322	165,322	1,034,678	-
Prepared and Certified Correct by:			Approved by:		
<div> <div>Maria Reyes</div> <div>Signature over Printed Name of Budget Monitoring Officer</div> </div>			<div> <div>Jose Ramos</div> <div>Signature over Printed Name of SK Chairperson</div> </div>		
<div> <div>October 2, 2019</div> <div>Date</div> </div>			<div> <div>October 2, 2019</div> <div>Date</div> </div>		

SK of Barangay: San Francisco
City/Municipality: Quezon City
Province: Metro Manila

SUMMARY OF SPECIFIC PURPOSE FUND, COMMITMENTS, PAYMENTS AND BALANCES

As at September 30, 2019

Particulars	Specific Purpose Fund (a)	Commitments (b)	Payments (c)	Balance, Available Specific Purpose Fund (a-b)	Balance, Unpaid Commitments (b-c)
1. Construction of Waiting Shed					
CO	150,000	-	-	150,000	-
Grand Total	150,000	-	-	150,000	-
Prepared and Certified Correct by:			Approved by:		
<div> <div>Maria Reyes</div> <div>Signature over Printed Name of Budget Monitoring Officer</div> </div>			<div> <div>Jose Ramos</div> <div>Signature over Printed Name of SK Chairperson</div> </div>		
<div> <div>October 2, 2019</div> <div>Date</div> </div>			<div> <div>October 2, 2019</div> <div>Date</div> </div>		

REGISTER OF CASH RECEIPTS, DEPOSITS AND OTHER RELATED FINANCIAL TRANSACTIONS

SK of Barangay: San Francisco								City/Municipality: Quezon City				
SK Treasurer: Rene Santos								Province: Manila				
Fund: General Fund								Sheet No.: 2019-003				
Date	Reference	Name of Payor	Particulars	Cash on Hand			Direct Deposit	BREAKDOWN OF RECEIPTS/DIRECT DEPOSIT			Refund of Cash Advances	Others
				Receipt	Deposit	Balance		Subsidy from Barangay	Grants and Donations in Cash			
									With Specific Purpose	Without Specific Purpose		
			Totals/Balance brought forward	750,000	750,000	-	-	600,000	150,000	-	-	-
July 1, 2019	OR No. 008	Maria Reyes	Refund of excess cash advance	500		500					500	
July 1, 2019	OR No. 009	Rene Santos	Refund of excess cash advance	500		1,000					500	
July 1, 2019	OR No. 010	Jose Ramos	Refund of excess cash advance	500		1,500					500	
July 1, 2019	VDS No. 008		Deposit of refund from cash advance		1,500	-						
July 10, 2019	OR No. 011	Brgy. San Francisco	10% share of SK for the month of July	100,000		100,000		100,000				
July 10, 2019	VDS No. 009		Deposit of 10% share of SK for the month of July		100,000	-						
August 10, 2019	OR No. 012	Brgy. San Francisco	10% share of SK for the month of August	100,000		100,000		100,000				
August 10, 2019	VDS No. 010		Deposit of 10% share of SK for the month of August		100,000	-						
September 9, 2019	OR No. 013	Brgy. San Francisco	10% share of SK for the month of September	100,000		100,000		100,000				
September 9, 2019	VDS No. 011		Deposit of 10% share of SK for the month of September		100,000	-						
September 19, 2019	OR No. 014	Rene Santos	Refund of excess cash advance	5,000		5,000					5,000	
September 19, 2019	VDS No. 012		Deposit of refund from cash advance		5,000	-						
			Totals for the quarter	306,500	306,500		-	300,000	-	-	6,500	
			Totals/Balance carried forward	1,056,500	1,056,500	-	-	900,000	150,000	-	6,500	-
Prepared and Certified Correct by:												
<div><div><div><div><div><u>Rene Santos</u></div><div>Signature over Printed Name</div><div>SK Treasurer</div></div><div><div><u>September 30, 2019</u></div><div>Date</div></div></div></div></div>												

REGISTER OF CASH IN BANK AND OTHER RELATED FINANCIAL TRANSACTIONS

SK of Barangay: San Francisco							City/Municipality: Quezon City																		
SK Treasurer: Rene Santos							Province: Manila																		
Fund: General Fund							Sheet No.: 2019-003																		
Date	Reference	Name of Payee	Particulars	Cash in Bank			BREAKDOWN OF WITHDRAWALS/PAYMENTS														Others	Withholding Tax			
							Maintenance and Other Operating Expenses										Capital Outlay							Advances	
				Deposit	Withdrawal	Balance	Training Expenses	Office Supplies Expenses	Travelling Expenses	Water Expenses	Electricity Expenses	Membership Dues and Contribution to Organization Expenses	Semi-Expendable Property Expenses	Other Supplies and Material Expenses	ICT Equipment	Office Equipment	Sports Equipment	Other Structures	Advances to SK Officials	Advances to SK Treasurer		VAT	EWT		
			<i>Totals/Balance brought forward</i>	750,000	121,822	628,178	30,000	30,000	-	758	2,564	-	-	-	-	18,000	-	-	-	-	40,500	-	-	-	-
July 1, 2019	VDS No. 008		Deposit of refund from cash advance	1,500		629,678																			
July 1, 2019	LR No. 2019-07-001		Liquidation of cash advance for travel			629,678			13,000											-13,500					
July 1, 2019	LR No. 2019-07-002		Liquidation of cash advance for travel			629,678			13,000											-13,500					
July 1, 2019	LR No. 2019-07-003		Liquidation of cash advance for travel			629,678			13,000											-13,500					
July 10, 2019	VDS No. 009		Deposit of 10% share of SK for the month of July	100,000		729,678																			
July 20, 2019	Check No. 01120	Rene Santos	Cash advance for Implementation of Youth Employment & Livelihood Program		30,000	699,678															30,000				
August 10, 2019	VDS No. 010		Deposit of 10% share of SK for the month of August	100,000		799,678																			
August 16, 2019	Check No. 01121	SK Pederasyon-NCR	Payment of Membership Dues to the SK Pederasyon-NCR		20,000	779,678							20,000												
September 9, 2019	VDS No. 011		Deposit of 10% share of SK for the month of September	100,000		879,678																			
September 19, 2019	LR No. 2019-09-004		Liquidation of cash advance for livelihood program			879,678	25,000														-30,000				
September 19, 2019	VDS No. 012		Deposit of refund from cash advance	5,000		884,678																			
			<i>Totals for the quarter</i>	306,500	50,000		25,000	-	39,000	-	-	20,000	-	-	-	-	-	-	-	-	40,500	-	-	-	-
			<i>Totals/Balance carried forward</i>	1,056,500	171,822	884,678	55,000	30,000	39,000	758	2,564	20,000	-	-	18,000	-	-	-	-	-	-	-	-	-	

Prepared and Certified Correct by:

Rene Santos

Signature over Printed Name

SK Treasurer

September 30, 2019

Date

Republic of the Philippines
SK of Barangay San Francisco, Quezon City, Manila
Quarterly Statement of Receipts and Payments
For the quarter ended September 30, 2019

Receipts

Subsidy from Barangay	300,000
Grants and Donations in Cash with specific purpose	-
Total Receipts for the quarter	300,000

Less: Payments

Maintenance and Other Operating Expenses

Travelling Expenses	39,000
Training Expenses	25,000
Membership Dues and Contributions to Organizations Expenses	20,000
Total Maintenance and Other Operating Expenses	84,000

Capital Outlay

Information and Communications Technology Equipment	-
Total Capital Outlay	-

Cash Advances, Net	-40,500
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Total Payments for the quarter	43,500
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Increase/(Decrease) in Cash for the quarter	256,500
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Add/Less: Others	-
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Total Increase/(Decrease) in Cash for the quarter	256,500
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Cash at beginning of quarter

Cash on Hand	-
Cash in Bank	628,178

Cash at end of quarter	884,678
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Breakdown of Cash at end of quarter

Cash on Hand	-
Cash in Bank	884,678

Prepared and Certified Correct by:

Rene Santos
SK Treasurer

October 2, 2019
Date

Approved by:

Jose Ramos
SK Chairperson

October 2, 2019
Date

4th QUARTER, 2019

REGISTRY OF BUDGET, COMMITMENTS, PAYMENTS AND BALANCES
MAINTENANCE AND OTHER OPERATING EXPENSES

SK of Barangay: San Francisco				City/Municipality: Quezon City							Sheet No.: 2019-004	
Budget Monitoring Officer: Maria Reyes				Province: Metro Manila								
Program/Project/Activity: General Administration Program												
Particulars	Date	Reference	Total Amount	Breakdown of Object of Expenditures								
				Travelling Expenes	Office Supplies Expense	Water Expenses	Electricity Expenses	Advertising Expenses	Rent/Lease Expenses	Membership Dues and Contribution to Organization Expenses	Other MOOE	
a. Budget												
Totals brought forward			350,000	30,000	135,000	20,000	25,000	10,000	35,000	20,000	75,000	
Annual or Supplemental Budget/Adjustments for the period:												
Total Budget carried forward			350,000	30,000	135,000	20,000	25,000	10,000	35,000	20,000	75,000	
b. Commitments												
Totals brought forward			53,322	-	30,000	758	2,564	-	-	20,000	-	
Commitments/Adjustments for the period:												
Total Commitments carried forward			53,322	-	30,000	758	2,564	-	-	20,000	-	
c. Payments												
Totals brought forward			53,322	-	30,000	758	2,564	-	-	20,000	-	
Payments/Adjustments for the period:												
Total Payments carried forward			53,322	-	30,000	758	2,564	-	-	20,000	-	
Balance, Available Budget (a-b)												
			296,678	30,000	105,000	19,242	22,436	10,000	35,000	-	75,000	
Balance, Unpaid Commitment (b-c)												
			-	-	-	-	-	-	-	-	-	
Prepared and Certified Correct by:												
Maria Reyes		December 31, 2019										
Signature over Printed Name of Budget Monitoring Officer		Date										

REGISTRY OF BUDGET, COMMITMENTS, PAYMENTS AND BALANCES
CAPITAL OUTLAY

SK of Barangay: San Francisco				City/Municipality: Quezon City			Sheet No.:	
Budget Monitoring Officer: Maria Reyes				Province: Metro Manila			2019-004	
Program/Project/Activity: General Administration Program								
Particulars	Date	Reference	Total Amount	Breakdown of Object of Expenditures				
				Office Equipment	Information and Communication Technology Equipment	Furniture, Fixtures and Books		
a. Budget								
Totals brought forward			200,000	100,000	50,000	50,000		
Annual or Supplemental Budget/Adjustments for the period:								
Total Budget carried forward			200,000	100,000	50,000	50,000		
b. Commitments								
Totals brought forward			18,000		18,000			
Commitments/Adjustments for the period:								
Total Commitments carried forward			18,000	-	18,000	-		
c. Payments								
Totals brought forward			18,000	-	18,000			
Payments/Adjustments for the period:								
Total Payments carried forward			18,000	-	18,000	-		
Balance, Available Budget (a-b)			182,000	100,000	32,000	50,000		
Balance, Unpaid Commitment (b-c)			-	-	-	-		
Prepared and Certified Correct by:								
<u>Maria Reyes</u> Signature over Printed Name of Budget Monitoring Officer			<u>December 31, 2019</u> Date					

REGISTRY OF BUDGET, COMMITMENTS, PAYMENTS AND BALANCES
MAINTENANCE AND OTHER OPERATING EXPENSES

SK of Barangay: San Francisco				City/Municipality: Quezon City							Sheet No.:	
Budget Monitoring Officer: Maria Reyes				Province: Metro Manila							2019-004	
Program/Project/Activity: Youth Employment and Livelihood Program - Livelihood Projects for Out-Of-School Youth												
Particulars	Date	Reference	Total Amount	Breakdown of Object of Expenditures								
				Other Supplies and Materials Expenses	Training Expenses							
a. Budget												
Totals brought forward			300,000	270,000	30,000							
Annual or Supplemental Budget/Adjustments for the period:												
Total Budget carried forward			300,000	270,000	30,000							
b. Commitments												
Totals brought forward			25,000		25,000							
Commitments/Adjustments for the period:			-									
Total Commitments carried forward			25,000	-	25,000							
c. Payments												
Totals brought forward			25,000		25,000							
Payments/Adjustments for the period:												
Total Payments carried forward			25,000	-	25,000							
Balance, Available Budget (a-b)			275,000	270,000	5,000							
Balance, Unpaid Commitment (b-c)			-	-	-							
Prepared and Certified Correct by:												
<u>Maria Reyes</u> Signature over Printed Name of Budget Monitoring Officer			<u>December 31, 2019</u> Date									

**REGISTRY OF BUDGET, COMMITMENTS, PAYMENTS AND BALANCES
MAINTENANCE AND OTHER OPERATING EXPENSES**

SK of Barangay: San Francisco				City/Municipality: Quezon City						Sheet No.:	
Budget Monitoring Officer: Maria Reyes				Province: Metro Manila						2019-004	
Program/Project/Activity: Sports Development Program - Sports Project/Activities											
Particulars	Date	Reference	Total Amount	Breakdown of Object of Expenditures							
				Other Supplies and Materials Expenses	Semi-Expendable Property Expenses	Other MOOE					
a. Budget											
Totals brought forward			279,500	100,000	129,500	50,000					
Annual or Supplemental Budget/Adjustments for the period:											
Total Budget carried forward			279,500	100,000	129,500	50,000					
b. Commitments											
Totals brought forward			-								
Commitments/Adjustments for the period:											
Total Commitments carried forward			-	-	-	-					
c. Payments											
Totals brought forward			-								
Payments/Adjustments for the period:											
Total Payments carried forward			-	-	-	-					
Balance, Available Budget (a-b)			279,500	100,000	129,500	50,000					
Balance, Unpaid Commitment (b-c)			-	-		-					
Prepared and Certified Correct by:											
<u>Maria Reyes</u> Signature over Printed Name of Budget Monitoring Officer			<u>December 31, 2019</u> Date								

**REGISTRY OF BUDGET, COMMITMENTS, PAYMENTS AND BALANCES
MAINTENANCE AND OTHER OPERATING EXPENSES**

SK of Barangay: San Francisco				City/Municipality: Quezon City						Sheet No.:	
Budget Monitoring Officer: Maria Reyes				Province: Metro Manila						2019-004	
Program/Project/Activity: Capability Building Program - Seminar on the Handbook on the Financial Transactions of the Sangguniang Kabataan											
Particulars	Date	Reference	Total Amount	Breakdown of Object of Expenditures							
				Training Expenses	Travelling Expenses						
a. Budget											
Totals brought forward			70,500	30,000	40,500						
Annual or Supplemental Budget/Adjustments for the period:											
Total Budget carried forward			70,500	30,000	40,500						
b. Commitments											
Totals brought forward			69,000	30,000	39,000						
Commitments/Adjustments for the period:			-								
			-								
Total Commitments carried forward			69,000	30,000	39,000						
c. Payments											
Totals brought forward			69,000	30,000	39,000						
Payments/Adjustments for the period:											
Total Payments carried forward			69,000	30,000	39,000						
Balance, Available Budget (a-b)			1,500	-	1,500						
Balance, Unpaid Commitment (b-c)			-	-	-						
Prepared and Certified Correct by:											
<u>Maria Reyes</u> Signature over Printed Name of Budget Monitoring Officer			<u>December 31, 2019</u> Date								

REGISTRY OF SPECIFIC PURPOSE FUND, COMMITMENTS, PAYMENTS AND BALANCES
CAPITAL OUTLAY

SK of Barangay: San Francisco				City/Municipality: Quezon City				Sheet No.:	
Budget Monitoring Officer: Maria Reyes				Province: Metro Manila				2019-004	
Program/Project/Activity: Construction of Waiting Shed									
Particulars	Date	Reference	Total Amount	Breakdown of Object of Expenditures					
				Other Property and Equipment					
a. Specific Purpose Fund									
Totals brought forward			150,000	150,000					
Specific Purpose Fund for the period:									
Total Specific Purpose Fund carried forward			150,000	150,000					
b. Commitments									
Totals brought forward									
Commitments/Adjustments for the period:									
Total Commitments carried forward			-	-					
c. Payments									
Totals brought forward									
Payments/Adjustments for the period:									
Total Payments carried forward			-	-					
Balance, Available Specific Purpose Fund (a-b)			150,000	150,000					
Balance, Unpaid Commitment (b-c)			-	-					
Prepared and Certified Correct by:									
<u>Maria Reyes</u> Signature over Printed Name of Budget Monitoring Officer			<u>December 31, 2019</u> Date						

SK of Barangay: San Francisco
City/Municipality: Quezon City
Province: Metro Manila

SUMMARY OF BUDGET, COMMITMENTS, PAYMENTS AND BALANCES

As at December 31, 2019

Particulars	Budget (a)	Commitments (b)	Payments (c)	Balance, Available Budget (a-b)	Balance, Unpaid Commitments (b-c)
I. Current Year Budget					
1. General Administration Program					
MOOE	350,000	53,322	53,322	296,678	-
CO	200,000	18,000	18,000	182,000	-
2. Youth Employment and Livelihood Program					
2.a Livelihood Project for Out-Of-School Youth					
MOOE	300,000	25,000	25,000	275,000	-
3. Sports Development Program					
3.a Sports Projects/Activities					
MOOE	279,500	-	-	279,500	-
4. Capability Building Program					
4.a Seminar on the HFTSK					
MOOE	70,500	69,000	69,000	1,500	-
Sub-total	1,200,000	165,322	165,322	1,034,678	-
II. Continuing Budget					
1.					
1.a.					
CO					
Sub-total	-	-	-	-	-
Grand Total	1,200,000	165,322	165,322	1,034,678	-
Prepared and Certified Correct by:			Approved by:		
<div> <div>Maria Reyes</div> <div>Signature over Printed Name of Budget Monitoring Officer</div> </div>			<div> <div>Jose Ramos</div> <div>Signature over Printed Name of SK Chairperson</div> </div>		
<div> <div>January 7, 2020</div> <div>Date</div> </div>			<div> <div>January 7, 2020</div> <div>Date</div> </div>		

SK of Barangay: San Francisco
City/Municipality: Quezon City
Province: Metro Manila

SUMMARY OF SPECIFIC PURPOSE FUND, COMMITMENTS, PAYMENTS AND BALANCES
As at December 31, 2019

Particulars	Specific Purpose Fund (a)	Commitments (b)	Payments (c)	Balance, Available Specific Purpose Fund (a-b)	Balance, Unpaid Commitments (b-c)
1. Construction of Waiting Shed					
CO	150,000	-	-	150,000	-
Grand Total	150,000	-	-	150,000	-
Prepared and Certified Correct by:			Approved by:		
Maria Reyes	<u>January 7, 2020</u>		Jose Ramos	<u>January 7, 2020</u>	
Signature over Printed Name of Budget Monitoring Officer	Date		Signature over Printed Name of SK Chairperson	Date	

REGISTER OF CASH RECEIPTS, DEPOSITS AND OTHER RELATED FINANCIAL TRANSACTIONS

SK of Barangay: San Francisco								City/Municipality: Quezon City				
SK Treasurer: Rene Santos								Province: Manila				
Fund: General Fund								Sheet No.: 2019-004				
Date	Reference	Name of Payor	Particulars	Cash on Hand			Direct Deposit	BREAKDOWN OF RECEIPTS/DIRECT DEPOSIT			Refund of Cash Advances	Others
				Receipt	Deposit	Balance		Subsidy from Barangay	Grants and Donations in Cash			
									With Specific Purpose	Without Specific Purpose		
			Totals/Balance brought forward	1,056,500	1,056,500	-	-	900,000	150,000	-	6,500	-
October 9, 2019	OR No. 015	Brgy. San Francisco	10% share of SK for the month of October	100,000		100,000		100,000				
October 9, 2019	VDS No. 013		Deposit of 10% share for the month of October		100,000	-						
November 9, 2019	OR No. 016	Brgy. San Francisco	10% share of SK for the month of November	100,000		100,000		100,000				
November 9, 2019	VDS No. 014		Deposit of 10% share for the month of November		100,000	-						
			Totals for the quarter	200,000	200,000		-	200,000	-	-	-	-
			Totals/Balance carried forward	1,256,500	1,256,500	-	-	1,100,000	150,000	-	6,500	-
Prepared and Certified Correct by:												
		<u>Rene Santos</u> Signature over Printed Name SK Treasurer		<u>December 31, 2019</u> Date								

REGISTER OF CASH IN BANK AND OTHER RELATED FINANCIAL TRANSACTIONS

[illegible]

Republic of the Philippines
SK of Barangay San Francisco, Quezon City, Manila
Quarterly Statement of Receipts and Payments
For the quarter ended December 31, 2019

Receipts

Subsidy from Barangay	200,000
Grants and Donations in Cash with specific purpose	-
Total Receipts for the quarter	200,000

Less: Payments

Maintenance and Other Operating Expenses

Office Supplies Expenses	-
Total Maintenance and Other Operating Expenses	-

Capital Outlay

Information and Communications Technology Equipment	-
Total Capital Outlay	-

Cash Advances, Net

-

Total Payments for the quarter

-

Increase/(Decrease) in Cash for the quarter

200,000

Add/Less: Others

-

Total Increase/(Decrease) in Cash for the quarter

200,000

Cash at beginning of quarter

Cash on Hand	-
Cash in Bank	884,678

Cash at end of quarter

1,084,678

Breakdown of Cash at end of quarter

Cash on Hand	-
Cash in Bank	1,084,678

Prepared and Certified Correct by:

Rene Santos
SK Treasurer

January 7, 2020
Date

Approved by:

Jose Ramos
SK Chairperson

January 7, 2020
Date

Republic of the Philippines
SK of Barangay San Francisco, Quezon City, Manila
Annual Statement of Receipts and Payments
For the year ended December 31, 2019

Receipts

Subsidy from Barangay	1,100,000
Grants and Donations in Cash with specific purpose	<u>150,000</u>
Total Receipts for the year	1,250,000

Less: Payments

Maintenance and Other Operating Expenses

Travelling Expenses	39,000
Training Expenses	55,000
Office Supplies Expenses	30,000
Water Expenses	758
Electricity Expenses	2,564
Membership Dues and Contributions to Organizations Expenses	<u>20,000</u>
Total Maintenance and Other Operating Expenses	147,322

Capital Outlay

Information and Communications Technology Equipment	<u>18,000</u>
Total Capital Outlay	18,000

Cash Advances, Net

-

Total Payments for the year	<u>165,322</u>
------------------------------------	-----------------------

Increase/(Decrease) in Cash for the year	<u>1,084,678</u>
---	-------------------------

Add/Less: Others	<u>-</u>
------------------	----------

Total Increase/(Decrease) in Cash for the year	<u>1,084,678</u>
---	-------------------------

Cash at beginning of year

Cash on Hand	-
Cash in Bank	<u>-</u>

Cash at end of year	<u><u>1,084,678</u></u>
----------------------------	--------------------------------

Breakdown of Cash at end of year

Cash on Hand	-
Cash in Bank	1,084,678

Prepared and Certified Correct by:

Rene Santos
SK Treasurer

January 21, 2020
Date

Approved by:

Jose Ramos
SK Chairperson

January 21, 2020
Date

SK of Barangay: San Francisco
City/Municipality: Quezon City
Province: Metro Manila

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT

For the year ended December 31, 2019

Particulars	Actual Amounts (a)	Final Budget (b)	Original Budget	Difference Actual and Final Budget (a-b)
CASH INFLOWS				
Subsidy from barangay (10% of the general fund)	1,100,000	1,200,000	1,200,000	-100,000
Receipts from other sources of revenue:				
Grants and Donations in Cash w/out Specific Purpose	-	-	-	-
Miscellaneous Income	-	-	-	-
Other Receipts	-	-	-	-
Total Receipts	1,100,000	1,200,000	1,200,000	-100,000
CASH OUTFLOWS				
General Administration Program	71,322	550,000	550,000	-478,678
Youth Employment and Livelihood Program	25,000	300,000	300,000	-275,000
Sports Development Program	-	279,500	279,500	-279,500
Capability Building Program	69,000	70,500	70,500	-1,500
Total Payments	165,322	1,200,000	1,200,000	-1,034,678
NET CASH FLOWS	934,678	-	-	934,678
Prepared and Certified Correct by:		Approved by:		
<div> <div>Maria Reyes</div> <div>Signature over Printed Name of Budget Monitoring Officer</div> </div>		<div> <div>Jose Ramos</div> <div>Signature over Printed Name of SK Chairperson</div> </div>		
<div> <div>January 21, 2020</div> <div>Date</div> </div>		<div> <div>January 21, 2020</div> <div>Date</div> </div>		

ANNEXES

**REGISTRY OF BUDGET, COMMITMENTS, PAYMENTS AND BALANCES
MAINTENANCE AND OTHER OPERATING EXPENSES**

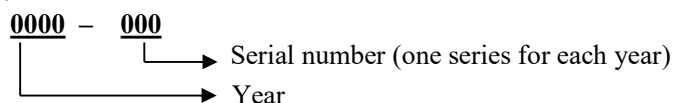
SK of Barangay:				City/Municipality:			Sheet No.:
Budget Monitoring Officer:				Province:			
Program/Project/Activity:							
Particulars	Date	Reference	Total Amount	Breakdown of Object of Expenditures			
				Training Expenses	Office Supplies Expenses	Electricity Expenses	<i>(Insert additional Object of Expenditures)</i>
a. Budget							
Totals brought forward							
Annual or Supplemental Budget/Adjustments for the period:							
Total Budget carried forward							
b. Commitments							
Totals brought forward							
Commitments/Adjustments for the period:							
Total Commitments carried forward							
c. Payments							
Totals brought forward							
Payments/Adjustments for the period:							
Total Payments carried forward							
Balance, Available Budget (a-b)							
Balance, Unpaid Commitments (b-c)							
Prepared and Certified Correct by:							
<div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div style="text-align: center;"> <div style="border-bottom: 1px solid black; width: 150px; margin: 0 auto;"></div> Signature over Printed Name Budget Monitoring Officer </div> <div style="text-align: center;"> <div style="border-bottom: 1px solid black; width: 100px; margin: 0 auto;"></div> Date </div> </div>							

**REGISTRY OF BUDGET, COMMITMENTS, PAYMENTS AND BALANCES
MAINTENANCE AND OTHER OPERATING EXPENSES
(RBCPB-MOOE)**

INSTRUCTIONS

- A. The RBCPB-MOOE shall be maintained daily by the Budget Monitoring Officer by Program/Project/Activity to record the budget (annual and supplemental budget), commitments, payments and balances by object of expenditures for Maintenance and Other Operating Expenses. It shall be accomplished as follows:

1. **SK of Barangay** – name of the barangay SK
2. **Budget Monitoring Officer** – name of the Budget Monitoring Officer
3. **City/Municipality** – the city/municipality of the barangay
4. **Province** – the province of the barangay
5. **Sheet No.** – shall be numbered as follows:

0000 – 000


6. **Program/Project/Activity** – specific program/project/activity
 7. **Particulars** – nature and details of the transaction
 8. **Date** – date of source document/transaction
 9. **Reference** – description and/or no. of the document supporting the transaction such as SK Resolution, OR no., PO no., DV no., Check no., etc.
 10. **Total Amount** – total amount of the budget, commitments, payments and balances
 11. **Breakdown of Object of Expenditures** – breakdown of budget, commitments, payments and balances by object of expenditures
 12. **Budget** – consists of Annual and Supplemental Budget based on SK Resolution plus totals brought forward, if any
 13. **Commitments** – refer to the amounts committed to be paid during the period plus totals brought forward, if any, for any lawful expenditure made by the accountable SK official for and in behalf of the SK
 14. **Payments** – the actual amount paid based on the check issued plus totals brought forward, if any
 15. **Totals brought forward** – refer to the total amount pulled forward from previous sheet to the current sheet under Budget, Commitments and Payments
 16. **Totals carried forward** – refer to the total amount at the end of a sheet under Budget, Commitments and Payments that is forwarded at the beginning of the next sheet
 17. **Balance, Available Budget** – total budget less commitments
 18. **Balance, Unpaid Commitments** – total commitments less payments
- B. At the beginning of the year, no totals brought forward shall be reflected under the budget, payments and commitments portion unless there is unpaid commitments from the previous year.
- C. For every added sheet, the total budget, commitments and payments shall be carried forward in the respective portion of the succeeding sheet. The computation of the balance of available budget and unpaid commitment shall be updated for every added sheet.
- D. A new sheet shall be used at the beginning of each quarter.
- E. This record shall be the basis for the preparation of the SBCPB, which shall be submitted to the SK, as basis for the evaluation of the SK's status of budget, to the Sangguniang Barangay and COA Auditor concerned.
- F. Every sheet shall be certified correct by the Budget Monitoring Officer and the date of signing shall be indicated.

**REGISTRY OF BUDGET, COMMITMENTS, PAYMENTS AND BALANCES
MAINTENANCE AND OTHER OPERATING EXPENSES**

SK of Barangay:				City/Municipality:			Sheet No.:
Budget Monitoring Officer:				Province:			
Program/Project/Activity:							
Particulars	Date	Reference	Total Amount	Breakdown of Object of Expenditures			
				Training Expenses	Office Supplies Expenses	Electricity Expenses	(Insert additional Object of Expenditures)
a. Budget							
Totals brought forward							
Annual or Supplemental Budget/Adjustments for the period:							
Total Budget carried forward							
b. Commitments							
Totals brought forward							
Commitments/Adjustments for the period:							
Total Commitments carried forward							
c. Payments							
Totals brought forward							
Payments/Adjustments for the period:							
Total Payments carried forward							
Balance, Available Budget (a-b)							
Reversion of Available Budget							
Balance, Available Budget after reversion							
Balance, Unpaid Commitments (b-c)							
Prepared and Certified Correct by:							
<div style="border-bottom: 1px solid black; width: 150px; margin: 0 auto;"></div> Signature over Printed Name Budget Monitoring Officer			<div style="border-bottom: 1px solid black; width: 100px; margin: 0 auto;"></div> Date				

**REGISTRY OF BUDGET, COMMITMENTS, PAYMENTS AND BALANCES
MAINTENANCE AND OTHER OPERATING EXPENSES
(RBCPB-MOOE)**

INSTRUCTIONS

- A. The RBCPB-MOOE shall be maintained daily by the Budget Monitoring Officer by Program/Project/Activity to record the budget (annual and supplemental budget), commitments, payments and balances by object of expenditures for Maintenance and Other Operating Expenses. It shall be accomplished as follows:
1. **SK of Barangay** – name of the barangay SK
 2. **Budget Monitoring Officer** – name of the Budget Monitoring Officer
 3. **City/Municipality** – the city/municipality of the barangay
 4. **Province** – the province of the barangay
 5. **Sheet No.** – shall be numbered as follows:

<u>0000</u>	–	<u>000</u>	

Serial number (one series for each year)

Year
 6. **Program/Project/Activity** – specific program/project/activity
 7. **Particulars** – nature and details of the transaction
 8. **Date** – date of source document/transaction
 9. **Reference** – description and/or no. of the document supporting the transaction such as SK Resolution, OR no., PO no., DV no., Check no., etc.
 10. **Total Amount** – total amount of the budget, commitments, payments and balances
 11. **Breakdown of Object of Expenditures** – breakdown of budget, commitments, payments and balances by object of expenditures
 12. **Budget** – consists of Annual and Supplemental Budget based on SK Resolution plus totals brought forward, if any
 13. **Commitments** – refer to the amounts committed to be paid during the period plus totals brought forward, if any, for any lawful expenditure made by the accountable SK official for and in behalf of the SK
 14. **Payments** – the actual amount paid based on the check issued plus totals brought forward, if any
 15. **Totals brought forward** – refer to the total amount pulled forward from previous sheet to the current sheet under Budget, Commitments and Payments
 16. **Totals carried forward** – refer to the total amount at the end of a sheet under Budget, Commitments and Payments that is forwarded at the beginning of the next sheet
 17. **Balance, Available Budget** – total budget less commitments
 18. **Reversion of available budget** – reversion of unexpended budget bringing the Balance, Available Budget to zero
 19. **Balance, Available Budget after reversion** – balance of available budget after reversion
 20. **Balance, Unpaid Commitments** – total commitments less payments
- B. At the beginning of the year, no totals brought forward shall be reflected under the budget, payments and commitments portion unless there is unpaid commitments from the previous year.
- C. For every added sheet, the total budget, commitments and payments shall be carried forward in the respective portion of the succeeding sheet. The computation of the balance of available budget and unpaid commitment shall be updated for every added sheet.
- D. A new sheet shall be used at the beginning of each quarter.
- E. At the end of the year, the unexpended balance of the approved budget shall be reverted to the general fund of the SK bringing the “Balance, Available Budget after reversion” to zero.
- F. This record shall be the basis for the preparation of the SBCPB, which shall be submitted to the SK, as basis for the evaluation of the SK’s status of budget, to the Sangguniang Barangay and COA Auditor concerned.
- G. Every sheet shall be certified correct by the Budget Monitoring Officer and the date of signing shall be indicated.

**REGISTRY OF BUDGET, COMMITMENTS, PAYMENTS AND BALANCES
CAPITAL OUTLAY**

SK of Barangay:				City/Municipality:			Sheet No.:
Budget Monitoring Officer:				Province:			
Program/Project/Activity:							
Particulars	Date	Reference	Total Amount	Breakdown of Object of Expenditures			
				Office Equipment	Information and communication Technology Equipment	Furniture and Fixtures	<i>(Insert additional Object of Expenditures)</i>
a. Budget							
Totals brought forward							
Annual or Supplemental Budget/Adjustments for the period:							
Total Budget carried forward							
b. Commitments							
Totals brought forward							
Commitments/Adjustments for the period:							
Total Commitments carried forward							
c. Payments							
Totals brought forward							
Payments/Adjustments for the period:							
Total Payments carried forward							
Balance, Available Budget (a-b)							
Balance, Unpaid Commitments (b-c)							
Prepared and Certified Correct by:							
<div style="display: flex; justify-content: space-around; align-items: flex-end;"> <div style="text-align: center;"> <div style="border-bottom: 1px solid black; width: 150px; margin: 0 auto;"></div> <div>Signature over Printed Name Budget Monitoring Officer</div> </div> <div style="text-align: center;"> <div style="border-bottom: 1px solid black; width: 100px; margin: 0 auto;"></div> <div>Date</div> </div> </div>							

**REGISTRY OF BUDGET, COMMITMENTS, PAYMENTS AND BALANCES
CAPITAL OUTLAY
(RBCPB-CO)**

INSTRUCTIONS

- A. The RBCPB-CO shall be maintained daily by the Budget Monitoring Officer by Program/Project/Activity to record the budget (annual and supplemental budget), commitments, payments and balances by object of expenditures for Capital Outlay. It shall be accomplished as follows:

1. **SK of Barangay** – name of the barangay SK
2. **Budget Monitoring Officer** – name of the Budget Monitoring Officer
3. **City/Municipality** – the city or municipality of the barangay
4. **Province** – the province of the barangay
5. **Sheet No.** – shall be numbered as follows:

0000 – 000
└──────────┘ Serial number (one series for each year)
└──────────┘ Year

6. **Program/Project/Activity** – specific program/project/activity
 7. **Particulars** – nature and details of the transaction
 8. **Date** – date of source document/transaction
 9. **Reference** - description and/or no. of the document supporting the transaction such as SK Resolution, OR no., PO no., DV no., Check no., etc.
 10. **Total Amount** – total amount of the budget, commitments, payments and balances
 11. **Breakdown of Object of Expenditures** – breakdown of budget, commitments, payments and balances by object of expenditures
 12. **Budget** – consists of Annual and Supplemental Budget based on SK Resolution plus totals brought forward, if any
 13. **Commitments** – refer to the amounts committed to be paid during the period plus totals brought forward, if any, for any lawful expenditure made by the accountable SK official for and in behalf of the SK
 14. **Payments** – the actual amount paid based on the check issued plus totals brought forward, if any
 15. **Totals brought forward** – refer to the total amount pulled forward from previous sheet to the current sheet under Budget, Commitments and Payments
 16. **Totals carried forward** – refer to the total amount at the end of a sheet under Budget, Commitments and Payments that is forwarded at the beginning of the next sheet
 17. **Balance, Available Budget** – total budget less commitments
 18. **Balance, Unpaid Commitments** – total commitments less payments
- B. For every added sheet, the total budget, commitments and payments shall be carried forward in the respective portion of the succeeding sheet. The computation of the balance of available budget and unpaid commitment shall be updated for every added sheet.
- C. A new sheet shall be used at the beginning of each quarter.
- D. This record shall be the basis for the preparation of the SBCPB, which shall be submitted to the SK, as basis for the evaluation of the SK's status of budget, Sangguniang Barangay and COA Auditor concerned.
- E. Every sheet shall be certified correct by the Budget Monitoring Officer and the date of signing shall be indicated.

**REGISTRY OF BUDGET, COMMITMENTS, PAYMENTS AND BALANCES
CAPITAL OUTLAY**

SK of Barangay:				City/Municipality:			Sheet No.:
Budget Monitoring Officer:				Province:			
Program/Project/Activity:							
Particulars	Date	Reference	Total Amount	Breakdown of Object of Expenditures			
				Office Equipment	Information and communication Technology Equipment	Furniture and Fixtures	<i>(Insert additional Object of Expenditures)</i>
a. Budget							
Totals brought forward							
Annual or Supplemental Budget/Adjustments for the period:							
Total Budget carried forward							
b. Commitments							
Totals brought forward							
Commitments/Adjustments for the period:							
Total Commitments carried forward							
c. Payments							
Totals brought forward							
Payments/Adjustments for the period:							
Total Payments carried forward							
Balance, Available Budget (a-b)							
Reversion of Available Budget							
Balance, Available Budget after reversion							
Balance, Unpaid Commitments (b-c)							
Prepared and Certified Correct by:							
<div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div style="text-align: center;"> <div style="border-bottom: 1px solid black; width: 150px; margin: 0 auto;"></div> Signature over Printed Name Budget Monitoring Officer </div> <div style="text-align: center;"> <div style="border-bottom: 1px solid black; width: 100px; margin: 0 auto;"></div> Date </div> </div>							

**REGISTRY OF BUDGET, COMMITMENTS, PAYMENTS AND BALANCES
CAPITAL OUTLAY
(RBCPB-CO)**

INSTRUCTIONS

- A. The RBCPB-CO shall be maintained daily by the Budget Monitoring Officer by Program/Project/Activity to record the budget (annual and supplemental budget), commitments, payments and balances by object of expenditures for Capital Outlay. It shall be accomplished as follows:

1. **SK of Barangay** – name of the barangay SK
2. **Budget Monitoring Officer** – name of the Budget Monitoring Officer
3. **City/Municipality** – the city or municipality of the barangay
4. **Province** – the province of the barangay
5. **Sheet No.** – shall be numbered as follows:

<u>0000</u>	–	<u>000</u>	
			Serial number (one series for each year)
			Year
6. **Program/Project/Activity** – specific program/project/activity
7. **Particulars** – nature and details of the transaction
8. **Date** – date of source document/transaction
9. **Reference** - description and/or no. of the document supporting the transaction such as SK Resolution, OR no., PO no., DV no., Check no., etc.
10. **Total Amount** – total amount of the budget, commitments, payments and balances
11. **Breakdown of Object of Expenditures** – breakdown of budget, commitments, payments and balances by object of expenditures
12. **Budget** – consists of Annual and Supplemental Budget based on SK Resolution plus totals brought forward, if any
13. **Commitments** – refer to the amounts committed to be paid during the period plus totals brought forward, if any, for any lawful expenditure made by the accountable SK official for and in behalf of the SK
14. **Payments** – the actual amount paid based on the check issued plus totals brought forward, if any
15. **Totals brought forward** – refer to the total amount pulled forward from previous sheet to the current sheet under Budget, Commitments and Payments
16. **Totals carried forward** – refer to the total amount at the end of a sheet under Budget, Commitments and Payments that is forwarded at the beginning of the next sheet
17. **Balance, Available Budget** – total budget less commitments
18. **Reversion of available budget** – reversion of unexpended budget bringing the Balance, Available Budget to zero
19. **Balance, Available Budget after reversion** – balance of available budget after reversion
20. **Balance, Unpaid Commitments** – total commitments less payments

- B. For every added sheet, the total budget, commitments and payments shall be carried forward in the respective portion of the succeeding sheet. The computation of the balance of available budget and unpaid commitment shall be updated for every added sheet.
- C. A new sheet shall be used at the beginning of each quarter.
- D. This record shall be the basis for the preparation of the SBCPB, which shall be submitted to the SK, as basis for the evaluation of the SK's status of budget, Sangguniang Barangay and COA Auditor concerned.
- E. Every sheet shall be certified correct by the Budget Monitoring Officer and the date of signing shall be indicated.

**REGISTRY OF SPECIFIC PURPOSE FUND, COMMITMENTS, PAYMENTS AND BALANCES
MAINTENANCE AND OTHER OPERATING EXPENSES**

SK of Barangay:				City/Municipality:			Sheet No.:
Budget Monitoring Officer:				Province:			
Program/Project/Activity:							
Particulars	Date	Reference	Total Amount	Breakdown of Object of Expenditures			
				Training Expenses	Office Supplies Expenses	Electricity Expenses	(Insert additional Object of Expenditures)
a. Specific Purpose Fund							
Totals brought forward							
Specific Purpose Fund for the period:							
Total Specific Purpose Fund carried forward							
b. Commitments							
Totals brought forward							
Commitments/Adjustments for the period:							
Total Commitments carried forward							
c. Payments							
Totals brought forward							
Payments/Adjustments for the period:							
Total Payments carried forward							
Balance, Available Specific Purpose Fund (a-b)							
Balance, Unpaid Commitments (b-c)							
Prepared and Certified Correct by:							
<div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div style="width: 45%;"> <div style="border-bottom: 1px solid black; height: 1.2em; margin-bottom: 5px;"></div> <div style="display: flex; justify-content: space-between;"> Signature over Printed Name Date </div> <div>Budget Monitoring Officer</div> </div> <div style="width: 45%; text-align: center;"> <div style="border-bottom: 1px solid black; height: 1.2em; margin-bottom: 5px;"></div> </div> </div>							

**REGISTRY OF SPECIFIC PURPOSE FUND, COMMITMENTS,
PAYMENTS AND BALANCES
MAINTENANCE AND OTHER OPERATING EXPENSES
(RSPFCPB-MOOE)**

INSTRUCTIONS

- A. The RSPFCPB-MOOE shall be maintained daily by the Budget Monitoring Officer by Program/Project/Activity to record the funds received with specific purpose, commitments, payments and balances by object of expenditures for Maintenance and Other Operating Expenses. It shall be accomplished as follows:
1. **SK of Barangay** – name of the barangay SK
 2. **Budget Monitoring Officer** – name of the Budget Monitoring Officer
 3. **City/Municipality** – the city/municipality of the barangay
 4. **Province** – the province of the barangay
 5. **Sheet No.** – shall be numbered as follows:

0000 – 000

Serial number (one series for each year)

Year
 6. **Program/Project/Activity** – specific program/project
 7. **Particulars** – nature and details of the transaction
 8. **Date** – date of source document/transaction
 9. **Reference** – description and/or no. of the document supporting the transaction such as SK Resolution, OR no., Po no., DV no., Check no., etc.
 10. **Total Amount** – total amount of the specific purpose fund, commitments, payments and balances
 11. **Breakdown of Object of Expenditures** – breakdown of specific purpose fund, commitments, payments and balances by object of expenditures
 12. **Specific Purpose Fund** – fund received for a specific purpose plus totals brought forward, if any. It shall be covered by an SK Resolution
 13. **Commitments** – refer to the amounts committed to be paid during the period plus totals brought forward, if any, for any lawful expenditure made by the accountable SK official for and in behalf of the SK
 14. **Payments** – the actual amount paid based on the check issued plus totals brought forward, if any
 15. **Totals brought forward** – refer to the total amount pulled forward from previous sheet to the current sheet under Specific Purpose Fund, Commitments and Payments
 16. **Totals carried forward** – refer to the total amount at the end of a sheet under Specific Purpose Fund, Commitments and Payments that is forwarded at the beginning of the next sheet
 17. **Balance, Available Specific Purpose Fund** – total specific purpose fund less commitments
 18. **Balance, Unpaid Commitments** – total commitments less payments
- B. For every added sheet, the total specific purpose fund, commitments and payments shall be carried forward in its respective portion in the succeeding sheet. The computation of the balance of available specific purpose fund and unpaid commitment shall be updated for every added sheet.
- C. A new sheet shall be used at the beginning of each quarter.
- D. This record shall be the basis for the preparation of the SSPFCPB, which shall be submitted to the SK, as basis for the evaluation of the SK's status of specific purpose fund, Sangguniang Barangay and COA Auditor concerned.
- E. Every sheet shall be certified correct by the Budget Monitoring Officer and the date of signing shall be indicated.

**REGISTRY OF SPECIFIC PURPOSE FUND, COMMITMENTS, PAYMENTS AND BALANCES
CAPITAL OUTLAY**

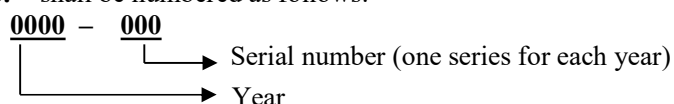
SK of Barangay:				City/Municipality:			Sheet No.:
Budget Monitoring Officer:				Province:			
Program/Project/Activity:							
Particulars	Date	Reference	Total Amount	Breakdown of Object of Expenditures			
				Office Equipment	Information and communication Technology Equipment	Furniture and Fixtures	(Insert additional Object of Expenditures)
a. Specific Purpose Fund							
Totals brought forward							
Specific Purpose Fund for the period:							
Total Specific Purpose Fund carried forward							
b. Commitments							
Totals brought forward							
Commitments/Adjustments for the period:							
Total Commitments carried forward							
c. Payments							
Totals brought forward							
Payments/Adjustments for the period:							
Total Payments carried forward							
Balance, Available Specific Purpose Fund (a-b)							
Balance, Unpaid Commitments (b-c)							
Prepared and Certified Correct by:							
<div style="display: flex; justify-content: space-around; align-items: flex-end;"> <div style="text-align: center;"> <div style="border-bottom: 1px solid black; width: 150px; margin: 0 auto;"></div> <div>Signature over Printed Name Budget Monitoring Officer</div> </div> <div style="text-align: center;"> <div style="border-bottom: 1px solid black; width: 100px; margin: 0 auto;"></div> <div>Date</div> </div> </div>							

**REGISTRY OF SPECIFIC PURPOSE FUND, COMMITMENTS,
PAYMENTS AND BALANCES
CAPITAL OUTLAY
(RSPFCPB-CO)**

INSTRUCTIONS

- A. The RSPFCPB-CO shall be maintained daily by the Budget Monitoring Officer by Program/Project/Activity to record the funds received with specific purpose, its commitments, payments and balances by object of expenditures for Capital Outlay. It shall be accomplished as follows:

1. **SK of Barangay** – name of the barangay SK
2. **Budget Monitoring Officer** – name of the Budget Monitoring Officer
3. **City/Municipality** – the city/municipality of the barangay
4. **Province** – the province of the barangay
5. **Sheet No.** – shall be numbered as follows:



6. **Program/Project/Activity** – specific program/project/activity
 7. **Particulars** – nature and details of the transaction
 8. **Date** – date of source document/transaction
 9. **Reference** – description and/or no. of the document supporting the transaction such as SK Resolution, OR no., PO no., DV no., Check no., etc.
 10. **Total Amount** – total amount of the specific purpose fund, commitments, payments and balances
 11. **Breakdown of Object of Expenditures** – breakdown of specific purpose fund, commitments, payments and balances by object of expenditures
 12. **Specific Purpose Fund** – fund received with specific purpose plus totals brought forward, if any. It shall be covered by an SK Resolution
 13. **Commitments** – refer to the amounts committed to be paid during the period plus totals brought forward, if any, for any lawful expenditure made by the accountable SK official for and in behalf of the SK
 14. **Payments** – the actual amount paid based on the check issued plus totals brought forward, if any
 15. **Totals brought forward** – refer to the total amount pulled forward from previous sheet to the current sheet under Specific Purpose Fund, Commitments and Payments
 16. **Totals carried forward** – refer to the total amount at the end of a sheet under Specific Purpose Fund, Commitments and Payments that is forwarded at the beginning of the next sheet
 17. **Balance, Available Specific Purpose Fund** – total specific purpose fund less commitments
 18. **Balance, Unpaid Commitments** – total commitments less payments
- B. For every added sheet, the total specific purpose fund, commitments and payments shall be carried forward in the respective portion of the succeeding sheet. The computation of the balance of available specific purpose fund and unpaid commitment shall be updated for every added sheet.
- C. A new sheet shall be used at the beginning of each quarter.
- D. This record shall be the basis for the preparation of the SSPFCPB, which shall be submitted to the SK, as basis for the evaluation of the SK's status of specific purpose fund, Sangguniang Barangay and COAs Auditor concerned.
- E. Every sheet shall be certified correct by the Budget Monitoring Officer and the date of signing shall be indicated.

REGISTER OF CASH RECEIPTS, DEPOSITS AND OTHER RELATED FINANCIAL TRANSACTIONS (RCRD)

INSTRUCTIONS

- A. The RCRD shall be maintained by the SK Treasurer to record daily receipts/collections and deposits and monitor the balance of Cash on Hand under his/her accountability. It shall also be used to monitor any adjustments affecting Cash on Hand and to account for the refund of cash advances which shall be presented in the Notes to Financial Statements. It shall be accomplished as follows:

1. **SK of Barangay** – name of the Barangay SK
2. **SK Treasurer** – name of the SK Treasurer
3. **City/Municipality** – the city/municipality of the barangay
4. **Province** – the province of the barangay
5. **Fund** – name of fund such as General Fund or any other authorized fund
6. **Sheet No.** – shall be numbered as follows:

0000 – 000

Serial number (one series for each year)

Year
7. **Date** – date of source document/transaction
8. **Reference** – serial number of the ORs issued including the cancelled ones listed in numerical sequence for the receipts/collections in cash or check; Validated Deposit Slips (VDS) for deposits of receipts/collections covered by OR; and VDS/credit memos for direct deposits to SK's bank account
9. **Name of Payor** – name of individual/entity making the payment
10. **Particulars** – nature and details of the transactions
11. **Cash on Hand:**
 - a. **Receipt** – amount of collections per OR
 - b. **Deposit** – amount of deposit with Government-Owned Bank (GOB)/Authorized Government Depository Bank (AGDB) per VDS
 - c. **Balance** – balance of undeposited collection
12. **Direct Deposit** – amount deposited directly to the GOB/AGDB account of the SK
13. **Breakdown of Receipts/Direct Deposit:**
 - **Subsidy from Barangay** – amount received equivalent to ten percent share from the General Fund of the Barangay
 - **Grants and Donations in Cash** – grants and donations in cash received from individuals, private sector or international institutions with or without restrictions or conditions

Note: Additional receipt accounts may be assigned in the blank columns under Breakdown of Receipts/Direct Deposit and additional columns may be added as needed.
14. **Refund of Cash Advances** – amount received from an accountable SK Official representing unexpended portion of cash advance granted
15. **Others** – amount of other adjustments involving cash on hand
16. **Totals/Balance brought forward** – refer to the total amount/balance pulled forward from previous sheet to the current sheet
17. **Totals for the quarter** – refer to the total amount of transactions for the quarter
18. **Totals/Balance carried forward** – refer to the total amount/balance at the end of a sheet that is forwarded at the beginning of the next sheet

- B. A new sheet shall be used at the beginning of each quarter.
- C. At the end of year, the balance of the Cash on Hand are carried forward to the succeeding year except the totals under the column “Breakdown of Receipts/Direct Deposit”.
- D. Every sheet shall be certified correct by the SK Treasurer and the date of signing shall be indicated.

REGISTER OF CASH IN BANK AND OTHER RELATED FINANCIAL TRANSACTIONS

SK of Barangay:							City/Municipality:								
SK Treasurer:							Province:								
Fund:							Sheet No.								
Date	Reference	Name of Payee	Particulars	Cash in Bank			BREAKDOWN OF WITHDRAWALS/PAYMENTS						Others	Withholding tax	
							Maintenance and Other Operating Expenses		Capital Outlay		Advances			(Specify the type of withholding tax)	(Specify the type of withholding tax)
				Deposit	Withdrawal	Balance	Travelling Expenses	(Additional payment accounts)	Office Equipment	(Additional payment accounts)	Advances to SK Officials	Advances to SK Treasurer			
			Totals/Balance brought forward												
			Totals for the quarter												
			Totals/Balance carried forward												
Prepared and Certified Correct by:															
<div>Signature over Printed Name SK Treasurer</div>								<div>Date</div>							

REGISTER OF CASH IN BANK AND OTHER RELATED FINANCIAL TRANSACTIONS (RCB)

INSTRUCTIONS

- A. The RCB shall be maintained by the SK Treasurer to record daily deposits and withdrawals/payments and monitor the balance of Cash in Bank under his/her accountability. It shall also be used to monitor any adjustments affecting Cash in Bank and to account for the withholding taxes. It shall be accomplished as follows:

1. **SK of Barangay** – name of the Barangay SK
2. **SK Treasurer** – name of the SK Treasurer
3. **City/Municipality** – the city/municipality of the barangay
4. **Province** – the province of the barangay
5. **Fund** – name of fund such as General Fund or any other authorized fund
6. **Sheet No.** – shall be numbered as follows:

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Serial number (one series for each year)

Year
7. **Date** – date of the source document/transaction
8. **Reference** – the number of the documents such as Credit Memo (CM) No., DV No., Check No., Validated Deposit Slip, etc.
9. **Name of Payee** – name of individual/entity indicated in the check/ADA
10. **Particulars** – nature and details of the transactions
11. **Cash in Bank**
 - a. **Deposit** – amount deposited in the account of the SK per VDS or CM No.
 - b. **Withdrawal** – amounts of checks/ADA issued by the SK Treasurer charged to the account of the SK
 - c. **Balance** – daily balance of Cash in Bank
12. **Breakdown of Withdrawals/Payments:**
 - **Maintenance and Other Operating Expenses** – amount spent for operating expenses
 - **Capital Outlay** – amount spent for the purchase/construction of property and equipment
 - **Advances to SK Officials** – amount of cash advance granted to SK Officials for official travel. Amount shall be entered as a negative entry upon liquidation of cash advance
 - **Advances to SK Treasurer** – amount of cash advance granted to SK Treasurer for special purpose/time-bound undertakings. Amount shall be entered as a negative entry upon liquidation of cash advance.

Note: Additional payment accounts may be assigned in the blank columns of Maintenance and Other Operating Expenses and Capital Outlay under Breakdown of Withdrawals/Payments, and additional columns may be added as needed
13. **Others** – amount of other adjustments involving cash in bank
14. **Withholding Tax** – amount of tax withheld from the suppliers/payees for the purchase of goods and services. Amount shall be recorded as a negative entry upon remittance of the withholding tax. Indicate the type of withholding tax.
15. **Totals/Balance brought forward** – refer to the total amount/balance pulled forward from previous sheet to the current sheet
16. **Totals for the quarter** – refer to the total amount of transactions for the quarter
17. **Totals/Balance carried forward** – refer to the total amount/balance at the end of a sheet that is forwarded at the beginning of the next sheet

- B. A new sheet shall be used at the beginning of each quarter.
- C. At the end of year, the balance of the Cash in Bank are carried forward to the succeeding year except for the totals under the column “Breakdown of Withdrawals/Payments”.
- D. Every sheet shall be certified correct by the SK Treasurer and date of signing shall be indicated.

DISBURSEMENT VOUCHER			
SK of Barangay:			DV No.:
City/Municipality:			Date :
Province:			
Payee:			
Address:			
TIN:			
Particulars			Amount
A. Certified as to availability of the budget or funds received for specific purpose <div style="text-align: center; border-top: 1px solid black; margin-top: 20px;"> (Signature Over Printed Name) Budget Monitoring Officer </div>	B. Certified as to availability of cash, and completeness and propriety of supporting documents <div style="text-align: center; border-top: 1px solid black; margin-top: 20px;"> (Signature Over Printed Name) SK Treasurer </div>	C. Certified as to necessity, validity, propriety, and legality of claim; and Approved for payment: <div style="text-align: center; border-top: 1px solid black; margin-top: 20px;"> (Signature Over Printed Name) SK Chairperson </div>	
Date : _____	Date : _____	Date : _____	
D. Received Payment: <div style="text-align: center; border-top: 1px solid black; margin-top: 20px;"> Signature Over Printed Name of Payee/ Authorized Representative </div> <div style="text-align: center; margin-top: 20px;"> _____ Date </div>		Check No.:	
		Date:	
		Bank Name:	
		Bank Branch:	
		OR No.:	
		Date:	

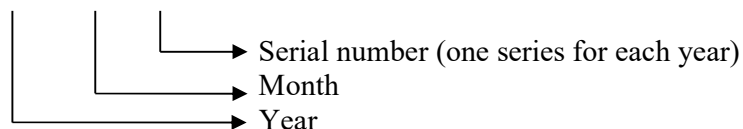
DISBURSEMENT VOUCHER (DV)

INSTRUCTIONS

- A. This form shall be used by the SK Treasurer to pay individuals/entities/creditors for goods purchased by or services rendered to the SK. It shall be accomplished as follows:

1. **SK of Barangay** – name of the barangay SK
2. **City/Municipality** – the city/municipality of the barangay
3. **Province** – the province of the barangay
4. **Payee** – name of individual/entity to whom the payment is to be made
5. **Address** – address of the claimant/payee
6. **TIN** – Tax Identification Number of the claimant/payee
7. **DV No.** – shall be numbered as follows:

0000 – 00 – 000



8. **Date** – date of preparation of the DV
9. **Particulars** – brief description of the expenses to be paid
10. **Amount** – amount to be paid
11. **Box A** – Certification of the Budget Monitoring Officer as to availability of the budget based on the Registry of Budget, Commitments, Payments and Balances or availability of funds received for specific purpose based on the Registry of Specific Purpose Fund, Commitments, Payments and Balances
12. **Box B** – Certification of the SK Treasurer as to availability of cash based on Register of Cash in Bank and Other Related Financial Transactions and as to completeness and propriety of supporting documents
13. **Box C** – Certification of the SK Chairperson as to the necessity, validity, propriety and legality of the claim and approval of the SK Chairperson on the payment covered by the DV
14. **Box D** – acknowledgement by the claimant/payee or his/her duly authorized representative of the receipt of the check. The claimant/payee or his/her duly authorized representative shall sign and indicate the date of receipt of the check, the number and date of the check, and bank's name and branch, and number and date of the official receipt/other relevant documents issued to acknowledge receipt of payment.

- B. The DV shall be prepared in four copies to be distributed as follows:

<i>Original copy</i>	- COA Auditor
<i>2nd copy</i>	- SK Treasurer
<i>3rd copy</i>	- Budget Monitoring Officer
<i>4th copy</i>	- Claimant/Payee

SK of Barangay _____
 City/Municipality _____
 Province _____

SK CHAIRPERSON'S CERTIFICATION

SKCC No.: _____

Date: _____

To: **The Bank Manager**

(Name of Bank) _____

(Address) _____

Sir/Madam:

This is to certify that the following checks were duly issued by SK of Barangay _____,
(Ito ay pagpapatunay na ang mga tseke na nakalista sa ibaba ay na-isyu ng SK ng Barangay _____,

complete with respective Disbursement Vouchers and supporting documents.
na kompleto ng kani-kanilang Disbursement Vouchers at kalakip na mga dokumento.)

Account No.	Check No.	Date	Payee	Amount	Purpose

The undersigned attests to the truthfulness of the foregoing facts, under pain of
(Pinapatotohanan ng may lagda ang mga nakasaad sa itaas batid ang

liability for falsification, pursuant to Article 171(4) of the Revised Penal Code of the Philippines.
pananagutan sa kasong "Falsification", sang-ayon sa Artikulo 171(4) ng Revised Penal Code ng Pilipinas.)

Very truly yours,

SK Chairperson

Delivered by:

Received by:

SK Treasurer

Date: _____

Bank Representative

Date: _____

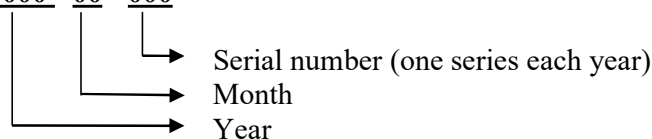
SK CHAIRPERSON'S CERTIFICATION (SKCC)

INSTRUCTIONS

- A. SKCC is prepared by the SK Treasurer, signed by the SK Chairperson and submitted to Government-Owned Bank/Authorized Government Depository Bank (GOB/AGDB) to enable payees to encash/negotiate the issued checks of the SK. It shall be accomplished as follows:

1. **SK of Barangay** – name of the barangay SK
2. **City/Municipality** – the city/municipality of the barangay
3. **Province** – the province of the barangay
4. **SKCC No.** – shall be numbered as follows:

0000 - 00 - 000



5. **Date** – the date of preparation of the SKCC
6. **Certification details:**
 - a. **Certification issued by SK of Barangay** – name of the barangay SK (e.g. SK of Barangay Commonwealth)
 - b. **Account No.** – account number of the current account maintained with GOB/AGDB
 - c. **Check No.** – number indicated in the check issued
 - d. **Date** – date of the check
 - e. **Payee** – name of payee
 - f. **Amount** – amount of check issued
 - g. **Purpose** – purpose of the transaction
7. **Very truly yours** – signature over printed name of the SK Chairperson
8. **Delivered by** – signature over printed name of the SK Treasurer and the date the SKCC was transmitted/delivered to GOB/AGDB
9. **Received by** – signature over printed name of the bank representative and the date the SKCC was received

- B. The SKCC shall be prepared in four copies to be distributed as follows:

<i>Original copy</i>	– GOB/AGDB
<i>2nd copy</i>	– COA Auditor
<i>3rd copy</i>	– SK Treasurer
<i>4th copy</i>	– SK Chairperson

<div> <div>LIQUIDATION REPORT</div> <div> <div>SK of Barangay, City/Municipality, Province</div> </div> </div>		<div>LR No.:</div> <div>Date:</div>
PARTICULARS		AMOUNT
TOTAL AMOUNT SPENT		
AMOUNT OF CASH ADVANCE PER DV NO. _____ DTD. _____		
AMOUNT REFUNDED PER O.R. NO. _____ DTD. _____		
AMOUNT TO BE REIMBURSED		
A. Certified: Correctness of the above data <div> <div>Signature over Printed Name Accountable SK Official</div> <div>Date</div> </div>	B. Certified: Purpose of cash advance duly accomplished <div> <div>Signature over Printed Name SK Chairperson</div> <div>Date</div> </div>	C. Certified: Supporting documents are complete and proper <div> <div>Signature over Printed Name SK Treasurer</div> <div>Date</div> </div>

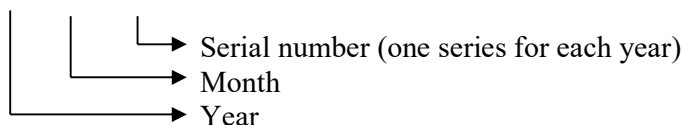
LIQUIDATION REPORT (LR)

INSTRUCTIONS

A. This form shall be used to liquidate cash advances made by the accountable SK official. It shall be accomplished as follows:

1. ***SK of Barangay, City/Municipality, Province*** – name of the barangay SK, city/ municipality and province of the barangay
2. ***LR No.*** – the LR shall be numbered as follows:

0000 – 00 – 000



3. ***Date*** – date of preparation of the LR
4. ***Particulars*** – brief description of the cash advance being liquidated and the details of the expenses covered by the report
5. ***Amount*** – the corresponding amount of expenses/payments made out of the cash advance
6. ***Total Amount Spent*** – total payments/amount spent
7. ***Amount of Cash Advance*** – amount of cash advance received and the number and date of the Disbursement Voucher (DV)
8. ***Amount Refunded*** – amount returned representing excess/unexpended cash advance and the number and date of the Official Receipt (OR) covering the refund made
9. ***Amount to be Reimbursed*** – excess of the total amount spent over the cash advance. A new DV shall be prepared for the reimbursement.
10. ***Box A. Certified: Correctness of the above data*** – signature over printed name of the accountable SK official and date of certification
11. ***Box B. Certified: Purpose of cash advance duly accomplished*** – signature over printed name of the SK Chairperson and date of certification.
12. ***Box C. Certified: Supporting documents are complete and proper*** – signature over printed name of the SK Treasurer and date of certification.

B. The LR shall be supported by required documents.

C. The LR shall be prepared and distributed as follows:

- Cash advance for travel – four copies
 - Original copy* – COA Auditor
 - 2nd copy* – SK Treasurer
 - 3rd copy* – Budget Monitoring Officer
 - 4th copy* – Accountable SK Official
- Cash advance for specific purpose – three copies
 - Original copy* – COA Auditor
 - 2nd copy* – SK Treasurer
 - 3rd copy* – Budget Monitoring Officer

SUBSIDIARY LEDGER FOR CASH ADVANCES (SLCA)

INSTRUCTIONS

- A. This ledger is used by the SK Treasurer to monitor the grant/reimbursement and liquidation/refund of cash advances of SK Officials. A separate SLCA shall be maintained for each accountable SK Official. It shall be accomplished as follows:
1. ***SK of Barangay*** – name of the barangay SK
 2. ***City/Municipality*** – the city or municipality of the barangay
 3. ***Province*** – the province of the barangay
 4. ***SK Treasurer*** – name of SK Treasurer
 5. ***Accountable SK Official*** – name of accountable SK Official who made the cash advance
 6. ***Position/Designation*** – position or designation of the accountable SK Official
 7. ***Date*** – date of the source documents (Check No., OR No., LR No., etc.)
 8. ***Particulars*** – description of the transaction like grant, liquidation and/or refund of cash advance, and reimbursement made to the accountable SK Official
 9. ***Reference*** – reference document such as Check No., OR No., LR No., etc.
 10. ***Cash Advance/Reimbursement*** – amount of cash advance granted or reimbursements made
 11. ***Liquidation/Refund*** – amount spent per Liquidation Report or refunds of excess/unexpended cash advance
 12. ***Balance*** – the difference between the Cash Advance/Reimbursement and Liquidation/Refund

LOGBOOK OF CHECKS ISSUED AND CANCELLED

SK of Barangay, City/Municipality, Province

[illegible]

LOGBOOK OF CHECKS ISSUED AND CANCELLED (LCIC)

INSTRUCTIONS

- A. The Logbook shall be maintained by the SK Treasurer to record all checks issued and cancelled. It shall be accomplished as follows:
1. ***SK of Barangay, City/Municipality, Province*** – name of the barangay SK, City/Municipality, Province of the barangay
 2. ***Date*** – date of the check
 3. ***Check No.*** – number of the check issued. It shall be listed numerically
 4. ***Particulars*** – nature and details of the transaction
 5. ***Name of Payee*** – name of payee appearing on the check
 6. ***Signature of Payee*** – signature of payee
 7. ***Date Received*** – date of receipt of the check by the payee
 8. ***Name of Authorized Representative*** – name of payee's authorized representative to receive the check.
 9. ***Signature of Authorized Representative*** – signature of payee's authorized representative
 10. ***Date Received*** – date of receipt of the check by the payee's authorized representative.

 SK of Barangay, City/Municipality, Province

CERTIFICATION OF EXPENSES NOT REQUIRING RECEIPTS

Pursuant of COA Circular No. 2017-001 dated June 19, 2017

Name			
Particulars		Amount	
TOTAL			
Purpose			
<i>I hereby certify that the above expenses are incurred as they are necessary for the above cited purpose, that above goods and services were acquired from parties not issuing receipts. And that I am fully aware that willful falsification of statements is punishable by law.</i>			
	Certified Correct by:		Noted by:
Signature			
Printed Name			
	SK Official		SK Chairperson
	Date		Date

CERTIFICATION OF EXPENSES NOT REQUIRING RECEIPTS (CENRR)

INSTRUCTIONS

- A. This form shall be used to support expenses amounting to Three hundred pesos (P300) or less which need not be issued official receipts/invoice. It shall be accomplished as follows:
1. ***SK of Barangay/City/Municipality, Province*** – name of the barangay SK, City/Municipality and Province of the barangay
 2. ***Name*** – the name of the SK official who paid the expenses
 3. ***Particulars*** – details of payments
 4. ***Amount*** – the amount of payment made
 5. ***Total*** – total payments made
 6. ***Purpose*** – the purpose for which the payment/s was/were made
 7. ***Certified Correct by:*** – signature over printed name of the SK official who paid the expenses and the date of signing
 8. ***Noted by:*** – signature over printed name of the SK Chairperson and the date of signing

REIMBURSEMENT EXPENSE RECEIPT

SK of Barangay:	RER No.:
City/Municipality:	Date:
Province:	

RECEIVED from _____,
 _____ (Name)
 _____ the amount
 _____ (Official Designation)
 of _____ (P_____)
 _____ (In Words) _____ (in Figures)
 in payment for _____
 _____ (Payments for subsistence, services,

 _____ rental or transportation should show inclusive dates,

 _____ purpose, distance, inclusive points of travel, etc.)

PAYEE

Name/Signature _____
 Address _____

WITNESS

Name/Signature _____
 Address _____

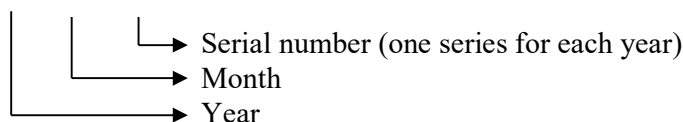
REIMBURSEMENT EXPENSE RECEIPT (RER)

INSTRUCTIONS

- A. This form shall be used to support expenses which cannot be conveniently issued official receipts/invoice. It shall be accomplished as follows:

1. **SK of Barangay** – name of the barangay SK
2. **City/Municipality** – the city/municipality of the barangay
3. **Province** – the province of the barangay
4. **RER No.** – the RER shall be numbered as follows:

0000 – 00 – 000



5. **Date** – date of preparation of the RER
6. **Name** – the name of the SK official who travelled/paid the expenses
7. **Official Designation** – the official designation or position of the SK official who travelled/paid the expenses
8. **In words** – the amount in words of the actual payment made by the SK official who travelled/paid the expenses
9. **In figures** – the amount in figures of the actual payment made by the SK official who travelled/paid the expenses
10. **Payments** – the payments for subsistence, services, rental or transportation which show inclusive dates, purpose, distance, inclusive points of travel, etc.
11. **Payee** – the name, signature and the address of the payee
12. **Witness** – the name, signature and the address of the witness to the actual payment made by the SK official who travelled/paid the expenses

PURCHASE REQUEST					
SK of Barangay: _____ City/Municipality: _____ Province: _____				PR No.: _____ Date: _____	
Item No.	Qty.	Unit of Measurement	Item description	Estimated Unit Cost	Estimated Amount
Total Estimated Amount					
Purpose:					
Requested by: <div style="text-align: center; margin-top: 20px;"> _____ Signature over Printed Name Requesting SK Official </div> <div style="text-align: center; margin-top: 20px;"> _____ Date </div>			Approved by: <div style="text-align: center; margin-top: 20px;"> _____ Signature over Printed Name SK Chairperson </div> <div style="text-align: center; margin-top: 20px;"> _____ Date </div>		

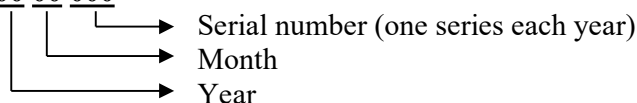
PURCHASE REQUEST (PR)

INSTRUCTIONS

- A. This form shall be prepared by the Requesting SK Official for the procurement of supplies and materials/property and equipment. It shall be the basis in preparing the Purchase Order (PO). This form shall be accomplished as follows:

1. **SK of Barangay** – name of SK of barangay
2. **City/Municipality** – the city/municipality of the barangay
3. **Province** – the province of the barangay
4. **PR No.** – the PR shall be numbered as follows:

0000 00 000



5. **Date** – date of PR preparation
6. **Item No.** – number assigned to the item by the SK Treasurer
7. **Qty.** – quantity of the item/s requested
8. **Unit of Measurement** – unit of measurement of the item/s requested e.g., box, bottle, piece, etc.
9. **Item Description** – brief description of the item/s requested
10. **Estimated Unit Cost** – estimated cost per unit of the item/s requested
11. **Estimated Amount** – estimated total amount of the item/s requested
12. **Total Estimated Amount** – total estimated amount of all the items specified in the request
13. **Purpose** – a brief explanation on the purpose of the request
14. **Requested by** – signature over printed name of the Requesting SK Official requesting the purchase of supplies and materials/property and equipment and the date of request
15. **Approved by** – signature over printed name of the SK Chairperson and the date of approval of the PR

- B. The PR shall be prepared in three copies to be distributed as follows:

<i>Original</i>	–	attachment to the PO
<i>2nd copy</i>	–	Requesting SK Official
<i>3rd copy</i>	–	SK Treasurer

PURCHASE ORDER

SK of Barangay: _____		City/Municipality: _____			
Tel. No.: _____		Province: _____			
Supplier: _____		PO No.: _____			
Address: _____		Date: _____			
Tel. No.: _____ TIN: _____		Mode of Procurement: _____			
Gentlemen: Please deliver to this office the following articles subject to the terms and conditions contained herein:					
Place of Delivery: _____		Delivery Term: _____			
Date of Delivery: _____		Payment Term: _____			
Item No.	Unit of Measurement	Item Description	Quantity	Unit Cost	Amount
(Total Amount in words)					
<p>In case of failure to make full delivery within the time specified above, a penalty of one-tenth (1/10) of one percent for every day of delay shall be imposed on the undelivered item/s.</p> <p>Conforme: Very truly yours,</p> <div style="display: flex; justify-content: space-between; margin-top: 20px;"> <div style="width: 45%;"> <p>_____</p> <p style="text-align: center;">Signature over Printed Name of Supplier</p> <p style="text-align: center;">_____</p> <p style="text-align: center;">Date</p> </div> <div style="width: 45%;"> <p>_____</p> <p style="text-align: center;">Signature over Printed Name of SK Chairperson</p> <p style="text-align: center;">_____</p> <p style="text-align: center;">Date</p> </div> </div>					
<p>Availability of the budget or funds received for specific purpose:</p> <div style="display: flex; justify-content: space-between; margin-top: 20px;"> <div style="width: 45%;"> <p>_____</p> <p style="text-align: center;">Signature over Printed Name of Budget Monitoring Officer</p> </div> <div style="width: 45%;"> <p>_____</p> <p style="text-align: center;">Date</p> </div> </div>					

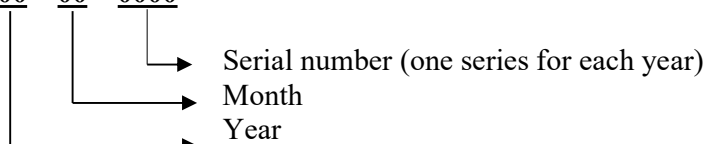
PURCHASE ORDER (PO)

INSTRUCTIONS

- A. The PO is a form to be prepared by the SK Treasurer and approved by the SK Chairperson addressed to a supplier, to deliver specific quantity/ies of goods/supplies and materials/property and equipment subject to the terms and conditions contained therein. It shall be accomplished as follows:

1. **SK of Barangay** – name of the barangay SK
2. **Tel. No.** – contact telephone number of the barangay SK
3. **City/Municipality** – the city/municipality of the barangay
4. **Province** – the province of the barangay
5. **Supplier/Address/Tel. No./TIN** – name, address, telephone number and Tax Identification Number of the supplier
6. **PO No.** – the PO shall be numbered as follows:

0000 – 00 – 0000



7. **Date** – date of preparation of the PO
 8. **Mode of Procurement** – mode of procurement such as public bidding, negotiated purchase, over-the-counter, through Procurement Service, etc.
 9. **Place/Date of Delivery** – place and definite date/s of delivery, if not stated shall mean seven calendar days after the receipt of the PO by the supplier
 10. **Delivery Term** – delivery term e.g., Freight on Board (FOB) destination, FOB shipping point.
 11. **Payment Term** – specified period required when the delivered item/s shall be paid and discounts allowed such as 2/10, n/30
 12. **Item No.** – number assigned to the item by the SK Treasurer
 13. **Unit of Measurement** – unit of measurement of the item being procured e.g., box, bottle, piece, etc.
 14. **Item Description** – brief description of the item being procured
 15. **Quantity** – quantity of the item being procured
 16. **Unit Cost** – cost per unit of the item being procured
 17. **Amount** – total amount of the item being procured
 18. **Penalty Clause** – penalty to be imposed to a supplier in case of non-compliance with the delivery term of the PO
 19. **Conforme** – signature over printed name of the supplier or his/her duly authorized representative signifying his/her approval to the terms and conditions set by the SK Chairperson and the date of signing by the supplier
 20. **Very truly yours** – signature over printed name of the SK Chairperson and the date of signing
 21. **Availability of the budget or funds received for specific purpose** – signature over printed name of the Budget Monitoring Officer and date of certification
- B. It shall be prepared in four copies to be distributed as follows:
- Original copy* – attachment to the Disbursement Voucher upon request for payment
 - 2nd copy* – SK Treasurer
 - 3th copy* – to be submitted to COA within five (5) days after perfection of the PO
 - 4th copy* – Supplier

INSPECTION AND ACCEPTANCE REPORT

SK of Barangay: _____		IAR No.: _____	
City/Municipality: _____		Date: _____	
Province: _____			
Supplier: _____		Invoice No.: _____	
PO No.: _____ Date: _____		Date: _____	
Requesting SK Official: _____			

Item No.	Item Description	Unit of Measurement	Quantity

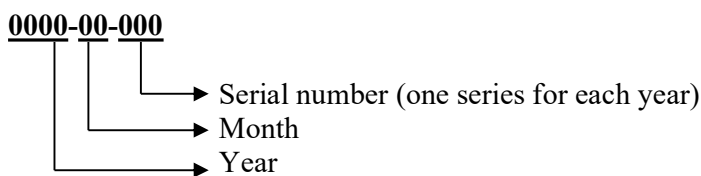
INSPECTION	ACCEPTANCE
<p>Date Inspected: _____</p> <div style="display: flex; align-items: center;"> <input style="width: 30px; height: 30px; margin-right: 10px;" type="checkbox"/> <p>Inspected, verified as to quantity and specifications</p> </div> <div style="text-align: center;"> <p>_____</p> <p>Signature over Printed Name Head, Inspection and Appraisal Committee</p> </div>	<p>Date Received: _____</p> <div style="display: flex; align-items: center;"> <input style="width: 30px; height: 30px; margin-right: 10px;" type="checkbox"/> <p>Complete</p> </div> <div style="display: flex; align-items: center;"> <input style="width: 30px; height: 30px; margin-right: 10px;" type="checkbox"/> <p>Partial (Pls. specify quantity Received)</p> </div> <div style="text-align: center;"> <p>_____</p> <p>Signature over Printed Name SK Treasurer</p> </div>

INSPECTION AND ACCEPTANCE REPORT (IAR)

INSTRUCTIONS

- A. This report is prepared by the SK Treasurer on the inspection and acceptance of the purchased and delivered supplies and materials/property and equipment. It shall be accomplished as follows:

1. **SK of Barangay** – name of the barangay SK
2. **City/Municipality** – the city or municipality of the barangay
3. **Province** – the province of the barangay
4. **IAR No.** – the IAR shall be numbered as follows:



5. **Date** – date of preparation of the IAR
 6. **Supplier** – name of the supplier
 7. **PO No.** – number of the Purchase Order (PO)
 8. **Date** – date of the PO
 9. **Requesting SK Official** – name of the requesting SK Official
 10. **Invoice No.** – number of the Invoice
 11. **Date** – date of the Invoice
 12. **Item No.** – number assigned to the item by the SK Treasurer
 13. **Item Description** – brief description of the item/s purchased and delivered
 14. **Unit of measurement** – unit of measurement of the item/s purchased and delivered e.g., box, bottle, piece, etc.
 15. **Quantity** – quantity of item/s purchased and delivered
- B. This report shall be signed by the Head of the Inspection and Appraisal Committee who will conduct the inspection and verification of the item/s to determine if the item/s delivered conforms/conform to the specifications in the PO, and shall indicate the date of inspection.
- C. The SK Treasurer shall acknowledge receipt of the item/s by signing over his/her printed name in the “*Acceptance*” portion of the IAR and shall indicate a check “✓” mark whether a complete or partial (specify quantity received) delivery was made and the date of acceptance.
- D. The IAR shall be prepared in three copies to be distributed as follows:
- Original copy* – attachment to the DV together with the original PO/Contract, PR and other supporting documents
 - 2nd copy* – Inspection and Appraisal Committee
 - 3rd copy* – SK Treasurer

STOCK CARD

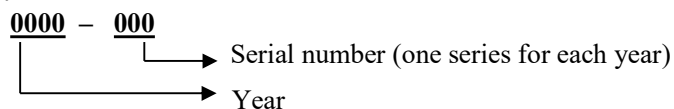
SK of Barangay :			Article:							Sheet No.:
SK Treasurer :			Item Description:							
City/Municipality:			Unit of Measurement:							
Province:			Stock No.:							
Date	Reference	Particulars	Receipts (a)			Issues/Losses/ Transfers/Disposals (b)		Balance (Balance+a-b)		Remarks
			Quantity	Unit Cost	Total Cost	Quantity	Total Cost	Quantity	Total Cost	
		<i>Totals/Balance brought forward</i>								
		<i>Totals/Balance carried forward</i>								

STOCK CARD (SC)

INSTRUCTIONS

- A. This form shall be maintained by the SK Treasurer for each type of purchased supplies and materials to record/monitor the receipts and issues/losses/transfers/disposals of the supplies and materials that are within the custody of SK Treasurer. This form shall be accomplished as follows:

1. **SK of Barangay** – name of the barangay SK
2. **SK Treasurer** – name of the SK Treasurer
3. **City/Municipality** – the city/municipality of the barangay
4. **Province** – the province of the barangay
5. **Article** – type of item or article (e.g., folder, bond paper, ball pen, stapler, etc.)
6. **Item Description** – brief description of the item
7. **Unit of Measurement** – unit of measurement of the item acquired e.g., box, bottle, piece, etc.
8. **Stock No.** – number assigned by the SK Treasurer to each article
9. **Sheet No.** – shall be numbered as follows:



10. **Date** – date of the source document/transaction
11. **Reference** – reference document used as a basis in recording the receipt or issue/lost/transfer/disposal of the item/s such as Inspection and Acceptance Report, Requisition and Issue Slip, Inventory Custodian Slip, Official Receipt, etc.
12. **Particulars** – details/description of the transaction, including name of recipients/end-users, date of acquisition or issue/disposal and other pertinent information.
13. **Receipts**
 - **Quantity** – quantity of the supplies and materials acquired through purchase
 - **Unit Cost** – the unit cost of the supplies and materials acquired through purchase
 - **Total Cost** – the total cost of the supplies and materials acquired through purchase (Quantity x Unit Cost)
14. **Issues/Losses/Transfers/Disposals**
 - **Quantity** – quantity of supplies and materials issued to accountable SK official/end-user or quantity of unissued supplies and materials that were lost/transferred/disposed
 - **Total Cost** – the total cost of the supplies and materials issued/lost/transferred/disposed (Quantity x Unit Cost)
15. **Balance**
 - **Quantity** – the difference between the quantity acquired and quantity issued/lost/transferred/disposed
 - **Total Cost** – the difference between the total cost of supplies and materials acquired and total cost of supplies and materials issued/lost/transferred/ disposed (Quantity x Unit Cost)
16. **Remarks** – additional information on the item/s acquired/issued/lost/transferred/disposed
17. **Totals/Balance brought forward** – refer to the total amount/balance pulled forward from previous sheet to the current sheet
18. **Totals/Balance carried forward** – refer to the total amount/balance at the end of a sheet that is forwarded at the beginning of the next sheet

ACKNOWLEDGEMENT RECEIPT FOR DONATED PROPERTY AND EQUIPMENT/SUPPLIES AND MATERIALS

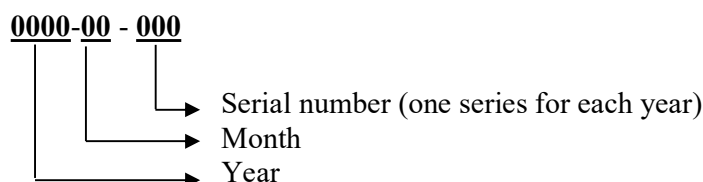
SK of Barangay:			ARDPE/SM No.:	
City/Municipality:			Date:	
Province:				
Donor's Name: _____ Authorized Representative: _____ Address: _____				
Quantity	Unit of Measurement	Article	Item Description	Value
Total				
Purpose of Donation: _____ _____				
Received the donated articles for the purpose stated above. <div style="display: flex; justify-content: space-between; margin-top: 20px;"> <div style="text-align: center;"> _____ Signature over Printed Name SK Chairperson/Authorized SK Official </div> <div style="text-align: center;"> _____ Date </div> </div> <div style="margin-top: 20px;"> Conforme: <div style="display: flex; justify-content: space-between; margin-top: 20px;"> <div style="text-align: center;"> _____ Signature over Printed Name Donor/Authorized Representative </div> <div style="text-align: center;"> _____ Date </div> </div> </div>				

**ACKNOWLEDGEMENT RECEIPT FOR DONATED PROPERTY
AND EQUIPMENT/SUPPLIES AND MATERIALS
(ARDPE/SM)**

Instructions

- A. This form shall be prepared by the SK Treasurer, to be signed by the SK Chairperson or his/her authorized representative, upon receipt of donated property and equipment, and supplies and materials. It shall be accomplished as follows:

1. **SK of Barangay** – name of the barangay SK
2. **City/Municipality** – the city/municipality of the barangay
3. **Province** – the province of the barangay
4. **ARDPE/SM No.** – the ARDPE/SM shall be numbered as follows:



5. **Date** – date of preparation of the ARDPE/SM
 6. **Donor's Name** – name of the donor
 7. **Authorized Representative** – the name of donor's duly authorized representative
 8. **Address** – address of donor or his/her authorized representative
 9. **Quantity** – quantity of donated item/s received
 10. **Unit of Measurement** – unit of measurement of the donated item/s received e.g., box, bottle, piece, etc.
 11. **Article** – type of item or article (e.g., folder, bond paper, ball pen, stapler, sports equipment, computer, etc.)
 12. **Item Description** – brief description or details of the donated item/s received
 13. **Value** – the fair value at the date of donation. If not available, the value declared by the donor in the deed of donation or the bill of lading/airway bill/parcel notice and other related documents shall be used.
 14. **Total** – total value of the donated item/s received
 15. **Purpose of Donation** – the purpose of donation as stated/specified by the donor
 16. **Acknowledgment Portion** – signature over printed name of the SK Chairperson or his/her duly authorized representative and the date of receipt of the donated item/s
 17. **Conforme** – signature over printed name of the donor or his/her duly authorized representative and the date of signing of the ARDPE/SM
- B. The ARDPE/SM shall be prepared in three copies to be distributed as follows:

Original copy – Donor
2nd copy – SK Chairperson
3rd copy – SK Treasurer

REGISTRY OF DONATED SUPPLIES AND MATERIALS

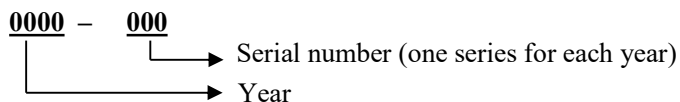
SK of Barangay :			Article:							Sheet No.:	
SK Treasurer :			Item Description:								
City/Municipality:			Unit of Measurement:								
Province:			Stock No.:								
Date	Reference	Particulars	Receipts (a)			Issues/Losses/ Transfers/Disposals (b)		Balance (Balance+a-b)		Remarks	
			Quantity	Unit Cost	Total Cost/ Fair Value	Quantity	Total Cost/ Fair Value	Quantity	Total Cost/ Fair Value		
		<i>Totals/Balance brought forward</i>									
		<i>Totals/Balance carried forward</i>									

REGISTRY OF DONATED SUPPLIES AND MATERIALS (RDSM)

INSTRUCTIONS

- A. The RDSM shall be maintained by the SK Treasurer for each type of donated supplies and materials to record/monitor the receipt and issues/losses/transfers/disposals about the supplies and materials that are within the custody of SK Treasurer. It shall be accomplished as follows:

1. **SK of Barangay** – name of the barangay SK
2. **SK Treasurer** – name of the SK Treasurer
3. **City/Municipality** – the city/municipality of the barangay
4. **Province** – the province of the barangay
5. **Article** – type of item or article (e.g., folder, bond paper, ball pen, stapler, etc.)
6. **Item Description** – brief description of the item
7. **Unit of Measurement** – unit of measurement of the item received e.g., box, bottle, piece, etc.
8. **Stock No.** – number assigned by the SK Treasurer to each article
9. **Sheet No.** – shall be numbered as follows:



10. **Date** – date of the source document/transaction
11. **Reference** – reference document used as a basis in recording the receipt or issue/loss/transfer/disposal of the item/s such as Acknowledgement Receipt for Donated Property and Equipment/Supplies and Materials, Requisition and Issue Slip, Inventory Custodian Slip, Official Receipt, etc.
12. **Particulars** – details/description of the donation/transaction, including name of donors or recipients/end-users, date of donation or issue/disposal and other pertinent information.
13. **Receipts**
 - **Quantity** – the quantity of the supplies and materials acquired through donation
 - **Unit Cost** – the unit cost of the supplies and materials acquired through donation, if available; or indicate “Not Available” if cost cannot be determined.
 - **Total Cost/Fair Value** – fair value of the supplies and materials acquired through donation. If the donated item is a new one, the acquisition cost is also the fair value
14. **Issues/Losses/Transfers/Disposals**
 - **Quantity** – quantity of supplies and materials issued to accountable SK official/end-user or quantity of unissued supplies and materials that were lost/transferred/disposed
 - **Total Cost/Fair Value** – fair value of the supplies and materials issued/lost/transferred/disposed
15. **Balance**
 - **Quantity** – the difference between the quantity received and quantity issued/lost/transferred/disposed
 - **Total Cost/Fair Value** – the difference between the total fair value of supplies and materials received and total fair value of supplies and materials issued/lost/transferred/disposed
16. **Remarks** – additional information on the item/s received/issued/lost/transferred/disposed
17. **Totals/Balance brought forward** – refer to the total amount/balance pulled forward from previous sheet to the current sheet
18. **Totals/Balance carried forward** – refer to the total amount/balance at the end of a sheet that is forwarded at the beginning of the next sheet

REQUISITION AND ISSUE SLIP

SK of Barangay:				RIS No.:	
City/Municipality:				Date:	
Province:					
Requisition				Issue	
Stock No.	Unit of Measurement	Item Description	Quantity	Quantity	Remarks
Purpose:					
	Requested by:	Approved by:	Issued by:	Received by:	
Signature					
Printed Name					
Designation					
Date					

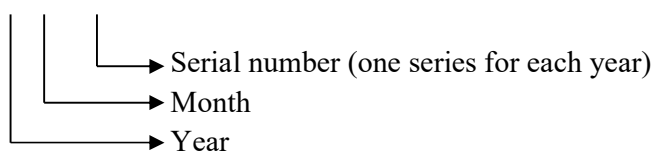
REQUISITION AND ISSUE SLIP (RIS)

INSTRUCTIONS

- A. This form shall be prepared by the requesting SK official to request issue of supplies and materials. This form shall be accomplished as follows:

1. **SK of Barangay** – name of the barangay SK
2. **City/Municipality** – the city or municipality of the barangay
3. **Province** – the province of the barangay
4. **RIS No.** – the RIS shall be numbered as follows:

0000-00-000



5. **Date** – date of preparation of the RIS
 6. **Requisition:**
 - a. **Stock No.** – number assigned by the SK Treasurer to the item requisitioned
 - b. **Unit of measurement** – unit of measurement of the item requisitioned e.g., box, bottle, piece, etc.
 - c. **Item Description** – brief description of the item requisitioned
 - d. **Quantity** – quantity of the item requisitioned
 7. **Issue:**
 - a. **Quantity** – quantity of the item issued
 - b. **Remarks** – additional information regarding the item/s issued
 8. **Purpose** – brief explanation of the purpose pertaining to the item being requisitioned/issued
 9. **Requested by** – signature, printed name and designation of the requesting SK official and the date of request
 10. **Approved by** – signature, printed name and designation of the SK Chairperson and the date of approval
 11. **Issued by** – signature, printed name and designation of the SK Treasurer and the date of issue
 12. **Received by** – signature, printed name and designation of the person who received the item/s and the date of receipt
- B. All item/s requested shall be based on the Annual Procurement Plan.
- C. The RIS shall be prepared in two copies to be distributed as follows:

Original copy – SK Treasurer
2nd copy – Requesting SK Official

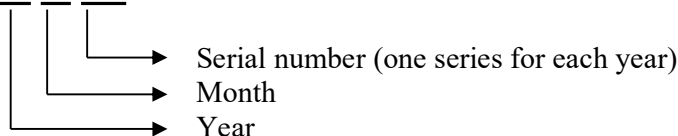
INVENTORY CUSTODIAN SLIP (ICS)

INSTRUCTIONS

- A. This form shall be prepared by the SK Treasurer upon issue of supplies and materials (*items with unit cost below P15,000*) to establish accountability of the end-users. It shall be accomplished as follows:

1. ***SK of Barangay*** – name of the barangay SK
2. ***City/Municipality*** – the city/municipality of the barangay
3. ***Province*** – the province of the barangay
4. ***ICS. No.*** – shall be numbered as follows:

0000-00-000



5. ***Date*** – date of preparation of the ICS
 6. ***Quantity*** – number of unit/s of the supplies and materials issued to the end-user
 7. ***Unit of Measurement*** – unit of measurement of the item/s issued to the end-user
e.g., box, bottle, piece, etc.
 8. ***Amount***
 - ***Unit Cost*** – cost per unit of the supplies and materials issued
 - ***Total Cost*** – cost of the supplies and materials issued
 9. ***Item Description*** – brief description or details of the item issued to the end-user
 10. ***Stock No.*** – number assigned by the SK Treasurer to the supplies and materials issued
- B. The recipient of the supplies and materials shall sign over his/her printed name in the “*Received by*” portion and indicate the date of receipt of the item/s. The SK Treasurer shall sign over his/her printed name in the “*Issued by*” portion and indicate the date he/she issued the item/s.
- C. The ICS shall be prepared in two copies to be distributed as follows:

<i>Original copy</i>	– SK Treasurer
<i>2nd copy</i>	– Recipient or end-user of the supplies and materials

ISSUE SLIP FOR DONATED PROPERTY AND EQUIPMENT/ SUPPLIES AND MATERIAL

SK of Barangay:		ISDPE/SM No.:		
City/Municipality:		Date:		
Province:				
Recipient: _____ Address: _____				
Quantity	Unit of Measurement	Article	Item Description	Value
Total				
Purpose of Donation: _____ _____				
Approved by: <div style="display: flex; justify-content: space-between; margin-top: 20px;"> <div style="text-align: center;"> _____ Signature over Printed Name SK Chairperson/Authorized SK Official </div> <div style="text-align: center;"> _____ Date </div> </div>				
Issued by: <div style="display: flex; justify-content: space-between; margin-top: 20px;"> <div style="text-align: center;"> _____ Signature over Printed Name SK Treasurer </div> <div style="text-align: center;"> _____ Date </div> </div>				
Received by: <div style="display: flex; justify-content: space-between; margin-top: 20px;"> <div style="text-align: center;"> _____ Signature over Printed Name </div> <div style="text-align: center;"> _____ Date </div> </div>				

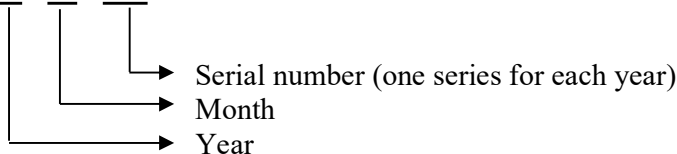
**ISSUE SLIP FOR DONATED PROPERTY AND EQUIPMENT/
SUPPLIES AND MATERIALS
(ISDPE/SM)**

Instructions

- A. This form shall be prepared by the SK Treasurer, to be signed by the SK Chairperson or his/her authorized representative and SK Treasurer, for issue of donated property and equipment/supplies and materials to constituents. It shall be accomplished as follows:

1. **SK of Barangay** – name of the barangay SK
2. **City/Municipality** – the city/municipality of the barangay
3. **Province** – the province of the barangay
4. **ISDPE/SM No.** – shall be numbered as follows:

0000 - 00 - 000



5. **Date** – date of preparation of the ISDPE/SM
 6. **Recipient** – name of the recipient
 7. **Address** – address of the recipient
 8. **Quantity** – quantity of donated item/s issued
 9. **Unit of Measurement** – unit of measurement of the donated item/s issued e.g., box, bottle, piece, etc.
 10. **Article** – type of item or article (e.g., folder, bond paper, ball pen, stapler, sports equipment, computer, etc.)
 11. **Item Description** – brief description or details of the donated item/s issued
 12. **Value** – value/amount of the donated item/s issued
 13. **Total** – total value/amount of the donated item/s issued
 14. **Purpose of Donation** – the purpose of donation as indicated by the donor in the ARDPE/SM
 15. **Approved by** – signature over printed name of the SK Chairperson or his/her duly authorized representative and the date of approval
 16. **Issued by** – signature over printed name of the SK Treasurer and the date of issue
 17. **Received by** – signature over printed name of the recipient and the date of receipt
- B. In case there are many beneficiaries/recipients of the donated items, a list of beneficiaries/recipients with signature shall be attached at the back of the ISDPE/SM.
- C. The ISDPE/SM shall be prepared in three copies to be distributed as follows:

Original copy – SK Chairperson
2nd copy – Recipient
3rd copy – SK Treasurer

RECEIPT OF RETURNED PROPERTY AND EQUIPMENT/SUPPLIES AND MATERIALS

SK of Barangay:			RRPE/SM No.:	
City/Municipality:			Date:	
Province:				
This is to acknowledge receipt of the Property and Equipment/Supplies and Materials				
Item Description	Quantity	PAR/ICS No.	End-user	Remarks
Returned by: _____ Signature over Printed Name _____ Date			Received by: _____ Signature over Printed Name _____ Date	

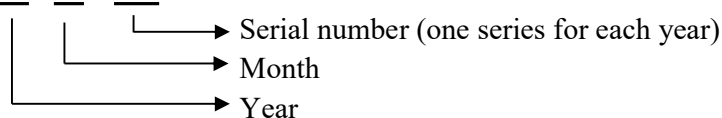
**RECEIPT OF RETURNED PROPERTY AND EQUIPMENT/
SUPPLIES AND MATERIALS
(RRPE/SM)**

INSTRUCTIONS

- A. This form shall be prepared by the SK Treasurer for returned property and equipment/supplies and materials whether serviceable or unserviceable. It shall be accomplished as follows:

1. **SK of Barangay** – name of the barangay SK
2. **City/Municipality** – the city/municipality of the barangay
3. **Province** – the province of the barangay
4. **RRPE/SM No.** – shall be numbered as follows:

0000 - 00 - 000



5. **Date** – date of preparation of the RRPE/SM
 6. **Item Description** – brief description of the returned property and equipment/supplies and materials
 7. **Quantity** – quantity of the returned property and equipment/supplies and materials
 8. **PAR/ICS No.** – PAR/ICS No. of the returned property and equipment/supplies and materials
 9. **End-user** – name of accountable SK official/end-user returning the serviceable or unserviceable property and equipment/supplies and materials
 10. **Remarks** – comments (e.g. , reason for the return, cancelled PAR/ICS, and other information)
 11. **Returned by** – signature over printed name of the accountable SK official/end-user returning the serviceable or unserviceable property and equipment/supplies and materials
 12. **Received by** – signature over printed name of the SK Treasurer signifying receipt of the returned serviceable or unserviceable property and equipment/supplies and materials
- B. The RRPE/SM shall be prepared in three copies to be distributed as follows:

Original copy – Accountable SK Official/End-user
2nd copy – SK Treasurer
3rd copy – COA Auditor

INVENTORY AND INSPECTION REPORT OF UNSERVICEABLE PROPERTY

As at _____

SK of Barangay:									IIRUP No.:		
City/Municipality:											
Province:											
INVENTORY						INSPECTION AND APPRAISAL			DISPOSAL		
Date Acquired	Particulars	Property/ Stock No.	Qty.	Unit Cost	Total Cost	Fair Value	Mode of Disposal	Remarks	Date of Disposal	Record of Sale	
										OR No. and Date	Amount
Prepared and Certified Correct by:			We certify to have inspected and appraised each and every article enumerated in this report.				I certify to have witnessed the disposal of the articles enumerated in this report.				
<div style="text-align: center;">_____ Signature over Printed Name SK Treasurer</div> <div style="text-align: center;">Date: _____</div>			<div style="text-align: center;">_____ Signature over Printed Name Head of the Inspection and Appraisal Committee</div> <div style="text-align: center;">Date: _____</div>				<div style="text-align: center;">_____ Signature over Printed Name COA Authorized Representative</div> <div style="text-align: center;">Date: _____</div>				
Approved by:											
<div style="text-align: center;">_____ Signature over Printed Name SK Chairperson</div>						<div style="text-align: center;">_____ Date</div>					

INVENTORY AND INSPECTION REPORT OF UNSERVICEABLE PROPERTY (IIRUP)

INSTRUCTIONS

- A. This report shall be prepared by the SK Treasurer to report all unserviceable property and equipment/supplies and materials (*items with unit cost below P15,000*) of the SK subject to disposal. It shall be accomplished as follows:

To be accomplished by the SK Treasurer:

1. ***As at*** _____ – period covered by the report
2. ***SK of Barangay*** – name of the barangay SK
3. ***City/Municipality*** – the city/municipality of the barangay
4. ***Province*** – the province of the barangay
5. ***IIRUP No.*** – shall be numbered as follows:

0000 - 00 - 000

Serial number (one series for each year)

Month

Year
6. ***Date acquired*** – date of acquisition of the property and equipment/supplies and materials which became unserviceable
7. ***Particulars*** – brief description of the property and equipment/supplies and materials
8. ***Property/Stock No.*** – number assigned by the SK Treasurer to the property and equipment/supplies and materials
9. ***Qty.*** – quantity of property and equipment/supplies and materials
10. ***Unit Cost*** – cost per unit of the property and equipment/supplies and materials
11. ***Total Cost*** – quantity multiplied by the unit cost of the property and equipment/supplies and materials
12. ***Date of Disposal*** – date of disposal (sale, donation, destruction, etc.) of property and equipment/supplies and materials
13. ***Record of Sale***
 - a. ***OR No. and Date*** – number of the OR issued to acknowledge receipt of proceeds of sale of property and equipment/supplies and materials and the date of OR
 - b. ***Amount*** – amount received on the sale of property and equipment/supplies and materials
14. ***Prepared and Certified Correct by/Date*** – signature over printed name of the SK Treasurer and the date the IIRUP is signed

To be filled out by the Inspection and Appraisal Committee

15. ***Fair Value*** – fair value of obsolete and unserviceable property and equipment/supplies and materials
16. ***Mode of Disposal*** – mode of disposing the property and equipment/supplies and materials such as sale, donation, destruction, etc.
17. ***Remarks*** – additional information on the condition of the item/s inspected and appraised
18. ***Certification by/Date*** – signature over printed name of the head of the Inspection and Appraisal Committee and the date of inspection

To be filled out by the witness

19. ***Certification by/Date*** – signature over printed name of COA Authorized Representative and date of the actual disposal of the property and equipment/supplies and materials

To be filled out by the SK Chairperson

20. ***Approved by/Date*** – signature over printed name of the SK Chairperson and date of approval

- B. The IIRUP shall be prepared in two copies and distributed as follows:

Original copy - COA Auditor
 2nd copy - SK Treasurer

PROPERTY AND EQUIPMENT CARD

SK of Barangay :								Article:								Sheet No.:		
SK Treasurer :								Item Description:										
City/Municipality:								Unit of Measurement:										
Province:																		
Date	Reference	Particulars	Receipts (a)			Property		Issues (b)		Balance (Balance+a-b)		Transferred/ Lost/Disposed (c)		Balance (Balance+a-c)		Remarks	Repair History	
			Qty.	Unit Cost	Total Cost	No.	Description	Qty.	Total Cost	Qty.	Total Cost	Qty.	Total Cost	Qty.	Total Cost		Nature of Repair	Amount
		<i>Totals/Balances brought forward</i>																
		<i>Totals/Balances carried forward</i>																

PROPERTY AND EQUIPMENT CARD (PEC)

INSTRUCTIONS

- A. This form shall be maintained by the SK Treasurer for each type of purchased property and equipment to record/monitor the receipts, issues, transfers, losses and disposals and other information about the property and equipment. It shall be accomplished as follows:
1. **SK of Barangay** – name of the barangay SK
 2. **SK Treasurer** – name of the SK Treasurer
 3. **City/Municipality** – the city/municipality of the barangay
 4. **Province** – the province of the barangay
 5. **Article** – type or classification of property and equipment (e.g., laptop/desktop computer, printer, filing cabinet, motorcycle, etc.)
 6. **Item Description** – brief description/specification of the property and equipment
 7. **Unit of Measurement** – unit of measurement e.g., set, piece, etc.
 8. **Sheet No.** – shall be numbered as follows:

0000 – 000

Serial number (one series for each year)

Year
 9. **Date** – date of the source document/transaction
 10. **Reference** – number assigned to the reference document such as invoice, delivery receipt, purchase order, Inspection and Acceptance Report, etc. (for acquisitions), Property Acknowledgement Receipt (for issues), Property Transfer Report (for transfers), Notice of Loss (for lost property) Official Receipt, Inventory and Inspection Report of Unserviceable Property (for disposals)
 11. **Particulars** – details/description of the transaction, including name of recipients/end-users, date of acquisition/issue/transfer/loss/disposal and other pertinent information.
 12. **Receipts**
 - **Quantity** – quantity of the property and equipment acquired through purchase
 - **Unit Cost** – the unit cost of the property and equipment acquired through purchase
 - **Total Cost** – the total cost of the property and equipment acquired through purchase (Quantity x Unit Cost)
 13. **Property**
 - **No.** – number assigned by the SK Treasurer for each item
 - **Description** – description of each item of property and equipment
 14. **Issues**
 - **Quantity** – quantity of property and equipment issued to end-user
 - **Total Cost** – the total cost of the property and equipment issued (Quantity x Unit Cost)
 15. **Balance**
 - **Quantity** – quantity of unissued property and equipment
 - **Total Cost** – total cost of unissued property and equipment (Quantity x Unit Cost)
 16. **Transferred/Lost/Disposed**
 - **Quantity** – quantity of property and equipment no longer needed by the SK that are transferred to other government entity/ies, quantity of property and equipment lost, or quantity of unserviceable property and equipment disposed
 - **Total Cost** – total cost of transferred, lost, disposed property and equipment (Quantity x Unit Cost)
 17. **Balance**
 - **Quantity** – quantity of property and equipment to be accounted for by the SK
 - **Total Cost** – total cost of property and equipment to be accounted for the SK (Quantity x Unit Cost)
 18. **Remarks** – additional information on the item/s acquired/issued/transferred/lost/disposed
 19. **Repair History-Nature of Repair/Amount** – the nature of repair (specify nature of minor or major repair, i.e., change tire, rewiring, engine overhaul, etc.) and the cost of repair
 20. **Totals/Balances brought forward** – refer to the total amount/balance pulled forward from previous sheet to the current sheet
 21. **Totals/Balances carried forward** – refer to the total amount/balance at the end of a sheet that is forwarded at the beginning of the next sheet

REGISTRY OF DONATED PROPERTY AND EQUIPMENT

SK of Barangay :								Article:								Sheet No.:		
SK Treasurer :								Item Description:										
City/Municipality:								Unit of Measurement:										
Province:																		
Date	Reference	Particulars	Receipts (a)			Property		Issues (b)		Balance (Balance+a-b)		Transferred/ Lost/Disposed (c)		Balance (Balance+a-c)		Remarks	Repair History	
			Qty.	Unit Cost	Total Cost/ Fair Value	No.	Description	Qty.	Total Cost/ Fair Value	Qty.	Total Cost/ Fair Value	Qty.	Total Cost/ Fair Value	Qty.	Total Cost/ Fair Value		Nature of Repair	Amount
		<i>Totals/Balances brought forward</i>																
		<i>Totals/Balances carried forward</i>																

REGISTRY OF DONATED PROPERTY AND EQUIPMENT (RDPE)

INSTRUCTIONS

- A. The RDPE shall be maintained by the SK Treasurer for each type of donated property and equipment to record/monitor the receipts, issues, transfers, losses and disposals and other information about the property and equipment. It shall be accomplished as follows:
1. **SK of Barangay** – name of the barangay SK
 2. **SK Treasurer** – name of the SK Treasurer
 3. **City/Municipality** – the city/municipality of the barangay
 4. **Province** – the province of the barangay
 5. **Article** – type or classification of property and equipment (e.g., laptop/desktop computer, printer, filing cabinet, motorcycle, etc.)
 6. **Item Description** – brief description/specification of the property and equipment
 7. **Unit of Measurement** – unit of measurement of the property and equipment e.g., set, piece, etc.
 8. **Sheet No.** – shall be numbered as follows:

0000 – 000

→

Serial number (one series for each year)

→

Year
 9. **Date** – date of the source document/transaction
 10. **Reference** – number assigned to the reference document such as Acknowledgement Receipt for Donated Property and Equipment/Supplies and Materials (for acquisitions), Property Acknowledgement Receipt/Issue Slip for Donated Property and Equipment/Supplies and Materials (for issues), Property Transfer Report (for transfers), Notice of Loss (for lost property) Official Receipt, Inventory and Inspection Report of Unserviceable Property (for disposals)
 11. **Particulars** – details/description of the donation/transaction, including name of donors or recipients/end-users, date of donation/issue/transfer/loss/disposal and other pertinent information
 12. **Receipts**
 - **Quantity** – the quantity of the property and equipment acquired through donation
 - **Unit Cost** – the unit cost of the property and equipment acquired through donation, if available; or indicate “Not Available” if cost cannot be determined
 - **Total Cost/Fair Value** – fair value of the property and equipment acquired through donation. If the donated item is a new one, the acquisition cost is also the fair value
 13. **Property No.** – number assigned by the SK Treasurer for each item
 14. **Property Description** – description of each item of property and equipment
 15. **Issues**
 - **Quantity** – quantity of property and equipment issued to end-user
 - **Total Cost/Fair Value** – fair value of the property and equipment issued
 16. **Balance**
 - **Quantity** – quantity of unissued property and equipment
 - **Total Cost/Fair Value** – fair value of unissued property and equipment
 17. **Transferred/Lost/Disposed**
 - **Quantity** – quantity of property and equipment no longer needed by the SK that are transferred to other government entity/ies, quantity of property and equipment lost, or quantity of unserviceable property and equipment disposed
 - **Total Cost/Fair Value** – fair value of transferred, lost, disposed property and equipment.
 18. **Balance**
 - **Quantity** – quantity of property and equipment to be accounted for by the SK
 - **Total Cost/Fair Value** – fair value of property and equipment to be accounted for by the SK
 19. **Remarks** – additional information on the item received/issued/transferred/lost/disposed
 20. **Repair History-Nature of Repair/Amount** – the nature of repair (specify nature of minor or major repair, i.e., change tire, rewiring, engine overhaul, etc.) and the cost of repair
 21. **Totals/Balances brought forward** – refer to the total amount/balance pulled forward from previous sheet to the current sheet
 22. **Totals/Balances carried forward** – refer to the total amount/balance at the end of a sheet that is forwarded at the beginning of the next sheet

PROPERTY ACKNOWLEDGEMENT RECEIPT					
SK of Barangay:				PAR No.:	
City/Municipality:				Date:	
Province:					
Quantity	Unit of Measurement	Item Description	Property No.	Date Acquired	Amount

<p>Received by:</p> <div style="text-align: center;"> <hr style="width: 80%; margin: 0 auto;"/> <p>Signature over Printed Name and Designation of Recipient/End-User</p> </div> <div style="text-align: center;"> <hr style="width: 20%; margin: 0 auto;"/> <p>Date</p> </div>	<p>Issued by:</p> <div style="text-align: center;"> <hr style="width: 80%; margin: 0 auto;"/> <p>Signature over Printed Name SK Treasurer</p> </div> <div style="text-align: center;"> <hr style="width: 20%; margin: 0 auto;"/> <p>Date</p> </div>
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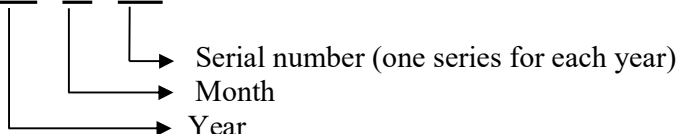
PROPERTY ACKNOWLEDGEMENT RECEIPT (PAR)

INSTRUCTIONS

- A. This form shall be prepared by the SK Treasurer upon issue of property and equipment to establish accountability of the end-users. It shall be accomplished as follows:

1. **SK of Barangay** – name of the barangay SK
2. **City/Municipality** – the city/municipality of the barangay
3. **Province** – the province of the barangay
4. **PAR No.** – shall be numbered as follows:

0000 - 00 - 000



5. **Date** – date of preparation of the PAR
 6. **Quantity** – quantity of item issued to SK official or end-user
 7. **Unit of Measurement** – unit of measurement of the item/s issued to the end-user e.g., set, piece, etc.
 8. **Item Description** – brief description or details of the item/s issued to the SK official or end-user
 9. **Property No.** – number assigned by the SK Treasurer to the property issued
 10. **Date Acquired** – date of acquisition of the property issued
 11. **Amount** – cost/fair value of the property issued
- B. The recipient who is accountable for the property or equipment shall sign over his/her printed name and indicate the date of receipt in the “*Received by*” portion of the form.
- C. The SK Treasurer shall sign over his/her printed name and indicate the date of issue of the property in the “*Issued by*” portion of the form
- D. The PAR shall be prepared in two copies to be distributed as follows:

Original copy – SK Treasurer

2nd copy – Recipient or end-user of the property and equipment

CONSTRUCTION IN PROGRESS CARD

[illegible]

CONSTRUCTION IN PROGRESS CARD (CIPC)

INSTRUCTIONS

- A. The CIPC shall be kept by the SK Treasurer for each project to record promptly the construction costs and other information about the property and equipment. This form shall be accomplished as follows:
1. ***SK of Barangay*** – name of the barangay SK
 2. ***SK Treasurer*** – name of the SK Treasurer
 3. ***City/Municipality*** – the city/municipality of the barangay
 4. ***Province*** – the province of the barangay
 5. ***Name of Project*** – complete name of the project
 6. ***Construction in Progress*** – type or classification of construction in progress (e.g., land improvements, buildings or other structures.)
 7. ***Contract Period*** – period with which the project will be completed (start to completion)
 8. ***Contract Amount*** – contract price of the project
 9. ***Contractor*** – name of the contractor
 10. ***Address*** – address of the contractor
 11. ***Date*** – date of the source document
 12. ***Reference*** – the reference document such as disbursement voucher, check, etc.
 13. ***Particulars*** – information or details pertaining to the transaction
 14. ***Costs (Direct Materials, Direct Labor, Overhead, Consultancy, etc.)*** – breakdown of costs paid for the project
 15. ***Total*** – total cost of the project as of a specific date
 16. ***Remarks*** – additional information of the property and equipment under construction
- B. Upon completion of the construction, indicate in the “remarks” portion the reclassification to the appropriate property and equipment account.
- C. Transactions shall be posted promptly based from the source documents.

PROPERTY TRANSFER REPORT

SK of Barangay:			PTR No.:	
City/Municipality:			Transfer From:	
Province:			Transfer To:	
Date Acquired	Property Number	Description	Amount	Condition of the Property and Equipment
Reason for transfer:				
Approved by: <div style="text-align: center;"> _____ Signature over printed name SK Chairperson Date: _____ </div>		Released by: <div style="text-align: center;"> _____ Signature over printed name SK Treasurer Date: _____ </div>		Received by: <div style="text-align: center;"> _____ Signature over printed name Designation Date: _____ </div>

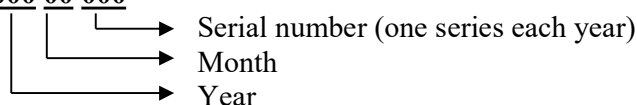
PROPERTY TRANSFER REPORT (PTR)

INSTRUCTIONS

A. This form shall be used when there are transfers of property from one SK to another SK/barangay/government entity/ies. The transfer shall be covered by an SK Resolution. It shall be accomplished as follows:

1. **SK of Barangay** – name of the barangay SK
2. **City/Municipality** – the city or municipality of the barangay
3. **Province** – the province of the barangay
4. **PTR No.** – shall be numbered as follows:

0000 00 000



5. **Transfer From** – name of the SK of the Barangay where the property is located. For example, SK of Barangay San Francisco, Quezon City
6. **Transfer To** – name of SK/barangay/government entity where the property is to be transferred
7. **Date Acquired** – acquisition date of the property and equipment
8. **Property Number** – number assigned by the SK Treasurer to the property and equipment transferred
9. **Description** – brief description or details of the property and equipment transferred
10. **Amount** – acquisition cost of the property and equipment transferred
11. **Condition of the Property and Equipment** – present condition of the property and equipment transferred
12. **Reason for Transfer** – reason for the transfer of property
13. **Approved by** – signature over printed name of the SK Chairperson and date of approval
14. **Released by** – signature over printed name of SK Treasurer and date of the release
15. **Received by** – signature over printed name and designation of the authorized receiving officer of the SK/Barangay/government entity/ies and the date of receipt

B. The PTR shall be prepared in two copies to be distributed as follows:

Original – SK Treasurer
2nd copy – Recipient

BANK RECONCILIATION STATEMENTFor the month of _____
(Date)

SK of Barangay:		Bank Name:	
City/Municipality:		Branch:	
Province:		Current Account No.:	
Particulars	RCB	Bank	Explanatory Comment
Unadjusted Balances	xxx	xxx	
Reconciling Items:			
Check Issued not taken up:			
In the Books	(xx)		
By the Bank		(xx)	
Check Issued Overstated:			
In the Books	xx		
By the Bank		xx	
Check Issued Understated:			
In the Books	(xx)		
By the Bank		(xx)	
Deposits not taken up:			
In the Books	xx		
By the Bank		xx	
Deposits Overstated:			
In the Books	(xx)		
By the Bank		(xx)	
Deposit Understated:			
In the Books	xx		
By the Bank		xx	
Bank Debit/Credit Memos, Not taken up in the books:			
Debit Memo	(xx)		
Credit Memo	xx		
Other Reconciling Items			
Adjusted Balances	<u>xx</u>	<u>xx</u>	

Prepared and Certified Correct by:	Approved by:
<div style="text-align: center;"> <div>Signature over Printed Name of SK Treasurer</div> <div>_____</div> <div>Date</div> </div>	<div style="text-align: center;"> <div>Signature over Printed Name of SK Chairperson</div> <div>_____</div> <div>Date</div> </div>

BANK RECONCILIATION STATEMENT (BRS)

INSTRUCTIONS

- A. This statement shall be prepared to reconcile the cash balance per RCB and per bank statement. It shall be prepared and certified correct by the SK Treasurer, and shall be accomplished as follows:
1. ***Date*** – date covered by the statement
 2. ***SK of Barangay*** – name of the barangay SK
 3. ***City/Municipality*** – the city/municipality of the barangay
 4. ***Province*** – the province of the barangay
 5. ***Bank Name*** – the bank where the account is maintained
 6. ***Branch*** – the branch of the bank where the account is maintained
 7. ***Current Account No.*** – the depository account number for which the BRS is prepared
 8. ***Particulars*** – unadjusted balances and the details of reconciling items per RCB and per bank statement to arrive at the adjusted balances
 9. ***RCB*** – unadjusted balance of cash per RCB, amounts of reconciling items per RCB and the adjusted cash balance reconciled with bank
 10. ***Bank*** – unadjusted balance of cash per bank statement, amounts of reconciling items per bank and the adjusted cash balance reconciled with RCB
 11. ***Explanatory Comment*** – brief comments on the reconciling items
 12. ***Prepared and Certified Correct by:*** signature over printed name of the SK Treasurer and the date of signing
 13. ***Approved by:*** signature over printed name of the SK Chairperson and the date of signing
- B. The BRS shall be prepared based on the records per RCB and per bank statement supported by paid/negotiated/returned checks, debit memos and credit memos.
- C. The BRS shall be prepared in four copies to be distributed as follows:
- | | |
|----------------------------|--------------------------|
| <i>Original copy</i> | - COA Auditor |
| <i>2nd copy</i> | - SK Chairperson |
| <i>3rd copy</i> | - SK Treasurer |
| <i>4th copy</i> | - GOB/AGDB, if necessary |

Republic of the Philippines
(SK of Barangay, City/Municipality, Province)
Quarterly Statement of Receipts and Payments
 For the quarter ended _____

Receipts

Subsidy from Barangay	xxx
Subsidy from Other Local Government Units	xxx
Subsidy from National Government Agencies.	xxx
Subsidy from Government-Owned and/or Controlled Corporations	xxx
Grants and Donations in Cash	
with Specific Purpose	xxx
without Specific Purpose	xxx
Miscellaneous Income	xxx
Other Receipts	<u>xxx</u>

Total Receipts for the quarter**xxx****Less: Payments****Maintenance and Other Operating Expenses**

Travelling Expenses	xxx
Training Expenses	xxx
Office Supplies Expenses	xxx
Semi-Expendable Property Expenses	xxx
Fuel, Oil and Lubricants Expenses	xxx
Accountable Forms Expenses	xxx
Other Supplies and Materials Expenses	xxx
Water Expenses	xxx
Electricity Expenses	xxx
Postage and Courier Services	xxx
Telephone Expenses	xxx
Internet Subscription Expenses	xxx
Prizes	xxx
Repairs and Maintenance-Land Improvements	xxx
Repairs and Maintenance-Buildings and Other Structures	xxx
Repairs and Maintenance-Machinery	xxx
Repairs and Maintenance-Office Equipment	xxx
Repairs and Maintenance-Information and Communications Technology Equipment	xxx
Repairs and Maintenance-Sports Equipment	xxx
Repairs and Maintenance-Transportation Equipment	xxx
Repairs and Maintenance-Furniture, Fixtures and Books	xxx
Repairs and Maintenance-Other Property and Equipment	xxx
Fidelity Bond Premiums	xxx
Advertising Expenses	xxx
Rent/Lease Expenses	xxx
Membership Dues and Contributions to Organizations	xxx
Donation	xxx
Honoraria	xxx
Bank Charges	xxx
Other Maintenance and Operating Expenses	<u>xxx</u>
Total Maintenance and Other Operating Expenses	xxx

Republic of the Philippines
(SK of Barangay, City/Municipality, Province)
Quarterly Statement of Receipts and Payments
 For the quarter ended _____

Capital Outlay	
Land	xxx
Land Improvements	xxx
Buildings	xxx
Other Structures	xxx
Machinery	xxx
Office Equipment	xxx
Information and Communications Technology Equipment	xxx
Sports Equipment	xxx
Transportation Equipment	xxx
Furniture, Fixtures and Books	xxx
Other Property and Equipment	xxx
Construction in Progress-Land Improvements	xxx
Construction in Progress-Buildings	xxx
Construction in Progress-Other Structures	<u>xxx</u>
Total Capital Outlay	xxx
Cash Advances, Net	<u>xxx</u>
Total Payments for the quarter	<u>xxx</u>
Increase/(Decrease) in Cash for the quarter	<u>xxx</u>
Add/Less: Others	<u>xxx</u>
Total Increase/(Decrease) in Cash for the quarter	<u>xxx</u>
Cash at beginning of quarter	
Cash on Hand	xxx
Cash in Bank	<u>xxx</u>
Cash at end of quarter	<u>xxx</u>
Breakdown of Cash at end of quarter	
Cash on Hand	xxx
Cash in Bank	xxx

Prepared and Certified Correct by:

 SK Treasurer

 Date

Approved by:

 SK Chairperson

 Date

QUARTERLY STATEMENT OF RECEIPTS AND PAYMENTS (QSRP)

INSTRUCTIONS

- A. The QSRP shall be prepared by the SK Treasurer quarterly based on the Register of Cash Receipts and Deposits, and Other Related Financial Transactions (RCRD) and Register of Cash in Bank and Other Related Financial Transactions (RCB). It shall be accomplished as follows:
1. ***SK of Barangay, City/Municipality, Province*** – name of the barangay SK, City/Municipality and Province of the Barangay
 2. ***For the quarter ended*** – date for which the statement is being prepared
 3. ***Receipts*** – account and the corresponding amount based on the “Totals for the quarter” of the “Breakdown of Receipts/Direct Deposit” of the RCRD
 4. ***Payments*** – account and the corresponding amount based on the “Totals for the quarter” of the “Breakdown of Withdrawals/Payments” of the RCB
 5. ***Increase/(Decrease) in Cash for the quarter*** – total receipts for the quarter minus total payments for the quarter
 6. ***Others*** – amount of other adjustments involving cash such as loss of cash suffered by SK due to theft/fortuitous events/calamities/civil unrest and events of same nature
 7. ***Total Increase/(Decrease) in Cash for the quarter*** – the increase/decrease in cash for the quarter plus or minus others, if any
 8. ***Cash at beginning of quarter:***
 - ***Cash on Hand*** – balance of cash on hand at the beginning of the quarter based on RCRD
 - ***Cash in Bank*** – balance of cash in bank at the beginning of the quarter based on RCB
 9. ***Cash at end of quarter*** – total increase/(decrease) in cash for the quarter plus cash at beginning of quarter (cash on hand and cash in bank)
 10. ***Breakdown of Cash at end of quarter:***
 - ***Cash on Hand*** – balance of cash on hand at the end of the quarter based on RCRD
 - ***Cash in Bank*** – balance of cash in bank at the end of the quarter based on RCB
- B. The details of the cash advance shall be presented in the Notes to Financial Statements.
- C. The SRP shall be prepared and certified correct by the SK Treasurer and duly approved by the SK Chairperson and the date of signing shall be indicated.
- D. This statement shall be prepared in two copies to be distributed as follows:
- | | | |
|------------------------------------|---|-----------------------------|
| <i>Original copy</i> | - | COA Auditor |
| <i>2nd copy</i> | - | SK Treasurer |
| <i>Photocopies of the Original</i> | - | SK and Sangguniang Barangay |

REPORT OF ACCOUNTABILITY FOR ACCOUNTABLE FORMS For the quarter ended _____, 20____												
SK of Barangay: _____				City/Municipality: _____				RAAF No. _____				
SK Treasurer: _____				Province: _____								
Name of Form	Beginning Balance			Receipt			Issued			Ending Balance		
	Qty.	Inclusive Serial Nos.		Qty.	Inclusive Serial Nos.		Qty.	Inclusive Serial Nos.		Qty.	Inclusive Serial Nos.	
		From	To		From	To		From	To		From	To
A. With Money Value												
Cash Tickets												
B. Without Money Value												
Official Receipts												
Checks												

CERTIFICATION:

I hereby certify that the foregoing is a true statement of all accountable forms received, issued and transferred by me during the above-stated period and the correctness of the beginning balances.

 SK Treasurer

 Date

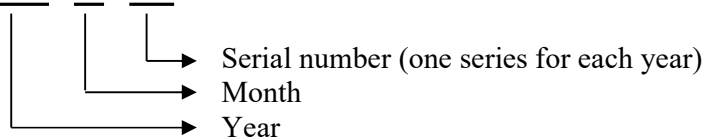
REPORT OF ACCOUNTABILITY FOR ACCOUNTABLE FORMS (RAAF)

INSTRUCTIONS

A. This report shall be used to report all requisitions and issuances of accountable forms by the SK Treasurer to be accomplished as follows:

1. **For the Quarter Ended** _____, 20__ – the quarter covered by the report
2. **SK of Barangay** – name of the barangay SK
3. **SK Treasurer** – name of the SK Treasurer
4. **City/Municipality** – the city/municipality of the barangay
5. **Province** – the province of the barangay
6. **RAAF No.** – the RAAF shall be numbered as follows:

0000 - 00 - 000



7. **Name of Form** – name of accountable forms under the custody of SK Treasurer
8. **Beginning Balance** – quantity and inclusive serial nos. of accountable forms available at the beginning of the month
9. **Receipt** – quantity and inclusive serial nos. of accountable forms received during the month
10. **Issued** – quantity and inclusive serial nos. of accountable forms issued during the month
11. **Ending Balance** – quantity of accountable forms and inclusive serial nos. still in the custody of SK Treasurer at the end of the month.
12. **Certification** – shall be certified by the SK Treasurer and the date of certification shall be indicated

B. The RAAF shall be prepared in three copies to be distributed as follows:

Original copy - COA Auditor
2nd copy - SK Chairperson
3rd copy - SK Treasurer

SK of Barangay _____
City/Municipality _____
Province _____

SUMMARY OF BUDGET, COMMITMENTS, PAYMENTS AND BALANCES

As at _____, 20__

Particulars	Budget (a)	Commitments (b)	Payments (c)	Balance, Available Budget (a-b)	Balance, Unpaid Commitments (b-c)
I. Current Year Budget					
1. Priority Program					
1.a. PPA					
MOOE					
CO					
2. Priority Program					
2.a PPA					
MOOE					
CO					
Sub-total					
II. Continuing Budget					
1. Priority Program					
1.a. PPA					
CO					
2. Priority Program					
2.a PPA					
CO					
Sub-total					
Grand Total					
Prepared and Certified Correct by:		Approved by:			
<div style="display: flex; justify-content: space-between;"> <div>_____</div> <div>_____</div> </div> <div style="display: flex; justify-content: space-between;"> <div>Signature over Printed Name of Budget Monitoring Officer</div> <div>Date</div> </div>		<div style="display: flex; justify-content: space-between;"> <div>_____</div> <div>_____</div> </div> <div style="display: flex; justify-content: space-between;"> <div>Signature over Printed Name of SK Chairperson</div> <div>Date</div> </div>			

SUMMARY OF BUDGET, COMMITMENTS, PAYMENTS AND BALANCES (SCBCPB)

INSTRUCTIONS

- A. The SBCPB shall be prepared by the Budget Monitoring Officer quarterly based on the Registry of Budget, Commitments, Payments and Balances. It shall be accomplished as follows:
1. ***SK of Barangay*** – name of the barangay SK
 2. ***City/Municipality*** – the city/municipality of the barangay
 3. ***Province*** – the province of the barangay
 4. ***As at*** – date for which the SBCPB is being prepared
 5. ***Particulars*** – details or information of the amounts presented (Current Year Budget/Continuing Budget, Priority Program/PPA and MOOE/CO
 6. ***Budget*** – amount of Annual or Supplemental Budget based on SK Resolution
 7. ***Commitments*** – refer to the amounts committed to be paid for any lawful expenditure made by the accountable SK official for and in behalf of the SK
 8. ***Payments*** – the actual amount paid based on the check issued
 9. ***Balance, Available Budget*** – total budget less commitments
 10. ***Balance, Unpaid Commitments*** – total commitments less payments
- B. The quarterly totals/balances of the applicable RBCPBs shall be indicated in the appropriate fields of the SBCPB. Sub-total and grand total shall be computed every reporting period.
- C. The SBCPB shall be prepared and certified correct by the Budget Monitoring Officer and duly approved by the SK Chairperson and the date of signing shall be indicated.
- D. The SBCPB shall be prepared in two copies to be distributed as follows:
- | | | |
|------------------------------------|---|-----------------------------|
| <i>Original copy</i> | - | COA Auditor |
| <i>2nd copy</i> | - | Budget Monitoring Officer |
| <i>Photocopies of the Original</i> | - | SK and Sangguniang Barangay |
- E. The SK shall evaluate the status of their budget based on the SBCPB.

SK of Barangay _____
City/Municipality _____
Province _____

SUMMARY OF SPECIFIC PURPOSE FUND, COMMITMENTS, PAYMENTS AND BALANCES

As at _____, 20__

Particulars	Specific Purpose Fund (a)	Commitments (b)	Payments (c)	Balance, Available Specific Purpose Fund (a-b)	Balance, Unpaid Commitments (b-c)
1. Priority Program					
1.a. PPA					
MOOE					
CO					
2. Priority Program					
2.a PPA					
MOOE					
CO					
3. Priority Program					
3.a PPA					
MOOE					
CO					
Grand Total					
Prepared and Certified Correct by:			Approved by:		
_____			_____		
Signature over Printed Name of Budget Monitoring Officer		Date	Signature over Printed Name of SK Chairperson		Date

SUMMARY OF SPECIFIC PURPOSE FUND, COMMITMENTS, PAYMENTS AND BALANCES (SSPFCPB)

INSTRUCTIONS

- A. The SSPFCPB shall be prepared by the Budget Monitoring Officer quarterly based on the Registry of Specific Purpose Fund, Commitments, Payments and Balances. It shall be accomplished as follows:
1. ***SK of Barangay*** – name of the barangay SK
 2. ***City/Municipality*** – the city/municipality of the barangay
 3. ***Province*** – the province of the barangay
 4. ***As at*** – date for which the SFCPB is being prepared
 5. ***Particulars*** – details or information of the amounts presented (Priority Program/PPA and MOOE/CO)
 6. ***Specific Purpose Fund*** – refer to the amounts of funds received with specific purpose based on SK Resolution
 7. ***Commitments*** – refer to the amounts committed to be paid for any lawful expenditure made by the accountable SK official for and in behalf of the SK
 8. ***Payments*** – the actual amount paid based on the check issued
 9. ***Balance, Specific Purpose Fund*** – total specific purpose fund less commitments
 10. ***Balance, Unpaid Commitments*** – total commitments less payments
- B. The quarterly totals/balances of the applicable RSPFCPBs shall be indicated in the appropriate fields of the SSPFCPB. Grand total shall be computed every reporting period.
- C. The SSPFCPB shall be prepared and certified correct by the Budget Monitoring Officer and duly approved by the SK Chairperson and the date of signing shall be indicated.
- D. The SSPFCPB shall be prepared in two copies to be distributed as follows:
- | | | |
|------------------------------------|---|-----------------------------|
| <i>Original copy</i> | - | COA Auditor |
| <i>2nd copy</i> | - | Budget Monitoring Officer |
| <i>Photocopies of the Original</i> | - | SK and Sangguniang Barangay |
- E. The SK shall evaluate the status of their specific purpose fund based on the SSPFCPB.

REPORT ON INVENTORY OF PURCHASED SUPPLIES AND MATERIALS

As at _____, 20____

SK of Barangay: _____

City/Municipality: _____

Province: _____

For which _____, _____ is accountable, having assumed such accountability on _____.
(Name of Accountable SK Official) *(Official Designation)* *(Date of Assumption)*

[illegible]

Prepared and Certified Correct by:

Approved by:

Signature over Printed Name
Member, Inventory Committee

Date: _____

Signature over Printed Name
Member, Inventory Committee

Date: _____

Signature over Printed Name
Head, Inventory Committee

Date:

Signature over Printed Name
SK Chairperson

Date:

REPORT ON INVENTORY OF PURCHASED SUPPLIES AND MATERIALS (RIPSM)

INSTRUCTIONS

- A. This report shall be prepared semi-annually in the conduct of physical count of purchased supplies and materials in the custody of SK Treasurer, including unrecorded items and/or found at station. It shows the balances of supplies and materials per Stock Card (SC), per count and the shortage/overage, if any. It shall be prepared and certified correct by the Inventory Committee and approved by the SK Chairperson. It shall be accomplished as follows:
1. *As at* – date the count was conducted
 2. *SK of Barangay* – name of the barangay SK
 3. *City/Municipality* – the city/municipality of the barangay
 4. *Province* – the province of the barangay
 5. *Name of Accountable SK Official* – name of the accountable SK official or Supply and Property Officer
 6. *Official Designation* – official designation of the accountable SK official
 7. *Date of Assumption* – first day of assumption of the duties and responsibilities as accountable SK official
 8. *Article* – type of item or article (e.g., folder, bond paper, ball pen, stapler, etc.)
 9. *Item Description* – brief description of the item
 10. *Stock No.* – number assigned by the SK Treasurer to the item
 11. *Unit of Measurement* – unit of measurement of the item e.g., box, bottle, piece, etc.
 12. *Unit Cost* – cost per unit of the item
 13. *Balance per Stock Card* – the balance appearing in the SC
 14. *On Hand per Count* – quantity of items or articles per physical count
 15. *Shortage/Overage* – excess of the quantity and total value of items or articles per SC over that of the physical count (Shortage) or vice versa (Overage)
 16. *Remarks* – whereabouts, conditions and other relevant information on the purchased supplies and materials noted during the physical count
 17. *Prepared and Certified Correct by* – signature over printed name of three members designated as the committee head and members and the date of signing
 18. *Approved by* – signature over printed name of the SK Chairperson and the date of signing
- B. The first six columns shall be filled out by the SK Treasurer while the last four columns shall be filled out by the Inventory Committee.
- C. The RIPSM shall be prepared in three copies to be distributed as follows:
- Original copy* – COA Auditor
 - 2nd copy* – Inventory Committee
 - 3rd copy* – SK Treasurer
 - Photocopies of the original* – SK

REPORT ON INVENTORY OF DONATED SUPPLIES AND MATERIALS

As at _____, 20__

SK of Barangay: _____

City/Municipality: _____

Province: _____

For which _____, _____ is accountable, having assumed such accountability on _____.
(Name of Accountable SK Official) *(Official Designation)* *(Date of Assumption)*

[illegible]

Prepared and Certified Correct by:

Approved by:

Signature over Printed Name
Member, Inventory Committee

Date: _____

Signature over Printed Name
Member, Inventory Committee

Date: _____

Signature over Printed Name
Head, Inventory Committee

Date: _____

Signature over Printed Name
SK Chairperson

Date: _____

REPORT ON INVENTORY OF DONATED SUPPLIES AND MATERIALS (RIDSMS)

INSTRUCTIONS

- A. This report shall be prepared semi-annually in the conduct of physical count of donated supplies and materials in the custody of SK Treasurer, including those unrecorded and/or found at station. It shows the balance of supplies and materials per Registry of Donated Supplies and Materials (RDSM) and per count and the shortage/overage, if any. It shall be prepared and certified correct by the Inventory Committee and approved by the SK Chairperson. It shall be accomplished as follows:
1. *As at* – date the count was conducted
 2. *SK of Barangay* – name of the barangay SK
 3. *City/Municipality* – the city/municipality of the barangay
 4. *Province* – the province of the barangay
 5. *Name of Accountable SK Official* – name of the accountable SK official or Supply and Property Officer
 6. *Official Designation* – official designation of the accountable SK official
 7. *Date of Assumption* – first day of assumption of the duties and responsibilities as accountable SK official
 8. *Article* – type of item or article (e.g., folder, bond paper, ball pen, stapler, etc.)
 9. *Item Description* – brief description of the item
 10. *Stock No.* – number assigned by the SK Treasurer to the item
 11. *Unit of Measurement* – unit of measurement of the item e.g., box, bottle, piece, etc.
 12. *Unit Cost* – cost per unit of the item, if available; or indicate “Not Available” if cost cannot be determined
 13. *Balance per RDSM* – the balance appearing in the RDSM
 14. *On Hand per Count* – quantity of items or articles per physical count
 15. *Shortage/Overage* – excess of the quantity and total value of items or articles per RDSM over that of the physical count (Shortage) or vice versa (Overage)
 16. *Remarks* – whereabouts, conditions and other relevant information on the donated supplies and materials noted during the physical count
 17. *Prepared and Certified Correct by* – signature over printed name of three members designated as the committee head and members and the date of signing
 18. *Approved by* – signature over printed name of the SK Chairperson and the date of signing
- B. The first six columns shall be filled out by the SK Treasurer while the last four columns shall be filled out by the Inventory Committee.
- C. The RIDSMS shall be prepared in three copies to be distributed as follows:

<i>Original copy</i>	– COA Auditor
<i>2nd copy</i>	– Inventory Committee
<i>3rd copy</i>	– SK Treasurer
<i>Photocopies of the Original</i>	– SK

Republic of the Philippines
(SK of Barangay, City/Municipality, Province)
Annual Statement of Receipts and Payments
For the year ended _____

Receipts

Subsidy from Barangay	xxx
Subsidy from Other Local Government Units	xxx
Subsidy from National Government Agencies	xxx
Subsidy from Government-Owned and/or Controlled Corporations	xxx
Grants and Donations in Cash	
with Specific Purpose	xxx
without Specific Purpose	xxx
Miscellaneous Income	xxx
Other Receipts	<u>xxx</u>
Total Receipts for the year	xxx

Less: Payments**Maintenance and Other Operating Expenses**

Travelling Expenses	xxx
Training Expenses	xxx
Office Supplies Expenses	xxx
Semi-Expendable Property Expenses	xxx
Fuel, Oil and Lubricants Expenses	xxx
Accountable Forms Expenses	xxx
Other Supplies and Materials Expenses	xxx
Water Expenses	xxx
Electricity Expenses	xxx
Postage and Courier Services	xxx
Telephone Expenses	xxx
Internet Subscription Expenses	xxx
Prizes	xxx
Repairs and Maintenance-Land Improvements	xxx
Repairs and Maintenance-Buildings and Other Structures	xxx
Repairs and Maintenance-Machinery	xxx
Repairs and Maintenance-Office Equipment	xxx
Repairs and Maintenance-Information and Communications Technology Equipment	xxx
Repairs and Maintenance-Sports Equipment	xxx
Repairs and Maintenance-Transportation Equipment	xxx
Repairs and Maintenance-Furniture, Fixtures and Books	xxx
Repairs and Maintenance-Other Property and Equipment	xxx
Fidelity Bond Premiums	xxx
Advertising Expenses	xxx
Rent/Lease Expenses	xxx
Membership Dues and Contributions to Organizations	xxx
Donation	xxx
Honoraria	xxx
Bank Charges	xxx
Performance Bond	xxx
Bidders Bond	xxx
Other Maintenance and Operating Expenses	<u>xxx</u>
Total Maintenance and Other Operating Expenses	xxx

Republic of the Philippines
(SK of Barangay, City/Municipality, Province)
Annual Statement of Receipts and Payments
 For the year ended _____

Capital Outlay	
Land	XXX
Land Improvements	XXX
Buildings	XXX
Other Structures	XXX
Machinery	XXX
Office Equipment	XXX
Information and Communications Technology Equipment	XXX
Sports Equipment	XXX
Transportation Equipment	XXX
Furniture, Fixtures and Books	XXX
Other Property and Equipment	XXX
Construction in Progress-Land Improvements	XXX
Construction in Progress-Buildings	XXX
Construction in Progress-Other Structures	XXX
Total Capital Outlay	XXX
Cash Advances, Net	XXX
Total Payments for the year	XXX
Increase/(Decrease) in Cash for the year	XXX
Add/Less: Others	XXX
Total Increase/(Decrease) in Cash for the year	XXX
Cash at beginning of year	
Cash on Hand	XXX
Cash in Bank	XXX
Cash at end of year	XXX
Breakdown of Cash at end of year	
Cash on Hand	XXX
Cash in Bank	XXX

Prepared and certified correct by:

 SK Treasurer

 Date

Approved by:

 SK Chairperson

 Date

ANNUAL STATEMENT OF RECEIPTS AND PAYMENTS (ASRP)

INSTRUCTIONS

- A. The ASRP shall be prepared annually by the SK Treasurer based on the consolidated amounts of Quarterly Statement of Receipts and Payments (QSRP). It shall be accomplished as follows:
1. ***SK of Barangay, City/Municipality, Province*** – name of the barangay SK, City/Municipality and Province of the Barangay
 2. ***For the year ended*** – date for which the statement is being prepared
 3. ***Receipts*** – account and the corresponding amount based on the consolidated data in the “Receipts” portion of the QSRP
 4. ***Payments*** – account and the corresponding amount based on the consolidated data in the “Payments” portion of the QSRP
 5. ***Increase/(Decrease) in Cash for the year*** – total receipts for the year minus total payments for the year
 6. ***Others*** – amount of other adjustments involving cash such as loss of cash suffered by SK due to theft/fortuitous events/calamities/civil unrest and events of same nature
 7. ***Total Increase/(Decrease) in Cash for the year*** – the increase/decrease in cash for the quarter plus or minus others, if any
 8. ***Cash at beginning of year:***
 - ***Cash on Hand*** – balance of cash on hand at the beginning of the year based on RCRD
 - ***Cash in Bank*** – balance of cash in bank at the beginning of the year based on RCB
 9. ***Cash at end of quarter*** – total increase/(decrease) in cash for the year plus cash at beginning of year (cash on hand and cash in bank)
 10. ***Breakdown of Cash at end of quarter:***
 - ***Cash on Hand*** – balance of cash on hand at the end of the year based on RCRD
 - ***Cash in Bank*** – balance of cash in bank at the end of the year based on RCB
- B. The details of the cash advance shall be presented in the Notes to Financial Statements.
- C. The SRP shall be prepared and certified correct by the SK Treasurer and duly approved by the SK Chairperson and the date of signing shall be indicated.
- D. This statement shall be prepared in two copies to be distributed as follows:
- | | | |
|------------------------------------|---|-----------------------------|
| <i>Original copy</i> | - | COA Auditor |
| <i>2nd copy</i> | - | SK Treasurer |
| <i>Photocopies of the Original</i> | - | SK and Sangguniang Barangay |

SK of Barangay _____
 City/Municipality _____
 Province _____

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT

For the year ended _____

Particulars	Actual Amounts (a)	Final Budget (b)	Original Budget	Difference Actual and Final Budget (a-b)
CASH INFLOWS				
Subsidy from barangay (10% of the general fund)				
Receipts from other sources of revenue:				
Grants and Donations in Cash w/out Specific Purpose				
Miscellaneous Income				
Other Receipts				
Total Receipts				
CASH OUTFLOWS				
General administration program				
Equitable access to quality education				
Environmental protection				
Climate change adaptation				
Disaster risk reduction and resiliency				
Youth employment and livelihood				
Health and anti-drug abuse				
Gender sensitivity				
Sports development				
Capability building				
Total Payments				
NET CASH FLOWS				
Prepared and Certified Correct by:		Approved by:		
_____ Signature over Printed Name of Budget Monitoring Officer		_____ Signature over Printed Name of SK Chairperson		
_____ Date		_____ Date		

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT (SCBAA)

INSTRUCTIONS

A. The SCBAA shall be prepared by the Budget Monitoring Officer annually based on the Statement of Receipt and Payments, and Summary of Budget, Commitments, Payments and Balances. It shall be accomplished as follows:

1. ***SK of Barangay*** – name of the barangay SK
2. ***City/Municipality*** – the city/municipality of the barangay
3. ***Province*** – the province of the barangay
4. ***For the year ended*** ____ – date for which the statement is being prepared
5. ***Actual Amounts***
 - Cash Inflow – based on the Statement of Receipts and Payments except funds received with specific purpose
 - Cash Outflow – based on the Summary of Budget, Commitments, Payments and Balances
6. ***Final Budget***
 - Cash Inflow – based on the Original and Supplemental Budget per SK Resolution
 - Cash Outflow – based on the Summary of Budget, Commitments, Payments and Balances
7. ***Original Budget*** – based on the approved annual budget
8. ***Difference, Actual and Final Budget*** – difference between actual amounts and final budget

B. The SCBAA shall be prepared and certified correct by the Budget Monitoring Officer and duly approved by the SK Chairperson and the date of signing shall be indicated.

C. The SCBAA shall be prepared in two copies to be distributed as follows:

<i>Original copy</i>	-	COA Auditor
<i>2nd copy</i>	-	Budget Monitoring Officer
<i>Photocopies of the Original</i>	-	SK and Sangguniang Barangay

REPORT ON INVENTORY OF PURCHASED PROPERTY AND EQUIPMENT

As at _____, 20____

SK of Barangay: _____

City/Municipality: _____

Province: _____

For which _____, _____ is accountable, having assumed such accountability on _____.
(Name of Accountable SK Official) *(Official Designation)* *(Date of Assumption)*

[illegible]

Prepared and Certified Correct by:

Approved by:

Signature over Printed Name
Member, Inventory Committee

Date: _____

Signature over Printed Name
Member, Inventory Committee

Date: _____

Signature over Printed Name
Head, Inventory Committee

Date: _____

Signature over Printed Name
SK Chairperson

Date: _____

REPORT ON INVENTORY OF PURCHASED PROPERTY AND EQUIPMENT (RIPPE)

INSTRUCTIONS

- A. This report shall be prepared annually in the conduct of physical count of purchased property and equipment. It provides information on the physical existence and condition of the property and equipment, including those unrecorded and/or found at station. It shows the balance of property and equipment per Property and Equipment Card (PEC) and per count and the shortage/overage, if any. It shall be prepared and certified correct by the Inventory Committee and approved by the SK Chairperson. It shall be accomplished as follows:
1. ***As at*** – date the count was conducted
 2. ***SK of Barangay*** – name of the barangay SK
 3. ***City/Municipality*** – the city/municipality of the barangay
 4. ***Province*** – the province of the barangay
 5. ***Name of Accountable SK Official*** – name of the accountable SK official or Supply and Property Officer
 6. ***Official Designation*** – official designation of the accountable SK official
 7. ***Date of Assumption*** – first day of assumption of the duties and responsibilities as accountable SK official
 8. ***Article*** – type or classification of property and equipment (e.g., laptop/desktop computer, printer, filing cabinet, motorcycle, etc.)
 9. ***Item Description*** – brief description of the item
 10. ***Property No.*** – number assigned by the SK Treasurer to the item
 11. ***Unit of Measurement*** – unit of measurement of the item e.g., set, piece, etc.
 12. ***Unit Cost*** – cost per unit of the item
 13. ***Balance per PEC*** – balance (received less transferred, lost and disposed) appearing in the PEC
 14. ***On Hand per Count*** – quantity of items or articles per physical count
 15. ***Shortage/Overage*** – excess of the quantity and total value of items or articles per PEC over that of the physical count (Shortage) or vice versa (Overage)
 16. ***Remarks*** – whereabouts, conditions and other relevant information on the property and equipment noted during the physical count
 17. ***Prepared and Certified Correct by*** – signature over printed name of three members designated as the committee head and members and the date of signing
 18. ***Approved by*** – signature over printed name of the SK Chairperson and the date of signing
- B. The first six columns shall be filled out by the SK Treasurer while the last four columns shall be filled out by the Inventory Committee.
- C. The RIPPE shall be prepared in three copies to be distributed as follows:
- | | |
|------------------------------------|-----------------------|
| <i>Original copy</i> | – COA Auditor |
| <i>2nd copy</i> | – SK Treasurer |
| <i>3rd copy</i> | – Inventory Committee |
| <i>Photocopies of the Original</i> | – SK |

REPORT ON INVENTORY OF DONATED PROPERTY AND EQUIPMENT

As at _____, 20__

SK of Barangay: _____

City/Municipality: _____

Province: _____

For which _____, _____ is accountable, having assumed such accountability on _____.
(Name of Accountable SK Official) (Official Designation) (Date of Assumption)

Article (1)	Item Description (2)	Property No. (3)	Unit of Measurement (4)	Unit Cost (5)	Balance Per RDPE (Quantity) (6)	On Hand Per Count (Quantity) (7)	Shortage/Overage		Remarks (10)
							Quantity (8)	Value (9)	

Prepared and Certified Correct by:

Approved by:

 Signature over Printed Name
 Member, Inventory Committee
 Date: _____

 Signature over Printed Name
 Member, Inventory Committee
 Date: _____

 Signature over Printed Name
 Head, Inventory Committee
 Date: _____

 Signature over Printed Name
 SK Chairperson
 Date: _____

REPORT ON INVENTORY OF DONATED PROPERTY AND EQUIPMENT (RIDPE)

INSTRUCTIONS

- A. This report shall be prepared annually in the conduct of physical count of donated property and equipment. It provides information on the physical existence and condition of the property and equipment, including those unrecorded and/or found at station. It shows the balance of property and equipment per Registry of Donated Property and Equipment (RDPE) and per count and the shortage/overage, if any. It shall be prepared and certified correct by the Inventory Committee and approved by the SK Chairperson. It shall be accomplished as follows:
1. *As at* – date the count was conducted
 2. *SK of Barangay* – name of the barangay SK
 3. *City/Municipality* – the city/municipality of the barangay
 4. *Province* – the province of the barangay
 5. *Name of Accountable SK Official* – name of the accountable SK official/Supply and Property Officer
 6. *Official Designation* – official designation of the accountable SK official
 7. *Date of Assumption* – first day of assumption of the duties and responsibilities as accountable SK official
 8. *Article* – type or classification of property and equipment (e.g., laptop/desktop computer, printer, filing cabinet, motorcycle, etc.)
 9. *Item Description* – brief description of the item
 10. *Property No.* – number assigned by the SK Treasurer to the item
 11. *Unit of Measurement* – unit of measurement of the item e.g., set, piece, etc.
 12. *Unit Cost* – cost per unit of the item, if available; or indicate “Not Available” if cost cannot be determined
 13. *Balance per RDPE* – the balance (received less the transferred, lost and disposed) appearing in the RDPE
 14. *On Hand per Count* – quantity of items or articles per physical count
 15. *Shortage/Overage* – excess of the quantity and total value of items or articles per RDPE over that of the physical count (Shortage) or vice versa (Overage)
 16. *Remarks* – whereabouts, conditions and other relevant information on the property and equipment noted during the physical count
 17. *Prepared and Certified Correct by* – signature over printed name of three members designated as the committee head and members and the date of signing
 18. *Approved by* – signature over printed name of the SK Chairperson and the date of approval
- B. The first six columns shall be filled out by the SK Treasurer while the last four columns shall be filled out by the Inventory Committee.
- C. The RIDPE shall be prepared in three copies to be distributed as follows:
- | | |
|------------------------------------|-----------------------|
| <i>Original copy</i> | – COA Auditor |
| <i>2nd copy</i> | – SK Treasurer |
| <i>3rd copy</i> | – Inventory Committee |
| <i>Photocopies of the Original</i> | – SK |

Republic of the Philippines

 (SK of Barangay, City/Municipality, Province)
Notes to Financial Statements
For the period ended _____, 20____

Notes to the Financial Statements

1. Accounting Policies:

Basis of preparation

The financial statements of the SK of Barangay _____ have been prepared in cash basis substantially aligned to Cash Basis IPSAS, “Financial Reporting under the Cash Basis of Accounting.”

The accounting policies have been applied consistently throughout the period.

Reporting Agency/Entity

The financial statements are for SK of Barangay _____, *located in geographical location*. It's office is located at *official address in the barangay*.

The financial statements encompass the SK of Barangay _____ as specified in Republic Act No. 10742, otherwise known as the “Sangguniang Kabataan Reform Act of 2015.” The SK is composed of a chairperson and seven (7) members were be elected by the KK on _____.

The SK chairperson with the concurrence of the majority of all the SK members, appointed from among the members of the KK, the secretary and the treasurer

The principal activity of the SK of Barangay _____ is to provide services to its constituents.

The SK of Barangay _____ controls its own bank account. The approved budget and other cash receipts are deposited into its bank accounts.

Payments by other government agencies/entities

The SK of Barangay _____ benefits from payments made by Barangay _____ pertaining to honoraria of the SK Chairperson _____ amounting to _____.

Reporting currency

The reporting currency is Philippine peso.

2. Cash

Cash comprises cash on hand and demand deposits and cash equivalents. Demand deposits comprise balances with banks.

The approved budgets of the SK of Barangay _____ are deposited in the (Agency's/Entity's bank) _____ under Current Account No. _____ and are controlled by the agency/entity.

Receipts from donations are deposited in SK of Barangay _____ bank account.

3. Authorization Date

The financial statements were authorized for issue on _____. (Note: date the SK Chairperson signed on the approval portion of the FS)

4. Property and equipment

The SK of Barangay _____ maintains records of the following property and equipment amounting to _____ as of December 31, _____ stated at historical cost:

Account	Amount

5. Liabilities

The SK of Barangay _____ have outstanding payables amounting to _____. Details are as follows:

Creditor	Nature	Amount	Due date
Supplier ABC	Goods delivered		
Agency X	Seminar fees		

6. Receipt of Goods and Services (sample narrative only)

During 20__, a severe earthquake occurred in _____ (region) inflicting serious damage to government property and private property, and significant loss of life. Government agencies and other private institutions donated goods and equipment to assist in locating and rescuing individuals trapped in the rubble. In addition, specialized medical teams trained in trauma treatment together with medical equipment, were flown into the _____ (region). Temporary shelter and food were also supplied.

The value of goods and services received has been estimated at Php _____. The value of the emergency assistance provided has been determined based on cost estimates provided by these agencies/institutions involved because local prices for equivalent goods or services were not available.

_____ tons of rice was received as food aid during the year. It has been valued at Php _____ currency units which represents the wholesale price of similar rice in domestic wholesale markets.

Goods and services received during the year were not recorded in the Statement of Cash Receipts and Payments, which reflects only cash received (directly or indirectly) or paid by the SK. Goods and services-in-kind were received as part of the emergency assistance and are reflected in this note.

APPENDIX

SK ACCOUNTING PLAN

