



Republic of the Philippines
Department of Education
REGION VII – CENTRAL VISAYAS
Division of City Schools – City of Tagbilaran

**Office of the Schools Division
Superintendent**

DIVISION MEMORANDUM

No. *OSU*, s. 2022

March 1, 2022

SBM DIMENSION 4 TOOL CONSULTATION

To: Assistant Schools Division Superintendent
Chief-SGOD, SEPs & EPS II – Monitoring and Evaluation
All Public Elementary and Secondary School Heads
Division SBM Task Force for Dimension 4 (Dr. Vida Encarquez, Dr. Neoliota S. Sarabia, Liza E. Maquiling, Rosallie Tambis, Japhet Revereal)
All Others Concern

1. In accordance with DepEd Order No. 83, s. 2012, this office, instructs all public Elementary and Secondary School Heads and Division SBM Evaluators for **Dimension 4 – Finance, Resource Management & Mobilization** to conduct a review to contextualize the MOVs of the said dimension in accordance with the implementing guidelines on the revised School-Based (SBM) Framework, Assessment Process and Tool (APAT) published in 2012. This is in conformity with the Regional Field Technical Assistance Team (RFTAT), which has tasked our Division with validating contextualized MOVs for the year 2022.
2. In line with this, a one-day consultative meeting will be held on **March 11, 2022** of which the venue will be announced. A copy of your working paper is attached.
3. The primary goal of the consultative conference is to discuss the Dimension 4 on Finance Resource Management & Mobilization, Modes of Verification (MOVs) by comparing the proposed MOVs for 2022 to the previous one and developing a contextualized version.
4. Participants of the said activity are Elementary and Secondary School Heads, SBM Evaluators for Dimension 4 namely: Dr. Vida Encarquez, Dr. Neoliota S. Sarabia, Liza E. Maquiling, Rosallie Tambis and Japhet Revereal.
5. Expenses relative to and in the conduct of the SBM Dimension 4 Tool Consultation shall be charge to Division MOOE Fund subject to the usual accounting and auditing rules and regulations.
6. Wide dissemination this memorandum is desired.

JOSEPH IRWIN A. LAGURA, Ph D
Schools Division Superintendent
Office of the Schools Division Superintendent *IRL*

DS/ASDS/SGOD/BCL/lem



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WORKING PAPER

DIMENSION 4: Finance, Resource Management and Mobilization

Standard	Level 1	Level 2	Level 3	Level 4	REMARKS
<p>1. The school ensures that programs, projects and activities are funded as reflected in the school plan</p>	<ul style="list-style-type: none"> ▪ Approved School Improvement Plan (SIP) ▪ Annual Improvement Plan (AIP) ▪ Work and Financial Plan (WFP) ▪ Annual Procurement Plan (APP) ▪ School Operating Budget (SOB) 	<ul style="list-style-type: none"> • Documentation of the implemented PAPs identified in the AIP/WFP 1. Minutes of Meeting 2. Project Design 3. Project Implementation Review (PIR) 4. Pictures 5. Other equivalent document/s 	<ul style="list-style-type: none"> ▪ Programs, Projects, and Activities initiated/funded by external and internal interested parties (stakeholders) : <ol style="list-style-type: none"> 1. MOA/MOU/Acceptance 2. Approved Resolutions 3. Partnership Proposals 4. Letter of information to donate 5. Other equivalent documents 	<ul style="list-style-type: none"> • Certification from higher authorities/local LGUs and Agencies of a special fund/grant of a sustainable project addressing school needs • Video documentation posted in the website/official FB Page on a successful school planning and partnership program 	
	CURRENT FRMM MOVs 2020				
<ul style="list-style-type: none"> • AIP/AIP/WFP • List of PPAs • SIP • Budget work plan matrix 	<ul style="list-style-type: none"> • Established partnership as evidenced by a MOA, MOU, Deed of Donation with acknowledgement receipt/letter WFP/AIP 	<ul style="list-style-type: none"> • Approved project proposal/ resolutions / request letter in support of the AIP to be funded from other funds such as SEF, Alumni, PTA, etc; fund generation initiated by the stakeholders • SGC initiated PPAs • SOB (School Operating Budget) • Income-Generating Projects (IGP) • MOA • Approved resolutions • Liquidation Reports 	<ul style="list-style-type: none"> • Documents in sharing Best Practices on fiscal planning and budgeting practices • Benchmarking of other schools on effective FRMM duly acknowledged by higher authority • Certificate of Recognition of higher authority • Project Accomplishment Report 		

			<ul style="list-style-type: none"> PIR (Program Implementation Report) SMEA No AOM Field Staff Conference and ManCom Minutes of Meeting 	
SUGGESTED POINTS FOR REVISION				
<p>2. The school ensures that procurement activities are within the approved plan and budget as required by law</p>	<ul style="list-style-type: none"> Memorandum/Designation of School Bids and Awards Committee (BAC) BAC Duties and Responsibilities Documentation on BAC Orientation/Re-orientation on the Philippine Procurement Law 	<ul style="list-style-type: none"> BAC School Activities 1. BAC Resolution 2. Minutes of Meeting 3. PhilGeps Postings applicable to IUS Schools only 3. Procurement Process: Request for Price Quotation (RPQ), Purchase Request (PR), Purchase Order (PO) 	<ul style="list-style-type: none"> Inspection & Acceptance Report signed by school stakeholder Innovative practices on the procurement activities beyond ordinary procedures following the approved plan and budget. 	<ul style="list-style-type: none"> Stakeholders Feedbacks on school procurement practices School Resolution on issues pertaining procurement activities from Citizen/client Satisfaction Survey consolidation
CURRENT FRM/ MOVs 2020				
<ul style="list-style-type: none"> Attendance of training on Awareness of RA 9184 (Procurement Law) Mentoring and Coaching on procurement process Certificate of participation to PHILGEPs training BAC (Bids and Awards Committee) AP 	<ul style="list-style-type: none"> Establishment of BAC Procurement Documents Copy of APP and PMP Copy of the SIP Appraisal Tool PHILGEPs BAC Resolutions BAC duties and responsibilities 	<ul style="list-style-type: none"> Advisory of DBM Documented Innovations APP/PPMP Inspection and Acceptance Report Purchase Request Copy of innovative procedures on procurement of goods and services Bulk procurement Purchase Orders APP RPQ (Request for Price Quotation) Liquidation Reports 	<ul style="list-style-type: none"> Report on Financial Management (Best Practices) District convocation Audit Observation Memo/Summary of Liquidation Report duly signed by PSDS, PTA Recognitions received Letters from other schools as benchmarking sites School to school partnership 	

3. The school funds are disbursed and utilized in accordance to accounting rules and auditing rules and regulations	<ul style="list-style-type: none"> ▪ Disbursement ▪ School Head/Treasurers Bond ▪ School Operating Budget ▪ Cash in Bank Register/Cash Disbursement Register ▪ Approved Disbursement Voucher 	<ul style="list-style-type: none"> ▪ Subsidiary ledger to track payments of subscribed utilities 1. Internet Bill 2. Telephone bill and the like ▪ Monthly Cash Disbursement Program 	<ul style="list-style-type: none"> ▪ Financial Transparency Board ▪ Consolidated Stakeholders Feedback on school disbursement program/activities 	<ul style="list-style-type: none"> ▪ School Resolution on the consolidated Feedback from the CCSS ▪ Certificate of Recognition as Resource Speaker on Effective Disbursement and innovative practices 	
CURRENT FRMM MOVs 2020					
	<ul style="list-style-type: none"> • Cash in Bank register/Cash Disbursement Register to be compared to School Operating Budget • Cash Disbursement receipts • Liquidation report vs. SOB MOOE report • disbursement voucher 	<ul style="list-style-type: none"> ▪ Liquidation reports (on time submission) ▪ Subsidiary ledger/ any applicable documents ▪ Monthly Disbursement Program ▪ Monthly Cash Disbursement Register ▪ MOOE Report ▪ SOB 	<ul style="list-style-type: none"> ▪ Financial Transparency Board ▪ Updated & Innovative Monthly Cash Disbursement Based on Monthly Disbursement Program ▪ Updated transparency board ▪ MOOE Report ▪ Minutes of Periodic meeting with stakeholders on Fiscal Management 	<ul style="list-style-type: none"> ▪ Documents on effective disbursement practice ▪ Updated & innovative Monthly Cash Disbursement based on monthly disbursement program benchmarked by other schools. ▪ Online financial information management system ▪ MOOE liquidation report ▪ Certificate of Recognition as Resource Speaker on Effective Disbursement ▪ Recognized innovations on school disbursement practices by higher authority 	

3. The school funds are disbursed and utilized in accordance to accounting and auditing rules and regulations	<ul style="list-style-type: none"> MOOE Monthly utilization Report: of less than 75% as seen in the Subsidiary Ledger or any applicable documents MOOE Liquidation Report with atleast 60% of the disbursed fund utilized 	<ul style="list-style-type: none"> MOOE Monthly utilization Report atleast 75% as seen in the Subsidiary Ledger or any applicable documents MOOE Liquidation Report with atleast 80% of the disbursed fund utilized 	<ul style="list-style-type: none"> Timely and full liquidation of downloaded funds as seen in the Subsidiary Ledger or any applicable documents Consolidated Monthly Utilization of Funds signed by the accountant and noted by the stakeholder MOOE 90%-100% Utilization Report 100% of Disbursed Fund utilized 	<ul style="list-style-type: none"> Consolidated Monthly Utilization of Funds signed by the accountant and noted by the stakeholder posted in school's website/official FB Page MOOE Utilization posted in school's website/official FB Page Advocacy Campaign for effective Fund Utilization posted in school's website/official FB Page 	
CURRENT FRMM MOVs 2020					
	<ul style="list-style-type: none"> Less than 75% as seen in Subsidiary Ledger or any applicable documents Consolidated monthly report signed by the School Head MOOE utilization report 60% of the disbursed fund being utilized 	<ul style="list-style-type: none"> 75% as seen in subsidiary ledger or any applicable documents Consolidated Monthly Report on the Utilization of Funds signed by the Accountant MOOE utilization report 	<ul style="list-style-type: none"> Financial Transparency Board Updated & Innovative Monthly Cash Disbursement Based on Monthly Disbursement Program Updated Transparency Board MOOE Report Minutes of Periodic meeting with stakeholders on Fiscal Management 	<ul style="list-style-type: none"> Documents on effective disbursement practice Updated & Innovative Monthly Cash Disbursement Based on Monthly Disbursement Program Benchmarkd by the schools Online financial information management system MOOE Liquidation report Certificate of Recognition as Resource Speaker on Effective Disbursement \ 	

			<ul style="list-style-type: none"> Recognized Innovations on school disbursement practices by higher authority 	
<p>4. The school implements management strategies to mobilize resources</p>	<p>SUGGESTED POINTS FOR REVISION</p> <ul style="list-style-type: none"> Designation of Adopt-A-School Coordinator/School Partnership Focal Person and Brigada Eskwela Coordinator Updated Deped Partnership Database System (DPDS) school account Physical Facilities and Maintenance Assessment (BE Form 1) duly accomplished School Work Plan (BE Form 2) duly accomplished Resource Mobilization Plan (BE Form 3) duly accomplished 	<ul style="list-style-type: none"> Documentation on the School Plan & Resource Mobilization <ol style="list-style-type: none"> Minutes of Meeting Pictures and other documents relative to school planning and mobilization Capsule Proposal for Stakeholders 	<ul style="list-style-type: none"> School Accomplishment Report (BE Form 7) with supporting documents before and after MOU/MOA, Deed of Donation and the like from stakeholders supporting the school plan 	<ul style="list-style-type: none"> Schools Best Practices on Resource Mobilization posted in the Schools' Website/Official FB Page with trending likes (1k or more) Documentation on Local Stakeholders Convergence on Resource Mobilization with commitments from the external interested parties.
CURRENT FRMM MOVs 2020				
<ul style="list-style-type: none"> Availability of Social Mobilization and Networking plan Minutes of the orientation on the existing asset management policies Partnership database system Minutes of the Planning Meeting of the school's SOCMOB List of partners Resource mobilization plan 	<ul style="list-style-type: none"> Implementation of Social Mobilization and networking plan as evidence by established partnership Inventory of properties SMEA report and SRC Inventory Custodian's Slip/ Logbook of Materials Copy of Capsule Proposal for Stakeholders 	<ul style="list-style-type: none"> Increased number of partners Property custodian report No COA Observation report Documented innovative practices on asset management Report on Stakeholders Convergence Locally Initiated and institutionalized project/ innovation with accomplishment report 	<ul style="list-style-type: none"> Donations showing sharing of best practices on resource mobilization Documented activities on the sharing of innovations on asset management to a community of school Report on identified Best Practices SOSA Publication / Social Media 	

	<ul style="list-style-type: none"> Process flow accepting donations 	<ul style="list-style-type: none"> Copy of Letters sent to Stakeholders MOA/MOU Implementation record of mobilization plan Records on accepted donations 	<ul style="list-style-type: none"> School accounts in accepting donations School and stakeholders innovation on resource mobilization plan 	<ul style="list-style-type: none"> Marketing Stakeholder convergence 	
<p>5. The school ensures that assets are properly managed and fully utilized</p>	<ul style="list-style-type: none"> School Inventory Custodian Slip/Logbook of Materials School Building Inventory duly signed and approved School Site Plan or its equivalent 	<ul style="list-style-type: none"> School Tracking system of properties issued and utilized Inventory of Property, Plant and Equipment Documentation of condemnable school buildings and other properties (books etc.) 	<ul style="list-style-type: none"> Technology-based asset management system in school SMEA Report on updates on the assets and properties managed and utilized 	<ul style="list-style-type: none"> Documents showing sharing of best practices on technology-based asset management system 	
CURRENT FRMIM MOVs 2020					
	<ul style="list-style-type: none"> Attendance to orientation, coaching and mentoring on Asset Management School Inventory Report 	<ul style="list-style-type: none"> Inventory of Property Plant and Equipment, Documentation of disposal unserviceable properties as applicable. Documentation of condemnation and demolition of school buildings, presence of school site development Tracking system 	<ul style="list-style-type: none"> Updated records of PPE, disposable unserviceable materials, condemnation of school buildings, participation of stakeholders in the conduct of inventory disposal Technology based asset management system Property management and nutilization report 	<ul style="list-style-type: none"> Documents showing sharing of best practices on asset management Report on the Caravan of Best Practices Work Flow 	
SUGGESTED POINTS FOR REVISION					
<p>6. The school complies to all physical and financial reportorial requirements in a timely and accurate manner</p>	<ul style="list-style-type: none"> MOOE Liquidation Report School PTA, Canteen, IGP Funds and other school funds duly liquidated signed and approved 	<ul style="list-style-type: none"> Any document showing timely submission of accurate financial /liquidation reports 	<ul style="list-style-type: none"> School Performance Identified as PBB "BETTER Schools" 1. Documentation on no late liquidation of MOOE Funds 	<ul style="list-style-type: none"> School Performance Identified as PBB "BEST Schools" 1. Documentation on no late liquidation of MOOE Funds 	

<ul style="list-style-type: none"> Documentation on the procurement process/procedure: <ol style="list-style-type: none"> Purchase Reques Request for Price Quotation Purchase Order Annual Procurement Plan (APP) 	<ul style="list-style-type: none"> School Performance Identified as PBB "GOOD Schools" 	<ul style="list-style-type: none"> 2. 90% Utilization of Funds 3. 90% Disbursement of Funds 	<ul style="list-style-type: none"> 2. 99% Utilization of Funds 3. 100% Disbursement of Funds 	
CURRENT FRMM MOVs 2020				
<ul style="list-style-type: none"> Transmittal of Physical and financial reports School Site Deed of Donation School Building Inventory Monthly MOOE Liquidation (CDR) PTA, Canteen, IGP Liquidation Financial Reports Bulk Procurement Purchase Orders APP RPQ (Request for Price Quotation) Building status report 	<ul style="list-style-type: none"> Any document showing timely submission of accurate financial reports School Development Plan School Building Inventory duly signed by the Division Engineer, School Head and Stakeholders No Audit Observation Memo No Unliquidated cash advances/Liquidation on Time Timely submission of financial reports Approved liquidation reports Validated inventory of school plants, properties, equipment Program of Work/Resolution/Solicitation Letter Core processes aligned to ARTA (Anti-Red Tape Act) 	<ul style="list-style-type: none"> Minutes of Meeting disseminating the utilization of funds in relation to PAPS implementation to stakeholders SMEA reports are available done by the SH, some coordinators and teachers with stakeholders SHARE (School Heads Accomplishment Report in Education) Minutes of the SHARE (School Heads Accomplishment Report in Education))/SOSA conducted Attendance Photos with caption School Site Title SRC Reporting Improvement plan based on report 	<ul style="list-style-type: none"> Documentation of discussion of financial and fiscal report during SMEA Advocacy on the implementation and improvement of a collaboratively developed, periodically adjusted and constituent-focused resource management system Consolidated M & E satisfaction Survey (localized tool) Analysis, Findings and Recommendation SOSA documentation M & E report of stakeholders 	