



Republic of the Philippines
Department of Education
REGION XI
SCHOOLS DIVISION OF DAVAO DEL NORTE

CITIZEN'S CHARTER

CASH UNIT

2025 Edition

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1. COLLECTION

Payments received by the division consist of salary refunds due to overpayment, tax underpayments, MOOE cash advance refunds (including utility surcharges, unused MOOE, and bank charges), sale of bid documents, and refunds of cash advances for travel expenses.

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|----------------------------------|--|--|------------------------|------------------------|---------------------------|
| Office or Division: | | CASH UNIT | | | |
| Classification: | | SIMPLE | | | |
| Type of Transaction: | | G2C – GOVERNMENT TO CLIENT G2G – GOVERNMENT TO GOVERNMENT | | | |
| Who may avail: | | ALL INTERNAL AND EXTERNAL CLIENTS | | | |
| CHECKLIST OF REQUIREMENTS | | | WHERE TO SECURE | | |
| • Order of Payment | | | • Accounting Unit | | |
| CLIENT STEPS | | AGENCY ACTION | FEES TO BE PAID | PROCESSING TIME | RESPONSIBLE PERSON |
| 1 | Secures an accomplished and signed Order of Payment from the Accounting Unit | | None | 10 minutes | Payor or Client |
| 2 | Proceeds to the Cashier's Office, Window 1 or Window 2, and submits the accomplished and signed Order of Payment and cash or check | Cash Personnel reviews the signed Order of Payment and counts the cash or evaluates the validity of the check payment received | None | 5 minutes | Cash Personnel |
| 3 | | Cash Personnel issues and releases an official receipt to the Payor or Client | None | 5 minutes | Cash Personnel |
| Total | | | 20 minutes | | |



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2. PAYMENT OF OBLIGATION THRU LDDAP-ADA (LBP EMDS & MANUAL ADA)

Obligations of the division are paid through LDDAP-ADA. These include salaries, other personnel benefits, school funds downloading, and payments to suppliers for goods and services delivered to the division.

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| Office or Division: | | CASH UNIT | | | |
| Classification: | | SIMPLE | | | |
| Type of Transaction: | | G2C – GOVERNMENT TO CLIENT G2G – GOVERNMENT TO GOVERNMENT | | | |
| Who may avail: | | ALL INTERNAL AND EXTERNAL CLIENTS | | | |
| CHECKLIST OF REQUIREMENTS | | | WHERE TO SECURE | | |
| <ul style="list-style-type: none"> Approved Disbursement Voucher, Obligation Request Slip (ORS) and Journal Entry Voucher (JEV) Supporting Documentary Requirements | | | <ul style="list-style-type: none"> Budget Section Accounting Section Personnel Section Others Concerned | | |
| CLIENT STEPS | AGENCY ACTION | FEES TO BE PAID | PROCESSING TIME | RESPONSIBLE PERSON | |
| 1 | Receives the approved Disbursement Voucher (DV), Obligation Request and Status (ORS), and Journal Entry Voucher (JEV), along with supporting documents (claim), via the Data Tracking System (DTS). | None | 5 minutes | Cash Personnel | |
| 2 | Evaluates the claim to determine whether it will be processed through LBP | None | 1 minute | Cash Personnel | |



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| | | EMDS or manual LDDAP-ADA. | | | |
| IN CASE OF PROCESSING THRU LBP EMDS (PAYMENT FOR SUPPLIERS, MOOE DOWNLOADING & REMITTANCES) – INTERNAL & EXTERNAL | | | | | |
| 3 | | Records the payment details in the Disbursements Control Book and assigns the ACIC Number and Check Number | None | 2 minutes | Cash Personnel |
| 4 | | Encodes the payment details into the Land Bank of the Philippines electronic Modified Disbursement System (e-MDS) | None | 5 minutes | Cash Personnel |
| 5 | | Generates and prints the Advice of Checks Issued and Cancelled (ACIC) from the LBP e-MDS | None | 5 minutes | Cash Personnel |
| 6 | | Reviews and signs the “prepared by” portion of the ACIC | None | 5 minutes | Head of the Cash Unit / Alternate Signatory |
| 7 | | Forwards the ACIC to the Office of the other Authorized Signatory (SDS)/Alternate Signatory (AO V) for countersignature | None | 5 minutes | Cash Personnel |
| 8 | | Signs the ACIC | None | 24 hours | Authorized Signatory / Alternate Signatory (SDS or AO V) |



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| 9 | | Approves the ACIC in the LBP e-MDS | None | 20 minutes | Staff of the Authorized Signatory (SDS) |
| 10 | | Returns the signed ACIC to the Cash Unit | None | 5 minutes | Staff of the Authorized Signatory (SDS) |
| 11 | | The downloading of the payment will be done on the following banking day | None | 24 hours | LBP e-MDS |
| Total | | | 2 days, 53 minutes | | |
| IN CASE OF PROCESSING THRU MANUAL LDDAP-ADA (PAYMENT FOR SUPPLIERS) – EXTERNAL | | | | | |
| 3 | | Prepares and prints the List of Due and Demandable Accounts Payable-Advice to Debit Account (LDDAP-ADA) | None | 5 minutes | Accounting Personnel |
| 4 | | Accounting Personnel forwards the LDDAP-ADA to the Accountant for review and approval | None | 1 minute | Accounting Personnel |
| 5 | | The accountant reviews and signs the LDDAP-ADA and forwards it to the Accounting Personnel | None | 5 minutes | Accountant / Alternate Signatory |
| 6 | | The Accounting Personnel forwards the signed LDDAP-ADA to the Cash Unit | None | 1 minute | Accounting Personnel |
| | | The Cash Personnel encodes payment | | | |



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| 7 | | details in the (WINACICDES) Windows Advice of Checks Issued and Cancelled Data Entry System based on the data in the LDDAP-ADA | None | 5 minutes | Cash Personnel |
| 8 | | Generates and prints the ACIC from WINACICDES | None | 5 minutes | Cash Personnel |
| 9 | | Prepares and prints the Summary of LDDAP-ADA Issued and Invalidated ADA Entries (SLIAE) | None | 5 minutes | Cash Personnel |
| 10 | | Organizes the LDDAP-ADA, ACIC, and SLIAE and forwards them to the Head of the Cash Unit / Alternate Signatory for review and signature | None | 5 minutes | Cash Personnel |
| 11 | | Reviews the LDDAP-ADA, ACIC, and SLIAE and signs them, then forwards them to the Accounting Section | None | 4 minutes | Head of the Cash Unit or AO V |
| 12 | | Reviews the accuracy of data in the LDDAP-ADA, ACIC, and SLIAE and signs them | None | 20 minutes | Accountant / Alternate Signatory |



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| 13 | | Forwards the signed LDDAP-ADA, ACIC, SLIIAE back to the Cash Unit | None | 1 minute | Accounting Personnel |
| 14 | | Forwards the signed LDDAP-ADA, ACIC, SLIIAE to the office of the other Authorized Signatory (SDS) / Alternate Signatory for final approval | None | 5 minutes | Cash Personnel |
| 15 | | Signs the LDDAP-ADA, ACIC, and SLIIAE | None | 24 hours | SDS or AO V |
| 16 | | Returns the signed LDDAP-ADA, ACIC and SLIIAE to the Cash Unit | None | 5 minutes | SDS or Admin Personnel |
| 17 | | Organizes all the payment documents and reviews the completeness of the signatures and saves a soft copy to a flash drive, and seals them in an envelope for submission to the bank | None | 15 minutes | Cash Personnel |
| 18 | | The crediting of the payment will be done on the following banking day | None | 24 hours | Bank Personnel |
| Total | | | 2 days, 1 hour and 25 minutes | | |



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PROCESSING OF PAYMENT FOR SALARIES, BENEFITS AND REIMBURSEMENTS - INTERNAL

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| 3 | | Encodes the payment details in the Financial Data Entry System (FINDES 3.0) system for the generation of a Bank List | None | 4 minutes per payee | Cash Personnel |
| 4 | | Generates and prints the Bank List from the FINDES 3.0 system | None | 5 minutes | Cash Personnel |
| 5 | | Encodes the payment details into the Land Bank of the Philippines electronic Modified Disbursement System (e-MDS) | None | 5 minutes | Cash Personnel |
| 6 | | Generates and prints the Advice of Checks Issued and Cancelled (ACIC) from the LBP e-MDS | None | 5 minutes | Cash Personnel |
| 7 | | Reviews and signs the "prepared by" portion of the ACIC and the Bank List | None | 5 minutes | Head of the Cash Unit or AO V |
| 8 | | Forwards the ACIC and Bank List to the Office of the Accountant for review and countersignature | None | 1 minute | Cash Personnel |
| 9 | | Accountant reviews and signs the Bank List | None | 20 minutes | Accountant |
| | | Forwards the ACIC and Bank | | | |



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| 10 | | List to the Office of the other Authorized Signatory (SDS)/Alternate Signatory (AO V) for countersignature | None | 5 minutes | Cash Personnel |
| 11 | | SDS or the Alternate Signatory signs the “approved by” portion of the ACIC and Bank List | None | 24 hours | SDS or AO V |
| 12 | | Approves the ACIC in the LBP e-MDS | None | 20 minutes | SDS Personnel |
| 13 | | Returns the signed ACIC and Bank List to the Cash Unit | None | 5 minutes | SDS Personnel or Admin Personnel |
| 14 | | Wait until the next banking day after approval for the payment to be downloaded. | None | 24 hours | Cash and SDS Personnel |
| Total | | | 2 days, 1 hour, and 15 minutes | | |



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**3. PAYMENT OF OBLIGATION AND RELEASE OF PROVIDENT LOAN
THROUGH ISSUANCE OF CHECKS**

The division's obligations may also be settled by check. These payments cover utility companies and remittances to private lending institutions. Additionally, Provident Loans to both teaching and non-teaching personnel are disbursed via check.

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|---|--|---|--|--------------------|----------------|
| Office or Division: | CASH UNIT | | | | |
| Classification: | SIMPLE | | | | |
| Type of Transaction: | G2C – GOVERNMENT TO CLIENT G2G – GOVERNMENT TO GOVERNMENT | | | | |
| Who may avail: | ALL INTERNAL AND EXTERNAL CLIENTS | | | | |
| CHECKLIST OF REQUIREMENTS | | | WHERE TO SECURE | | |
| <ul style="list-style-type: none">Approved Disbursement Voucher, Obligation Request Slip (ORS), and Journal Entry Voucher (JEV)Supporting Documentary Requirements | | | <ul style="list-style-type: none">Budget SectionAccounting SectionOthers Concerned | | |
| CLIENT STEPS | AGENCY ACTION | FEES TO BE PAID | PROCESSING TIME | RESPONSIBLE PERSON | |
| PROCESSING OF EMDS CHECK | | | | | |
| 1 | | Receives the approved DV, ORS & JEV with supporting documents via Data Tracking System (DTS) | None | 5 minutes | Cash Personnel |
| 2 | | Determines the type of fund and encodes payment details on the check, reviews, and prints the corresponding check | None | 20 minutes | Cash Personnel |
| 3 | | Encodes the check details into the LBP e-MDS | None | 5 minutes | Cash Personnel |
| 4 | | Generates and prints ACIC | None | 5 minutes | Cash Personnel |



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| 5 | | Reviews the accuracy of data on the check and ACIC based on the processed DV and signs | None | 5 minutes | Head of Cash Unit or AO V |
| 6 | | Transmits the check and ACIC to the other Authorized Signatory (SDS) or Alternate Signatory | None | 5 minutes | Cash Personnel |
| 7 | | Countersigns the check and ACIC | None | 24 hours | SDS or AO V |
| 8 | | Approves the ACIC in the LBP e-MDS | None | 20 minutes | SDS Personnel |
| 9 | | Returns signed check and ACIC to the Cash Unit | None | 5 minutes | SDS or Admin Personnel |
| 10 | | Receives and checks if all documents are duly signed and the ACIC is duly approved online | None | 5 minutes | Cash Personnel |
| 11 | | Wait for 1 banking day for the check to be valid for encashment | None | 24 hours | LBP e-MDS |
| 12 | | Informs the payee of the availability of the check for release | None | 3 minutes | Cash Personnel |
| 13 | Proceeds to the Cashier's Office Window 1 or Window 2 and presents necessary documents to claim the check (valid ID, Invoice in | Checks the ID of the claimant or checks the entries on the Invoice | None | 2 minutes | Cash Personnel |



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| | case of a supplier or PLIs) | | | | |
| 14 | Signs on the Record of Checks Released (MDS Check) and DV | Checks the signature against the ID presented | None | 2 minutes | Cash Personnel |
| 15 | Receives the check and evaluates the correctness of the data (name of payee and amount) | Releases check | None | 3 minutes | Cash Personnel |
| Total | | | 2 days, 1 hour, and 25 minutes | | |
| PROCESSING OF PROVIDENT LOAN CHECK | | | | | |
| 1 | | Receives the approved DV, ORS & JEV with supporting documents via Data Tracking System (DTS) | None | 5 minutes | Cash Personnel |
| 2 | | Encodes payment details on the check, reviews, and prints the corresponding check | None | 20 minutes | Cash Personnel |
| 3 | | Reviews the accuracy of the data on the check based on the processed DV and signs the check | None | 5 minutes | Head of Cash Unit or AO V |
| 4 | | Transmits the check to the other Authorized Signatory (SDS) or Alternate Signatory | None | 5 minutes | Cash Personnel |



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| 5 | | Countersigns the check | None | 24 hours | SDS or AO V |
| 6 | | Returns signed check and other supporting documents back to the Cash Unit | None | 5 minutes | SDS or Admin Personnel |
| 7 | | Receives and checks if the check is duly signed | None | 1 minute | Cash Personnel |
| 8 | | Informs the payee of the availability of the check for release | None | 3 minutes | Cash Personnel |
| 9 | Proceeds to the Cashier's Office Window 1 or Window 2 and presents necessary documents to claim the check (valid ID) | Checks the ID of the claimant | None | 1 minute | Cash Personnel |
| 10 | Signs the Report of Check Released (Provident Checks) and DV | Checks the signature against the ID presented | None | 2 minutes | Cash Personnel |
| 11 | Receives check and validates the correctness of data (name of payee and amount) | Releases check | None | 3 minutes | Cash Personnel |
| Total | | | 1 day, and 50 minutes | | |



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4. HANDLING OF CASH ADVANCES

The Cashier is allowed for advances especially on cases where payment of cash is necessary. The grant of Cash Advance is based on the general accounting rules and regulations.

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| Office or Division: | | CASH UNIT | | | |
| Classification: | | SIMPLE | | | |
| Type of Transaction: | | G2G – GOVERNMENT TO GOVERNMENT | | | |
| Who may avail: | | DEPED EMPLOYEE | | | |
| CHECKLIST OF REQUIREMENTS | | | WHERE TO SECURE | | |
| <ul style="list-style-type: none"> • Approved DV, ORS and JEV • Approved Authority to Cash Advance • Certification of No Unliquidated Cash Advance • Supporting Documentary Requirements | | | <ul style="list-style-type: none"> • Budget Section • Accounting Section • Others Concerned | | |
| CLIENT STEPS | | AGENCY ACTION | FEES TO BE PAID | PROCESSING TIME | RESPONSIBLE PERSON |
| 1 | | Receives the approved DV, ORS & JEV with supporting documents via Data Tracking System (DTS) | None | 5 minutes | Cash Personnel |
| 2 | | Encodes payment details on the check, reviews, and prints the corresponding check | None | 20 minutes | Cash Personnel |
| 3 | | Encodes the check details into the LBP e-MDS | None | 5 minutes | Cash Personnel |
| 4 | | Generates and prints ACIC | None | 5 minutes | Cash Personnel |
| 5 | | Reviews the accuracy of data on the check and ACIC based on | None | 5 minutes | Head of Cash Unit or AO V |



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| | | the processed DV and signs the check | | | |
| 6 | | Transmits the check and ACIC to the other Authorized Signatory (SDS) or Alternate Signatory | None | 5 minutes | Cash Personnel |
| 7 | | Signs the check and ACIC | None | 24 hours | SDS or AO V |
| 8 | | Approves the ACIC in the LBP e-MDS | None | 20 minutes | SDS Personnel |
| 9 | | Returns signed check and ACIC back to the Cash Unit | None | 5 minutes | SDS or Admin Personnel |
| 10 | | Receives and checks if the ACIC and check are duly signed, and is duly approved online | None | 5 minutes | Cash Personnel |
| 11 | | Wait for 1 banking day for the check to be valid for encashment | None | 24 hours | LBP e-MDS |
| 12 | | Check encashment | None | 2 hours | Cash Personnel |
| 13 | | Releases cash to the recipient/s | None | 1 hour | Head of Cash Unit |
| Total | | | 2 days, 4 hours, and 15 minutes | | |



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5. RELEASE OF PETTY CASH FUND

The Division of Davao del Norte set up a Petty Cash Fund in the amount of Ten Thousand Pesos (P10,000.00). It shall be maintained using the Imprest System. Payments out of the Petty Cash Fund shall be allowed only for amounts not exceeding P1,000.00 for each transaction.

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| Office or Division: | | CASH UNIT | | | |
| Classification: | | SIMPLE | | | |
| Type of Transaction: | | G2G – GOVERNMENT TO GOVERNMENT | | | |
| Who may avail: | | DIVISION EMPLOYEE | | | |
| CHECKLIST OF REQUIREMENTS | | | WHERE TO SECURE | | |
| <ul style="list-style-type: none"> • Approved Petty Cash Voucher (2 copies) • Cash Invoice or Official Receipt • Approved Purchase Request • Statement of Urgency issued by the Head of Office in lieu of Canvass and Abstract of Canvass while on official travel • Waste Material Report • Inspection and Acceptance Report • Request Issue Slip • Inventory Custodian Slip • Or other evidence of disbursement | | | <ul style="list-style-type: none"> • Cash Section • Supplier • Supply Section • Others Concerned | | |
| CLIENT STEPS | | AGENCY ACTION | FEES TO BE PAID | PROCESSING TIME | RESPONSIBLE PERSON |
| 1 | Proceeds to the Cash Section and submits the approved Petty Cash Voucher with its supporting documentary requirements | Receives and evaluates the approved and signed Petty Cash Voucher with its supporting documentary requirements | None | 10 minutes | Petty Cash Fund Custodian |
| 2 | Signs the record book for the release of | | None | 2 minutes | Petty Cash Fund Custodian |



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| | the Petty Cash Fund | | | | |
| 3 | Signs the "received by" portion of the Petty Cash Fund Voucher | Checks the Petty Cash Voucher for the completeness of the signatures | None | 3 minutes | Petty Cash Fund Custodian |
| 4 | Receives the cash | Releases the cash | None | 5 minutes | Petty Cash Fund Custodian |
| Total | | | 20 minutes | | |