



Republic of the Philippines
Department of Education



JAN 09 2009

DepED O R D E R
No. **3**, s. 2009

CY 2008 SCHOOL-BASED MANAGEMENT (SBM) GRANT FUNDED
BY THE SUPPORT TO PHILIPPINE BASIC EDUCATION REFORM
(SPHERE)

To: Undersecretaries
Assistant Secretaries
Bureau Directors
Directors of Services, Centers and Heads of Units
Regional Directors
Schools Division/City Superintendents
Heads, Public Elementary and Secondary Schools
All Others Concerned

1. In support to Basic Education Sector Reform Agenda (BESRA) implementation, DepED is collaborating with development partners to augment the School-Based Management (SBM) grant resources under the General Appropriations Act (GAA). One of such efforts resulted in the implementation of the Support to Philippine Basic Education Reform (SPHERE), an AusAID-assisted grant administered by the World Bank which will be implemented simultaneously with the CY 2008 SBM Grant funded under GAA.
2. The eligible beneficiaries of the SPHERE Grant for 2008 shall be the disadvantaged elementary schools with approved School Improvement Plans (SIPs) located in the 50 priority divisions in 17 regions (See Annex 1).
3. In determining the recipient schools, beneficiaries should not have been given the SBM Grants (GAA) for CY 2006 and 2007. Priority will be given to the elementary schools with approved SIPs which are in the 5th and 6th class municipalities in the 50 priority divisions. However, if there are no 5th and 6th class municipalities within the divisions, the next level of priority will be given to schools situated in the 3rd and 4th class municipalities.
4. DepED Order No. 55, s. 2008 entitled **"School-Based Management Grant FY 2007 Budget"** (Annex 2) shall serve as the basis for the implementation of the Grant specifically the provisions applicable to Non-Implementing Units (non-IUs) stated in Items 6.3 (Eligible Activities/Expenditure Items), 7.3 (General Procedures to Avail of the Grant), 8.0 (Releases of Funds), 9.0 (Liquidation of SBM Grants), 10.0 (SBM Management and Coordination) except Items 10.3 (Program Support Funds), 10.4 (on Independent Audit), and 11.0 (Procurement Process).

5. Each of the recipient school shall receive a grant amounting to Fifty Thousand Pesos (PhP50,000.00).
6. The release of funds is through fund transfer from the Central Office Special Account to the Division Office's bank account.
7. The Division Offices are hereby instructed to issue the call for submission of and evaluate the proposals from candidate recipient schools. The List of Recipient Schools shall be submitted to the Planning and Programming Division (PPD), Office of Planning Service (OPS), DepED Central Office, on or before January 15, 2009 at e-mail address: rmasapo@yahoo.com or mw_bautista@yahoo.com
8. Immediate and wide dissemination of and compliance with this Order is directed.



JESLI A. LAPUS
Secretary

Encls.: As stated
Reference: DepED Order: (No. 55, s. 2008)
Allotment: 1—(D.O., 50-97)
To be indicated in the Perpetual Index
under the following subjects:

FUNDS
PROCUREMENT
PROGRAMS
SCHOOLS

Reformatted: Sally: 2008 school-based mgt. (SMB)-(SPHERE)
January 5, 2009

Distribution of allocation/slots by Region based on Education Performance of 47 Divisions (from the approved 50 Priority Divisions with the inclusion of the 3 STRIVE Divisions)

ANNEX 1

REGION	DIVISION ¹	SBM Grant Allocation	No. of Elementary Schools
I	San Carlos City		
II	Cagayan Isabela		
III	Aurora		
IVA	Quezon		
IVB	Palawan Occidental Mindoro		
V	Masbate Camarines Sur Albay		
VI	Negros Occidental Cadiz City Antique Roxas City Capiz Iloilo		
VII	Negros Oriental Bohol		
VIII	Samar (Western Samar) Leyte Northern Samar		
IX	Zamboanga del Sur Zamboanga del Norte Zamboanga Sibugay Zamboanga City		
X	Bukidnon Lanao del Norte Valencia City Misamis Oriental Gingoog City Misamis Occidental		
XI	Davao del Sur Davao Oriental Compostela Valley Island Garden of Samal Davao del Norte		
XII	North Cotabato Sultan Kudarat Sarangani South Cotabato		
CAR	Apayao Kalinga Ifugao		
CARAGA	Agusan del Sur Surigao del Sur Agusan del Norte		
NCR	Malabon & Navotas		
ARMM ⁶	Division A* Division B* Division C*		

- Notes:
- 1] The 47 priority divisions were identified by computing the average of the following Education Performance Index (low Net Enrollment Ratio (NER), completion rate and National Achievement Test) and Size of the division. Data covered is 3 school years (SYs 2004-05, 2005-06, 2006-07).
 - 2] Automatic inclusion of the 3 priority divisions of STRIVE (W. Samar, Bohol and Negros Occidental).
 - 3] Allocation of at least 1 slot for each region.
 - 4] Only those divisions with at least 3-year data on both the Educational Performance Index and Size of division were considered.
 - 5] In Regions VI and VII, where multiple divisions were included in the top 47 low performing divisions but are located near within each other, the divisions considered for inclusion were those with the lowest performance and size index; geocentric location among the other divisions.
 - 6] The 3 priority divisions allocated for ARMM will be determined by DepED ARMM based on the following: a) Education Performance Index; b) Size of the Division; and c) Peace and Order situation.



Republic of the Philippines
Department of Education



JUL 09 2008

DepED ORDER
 No. 55, s. 2008

SCHOOL-BASED MANAGEMENT GRANT, FY 2007 BUDGET

To: Undersecretaries
 Assistant Secretaries
 Bureau Directors
 Directors of Services, Centers and Heads of Units
 Regional Directors
 Schools Division/City Superintendents
 Heads, Public Elementary and Secondary Schools
 All Others Concerned

1. To support the efforts of schools and the divisions towards self-improvement through continuous school and division improvement planning, the provision of School-Based Management (SBM) Grant which began in 2006 will be continued onwards.
2. Eligible elementary and secondary schools shall be entitled to receive this fund, subject to the enclosed guidelines which provides the rules for availment, release, utilization, and liquidation of the same. This set of guidelines has been developed through a series of BESRA-related workshops and consultations with various regional, division and school officials.
3. For inquiries and other concerns, please contact Director Milagros T. Talinio, Office of the Planning Service (OPS), DepED Central Office, Pasig City at e-mail address: milatt114@yahoo.com or mttalinio@yahoo.com or telefax no. (02) 633-7216/ (02) 638-8634.
4. Immediate dissemination of and compliance with this Order is directed.

Ramon C. Bacani
RAMON C. BACANI
 Undersecretary
 Officer-in-Charge

Reference: DepED Memorandum: No. 83, s. 2007
 Allotment: 1—(D.O. 50-97)
 To be indicated in the Perpetual Index
 under the following subjects:

✓ FUNDS	✓ POLICY
✓ PROGRAMS	✓ PROJECTS
✓ SCHOOLS	✓ RULES & REGULATIONS

Reformatted by: Sally; school-based mgt. grant
 July 4, 2008

(Enclosure to DepED Order No. 55, s. 2008)

**GUIDELINES FOR SCHOOL-BASED MANAGEMENT (SBM) GRANTS
FY 2007**

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GUIDELINES FOR FY 2007 SCHOOL-BASED MANAGEMENT (SBM) GRANT

1.0 Purpose and Coverage

- 1.1 The FY 2007 SBM Grant is a pool of fund that the Department of Education (DepED) shall extend to public elementary and secondary schools to accelerate improvements in learning outcomes, participation and completion rates, and decrease drop-out rate. It shall be used to support activities that will: a) lead towards the formulation of a 3-year SIP (School Improvement Plan) that has been agreed upon between the school authorities, the community and the DepED Division Office, complete with annual breakdown; and b) its implementation thereof. The SIP, to qualify for the SBM grant, must demonstrate the principles of effective school-based management per DepED Framework and Standards for Improved SBM Practice launched by the Secretary of Education during the FY 2006 Educators Congress.
- 1.2 For public schools that have yet to formulate their SIPs, the authorized expenditures shall be those necessary to put in place or organize SBM structures (e.g., the school governing council) and those activities necessary to formulate the SIP.
- 1.3 For public schools that already have existing SIPs, the SBM grant shall be used to support specific projects and activities that can bring about improvements in the different education performance indicators.
- 1.4 These guidelines shall provide the rules for availment, release, utilization and liquidation of SBM Grants and shall form part of the Program Implementation Plan (PIP) of the National Program Support for Basic Education (NPSBE) Project. These guidelines also supersede or modify any or all of the related provisions in the NPSBE Operations Manual issued through DepEd Memorandum, No. 83, s. 2007 that are inconsistent herewith.

2.0 Definition of Terms. For purposes of these guidelines, the following terms shall be construed to mean as follows:

- 2.1 **Bank** – refers to World Bank (WB), the lending agency for the NPSBE Project.
- 2.2 **Eligible Activities and Expenditure items** – are activities and expenditure items within the parameters set out in the NPSBE Loan Agreement and which are recognized as reimbursable by the WB.
- 2.3 **Grant** – the block of funds authorized to be used by the school heads in their School Based Management (SBM) operations under the Schools First Initiative Fund, also known as the SBM Support and Installation Fund or the SBM Grant.
- 2.4 **NPSBE Project** - The US\$200M program support loan secured by the government from the World Bank to finance in part the various key reforms thrusts outlined in the Basic Education Sector Reform Agenda (BESRA).

- 2.5 PPD-OPS - Planning and Programming Division, Office of Planning Service, Central Office that oversees the allocation and implementation of the SBM Grant.
- 2.6 Qualified recipient schools – are public elementary and secondary schools with Grant applications submitted to their respective Division Offices and found to be eligible under the terms and conditions of these guidelines.
- 2.7 SBM - stands for "School Based Management," defined as the decentralization of decision-making authority from central, regional and division levels to the individual schools, with the intent of bringing together the school heads, teachers, students as well as parents, the local government units and the community at large in promoting effective schools.
- 2.8 SIP – refers to School Improvement Plan which shows the set of actions that the schools will undertake to introduce improvements in learning outcomes through SBM within a prescribed time period and at a given cost.
- 2.9 Implementing Units - refers to public secondary schools which maintain separate books of accounts.
- 2.10 Non-Implementing Units - refer to public elementary and secondary schools without separate books of accounts that are under the direct supervision of the Division Offices.
- 2.11 SOE – refers to Statement of Expenditures Form showing the summary of expenses eligible for Bank financing under NPSBE.
- 3.0 Allocation of SBM Grants**
- 3.1 The determination of the allocation for SBM grants by division and by region shall be done by the PPD-OPS, DepED Central Office; while the determination of individual school allocations for SBM grants shall be a function of the DepED division offices concerned. A formal report on the SBM grant being allocated to regions, divisions and schools shall be circulated nationwide via the DepED website and field memorandum, for transparency purposes, prior to implementation.
- 3.2 The divisions will be ranked from highest to lowest in terms of participation, completion and achievement rates, using the SY 2006-2007 BEIS (Basic Education Information System) as reference. The average performance rates for these three indicators will be computed using the simple average method, firstly, for each level of education, and secondly, for the combined levels of education. All of the average division scores will be pro-rated, with the divisions showing the least average performance getting the highest shares from the grant. Fifty-percent of the SBM grant will be estimated using this method.

3.3 To address the varying sizes of divisions, the next fifty percent (50%) of the SBM grant will be estimated based on the number of public elementary and secondary schools within the division as reflected in the SY 2007-2008 BEIS. The resulting amount for this criterion and the amount derived in para. 3.2 above will be added to come up with the total SBM grant allocated to a certain division.

4.0 Eligible Beneficiaries

4.1 Eligible beneficiaries shall be public elementary and secondary schools that are in the process of establishing school based management structures and/or implementing division-approved SIPs as provided in item 1.

5.0 Amount of School Grants

5.1 The SBM grant amount to be allocated each recipient school shall not be lower than P10,000.00 and not higher than P50,000.00.

5.2 Under the principles of SBM, it is expected that counterpart funds from other sources will be acquired to support SIP activities, in addition to the SBM grant allocation.

6.0 Eligible Activities/Expenditure Items

6.1 Eligible activities:

6.1.1 Establishment of school based management structures;

6.1.2 Conduct of workshops/meetings and action planning to strengthen SBM structure;

6.1.3 Implementation of SIPs and monitoring and reporting on the status of implementation of SIPs.

6.2 All expenditure items shall be directly related to the establishment of SBM structures and/or in implementing the SIPs.

6.3 Eligible expenditures items shall include:

6.3.1 Supplies and materials

6.3.2 Meals (not exceeding 10% of total grant);

6.3.3 Transportation expenses of resource persons; and

6.3.4 Reproduction cost

6.4 The expenses which are not eligible are:

6.4.1 Hiring and payment of salaries of additional staff

6.4.2 Purchase of equipment

6.4.3 Payment of honorarium

6.4.4 Training of school or cluster heads in SBM; and

6.4.5 School maintenance and operating expenses.

7.0 General Procedures to Avail of the Grant

- 7.1 PPD-OPS in the CO shall issue the indicative allocation of the FY 2007 SBM grant for each division on or before July 30, 2008.
- 7.2 All public schools will be invited by their respective Division Offices to submit a request for School Grant, containing Work and Financial Plans for various activities, to be implemented from July to December 2008.
- 7.3 The Division Office shall evaluate the request for School Grant in accordance with established needs and priorities of schools and eligible activities and expenditure items contained in these Guidelines.
- 7.4 The Division Office shall endorse the list of qualified schools, copy furnished the Regional Office, on or before August 15, 2008 to PPD-OPS, DepED Central Office, c/o The Director, at 2nd Floor, Rizal Bldg. II, DepED Complex, Meralco Avenue, Pasig City, or emailed at milatt114@yahoo.com; mttalinio@gmail.com, copy furnished DBM-RO. Copies of approved School Grant requests shall be retained at the Division Office and shall be made accessible/available to monitoring teams from central and regional levels.
- 7.5 The final list shall be endorsed by PPD-OPS to Budget/Accounting Divisions of Central Office to effect transfer of funds.

8.0 Releases of funds

- 8.1 The Department of Budget and Management Central Office (DBM-CO) will release the Special Allotment Release Order (SARO) to the DepED-CO.
- 8.2 Upon receipt of the SARO and based on the listing of recipient schools, the FMS-Budget Division shall immediately effect the transfer of the allotment received to the respective implementing units thru the issuance of Sub-Allotment Release Order (Sub-ARO), as follows:
- Schools Division Offices (SDOs) for non-implementing units; and
 - Implementing Units
- 8.3 Upon receipt of the Sub-ARO, the SDOs or the Implementing Units, shall record such receipt and obligation of allotment in the Registry of Allotments and Obligations for MOOE (RAOMO) being maintained by the respective units.
- 8.4 The cash allocation corresponding to the allotment released to the respective SDOs will be issued by the concerned DBM Regional Offices, subject to the submission of requests for release of Notice of Cash Allocations (NCAs), supported by copies of Sub-AROs for reference.

- 8.5 Upon receipt of the cash allocation for the purpose and prior to release of SBM Grants to recipient schools, in two (2) tranches, the Division Office shall undertake the following: a) prepare a School Grant Award Agreement that spells out the rules and conditions that will govern the use of the grant to be signed by the school Schools Division Superintendent (SDD), school head and PTCA/community representative (please see Annex A for sample format); b) instruct the heads of recipients schools to apply for security bonds and designate staff who will handle, account for and liquidate SBM funds; and c) conduct training of school heads and/or finance staff on simplified accounting procedures in coordination with DepED Central and Regional Offices.
- 8.6 The required bond premium for the school recipients as prescribed by COA shall be sourced from the regular MOOE of the recipient schools.
- 8.7 After complying with the pre-requisites mentioned in Item 7.6 above, the Division Office shall effect the transfer of the amount of SBM Grant to the heads of the Non-Implementing Units as cash advance. The cash advance provided to the heads of Non-Implementing Units shall specify the name of the school to which the SBM Grant is allocated and the purposes for which the SBM Grant is to be applied.
- 8.8 For Implementing Units, the funds shall be disbursed in accordance with the schedule as indicated in the approved application form. No succeeding releases shall be made unless previous releases are fully liquidated and accounted for according to existing accounting and auditing rules and regulations.
- 8.9 All funds received by the schools concerned shall be spent in accordance with item 6 and must be fully liquidated on or before December 31 of each year.
- 9.0 **Liquidation of Grants**
- 9.1. **For purposes of reimbursement to World Bank.** Immediately upon release of the check payment to the schools Non-Implementing Units, the DO concerned shall prepare the SOE (Annex B) for submission to CO. For Implementing Units, the Accountant or bookkeeper of the schools shall prepare the SOE for submission to the DO. The DO will consolidate all SOEs from the schools and submit it to RO for consolidation of all DOs and final submission to CO.
- 9.2 **For purposes of booking up and liquidating the cash advance.** Every 10th day of the month, the Non-Implementing Unit shall submit their utilization and/or liquidation using disbursement report form to their respective DO for proper monitoring and consolidation. The following are the supporting documents needed for liquidation, but not limited to:
- 9.2.1. Official Receipts/Cash Invoice
 - 9.2.2. Reimbursement Expense Receipts (RERs)
 - 9.2.3. Petty Cash Register (PCR)
 - 9.2.4. Other supporting documents to vouch for related transactions

- 9.3 Supporting documents of Schools with fiscal autonomy regarding this activity shall be retained in their respective offices. All supporting documents of schools without fiscal autonomy shall be retained in their respective DOs.
- 9.4 DOs shall review the reports and the supporting documents received from the recipient schools to ascertain their eligibility under the project. It shall then prepare a consolidated report (Implementing and Non-Implementing Units) in SOE format and submit the same to its respective ROs. Deadline for submission of SOEs from DOs to ROs shall be every 15th day of the month.
- 9.5 ROs shall monitor and consolidate the SOEs from its respective DOs and submit the same to the CO Accounting Division. The deadline for submission of the consolidated reports from ROs shall be every end of the month.

The detailed procedures for the approval, release and reporting/liquidation of SBM Grant is shown in Annex C.

10. **SBM Management and Coordination.** To ensure the smooth implementation of the SBM grant, a management and coordination structure and mechanism shall be installed.

- 10.1 **Structures.** There shall be created SBM Task Forces at the regional and division levels to coordinate, monitor and/or oversee the flow of SBM Grant using the Guidelines.

10.1.1 The divisions through the SBM Task Force to be chaired by the SBM Coordinator/person so designated by the Superintendent, will oversee the SBM grant implementation by the schools. Specifically, the Task Force shall:

- a. provide orientation on the utilization of the SBM grants and training of school heads and/or finance staff on simplified accounting procedures in coordination with DepED Central and Regional Offices;
- b. provide advocacy on the DepED Standards and Framework for Effective SBM to stakeholders;
- c. mobilize DepED and community resources for SBM;
- d. promote inter-school cooperation/relations;
- e. provide guidelines in overall reporting of progress and status of fund utilization; and
- f. provide technical assistance needed.

The Schools Division Superintendent shall have the authority to determine the composition of this Task Force.

- 10.1.2 The regions shall also establish a SBM Task Force that shall monitor the quality of divisions' support to SBM in general, and compliance with the provisions of the Guidelines in particular. The Regional SBM Task Force is also expected to provide technical assistance to the Division Task Forces in the performance of its functions. The Regional Director has the authority to determine the composition of this Task Force.
- 10.1.3 At the national level, the Office of Planning Service, particularly the Planning & Programming Division, shall coordinate the overall implementation of the SBM grants, in close collaboration with the Bureaus of Elementary and Secondary Education, the Budget Division and the Accounting Division of the Financial Management Service, the EDPITAF and the SBM-Technical Working Group organized under BESRA.
- 10.2 **Monitoring, Evaluation and Reporting.** There shall be a monthly reporting of the progress transpiring at the school level re the allocation, utilization and liquidation of the SBM grants. PPD-OPS shall devise standard forms which have been approved by the offices at the different administrative levels: central, region, division and school. All submissions shall be in both hard and soft copies, with the soft copy sent to mlatt114@yahoo.com and mttalinio@gmail.com.
- 10.3 **Program Support Funds.** To support the operations of the divisions, regions and the Central Office in ensuring the smooth implementation of the SBM Grant by the schools, an amount equivalent to Pesos Seventy Million (P70,000,000.00) of the SBM grant shall be retained at the different levels of the DepED hierarchy. A DepED Memorandum shall be issued regarding the specific allocation per office (Central, Regional and Divisional Offices)
- The funds shall be used to underwrite important expenses directly related supportive of SBM, like hiring additional support personnel, purchasing office supplies, repairing and maintaining office equipment, monitoring visits, conducting meetings and consultations/orientations. The funds allocated above shall, however, be released upon submission of an action plan by the region or division concerned on how it intends to utilize such funds.
- 10.4 The amount to be retained at the Central Office shall be used to engage an independent organization or consulting firm to do performance audit on a selective basis, on school, division and regional operations concerning the allocation, utilization and liquidation of the SBM grants, as well as to validate the accuracy of data reported by the concerned schools under the Basic Education Information System (BEIS). Said independent firm shall prepare an independent validation report, not later than three (3) months after the end of each fiscal year, in such scope, detail and under terms of reference, satisfactory to DepED and the Bank, including an opinion as to whether the School Grants have been awarded, utilized and liquidated according to the criteria set forth by DepED. Copies of such report shall be made available to regions, divisions and schools on a regular

basis, to improve SBM-related operations, as well as for purposes of transparency and accountability.

11. Procurement Process

The existing school's Bids and Awards Committee (BAC) shall be responsible for the procurement of supplies and materials. In the absence of a committee, the school head shall create one through a memorandum. The school's BAC shall be composed of five members consisting of school personnel and representative/s from the PTCA. In the interest of check and balance, the school head shall not be a chairperson or member of the school's BAC. School BAC's recommendations for award shall be subject to school head's approval. Purchase orders shall be signed by the school head. Inspection and acceptance of goods shall be performed by the school head's authorized representative.

12. Effectivity

12.1 These guidelines shall become effective immediately for SBM Grants implementation for 2007 Budget Release, unless sooner amended, modified or superseded.

SCHOOL GRANT AWARD AGREEMENT

KNOW ALL MEN BY THESE PRESENTS:

This **AWARD AGREEMENT** (hereinafter referred to as "Agreement") is entered into this ____ day of _____, 2008 at _____, by and between:

[NAME OF SCHOOL], located at _____, represented by the School Head _____, **[Name]**, hereinafter called the "School";

- and -

DEPARTMENT OF EDUCATION - DIVISION OF _____, with office address at _____, represented by the Schools Division Superintendent, **[Name]**, hereinafter called the "Division Office".

WITNESSETH:

WHEREAS, the Department of Education through the Division Office has made available the School Based Management Grant to school for the purpose of establishing school-based management structures or support the implementation specific of projects and activities identified in their approved School Improvement Plans (SIPs);

WHEREAS, the School has requested and was granted a Grant from the Division Office for said purpose;

WHEREAS, the release, utilization & reporting the use of SBM Grant shall conform with the provisions of the attached DepEd Guidelines (Annex A);

NOW THEREFORE, above premises considered, the Parties hereby commit themselves to perform their respective obligations under this Agreement:

- a. That the Division shall release the amount of _____, in two (2) tranches upon compliance of Section 8.5 of the SBM Grant Guidelines;
- b. That the School shall be responsible for the implementation and completion of the project and utilization of the Grant for such purpose with due diligence and efficiency;
- c. Both the Division and School shall observe and comply with their roles and responsibilities spelled out in Sections 8,9,10 and 11, of said Guidelines;
- d. That this Agreement shall become effective upon signing of both parties. It will be in force and in effect until [a date], or until earlier terminated by both or any one of parties; and
- e. That all parties to this Agreement shall be provided each with a signed and notarized copy of this document.

IN WITNESS WHEREOF, the Parties have caused this agreement to be signed in their names on the day and place above written.

[NAME OF SCHOOL]

DIVISION OFFICE

[Name]

[Name]

School Principal/Head

Schools Division superintendent

WITNESSES:

WITNESSES:

PTCA/COMMUNITY REPRESENTATIVE

DIVISION SBM COORDINATOR

Department of Education
NATIONAL PROGRAM SUPPORT FOR BASIC EDUCATION
 Statement of Expenditures
 Division Summary Sheet

Category : SBM
 Period Covered
 Region:
 Division:
 SOE No.:

PAYEE	NAME OF SCHOOL	AMOUNT OF GRANT RECEIVED	REFERENCE		AMOUNT UTILIZED	BALANCE	DESCRIPTION OF EXPENSES	REMARKS
			Check No.	Date				

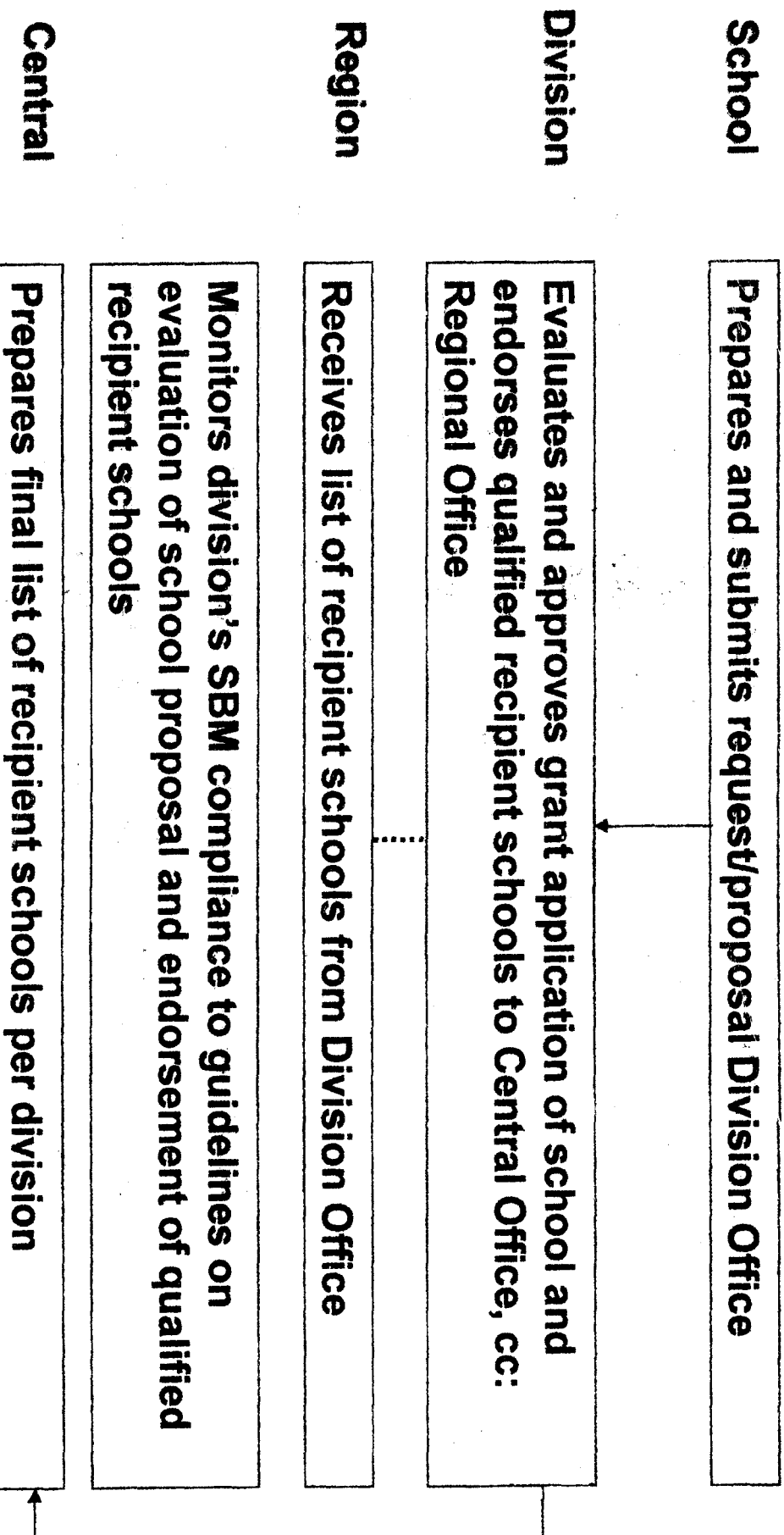
Prepared by:

Certified Correct:

Division Accountant

Schools Division Superintendent

Approval



Releasing

Central

Based on the final list of Recipient School, releases funds through Sub-ARO, with cash back-up in the form of Notice of Transfer Allocation (NTA) in the following manner:

- a) Non-Implementing Units – funds shall be credited directly to the MDS Account of the Division and Sub-Allotment Release Order (ARO) shall be provided in two tranches, cc: Regional Office
- b) Implementing Units – shall be credited directly to the schools MDS Account and Sub-AROs shall be provided in two tranches, cc: Division and Regional Offices

Region

- Receives and records fund releases to Divisions and Schools
- Monitors Division's compliance to guidelines on releasing the funds

Division

Upon receipt of funds from Central Office, releases the grant to schools in the form of cash advance, in two tranches

School

Receives and utilizes the grant funds in accordance with the guidelines set by the Central Office

Receives and utilizes the grant funds in accordance with the guidelines set by the Central Office

Reporting/Liquidation

School

Prepares and submits liquidation reports to the Division Office

↓ every 10th day of the month

Division

Reviews liquidation reports submitted by schools and ensures compliance of schools with liquidation requirements

Prepares and submits the Division's Monthly Statement of Expenditures (SOE) to Regional Office

↓ every 15th day of the month

Region

Consolidates the Divisions' SOEs and submits the Regional SOEs to Central Office

Conducts on-site (division and school levels) monitoring on the utilization of school grants in selected divisions and schools

every 30th day of the month

Central

Consolidates Regional SOEs and submits to World Bank