

University of the Philippines Manila	ADMINISTRATIVE MANUAL ON POLICIES, PROCESSES AND PROCEDURES	Page 107 1/3
Accounting, Budget, and Cash Office	PROCEDURAL FLOW OF FISCAL TRANSACTION	Revision No. 0
Disbursement Systems	PAYMENT OF FIRST SALARY AND LAST SALARY	Effectivity Date:

Flowchart	Description	Person Responsible
<pre> graph TD Start([Start]) --> Step1[1. COLLATING OF THE REQUIREMENTS] Step1 --> Step2[2. RECEIVING AND CHECKING OF THE DOCUMENTS] Step2 --> Step3[3. PREPARATION AND SUBMISSION OF THE CERTIFIED TRUE COPIES] Step3 --> Step4[4. REVIEWS AND COMPUTES] Step4 --> Step5[5. RETURNING OF THE DOCUMENTS] Step5 --> Step6[6. PREPARATION OF DV AND OBR / BUR] Step6 --> Step7[7. PRE-AUDITING AND PROCESSING OF DV] Step7 --> End([End]) </pre>	<p>Collates the requirements for the first salary and forwards to HRDO. Certifies completion of required documents attached. See Memo No. CCDP ____</p> <p>Receives the requirements. Checks the completeness, validity and accuracy of the documents. *Receives only when checklist is certified as complete.</p> <p>Prepares and submits the certified true copies of all the requirements to the Accounting Office.</p> <p>Review the validity of documents and computes the salary and benefits</p> <p>Returns the documents with the computed amount to the concerned Unit/ College for uploading to UIS.</p> <p>Prepares DV in UIS and OBR / BUR (signs Box A)</p> <p>Pre-audits and computes amount in DV</p> <p><i>Note: It will proceed just like procedural flow of Payment for Salaries and other benefits.</i></p>	<p>End User</p> <p>HRDO Staff</p> <p>HRDO Staff</p> <p>Accounting Staff</p> <p>Accounting Staff</p> <p>End User</p> <p>Accounting Staff</p>

Prepared by/Date:
Approved by/Date:

Reviewed by/Date:

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Property and Supply Office	PROCEDURAL FLOW OF ADMINISTRATIVE TRANSACTION	Revision No. 0
Property Section	DONATIONS	Effectivity Date:

Flowchart	Description	Person Responsible
<pre> graph TD Start([Start]) --> Step1[1. REPORTING OF THE DONATIONS RECEIVED] Step1 --> Step2[2. TAKING NOTE OF THE DONATION] Step2 --> Step3[3. REVIEW AND PREPARATION OF DEED OF DONATION AND/OR ACCEPTANCE] Step3 --> Step4[4. ACTION ON THE DEED OF DONATION] Step4 --> A((A)) </pre>	<p>Reports to the Chancellor the donation/s received with acquisition cost. If donated equipment has no available costing, appraisal will be done by the following:</p> <ul style="list-style-type: none"> • For equipment - UPM DAC • For infrastructure - CPDMO <p>Takes note of the donation and refers to Legal Office.</p> <p>Reviews/prepares Deed of Donation (DD) and/or Acceptance.</p> <p>Acts on the Deed of Donation as follows:</p> <ol style="list-style-type: none"> Accepts / Approves / Signs unconditional or simple donations; Recommends to the BOR through the UP President the approval of the following donations: <ul style="list-style-type: none"> • Service donations • Donations of equipment where the installation, operation or maintenance of which requires financial outlay in addition to the approved budget of UPM. • Donations entailing some onerous conditions stipulated 	<p>End User</p> <p>Chancellor</p> <p>Legal Office Head</p> <p>Chancellor</p>

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Property and Supply Office	PROCEDURAL FLOW OF ADMINISTRATIVE TRANSACTION	Revision No. 0
Property Section	DONATIONS	Effectivity Date:

Flowchart	Description	Person Responsible
<pre> graph TD A((A)) --> B[5. REPORTING OF ACCEPTED/ APPROVED DONATIONS] B --> C[6. DISTRIBUTION OF COPIES OF DEED OF DONATION] C --> D[7. PREPARATION OF PAR AND SECURING OF SIGNATURE] D --> E[8. RECORDING OF DONATION IN THE BOOK OF ACCOUNTS] E --> F((End)) </pre>	<p>Reports accepted/approved donations by UPM to the UP President/BOR.</p> <p>Distributes copies of Deed of Donation as follows: Copy 1 - File 2 - COA 3 - Accounting Office 4 - Concerned Unit/Office 5 - PSO for donated equipment</p> <p>Prepares Property Acknowledgement Receipt (PAR) and secures signature of end-user for donated equipment.</p> <p>Records donation in the book of accounts.</p>	<p>Chancellor</p> <p>OC Staff</p> <p>PSO Head/ Unit Head</p> <p>Accounting Officer</p>

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