DEPARTMENT OF EDUCATION
RECORDS SECTION, SDO MARINDUQUE
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Republic of the Philippines
Department of Education
SCHOOLS DIVISION OF MARINDUQUE

Office of the Schools Division Superintendent

MEMORANDUM
SGOD-2026-222

TO: Assistant Schools Division Superintendent
Chief Education Supervisors
SDO Unit and Section Heads
Quality Management System (QMS) Team Leads
All Others Concerned

FROM: **RONNIE S. MALLARI, PhD, CESO III**
Regional Director
Concurrent, Officer-in-Charge
Office of the Schools Division Superintendent

SUBJECT: **DECLARED PROCESSES FOR FURTHER HARMONIZATION IDENTIFIED DURING THE HARMONIZATION OF QUALITY CONTROL PLANS**

DATE: November 6, 2026

1. Relative to Memorandum SGOD-2026-192 and as identified during the Harmonization of Quality Control Plans conducted on October 14–15, 2026, at Aloha Gardens Bar and Restaurant, Market Site, Mogpog, Marinduque, the following declared processes were identified as requiring further harmonization:

NO.	DECLARED PROCESS	CONCERNED OFFICE/S	IDENTIFIED GAP/OVERLAP
1.	Collection and Deposits	OSDS-Cash Section, OSDS-Personnel Section, OSDS-Accounting Section	a. Clarification of the documentary requirements and submission process for initiating transactions; b. Establishment of a standardized list of documentary requirements for payment processing; and c. Clarification of the office responsible for issuing the necessary certifications.
2.	Disbursement	OSDS-Cash Section, OSDS-Accounting Section	a. Mismatch in the content of the Disbursement Vouchers to the content in the supporting documents; and

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			b. Recommendation to have an alternate authorized signatory
3.	Acquisition of Tangible and Intangible Assets	OSDS-Property and Supply Section, OSDS-Procurement Section, OSDS-Accounting Section	a. Clarification of the timing and completeness of the submission of perfected procurement documents to the Supply Section prior to delivery; b. Clarification and delineation of the roles and responsibilities of concerned offices throughout the procurement and acquisition process; c. Establishment of procedures to ensure that delivered goods, including those procured through urgent transactions, conform to the required specifications; and d. Clarification of the required standard forms and supporting documents, including those necessary for the processing of Disbursement Vouchers, Sales Invoices, and Delivery Receipts.
4.	Provident Loan Application	OSDS-Personnel Section, OSDS-Accounting Section	a. Clarification of the verification process for determining loan eligibility and capacity based on existing loan balances and net take-home pay; and b. Establishment of a coordination mechanism with the Accounting Section during verification to validate loan entitlements and outstanding obligations.
5.	Performance Management	OSDS-Personnel Section, SGOD-HRDS	a. Clarification and delineation of the roles and responsibilities of the Personnel Section and HRDS in the implementation of performance management processes, including the routing and processing of IPCRFs and OPCRFs.
6.	Processing of Child Protection Concerns	OSDS-Legal Unit, SGOD-YFS, SGOD-HRDS	a. Clarification of the process flow, coordination mechanisms, and delineation of responsibilities among the Legal Unit, Youth Formation

			Section (YFS), and Human Resource Development Section (HRDS) in handling child protection concerns and training topics.
7.	Processing of Request for Obligation of Allotment	OSDS-Budget Section, OSDS-Procurement Section	a. Clarification and standardization of the documentary requirements to ensure completeness of procurement documents prior to the processing of requests for obligation; and b. Alignment of the timing of obligation requests with the required process sequence to ensure that obligations are processed prior to the conduct of activities.
8.	Certification of Allotments	OSDS-Budget Section, Accounting, Concerned Office of Program Owner	a. Clarification and standardization of the documentary requirements for the issuance of certifications of allotments, particularly the supporting documents required for the downloading of funds.
9.	Processing of Activity Request (AR) and Authority to Conduct (ATT)	OSDS-Budget Section, SGOD-PRS, SGOD-SMM&E OSDS	a. Clarification and standardization of the required supporting documents and attachments, including memoranda, tentative travel itineraries, and other relevant documents; and b. Clarification of the process flow and responsibilities involved in the issuance of Authority to Travel (ATT).
10.	Routing of Clearance and Documents	OSDS-Records Section, Office(s) Transacting with Records	a. Clarification and delineation of the roles and responsibilities of the Records Section and concerned transacting offices in the routing and processing of documents; and b. Establishment of a clear and consistent procedure for document routing and transmission through physical copies and electronic mail.

2. In this regard, the **concerned process owners are directed to coordinate with the respective offices or sections involved in the identified processes to undertake the necessary harmonization**. This shall include the review and clarification of process boundaries, roles and responsibilities, process handoff points, inputs, activities, outputs, customers, and applicable controls to ensure consistency and proper alignment of the interfacing QCPs.

3. The concerned process owners shall revise and finalize their respective QCPs based on the agreements reached during the harmonization and subsequent coordination. Any unresolved process gaps or concerns requiring management intervention shall be elevated to the Quality Management Representative for appropriate action.

4. The revised QCPs shall be submitted to the Quality Management Secretariat through the designated submission channel on or before December 18, 2026 for consolidation and further review.

5. Immediate dissemination of and strict compliance with this Memorandum are desired.

/SGOD-HRDS-KDA

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