



Republic of the Philippines
Department of Education

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**IMPLEMENTATION OF THE FINANCIAL MANAGEMENT OPERATIONS MANUAL
AND ORIENTATION OF DEPED FINANCIAL MANAGEMENT STAFF
AT THE REGIONAL, DIVISION, AND SCHOOL LEVELS**

To: Undersecretaries
Assistant Secretaries
Bureau and Service Directors
Regional Directors
Schools Division Superintendents
Public Elementary and Secondary Schools Heads
All Others Concerned

1. The Department of Education (DepEd) issues the following policy guidelines for the adoption and utilization of the Financial Management Operations Manual (FMOM) for all financial transactions at all levels of the Department. This is to ensure standard and uniform application of rules and processes in financial management operations; as prescribed by governing regulations for (i) budget; (ii) accounting; (iii) procurement; and (iv) asset management.
2. The FMOM becomes a rudiment that mobilizes financial reform which aims to increase transparency and accountability across all levels of the Department. The content of the Manual is prescriptive, and it adheres to the basic principles of financial management and operations based on the following current government issuances: a) Government Accounting Manual (GAM CY 2015, COA Circular 2015-007 issued on 22 October 2015); b) Philippine Public Sector Accounting Standards (PPSAS, COA Resolution 2014-003 issued on 24 January 2014); c) Unified Accounting Code Structure (UACS, Joint Circular 2013-1 and 2014 COA-DBM-DOF); d) RA 9184 (Procurement Law); and e) PD 1445 (State Audit Code of the Philippines, as amended). The processes are customized to the Department's unique structure especially at the school level.
3. The FMOM is a living document that allows easy updating of its provisions for future government issuances related to finance, procurement and asset management, and/or new developments on School-Based Management. The Office of the Director for Finance Service shall lead the revisiting and updating of the FMOM whenever deemed appropriate.
4. Through this policy, the DepEd recognizes the importance of continuous professional development of its financial management staff as agents of change and financial reform. The implementation of the FMOM includes the development of a five-year professional/capacity building plan which shall be consolidated and implemented in coordination with the Bureau for Human Resource and Organizational Development (BHROD) at the Central Office (CO) and Regional Offices (ROs). The development plans shall adhere to the Department's policies for training and development.

5. Orientation on the roll-out implementation of the FMOM shall be conducted in three phases, as follows:

Phase	Activity	No. of Days	Target Participants
I	National Training of Trainers	5	CO and RO Finance Officers (Budget Officer, Accountant, and Administrative Officers)
II	Schools Division Office (SDO) Training of Trainers	5	DO Finance Officers (Budget Officer, Accountant, and Administrative Officers)
III	Training on the use of the FMO Manual with the following Specific Topics on: <ul style="list-style-type: none"> • School-based Financial Management • Disbursement and Accounting Procedures • Financial Reports • Asset Management and Disposal of Unserviceable Properties 	5	School Heads and Designated Bookkeeper

6. Trainers for the NToT at the regional level will be from the CO, while trainers for the NToT at the schools division level will be led by the members of the Technical Working Group for FMOM from the CO and ROs cited in DepEd Undersecretary for Finance and Administration Memorandum 2014-018015. Trainers trained from Phase II will lead the orientation of schools using the prescribed training module.

7. Finance personnel in the ROs and SDOs shall conduct spot-checking and mentoring of schools in the effective and efficient delivery of financial management services using the FMOM. The FMOM and its attachments shall be made available through the DepEd Website: <http://www.deped.gov.ph>.

8. For more information and inquiries, all concerned may contact the **Office of the Director for Finance Service** at telephone nos. (02) 637-4611; (02) 633-8925 or through email address: fs.od@deped.gov.ph.

9. Immediate dissemination of and strict compliance with this Order is directed.


LEONOR MAGTOLIS BRIONES
 Secretary

Reference: N o n e

To be indicated in the Perpetual Index under the following subjects:

FUNDS
MANUAL
OFFICIALS

POLICY
STRAND: Finance and Administration
TRAINING PROGRAM