



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF AGRICULTURE
BUREAU OF AGRICULTURAL RESEARCH
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Reference No. 2024- 185
September 13, 2024

MEMORANDUM FROM THE DIRECTOR

TO : TO ALL CONCERNED DIVISIONS/SECTIONS/UNITS

SUBJECT : DOCUMENTARY REQUIREMENTS OF DA-IAS TO DA-BAR ON FINANCIAL MANAGEMENT SYSTEM (CY 2023) INTERNAL AUDIT

In line with the initial audit requirements of DA-IAS to the bureau, all concerned divisions/sections/units are hereby instructed to provide all the necessary documents on or before September 19, 2024. Please see attached document from DA-IAS for your reference.

Kindly submit all documents to our compliance officer, Ms. Jennifer T. Alianza.

For the guidance and compliance of all concerned.

JUDEL B. SORIANO, PhD
Director



List of Initial Audit Requirements
Audit Area: Financial Management System
Period Covered: CY 2023

No.	Particulars (To be submitted by the Auditee, as applicable or its equivalent)	Concerned Office/ Area of Responsibility and Name of Responsible Staff/ (To be accomplished by the Auditee)
1	Summary of Allotments per Fund Cluster (IAS-FMS Template No. 01), as duly certified	BUDGET
2	Statement of Allotments, Obligations, and Balances duly certified by Head, Budget Section - (IAS-FMS Template No. 02)	BUDGET
3	a. Statement Obligated Funds and Status, duly certified by Head, Budget Section -Obligations from Extended Allotments (IAS-FMS Template No. 03.a) -Obligations from Current Allotments (IAS-FMS Template No. 03.b) b. Narrative Actual Procedures and Process Flow of Transaction per type of fund implementation: -Procurement -Fund Transfer -other mode of fund implementation (cash advance, reimbursement, etc., if any)	BUDGET PROCUREMENT ACCOUNTING CASH UNIT
4	a. Summary of Obligations, Disbursements, and Balances-Extended Allotments, duly certified by Chief Accountant (IAS-FMS Template No. 04.a) b. Summary of Obligations, Disbursements, and Balances-CY 2023 Allotments, duly certified by Chief Accountant (IAS-FMS Template No. 04.b)	ACCOUNTING ACCOUNTING
5	Utilization of Fund: a. Utilization of Obligated Funds - Extended Allotments (IAS-FMS Template No. 005.a) b. Utilization of Obligated Funds - CY 2023 Allotments (IAS-FMS Template No. 005.b) c. Status of Procurement - Extended Allotments (IAS-FMS Template No. 06.a) d. Status of Procurement - CY 203 Allotments (IAS-FMS Template No. 06.b) Supported with allied documents such as: APP, PPMP, UPRs, CAF, signed BAC Resolutions for conducted: Pre-Conference; Bid Evaluation; Post Qualification; and awarding of Contract., received copy of NOA, and NTP, approved Contract with general and specific condition, ALOBS, Delivery Receipts & Sales Invoice, Inspection and Acceptance Report, and proof of receipts & issuances (RIS/RSMI, PAR) and distribution.	BUDGET PROCUREMENT

	e. Status of Funds Transferred - Extended Allotments (IAS-FMS Template No. 07.a)	Accounting
	f. Status of Funds Transferred - Extended Allotments (IAS-FMS Template No. 07.b)	
	Supported with allied documents such as Paid DVs, ALOBS, copy of check, Official Receipts, approved MOA, and proof of fund implementation, liquidation, turnover documents, beneficiaries, etc.	
	g. Summary and Status of Funds from extended and CY 2023 Allotments, though other mode of implementation, if any, such as cash advances, reimbursement, etc. if any, -Supported with allied documents	Accounting
6	Financial Plan (BED No. 1)	Budget
7	Physical Plan (BED No. 2)	PMU
8	Monthly Disbursement Program (BED No. 3)	Budget
9	Summary of Allotment Release under GAA as the Allotment Order (GAAAO)	Budget
10	Summary/List & copy(s) of Special Allotment Release Order (SARO), if any	Budget
11	a. Summary & copy(s) of Approved Modification of Fund with Certification, and justification, if any b. Breakdown of CY 2023 Fund Utilization and Status, as of _____, with allied documents	Budget
12	a. Details of declared use of Savings for augmentation of Deficient P/A/Ps, if any b. Breakdown of CY 2023 Fund Utilization and Status, as of _____, with allied documents	Budget
13	a. Details of declared use of PS Appropriations, if any b. Breakdown of CY 2023 Fund Utilization and Status, as of _____, with allied documents	
14	Copy of the submitted CY 2023 Budget and Financial Accountability Report (BFAR) duly received by DBM	Budget
15	Monthly Report of Disbursement (MRD)/Financial Accountability Report - CY 2023 (FAR No. 4)	Accounting
16	Quarterly Report of Revenue and Other Receipts (FAR No. 5) per cluster of fund e.g. Cluster No. 01-Regular Agency Fund	Accounting
17	Result of Agency Performance Reviews (APR)	
18	Registry of Appropriations and Allotments	Budget
19	Registry of Allotments and NCA Issued	Accounting
20	Registry of Allotment Obligations - Personal Services	Budget
21	Registry of Allotment Obligations - MOOE	Budget
22	Registry of Allotment Obligations - CO	Budget
23	Registry of Allotment Obligations - Financial Expenses, if any	Budget
24	Registry of Dormant Accounts, if any	Accounting
25	a. Breakdown of Accounts Payable and Receivables CY 2023 (Employees and Suppliers) b. Status as of August 30, 2024	Accounting

26	a. CY 2023 Statement of Balances to Officers and Employees - Individual Cash Advance b. Status as August 30, 2024	Accounting
27	a. Personnel with Fund accountability (CY 2023 Deceased, AWOL, Retired, Relieved, Resigned, etc.), if any c. Status as of August 30, 2024	HRMU ; Accounting
28	For Special Disbursement Officer (SDO)/Collecting Officer/Petty Cash Fund Custodian, Cashier, as applicable: a. Designation Order & Duties and Responsibilities b. Cash Disbursement Record c. Petty Cash Fund Replenishment Report d. Liquidation Reports e. Consolidated Statement of Cash Advances and Liquidations f. Bond g. Statement and Collection and Deposits	Accounting Cash unit
29	a. CY 2023 Summary of Trust Receipts, utilization, and balances, if any b. Status of implementation as of August 30, 2024 c. Approved Program of Expenditures d. Copy of BTR Certificate to utilized the funds e. Approved POE f. Copy of TF Monitoring Committee f. Bank Statement of Trust Receipts	N/A
30	CY 2023 Summary of Inter-Agency Transferred Funds (IATF) received, utilization, and balances, if any a. e.g. Inter-Agency from DPWH, DSWD, if any b. Others as applicable c. Status of implementation as of August 30, 2024 d. CY 2023 Post (adjusted) Trial Balance	N/A
31	Narrative Actual Procedures and Process Flow Chart of the following, as applicable: a. Procedures for Collections and Deposits through Collecting Officer and through accredited Agent Bank b. Procedures for Disbursement by Check c. Procedures for Disbursement by Cash d. Procedures for Disbursement through Bank - payroll payment e. Procedures for Disbursement through Petty Cash Fund f. Procedures for Disbursement - Payment of Foreign and Local Travel	Cash unit Accounting
32	Copies of localized/developed internal financial management policies: a. DA - Central Office b. RFO	N/A
33	a. Personnel Complement - Finance Division b. Organization and Functions c. Duties and Responsibilities	Accounting HRMU

Notes:

-Requested Target Date of Submission: **September 16, 2024**

Office Heading

Summary of Allotments per Fund Cluster
For the Period Covered C 2023

Category	Fund Cluster (as applicable)	Allotments (Amount in PhP)		
		Extended	Current - CY 2023	Total
PS	01			
	02			
	03			
	04			
	05			
	06			
	07			
Sub Total				
MOOE	01			
	02			
	03			
	04			
	05			
	06			
	07			
Sub Total				
CO	01			
	02			
	03			
	04			
	05			
	06			
	07			
Sub Total				
Other-if any				
Sub-Total				
Grand Total				

Certified Correct by (Print Name & Signature): _____ Date Submitted: _____

Office: _____

Requested Target Date: **September 16, 2024**

Office Heading

Statement of Allotments, Obligation, and Balances

Category	Fund Cluster (as applicable)	Total Amount in PhP						Reasons & Status of Unobligated amount from Extended Allotments, if any	Reason & Status of Unobligated Amount from Current Allotments, if any
		Allotment		Obligation		Balance			
		Extended (a.1)	CY 2023 (a.2)	Extended (b.1)	CY 2023 (b.2)	Extended (a.1-b.1)	CY 2023 (a.2-b.2))		
PS	01								
	02								
	03								
	04								
	05								
	06								
	07								
Sub Total									
MOOE	01								
	02								
	03								
	04								
	05								
	06								
	07								
Sub Total									
CO	01								
	02								
	03								
	04								
	05								
	06								
	07								
Sub Total									
Other-if any	02								
Sub-Total									
Grand Total									

Certified Correct by (Print Name & Signature): _____ Date Submitted: _____

Office: _____

Requested Target Date: **September 16, 2024**

Office Heading

Statement of Obligated Funds and Status - Extended Allotments
For the Period Covered CY 2023

a. Personnel Services (PS)

Fund Cluster	Date of Obligation	Programs	Amount of Obligation in PhP	Activities/ Projects	Account Code	Brief description per transactions/ contract	% of Completion P/A/P As of Dec 30, 2023	%/ Status of Liquidation
Total								

b. Maintenance and other Operating Expenses (MOOE)

Fund Cluster	Date of Obligation	Programs	Amount of Obligation in PhP	Activities/ Projects	Account Code	Brief description per transactions/ contract	% of Completion P/A/P As of Dec 30, 2023	%/ Status of Liquidation
Total								

c. Capital Outlay (CO)

Fund Cluster	Date of Obligation	Programs	Amount of Obligation in PhP	Activities/ Projects	Account Code	Brief description per transactions/ contract	% of Completion P/A/P As of Dec 30, 2023	%/ of Liquidation
Total								

Certified Correct by (Print Name & Signature): _____ Date Submitted: _____

Office: _____

Requested Target Date: **September 16, 2024**

Office Heading

Statement of Obligated Funds and Status - CY 2023 Allotments

As of _____

a. Personnel Services (PS)

Fund Cluster	Date of Obligation	Programs	Amount of Obligation in PhP	Activities/ Projects	Account Code	Brief description per transactions/ contract	% of Completion P/A/P As of Dec 30, 2023	Status of Obligated Transactions As of Aug 30, 2024
Total								

b. Maintenance and other Operating Expenses (MOOE)

Fund Cluster	Date of Obligation	Programs	Amount of Obligation in PhP	Activities/ Projects	Account Code	Brief description per transactions/ contract	% of Completion P/A/P As of Dec 30, 2023	Status of Obligated Transactions As of Aug 30, 2024
Total								

c. Capital Outlay (CO)

Fund Cluster	Date of Obligation	Programs	Amount of Obligation in PhP	Activities/ Projects	Account Code	Brief description per transactions/ contract	% of Completion P/A/P As of Dec 30, 2023	Status of Obligated Transactions As of Aug 30, 2024
Total								

Certified Correct by (Print Name & Signature): _____ Date Submitted: _____

Office: _____

Requested Target Date: **September 16, 2024**

Office Heading

Summary of Obligations, Disbursements, and Balances –Extended Allotments
For the Period Covered C 2023
(Amount in PhP)

Category	Fund Cluster (as applicable)	Program/ Activity/ Project	Obligations (a)	Disbursements (b)	Balance (a-b)	Status As of _	Reasons
						Unpaid Obligations from Extended Allotments, if any	
PS	01						
	02						
	03						
	04						
	05						
	06						
	07						
Sub Total							
MOOE	01						
	02						
	03						
	04						
	05						
	06						
	07						
Sub Total							
CO	01						
	02						
	03						
	04						
	05						
	06						
	07						
Sub Total							
Other-if any							
Sub-Total							
Grand Total							

Certified Correct by (Print Name & Signature): _____ Date Submitted: _____

Office: _____

Requested Target Date: **September 16, 2024**

38. IAS-FMS Template No. 04.b

Office Heading

Summary of Obligations, Disbursements, and Balances – CY 2023 AllotmentsAs of _____
(Amount in PhP)

Category	Fund Cluster (as applicable)	Program/ Activity/ Project	Obligations (a)	Disbursements (b)	Balance (a-b)	Status as of ____	Reasons
						Unpaid Obligations from CY 2023 Allotments, if any	
PS	01						
	02						
	03						
	04						
	05						
	06						
	07						
Sub Total							
MOOE	01						
	02						
	03						
	04						
	05						
	06						
	07						
Sub Total							
CO	01						
	02						
	03						
	04						
	05						
	06						
	07						
Sub Total							
Other-if any							
Sub-Total							
Grand Total							

Certified Correct by (Print Name & Signature): _____ Date Submitted: _____

Office: _____

Requested Target Date: **September 16, 2024**

Office Heading

Utilization of Obligated Funds – Extended Allotments
For the Period Covered CY 2023

Category	Fund Cluster (as applicable)	Program/ Activity/ Project	OBLIGATION (Amount in PhP)				
			PROCUREMENT	FUND TRANSFER	SDO/ CASH ADVANCE, (as applicable)	OTHERS (If any)	TOTAL
PS	01						
	02						
	03						
	04						
	05						
	06						
	07						
Sub Total							
MOOE	01						
	02						
	03						
	04						
	05						
	06						
	07						
Sub Total							
CO	01						
	02						
	03						
	04						
	05						
	06						
	07						
Sub Total							
Other-if any							
Sub-Total							
Grand Total							

Certified Correct by (Print Name & Signature): _____ Date Submitted: _____

Office: _____

Requested Target Date: **September 16, 2024**

Office Heading

Utilization of Obligated Funds – CY 2023 Allotments

As of _____

Category	Fund Cluster (as applicable)	Program/ Activity/ Project	OBLIGATION (Amount in PhP)				
			PROCUREMENT	FUND TRANSFER	SDO/ CASH ADVANCE, (as applicable)	OTHERS (if any)	TOTAL
PS	01						
	02						
	03						
	04						
	05						
	06						
	07						
Sub Total							
MOOE	01						
	02						
	03						
	04						
	05						
	06						
	07						
Sub Total							
CO	01						
	02						
	03						
	04						
	05						
	06						
	07						
Sub Total							
Other-if any							
Sub-Total							
Grand Total							

Certified Correct by (Print Name & Signature): _____ Date Submitted: _____

Office: _____

Requested Target Date: **September 16, 2024**

41. IAS-FMS Template No. 06.a

Office Heading

Status of Procurement – Extended Allotments
For the Period Covered CY 2023
(Amount in PhP)

Category	Fund Cluster	ABC	Contract Price	Disbursement	Balance	Name of Contractor/ Supplier Particulars	Status of Procurement/ Balance As of ____	End-User/ Beneficiary
MOOE								
Sub-Total								
CO								
Sub-Total								
Grand Total								

42. IAS-FMS Template No. 06.b

Office Heading

Status of Procurement – CY 2023 Allotments
As of ____
(Amount in PhP)

Category	Fund Cluster	ABC	Contract Price	Disbursement	Balance	Name of Contractor/ Supplier Particulars	Status of Procurement/ Balance As of ____	End-User/ Beneficiary
MOOE								
Sub-Total								
CO								
Sub-Total								
Grand Total								

Certified Correct by (Print Name & Signature): _____ Date Submitted: _____
Office: _____
Requested Target Date: **September 16, 2024**

43. IAS-FMS Template No. 07.a

Office Heading

Status of Fund Transfer – Extended Allotments
For the Period Covered CY 2023
 (Amount in PhP)

Category	Fund Cluster	Implementer/ End-user	Allotments (a)	Obligations (b)	Balance (a-b)	Purpose	Status of Programs/ Activities/ Projects	Liquidation	Remarks
MOOE									
Sub-Total									
CO									
Sub-Total									
Grand Total									

44. IAS-FMS Template No. 07.b

Office Heading

Status of Fund Transfer – CY 2023 Allotments
 As of _____
 (Amount in PhP)

Category	Fund Cluster	Implementer/ End-user	Allotments (a)	Obligations (b)	Balance (a-b)	Purpose	Status of Programs/ Activities/ Projects	Liquidation	Remarks
MOOE									
Sub-Total									
CO									
Sub-Total									
Grand Total									

Certified Correct by (Print Name & Signature): _____ Date Submitted: _____

Office: _____

Requested Target Date: **September 16, 2024**