

COMPETENCY STANDARDS

BOOKKEEPING FOR SANGGUNIANG KABATAAN (SK) FINANCIAL TRANSACTIONS LEVEL II



**SOCIAL AND OTHER COMMUNITY
DEVELOPMENT SERVICES SECTOR**

TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY
TESDA Complex East Service Road, South Luzon Expressway (SLEX),
Fort Bonifacio, Taguig City

Technical Education and Skills Development Act of 1994
(Republic Act No. 7796)

Section 22, "Establishment and Administration of the National Trade Skills Standards" of the RA 7796 known as the TESDA Act mandates TESDA to establish national occupational skill standards. The Authority shall develop and implement a certification and accreditation program in which private industry group and trade associations are accredited to conduct approved trade tests, and the local government units to promote such trade testing activities in their respective areas in accordance with the guidelines to be set by the Authority.

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SOCIAL AND OTHER COMMUNITY DEVELOPMENT SERVICES SECTOR

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COMPETENCY STANDARDS FOR
BOOKKEEPING FOR SANGGUNIANG KABATAAN (SK) FINANCIAL
TRANSACTIONS LEVEL II

Section 1 BOOKKEEPING FOR SANGGUNIANG KABATAAN FINANCIAL
TRANSACTIONS LEVEL II QUALIFICATION

The **BOOKKEEPING FOR SANGGUNIANG KABATAAN (SK) FINANCIAL TRANSACTIONS LEVEL II** Qualification consists of competencies that a person must achieve to perform record-keeping of receipts, collections, and deposits, handle disbursement and payments, and process procurement and inventory of supplies, materials, and equipment.

The units of competency comprising this qualification include the following:

CODE NO.	BASIC COMPETENCIES
400311210	Participate in workplace communication
400311211	Work in team environment
400311212	Solve/address general workplace problems
400311213	Develop career and life decisions
400311214	Contribute to workplace innovation
400311215	Present relevant information
400311216	Practice occupational safety and health policies and procedures
400311217	Exercise efficient and effective sustainable practices in the workplace
400311218	Practice entrepreneurial skills in the workplace
CODE NO.	COMMON COMPETENCIES
SOC514201	Maintain an effective relationship with clients/customers
SOC514202	Manage own performance
SOC514203	Apply quality standards
CODE NO.	CORE COMPETENCIES
CS-SOC331301	Maintain records of financial transactions
CS-SOC331302	Handle disbursement
CS-SOC331303	Process procurement and inventory of supplies, materials and equipment

A person who has achieved this Qualification is competent to be:

- ❑ Sangguniang Kabataan (SK) Treasurer

SECTION 2 COMPETENCY STANDARDS

These guidelines are set to provide the Technical Vocational Education and Training (TVET) providers with information and other important requirements to consider when designing training programs for **BOOKKEEPING FOR SANGGUNIANG KABATAAN (SK) FINANCIAL TRANSACTIONS LEVEL II**.

BASIC COMPETENCIES

UNIT OF COMPETENCY : **PARTICIPATE IN WORKPLACE COMMUNICATION**

UNIT CODE : **400311210**

UNIT DESCRIPTOR : This unit covers the knowledge, skills and attitudes required to gather, interpret and convey information in response to workplace requirements.

ELEMENT	PERFORMANCE CRITERIA <i>Italicized terms</i> are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
1. Obtain and convey workplace information	<ul style="list-style-type: none">1.1 Specific and relevant information is accessed from appropriate sources.1.2 Effective questioning, active listening and speaking skills are used to gather and convey information.1.3 Appropriate medium is used to transfer information and ideas.1.4 Appropriate non-verbal communication is used.1.5 Appropriate lines of communication with supervisors and colleagues are identified and followed.1.6 Defined workplace procedures for the location and	<ul style="list-style-type: none">1.1 Effective verbal and nonverbal communication1.2 Different modes of communication1.3 Medium of communication in the workplace1.4 Organizational policies1.5 Communication procedures and systems1.6 Lines of Communication1.7 Technology relevant to the enterprise and the individual's work responsibilities1.8 Workplace etiquette	<ul style="list-style-type: none">1.1 Following simple spoken language1.2 Performing routine workplace duties following simple written notices1.3 Participating in workplace meetings and discussions1.4 Preparing work-related documents1.5 Estimating, calculating and recording routine workplace measures1.6 Relating/ Interacting with people of various levels in the workplace1.7 Gathering and providing basic information in response to

ELEMENT	PERFORMANCE CRITERIA <i>Italicized terms</i> are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
	<p>storage of information are used.</p> <p>1.7 Personal interaction is carried out clearly and concisely.</p>		<p>workplace requirements</p> <p>1.8 Basic business writing skills</p> <p>1.9 Interpersonal skills in the workplace</p> <p>1.10 Active-listening skills</p>
2. Perform duties following workplace instructions	<p>2.1 Written notices and instructions are read and interpreted in accordance with organizational guidelines.</p> <p>2.2 Routine written instruction are followed based on established procedures.</p> <p>2.3 Feedback is given to workplace supervisor based instructions/ information received.</p> <p>2.4 Workplace interactions are conducted in a courteous manner.</p> <p>2.5 Where necessary, clarifications about routine workplace procedures and matters concerning conditions of employment are sought and asked from appropriate sources.</p> <p>2.6 Meetings outcomes are interpreted and implemented.</p>	<p>2.1 Effective verbal and non-verbal communication</p> <p>2.2 Different modes of communication</p> <p>2.3 Medium of communication in the workplace</p> <p>2.4 Organizational/ Workplace policies</p> <p>2.5 Communication procedures and systems</p> <p>2.6 Lines of communication</p> <p>2.7 Technology relevant to the enterprise and the individual's work responsibilities</p> <p>2.8 Effective questioning techniques (clarifying and probing)</p> <p>2.9 Workplace etiquette</p>	<p>2.1 Following simple spoken instructions</p> <p>2.2 Performing routine workplace duties following simple written notices</p> <p>2.3 Participating in workplace meetings and discussions</p> <p>2.4 Completing work- related documents</p> <p>2.5 Estimating, calculating and recording routine workplace measures</p> <p>2.6 Relating/ Responding to people of various levels in the workplace</p> <p>2.7 Gathering and providing information in response to workplace requirements</p> <p>2.8 Basic questioning/ querying</p> <p>2.9 Skills in reading for information</p> <p>2.10 Skills in locating</p>
3. Complete relevant work-related documents	3.1 Range of forms relating to conditions of	3.1 Effective verbal and non-verbal communication	3.1 Completing work-related documents

ELEMENT	PERFORMANCE CRITERIA <i>Italicized terms</i> are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
	<p>employment are completed accurately and legibly.</p> <p>3.2 Workplace data is recorded on standard workplace forms and documents.</p> <p>3.3 Errors in recording information on forms/ documents are identified and acted upon.</p> <p>3.4 Reporting requirements to supervisor are completed according to organizational guidelines.</p>	<p>3.2 Different modes of communication</p> <p>3.3 Workplace forms and documents</p> <p>3.4 Organizational/ Workplace policies</p> <p>3.5 Communication procedures and systems</p> <p>3.6 Technology relevant to the enterprise and the individual's work responsibilities</p>	<p>3.2 Applying operations of addition, subtraction, division and multiplication</p> <p>3.3 Gathering and providing information in response to workplace requirements</p> <p>3.4 Effective record keeping skills</p>

RANGE OF VARIABLES

VARIABLE	RANGE
1. Appropriate sources	May include: 1.1 Team members 1.2 Supervisor/Department Head 1.3 Suppliers 1.4 Trade personnel 1.5 Local government 1.6 Industry bodies
2. Medium	May include: 2.1 Memorandum 2.2 Circular 2.3 Notice 2.4 Information dissemination 2.5 Follow-up or verbal instructions 2.6 Face-to-face communication 2.7 Electronic media (disk files, cyberspace)
3. Storage	May include: 3.1 Manual filing system 3.2 Computer-based filing system
4. Workplace interactions	May include: 4.1 Face-to-face 4.2 Telephone 4.3 Electronic and two-way radio 4.4 Written including electronic means, memos, instruction and forms 4.5 Non-verbal including gestures, signals, signs and diagrams
5. Forms	May include: 5.1 HR/Personnel forms, telephone message forms, safety reports

EVIDENCE GUIDE

1. Critical aspects of Competency	Assessment requires evidence that the candidate: 1.1 Prepared written communication following standard format of the organization 1.2 Accessed information using workplace communication equipment/systems 1.3 Made use of relevant terms as an aid to transfer information effectively 1.4 Conveyed information effectively adopting formal or informal communication
2. Resource Implications	The following resources should be provided: 2.1 Fax machine 2.2 Telephone 2.3 Notebook 2.4 Writing materials 2.5 Computer with Internet connection
3. Methods of Assessment	Competency in this unit may be assessed through: 3.1 Demonstration with oral questioning 3.2 Interview 3.3 Written test 3.4 Third-party report
4. Context for Assessment	4.1 Competency may be assessed individually in the actual workplace or through an accredited institution

UNIT OF COMPETENCY : WORK IN TEAM ENVIRONMENT

UNIT CODE : 400311211

UNIT DESCRIPTOR : This unit covers the skills, knowledge and attitudes to identify one's roles and responsibilities as a member of a team.

ELEMENT	PERFORMANCE CRITERIA <i>Italicized terms</i> are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
1. Describe team role and scope	1.1 The role and objective of the team is identified from available sources of information . 1.2 Team parameters, reporting relationships and responsibilities are identified from team discussions and appropriate external sources.	1.1 Group structure 1.2 Group development 1.3 Sources of information	1.1 Communicating with others, appropriately consistent with the culture of the workplace 1.2 Developing ways in improving work structure and performing respective roles in the group or organization
2. Identify one's role and responsibility within a team	2.1 Individual roles and responsibilities within the team environment are identified. 2.2 Roles and objectives of the team is identified from available sources of information . 2.3 Team parameters, reporting relationships and responsibilities are identified based on team discussions and appropriate external sources.	2.1 Team roles and objectives 2.2 Team structure and parameters 2.3 Team development 2.4 Sources of information	2.1 Communicating with others, appropriately consistent with the culture of the workplace 2.2 Developing ways in improving work structure and performing respective roles in the group or organization
3. Work as a team member	3.1 Effective and appropriate forms of communications are used and interactions undertaken with team members	3.1 Communication Process 3.2 Workplace communication protocol	3.1 Communicating appropriately, consistent with the culture of the workplace

ELEMENT	PERFORMANCE CRITERIA <i>Italicized terms</i> are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
	<p>based on company practices.</p> <p>3.2 Effective and appropriate contributions made to complement team activities and objectives, based on workplace context.</p> <p>3.3 Protocols in reporting are observed based on standard company practices.</p> <p>3.4 Contribute to the development of team work plans based on an understanding of team's role and objectives.</p>	<p>3.3 Team planning and decision making</p> <p>3.4 Team thinking</p> <p>3.5 Team roles</p> <p>3.6 Process of team development</p> <p>3.7 Workplace context</p>	<p>3.2 Interacting effectively with others</p> <p>3.3 Deciding as an individual and as a group using group think strategies and techniques</p> <p>3.4 Contributing to Resolution of issues and concerns</p>

RANGE OF VARIABLES

VARIABLE	RANGE
1. Role and objective of team	May include: 1.1 Work activities in a team environment with enterprise or specific sector 1.2 Limited discretion, initiative and judgement maybe demonstrated on the job, either individually or in a team environment
2. Sources of information	May include: 2.1 Standard operating and/or other workplace procedures 2.2 Job procedures 2.3 Machine/equipment manufacturer's specifications and instructions 2.4 Organizational or external personnel 2.5 Client/supplier instructions 2.6 Quality standards 2.7 OHS and environmental standards
3. Workplace context	May include: 3.1 Work procedures and practices 3.2 Conditions of work environments 3.3 Legislation and industrial agreements 3.4 Standard work practice including the storage, safe handling and disposal of chemicals 3.5 Safety, environmental, housekeeping and quality guidelines

EVIDENCE GUIDE

1. Critical aspects of Competency	Assessment requires evidence that the candidate: 1.1 Worked in a team to complete workplace activity 1.2 Worked effectively with others 1.3 Conveyed information in written or oral form 1.4 Selected and used appropriate workplace language 1.5 Followed designated work plan for the job
2. Resource Implications	The following resources should be provided: 2.1 Access to relevant workplace or appropriately simulated environment where assessment can take place 2.2 Materials relevant to the proposed activity or tasks
3. Methods of Assessment	Competency in this unit may be assessed through: 3.1 Role play involving the participation of individual member to the attainment of organizational goal 3.2 Case studies and scenarios as a basis for discussion of issues and strategies in teamwork 3.3 Socio-drama and socio-metric methods 3.4 Sensitivity techniques 3.5 Written Test
4. Context for Assessment	4.1 Competency may be assessed in workplace or in a simulated workplace setting 4.2 Assessment shall be observed while task are being undertaken whether individually or in group

UNIT OF COMPETENCY : SOLVE/ADDRESS GENERAL WORKPLACE PROBLEMS

UNIT CODE : 400311212

UNIT DESCRIPTOR : This unit covers the knowledge, skills and attitudes required to apply problem-solving techniques to determine the origin of problems and plan for their resolution. It also includes addressing procedural problems through documentation, and referral.

ELEMENT	PERFORMANCE CRITERIA <i>Italicized terms</i> are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
1. Identify routine problems	1.1 Routine problems or procedural problem areas are identified. 1.2 Problems to be investigated are defined and determined. 1.3 Current conditions of the problem are identified and documented.	1.1 Current industry hardware and software products and services 1.2 Industry maintenance, service and helpdesk practices, processes and procedures 1.3 Industry standard diagnostic tools 1.4 Malfunctions and resolutions	1.1 Identifying current industry hardware and software products and services 1.2 Identifying current industry maintenance, services and helpdesk practices, processes and procedures. 1.3 Identifying current industry standard diagnostic tools 1.4 Describing common malfunctions and resolutions. 1.5 Determining the root cause of a routine malfunction
2. Look for solutions to routine problems	2.1 Potential solutions to problem are identified. 2.2 Recommendations about possible solutions are developed, documented , ranked and presented to appropriate	2.1 Current industry hardware and software products and services 2.2 Industry service and helpdesk practices, processes and procedures 2.3 Operating systems	2.1 Identifying current industry hardware and software products and services 2.2 Identifying services and helpdesk practices,

ELEMENT	PERFORMANCE CRITERIA <i>Italicized terms</i> are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
	<i>person</i> for decision.	2.4 Industry standard diagnostic tools 2.5 Malfunctions and resolutions. 2.6 Root cause analysis	processes and procedures. 2.3 Identifying operating system 2.4 Identifying current industry standard diagnostic tools 2.5 Describing common malfunctions and resolutions. 2.6 Determining the root cause of a routine malfunction
3. Recommend solutions to problems	3.1 Implementation of solutions are planned . 3.2 Evaluation of implemented solutions are planned. 3.3 Recommended solutions are documented and submit to appropriate person for confirmation.	3.1 Standard procedures 3.2 Documentation produce	3.1 Producing documentation that recommends solutions to problems 3.2 Following established procedures

RANGE OF VARIABLES

VARIABLE	RANGE
1. Problems/Procedural Problem	May include: 1.1 Routine/non – routine processes and quality problems 1.2 Equipment selection, availability and failure 1.3 Teamwork and work allocation problem 1.4 Safety and emergency situations and incidents 1.5 Work-related problems outside of own work area
2. Appropriate person	May include: 2.1 Supervisor or manager 2.2 Peers/work colleagues 2.3 Other members of the organization
3. Document	May include: 3.1 Electronic mail 3.2 Briefing notes 3.3 Written report 3.4 Evaluation report
4. Plan	May include: 4.1 Priority requirements 4.2 Co-ordination and feedback requirements 4.3 Safety requirements 4.4 Risk assessment 4.5 Environmental requirements

EVIDENCE GUIDE

1. Critical aspects of Competency	Assessment requires evidence that the candidate: 1.1 Determined the root cause of a routine problem 1.2 Identified solutions to procedural problems. 1.3 Produced documentation that recommends solutions to problems. 1.4 Followed established procedures. 1.5 Referred unresolved problems to support persons.
2. Resource Implications	2.1 Assessment will require access to a workplace over an extended period, or a suitable method of gathering evidence of operating ability over a range of situations.
3. Methods of Assessment	Competency in this unit may be assessed through: 3.1 Case Formulation 3.2 Life Narrative Inquiry 3.3 Standardized test The unit will be assessed in a holistic manner as is practical and may be integrated with the assessment of other relevant units of competency. Assessment will occur over a range of situations, which will include disruptions to normal, smooth operation. Simulation may be required to allow for timely assessment of parts of this unit of competency. Simulation should be based on the actual workplace and will include walk through of the relevant competency components.
4. Context for Assessment	4.1 Competency may be assessed individually in the actual workplace or simulation environment in TESDA accredited institutions.

UNIT OF COMPETENCY : DEVELOP CAREER AND LIFE DECISIONS

UNIT CODE : 400311213

UNIT DESCRIPTOR : This unit covers the knowledge, skills, and attitudes in managing one's emotions, developing reflective practice, and boosting self-confidence and developing self-regulation.

ELEMENT	PERFORMANCE CRITERIA <i>Italicized terms</i> are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
1. Manage one's emotion	1.1 Self-management strategies are identified. 1.2 Skills to work independently and to show initiative, to be conscientious, and persevering in the face of setbacks and frustrations are developed. 1.3 Techniques for effectively handling negative emotions and unpleasant situation in the workplace are examined.	1.1 Self-management strategies that assist in regulating behavior and achieving personal and learning goals (e.g. Nine self-management strategies according to Robert Kelley) 1.2 Enablers and barriers in achieving personal and career goals 1.3 Techniques in handling negative emotions and unpleasant situation in the workplace such as frustration, anger, worry, anxiety, etc.	1.1 Managing properly one's emotions and recognizing situations that cannot be changed and accept them and remain professional 1.2 Developing self-discipline, working independently and showing initiative to achieve personal and career goals 1.3 Showing confidence, and resilience in the face of setbacks and frustrations and other negative emotions and unpleasant situations in the workplace
2. Develop reflective practice	2.1 Personal strengths and achievements, based on self-assessment strategies and teacher feedback are contemplated. 2.2 Progress when seeking and responding to	2.1 Basic SWOT analysis 2.2 Strategies to improve one's attitude in the workplace 2.3 Gibbs' Reflective Cycle/Model (Description, Feelings,	2.1 Using the basic SWOT analysis as self-assessment strategy 2.2 Developing reflective practice through realization of limitations, likes/

ELEMENT	PERFORMANCE CRITERIA <i>Italicized terms</i> are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
	<p>feedback from teachers to assist them in consolidating strengths, addressing weaknesses and fulfilling their potential are monitored.</p> <p>2.3 Outcomes of personal and academic challenges by reflecting on previous problem solving and decision making strategies and feedback from peers and teachers are predicted.</p>	<p>Evaluation, Analysis, Conclusion, and Action plan)</p>	<p>dislikes; through showing of self-confidence</p> <p>2.3 Demonstrating self-acceptance and being able to accept challenges</p>
<p>3. Boost self-confidence and develop self-regulation</p>	<p>3.1 Efforts for continuous self-improvement are demonstrated.</p> <p>3.2 Counter-productive tendencies at work are eliminated.</p> <p>3.3 Positive outlook in life are maintained.</p>	<p>3.1 Four components of self-regulation based on Self-Regulation Theory (SRT)</p> <p>3.2 Personality development concepts</p> <p>3.3 Self-help concepts (e. g., 7 Habits by Stephen Covey, transactional analysis, psycho-spiritual concepts)</p>	<p>3.1 Performing effective communication skills – reading, writing, conversing skills</p> <p>3.2 Showing affective skills – flexibility, adaptability, etc.</p> <p>3.3 Self-assessment for determining one's strengths and weaknesses</p>

RANGE OF VARIABLES

VARIABLE	RANGE
1. Self-management strategies	May include: 1.1 Seeking assistance in the form of job coaching or mentoring 1.2 Continuing dialogue to tackle workplace grievances 1.3 Collective negotiation/bargaining for better working conditions 1.4 Share your goals to improve with a trusted co-worker or supervisor 1.5 Make a negativity log of every instance when you catch yourself complaining to others 1.6 Make lists and schedules for necessary activities
2. Unpleasant situation	May include: 2.1 Job burn-out 2.2 Drug dependence 2.3 Sulking

EVIDENCE GUIDE

1. Critical aspects of Competency	Assessment requires evidence that the candidate: 1.1 Express emotions appropriately 1.2 Work independently and show initiative 1.3 Consistently demonstrate self-confidence and self-discipline
2. Resource Implications	The following resources should be provided: 2.1 Access to workplace and resources 2.2 Case studies
3. Methods of Assessment	Competency in this unit may be assessed through: 3.1 Demonstration or simulation with oral questioning 3.2 Case problems involving work improvement and sustainability issues 3.3 Third-party report
4. Context for Assessment	4.1 Competency assessment may occur in workplace or any appropriately simulated environment

UNIT OF COMPETENCY : CONTRIBUTE TO WORKPLACE INNOVATION

UNIT CODE : 400311214

UNIT DESCRIPTOR : This unit covers the knowledge, skills and attitudes required to make a pro-active and positive contribution to workplace innovation.

ELEMENT	PERFORMANCE CRITERIA <i>Italicized terms</i> are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
1. Identify opportunities to do things better	1.1 <i>Opportunities for improvement</i> are identified proactively in own area of work. 1.2 <i>Information</i> are gathered and reviewed which may be relevant to ideas and which might assist in gaining support for idea.	1.1 Roles of individuals in suggesting and making improvements. 1.2 Positive impacts and challenges in innovation. 1.3 Types of changes and responsibility. 1.4 Seven habits of highly effective people.	1.1 Identifying opportunities to improve and to do things better. Involvement 1.2 Identifying the positive impacts and the challenges of change and innovation 1.3 Identifying examples of the types of changes that are within and outside own scope of responsibility
2. Discuss and develop ideas with others	2.1 <i>People who could provide input</i> to ideas for improvements are identified. 2.2 Ways of approaching people to begin sharing ideas are selected. 2.3 Meeting is set with relevant people. 2.4 Ideas for follow up are review and selected based on feedback. 2.5 <i>Critical inquiry method</i> is used to discuss and develop ideas with others.	2.1 Roles of individuals in suggesting and making improvements 2.2 Positive impacts and challenges in innovation 2.3 Types of changes and responsibility. 2.4 Seven habits of highly effective people	2.1 Identifying opportunities to improve and to do things better. Involvement 2.2 Identifying the positive impacts and the challenges of change and innovation 2.3 Providing examples of the types of changes that are within and outside own scope of responsibility 2.4 Communicating ideas for change through small group

ELEMENT	PERFORMANCE CRITERIA <i>Italicized terms</i> are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
			discussions and meetings
3. Integrate ideas for change in the workplace	<p>3.1 Critical inquiry method is used to integrate different ideas for change of key people.</p> <p>3.2 Summarizing, analyzing and generalizing skills are used to extract salient points in the pool of ideas.</p> <p>3.3 Reporting skills are likewise used to communicate results.</p> <p>3.4 Current Issues and concerns on the systems, processes and procedures, as well as the need for simple innovative practices are identified.</p>	<p>3.1 Roles of individuals in suggesting and making improvements</p> <p>3.2 Positive impacts and challenges in innovation</p> <p>3.3 Types of changes and responsibility</p> <p>3.4 Seven habits of highly effective people</p> <p>3.5 Basic research skills</p>	<p>3.1 Identifying opportunities to improve and to do things better. Involvement</p> <p>3.2 Identifying the positive impacts and the challenges of change and innovation</p> <p>3.3 Providing examples of the types of changes that are within and outside own scope of responsibility</p> <p>3.4 Communicating ideas for change through small group discussions and meetings</p> <p>3.5 Demonstrating skills in analysis and interpretation of data</p>

RANGE OF VARIABLES

VARIABLE	RANGE
1. Opportunities for improvement	May include: 1.1 Systems 1.2 Processes 1.3 Procedures 1.4 Protocols 1.5 Codes 1.6 Practices
2. Information	May include: 2.1 Workplace communication problems 2.2 Performance evaluation results 2.3 Team dynamics issues and concerns 2.4 Challenges on return of investment 2.5 New tools, processes and procedures 2.6 New people in the organization
3. People who could provide input	May include: 3.1 Leaders 3.2 Managers 3.3 Specialists 3.4 Associates 3.5 Researchers 3.6 Supervisors 3.7 Staff 3.8 Consultants (external) 3.9 People outside the organization in the same field or similar expertise/industry 3.10 Clients
4. Critical inquiry method	May include: 4.1 Preparation 4.2 Discussion 4.3 Clarification of goals 4.4 Negotiate towards a Win-Win outcome 4.5 Agreement 4.6 Implementation of a course of action 4.7 Effective verbal communication. See our pages: Verbal Communication and Effective Speaking 4.8 Listening 4.9 Reducing misunderstandings is a key part of effective negotiation 4.10 Rapport Building 4.11 Problem Solving 4.12 Decision Making 4.13 Assertiveness 4.14 Dealing with Difficult Situations
5. Reporting skills	May include: 5.1 Data management 5.2 Coding 5.3 Data analysis and interpretation

VARIABLE	RANGE
	5.4 Coherent writing 5.5 Speaking

EVIDENCE GUIDE

1. Critical aspects of Competency	Assessment requires evidence that the candidate: 1.1 Identified opportunities to do things better. 1.2 Discussed and developed ideas with others on how to contribute to workplace innovation. 1.3 Integrated ideas for change in the workplace. 1.4 Analyzed and reported rooms for innovation and learning in the workplace.
2. Resource Implications	The following resources should be provided: 2.1 Pens, papers and writing implements 2.2 Cartolina 2.3 Manila papers
3. Methods of Assessment	Competency in this unit may be assessed through: 3.1 Psychological and behavioral Interviews 3.2 Performance Evaluation 3.3 Life Narrative Inquiry 3.4 Review of portfolios of evidence and third-party workplace reports of on-the-job performance 3.5 Sensitivity analysis 3.6 Organizational analysis 3.7 Standardized assessment of character strengths and virtues applied
4. Context for Assessment	4.1 Competency may be assessed individually in the actual workplace or simulation environment in TESDA accredited institutions.

UNIT OF COMPETENCY : PRESENT RELEVANT INFORMATION

UNIT CODE : 400311215

UNIT DESCRIPTOR : This unit of covers the knowledge, skills and attitudes required to present data/information appropriately.

ELEMENT	PERFORMANCE CRITERIA <i>Italicized terms</i> are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
1. Gather data/ information	1.1 Evidence, facts and information are collected. 1.2 Evaluation, terms of reference and conditions are reviewed to determine whether data/information falls within project scope.	1.1 Organisational protocols 1.2 Confidentiality 1.3 Accuracy 1.4 Business mathematics and statistics 1.5 Data analysis techniques/procedures 1.6 Reporting requirements to a range of audiences 1.7 Legislation, policy and procedures relating to the conduct of evaluations 1.8 Organisational values, ethics and codes of conduct	1.1 Describing organisational protocols relating to client liaison 1.2 Protecting confidentiality 1.3 Describing accuracy 1.4 Computing business mathematics and statistics 1.5 Describing data analysis techniques/procedures 1.6 Reporting requirements to a range of audiences 1.7 Stating legislation, policy and procedures relating to the conduct of evaluations 1.8 Stating organisational values, ethics and codes of conduct
2. Assess gathered data/ information	2.1 Validity of data/ information is assessed. 2.2 Analysis techniques are applied to assess data/ information.	2.1 Business mathematics and statistics 2.2 Data analysis techniques/procedures 2.3 Reporting requirements to a	2.1 Computing business mathematics and statistics 2.2 Describing data analysis techniques/procedures

ELEMENT	PERFORMANCE CRITERIA <i>Italicized terms</i> are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
	2.3 Trends and anomalies are identified. 2.4 Data analysis techniques and procedures are documented. 2.5 Recommendations are made on areas of possible improvement.	range of audiences 2.4 Legislation, policy and procedures relating to the conduct of evaluations 2.5 Organisational values, ethics and codes of conduct	2.3 Reporting requirements to a range of audiences 2.4 Stating legislation, policy and procedures relating to the conduct of evaluations 2.5 Stating organisational values, ethics and codes of conduct
3. Record and present information	3.1 Studied data/information are recorded. 3.2 Recommendations are analysed for action to ensure they are compatible with the project's scope and terms of reference. 3.3 Interim and final reports are analysed and outcomes are compared to the criteria established at the outset. 3.4 Findings are presented to stakeholders.	3.1 Data analysis techniques/procedures 3.2 Reporting requirements to a range of audiences 3.3 Legislation, policy and procedures relating to the conduct of evaluations 3.4 Organisational values, ethics and codes of conduct	3.1 Describing data analysis techniques/procedures 3.2 Reporting requirements to a range of audiences 3.3 Stating legislation, policy and procedures relating to the conduct of evaluations 3.4 Stating organisational values, ethics and codes of conduct practices

RANGE OF VARIABLES

VARIABLE	RANGE
1. Data analysis techniques	May include: 1.1 Domain analysis 1.2 Content analysis 1.3 Comparison technique

EVIDENCE GUIDE

1. Critical aspects of Competency	<p>Assessment requires evidence that the candidate:</p> <p>1.1 Determine data / information 1.2 Studied and applied gathered data/information 1.3 Recorded and studied data/information</p> <p>These aspects may be best assessed using a range of scenarios what ifs as a stimulus with a walk through forming part of the response. These assessment activities should include a range of problems, including new, unusual and improbable situations that may have happened.</p>
2. Resource Implications	<p>Specific resources for assessment</p> <p>2.1 Evidence of competent performance should be obtained by observing an individual in an information management role within the workplace or operational or simulated environment.</p>
3. Methods of Assessment	<p>Competency in this unit may be assessed through:</p> <p>3.1 Written Test 3.2 Interview 3.3 Portfolio</p> <p>The unit will be assessed in a holistic manner as is practical and may be integrated with the assessment of other relevant units of competency. Assessment will occur over a range of situations, which will include disruptions to normal, smooth operation. Simulation may be required to allow for timely assessment of parts of this unit of competency. Simulation should be based on the actual workplace and will include walk through of the relevant competency components.</p>
4. Context for Assessment	<p>4.1 In all workplace, it may be appropriate to assess this unit concurrently with relevant teamwork or operation units.</p>

UNIT OF COMPETENCY : PRACTICE OCCUPATIONAL SAFETY AND HEALTH POLICIES AND PROCEDURES

UNIT CODE : 400311216

UNIT DESCRIPTOR : This unit covers the knowledge, skills and attitudes required to identify OSH compliance requirements, prepare OSH requirements for compliance, perform tasks in accordance with relevant OSH policies and procedures.

ELEMENT	PERFORMANCE CRITERIA <i>Italicized terms</i> are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
1. Identify OSH compliance requirements	<p>1.1 Relevant OSH requirements, regulations, policies and procedures are identified in accordance with workplace policies and procedures.</p> <p>1.2 OSH activity non-conformities are conveyed to appropriate personnel.</p> <p>1.3 OSH preventive and control requirements are identified in accordance with OSH work policies and procedures.</p>	<p>1.1 OSH preventive and control requirements</p> <p>1.2 Hierarchy of Controls</p> <p>1.3 Hazard Prevention and Control</p> <p>1.4 General OSH principles</p> <p>1.5 Work standards and procedures</p> <p>1.6 Safe handling procedures of tools, equipment and materials</p> <p>1.7 Standard emergency plan and procedures in the workplace</p>	<p>1.1 Communication skills</p> <p>1.2 Interpersonal skills</p> <p>1.3 Critical thinking skills</p> <p>1.4 Observation skills</p>
2. Prepare OSH requirements for compliance	<p>2.1 OSH work activity material, tools and equipment requirements are identified in accordance with workplace policies and procedures.</p> <p>2.2 Required OSH materials, tools and equipment are acquired in accordance with workplace policies and procedures.</p>	<p>2.1 Resources necessary to execute hierarchy of controls</p> <p>2.2 General OSH principles</p> <p>2.3 Work standards and procedures</p> <p>2.4 Safe handling procedures of tools, equipment and materials</p> <p>2.5 Different OSH control measures</p>	<p>2.1 Communication skills</p> <p>2.2 Estimation skills</p> <p>2.3 Interpersonal skills</p> <p>2.4 Critical thinking skills</p> <p>2.5 Observation skills</p> <p>2.6 Material, tool and equipment identification skills</p>

ELEMENT	PERFORMANCE CRITERIA <i>Italicized terms</i> are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
	2.3 Required OSH materials, tools and equipment are arranged/ placed in accordance with OSH work standards.		
3. Perform tasks in accordance with relevant OSH policies and procedures	3.1 Relevant OSH work procedures are identified in accordance with workplace policies and procedures. 3.2 Work Activities are executed in accordance with OSH work standards. 3.3 Non-compliance work activities are reported to <i>appropriate personnel</i> .	3.1 OSH work standards 3.2 Industry related work activities 3.3 General OSH principles 3.4 OSH Violations Non-compliance work activities	3.1 Communication skills 3.2 Interpersonal skills 3.3 Troubleshooting skills 3.4 Critical thinking skills 3.5 Observation skills

RANGE OF VARIABLES

VARIABLE	RANGE
1. OSH Requirements, Regulations, Policies and Procedures	May include: 1.1 Clean Air Act 1.2 Building code 1.3 National Electrical and Fire Safety Codes 1.4 Waste management statutes and rules 1.5 Permit to Operate 1.6 Philippine Occupational Safety and Health Standards 1.7 Department Order No. 13 (Construction Safety and Health) 1.8 ECC regulations
2. Appropriate Personnel	May include: 2.1 Manager 2.2 Safety Officer 2.3 EHS Offices 2.4 Supervisors 2.5 Team Leaders 2.6 Administrators 2.7 Stakeholders 2.8 Government Official 2.9 Key Personnel 2.10 Specialists 2.11 Himself
3. OSH Preventive and Control Requirements	May include: 3.1 Resources needed for removing hazard effectively 3.2 Resources needed for substitution or replacement 3.3 Resources needed to establishing engineering controls 3.4 Resources needed for enforcing administrative controls 3.5 Personal Protective equipment
4. Non OSH-Compliance Work Activities	May include non-compliance or observance of the following safety measures: 4.1 Violations that may lead to serious physical harm or death 4.2 Fall Protection 4.3 Hazard Communication 4.4 Respiratory Protection 4.5 Power Industrial Trucks 4.6 Lockout/Tag-out 4.7 Working at heights (use of ladder, scaffolding) 4.8 Electrical Wiring Methods 4.9 Machine Guarding 4.10 Electrical General Requirements 4.11 Asbestos work requirements 4.12 Excavations work requirements

EVIDENCE GUIDE

1. Critical aspects of Competency	Assessment requires evidence that the candidate: 1.1 Convey OSH work non-conformities to appropriate personnel 1.2 Identify OSH preventive and control requirements in accordance with OSH work policies and procedures 1.3 Identify OSH work activity material, tools and equipment requirements in accordance with workplace policies and procedures 1.4 Arrange/Place required OSH materials, tools and equipment in accordance with OSH work standards 1.5 Execute work activities in accordance with OSH work standards 1.6 Report OSH activity non-compliance work activities to appropriate personnel
2. Resource Implications	The following resources should be provided: 2.1 Facilities, materials tools and equipment necessary for the activity
3. Methods of Assessment	Competency in this unit may be assessed through: 3.1 Observation/Demonstration with oral questioning 3.2 Third party report
4. Context for Assessment	4.1 Competency may be assessed in the work place or in a simulated work place setting

UNIT OF COMPETENCY : EXERCISE EFFICIENT AND EFFECTIVE SUSTAINABLE PRACTICES IN THE WORKPLACE

UNIT CODE : 400311217

UNIT DESCRIPTOR : This unit covers knowledge, skills and attitude to identify the efficiency and effectiveness of resource utilization, determine causes of inefficiency and/or ineffectiveness of resource utilization and Convey inefficient and ineffective environmental practices.

ELEMENT	PERFORMANCE CRITERIA <i>Italicized terms</i> are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
1. Identify the efficiency and effectiveness of resource utilization	1.1 Required resource utilization in the workplace is measured using appropriate techniques. 1.2 Data are recorded in accordance with workplace protocol. 1.3 Recorded data are compared to determine the efficiency and effectiveness of resource utilization according to established environmental work procedures.	1.1 Importance of Environmental Literacy 1.2 Environmental Work Procedures 1.3 Waste Minimization 1.4 Efficient Energy Consumptions	1.1 Recording Skills 1.2 Writing Skills 1.3 Innovation Skills
2. Determine causes of inefficiency and/or ineffectiveness of resource utilization	2.1 Potential causes of inefficiency and/or ineffectiveness are listed. 2.2 Causes of inefficiency and/or ineffectiveness are identified through deductive reasoning. 2.3 Identified causes of inefficiency and/or ineffectiveness are validated thru established environmental procedures.	2.1 Causes of environmental inefficiencies and ineffective-ness	2.1 Deductive Reasoning Skills 2.2 Critical thinking 2.3 Problem Solving 2.4 Observation Skills

ELEMENT	PERFORMANCE CRITERIA <i>Italicized terms</i> are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
3. Convey inefficient and ineffective environmental practices	3.1 Efficiency and effectiveness of resource utilization are reported to <i>appropriate personnel</i> . 3.2 Concerns related resource utilization are discussed with appropriate personnel. 3.3 Feedback on information/ concerns raised are clarified with appropriate personnel.	3.1 Appropriate Personnel to address the environmental hazards 3.2 Environmental corrective actions	3.1 Written and Oral Communication Skills 3.2 Critical thinking 3.3 Problem Solving 3.4 Observation Skills 3.5 Practice Environmental Awareness

RANGE OF VARIABLES

VARIABLE	RANGE
1. Environmental Work Procedures	May include: 1.1 Utilization of Energy, Water, Fuel Procedures 1.2 Waster Segregation Procedures 1.3 Waste Disposal and Reuse Procedures 1.4 Waste Collection Procedures 1.5 Usage of Hazardous Materials Procedures 1.6 Chemical Application Procedures 1.7 Labeling Procedures
2. Appropriate Personnel	May include: 2.1 Manager 2.2 Safety Officer 2.3 EHS Offices 2.4 Supervisors 2.5 Team Leaders 2.6 Administrators 2.7 Stakeholders 2.8 Government Official 2.9 Key Personnel 2.10 Specialists 2.11 Himself

EVIDENCE GUIDE

1. Critical aspects of Competency	Assessment requires evidence that the candidate: <ul style="list-style-type: none"> 1.1 Measured required resource utilization in the workplace using appropriate techniques 1.2 Recorded data in accordance with workplace protocol 1.3 Identified causes of inefficiency and/or ineffectiveness through deductive reasoning 1.4 Validate the identified causes of inefficiency and/or ineffectiveness thru established environmental procedures 1.5 Report efficiency and effectiveness of resource utilization to appropriate personnel 1.6 Clarify feedback on information/concerns raised with appropriate personnel
2. Resource Implications	The following resources should be provided: <ul style="list-style-type: none"> 2.1 Workplace 2.2 Tools, materials and equipment relevant to the tasks 2.3 PPE 2.4 Manuals and references
3. Methods of Assessment	Competency in this unit may be assessed through: <ul style="list-style-type: none"> 3.1 Demonstration 3.2 Oral questioning 3.3 Written examination
4. Context for Assessment	<ul style="list-style-type: none"> 4.1 Competency assessment may occur in workplace or any appropriately simulated environment 4.2 Assessment shall be observed while task are being undertaken whether individually or in-group

UNIT OF COMPETENCY : PRACTICE ENTREPRENEURIAL SKILLS IN THE WORKPLACE

UNIT CODE : 400311218

UNIT DESCRIPTOR : This unit covers the outcomes required to apply entrepreneurial workplace best practices and implement cost-effective operations.

ELEMENT	PERFORMANCE CRITERIA <i>Italicized terms</i> are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
1. Apply entrepreneurial workplace best practices	1.1 Good practices relating to workplace operations are observed and selected following workplace policy. 1.2 Quality procedures and practices are complied with according to workplace requirements. 1.3 Cost-conscious habits in resource utilization are applied based on industry standards.	1.1 Workplace best practices, policies and criteria 1.2 Resource utilization 1.3 Ways in fostering entrepreneurial attitudes: <ul style="list-style-type: none"> • Patience • Honesty • Quality-consciousness • Safety-consciousness • Resourcefulness 	1.1 Communication skills 1.2 Complying with quality procedures
2. Communicate entrepreneurial workplace best practices	2.1 Observed good practices relating to workplace operations are communicated to appropriate person . 2.2 Observed quality procedures and practices are communicated to appropriate person. 2.3 Cost-conscious habits in resource utilization are communicated based on industry standards.	2.1 Workplace best practices, policies and criteria 2.2 Resource utilization 2.3 Ways in fostering entrepreneurial attitudes: <ul style="list-style-type: none"> • Patience • Honesty • Quality-consciousness • Safety-consciousness • Resourcefulness 	2.1 Communication skills 2.2 Complying with quality procedures 2.3 Following workplace communication protocol
3. Implement cost-effective operations	3.1 Preservation and optimization of workplace	3.1 Optimization of workplace resources	3.1 Implementing preservation and optimizing

ELEMENT	PERFORMANCE CRITERIA <i>Italicized terms</i> are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
	<p>resources is implemented in accordance with enterprise policy.</p> <p>3.2 Judicious use of workplace tools, equipment and materials are observed according to manual and work requirements.</p> <p>3.3 Constructive contributions to office operations are made according to enterprise requirements.</p> <p>3.4 Ability to work within one's allotted time and finances is sustained.</p>	<p>3.2 5S procedures and concepts</p> <p>3.3 Criteria for cost-effectiveness</p> <p>3.4 Workplace productivity</p> <p>3.5 Impact of entrepreneurial mindset to workplace productivity</p> <p>3.6 Ways in fostering entrepreneurial attitudes:</p> <ul style="list-style-type: none"> • Quality-consciousness • Safety-consciousness 	<p>workplace resources</p> <p>3.2 Observing judicious use of workplace tools, equipment and materials</p> <p>3.3 Making constructive contributions to office operations</p> <p>3.4 Sustaining ability to work within allotted time and finances</p>

RANGE OF VARIABLES

VARIABLE	RANGE
1. Good practices	May include: 1.1 Economy in use of resources 1.2 Documentation of quality practices
2. Resources utilization	May include: 2.1 Consumption/ use of consumables 2.2 Use/Maintenance of assigned equipment and furniture 2.3 Optimum use of allotted /available time

EVIDENCE GUIDE

1. Critical aspects of Competency	Assessment requires evidence that the candidate: 1.1 Demonstrated ability to identify and sustain cost-effective activities in the workplace 1.2 Demonstrated ability to practice entrepreneurial knowledge, skills and attitudes in the workplace.
2. Resource Implications	The following resources should be provided: 2.1 Simulated or actual workplace 2.2 Tools, materials and supplies needed to demonstrate the required tasks 2.3 References and manuals 2.3.1 Enterprise procedures manuals 2.3.2 Company quality policy
3. Methods of Assessment	Competency in this unit should be assessed through: 3.1 Interview 3.2 Third-party report
4. Context for Assessment	4.1 Competency may be assessed in workplace or in a simulated workplace setting 4.2 Assessment shall be observed while tasks are being undertaken whether individually or in-group

COMMON COMPETENCIES

UNIT OF COMPETENCY : **MAINTAIN AN EFFECTIVE RELATIONSHIP WITH CLIENTS/CUSTOMERS**

UNIT CODE : **SOC514201**

UNIT DESCRIPTOR : This unit covers the knowledge, skills and attitudes required in building and maintaining effective relationship with client/customers.

ELEMENT	PERFORMANCE CRITERIA <i>Italicized terms</i> are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
1. Maintain a professional image	1.1 Uniform and personal grooming maintained. 1.2 <i>Personal presence</i> maintained according to <i>employer standards</i> . 1.3 Visible work area kept tidy and uncluttered. 1.4 Equipment stored according to assignment requirements.	1.1 Stance 1.2 Posture 1.3 Grooming 1.4 Standing Orders 1.5 Company Policy and Procedures	1.1 Maintaining uniform and personal grooming in accordance with established policies and procedures 1.2 Maintaining stance, posture, body language, and other personal presence in according to required standards 1.3 Keeping visible work area tidy and uncluttered 1.4 Storing equipment according to assignment requirements
2. Meet client requirements	2.1 <i>Client requirements</i> identified and understood by referral to the <i>assignment instructions</i> . 2.2 Client requirements met according to the assignment instructions.	2.1 Assignment instructions 2.2 Post orders 2.3 Reviewing assignment instructions 2.4 Discussion techniques with client/customer 2.5 Implementing required changes	2.1 Identifying assignment instructions and post orders according to standard procedures 2.2 Accomplishing scope to modify instructions/orders in the light

ELEMENT	PERFORMANCE CRITERIA <i>Italicized terms</i> are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
	2.3 Changes to <i>client's needs and requirements</i> monitored and <i>appropriate action taken.</i> 2.4 All communication with the <i>client</i> or customer is clear and complies with assignment requirements.	2.6 Referral to appropriate employer/ personnel 2.7 Clarification of client needs and instructions	of changed situations 2.3 Meeting client requirements according to the assignment instructions 2.4 Monitoring and appropriating action is taken in changes to client's needs and requirements 2.5 Clearing and complying with assignment requirements of all communications with the client or customer
3. Build credibility with clients	3.1 Client expectations for reliability, punctuality and appearance adhered to. 3.2 Possible causes of client dissatisfaction identified, dealt with and recorded according to employer policy. 3.3 Client fully informed of all relevant security matters in a timely manner and according to agreed reporting procedures.	3.1 Interpersonal skills 3.2 Customer service skills 3.3 Telephone etiquette 3.4 Maintaining records	3.1 Adhering to client expectations for reliability, punctuality and appearance 3.2 Identifying, attending and recording possible causes of client/ customer dissatisfaction according to employer policy 3.3 Informing client of all relevant security matters in a timely manner and according to agreed reporting procedures
4. Establish professional relationship with the client	4.1 Establish relationship within appropriate	4.1 Types of client 4.2 Main components of client relationship	4.1 Demonstrating the ability to establish professional

ELEMENT	PERFORMANCE CRITERIA <i>Italicized terms</i> are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
	professional boundaries. 4.2 Build trust and respect through use of effective communication techniques. 4.3 Identify and respond to client special needs. 4.4 Communicate in ways that take account of cultural considerations. 4.5 Exercise discretion and confidentiality.	4.3 Relative intelligence 4.4 Effect on customer satisfaction 4.5 Benefits of customer relationship management 4.6 Improving client relationship management	relationship with client 4.2 Demonstrating the ability of genuine concern for the welfare of the clients 4.3 Demonstrating the ability required in handling clients 4.4 Demonstrating the ability required in rendering client service skills
5. Manage client interactions	5.1 Use a collaborative and person-centered approach when working with clients. 5.2 Use motivational interviewing as a basis for client interactions. 5.3 Seek client information respectfully and sensitively, using purposeful, systematic and diplomatic questions. 5.4 Support the client to identify and articulate key information that supports the provision of service. 5.5 Encourage clients to voice queries or concerns and address these appropriately. 5.6 Respond to difficult or challenging behavior using established techniques.	5.1 Manage client interactions 5.2 Causes of client/customer dissatisfaction 5.3 Assignment Instructions 5.4 Reporting procedures	5.1 Demonstrating ability to do attention to detail when completing client/employer documentation 5.2 Demonstrating the ability to do interpersonal and communication skills required in client contact assignments 5.3 Demonstrating ability to do customer service skills required to meet client/customer needs

ELEMENT	PERFORMANCE CRITERIA <i>Italicized terms</i> are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
	5.7 Maintain professional integrity and boundaries at all times Work within scope of role and identify and respond to situations where interactions suggest the need for client referral.		
6. Provide effective responses to client enquiries	6.1 Select the most appropriate mode of communication for the information being provided. 6.2 Use language and terminology that the client will understand. 6.3 Present information clearly and with sufficient detail to meet client needs Confirm with client that the information has been understood and address any unresolved issues.	6.1 Common industry and company services, problems and solutions 6.2 Legal and ethical company and industry aspects 6.3 Client motivations and expectations 6.4 Effective communication techniques 6.5 Industry ethics and practices 6.6 Detailed product and service knowledge	6.1 Using communication skills 6.2 Using language skills 6.3 Using numeracy skills 6.4 Using technology skills 6.5 Relating to people from a range of society, cultural and ethnic backgrounds

RANGE OF VARIABLES

VARIABLE	RANGE
1. Personal Presence	May include: 1.1 Stance 1.2 Posture 1.3 Body Language 1.4 Demeanor 1.5 Grooming
2. Employer Standards	May include: 2.1 Standing Orders 2.2 Efficiency 2.3 Client turn-around time
3. Client Requirements	May include: 3.1 Assignment instructions (e.g. right products) 3.2 Post Orders 3.3 Scope to modify instructions/orders in light of changed situations
4. Assignment Instructions	May include: 4.1 Writing 4.2 Verbally 4.3 Electronically
5. Client's Needs and Requirements	May include: 5.1 Review of the client brief and/or assignment instructions 5.2 Discussion with the client/customer
6. Appropriate Action	May include: 6.1 Implementing required changes 6.2 Referral to appropriate employer personnel 6.3 Clarification of client needs and instructions
7. Clients	May include: 7.1 All members of the public

EVIDENCE GUIDE

1. Critical aspects of Competency	Assessment requires evidence that the candidate: 1.1 Maintained a professional image. 1.2 Interpreted client requirements from information contained in the client brief and/or assignment instructions. 1.3 Dealt successfully with a variety of client interactions. 1.4 Monitored and acted on varying client or customer needs. 1.5 Met client requirements. 1.6 Built credibility with customers/clients
2. Resource Implications	The following resources should be provided: 2.1 Assessment centers/venues 2.2 Accredited assessors 2.3 Evaluation reports 2.4 Access to a relevant venue, equipment and materials

	2.5 Assignment instructions 2.6 Logbooks 2.7 Operational manuals and makers'/customers' instructions (if relevant) 2.8 Assessment Instruments, including personal planner and assessment record book
3. Methods of Assessment	Competency in this unit may be assessed through: 3.1 Written Test/Examination 3.2 Demonstration with questioning 3.3 Observation
4. Context for Assessment	4.1 Competency may be assessed in actual workplace or at the designated TESDA Accredited Assessment Center.

UNIT OF COMPETENCY : MANAGE OWN PERFORMANCE

UNIT CODE : SOC514202

UNIT DESCRIPTOR : This unit of competency covers the knowledge, skills and attitudes in effectively managing own workload, resources and quality work.

ELEMENT	PERFORMANCE CRITERIA <i>Italicized terms</i> are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
1. Plan for completion of own workload	1.1 Tasks are identified according to work instructions. 1.2 Work order and schedules are designed and organized based on timelines/deadlines. 1.3 Team coordination is applied when required in completion of workload.	COMMUNICATION 1.1 Teamwork 1.2 Resource management 1.3 Timelines	1.1 Planning and organizing workload and resources 1.2 Communication skills
2. Maintain quality of performance	2.1 Personal performance is monitored according to established plant standards. 2.2 Advice and guidance are obtained when necessary to achieve or maintain established standards. 2.3 Guidance from management when necessary is applied to achieve according to established standards.	COMMUNICATION 2.1 Indicators of appropriate performance for each area of responsibility 2.2 Steps for improving or maintaining performance	2.1 Ability to observe and record performance-related concerns and information
3. Evaluate and assess own work	3.1 Actual work output is evaluated and assessed according to work instructions. 3.2 Work productivity is evaluated	COMMUNICATION 3.1 Project Management 3.2 Process documentation	3.1 Managing work orders 3.2 Evaluating own performance

ELEMENT	PERFORMANCE CRITERIA <i>Italicized terms</i> are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
	according to established procedures. 3.3 Feedback is obtained from relevant persons.		3.3 Reporting of daily production activities

RANGE OF VARIABLES

VARIABLE	RANGE
1. Tasks	May be identified through: 1.1 Assigned task 1.2 Verbal Instructions 1.3 Policy Documents 1.4 Project brief including timelines and schedules
2. Work order and schedules	May include: 2.1 Gantt charts 2.2 Production schedule 2.3 Delivery dates

EVIDENCE GUIDE

1. Critical aspects of Competency	Assessment requires evidence that the candidate: 1.1 Planned for completion of own workload 1.2 Maintained quality of performance 1.3 Evaluated and assessed own work
2. Resource Implications	The following resources should be provided: 2.1 Access to relevant venue, equipment and materials 2.2 Assignment Instructions 2.3 Logbooks 2.4 Calendar of activities 2.5 Sample liquidation and report of expenses
3. Methods of Assessment	Competency in this unit may be assessed through: 3.1 Demonstration/observation with oral questioning
4. Context for Assessment	4.1 Competency may be assessed individually in the actual workplace or simulation environment in TESDA accredited institutions.

UNIT OF COMPETENCY : APPLY QUALITY STANDARDS

UNIT CODE : SOC514203

UNIT DESCRIPTOR : This unit covers the knowledge, skills and attitudes needed to apply quality standards in the workplace. The unit also includes the application of relevant safety procedures and regulations, organizational procedures and other client requirement.

ELEMENT	PERFORMANCE CRITERIA <i>Italicized terms</i> are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
1. Assess clients service needs	<p>1.1 Work instruction is obtained and work is carried out in accordance with standard operating procedures.</p> <p>1.2 Clients' needs are checked against workplace standards and specifications.</p> <p>1.3 Faults on clients and any identified causes are recorded and/or reported to the supervisor concerned in accordance with workplace procedures.</p> <p>1.4 Clients profile and service extended to them are documented in accordance with workplace procedures.</p>	<p>1.1 Communication skills</p> <p>1.2 Client relation</p> <p>1.3 Documentation procedures</p> <p>1.4 Handling of complaints</p>	<p>1.1 Obtaining work instruction and carry out outwork in accordance with standard operating procedures</p> <p>1.2 Evaluating client needs based on workplace standards and specifications</p> <p>1.3 Analyzing services against clients' needs</p> <p>1.4 Explaining services with the client</p> <p>1.5 Recording and/or report faults on clients and any identified causes to the supervisor concerned in accordance with workplace procedures</p> <p>1.6 Documenting client's profile and service extended to them in accordance with workplace procedures</p>
2. Assess own work	2.1 Documentation relative to quality	2.1 Documentation	2.1 Identifying and using

ELEMENT	PERFORMANCE CRITERIA <i>Italicized terms</i> are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
	<p>within the company is identified and used.</p> <p>2.2 Completed work is checked against workplace standards relevant to the task undertaken.</p> <p>2.3 Errors on information on the quality and other indicators of production performance is recorded in accordance with workplace procedures.</p> <p>2.4 Deviations from specified quality standards, causes are documented and reported in accordance with the workplace standards operating procedures.</p>	<p>2.2 Workplace quality standards</p> <p>2.3 Feedback</p> <p>2.4 Self-assessment procedures</p> <p>2.5 Job analysis</p>	<p>documentation relative to quality within the company</p> <p>2.2 Checking completed work against workplace standards relevant to the tasks undertaken</p> <p>2.3 Identifying and improving errors</p> <p>2.4 Recording information on the quality and other indicators of individual performance in accordance with workplace procedures</p> <p>2.5 Documenting and reporting cases of deviations from specific quality standards, causes in accordance with the workplace standards operating procedures</p> <p>2.6 Collecting and analyzing feedback based on required quality standards</p>
3. Engage in quality improvement	<p>3.1 Process improvement procedures are participated in relation to workplace assignment.</p> <p>3.2 Work is carried out in accordance with process</p>	<p>3.1 Service processes and procedures</p> <p>3.2 Client service</p> <p>3.3 Environmental regulations</p> <p>3.4 New trends and technology awareness</p>	<p>3.1 Participating in process improvement procedures relative to workplace assignment</p> <p>3.2 Carrying-out work in accordance with</p>

ELEMENT	PERFORMANCE CRITERIA <i>Italicized terms</i> are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
	improvement procedures. 3.3 Performance of operations or quality of product or service is ensured and monitored for clients' satisfaction.	3.5 Transparent management 3.6 Work values	process improvement procedures 3.3 Monitoring performance of operation or quality of product of service to ensure client satisfaction

RANGE OF VARIABLES

VARIABLE	RANGE
1. Client Needs	May include: 1.1 Information 1.2 Options 1.3 Transparency 1.4 Fairness 1.5 Empathy 1.6 Accessibility
2. Faults on clients	May include: 2.1 Unsatisfied client 2.2 Result did not meet client expectation 2.3 Procedures did not conform with policies and procedures 2.4 Damage caused to client
3. Documentation	May include: 3.1 Organization work procedures 3.2 Manufacturer's instruction manual 3.3 Clients requirements 3.4 Forms
4. Errors	May include: 4.1 Deviation from the requirements of the client 4.2 Deviation from the requirements of the organization
5. Quality Standards	May include: 5.1 Supplies and Materials 5.2 Work Processes 5.3 Services
6. Clients	May include: 6.1 Co-worker 6.2 Suppliers 6.3 Client 6.4 Organization receiving the product or service

EVIDENCE GUIDE

1. Critical aspects of Competency	Assessment requires evidence that the candidate: 1.1 Carried out work in accordance with the standard operating procedures. 1.2 Performed task according to specifications. 1.3 Reported complaints in accordance with standard operating procedures. 1.4 Carried out work in accordance with the process improvement procedures.
2. Resource Implications	The following resources should be provided: 2.1 Tools, materials, equipment and facilities relevant to the unit of competency.
3. Methods of Assessment	Competency in this unit may be assessed through: 3.1 Observation 3.2 Questioning 3.3 Practical demonstration
4. Context for Assessment	4.1 Assessment may be conducted in the workplace or in a simulated work environment.

CORE COMPETENCIES

UNIT OF COMPETENCY : MAINTAIN RECORDS OF FINANCIAL TRANSACTIONS

UNIT CODE : CS-SOC331301

UNIT DESCRIPTOR : This unit describes the skills, knowledge and performance requirements for accurately recording and maintaining receipts, deposits and withdrawals as an SK Treasurer. It involves recording cash/check receipts, preparing Official Receipts (OR), depositing funds, and maintaining the Register of Cash in Bank and Other Related Financial Transactions (RCB), and Register of Cash Receipts, Deposits and Other Related Financial Transactions (RCRD).

ELEMENT	PERFORMANCE CRITERIA <i>Italicized terms</i> are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
1. Record receipts	<p>1.1 Payments are received based on COA guidelines.</p> <p>1.2 Official receipts (ORs) are prepared based on collected funds.</p> <p>1.3 Copies of official receipts (ORs) are retained and distributed based on COA guidelines.</p> <p>1.4 Daily recording of collected funds is performed based on official receipts (OR), validated deposit slips (VDS) and credit memo (CM).</p> <p>1.5 Collected funds are monitored in the Register of Cash Receipts, Deposits and Other Related Financial Transactions (RCRD) and Register of Cash in</p>	<p>TECHNOLOGY</p> <p>1.1 Basic accounting concepts</p> <p>1.2 Accounting principles (GAAP, COA guidelines)</p> <p>1.3 Record-keeping systems and procedures</p> <p>1.4 Cash handling and management techniques</p> <p>1.5 Financial reporting requirements</p> <p>1.6 Internal control procedures</p> <p>1.7 Audit procedures</p> <p>ENVIRONMENT AND OTHER RELATED LAWS</p> <p>1.8 COA guidelines</p> <p>1.9 Sangguniang Kabataan (SK) Financial regulations and policies</p>	<p>1.1 Record-keeping</p> <p>1.2 Basic math skills</p> <p>1.3 Data entry accuracy</p> <p>1.4 Basic accounting software skills</p> <p>1.5 Analytical skills</p> <p>1.6 Attention to detail</p> <p>1.7 Organizational skills</p> <p>1.8 Communication skills</p> <p>1.9 Time management</p> <p>1.10 Numeracy skills</p> <p>1.11 Problem-solving skills</p> <p>1.12 Critical thinking</p>

ELEMENT	PERFORMANCE CRITERIA <i>Italicized terms</i> are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
	<p>Bank and other Related Financial Transactions (RCB) following SK manual.</p> <p>1.6 Register of Cash Receipts, Deposits and Other Related Financial Transactions (RCRD) and Register of Cash in Bank and other Related Financial Transactions (RCB) is <i>maintained</i> based on COA guidelines.</p>	<p>COMMUNICATION</p> <p>1.10 Documentation requirements</p> <p>1.10.1 Official Receipts (OR)</p> <p>1.10.2 Validated deposit slips (VDS)</p> <p>1.10.3 Credit Memo (CM)</p> <p>1.11 SK accounting and budget records</p> <p>1.11.1 Register of Cash Receipts, Deposits and Other Related Financial Transactions (RCRD)</p>	
2. Record deposits	<p>2.1 Daily counting and accumulation of <i>collected funds</i> is performed according to COA guidelines.</p> <p>2.2 Completeness of information is checked following accounting principles.</p> <p>2.3 Deposit slips (DS) for bank validation are prepared following bank guidelines.</p> <p>2.4 Full deposit and daily remittance of <i>collected funds</i> are performed following bank hours and COA guidelines.</p> <p>2.5 Copies of <i>validated deposit slips</i></p>	<p>TECHNOLOGY</p> <p>2.1 Basic accounting concepts</p> <p>2.2 Cash receipt procedures</p> <p>2.3 Bank deposit procedures</p> <p>2.4 Validated Deposit Slip (VDS) processing</p> <p>2.5 Bank reconciliation techniques</p> <p>2.6 Deposit slip preparation guidelines</p> <p>2.7 Sangguniang Kabataan (SK) manual deposit procedures</p> <p>2.8 Internal control procedures</p>	<p>2.1 Data entry accuracy</p> <p>2.2 Basic accounting software skills</p> <p>2.3 Analytical skills</p> <p>2.4 Attention to detail</p> <p>2.5 Organizational skills</p> <p>2.6 Communication skills</p> <p>2.7 Time management</p> <p>2.8 Numeracy skills</p> <p>2.9 Problem-solving skills</p> <p>2.10 Critical thinking</p>

ELEMENT	PERFORMANCE CRITERIA <i>Italicized terms</i> are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
	<p>(VDS) are received and retained following COA guidelines.</p> <p>2.6 Required validated deposit slip (VDS) is forwarded to concerned COA Auditor based on COA guidelines.</p> <p>2.7 Deposits made from validated deposit slip (VDS) are recorded following SK accounting and budget records.</p> <p>2.8 Certified copy of SK accounting and budget records are transmitted to Budget Monitoring Officer (BMO) for reconciliation of entries recorded based on COA guidelines.</p>	<p>ENVIRONMENT AND OTHER RELATED LAWS</p> <p>2.9 COA guidelines</p> <p>2.10 COA guidelines on deposits</p> <p>2.11 Cash and check handling regulations</p> <p>2.12 Financial institution policies</p> <p>COMMUNICATION</p> <p>2.13 Financial reporting requirements</p> <p>2.14 SK accounting and budget records</p> <p>2.14.1 Register of Cash Receipts, Deposits and Other Related Financial Transactions (RCRD)</p> <p>2.14.2 Register of Cash in Bank and Other Related Financial Transactions (RCB)</p>	
3. Record lost cash	<p>3.1 Notice of Loss (NL) is prepared and submitted to supervisors following COA guidelines.</p> <p>3.2 Lost cash is recorded in Register of Cash Receipts, Deposits and Other Related Financial</p>	<p>TECHNOLOGY</p> <p>3.1 Procedure in the preparation of:</p> <p>3.1.1 Notice of Loss (NL)</p> <p>3.1.2 Notes to Financial Statement (NFS)</p> <p>3.1.3 Request for Relief from Money</p>	<p>3.1 Record-keeping</p> <p>3.2 Basic math skills</p> <p>3.3 Data entry accuracy</p> <p>3.4 Basic accounting software skills</p> <p>3.5 Analytical skills</p> <p>3.6 Attention to detail</p> <p>3.7 Organizational skills</p>

ELEMENT	PERFORMANCE CRITERIA <i>Italicized terms</i> are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
	<p>Transactions (RCRD) following COA guidelines.</p> <p>3.3 Loss of cash is disclosed in the Notes to Financial Statement (NFS) following COA guidelines.</p> <p>3.4 Request for Relief from Money Accountability (RRMA) and other supporting documents are prepared and submitted to SK Chairperson based on COA guidelines.</p> <p>3.5 Granting of the Request for Relief from Money Accountability (RRMA) is reflected in Notes to Financial Statement (NFS) following COA guidelines.</p> <p>3.6 Written note on the payment of the lost cash is prepared based on COA decision.</p> <p>3.7 Cash payment for lost cash is received based on COA decision.</p> <p>3.8 Official receipts (ORs) are issued based on COA decision.</p> <p>3.9 Settlement is recorded in Register of Cash Receipts, Deposits and Other Related Financial Transactions</p>	<p>Accountability (RRMA)</p> <p>3.2 Internal control procedures</p> <p>ENVIRONMENT AND OTHER RELATED LAWS</p> <p>3.3 COA guidelines</p> <p>3.4 COA guidelines on deposits</p> <p>3.5 Financial institution policies</p> <p>COMMUNICATION</p> <p>3.6 Financial reporting requirements</p> <p>3.7 SK accounting and budget records</p>	<p>3.8 Communication skills</p> <p>3.9 Time management</p> <p>3.10 Numeracy skills</p> <p>3.11 Problem-solving skills</p> <p>3.12 Critical thinking</p>

ELEMENT	PERFORMANCE CRITERIA <i>Italicized terms</i> are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
	(RCRD) following COA guidelines. 3.10 Loss of cash is disclosed in the Notes to Financial Statement (NFS) following COA guidelines. 3.11 Denial of the Request for Relief from Money Accountability (RRMA) and settlement are disclosed in Notes to Financial Statement (NFS) following COA guidelines.		
4. Prepare statement of receipts and payments	4.1 Register of Cash Receipts, Deposits and Other Related Financial Transactions (RCRD) and Register of Cash in Bank and Other Related Financial Transactions (RCB) are retrieved following COA guidelines. 4.2 Copies of Quarterly Statement of Receipts and Payments (QSRP) are prepared following COA guidelines. 4.3 Statement of Receipts and Payments (SRP) is accomplished following COA guidelines. 4.4 Approval of Statement of Receipts and Payments (SRP) is	TECHNOLOGY 4.1 Basic accounting concepts 4.2 Cash receipt procedures 4.3 Internal control procedures ENVIRONMENT AND OTHER RELATED LAWS 4.4 COA guidelines 4.5 Financial institution policies 4.6 Deposit slip preparation guidelines COMMUNICATION 4.7 Financial reporting requirements 4.8 SK accounting and budget records 4.8.1 Register of Cash Receipts, Deposits and Other	4.1 Record-keeping 4.2 Basic math skills 4.3 Data entry accuracy 4.4 Basic accounting software skills 4.5 Analytical skills 4.6 Attention to detail 4.7 Organizational skills 4.8 Communication skills 4.9 Time management 4.10 Numeracy skills 4.11 Problem-solving skills 4.12 Critical thinking

ELEMENT	PERFORMANCE CRITERIA <i>Italicized terms</i> are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
	secured following COA guidelines. 4.5 Copies of approved Statement of Receipts and Payments (SRP) are <i>distributed</i> following COA guidelines.	Related Financial Transactions (RCRD)	
5. Prepare annual statement and receipts and payments	5.1 Quarterly Statement of Receipts and Payments (QSRPs) are retrieved following COA guidelines. 5.2 Annual Statement of Receipts and Payments (ASRP) is prepared based on Quarterly Statement of Receipts and Payments (QSRPs). 5.3 Photocopy of the quarterly and year-end SRP in <i>designated areas</i> are posted following COA guidelines.	TECHNOLOGY 5.1 Basic accounting concepts 5.2 Bank deposit procedures 5.3 Register of Budget, Commitments, Payments, and Balances 5.4 Internal control procedures ENVIRONMENT AND OTHER RELATED LAWS 5.5 COA guidelines 5.6 COA guidelines on deposits 5.7 Financial institution policies 5.8 Compliance on BIR applied taxation and documentary requirements, and bank documentary requirements and processing COMMUNICATION 5.9 Financial reporting requirements 5.10 SK accounting and budget records	5.1 Record-keeping 5.2 Basic math skills 5.3 Data entry accuracy 5.4 Basic accounting software skills 5.5 Analytical skills 5.6 Attention to detail 5.7 Organizational skills 5.8 Communication skills 5.9 Time management 5.10 Numeracy skills 5.11 Problem-solving skills 5.12 Critical thinking

ELEMENT	PERFORMANCE CRITERIA <i>Italicized terms</i> are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
6. Prepare bank reconciliation statement	<p>6.1 Bank Statement (BS) and Credit Memo/Debit Memo (CM/DM) from Government Owned-Bank/ Authorized Government Depository Bank (GOB/AGDB) are received following COA guidelines.</p> <p>6.2 Copies of Bank Statement (BS), Credit Memos (CMs), Debit Memos (DMs), and Register of Cash In Bank and Other Related Financial Transactions (RCB) are retrieved following COA guidelines.</p> <p>6.3 <i>Entries of Register of Cash In Bank and Other Related Financial Transactions (RCB)</i> are checked following COA guidelines.</p> <p>6.4 Previous month's Bank Reconciliation Statement (BRS) is reviewed following COA guidelines.</p> <p>6.5 Comparison of deposits and withdrawals recorded in the Register of Cash In Bank and Other Related Financial Transactions (RCB) against the entries in the Bank Statement (BS) is</p>	<p>TECHNOLOGY</p> <p>6.1 Basic accounting concepts</p> <p>6.2 Bank Statement (BS)</p> <p>6.3 Credit Memo (CM)</p> <p>6.4 Debit Memo (DM)</p> <p>6.5 Government Owned-Bank/ Authorized Government Depository Bank (GOB/AGDB)</p> <p>6.6 Bank Reconciliation Statement (BRS)</p> <p>6.7 Sangguniang Kabataan (SK) manual deposit procedures</p> <p>6.8 Internal control procedures</p> <p>ENVIRONMENT AND OTHER RELATED LAWS</p> <p>6.9 COA guidelines</p> <p>6.10 COA guidelines on deposits</p> <p>6.11 Cash and check handling regulations</p> <p>6.12 Financial institution policies</p> <p>COMMUNICATION</p> <p>6.13 Financial reporting requirements</p> <p>6.14 SK accounting and budget records</p> <p>6.14.1 Register of Cash Receipts, Deposits and Other Related</p>	<p>6.1 Record-keeping</p> <p>6.2 Basic math skills</p> <p>6.3 Data entry accuracy</p> <p>6.4 Basic accounting software skills</p> <p>6.5 Analytical skills</p> <p>6.6 Attention to detail</p> <p>6.7 Organizational skills</p> <p>6.8 Communication skills</p> <p>6.9 Time management</p> <p>6.10 Numeracy skills</p> <p>6.11 Problem-solving skills</p> <p>6.12 Critical thinking</p>

ELEMENT	PERFORMANCE CRITERIA <i>Italicized terms</i> are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
	<p>performed following COA guidelines.</p> <p>6.6 Items to be reconciled are determined and marked following COA guidelines.</p> <p>6.7 Monthly Bank Reconciliation Statement (BRS) is prepared following COA guidelines.</p> <p>6.8 Approval of Bank Reconciliation Statement (BRS) is secured following COA guidelines.</p> <p>6.9 Copies of approved Bank Reconciliation Statement (BRS) are distributed following COA guidelines.</p> <p>6.10 Adjustment of items in Register of Cash Receipts, Deposits and Other Related Financial Transactions (RCRD) and Register of Cash In Bank and Other Related Financial Transactions (RCB) is performed following accounting principles and COA guidelines.</p>	<p>Financial Transactions (RCRD)</p> <p>6.14.2 Register of Cash in Bank and Other Related Financial Transactions (RCB)</p>	
7. Prepare report of accountability for accountable forms	<p>7.1 Receipt of accountable forms during the period is recorded following COA guidelines.</p> <p>7.2 RCRD and RCB are retrieved following</p>	<p>TECHNOLOGY</p> <p>7.1 Basic accounting concepts</p> <p>7.2 Internal control procedures</p> <p>ENVIRONMENT AND OTHER RELATED LAWS</p>	<p>7.1 Record-keeping</p> <p>7.2 Basic math skills</p> <p>7.3 Data entry accuracy</p> <p>7.4 Basic accounting software skills</p> <p>7.5 Analytical skills</p> <p>7.6 Attention to detail</p>

ELEMENT	PERFORMANCE CRITERIA <i>Italicized terms</i> are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
	<p>accounting principles.</p> <p>7.3 Quantity and serial numbers of the accountable forms issued are determined based on the retrieved RCRD and RCB.</p> <p>7.4 Recording of the quantity and serial numbers of the accountable forms issued in the Report of Accountability for Accountable Forms (RAAF) is performed following accounting principles and COA guidelines.</p> <p>7.5 Ending balances of the accountable forms are computed following accounting principles and COA guidelines.</p> <p>7.6 Report of Accountability for Accountable Forms (RAAF) is accomplished following COA guidelines.</p> <p>7.7 Copies of Report of Accountability for Accountable Forms (RAAF) are <i>distributed</i> following COA guidelines.</p>	<p>7.3 COA guidelines</p> <p>7.4 COA guidelines on deposits</p> <p>7.5 Financial institution policies</p> <p>COMMUNICATION</p> <p>7.6 Financial reporting requirements</p> <p>7.6.1 Report of Accountability for Accountable Forms (RAAF)</p> <p>7.7 SK accounting and budget records</p> <p>7.7.1 Register of Cash Receipts, Deposits and Other Related Financial Transactions (RCRD)</p> <p>7.7.2 Register of Cash in Bank and Other Related Financial Transactions (RCB)</p>	<p>7.7 Organizational skills</p> <p>7.8 Communication skills</p> <p>7.9 Time management</p> <p>7.10 Numeracy skills</p> <p>7.11 Problem-solving skills</p> <p>7.12 Critical thinking</p>

RANGE OF VARIABLES

VARIABLE	RANGE
1. Payments	Payments may include: 1.1 Cash 1.2 Check
2. Official receipts	Official receipts may include: 2.1 Original copy – Payor 2.2 Copy 2 – COA Auditor (to support the RCRD) 2.3 Certified photocopy – MBO (for posting in the RSPFCPB)
3. Collected funds	Collected funds may include: 3.1 Receipt 3.2 Collection
4. Receipts	Receipts may include: 4.1 Cash receipts 4.2 Official receipts
5. Validated deposit slips	Validated deposit slips may include: 5.1 2 nd copy of validated deposit slip – for COA Auditor 5.2 3 rd copy of validated deposit slip
6. Maintenance of Register of Cash Receipts, Deposits and Other Related Financial Transactions (RCRD)	Maintenance of Register of Cash Receipts, Deposits and Other Related Financial Transactions (RCRD) may include: 6.1 Recording of daily receipts/collections and deposits 6.2 Monitor the balance of Cash on Hand 6.3 Monitor any adjustments affecting Cash on Hand 6.4 Account for the refund of cash advances
7. SK accounting and budget records	SK accounting and budget records may include: 7.1 Register of Cash Receipts, Deposits and Other Related Financial Transactions (RCRD) 7.2 Register of Cash in Bank and Other Related Financial Transactions (RCB)
8. Recording of deposits	Recording of deposits may include: 8.1 Updating of running balance of Cash on Hand in the Register of Cash Receipts, Deposits and Other Related Financial Transactions (RCRD) 8.2 Updating of running balance of Cash in Bank in Register of Cash in Bank and Other Related Financial Transactions (RCB)
9. Supervisors	Supervisors may include: 9.1 SK Chairperson 9.2 COA Auditor
10. Preparation of QSRP	Preparation of QSRP may include: 10.1 2 copies of QSRP 10.2 Quarter end totals of the accounts under the Breakdown of Receipts/Direct Deposit of the RCRD in the “Receipt” portion of the SRP;

VARIABLE	RANGE
	10.3 Quarter end totals of the accounts under the Breakdown of Withdrawals/Payments of the RCB in the "Payment" portion of the SRP; 10.4 Increase (Decrease) in cash for the quarter; 10.5 Others, if any; 10.6 Cash at beginning of quarter; and 10.7 Breakdown of cash at end of quarter
11. Distribution of copies of approved SRP	Distribution of copies of approved SRP may include: 11.1 Original copy – for COA auditor 11.2 2nd copy – to be retained 11.3 Photocopies of the Original – SK and Sangguniang Barangay
12. Designated areas in posting of photocopy of the quarterly and year-end SRP	Designated areas in posting of photocopy of the quarterly and year-end SRP may include: 12.1 Barangay bulletin board 12.2 At least 3 conspicuous places within the jurisdiction of the barangay
13. Entries of RCB	Entries of RCB may include: 13.1 Current month's RCB 13.2 Bank balances
14. Preparation of monthly BRS	Preparation of monthly BRS may include: 14.1 Prepare 4 copies of monthly BRS 14.2 Signs in the "Prepared and Certified Correct by" portion of the BRS
15. Distribution of copies of approved BRS	Distribution of copies of approved BRS may include: 15.1 Original copy – for COA Auditor 15.2 3rd copy – to be retained 15.3 4th copy – GOB/AGDB
16. Adjustments of items in RCRD and RCB	Adjustments of items in RCRD and RCB may include: 16.1 Understatement of recorded deposit (collected by the SK Treasurer) – positive entries in the "Deposit" columns under the "Cash on Hand" of the RCRD and "Cash in Bank" of the RCB. 16.2 Overstatement of recorded deposit (collected by the SK Treasurer) – negative entries in the "Deposit" columns under the "Cash on Hand" of the RCRD and "Cash in Bank" of the RCB. 16.3 Understatement of recorded direct deposit – positive entries in the "Direct Deposit" column under the "Cash in Bank" and under the appropriate account in the "Breakdown of Receipts/Direct Deposit" of the RCRD, and in the "Deposit" column under the "Cash in Bank" of the RCB. 16.4 Overstatement of recorded direct deposit – negative entries in the "Direct Deposit" column under the "Cash in Bank" and under the appropriate account in the "Breakdown of Receipts/Direct Deposit" of the RCRD, and in the "Deposit" column under the "Cash in Bank" of the RCB.

VARIABLE	RANGE
	<p>16.5 Unrecorded Bank Charges – positive entries in the “Withdrawal” column under the “Cash in Bank” and “Bank Charges” column under “Breakdown of Withdrawals/Payments” of the RCB.</p> <p>16.6 Unrecorded Cancelled/Stale checks – negative entries in the “Withdrawal” column under the “Cash in Bank” and under the appropriate account in the “Breakdown of Withdrawals/Payments” of the RCB.</p> <p>16.7 Understatement of recorded checks issued – positive entries in the “Withdrawal” column under the “Cash in Bank” and under the appropriate account in the “Breakdown of Withdrawals/Payments” of the RCB.</p> <p>16.8 Overstatement of recorded checks issued – negative entries in the “Withdrawal” column under the “Cash in Bank” and under the appropriate account in the “Breakdown of Withdrawals/Payments” of the RCB</p>
17. Distribution of copies of Report of Accountability for Accountable Forms (RAAF)	<p>Distribution of copies of Report of Accountability for Accountable Forms (RAAF) may include:</p> <p>17.1 Original copy – for COA Auditor</p> <p>17.2 2nd copy – SK Chairperson</p>

EVIDENCE GUIDE

<p>1. Critical Aspects of Competency</p>	<p>Assessment requires evidence that the candidate:</p> <p>1.1 Recorded receipts.</p> <p>1.1.1 Received payments.</p> <p>1.1.2 Prepared official receipts (ORs).</p> <p>1.1.3 Retained and distributed copies of official receipts (ORs).</p> <p>1.1.4 Performed daily recording of collected funds.</p> <p>1.1.5 Monitored collected funds in the Register of Cash Receipts, Deposits and Other Related Financial Transactions (RCRD) and Register of Cash in Bank and other Related Financial Transactions (RCB).</p> <p>1.1.6 Maintained Register of Cash Receipts, Deposits and Other Related Financial Transactions (RCRD) and Register of Cash in Bank and other Related Financial Transactions (RCB).</p> <p>1.2 Recorded deposits.</p> <p>1.2.1 Performed daily counting and accrual of collected funds.</p> <p>1.2.2 Checked completeness of information.</p> <p>1.2.3 Prepared deposit slips for bank validation.</p> <p>1.2.4 Performed full deposit and daily remittance of collected funds.</p> <p>1.2.5 Received and retained copies of validated deposit slips (VDS).</p> <p>1.2.6 Forwarded to concerned COA Auditor the required validated deposit slip (VDS).</p> <p>1.2.7 Recorded deposits made from validated deposit slip (VDS).</p> <p>1.2.8 Transmitted to Budget Monitoring Officer (BMO) the certified copy of SK accounting and budget records.</p> <p>1.3 Recorded lost cash.</p> <p>1.3.1 Prepared and submitted the Notice of Loss (NL) to supervisors.</p> <p>1.3.2 Recorded lost cash in Register of Cash Receipts, Deposits and Other Related Financial Transactions (RCRD).</p> <p>1.3.3 Disclosed loss of cash in the Notes to Financial Statement (NFS).</p> <p>1.3.4 Prepared and submitted Request for Relief from Money Accountability (RRMA) and other supporting documents.</p> <p>1.3.5 Reflected the granting of the Request for Relief from Money Accountability (RRMA) in Notes to Financial Statement (NFS).</p>
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	<ul style="list-style-type: none"> 1.3.6 Prepared written note on the payment of the lost cash. 1.3.7 Received cash payment for lost cash. 1.3.8 Issued official receipts (ORs). 1.3.9 Recorded settlement in Register of Cash Receipts, Deposits and Other Related Financial Transactions (RCRD). 1.3.10 Disclosed the loss of cash in the Notes to Financial Statement (NFS). 1.3.11 Disclosed the denial of the Request for Relief from Money Accountability (RRMA) and settlement in Notes to Financial Statement (NFS).
	<ul style="list-style-type: none"> 1.4 Prepare statement of receipts and payments <ul style="list-style-type: none"> 1.4.1 Retrieved Register of Cash Receipts, Deposits and Other Related Financial Transactions (RCRD) and Register of Cash in Bank and Other Related Financial Transactions (RCB). 1.4.2 Prepared copies of Quarterly Statement of Receipts and Payments (QSRP). 1.4.3 Accomplished Statement of Receipts and Payments (SRP). 1.4.4 Secured approval of Statement of Receipts and Payments (SRP). 1.4.5 Distributed copies of approved Statement of Receipts and Payments (SRP).
	<ul style="list-style-type: none"> 1.5 Prepare annual statement and receipts and payments <ul style="list-style-type: none"> 1.5.1 Retrieved QSRPs. 1.5.2 Prepared Annual Statement of Receipts and Payments (ASRP). 1.5.3 Posted photocopy of the quarterly and year-end SRP in designated areas.
	<ul style="list-style-type: none"> 1.6 Prepare bank reconciliation statement <ul style="list-style-type: none"> 1.6.1 Received BS and CM/DM from GOB/AGDB. 1.6.2 Retrieved copies of BS, CMs, DMs, and RCB. 1.6.3 Checked entries of RCB. 1.6.4 Reviewed previous month's BRS. 1.6.5 Performed comparison of deposits and withdrawals recorded in the RCB against the entries in the BS. 1.6.6 Determined and marked items to be reconciled. 1.6.7 Prepared monthly BRS. 1.6.8 Secured approval. 1.6.9 Distributed copies of approved BRS. 1.6.10 Performed adjustment of items in RCRD and RCB.
	<ul style="list-style-type: none"> 1.7 Prepare report of accountability for accountable forms <ul style="list-style-type: none"> 1.7.1 Recorded receipt of accountable forms during the period.

	<p>1.7.2 Retrieved RCRD and RCB.</p> <p>1.7.3 Determined quantity and serial numbers of the accountable forms issued.</p> <p>1.7.4 Performed recording of the quantity and serial numbers of the accountable forms issued in the Report of Accountability for Accountable Forms (RAAF).</p> <p>1.7.5 Computed ending balances of the accountable forms.</p> <p>1.7.6 Accomplished Report of Accountability for Accountable Forms (RAAF).</p> <p>1.7.7 Distributed copies of Report of Accountability for Accountable Forms (RAAF).</p>
2. Resource Implications	<p>The following resources MUST be provided:</p> <p>2.1 Laptop</p> <p>2.2 Calculator</p> <p>2.3 Paper</p> <p>2.4 Forms</p> <p>2.5 References</p>
3. Methods of Assessment	<p>Competency in this unit may be assessed through:</p> <p>3.1 Written examination</p> <p>3.2 Demonstrations/Observation</p> <p>3.3 Oral questioning</p>
4. Context for Assessment	<p>4.1 Competency may be assessed in the actual workplace or simulated environment provided by the institutions with TESDA registered programs.</p>

UNIT OF COMPETENCY : HANDLE DISBURSEMENT

UNIT CODE : CS-SOC331302

UNIT DESCRIPTOR : This unit describes the skills, knowledge, and performance requirements for handling disbursements/payments of transactions. It involves retrieving and verifying documents, preparing disbursement vouchers, recording payments, and releasing checks while ensuring compliance with SK financial regulations and policies.

ELEMENT	PERFORMANCE CRITERIA <i>Italicized terms</i> are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
1. Perform preparation of disbursement voucher	1.1 Copies of <i>procurement documentary requirements</i> are retrieved based on COA guidelines. 1.2 Disbursement voucher (DV) is prepared based on the <i>procurement documentary requirements</i> . 1.3 <i>Minimum requirements for granting cash advance for specific purpose</i> is prepared based on COA guidelines. 1.4 <i>Minimum requirements for granting cash advance for local travel</i> is prepared based on COA guidelines. 1.5 <i>Minimum requirements for granting cash advance for foreign travel</i> is prepared based on COA guidelines. 1.6 Disbursement voucher (DV) and	TECHNOLOGY 1.1 Basic accounting concepts 1.2 Accounting principles (GAAP, COA guidelines) 1.3 Record-keeping systems and procedures 1.4 Cash handling and management techniques 1.5 Financial reporting requirements 1.6 Disbursement procedures 1.7 Document verification techniques 1.8 Disbursement procedure manuals: Familiarity with SK guidelines 1.9 Internal control procedures 1.10 Audit procedures ENVIRONMENT AND OTHER RELATED LAWS 1.11 COA guidelines 1.12 Sangguniang Kabataan (SK)	1.1 Document verification skills: Analyzing documents for completeness and accuracy 1.2 Attention to detail: Identifying missing documents and discrepancies 1.3 Organizational skills: Maintaining chronological and categorical document records 1.4 Analytical skills: Resolving discrepancies and ensuring compliance 1.5 Communication skills 1.6 Problem-solving skills: Addressing document-related issues 1.7 Time management: Meeting disbursement deadlines. 1.8 Data entry accuracy: Recording document information

ELEMENT	PERFORMANCE CRITERIA <i>Italicized terms</i> are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
	<p>supporting documents are forwarded to Budget Monitoring Officer (BMO) based on COA guidelines.</p> <p>1.7 Availability of cash is checked based on the Registry of Cash in Bank and Other Related Financial Transactions (RCB).</p> <p>1.8 Disbursement voucher (DV) is accomplished and forwarded to SK Chairperson based on COA guidelines.</p> <p>1.9 Approved disbursement voucher (DV) and supporting documents are received based on COA guidelines.</p>	<p>Financial regulations and policies</p> <p>COMMUNICATION</p> <p>1.13 Documentation requirements</p> <p>1.13.1 Official Receipts (OR)</p> <p>1.13.2 Validated deposit slips (VDS)</p> <p>1.13.3 Credit Memo (CM)</p> <p>1.14 SK accounting and budget records</p> <p>1.14.1 Register of Cash Receipts, Deposits and Other Related Financial Transactions (RCRD)</p>	<p>1.9 Critical thinking: Evaluating document authenticity</p>
2. Perform preparation and recording of checks	<p>2.1 Preparation of check is performed based on the approved disbursement voucher (DV) and supporting documents</p> <p>2.2 Prepared check, disbursement voucher, and supporting documents are endorsed to SK Chairperson based on COA guidelines.</p> <p>2.3 Countersigned check is secured based on COA guidelines.</p>	<p>TECHNOLOGY</p> <p>2.1 Basic accounting concepts</p> <p>2.2 Accounting principles (GAAP, COA guidelines)</p> <p>2.3 Record-keeping systems and procedures</p> <p>2.4 Cash handling and management techniques</p> <p>2.5 Financial reporting requirements: Understanding reporting obligations</p> <p>2.6 Disbursement procedures</p>	<p>2.1 Document Analysis: Verifying document information for accuracy</p> <p>2.2 Signature Verification: Confirming authorization signatures</p> <p>2.3 Attention to Detail: Identifying discrepancies or inconsistencies</p> <p>2.4 Analytical Thinking: Evaluating document authenticity</p> <p>2.5 Communication: Interacting with stakeholders to</p>

ELEMENT	PERFORMANCE CRITERIA <i>Italicized terms</i> are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
	2.4 Check is recorded in the Logbook of Checks Issued and Cancelled (LCIC) based on COA guidelines. 2.5 Logbook of Checks Issued and Cancelled (LCIC) is maintained based on COA guidelines. 2.6 Filing of disbursement vouchers (DV) and supporting documents is performed based on COA guidelines. 2.7 Copy of paid disbursement voucher (DV) with check number is forwarded to Budget Monitoring Officer (BMO) based on COA guidelines. 2.8 Recording of the copy of paid voucher is forwarded to Budget Monitoring Officer (BMO) based on COA guidelines.	2.7 Document verification techniques 2.8 Authentication techniques: Verifying document authenticity 2.9 Signature verification procedures: Confirming authorization signatures 2.10 Financial auditing standards: Understanding audit requirements 2.11 Electronic document verification: Validating digital documents 2.12 Internal control procedures: Ensuring transaction security 2.13 Audit procedures ENVIRONMENT AND OTHER RELATED LAWS 2.14 COA guidelines 2.15 Sangguniang Kabataan (SK) Financial regulations and policies COMMUNICATION 2.16 Documentation requirements 2.16.1 Official Receipts (OR)	clarify document issues 2.6 Problem-Solving: Resolving document-related discrepancies 2.7 Time Management: Meeting verification deadlines 2.8 Organizational: Maintaining organized document records 2.9 Critical Thinking: Assessing document risks and implications

ELEMENT	PERFORMANCE CRITERIA <i>Italicized terms</i> are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
		2.16.2 Validated deposit slips (VDS) 2.16.3 Credit Memo (CM) 2.17 SK accounting and budget records 2.17.1 Register of Cash Receipts, Deposits and Other Related Financial Transactions (RCRD)	
3. Record payments in the Registry of Cash in Bank and Other Related Financial Transactions (RCB)	3.1 Issued checks are recorded in the Registry of Cash in Bank and Other Related Financial Transactions (RCB) in chronological and numerical sequence based on accounting principles and COA guidelines. 3.2 Cancelled checks are recorded in the Registry of Cash in Bank and Other Related Financial Transactions (RCB) in chronological and numerical sequence based on accounting principles and COA guidelines. 3.3 Updating of running balance of "Cash in Bank" is performed after each entry following accounting principles and COA guidelines.	TECHNOLOGY 3.1 Basic accounting concepts 3.2 Accounting principles (GAAP, COA guidelines) 3.3 Record-keeping systems and procedures 3.4 Cash handling and management techniques 3.5 Financial reporting requirements: Understanding reporting obligations 3.6 Disbursement procedures 3.7 Disbursement voucher templates: Understanding standard formats 3.8 Document verification techniques 3.9 Budgeting principles: Allocating funds	3.1 Document preparation: Crafting disbursement vouchers 3.2 Budget analysis: Verifying fund availability 3.3 Cash management: Managing cash flows 3.4 Attention to detail: Ensuring accuracy 3.5 Analytical thinking: Evaluating supporting documents 3.6 Communication: Coordinating with stakeholders 3.7 Problem-solving: Resolving discrepancies 3.8 Technical writing: Preparing clear documentation 3.9 Compliance awareness: Adhering to SK regulations 3.10 Data entry accuracy:

ELEMENT	PERFORMANCE CRITERIA <i>Italicized terms</i> are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
	3.4 Certified photocopy of the Registry of Cash in Bank and Other Related Financial Transactions (RCB) is forwarded to Budget Monitoring Officer (BMO) based on COA guidelines.	for specific purposes 3.10 Cash management techniques: Managing cash flows 3.11 Internal control procedures: Ensuring transaction security 3.12 Audit procedures ENVIRONMENT AND OTHER RELATED LAWS 3.13 COA circulars and issuances: Understanding regulatory guidelines 3.14 Sangguniang Kabataan (SK) Financial regulations and policies COMMUNICATION 3.15 Documentation requirements 3.15.1 Official Receipts (OR) 3.15.2 Validated deposit slips (VDS) 3.15.3 Credit Memo (CM) 3.16 SK accounting and budget records 3.16.1 Register of Cash Receipts, Deposits and Other Related Financial	Recording voucher information 3.11 Time management: Meeting preparation deadlines 3.12 Organizational skills: Maintaining voucher records 3.13 Signature verification: Confirming authorization

ELEMENT	PERFORMANCE CRITERIA <i>Italicized terms</i> are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
		Transactions (RCRD)	
4. Perform preparation and submission of SK Chairperson's Certification	<p>4.1 SK Chairperson's Certification (SKCC) is prepared based on COA guidelines.</p> <p>4.2 <i>Signed copies of SKCC</i> are secured based on accounting principles and COA guidelines.</p> <p>4.3 <i>Signed copies of SKCC</i> are submitted to Government Owned-Bank/Authorized Government Depository Bank (GOB/AGDB) based on COA guidelines and schedule of submission.</p> <p>4.4 <i>Signed copy of SKCC</i> is forwarded to COA Auditor concerned based on COA guidelines and schedule of submission.</p> <p>4.5 <i>Signed copy of SKCC</i> is forwarded to SK Chairperson based on COA guidelines.</p>	<p>TECHNOLOGY</p> <p>4.1 Basic accounting concepts</p> <p>4.2 Accounting principles (GAAP, COA guidelines)</p> <p>4.3 Record-keeping systems and procedures</p> <p>4.4 Cash handling and management techniques</p> <p>4.5 Financial reporting requirements</p> <p>4.6 Disbursement procedures</p> <p>4.7 Disbursement procedures: Knowing approved DV protocols</p> <p>4.8 Document verification techniques</p> <p>4.9 Document verification: Ensuring authenticity and completeness</p> <p>4.10 Check preparation procedures: Understanding standard formats</p> <p>4.11 Cash management techniques: Managing cash flows</p> <p>4.12 Internal control procedures: Ensuring transaction security</p>	<p>4.1 Check preparation: Crafting checks with accuracy</p> <p>4.2 Document verification: Ensuring supporting document authenticity</p> <p>4.3 Signature verification: Confirming authorization signatures</p> <p>4.4 Logbook maintenance: Recording checks issued and cancelled</p> <p>4.5 Data entry accuracy: Recording check information</p> <p>4.6 Attention to detail: Ensuring accuracy</p> <p>4.7 Analytical thinking: Evaluating supporting documents</p> <p>4.8 Communication: Coordinating with stakeholders</p> <p>4.9 Problem-solving: Resolving discrepancies</p> <p>4.10 Time management: Meeting check preparation deadlines</p> <p>4.11 Organizational skills: Maintaining check records</p> <p>4.12 Compliance awareness:</p>

ELEMENT	PERFORMANCE CRITERIA <i>Italicized terms</i> are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
		4.13 Audit procedures: Understanding financial review processes ENVIRONMENT AND OTHER RELATED LAWS 4.14 COA guidelines 4.15 Sangguniang Kabataan (SK) Financial regulations and policies COMMUNICATION 4.16 Documentation requirements 4.16.1 Official Receipts (OR) 4.16.2 Validated deposit slips (VDS) 4.16.3 Credit Memo (CM) 4.17 Logbook maintenance: Recording checks issued and cancelled 4.18 SK accounting and budget records 4.18.1 Register of Cash Receipts, Deposits and Other Related Financial Transactions (RCRD)	Adhering to SK regulations 4.13 Risk assessment: Identifying potential financial risks 4.14 Financial software proficiency: Utilizing accounting systems 4.15 Record-keeping skills: Maintaining accurate files
5. Perform releasing of check	5.1 Official Receipt (OR) from the claimant is secured based on COA guidelines.	TECHNOLOGY 5.1 Basic accounting concepts	5.1 Data entry accuracy: Recording payments and transactions

ELEMENT	PERFORMANCE CRITERIA <i>Italicized terms</i> are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
	5.2 Signature of claimant in LCIC and all copies of disbursement voucher (DV) are secured based on COA guidelines. 5.3 Check and copy of disbursement voucher (DV) is released to claimant based on COA guidelines. 5.4 Photocopy of check and copy of disbursement voucher are retained based on COA guidelines. 5.5 Original copy of DV and duplicate copy of check are forwarded to COA Auditor concerned based on COA guidelines.	5.2 Accounting principles (GAAP, COA guidelines) 5.3 Record-keeping systems and procedures 5.4 Cash handling and management techniques 5.5 Financial reporting requirements 5.6 Disbursement procedures: Check issuance and payment recording 5.7 Document verification techniques 5.8 Cash advance management: Granting, liquidating, and recording 5.9 Reconciliation procedures: RBCPB, RSPFCB, and RCB 5.10 Financial reporting requirements: Monthly submissions to BMO 5.11 Financial software applications: Accounting systems and spreadsheet management 5.12 Internal control procedures: Transaction security and authorization	5.2 Attention to detail: Ensuring chronological and numerical sequence 5.3 Analytical thinking: Reconciling financial records 5.4 Communication: Coordinating with BMO, COA, and stakeholders 5.5 Problem-solving: Resolving discrepancies and errors. 5.6 Time management: Meeting recording deadlines. 5.7 Organizational skills: Maintaining accurate financial records 5.8 Compliance awareness: Adhering to SK regulations 5.9 Record-keeping skills: Maintaining logbooks and ledgers 5.10 Certification and verification: Ensuring document authenticity 5.11 Reconciliation skills: Matching transactions and balances 5.12 Reporting skills: Preparing accurate financial reports

ELEMENT	PERFORMANCE CRITERIA <i>Italicized terms</i> are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
		5.13 Audit procedures: Financial review and compliance ENVIRONMENT AND OTHER RELATED LAWS 5.14 COA guidelines 5.15 Sangguniang Kabataan (SK) Financial regulations and policies COMMUNICATION 5.16 Documentation requirements 5.16.1 Official Receipts (OR) 5.16.2 Validated deposit slips (VDS) 5.16.3 Credit Memo (CM) 5.17 SK accounting and budget records 5.17.1 Register of Cash Receipts, Deposits and Other Related Financial Transactions (RCRD) 5.17.2 RCB 5.18 Logbook maintenance	
6. Grant, liquidate and record Cash Advance for Local and Foreign Travel	6.1 Issued checks are recorded in the Registry of Cash in Bank and Other Related Financial Transactions (RCB) in chronological and numerical	TECHNOLOGY 6.1 Basic accounting concepts 6.2 Accounting principles (GAAP, COA guidelines)	6.1 Data entry accuracy: Recording check details 6.2 Document preparation: Crafting SKCC

ELEMENT	PERFORMANCE CRITERIA <i>Italicized terms</i> are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
	<p>sequence based on accounting principles and COA guidelines.</p> <p>6.2 Details of cash advance and refund are recorded in the Registry of Cash in Bank and Other Related Financial Transactions (RCB) based on accounting principles and COA guidelines.</p> <p>6.3 Liquidation Report (LR) is received and reviewed based on accounting principle and COA guidelines.</p> <p>6.4 Copy of Liquidation Report (LR) is retained based on COA guidelines.</p> <p>6.5 <i>Distribution of copies of Liquidation Report (LR)</i> is performed based on COA guidelines.</p> <p>6.6 <i>Data from Liquidation Report (LR)</i> are recorded in the Registry of Cash in Bank and Other Related Financial Transactions (RCB) based on accounting principles and COA guidelines.</p>	<p>6.3 Record-keeping systems and procedures</p> <p>6.4 Cash handling and management techniques</p> <p>6.5 Financial reporting requirements</p> <p>6.6 SK Chairperson's Certification (SKCC)</p> <p>6.7 Check issuance procedures: Daily reporting requirements</p> <p>6.8 Signature verification: Ensuring authorization</p> <p>6.9 Internal control procedures: Transaction security and authorization</p> <p>6.10 Audit procedures: Financial review and compliance</p> <p>ENVIRONMENT AND OTHER RELATED LAWS</p> <p>6.11 COA guidelines</p> <p>6.12 Sangguniang Kabataan (SK) Financial regulations and policies</p> <p>COMMUNICATION</p> <p>6.13 Documentation requirements</p> <p>6.13.1 Official Receipts (OR)</p> <p>6.13.2 Validated deposit slips (VDS)</p>	<p>6.3 Attention to detail: Ensuring accuracy and completeness</p> <p>6.4 Analytical thinking: Verifying check information</p> <p>6.5 Communication: Coordinating with SK Chairperson and GOB/AGDB</p> <p>6.6 Time management: Meeting daily submission deadlines</p> <p>6.7 Organizational skills: Maintaining SKCC records</p> <p>6.8 Compliance awareness: Adhering to SK regulations</p> <p>6.9 Signature verification: Confirming authorization</p> <p>6.10 Record-keeping skills: Maintaining SKCC log</p> <p>6.11 Reporting skills: Preparing accurate certifications</p> <p>6.12 Quality control: Ensuring document authenticity</p> <p>6.13 Customer service: Interacting with stakeholders</p>

ELEMENT	PERFORMANCE CRITERIA <i>Italicized terms</i> are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
		6.13.3 Credit Memo (CM) 6.13.4 Preparing and submitting SK Chairperson's Certificate (SKCC) 6.14 Financial reporting requirements: Daily submissions to GOB/AGDB 6.15 SK accounting and budget records 6.15.1 Register of Cash Receipts, Deposits and Other Related Financial Transactions (RCRD)	
7. Grant, liquidate and record Cash Advance for Specific Purpose	7.1 Details of cash advance and refund are recorded in the Registry of Cash in Bank and Other Related Financial Transactions (RCB) based on accounting principles and COA guidelines. 7.2 Liquidation report (LR) is prepared based on accounting principles and COA guidelines. 7.3 Unexpected cash advances are returned based on COA guidelines.	TECHNOLOGY 7.1 Basic accounting concepts 7.2 Accounting principles (GAAP, COA guidelines) 7.3 Record-keeping systems and procedures 7.4 Cash handling and management techniques 7.5 Financial reporting requirements: Submissions to COA Auditor 7.6 Check release procedures: SK policies and guidelines	7.1 Attention to detail: Verifying documentation 7.2 Analytical thinking: Ensuring proper authorization 7.3 Communication: Coordinating with payees/ claimants and COA Auditor 7.4 Organizational skills: Maintaining check and DV records 7.5 Time management: Meeting release deadlines 7.6 Compliance awareness: Adhering to SK regulations

ELEMENT	PERFORMANCE CRITERIA <i>Italicized terms</i> are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
	<p>7.4 Liquidation report (LR) and <i>minimum documentary requirements</i> are forwarded to SK Chairperson based on COA guidelines.</p> <p>7.5 Liquidation Report (LR) is received and reviewed based on accounting principle and COA guidelines.</p> <p>7.6 <i>Distribution of copies of Liquidation Report (LR)</i> is performed based on COA guidelines.</p> <p>7.7 <i>Data from Liquidation Report (LR)</i> are recorded in the Registry of Cash in Bank and Other Related Financial Transactions (RCB) based on accounting principles and COA guidelines.</p>	<p>7.7 Payment verification: Ensuring proper authorization</p> <p>7.8 Internal control procedures: Transaction security and authorization</p> <p>7.9 Audit procedures: Financial review and compliance</p> <p>ENVIRONMENT AND OTHER RELATED LAWS</p> <p>7.10 COA guidelines</p> <p>7.11 Sangguniang Kabataan (SK) Financial regulations and policies</p> <p>COMMUNICATION</p> <p>7.12 Documentation requirements</p> <p>7.12.1 Official Receipts (OR)</p> <p>7.12.2 Validated deposit slips (VDS)</p> <p>7.12.3 Credit Memo (CM)</p> <p>7.12.4 Disbursement Voucher (DV)</p> <p>7.12.5 Official Receipt</p> <p>7.12.6 LCIC</p> <p>7.13 SK accounting and budget records</p> <p>7.13.1 Register of Cash Receipts, Deposits and Other</p>	<p>7.7 Document verification: Confirming authenticity</p> <p>7.8 Record-keeping skills: Maintaining accurate files</p> <p>7.9 Customer service: Interacting with stakeholders</p> <p>7.10 Data entry accuracy: Recording check releases</p> <p>7.11 Quality control: Ensuring document authenticity</p> <p>7.12 Signature verification: Confirming authorization</p> <p>7.13 Logbook maintenance: Recording check releases</p>

ELEMENT	PERFORMANCE CRITERIA <i>Italicized terms</i> are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
		Related Financial Transactions (RCRD) 7.14 Record-keeping requirements: Maintaining check and DV records	

RANGE OF VARIABLES

VARIABLE	RANGE
1. Procurement documentary requirements	Procurement documentary requirements may include: 1.1 Dealer's/ Supplier's invoice 1.2 Inspection and Acceptance Report (IAR) – for supplies, materials, and equipment only 1.3 Approved Purchase Order (PO)/ Contract 1.4 Other supporting documents
2. Minimum requirements for granting cash advance for specific purpose	Minimum requirements for granting cash advance for specific purpose may include: 2.1 Authority of the SK Treasurer issued by the SK Chairperson indicating the maximum accountability and purpose of cash advance (for initial cash advance) 2.2 Certification from the SK Treasurer that the previous cash advance has been liquidated. 2.3 Approved application for bond and/or Fidelity Bond for the year for cash accountability of P5,001 or more pursuant to Treasury Circular No. 02-2009 dated August 6, 2009 or other pertinent issuances of the Bureau of the Treasury
3. Minimum requirements for granting cash advance for local travel	Minimum requirements for granting cash advance for local travel may include: 3.1 Office Order/Travel Order approved by the Punong Barangay, in the case of the SK Chairperson, or by the SK Chairperson, in the case of the other SK Officials in accordance with Section 16(5) of the RA No. 10742 and applicable provision of RA No. 7160; 3.2 Duly approved itinerary of travel (IoT); and 3.3 Certification from the SK Treasurer that the previous cash advance has been liquidated
4. Minimum requirements for granting cash advance for foreign travel	Minimum requirements for granting cash advance for foreign travel may include: 4.1 Office Order/Travel Order approved by authorized official; 4.2 Duly approved IoT; 4.3 Letter of invitation of host/sponsoring country/agency/ organization; 4.4 For plane fare, quotations of three travel agencies or its equivalent; 4.5 Flight itinerary issued by the airline/ticketing office/travel agency; 4.6 Copy of the United Nations Development Programme (UNDP) rate for the daily subsistence allowance (DSA) for the country of destination for the computation of DSA to be claimed; 4.7 Document to show the dollar to peso exchange rate at the date of grant of cash advance;

VARIABLE	RANGE
	<p>4.8 Where applicable, authority from the OP to claim representation expenses;</p> <p>4.9 In case of seminars/trainings:</p> <p>4.9.1 Invitation addressed to the SK inviting participants (issued by the foreign country)</p> <p>4.9.2 Acceptance of the nominee as participants (issued by the foreign country)</p> <p>4.9.3 Programme Agenda and Logistics Information</p> <p>4.10 Certification from the SK Treasurer that the previous cash advance has been liquidated</p>
5. Preparation of check	<p>Preparation of check may include:</p> <p>5.1 Duplicate copy of check</p> <p>5.2 4 copies of approved disbursement voucher</p> <p>5.3 Supporting documents</p>
6. Signed copies of SKCC	<p>Signed copies of SKCC may include:</p> <p>6.1 1st copy – Bank copy</p> <p>6.2 2nd copy – for submission to COA auditor concerned</p> <p>6.3 3rd copy – to be retained</p> <p>6.4 4th copy – for SK Chairperson</p>
7. Distribution of copies of Liquidation Report (LR)	<p>Distribution of copies of Liquidation Report (LR) may include:</p> <p>7.1 Original copy – for COA Auditor</p> <p>7.2 2nd copy – to be retained</p> <p>7.3 3rd copy – for BMO</p> <p>7.4 4th copy – for Accountable SK Official</p>
8. Data from Liquidation Report (LR)	<p>Data from Liquidation Report (LR) may include:</p> <p>8.1 Amount of actual expenses spent</p> <p>8.2 Amount of cash advance</p> <p>8.3 Actual expenses</p>
9. Minimum documentary requirements of Liquidation Report (LR)	<p>Minimum documentary requirements of Liquidation Report (LR) may include:</p> <p>9.1 Bills, Official Receipts, sales invoices;</p> <p>9.2 Canvass from at least three suppliers for the purchase involving P1,000 and above;</p> <p>9.3 Summary/Abstract of canvass; and</p> <p>9.4 Such other supporting documents that may be required depending on the nature of expenses</p>

EVIDENCE GUIDE

<p>1. Critical Aspects of Competency</p>	<p>Assessment requires evidence that the candidate:</p> <ul style="list-style-type: none"> 1.1 Performed preparation of disbursement voucher. <ul style="list-style-type: none"> 1.1.1 Retrieved copies of procurement documentary requirements. 1.1.2 Prepared disbursement voucher (DV). 1.1.3 Prepared minimum requirements for granting cash advance for specific purpose. 1.1.4 Prepared minimum requirements for granting cash advance for local travel. 1.1.5 Prepared minimum requirements for granting cash advance for foreign travel. 1.1.6 Forwarded disbursement voucher (DV) and supporting documents to Budget Monitoring Officer (BMO). 1.1.7 Checked availability of cash. 1.1.8 Accomplished and forwarded disbursement voucher (DV) to SK Chairperson. 1.1.9 Received approved disbursement voucher (DV) and supporting documents. 1.2 Performed preparation and recording of checks. <ul style="list-style-type: none"> 1.2.1 Performed preparation of check. 1.2.2 Endorsed prepared check, disbursement voucher, and supporting documents to SK Chairperson. 1.2.3 Secured countersigned check. 1.2.4 Recorded check in the Logbook of Checks Issued and Cancelled (LCIC). 1.2.5 Maintained Logbook of Checks Issued and Cancelled (LCIC). 1.2.6 Performed filing of disbursement vouchers (DV) and supporting documents. 1.2.7 Forwarded copy of paid disbursement voucher (DV) with check number to Budget Monitoring Officer (BMO). 1.2.8 Forwarded recording of the copy of paid voucher to Budget Monitoring Officer (BMO). 1.3 Recorded payments in the Registry of Cash in Bank and Other Related Financial Transactions (RCB). <ul style="list-style-type: none"> 1.3.1 Recorded issued checks in the Registry of Cash in Bank and Other Related Financial Transactions (RCB) in chronological and numerical sequence. 1.3.2 Recorded cancelled checks in the Registry of Cash in Bank and Other Related Financial Transactions (RCB) in chronological and numerical sequence. 1.3.3 Performed updating of running balance of "Cash in Bank" after each entry.
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	<p>1.3.4 Forwarded certified photocopy of the Registry of Cash in Bank and Other Related Financial Transactions (RCB) to Budget Monitoring Officer (BMO).</p> <p>1.4 Performed preparation and submission of SK Chairperson's Certification.</p> <p>1.4.1 Prepared SK Chairperson's Certification (SKCC).</p> <p>1.4.2 Secured signed copies of SKCC.</p> <p>1.4.3 Submitted signed copies of SKCC to Government Owned-Bank/Authorized Government Depository Bank (GOB/AGDB).</p> <p>1.4.4 Forwarded signed copy of SKCC to COA Auditor concerned.</p> <p>1.4.5 Forwarded signed copy of SKCC to SK Chairperson.</p> <p>1.5 Performed releasing of check.</p> <p>1.5.1 Secured Official Receipt (OR) from the claimant.</p> <p>1.5.2 Secured signature of claimant in LCIC and all copies of disbursement voucher (DV).</p> <p>1.5.3 Released check and copy of disbursement voucher (DV) to claimant.</p> <p>1.5.4 Retained photocopy of check and copy of disbursement voucher.</p> <p>1.5.5 Forwarded original copy of DV and duplicate copy of check to COA Auditor concerned.</p> <p>1.6 Granted, liquidated and recorded Cash Advance for Local and Foreign Travel.</p> <p>1.6.1 Recorded issued checks in the Registry of Cash in Bank and Other Related Financial Transactions (RCB) in chronological and numerical sequence.</p> <p>1.6.2 Recorded details of cash advance and refund in the Registry of Cash in Bank and Other Related Financial Transactions (RCB).</p> <p>1.6.3 Received and reviewed Liquidation Report (LR).</p> <p>1.6.4 Retained copy of Liquidation Report (LR).</p> <p>1.6.5 Performed distribution of copies of Liquidation Report (LR).</p> <p>1.6.6 Recorded data from Liquidation Report (LR) in the Registry of Cash in Bank and Other Related Financial Transactions (RCB).</p> <p>1.7 Granted, liquidated and recorded Cash Advance for Specific Purpose.</p> <p>1.7.1 Recorded details of cash advance and refund in the Registry of Cash in Bank and Other Related Financial Transactions (RCB).</p> <p>1.7.2 Prepared Liquidation report (LR).</p>
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	<p>1.7.3 Returned unexpected cash advances.</p> <p>1.7.4 Forwarded Liquidation Report (LR) and minimum documentary requirements to SK Chairperson.</p> <p>1.7.5 Received and reviewed Liquidation Report (LR).</p> <p>1.7.6 Performed distribution of copies of Liquidation Report (LR).</p> <p>1.7.7 Recorded data from Liquidation Report (LR) in the Registry of Cash in Bank and Other Related Financial Transactions (RCB).</p>
2. Resource Implications	<p>The following resources MUST be provided:</p> <p>2.1 Laptop</p> <p>2.2 Calculator</p> <p>2.3 Paper</p> <p>2.4 Forms</p> <p>2.5 References</p>
3. Methods of Assessment	<p>Competency in this unit may be assessed through:</p> <p>3.1 Written examinations</p> <p>3.2 Demonstrations/Observation</p> <p>3.3 Oral questioning</p>
4. Context for Assessment	<p>4.1 Competency may be assessed in the actual workplace or simulated environment provided by the institutions with TESDA registered programs.</p>

UNIT OF COMPETENCY : PROCESS PROCUREMENT AND INVENTORY OF SUPPLIES, MATERIALS AND EQUIPMENT

UNIT CODE : CS-SOC331303

UNIT DESCRIPTOR : This unit outlines the standards, policies, and procedures for handling the procurement, receipt, issuance, inspection, acceptance, recording, disposal, and loss of supplies, materials, and equipment in the Sangguniang Kabataan (SK). It emphasizes compliance with Republic Act (RA) 9184 and its Implementing Rules and Regulations (IRR), Commission on Audit (COA) guidelines, and internal SK financial policies. This unit also covers inventory and reconciliation processes, focusing on the integrity, accountability, and accuracy of records while ensuring transparency in handling public resources.

ELEMENT	PERFORMANCE CRITERIA <i>Italicized terms</i> are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
1. Purchase supplies, materials, property, and equipment	1.1 Supplies, materials, and equipment to be purchased are identified based on APP. 1.2 <i>Preparation of Purchase Request (PR)</i> is performed based on APP. 1.3 Approval of Purchase Request (PR) is secured following procurement procedure. 1.4 <i>Processing of approved Purchase Request (PR) with supporting documents</i> is performed following procurement procedure and COA guidelines. 1.5 <i>Preparation of Purchase Order</i>	TECHNOLOGY 1.1 Basic accounting concepts 1.2 Accounting principles (GAAP, COA guidelines) 1.3 Record-keeping systems and procedures 1.4 Cash handling and management techniques 1.5 Financial reporting requirements 1.6 Internal control procedures 1.7 Audit procedures ENVIRONMENT AND OTHER RELATED LAWS 1.8 COA guidelines 1.9 Sangguniang Kabataan (SK) Financial	1.1 Record-keeping 1.2 Basic math skills 1.3 Data entry accuracy 1.4 Basic accounting software skills 1.5 Analytical skills 1.6 Attention to detail 1.7 Organizational skills 1.8 Communication skills 1.9 Time management 1.10 Numeracy skills 1.11 Problem-solving skills 1.12 Critical thinking

ELEMENT	PERFORMANCE CRITERIA <i>Italicized terms</i> are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
	<p>(PO) is performed following procurement procedure.</p> <p>1.6 Approval of Purchase Order (PO) is secured following procurement procedure.</p> <p>1.7 <i>Processing of approved Purchase Order (PO) with supporting documents</i> is performed following procurement procedure and COA guidelines.</p>	<p>regulations and policies</p> <p>1.10 RA 9184 – Procurement Act</p> <p>MATHEMATICS</p> <p>1.11 Basic math</p> <p>COMMUNICATION</p> <p>1.12 Documentation requirements</p> <p>1.12.1 Official Receipts (OR)</p> <p>1.12.2 Validated deposit slips (VDS)</p> <p>1.12.3 Credit Memo (CM)</p> <p>1.13 SK accounting and budget records</p> <p>1.13.1 Register of Cash Receipts, Deposits and Other Related Financial Transactions (RCRD)</p>	
<p>2. Conduct inspection and acceptance of purchased supplies, materials, property, and equipment</p>	<p>2.1 Items and deliveries are received and inspected based on Purchase Order (PO) and other supporting documents.</p> <p>2.2 Remaining items and deliveries are coordinated with supplier following procurement procedure.</p> <p>2.3 Inspection and Acceptance Report (IAR) is prepared following</p>	<p>TECHNOLOGY</p> <p>2.1 Basic accounting concepts</p> <p>2.2 Accounting principles (GAAP, COA guidelines)</p> <p>2.3 Record-keeping systems and procedures</p> <p>2.4 Cash handling and management techniques</p> <p>2.5 Financial reporting requirements</p> <p>2.6 Bank deposit procedures</p>	<p>2.1 Record-keeping</p> <p>2.2 Basic math skills</p> <p>2.3 Data entry accuracy</p> <p>2.4 Basic accounting software skills</p> <p>2.5 Analytical skills</p> <p>2.6 Attention to detail</p> <p>2.7 Organizational skills</p> <p>2.8 Communication skills</p> <p>2.9 Time management</p> <p>2.10 Numeracy skills</p>

ELEMENT	PERFORMANCE CRITERIA <i>Italicized terms</i> are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
	<p>procurement guidelines.</p> <p>2.4 <i>Processing of inspection and acceptance of purchased items and deliveries</i> is performed following procurement procedure and COA guidelines.</p> <p>2.5 Receipts of supplies and materials at gross amount are recorded in stock card (SC) based on Inspection and Acceptance Report (IAR) and COA guidelines.</p> <p>2.6 Receipts of property and equipment at gross amount is recorded in Property Equipment Card (PEC) based on COA guidelines.</p> <p>2.7 Purchased items are kept in designated place based on procurement procedure.</p>	<p>2.7 Deposit slip preparation guidelines</p> <p>2.8 Validated Deposit Slip (VDS) processing</p> <p>2.9 Bank reconciliation techniques</p> <p>2.10 Internal control procedures</p> <p>2.11 Audit procedures</p> <p>ENVIRONMENT AND OTHER RELATED LAWS</p> <p>2.12 RA 9184 – Government Procurement Reform Act</p> <p>2.13 COA guidelines on deposits</p> <p>2.14 Sangguniang Kabataan (SK) Financial regulations and policies</p> <p>2.15 SK manual deposit procedures</p> <p>2.16 Cash and check handling regulations</p> <p>2.17 Financial institution policies</p> <p>MATHEMATICS</p> <p>2.18 Basic math</p> <p>COMMUNICATION</p> <p>2.19 Documentation requirements</p> <p>2.19.1 Official Receipts (OR)</p> <p>2.19.2 Validated deposit slips (VDS)</p>	<p>2.11 Problem-solving skills</p> <p>2.12 Critical thinking</p>

ELEMENT	PERFORMANCE CRITERIA <i>Italicized terms</i> are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
		2.19.3 Credit Memo (CM) 2.20 SK accounting and budget records 2.20.1 Register of Cash Receipts, Deposits and Other Related Financial Transactions (RCRD)	
3. Perform issuance of supplies, materials, semi-expendable property, property, and equipment	3.1 Requisition Issue Slip (RIS) is received following COA guidelines. 3.2 Availability of supplies and materials are checked based on the stock card (SC). 3.3 Availability of property and equipment are checked based on property equipment card (PEC). 3.4 Requisition Issue Slip (RIS) is returned to SK official for preparation of purchase request (PR) of unavailable items based on procurement guidelines. 3.5 Approval of Requisition Issue Slip (RIS) is sought based on procurement guidelines. 3.6 Requested items are issued following	TECHNOLOGY 3.1 Basic accounting concepts 3.2 Accounting principles (GAAP, COA guidelines) 3.3 Record-keeping systems and procedures 3.4 Cash handling and management techniques 3.5 Financial reporting requirements 3.6 Internal control procedures 3.7 Audit procedures ENVIRONMENT AND OTHER RELATED LAWS 3.8 COA guidelines 3.9 Sangguniang Kabataan (SK) Financial regulations and policies MATHEMATICS 3.10 Basic math COMMUNICATION	3.1 Record-keeping 3.2 Basic math skills 3.3 Data entry accuracy 3.4 Basic accounting software skills 3.5 Analytical skills 3.6 Attention to detail 3.7 Organizational skills 3.8 Communication skills 3.9 Time management 3.10 Numeracy skills 3.11 Problem-solving skills 3.12 Critical thinking

ELEMENT	PERFORMANCE CRITERIA <i>Italicized terms</i> are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
	<p>procurement guidelines.</p> <p>3.7 <i>Processing of issuance of purchased supplies, materials, semi-expendable property, and equipment</i> is performed following procurement procedure.</p>	<p>3.11 Documentation requirements</p> <p>3.11.1 Official Receipts (OR)</p> <p>3.11.2 Validated deposit slips (VDS)</p> <p>3.11.3 Credit Memo (CM)</p> <p>3.12 SK accounting and budget records</p> <p>3.12.1 Register of Cash Receipts, Deposits and Other Related Financial Transactions (RCRD)</p>	
<p>4. Return, dispose and record serviceable and obsolete and unserviceable purchased semi-expendable property, property, and equipment</p>	<p>4.1 Returned items and its supporting documents are received following procurement procedure.</p> <p>4.2 <i>Processing of returned semi-expendable property, property, and equipment</i> is performed following procurement procedure and COA guidelines</p> <p>4.3 Approval of Returned Property and Equipment /Supplies and Materials (RRPE/SM) is secured following procurement procedure.</p>	<p>TECHNOLOGY</p> <p>4.1 Basic accounting concepts</p> <p>4.2 Accounting principles (GAAP, COA guidelines)</p> <p>4.3 Record-keeping systems and procedures</p> <p>4.4 Cash handling and management techniques</p> <p>4.5 Financial reporting requirements</p> <p>4.6 Internal control procedures</p> <p>4.7 Audit procedures</p> <p>ENVIRONMENT AND OTHER RELATED LAWS</p> <p>4.8 COA guidelines</p> <p>4.9 Sangguniang Kabataan (SK) Financial</p>	<p>4.1 Record-keeping</p> <p>4.2 Basic math skills</p> <p>4.3 Data entry accuracy</p> <p>4.4 Basic accounting software skills</p> <p>4.5 Analytical skills</p> <p>4.6 Attention to detail</p> <p>4.7 Organizational skills</p> <p>4.8 Communication skills</p> <p>4.9 Time management</p> <p>4.10 Numeracy skills</p> <p>4.11 Problem-solving skills</p> <p>4.12 Critical thinking</p>

ELEMENT	PERFORMANCE CRITERIA <i>Italicized terms</i> are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
	<p>4.4 Details of the returned items are recorded in Inspection Report of Unserviceable Property (IIRUP) following procurement procedure and COA guidelines.</p> <p>4.5 Inspection Report of Unserviceable Property (IIRUP) is forwarded to Inspection and Appraisal Committee following procurement guidelines.</p> <p>4.6 Date of disposal of obsolete and unserviceable purchased semi-expendable property, property, and equipment COA Auditor is communicated with COA according to procurement procedure and COA guidelines.</p> <p>4.7 Processing of records of disposed items is performed following procurement procedure and COA guidelines.</p>	<p>regulations and policies</p> <p>MATHEMATICS 4.10 Basic math</p> <p>COMMUNICATION 4.11 Documentation requirements 4.11.1 Official Receipts (OR) 4.11.2 Validated deposit slips (VDS) 4.11.3 Credit Memo (CM) 4.12 SK accounting and budget records 4.12.1 Register of Cash Receipts, Deposits and Other Related Financial Transactions (RCRD)</p>	
5. Process lost purchased semi-expendable property, property, and equipment	<p>5.1 Notice of Loss (NL) of purchased property and equipment is received following procurement procedure.</p> <p>5.2 Lost item is recorded in</p>	<p>TECHNOLOGY 5.1 Basic accounting concepts 5.2 Accounting principles (GAAP, COA guidelines) 5.3 Record-keeping systems and procedures</p>	<p>5.1 Record-keeping 5.2 Basic math skills 5.3 Data entry accuracy 5.4 Basic accounting software skills 5.5 Analytical skills 5.6 Attention to detail</p>

ELEMENT	PERFORMANCE CRITERIA <i>Italicized terms</i> are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
	<p>Property Equipment Card (PEC) following procurement procedure.</p> <p>5.3 Relief from Property Accountability is requested based on COA guidelines.</p> <p>5.4 COA decision to Relief from Property Accountability is received based on COA guidelines.</p> <p>5.5 Actions to COA decision to Relief from Property Accountability is made based on COA guidelines.</p>	<p>5.4 Cash handling and management techniques</p> <p>5.5 Financial reporting requirements</p> <p>5.6 Internal control procedures</p> <p>5.7 Audit procedures</p> <p>ENVIRONMENT AND OTHER RELATED LAWS</p> <p>5.8 COA guidelines</p> <p>5.9 Sangguniang Kabataan (SK) Financial regulations and policies</p> <p>MATHEMATICS</p> <p>5.10 Basic math</p> <p>COMMUNICATION</p> <p>5.11 Documentation requirements</p> <p>5.11.1 Official Receipts (OR)</p> <p>5.11.2 Validated deposit slips (VDS)</p> <p>5.11.3 Credit Memo (CM)</p> <p>5.12 SK accounting and budget records</p> <p>5.12.1 Register of Cash Receipts, Deposits and Other Related Financial Transactions (RCRD)</p>	<p>5.7 Organizational skills</p> <p>5.8 Communication skills</p> <p>5.9 Time management</p> <p>5.10 Numeracy skills</p> <p>5.11 Problem-solving skills</p> <p>5.12 Critical thinking</p>
6. Perform inventory, reporting and	6.1 Processing of report of	TECHNOLOGY	<p>6.1 Record-keeping</p> <p>6.2 Basic math skills</p>

ELEMENT	PERFORMANCE CRITERIA <i>Italicized terms</i> are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
reconciliation of purchased supplies, materials, property, and equipment	<p><i>purchased items</i> is performed following procurement procedure.</p> <p>6.2 Ownership of unrecorded supplies, materials, property, and equipment is determined following procurement procedure.</p> <p>6.3 Valuation of unrecorded supplies, materials, property, and equipment is recommended to Inspection and Appraisal Committee following procurement procedure.</p> <p>6.4 List of unrecorded supplies, materials, property and equipment found at station with no cost is submitted to the Inspection and Appraisal Committee following procurement procedure.</p> <p>6.5 Stock card (SC) is updated based on the determined fair value of unrecorded supplies and materials found at station.</p> <p>6.6 Property Equipment Card (PEC) is updated based on the determined fair</p>	<p>6.1 Basic accounting concepts</p> <p>6.2 Accounting principles (GAAP, COA guidelines)</p> <p>6.3 Record-keeping systems and procedures</p> <p>6.4 Cash handling and management techniques</p> <p>6.5 Financial reporting requirements</p> <p>6.6 Internal control procedures</p> <p>6.7 Audit procedures</p> <p>ENVIRONMENT AND OTHER RELATED LAWS</p> <p>6.8 COA guidelines</p> <p>6.9 Sangguniang Kabataan (SK) Financial regulations and policies</p> <p>MATHEMATICS</p> <p>6.10 Basic math</p> <p>COMMUNICATION</p> <p>6.11 Documentation requirements</p> <p>6.11.1 Official Receipts (OR)</p> <p>6.11.2 Validated deposit slips (VDS)</p> <p>6.11.3 Credit Memo (CM)</p> <p>6.12 SK accounting and budget records</p> <p>6.12.1 Register of Cash Receipts, Deposits</p>	<p>6.3 Data entry accuracy</p> <p>6.4 Basic accounting software skills</p> <p>6.5 Analytical skills</p> <p>6.6 Attention to detail</p> <p>6.7 Organizational skills</p> <p>6.8 Communication skills</p> <p>6.9 Time management</p> <p>6.10 Numeracy skills</p> <p>6.11 Problem-solving skills</p> <p>6.12 Critical thinking</p>

ELEMENT	PERFORMANCE CRITERIA <i>Italicized terms</i> are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
	value of unrecorded property and equipment found at station	and Other Related Financial Transactions (RCRD)	
7. Receive and record donated supplies, materials, property, and equipment	<p>7.1 Acknowledgement Receipt for Donated Property and Equipment/Supplies and Materials (ARDPE/SM) is prepared following procurement procedure.</p> <p>7.2 Copy of SK Resolution and ARDPE/SM are forwarded to Authorized SK Official following procurement procedure.</p> <p>7.3 Determination of fair value of donated item is requested to Inspection and Appraisal Committee following procurement procedure.</p> <p>7.4 Receipt of the donated item is recorded based on Acknowledgement Receipt for Donated Property and Equipment/Supplies and Materials (ARDPE/SM) and SK Resolution.</p> <p>7.5 Availability of the donated item is communicated with SK Officials following</p>	<p>TECHNOLOGY</p> <p>7.1 Basic accounting concepts</p> <p>7.2 Accounting principles (GAAP, COA guidelines)</p> <p>7.3 Record-keeping systems and procedures</p> <p>7.4 Cash handling and management techniques</p> <p>7.5 Financial reporting requirements</p> <p>7.6 Internal control procedures</p> <p>7.7 Audit procedures</p> <p>ENVIRONMENT AND OTHER RELATED LAWS</p> <p>7.8 COA guidelines</p> <p>7.9 Sangguniang Kabataan (SK) Financial regulations and policies</p> <p>COMMUNICATION</p> <p>7.10 Documentation requirements</p> <p>7.10.1 Official Receipts (OR)</p> <p>7.10.2 Validated deposit slips (VDS)</p> <p>7.10.3 Credit Memo (CM)</p> <p>7.11 SK accounting and budget records</p>	<p>7.1 Record-keeping</p> <p>7.2 Basic math skills</p> <p>7.3 Data entry accuracy</p> <p>7.4 Basic accounting software skills</p> <p>7.5 Analytical skills</p> <p>7.6 Attention to detail</p> <p>7.7 Organizational skills</p> <p>7.8 Communication skills</p> <p>7.9 Time management</p> <p>7.10 Numeracy skills</p> <p>7.11 Problem-solving skills</p> <p>7.12 Critical thinking</p>

ELEMENT	PERFORMANCE CRITERIA <i>Italicized terms</i> are elaborated in the Range of Variables	REQUIRED KNOWLEDGE	REQUIRED SKILLS
	<p>procurement procedure.</p> <p>7.6 File copy of ARDPE/SM is retained following procurement procedure.</p> <p>7.7 Physical custody and inventory of the donated item is separated from purchased items of SK based on COA guidelines.</p>	<p>7.11.1 Register of Cash Receipts, Deposits and Other Related Financial Transactions (RCRD)</p>	

RANGE OF VARIABLES

VARIABLE	RANGE
1. Preparation of purchase requests	Preparation of purchase requests may include: 1.1 Preparation of 3 copies of purchase requests 1.2 Attach supporting documents
2. Processing of approved purchase requests with supporting documents	Processing of approved purchase requests may include: 2.1 Retains the original and 3rd copies of the PR and its supporting documents 2.2 Forwards the 2nd copy of PR to the requesting SK official
3. Preparation of purchase order	Preparation of purchase order may include: 3.1 For supplies and materials 3.1.1 Preparation of 4 copies of purchase order 3.1.2 Attach supporting documents 3.1.3 Forwards the PO together with the supporting documents to the BMO for certification on the availability of the budget or funds received for specific purpose 3.2 For Property and Equipment 3.2.1 Preparation 4 copies of purchase order 3.2.2 Attach supporting documents 3.2.3 Forwards the PO/Contract together with the supporting documents to the BMO for certification on the availability of the budget or funds received for specific purpose
4. Processing of approved purchase order with supporting documents	Processing of approved purchase order (PO) with supporting documents: 4.1 For supplies and materials 4.1.1 Forwards copies of the PO to the supplier for signing in the "Conforme" portion. 4.1.2 Receives the original, 2nd and 3rd copies of PO from the supplier. 4.1.3 Retains the original and 2nd copies of the PO 4.1.4 Forwards the 3rd copy to the COA Auditor concerned within five days after perfection of PO. 4.2 For Property and Equipment 4.2.1 Forwards copies of the PO/Contract to the supplier for signing in the "Conforme" portion of the PO, or in the case of contract, in the "Acknowledgement" portion and in all pages of the contract. 4.2.2 Receives the original, 2nd and 3rd copies of PO/Contract from supplier. 4.2.3 Retains the original and 2nd copies of the PO/Contract

VARIABLE	RANGE
	4.2.4 Forwards the 3rd copy to the COA Auditor concerned within five days after perfection of PO/Contract.
5. Processing of inspection and acceptance of purchased items and deliveries	<p>Processing of inspection and acceptance of purchased items and deliveries may include:</p> <p>5.1 For supplies and materials</p> <p>5.1.1 Forwards the IAR together with copy of the PO and other supporting documents to the Inspection and Appraisal Committee</p> <p>5.1.2 Retains the original and 3rd copies of the IAR and forwards the 2nd copy to the Inspection and Appraisal Committee</p> <p>5.2 For Property and Equipment</p> <p>5.2.1 Forwards the IAR together with copy of the PO and Contract and other supporting documents to the Inspection and Appraisal Committee</p> <p>5.2.2 Retains the original and 3rd copies of the IAR</p> <p>5.2.3 Forwards the 2nd copy to the Inspection and Appraisal Committee</p>
6. Processing of issuance of purchased supplies, materials, semi-expendable property, property, and equipment	<p>Processing of issuance of purchased supplies, materials, property, and equipment may include:</p> <p>6.1 For supplies and materials</p> <p>6.1.1 Retains the original copy of the RIS</p> <p>6.1.2 Forwards the 2nd copy to the requesting SK official</p> <p>6.1.3 Record issued supplies and materials in the stock card (SC)</p> <p>6.2 For semi-expendable property</p> <p>6.2.1 Prepare 2 copies of Inventory Custodian Slip (ICS)</p> <p>6.2.2 Retains the original copies of the RIS and ICS</p> <p>6.2.3 Forwards the 2nd copies to the requesting SK official</p> <p>6.2.4 Record issued semi-expendable property in the stock card (SC)</p> <p>6.3 For property and equipment</p> <p>6.3.1 Prepare 2 copies of Property Acknowledgment Receipt (PAR)</p> <p>6.3.2 Retains the original copy of the PAR</p> <p>6.3.3 Forwards the 2nd copy to the requesting SK official</p> <p>6.3.4 Record the issued property and equipment in Property Equipment Card (PEC)</p>

VARIABLE	RANGE
7. Processing of returned semi-expendable property, property, and equipment	<p>Processing of returned semi-expendable property, property, and equipment may include:</p> <p>7.1 For semi-expendable property</p> <p>7.1.1 Received the original copy of ICS on file</p> <p>7.1.2 Cancels the 2 copies of ICS</p> <p>7.1.3 Prepares RRPE/SM in 3 copies to acknowledge receipt of the returned semi-expendable property</p> <p>7.1.4 Retains the 2nd copy of RRPE/SM</p> <p>7.1.5 Forward the original copy of RRPE/SM to Accountable SK Official/End-user</p> <p>7.1.6 Forward the 3rd copy of RRPE/SM to COA Auditor</p> <p>7.2 For property and equipment</p> <p>7.2.1 Received the 2nd copy of PAR</p> <p>7.2.2 Cancels the 2 copies of PAR</p> <p>7.2.3 Prepares RRPE/SM in 3 copies to acknowledge receipt of the returned property and equipment</p> <p>7.2.4 Retains the 2nd copy of RRPE/SM</p> <p>7.2.5 Forward the original copy of RRPE/SM to Accountable SK Official/End-user</p> <p>7.2.6 Forward the 3rd copy of RRPE/SM to COA Auditor</p>
8. Processing of records of disposed items	<p>Processing of records of disposed items may include:</p> <p>8.1 For semi-expendable property</p> <p>8.1.1 Fill out the Inspection Report of Unserviceable Property (IIRUP)</p> <p>8.1.2 Forward IIRUP to the COA authorized representative for signature</p> <p>8.1.3 Retains the 2nd copy of the IIRUP</p> <p>8.1.4 Forwards the original copy to the COA Auditor concerned</p> <p>8.2 For property and equipment</p> <p>8.2.1 Fill out the Inspection Report of Unserviceable Property (IIRUP)</p> <p>8.2.2 Record the disposal of the obsolete/unserviceable property and equipment in Property Equipment Card (PEC)</p> <p>8.2.3 Retains the 2nd copy of the IIRUP</p> <p>8.2.4 Forwards the original copy to the COA Auditor concerned</p>
9. COA decision to relief from Property Accountability	<p>COA decision to relief from Property Accountability may include:</p> <p>9.1 Granted</p> <p>9.2 Denied</p>

VARIABLE	RANGE
10. Actions to COA decision to relief from Property Accountability	<p>Actions to COA decision to relief from Property Accountability may include:</p> <p>10.1 For semi-expendable:</p> <p>10.1.1 Forwards copy of COA Decision to the accountable SK official</p> <p>10.1.2 Retains a file copy</p> <p>10.1.3 Requires the accountable SK Official in writing to pay the corresponding fair value of the lost semi-expendable property</p> <p>10.1.4 Receives the cash and issues OR to acknowledge receipt of payment</p> <p>10.1.5 Retrieves and cancels the ICS of the accountable SK official</p> <p>10.2 For property and equipment:</p> <p>10.2.1 Forwards copy of COA Decision to the accountable SK official</p> <p>10.2.2 Retains a file copy</p> <p>10.2.3 Requires the accountable SK Official in writing to pay the corresponding fair value of the lost property and equipment</p> <p>10.2.4 Receives the cash and issues OR to acknowledge receipt of payment</p> <p>10.2.5 Retrieves and cancels the PAR of the accountable SK official</p>
11. Processing of report of purchased items	<p>Processing of report of purchased items may include:</p> <p>11.1 For supplies and materials:</p> <p>11.1.1 Preparation of 3 copies of Report on Inventory of Purchased Supplies and Materials (RIPSM)</p> <p>11.1.2 Forwards the RIPSM to the Inventory Committee for the actual inventory taking and completion of the report</p> <p>11.1.3 Verify discrepancies and adjust stock card</p> <p>11.1.4 Retains the 2nd copy of RIPSM</p> <p>11.1.5 Forward original copy to COA Auditor</p> <p>11.1.6 Forward the 3rd copy to Inventory Committee</p> <p>11.2 For property and equipment:</p> <p>11.2.1 Preparation of 3 copies of Report on Inventory of Purchased Property and Equipment (RIPPE)</p> <p>11.2.2 Forwards the RIPPE to the Inventory Committee for the actual inventory taking and completion of the report</p> <p>11.2.3 Verify discrepancies and adjust PEC</p> <p>11.2.4 Retains the 2nd copy of the RIPPE</p> <p>11.2.5 Forward the original copy to COA Auditor</p>

VARIABLE	RANGE
	11.2.6 Forward the 3rd copy to Inventory Committee

EVIDENCE GUIDE

<p>1. Critical Aspects of Competency</p>	<p>Assessment requires evidence that the candidate:</p> <ul style="list-style-type: none"> 1.1 Purchased supplies, materials, property, and equipment. <ul style="list-style-type: none"> 1.1.1 Identified supplies, materials, and equipment to be purchased. 1.1.2 Performed preparation of Purchase Request (PR). 1.1.3 Secured approval of Purchase Request (PR). 1.1.4 Performed processing of approved Purchase Request (PR) with supporting documents. 1.1.5 Performed preparation of Purchase Order (PO). 1.1.6 Secured approval of Purchase Order (PO). 1.1.7 Performed processing of approved Purchase Order (PO) with supporting documents. 1.2 Conducted inspection and acceptance of purchased supplies, materials, property, and equipment. <ul style="list-style-type: none"> 1.2.1 Received and inspected items and deliveries. 1.2.2 Coordinated remaining items and deliveries with supplier. 1.2.3 Prepared Inspection and Acceptance Report (IAR). 1.2.4 Performed processing of inspection and acceptance of purchased items and deliveries. 1.2.5 Recorded receipts of supplies and materials at gross amount in stock card (SC). 1.2.6 Recorded receipts of property and equipment at gross amount in Property Equipment Card (PEC). 1.2.7 Kept purchased items in designated place. 1.3 Performed issuance of supplies, materials, semi-expendable property, property, and equipment. <ul style="list-style-type: none"> 1.3.1 Received Requisition Issue Slip (RIS). 1.3.2 Checked availability of supplies and materials. 1.3.3 Checked availability of property and equipment. 1.3.4 Returned Requisition Issue Slip (RIS) to SK official for preparation of purchase request (PR) of unavailable items. 1.3.5 Sought approval of Requisition Issue Slip (RIS). 1.3.6 Issued requested items. 1.3.7 Performed processing of issuance of purchased supplies, materials, semi-expendable property, and equipment. 1.4 Returned, disposed and recorded serviceable and obsolete and unserviceable purchased semi-expendable property, property, and equipment. <ul style="list-style-type: none"> 1.4.1 Received returned items and its supporting documents.
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	<ul style="list-style-type: none"> 1.4.2 Performed processing of returned semi-expendable property, property, and equipment. 1.4.3 Secured approval of Returned Property and Equipment/Supplies and Materials (RRPE/SM). 1.4.4 Recorded details of the returned items in Inspection Report of Unserviceable Property (IIRUP). 1.4.5 Forwarded Inspection Report of Unserviceable Property (IIRUP) to Inspection and Appraisal Committee. 1.4.6 Communicated the date of disposal of obsolete and unserviceable purchased semi-expendable property, property, and equipment COA Auditor with COA. 1.4.7 Performed processing of records of disposed items. <p>1.5 Processed lost purchased semi-expendable property, property, and equipment.</p> <ul style="list-style-type: none"> 1.5.1 Received Notice of Loss (NL) of purchased property and equipment. 1.5.2 Recorded lost item in Property Equipment Card (PEC). 1.5.3 Requested relief from Property Accountability. 1.5.4 Received COA decision to Relief from Property Accountability. 1.5.5 Made actions to COA decision to Relief from Property Accountability. <p>1.6 Performed inventory, reporting and reconciliation of purchased supplies, materials, property, and equipment.</p> <ul style="list-style-type: none"> 1.6.1 Performed processing of report of purchased items. 1.6.2 Determined ownership of unrecorded supplies, materials, property, and equipment. 1.6.3 Recommended valuation of unrecorded supplies, materials, property, and equipment to Inspection and Appraisal Committee. 1.6.4 Submitted list of unrecorded supplies, materials, property and equipment found at station with no cost to the Inspection and Appraisal Committee. 1.6.5 Updated Stock card (SC). 1.6.6 Updated Property Equipment Card (PEC). <p>1.7 Received and recorded donated supplies, materials, property, and equipment.</p> <ul style="list-style-type: none"> 1.7.1 Prepared Acknowledgement Receipt for Donated Property and Equipment/Supplies and Materials (ARDPE/SM). 1.7.2 Forwarded copy of SK Resolution and ARDPE/SM to Authorized SK Official. 1.7.3 Requested determination of fair value of donated item to Inspection and Appraisal Committee.
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	1.7.4 Recorded receipt of the donated item. 1.7.5 Communicated the availability of the donated item with SK Officials. 1.7.6 Retained file copy of ARDPE/SM. 1.7.7 Separated physical custody and inventory of the donated item from purchased items of SK.
2. Resource Implications	The following resources MUST be provided: 2.1 Laptop 2.2 Calculator 2.3 Paper 2.4 Forms 2.5 References
3. Methods of Assessment	Competency in this unit may be assessed through: 3.1 Written examinations 3.2 Practical exercises 3.3 Demonstrations with oral questioning
4. Context for Assessment	4.1 Competency may be assessed in the actual workplace or simulated environment provided by the institutions with TESDA registered programs.

GLOSSARY OF TERMS

1) ACKNOWLEDGMENT RECEIPTS	Acknowledgment Receipts are used for informal transactions to confirm that funds or items were received. Example: A receipt for a donation before an official receipt is issued.
2) ACKNOWLEDGMENT RECEIPT FOR DONATED PROPERTY AND EQUIPMENT/ SUPPLIES AND MATERIALS (ARDPE/SM)	This form shall be prepared by the SK Treasurer, to be signed by the SK Chairperson or his/her authorized representative, upon receipt of donated property and equipment, and supplies and materials.
3) ANNUAL STATEMENT OF RECEIPTS AND PAYMENTS (ASRP)	A statement that is prepared annually by the SK Treasurer based on the consolidated amounts of Quarterly Statement of Receipts and Payments (QSRP).
4) BANK RECONCILIATION STATEMENT (BRS)	A statement prepared to reconcile the cash balance per Register of Cash in Bank and Other Related Financial Transactions (RCB) and per bank statement.
5) CASH RECEIPTS	Cash receipts are issued when cash is received from a source. Examples: Donations, fundraising proceeds, or barangay funding allocations.
6) CREDIT MEMO (CM)	A bank transaction type that refers to increases of customer's account balance.
7) DEBIT MEMO (DM)	A bank transaction type that refers to a deduction from customer's bank account's balance.
8) DEPOSIT SLIPS	Deposit Slips are issued by the bank when SK funds are deposited into the SK's official bank account.
9) DISBURSEMENT VOUCHER (DV)	This form shall be used by the SK Treasurer to pay individuals/entities/creditors for goods purchased by or services rendered to the SK.
10) INSPECTION AND ACCEPTANCE REPORT (IAR)	This report is prepared by the SK Treasurer on the inspection and acceptance of the purchased and delivered supplies and materials/property and equipment.
11) LIQUIDATION REPORT (LR)	This form shall be used to liquidate cash advances made by the accountable SK official.
12) LOGBOOK OF CHECKS ISSUED AND CANCELLED (LCIC)	The Logbook shall be maintained by the SK Treasurer to record all checks issued and cancelled.
13) NOTES TO FINANCIAL STATEMENTS (NFS)	Prepared by the SK Treasurer and submitted to the SK, SB and COA Auditor concerned within 60 days after the end of each year. May provide additional information about liabilities and some non-cash assets, such as receivables, and property and equipment.

14)OFFICIAL RECEIPTS (OR)	Official Receipts (ORs) are formal, government-mandated documents issued to acknowledge payment or receipt of funds. Usually pre-printed with details like the issuing entity's name, OR number, and payment amount.
15)PURCHASE ORDER (PO)	The PO is a form to be prepared by the SK Treasurer and approved by the SK Chairperson addressed to a supplier, to deliver specific quantity/ies of goods/supplies and materials/property and equipment subject to the terms and conditions contained therein.
16)PURCHASE REQUEST (PR)	This form shall be prepared by the Requesting SK Official for the procurement of supplies and materials/property and equipment. It shall be the basis in preparing the Purchase Order (PO).
17)QUARTERLY STATEMENT OF RECEIPTS AND PAYMENTS (QSRP)	The QSRP shall be prepared by the SK Treasurer quarterly based on the Register of Cash Receipts and Deposits, and Other Related Financial Transactions (RCRD) and Register of Cash in Bank and Other Related Financial Transactions (RCB).
18)REGISTER OF CASH IN BANK AND OTHER RELATED FINANCIAL TRANSACTIONS (RCB)	The RCB shall be maintained by the SK Treasurer to record daily deposits and withdrawals/payments and monitor the balance of Cash in Bank under his/her accountability. It shall also be used to monitor any adjustments affecting Cash in Bank and to account for the withholding taxes.
19)REGISTER OF CASH RECEIPTS, DEPOSITS AND OTHER RELATED FINANCIAL TRANSACTIONS (RCRD)	The RCRD shall be maintained by the SK Treasurer to record daily receipts/collections and deposits and monitor the balance of Cash on Hand under his/her accountability. It shall also be used to monitor any adjustments affecting Cash on Hand and to account for the refund of cash advances which shall be presented in the Notes to Financial Statements.
20)REPORT OF ACCOUNTABILITY FOR ACCOUNTABLE FORMS (RAAF)	Prepared by SK Treasurer and submitted to the SK Chairperson and COA Auditor concerned within 20 days after the end of each quarter. Used to report all requisitions and issuances of accountable forms.
21)SALES RECEIPTS	Sales Receipts are proof of purchase when the SK buys goods or services for its projects.
22)SANGGUNIANG KABATAAN (SK) ACCOUNTING AND BUDGET RECORDS	Consists of the following: a. Register of Cash Receipts, Deposits and Other Related Financial Transactions (RCRD) to be maintained by the SK Treasurer; b. Register of Cash in Bank and Other Related Financial Transactions (RCB) to be maintained by the SK Treasurer; c. Registry of Budget, Commitments, Payments and Balances (RBCPB) to be maintained by the BMO; and

	<p>d. Registry of Specific Purpose Fund, Commitments, Payments and Balances (RSPFCPB) to be maintained by the BMO.</p> <p>e. All accountable forms, records, registers, registries, DVs and supporting documents, and reports of SK shall be made available for audit by the COA Auditor concerned. It</p> <p>f. shall also be made available to interested parties upon request, subject to the pertinent provisions of RA No. 10173, otherwise known as the Data Privacy Act of 2012.</p> <p>g. All SK funds shall be subject to pertinent accounting and auditing laws, rules and regulations.</p> <p>h. All incoming and outgoing official communications/ documents relating to financial matters shall be recorded in a logbook.</p>
23)STATEMENT OF RECEIPTS AND PAYMENTS (SRP)	Quarterly and annually prepared by SK Treasurer and submitted to the SK, SB and COA Auditor concerned within the prescribed number of days.
24)STOCK CARD (SC)	This form shall be maintained by the SK Treasurer for each type of purchased supplies and materials to record/monitor the receipts and issues/losses/transfers/disposals of the supplies and materials that are within the custody of SK Treasurer.

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