

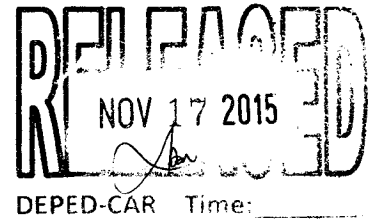


Republic of the Philippines
Department of Education
CORDILLERA ADMINISTRATIVE REGION
Wangal, La Trinidad, Benguet



November 3, 2015

REGIONAL MEMORANDUM
No. 225 s. 2015



DEPLOYMENT OF ADMINISTRATIVE ASSISTANT III (SENIOR BOOKKEEPER) FOR DEP-ED NON-IMPLEMENTING UNITS(IUs)

TO: Schools Division Superintendents
Elementary and Secondary School Principals of Non-IUs
Division Accountants
All Others Concerned

1. Consistent with DepEd Memorandum dated March 31, 2014 on the filling up of Financial Staff Positions and the major functions of Senior Bookkeepers assigned to Dep-Ed Non-Implementing Units (Non-IUs) and in order to establish clear guidelines on their places of assignment, the following guidelines are hereby adopted:

1.a. The assignment of senior bookkeepers being non-station specific, such personnel are considered mobile bookkeepers;

1.b. Each bookkeeper is assigned to a cluster of elementary and secondary schools (Non-IUs) and shall, in accordance with a planned schedule, report/visit every school assignment at least once a month. In connection hereof, they may be entitled to payment/reimbursement of transportation expenses in accordance with Budgeting, Accounting and Auditing rules and regulations, chargeable against Division Office Funds;

1.c. Such personnel shall also report to their respective Division Offices at least one day in a week or oftener when required.

2. For information, guidance and compliance.


ELLEN B. DONATO, Ed.D., CESO III
Director IV

Reference: DepEd Unnumbered Memorandum
dated 31 March 2014

SGT/clp

Telephone Numbers:							
Office of the Director IV	-422-1318	Budget and Finance Division	-422-5155	Cash Section	-309-3017	Record Section	-309-3015
Fax Machine	-422-4074	Elementary Education Division	-422-7096	Physical Facilities Unit/ICT	-309-3011	Payroll Services Unit	-424-3993
Office of the Director III	-309-3013	Alternative Learning System	-422-5187	Regional Planning Unit	-309-1234	Special Services Division	-424-5167
Administrative Division	-422-1804	Secondary Education Division	-309-3014	Supply Unit	-422-2198	Commission on Audit	-4227434



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31 March 2014

MEMORANDUM

**TO : REGIONAL DIRECTORS
SCHOOLS DIVISION SUPERINTENDENTS
DIVISION ADMINISTRATIVE OFFICERS
DIVISION ACCOUNTANTS
SCHOOL HEADS
ALL OTHERS CONCERNED**

FROM : UNDERSECRETARY FRANCISCO M. VARELA

**SUBJECT : FILLING UP OF FINANCIAL STAFF POSITIONS FOR SCHOOLS AND ISSUANCE OF
AGENCY CODES**

For the information and guidance of all concerned, a total of 3,384 newly created financial staff positions intended for DepED elementary and secondary schools nationwide (excluding DepED ARMM) have been approved by the Department of Budget and Management (DBM) in a letter dated 11 March 2014, duly signed by Undersecretary Luz M. Cantor, copy attached, summarized as follows:

Area of Deployment	Position Title/Salary Grade	No. of Positions	Indicators
DepED Implementing Units (IUs)	Administrative Assistant III (Senior Bookkeeper)/SG 9	687	One (1) set of financial staff positions for every school, provided the following are met, pursuant to DepED Order No. 77, s. 2010 a) With Principal position per PSIPOP; b) With agency code and teacher-designated as financial staff; c) With at least twenty (20) teachers; and d) With at least Php2.5 million appropriations based on current GAA
	Administrative Assistant II (Disbursing Officer II)/SG 8	707	
DepED Non-IUs	Administrative Assistant III (Senior Bookkeeper)/SG 9	1,990	One (1) position for every twenty (20) elementary/secondary schools (Non-IUs), as clustered
Total		3,384	

The authority to fill said financial staff positions is vested upon the Schools Division Superintendents (SDS) pursuant to Section 7.c.3 of Republic Act No. 9155 otherwise known as Governance of Basic Education Act. In filling these items, all concerned must be guided by the following:

1. The hiring for said financial staff items shall commence only upon the issuance of the Notice of Organization, Staffing and Compensation Action (NOSCA) to each schools division/school by your counterpart DBM Regional Offices, and shall be subject to the pertinent DepED and CSC rules and regulations on personnel recruitment and selection process. It is encouraged that priority in the selection are Business Administration degree-holders, preferably those with major in Accounting.
2. Once filled up:
 - a. The incumbents of Senior Bookkeeper and Disbursing Officer items for DepEd IUs (secondary schools with fiscal autonomy) shall directly report to the respective School Heads where their school plantilla items are reflected; and
 - b. The assignment of Senior Bookkeepers for DepED Non-IUs (elementary and secondary schools without fiscal autonomy) shall be non-station specific and their plantilla items shall be placed at the Division Office. These Senior Bookkeepers shall be directly under the supervision and administration of the Division Accountant who shall be given the flexibility to recommend to the SDS the clustering of schools [i.e. one (1) Senior Bookkeeper for every twenty (20) elementary/secondary schools without fiscal autonomy].
3. Major functions of Senior Bookkeepers/Disbursing Officers shall be as follows:
 - a. **For DepED IUs –**
 - a.1 Preparation/maintenance of registries of allotment and obligations;
 - a.2 Preparation of financial and accountability reports and maintenance of subsidiary ledgers;
 - a.3 Pre-audit of financial documents (disbursement vouchers, liquidation reports, etc.);
 - a.4 Analysis of COA audit findings and recommendations as well as the direct control on monitoring of its status of compliance undertaken by the school; and
 - a.5 Other related bookkeeping and accounting tasks as may be assigned by the SDS.
 - b. **For DepED Non-IUs –**
 - b.1 Maintenance of schools' subsidiary ledgers related to cash advances;
 - b.2 Assistance to school heads in the preparation of liquidation reports on cash advances;
 - b.3 Preparation and submission to the Division Office the reports on Monthly Summary of Cash Advances Received, Liquidated and Balances; and
 - b.4 Other related bookkeeping and accounting tasks for the clustered schools and the Division Office as may be assigned by the SDS.
4. The SDS with the assistance of the Division Accountant shall identify the schools without Agency Codes but which qualify to become IUs based on the attached deployment list. To expedite the issuance of their Agency Codes, the SDS shall submit a request in favor of the said schools as consolidated by the Division Accountant to the DepED Central Office (CO) through the DepED Regional Office (RO). The necessary documents for compliance by the respective School Heads are enumerated below.
 - a. School's latest and updated PSIPOP;
 - b. Designation documents of the financial staff duly signed by the School Head;

- c. Certificates of Training attended by the designated financial staff related to financial management;
- d. Certification of the School Head as to the capability of the school to comply with the submission of financial reports to oversight agencies such as COA, DBM, NEDA, House of Representatives, etc.;
- e. Copy of the current General Appropriations Act where the appropriation of the school is reflected; and
- f. EBEIS data on enrolment per grade level for the current school year.

All documents evaluated and endorsed by the DepED RO shall be verified and validated by the FMS-Accounting Division, DepED CO. Requests found in order shall then be forwarded to the DBM Central Office for approval.

5. For DepED IUs with already existing financial staff plantilla items which have not yet been filled up to date due to lack of clear guidelines, the following standards shall be applied:
 - a. Organization and Staffing Standards for Secondary Schools set by the DepED and the DBM in 1997 which requires thirty (30) teacher-population for a school to be provided with one (1) Accountant I and one (1) Cashier I positions; OR
 - b. DepEd Order No. 77, s. 2010 entitled "Guidelines on the Allocation/Deployment of New Teaching, Teaching Related and Non-Teaching Items" which requires twenty (20) teacher-population, among others, for a secondary school to be provided one (1) Senior Bookkeeper and one (1) Disbursing Officer II items.
6. **Please be reminded that only one (1) set of financial staff items shall be allowed for each DepED IU.** Thus, all concerned secondary schools are hereby directed not to fill up the newly created financial staff items if they have existing items of Accountant I/Senior Bookkeeper and Cashier I/Disbursing Officer II. The newly created items shall be requested by the SDS to DBM for transfer to other school/s in need of said items.
7. Similarly, the filling up of vacant Accountant I and Cashier I items shall not be allowed for DepED IUs with already filled items of Senior Bookkeeper and Disbursing Officer II, unless the incumbents of the latter items will be assigned to other school/s needing their services. The subsequent transfer of their plantilla items shall be requested to the DBM by the SDS.
8. DepED IUs without the Accountant I/Senior Bookkeeper and Cashier I/Disbursing Officer II positions may fill their existing vacant Bookkeeper and Disbursing Officer I items, provided that these are identified as lone-items-of-their-kind.
9. The Regional Chief of Finance Division shall conduct periodic monitoring of financial reports being prepared at the Division Offices and schools.

For the information, guidance and compliance of all concerned.


F. M. VARELA