

Republika ng Pilipinas
Republic of the Philippines
KAGAWARAN NG EDUKASYON
(DEPARTMENT OF EDUCATION)
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JUL 29 2004

DepED ORDER
No. 46, s. 2004

AMENDMENT TO DEPED ORDER NO. 37, S. 2004

To : Regional Directors
Schools Division/City Superintendents
Heads, Public Elementary and Secondary Schools
Others Concerned

1. Considering the tight fiscal position of the government, there is no assurance that every secondary school will be given items to handle bookkeeping and cashiering functions. Therefore, the designation to handle cashiering and bookkeeping functions shall not be limited to non-teaching personnel only. Teachers who are presently designated as such are allowed to continue doing the said administrative functions provided that their teaching loads shall not be compromised.

2. Corollary to the above, the Regional Offices shall submit to the Department of Budget and Management (DBM) through the DepED Central Office (c/o Accounting Division), on a quarterly basis, the list of secondary schools with teacher-designates as bookkeeper and disbursing officer and are capable of managing their own funds for assignment of agency codes.

3. For purposes of identifying implementing units, the following shall be considered as IUs aside from the Regional Offices Proper:

- a) Schools Division Offices (SDOs);
- b) secondary schools with financial staff (i.e. non-teaching personnel); and
- c) secondary schools with designated financial staff (i.e. teachers designated as cashiers and bookkeepers).

4. The concept of "Lead School" is hereby scrapped. Hence, there will no longer be clustering of secondary schools. All secondary schools without financial staff or

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without designated staff shall temporarily be under the Schools Division Offices concerned until such time as they are ready to assume the functions of an IU.

5. The payroll and paychecks of personnel under the Schools Division Offices (including those in the secondary schools without financial staff) shall be prepared by the Regional Payroll Services Unit (RPSU) except for those personnel in secondary schools with financial staff that are currently preparing their own. In case the secondary school with financial staff does not prepare its own payroll and paycheck yet, the RPSU shall continue to prepare such payroll and paycheck. There shall be no addition to the list of secondary schools preparing their own payroll and paychecks.

6. The SDOs may move funds through cash advances to elementary schools and secondary schools without financial staff subject to government accounting and auditing rules. In this regard, heads of elementary schools and secondary schools without financial staff have to open current accounts in the name of the schools and report such to the SDO for monitoring purposes, if funds are not spent immediately. (In no instance, shall school funds be deposited in personal bank accounts.)

7. Since the implementation of the Direct Fund Release System has been moved to August 01, 2004 from July 01, 2004, the current accounts currently being maintained by the ROs/SDOs shall remain active until July 31, 2004. Upon roll-out on August 01, 2004, no checks shall be drawn against the said current accounts which shall be retained for six (6) months in order to complete bank reconciliation and to allow for the clearance of outstanding checks. Thereafter, all cash-in-bank balances shall be remitted to the Bureau of the Treasury (BTR) in accordance with the provisions of National Budget Circular No. 488 dated May 22, 2003.

8. The following new current accounts shall be allowed opened by each RO:

- a) one (1) for Continuous Form Checks (CFC);
- b) one (1) for the authorized deductions made from salaries of personnel being serviced by the RPSU for remittance to government financial institutions and private lending institutions, and other MOOE items;
- c) one (1) for the Provident Fund;
- d) one (1) for the Revolving Fund of the Regional Education Learning Center (RELC); and
- e) another account wherein there are international agreements, if any and as required by the loan or grant agreement.

9. The submission of all accountability reports as identified in item 6.1 of DepED-DBM Joint Circular No. 2004-1 shall be consolidated, as follows:



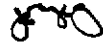
- a) SDOs to consolidate reports of SDO and IUs in the Division; hence, all IUs shall furnish the SDOs concerned with copies of their reports;
- b) SDOs shall submit the consolidated reports to the ROs concerned which shall consolidate the submissions of all SDOs in the Region; and
- c) ROs shall submit to DepED-CO the consolidated regional reports which in turn will prepare the consolidation of accountability reports for the entire DepED.

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10. Relative to the opening by IUs of MDS Sub-Account for Terminal Leave/Retirement Gratuity Benefits, the same serves as an authority to IUs to pay the claims of their personnel for TL/RG. However, the approval for the application for terminal leave and/or retirement/separation from service including the processing of claims for the purpose shall still be done by the ROs.

11. The existing policy on the submission of budgetary requests to DBM shall be strictly observed. All budgetary requests of IUs shall be coursed through the concerned Regional Office. Likewise, requests of the ROs pertaining to the use of savings, realignment of funds, funding of prior years' accounts payable (except for those pertaining to personal services), and requests for release of funds chargeable from nationwide allocations need DepED-CO indorsement.

12. Immediate dissemination of this Order is desired.


EDILBERTO C. DE JESUS
Secretary  

Reference:

DepED Order: (No. 37, s. 2004)

Allotment: 1—(D.O. 50-97)

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

CHANGE
EXPENSES
FUNDS
POLICY
SCHOOLS