



Republic of the Philippines
Department of Education
Region VII, Central Visayas

DIVISION OF CEBU PROVINCE

Sudlon, Lahug, Cebu City



DIVISION MEMORANDUM

No. 798, s. 2017

DUTIES AND RESPONSIBILITIES OF DISTRICT BOOKKEEPERS IN THE SUBMISSION OF CLAIMS AND SIMILAR TRANSACTIONS

To: Assistant Superintendents
Chiefs, Functional Divisions
Education Program Supervisors/Coordinators
District Supervisors/Caretakers
School Heads
All Concerned


1. Starting December 1, 2017, all claims for reimbursements, salary of newly-hired teachers, salary differential and other monetary claims of field personnel assigned to elementary schools and secondary schools without financial staff shall undergo pre-audit by the District Bookkeeper prior to submission to the Accounting Section.
2. Likewise, all expenses charged to School MOOE, PTA funds, SEF, School Canteen, income generating projects of school and other funds donated/downloaded to schools shall be pre-audited by the District Bookkeeper. The District Bookkeeper, in the exercise of his/her functions and in order to promote efficiency and effectiveness in the utilization of school funds, may conduct onsite validation on the veracity of these expenses and shall issue certification to this effect. For purpose of onsite validation and travel to the Division Office, the District Supervisor may issue an "Authority to Travel" to District Bookkeepers.
3. It is the responsibility of the District Bookkeeper of the prompt submission of these transactions to the Division Office.
4. District Bookkeepers are also directed to submit Monthly Financial Reports to the Office of the Schools Division Superintendent through the Accounting Section. The report shall consist but not limited to the following matters:
 - a. Financial condition of each school in the District;
 - b. Name of School Heads with unliquidated Cash Advances (CA) in a given month and the corresponding amount of unliquidated CA;
 - c. Results of onsite validation on expenses charged to school funds;
 - d. Amount of funds needed for payment of loyalty pay, salary differential, due to step increment/salary adjustment and other similar claims;

- e. List of Schools without Transparency Board or un-updated Transparency Board; and
- f. other reports as maybe required by the Schools Division Superintendent.

5. The District Bookkeeper shall retain copies of approved claims/liquidation in the District Office for records purposes.

6. Travelling expenses of the District Bookkeeper in the performance of the aforementioned duties and functions shall be chargeable against the Division MOOE, subject to its availability and the usual accounting and auditing rules and regulation.

7. Immediate dissemination of this Memorandum is directed.


RHEA MARA A. ANGTUD, ED.D., CESO VI
Schools Division Superintendent