

Republic of the Philippines
Department of Education
REGION V
SCHOOLS DIVISION OFFICE OF CATANDUANES

UNNUMBERED MEMORANDUM:
OSDS-PER-UM-06-27-2023/MBL

TO : **SELECTED SECONDARY SCHOOL HEADS (IUs)
IN-CHARGE OF PAYROLL
ALL OTHER CONCERNED**

By the Authority of the Schools Division Superintendent:

FROM : **MA. LUISA T. DELA ROSA**
Assistant Schools Division Superintendent
Officer-In-Charge

SUBJECT : **CONDUCT OF MONITORING CUM AUDIT FOR SELECTED
IMPLEMENTING UNITS (IUs) UTILIZING PAYROLL
SYSTEM**

DATE : JUNE 27, 2023

1. Please be informed that the Regional Office-Payroll Services Unit will conduct monitoring and auditing of selected implementing units and Schools Division Office regarding Payroll System compliance on the following schedules:

| Date | Time | Schools |
|---------------------------------------|-------------|----------------------------------|
| June 28, 2023 (Wednesday) | 11:00-12:00 | San Andres Vocational School |
| June 29, 2023 (Thursday) Morning | 8:00-9:00 | Gigmoto Rural Development HS |
| | 10:00-11:00 | Bagamanoc Rural Development HS |
| June 29, 2023 (Thursday) Afternoon | 1:00-2:00 | Pandan School of Arts and Trades |
| | 2:01-3:00 | Caramoran Rural Development HS |
| | 3:01-4:00 | Supang Datag NHS |
| | 4:01-5:00 | Caramoran School of Fisheries |
| June 30, 2023 (Friday) | 8:00-12:00 | SDO |

2. Selected Implementing Units and SDO shall subject to audit using the following criteria attached to this memorandum. Kindly prepare the documents in a folder before the date of the monitoring.
3. For information, guidance and strict compliance.

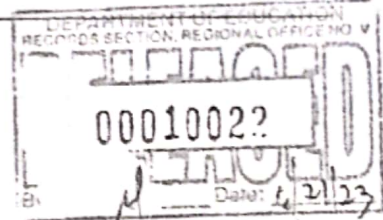
MBL/UM-Conduct of Monitoring cum Audit
54/June 27, 2023





Republic of the Philippines
Department of Education
 REGION V - BICOL

Office of the Regional Director



REGIONAL MEMORANDUM
 AD-2023-014

To : SOCORRO V. DELA ROSA
 Schools Division Superintendent
 SDO - Catanduanes

From : 
GILBERT T. SADSAD
 Regional Director

Subject : **CONDUCT OF MONITORING CUM AUDIT FOR SELECT IMPLEMENTING UNITS (IUS) UTILIZING PAYROLL SYSTEM**

Date : June 19, 2023

1. This refers to the scheduled visit of select staff from this Office's Administrative Division – Payroll Services for monitoring and auditing purposes with regard to Payroll System compliance.
2. It must be noted that on **January 2023**, select IUs of your division already implemented the Payroll System through a provisional authority. As such, the team from this Office shall subject the following IUs for audit using the following criteria:
3. **ASSESSMENT:**

| INDICATOR | PER EVALUATION | PASSED/FAIL |
|--|---|-------------|
| A. Payroll Management Process Flow 1. The IU has a process flow on the payroll preparation and process 2. The process flow can be easily understood by the users. | <i>Please attach a copy of the process flow</i> | |



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| INDICATOR | PER EVALUATION | PASSED/FAIL |
|--|--|-------------|
| <p>B. Human Resources</p> <p>1. The IU has the following personnel to be in charge of the payroll services.</p> <p>2. The identified personnel for payroll have undergone payroll training (hands on) on FoxPro program relative to efficient delivery of payroll services.</p> | <p><i>Pls. specify name and position title (Designation)</i></p> <p><i>e.g.</i></p> <ol style="list-style-type: none"> 1. Pedro Penduco, Administrative Officer II, Head of Payroll 2. Juana De Leon, Administrative Officer II, Head of Payroll Preparation 3. Juan dela Cruz, Computer Operator (Data Encoder) 4. Jane Doe, Administrative Assistant II (Data Controller) 5. Juana Dela Cruz (Administrative Support) <p><i>Pls. attach copies of Certificates of Training conducted by the Region of the above personnel</i></p> <p><i>Date of Training:</i> <i>Names of Personnel trained and designation:</i></p> <p>a. _____ b. _____ c. _____ d. _____ e. _____</p> | |
| <p>C. Payroll System</p> <p>1. The payroll system is properly installed in the devices to be utilized for payroll processing.</p> <p>2. A successful run of 2 to 6 months payroll was conducted by the Schools Division Office, and reviewed by the RPSU.</p> | <p><i>As assessed by the RPSU</i></p> <p><i>Pls. attach screen shot of the payroll system and sample paystip.</i></p> <p><i>Pls. specify number of time the payroll was done in the Schools</i></p> | |

| INDICATOR | PER EVALUATION | PASSED/FAIL | | | | | | | | |
|---|--|--------------------|-------|--|--------|---|----------------------|---|---|--|
| <p>D. Equipment and Supplies</p> <p>1. Availability of the following equipment and supplies:</p> <p>a. Printing Machine</p> <p>b. Computer Desktop or Laptop</p> <table border="1" data-bbox="272 501 751 674"> <thead> <tr> <th>Classification of Schools Division</th> <th>Required Equipment</th> </tr> </thead> <tbody> <tr> <td>Small</td> <td> <ul style="list-style-type: none"> At least one (1) laptop or desktop computer At least one (1) heavy duty printer </td> </tr> <tr> <td>Medium</td> <td> <ul style="list-style-type: none"> At least two (2) laptops or desktop computers At least two (2) heavy duty printers </td> </tr> <tr> <td>Large and Very Large</td> <td> <ul style="list-style-type: none"> At least four (4) laptops or desktop computers At least four (4) heavy duty printers </td> </tr> </tbody> </table> <p>c. Paper for pay slips</p> <p>d. Aircon Unit</p> <p>e. Printer Ribbon or ink of toner</p> | Classification of Schools Division | Required Equipment | Small | <ul style="list-style-type: none"> At least one (1) laptop or desktop computer At least one (1) heavy duty printer | Medium | <ul style="list-style-type: none"> At least two (2) laptops or desktop computers At least two (2) heavy duty printers | Large and Very Large | <ul style="list-style-type: none"> At least four (4) laptops or desktop computers At least four (4) heavy duty printers | <p><i>Please specify no. of units and specification and photos</i></p> <p><i>Please specify no. of units and specification</i></p> <p><i>Please specify type of paper</i></p> <p><i>Please specify</i></p> <p><i>Please specify</i></p> | |
| Classification of Schools Division | Required Equipment | | | | | | | | | |
| Small | <ul style="list-style-type: none"> At least one (1) laptop or desktop computer At least one (1) heavy duty printer | | | | | | | | | |
| Medium | <ul style="list-style-type: none"> At least two (2) laptops or desktop computers At least two (2) heavy duty printers | | | | | | | | | |
| Large and Very Large | <ul style="list-style-type: none"> At least four (4) laptops or desktop computers At least four (4) heavy duty printers | | | | | | | | | |
| <p>E. Working and Storage Area</p> <p>1. The working space is conducive for payroll preparations.</p> <ul style="list-style-type: none"> Four (4) square meters for every PSU personnel A reception area of at least twenty (20) square meters; the reception area should be outside the PSU room Secured storage room; minimum of 20 square meters. In excess of 20,000 teachers, additional two (2) square meters per 5,000 teachers is required. Air-conditioned room <p>2. The storage area is elevated and non-flooded.</p> | <p><i>Pls. specify floor area in square meters</i></p> <p><i>Pls. attach picture of the installed cabinet/photos of the payroll working and storage areas.</i></p> | | | | | | | | | |
| <p>F. Internal Control Mechanisms</p> <p>1. Authenticity of the data and the generated payroll report</p> <p>2. Security of the working and storage area</p> <p>3. Payslips distribution</p> | <p><i>Pls. specify activity, Forms and Templates, Monitoring Tools</i></p> <p><i>Pls. specify schedule</i></p> | | | | | | | | | |

| INDICATOR | PER EVALUATION | PASSED/FAIL |
|--|--|-------------|
| G. Budgetary Requirements 1. The IU has included a budget for the operations of the Payroll Services Unit (PSU) for the current fiscal year. | <i>Budget cost:</i> <i>Php _____</i> <i>P/s. attach an Approved budget for the operations of the PSU (Work and Financial Plan)</i> | |
| H. Remittance Rate 1. The IU has a 100% remittance rate to PLIs 2. The IU has a 100% monthly remittance rate to GSIS 3. The IU has a 100% remittance rate to PhilHealth 4. The IU has a 100% remittance rate to PagIBIG | <i>Please attach a copy of the trial balance or any relevant document issued by external creditors</i> | |

4. In this connection, the result of the audit will determine whether the earlier issued **provisionary authority** will be **converted to a permanent one**.

5. The audit will be held on **June 29-30, 2023**

6. The following schools will be the subject of the audit:

June 29, 2023

- a) ✓ Bagamanoc Rural Development HS
- b) ✓ Caramoran School of Fisheries
- c) ✓ Caramoran Rural Development HS
- d) ✓ Gigmoto Rural Development HS
- e) Pandan School of Arts & Trades
- f) San Andres Vocational School
- g) Supang Datag NHS

June 30, 2023

- a) SDO Catanduanes

7. We request that necessary arrangements be made prior to the said visit. We will constantly coordinate with you to ensure that the scheduled monitoring/auditing activity will be fruitful.

8. Kindly prepare the documents in a folder before the date of the monitoring.

9. Immediate dissemination of and strict compliance of this Memorandum is desired.