



DEC 02 2008

DepED ORDER  
No. 72, s. 2008

MANUAL ON SIMPLIFIED ACCOUNTING PROCEDURES  
FOR NON-IMPLEMENTING UNITS (Non-IUs)

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

1. As part of Financial Reform of the Department on School-Based Management (SBM) under the Basic Education Sector Reform Agenda (BESRA), a Manual on Simplified Accounting Procedures for Non-Implementing Units was developed and approved by the Commission on Audit (COA), Central Office (copy enclosed).
2. This Manual shall serve as the implementing guidelines of the Memorandum from Undersecretary Ramon C. Bacani dated May 14, 2008 and Unnumbered Memorandum from Undersecretary Teodosio C. Sangil, Jr. dated June 4, 2008 (copies enclosed) regarding the receipt, utilization and liquidation of cash advances received by School Heads of Non-IUs from Division Offices for Schools' Maintenance and Other Operating Expenses (MOOE), SBM Grants, etc.
3. To ensure smooth implementation, the Division Offices shall conduct an orientation to all its School Heads (Non-IUs) on Simplified Accounting Procedures using the said Manual. The National Educators Academy of the Philippines (NEAP) and Regional and Division Accountants shall provide technical assistance to the Division Roll-out immediately after the Training of Trainers conducted last October 17, 2008. The Program Support Funds per DepED Order No. 55, s. 2008 could be tapped for the purpose.
4. For inquiries and other concerns, please contact the Accounting Division-DepED Central Office at tel. no. (02) 633-2377; Educational Development Project Implementing Task Force (EDPITAF), BESRA Secretariat-Central Office at telefax nos. (02) 631-2527 and (02) 666-3494.
5. Immediate dissemination of and compliance with this Order is directed.

  
**JESLI A. LAPUS**  
Secretary

Encls.:

As stated

Reference:

DepED Order: (No. 55, s. 2008)

Allotment: 1- -(D.O. 50-97)

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

MANUALS

POLICY

RULES & REGULATIONS

Maricar/DO-ManualonSimpliefiedAccounting  
11-21-08