

October 14, 2014

**DIVISION MEMORANDUM**

No. ~~535~~, s. 2014

**PUBLIC EXPENDITURE TRACKING SURVEY (PETS)**

(A Study by World Bank on Assessing Education Service Delivery in the Philippines)

TO: Assistant Superintendents  
Division Supervisors/Coordinators  
District Supervisors/OICs  
Elementary & Secondary School Heads  
Division Office Section Heads

1. Attached are two (2) Unnumbered Memoranda from Hon. Francisco M. Varela, Undersecretary for Finance and Administration and Dr. Carmelita T. Dulangon, Director III, DepEd RO VII, dated September 17, 2014 and October 9, 2014 respectively; on **PUBLIC EXPENDITURE TRACKING SURVEY (PETS)**.
2. A team of enumerators will visit the randomly selected Divisions to conduct the survey between **September 22 to December 15, 2014**. Attention is invited to **Attachment 1** for the list of Materials to be reviewed by the Team.
3. Immediate and wide dissemination of this Memorandum is desired.

**ARDEN D. MONISIT, Ed. D.**  
Schools Division Superintendent

ADM/lpn.DO

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REPUBLIKA NG PILIPINAS  
REPUBLIC OF THE PHILIPPINES  
KAGAWARAN NG EDUKASYON  
DEPARTMENT OF EDUCATION  
REHIYON VII, GITNANG VISAYAS  
REGION VII, CENTRAL VISAYAS  
Sudlon, Lahug, Cebu City



MEMORANDUM

TO : Schools Division Superintendents of the Divisions of:  
Carcar City, Cebu City, Bohol, Cebu, Siquijor

SUBJECT : PUBLIC EXPENDITURE TRACKING SURVEY (PETS)  
(An ongoing study by World Bank)

DATE : October 9, 2014

The World Bank is currently undertaking a study entitled "Assessing Education Service Delivery in the Philippines which will cover selected Divisions and schools nationwide. It will be conducted by Taylor Nelson Sofres (TNS) in behalf of DepED and World Bank.

A team of enumerators from the TNS will visit the offices between September 22<sup>nd</sup> to December 15<sup>th</sup> of 2014 to conduct the survey.

Attached is the original memorandum signed by Undersecretary Francisco M. Varela with the List of Schools Divisions to be covered by the PETS and the respondents per level, and the materials to be reviewed.

Submit the name of the Division Coordinator who will serve as the contact person for this particular study to Dr. Clara Rebecca Falconi, Regional Coordinator, Office of the Policy, Planning and Research Division.

For information and guidance.

  
CARMELITA T. DULANGON  
Director III  
Office of the Regional

CTD/MCG/cfj

Office of the Director (ORDir), Tel. Nos.: (032) 231-1433; 231-1309; 414-7399; 414-7325; 255-4542 Field Technical Assistance Division (FTAD),  
Tel. Nos.: (032) 414-7324 Curriculum Learning Management Division (CLMD), Tel. Nos.: (032) 414-7323  
Quality Assurance Division (QAD), Tel. Nos.: (032) 231-1071 Human Resource Development Division (HRDD), Tel. No.: (032) 255-5239  
Education Support Services Division (ESSD), Tel. No.: (032) 254-7062 Planning, Policy and Research Division (PPRD), Tel. Nos.: (032) 233-9030;  
414-7065 Administrative Division, Tel. Nos.: (032) 414-7326; 414-4367; 414-7366; 414-7322; 414-4367  
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"ESL 2015: *Kanapatan ng Lahat, Pamanagutan ng Lahat*"




Republic of the Philippines  
**Department of Education**

2014-017874

## MEMORANDUM

TO : ALL REGIONAL DIRECTORS

FROM :   
 FRANCISCO M. VARELA  
 Undersecretary for Finance and Administration

SUBJECT : PUBLIC EXPENDITURE TRACKING SURVEY (A STUDY BY WORLD BANK  
 ON ASSESSING EDUCATION SERVICE DELIVERY IN THE PHILIPPINES)

DATE : 17 September 2014

The World Bank is currently undertaking a study to assess the flow and management of basic education resources entitled, "Assessing Education Service Delivery in the Philippines". The said study, which will cover randomly selected division and schools nationwide, aims to provide recommendations to strengthen these systems to improve access to good quality education. The nationwide survey will be conducted by Taylor Nelson Sofres (TNS) in behalf of DepEd and World Bank, in all region, selected division (Attachment 1), and randomly selected schools nationwide.

In line with this, a team of enumerators from the TNS will visit the offices between September 22<sup>nd</sup> to December 15<sup>th</sup> of 2014 to conduct the survey. In addition, the TNS will also interview selected Department of Budget Management regional offices, Department of Public Works and Highways district offices, Local Government Units and Local School Boards.

The study will cover in particular, resource flow of teachers, school MOOE, SBM grants, subsidies, school facilities construction, textbooks, teacher training and Special Education Fund. The study team assures that all information collected, including the names of respondents, will be treated with absolute confidentiality and will not be provided to the agencies.

To facilitate the conduct of the said activity, the target division offices (see Att. 1) are advised to do the following:

- Issue a memorandum for all schools in the target division (see Att. 1) to inform them of the study and what it covers. Since the schools are randomly selected, the names of actual school sites cannot be provided to the division to maintain objectivity of the survey.
- Assign a regional and division coordinator who will serve as the contact person, to facilitate coordination and ensure smooth conduct of the activity.
- Assist in coordinating with the different partner agencies.

For the names of the coordinator and other concerns, please contact Mr. Roger B. Masapol, Attention: Ms. Maria Katrina L. Gregorio, Planning and Programming Division, Office of Planning Service, through the following: landline numbers: (02) 633-7214/638-8634, cellphone no. 0923-3772622; and/or email address: [mkelelara@gmail.com](mailto:mkelelara@gmail.com). Attached is the concept note of the study for reference (Att. 2).

Attachment 1

REGIONAL OFFICE	SCHOOLS DIVISION OFFICES
CAR	Kalinga
NCR	Navotas
NCR	Manila
NCR	Quezon City
Region 1	Pangasinan I. Ungayen
	Ilocos Sur
Region 2	Tuguegarao City
	Nueva Vizcaya
	Cagayan
Region 3	Cabanatuan City
	Zambales
	Nueva Ecija
	Butacañ
	Pampanga
Region 4	Imus City
	Lipa City
	Laguna
	Lucena City
	Rizal
	Quezon
	Batangas
	Cavite
Region 4B	Palawan
Region 5	Sorsogon
	Camarines Sur
	Albay
Region 6	Passi City
	Bacolod City
	Capiz
	Iloilo
Region 7 ✓	Carcar City
	Cebu City
	Bohol
	Cebu
	Siquijor
Region 8	Calbayog City
	Northern Samar
Region 9	Zamboanga City
	Zamboanga del Norte
	Zamboanga Sibugay
Region 10	Cagayan de Oro City
	Lanao del Norte

Region 11	Island Garden City of Samal
	Davao City
	Davao del Sur
Region 12	Sultan Kudarat
	North Cotabato
CARAGA	Agusan del Norte
	Butuan City
	Surigao del Sur

**RESPONDENTS**

Regional Office	Regional director, Payroll officer(s)
Schools Division Office	SDS, Accountant(s) with book keeper and cashier, H.R. Manager, Supply Officer, Physical facilities Coordinator, Planning officer
Secondary school - Implementing Unit (IU)	School head, accountant(s), some Year 4 students and teachers who will be randomly selected, PTA and SGC representatives
Non-IU Secondary School or elementary school	School head, some Grade 6 students and teachers who will be randomly selected, PTA and SGC representatives
Household	Family of a sample of students

**Attachment 2**  
**Public Expenditure Tracking Survey**  
**(A study by World Bank)**

<b>LEVEL</b>	<b>MATERIALS TO BE REVIEWED</b>
<b>DepED Region</b>	NOSCA for new teacher items
	Sub-ARO/ NCAs for HRTD funds (Data on no. of teachers/personnel trained)
	Certificate of Final Acceptance of K-12 Learning Materials for 2013-2014
	Status of regular School Building Program in the region for 2013 & 2014
	Data on DPWH implemented regular School Building Program for the Region for 2013-2014
	Financial Report of Operation, 2013 and latest month available for 2014
	Consolidated Statement of Allotment Obligations Disbursements and Balances (SAODB) for DepED Region (including divisions, IU High Schools, ES) 2013 and latest month available for 2014
	Supplemental Payroll for new Teacher items in 2013 & 2014
<b>DepED Division (DD1)</b>	Performance indicator
	NAT Scores 2012-2013 ; 2013-2014 for Grade 6 and Y4
	data on LGU funded Teacher
	Budget proposal submitted to DepED (Budget Proposal 201 Summary for FY 2013 and FY2014
	Data on new Teacher items
	Data on regular School Building Program funds in the division
	Receipt of Textbooks
	Reverted fund / lapsed appropriations
<b>DepED Division (DD2)</b>	PSIPOP 2013,2014 Summary of positions
	Data on job order / Contractual / casual employees
	Data on Transfer of Teachers
	DepED deployment request form 2013-2014
	NOSCA for newly created Teacher items
	Registry of Qualified Items
	Summary of Filled & Unfilled Items
<b>DepED Division (DD3)</b>	ABM for 2013; For Comprehensive Release 2014
	ANCAIs for 2013-2014
	Cash Disbursement Register for School MOOE; SBM Grants, HRTD funds
	Liquidation Report or Subsidiary Ledger (SL) of sampled schools
	Sub-AROs / ANCAIs for SBM Grants
	NOSCA/SARO/ ANCAIs for newly created Teacher items
	Sub-AROs / ANCAIs for INSET
	Other Sources of Training funds, if any
	ANCAIs for additional NCAs
	Sub-ARO / ANCAI for regular School Building Program
	Status of regular School Building Program / Statement of Work Accomplished (SWA)
	Statement of Allotment Obligations Disbursements and Balances (SAODB)
	Audit Report/Management Letter 2013/2014
<b>School District (SD)</b>	Stock cards for new Textbook and Learning Materials received for elementary schools
<b>Elementary School (ES 1)</b>	Performance Indicator (NAT Score data)
	Government School Profile end of SY 2013-2014
	Class Routine for K-Grade 6
	Government Elementary School Profile Table-A
	Special Report on Enrolment & Assignment of Teachers (SREA)
	Attendance Register

**Attachment 2**  
**Public Expenditure Tracking Survey**  
**(A study by World Bank)**

	Form 2
	Form 3
Elementary School (ES 2)	Cash-in-Bank/ Liquidation Report for School MOOE
	Registry of in-kind Donations (NGO, Alumni, PTA, etc)
	Monthly or Annual Report of Canteen Funds
	Property Stock Cards
	Stock Cards for new Textbook and Learning Materials Received
	Statement of Work Accomplished (BEFF/Regular SB Program)
High School (HS 1)	Government School Profile End of SY 2013-2014 data as of March 31, 2014
	Class Routine
	Government Secondary School Profile, Table A
	Special Report on Enrollment and Assignment of Teachers (SREA)
	School Report Card
	School Implementation Plan (SIP) for SY 2012-13 and SY 2013-14
	Attendance Register
	Teachers logbook, latest available Form 3
High School (HS2)	Monthly Disbursement Report for MOOE, SBM Grants
	Monthly or Annual report on Canteen Funds
	Registry of Donations (cash and in-kind)
	Stock Cards
	Delivery Receipts
	Statement of Work Accomplished (BEFF or regular SB Program Funds)
High School Implementing Unit (HSIU)	ABM for 2013; For Comprehensive Release for 2014 (NBC 511)
	ANCAI for 2013-2014 (regular, school MOOE, SBM Grants)
	Sub-AROs (ANCAIs for SBM Grants, 2013-2014)
	SBM Completion Report, if any
	Sub-AROs, NCA for HRTD funds
	Sub-AROs, NCA for regular SB Program Funds
	Statement of Work Accomplished (BEFF or regular SB Program Funds)
	NOSCA/SARO/ANCAIs for newly created teacher items
	ANCAI for lapsed NCA
	Monthly or Annual Report of Canteen Funds
High School Implementing Unit (HSIU)	Registry of Cash Donations (NGO, Alumni, LGU, Private, PTA, others)
	Registry of in-kind Donation
	Stock Cards of new textbooks and learning materials for 2013-2014
	Delivery Receipt
Teacher (T1)	List of Trainings attended
	Service Record
	Copy of payslip
Local Government Province (LGUP)	Status of Current/ Continuing Appropriations, Allotment Obligation for SEF for 2013; 2014
	No. of LGU funded Teacher & Personnel
	Subsidiary Ledger for sample school
	Data/Registry of Donations
Local Government Unit	School construction from LGU fund / sources
	Statement of Income & Expenses 2013-2014
	Status of Current/ Continuing Appropriations, Allot Obligations for Special Education Fund (SEF) for 2013; 2014

**Attachment 2**  
**Public Expenditure Tracking Survey**  
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<b>City/Municipal (LGU CM)</b>	<b>No. of LGU funded Personnel/ Teachers</b>
	<b>Subsidiary Ledgers</b>
	<b>Data/Registry of Donations in kind</b>
<b>General Parent Teacher Association (GPTA)</b>	<b>GPTA register/documents</b>
	<b>GPTA Accounts/donations</b>