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TITLE: A Fiscal Training Program for Accountable Officers in the Public Elementary schools of Laoag City.
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Abstract: This study attempted to develop an accounting training program for elementary school accountable officers who handle funds and properties and prepare financial reports regarding the disbursement of funds allotted to them by agencies (national and local) for the operation of their respective schools in Laoag City.

Specifically, to accomplish this, the researcher made an assessment of the accounting system existing in the public elementary schools and the internal control and accounting knowledge and concepts of the accountable officers; and based on the survey, the researcher formulated a valid training program for them indicating the objectives, content, activities, evaluative items, and cost. The training program was content-validated by 7 experts in the academe and workplace. A questionnaire administered to the elementary school administrators/accountable officers in the City of Laoag elicited the kind of accounting system in place in their schools and the extent of their accounting knowledge and skills. This was supported by interviews with other accountable officers in the elementary schools whose functions involved cash and property custodianship. The R&D technique was used to develop the training program based on the survey results.

The developed accounting training program went through the following stages/phases:

**Planning stage:** which included literature review, data based survey, interviews with accountable officers and determining the writing specifications;

**Development stage:** fleshed out the training program based on the results of the bibliographic research, survey and document analysis. The format adopted included the introduction, general objectives, guide activities for two sessions, modules, evaluative items, feedback and references.
**Validation stage:** in which accounting experts in the academe and workplace looked into the content validity of the training program.

Finally, the researcher recommends the implementation of the developed training program before the start of the school year 2005-2006 as a way of field-testing the program for further improvement. In addition, an accounting and internal control system requiring the maintenance of books of accounts, control in receipts and disbursement and bounding of accountable officers must be institutionalized in public elementary schools and publication of the accounting training manual after field-testing as reference for accountable officers in schools. A qualified individual should be hired to assist in accounting work in the different schools.

Research recommendations include development of training modules in planning and budgeting in schools, supply and equipment management in schools, accounting for PTCA funds; follow-up on the accounting and internal control system of public elementary schools after the training program; studies on profitability of income-generating activities of schools, and spending habits of public elementary school pupils.