



Republic of the Philippines  
Department of Education  
Region VII – CENTRAL VISAYAS  
SCHOOLS DIVISION OF BOHOL

Office of the Schools Division  
Superintendent

March 29, 2022

DIVISION MEMORANDUM

No. 0202 s. 2022

REMINDERS TO SCHOOL HEADS/PRINCIPALS OF NON-IMPLEMENTING UNITS AS  
AUTHORIZED SIGNATORY TO SCHOOL'S CHECKING ACCOUNT IN CASE OF  
REASSIGNMENT, RETIREMENT, SEPARATION OR SUSPENSION OF SERVICE

To: Assistant Schools Division Superintendents  
Chief - CID  
Chief - SGOD  
Public Schools District Supervisors  
School Principals/Head  
District Bookkeepers  
All Others Concerned

1. Pursuant to DepEd Order No. 029, s.2019 entitled "Procedural Guidelines on the Management of Cash Advances for School Maintenance and Other Operating Expenses and Program Funds of Non-Implementing Units Pursuant to COA, DBM, and DepEd Joint Circular No. 2019-1" which issued the procedural guidelines for the implementation of the school's checking account, this Office reiterates to the Accountable Officers (authorized signatory) and others concerned on these guidelines and procedures in case of reassignment, retirement, separation or suspension of service.
2. The School Head/Principal shall, in case of reassignment, retirement, separation or suspension of service:
  - a) Prepare the liquidation, including all supporting documents, of the expended cash advance. Attach the bank statement to account for the unexpended cash advance, as well as the booklet containing the unused checks. Submit the complete set of documents to the District Bookkeeper for audit.
  - b) Upon issuance of the Authority to Transfer Accountability for School Funds (**Annex A**) and the Indorsement Letter (**Annex B**) for the incoming School Head, both signed by the SDS, the School Head shall facilitate the transmission of documents to and from the bank for the updating of the authorized signatory for the school's bank account, in coordination with the SDO-Cash Unit.



Lino Chatto Drive Barangay Cogon, Tagbilaran City, Bohol  
412-4938; (038) 411-2544 (038) 501-7550  
501-7550 email add: deped.bohol@deped.gov.ph

Behold...  
**BOHOL**

- c) The school head/principal may only be cleared upon the SDO's receipt of the bank's undertaking to change the authorized signatory.
3. The District Bookkeeper, in case of reassignment, retirement, separation or suspension of service or transfer from one school to another of the Authorized Signatory of the School's Checking Account, shall process the clearance as to Financial Accountability of the School Head/Principal in coordination with SDO-Accounting Unit, as follows:
  - a) Check the completeness and appropriateness of the documents submitted by the School Head/Principal, including the unused checks.
  - b) Prepare and facilitate the signing of the Authority to Transfer Accountability for School Funds and the Indorsement Letter for the incoming School Head/Principal by the SDS.
  - c) Obtain the signatures of the incoming and outgoing School Head/Principal for both documents.
  - d) Upon receipt of the undertaking from the bank, sign the clearance of the outgoing School Head/Principal.
4. The policy of "**No Liquidation, No Clearance**" shall be strictly implemented. Before a clearance may be issued to the School Head/Principal, the cash advance released must be liquidated and accounted for, and the accountability for the funds and the unused checks should be transferred from the outgoing to the incoming School Head/Principal through the issuance of the Authority to Transfer Accountability for School Funds. **The School Head/Principal shall initiate the processing a month ahead of the reassignment/retirement/separation/suspension or transfer's effectivity date.**
5. Immediate and wide dissemination of this memorandum is hereby directed.

  
**BIANITO A. DAGATAN Ed.D CESQ.V**  
Schools Division Superintendent 



**AUTHORITY TO TRANSFER ACCOUNTABILITY FOR SCHOOL FUNDS**

This is to authorize the transfer of accountability for the funds of \_\_\_\_\_ (Name of School) \_\_\_\_\_ (School ID \_\_\_\_\_ ) maintained in \_\_\_\_\_ (Name of Government Servicing Bank - Branch) \_\_\_\_\_ under Account Number \_\_\_\_\_, where \_\_\_\_\_ (Name of Outgoing School Head) shall be replaced by \_\_\_\_\_ (Name of Incoming School Head) as the new authorized signatory and accountable person for the said bank account, in accordance with DepEd Order No. \_\_\_\_\_, s. 2019, entitled, "Procedural Guidelines on the Management of Cash Advances for School Maintenance and Other Operating Expenses and Program Funds of Non-Implementing Units Pursuant to COA, DBM and DepEd Joint Circular No. 2019-1."

Subject of this Transfer of Accountability are the following:

1. The remaining MOOE funds for Cash Advance of the incoming School Head, amounting to \_\_\_\_\_ (Amount in Words) \_\_\_\_\_ (P\_\_\_\_\_);
2. Unliquidated Cash Advance amounting to \_\_\_\_\_ (Amount in Words) P\_\_\_\_\_), currently deposited in the abovementioned bank account; and
3. The unused checks issued for the abovementioned bank account, with serial numbers \_\_\_\_\_ to \_\_\_\_\_.

**Certified Correct:**

**Approved:**

\_\_\_\_\_  
**Schools Division Accountant**  
*Signature Over Printed Name*

\_\_\_\_\_  
**Schools Division Superintendent**  
*Signature Over Printed Name*

**Conforme:**

\_\_\_\_\_  
**Outgoing School Head**  
*Signature over Printed Name*

\_\_\_\_\_  
**Incoming School Head**  
*Signature over Printed Name*

**INDORSEMENT LETTER FOR THE INCOMING SCHOOL HEAD**

(Date)

**(NAME)**

Branch Head  
(Name of Government Servicing Bank)  
(Address)

Dear \_\_\_\_\_:

Pursuant to DepEd Order No. \_\_\_ s. 2019, entitled "*Procedural Guidelines on the Management of Cash Advances for School Maintenance and Other Operating Expenses and Program Funds of Non-Implementing Units Pursuant to COA, DBM and DepEd Joint Circular No. 2019-1*", and in view of the transfer/retirement/separation/suspension from the service of (Name of Outgoing School Head), please be informed of the following change/s in the authorized signatory for the checking account of (Name of School) (School ID), with the Account No. \_\_\_\_\_:

From:

To:

\_\_\_\_\_  
Outgoing School Head  
Signature over Printed Name

\_\_\_\_\_  
Incoming School Head  
Signature over Printed Name

The custody, management, and accountability of the subject account and funds deposited thereto shall be entrusted to the incoming School Head effective \_\_\_\_\_. We request that the corresponding changes in your records be made in accordance with this information. Please inform this Office once changes have been made by filling out the form below and returning the same to this Office.

Thank you.

Very truly yours,

\_\_\_\_\_  
Schools Division Superintendent  
Signature over Printed Name

**For Bank Use Only**

This is to acknowledge receipt of this letter on \_\_\_\_\_. Please be informed that the requested change of authorized signatory for the account of (Name of School) with Account No. \_\_\_\_\_ with this Branch will be effected on or before \_\_\_\_\_.

\_\_\_\_\_  
Authorized Bank Officer  
Signature over Printed Name