



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

**Office of the Schools Division
Superintendent**

November 20, 2025

DIVISION MEMORANDUM

No. 799 s. 2025

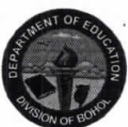
**SUBMISSION OF AUTHORITY TO DEBIT/CREDIT ACCOUNT (ANNEX G) TO THE
GOVERNMENT SERVICING BANKS (GSBs) OF NON-IMPLEMENTING UNIT
SCHOOLS WITH CHECKING ACCOUNT**

To:

Public Schools District Supervisors/APSDS/OIC
School Heads/Principals
Administrative Officers II
District Bookkeepers (Non-Implementing Units)
All Others Concerned

1. Pursuant to DepEd Order No. 029, s. 2019 dated October 17, 2019, titled “*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,*” this Office reiterates to all concerned Public Schools District Supervisors (PSDS), Acting Public Schools District Supervisors (APSDS) School Heads, Administrative Officers II and District Bookkeepers (Non-Implementing Units) the requirement to submit the Authority to Debit/Credit Account (Annex G) to the bank. This shall contain the Unexpended Cash Advance (net of maintaining balance, funding for outstanding checks issued, and net interest income, if any) as of December 31 of each year, and must be submitted on or before **December 20** of the current year. This submission will enable the bank to deposit the interest income and unexpended balances to the Bureau of the Treasury (BTr).
2. The Accountable Officer must maintain updated and complete records of all issued checks to ensure that the correct amount is indicated in the Authority to Debit/Credit Account Form (Annex G).
3. To determine the amount of unexpended cash advance to be transferred to the BTr at year-end, the School Head shall coordinate with the bank to obtain a bank statement or update the Bank Book to identify outstanding checks (i.e., checks issued but not yet negotiated or encashed). The computation shall follow the formula below:


Account Balance
- Total Outstanding Checks
- PhP 500.00 (maintaining balance)
= Amount for Transfer to BTr



4. District Bookkeepers of Non-Implementing Units shall record the related transactions using the following journal entries:

Particulars	Debit	Credit
End-of-Year Cash Balance (excluding maintaining balance, outstanding checks, and interest income)	Cash – Treasury Agency Deposit – PhP xxx	Advances for Operating Expenses – PhP xxx
Recording of Interest Income and Remittance to BTr	Cash – Treasury Agency Deposit – PhP xxx	Interest Income/Misc. Income – PhP xxx

5. Accountable Officers are instructed to fast-track the utilization and liquidation of the School MOOE for October to November 2025 and to ensure that all liquidation reports are fully submitted on or before December 10, 2025. This is necessary to allow timely disbursement and to accurately determine the remaining unexpended balances.
6. Failure to submit the Authority to Debit/Credit Account on or before the deadline will result in the automatic sweeping of the account, leaving only the required maintaining balance. School Heads are advised to exercise utmost diligence in keeping accurate records of issued checks and complying with the prescribed deadline to avoid incurring any bank-imposed service charges.
7. Immediate and wide dissemination of this Memorandum is hereby directed.


FAY C. LUAREZ, EdD, PhD, TM, CESO VI
 Schools Division Superintendent

