



Republic of the Philippines
Department of Education
REGION VII - CENTRAL VISAYAS
Schools Division of Bohol

**Office of the Schools Division
Superintendent**

February 24, 2026

DIVISION MEMORANDUM

No. 158, s. 2026

**GUIDELINES ON THE MANDATORY TURNOVER OF RECORDS AND
ACCOUNTABILITIES FOR TRANSFERRING OR PROMOTED PERSONNEL**

To: Assistant Schools Division Superintendents
CID and SGOD Chiefs
Public Schools District Supervisors/Acting PSDSs
Heads of Elementary and Secondary Schools
All Others Concerned

For the information and guidance of all concerned, this Office is issuing this memorandum to reinforce compliance regarding clearance requirements. Employees must obtain clearance from their current station prior to moving to a new assignment, whether due to reassignment, promotion, or transfer of employment station.

To ensure the integrity of financial and administrative records and the continuity of government operations, this Office hereby institutionalizes a strict "Turnover and Clearance Policy." This is in response to various issues and concerns regarding gaps in the transfer of accountabilities, which pose risks to transparency and fiscal responsibility.

This Memorandum applies to all **Accountable Officers (AOs)** including DepEd Officials, School Heads, Administrative Officers/Property Custodian, Disbursing Officers, Senior Bookkeepers and other non-teaching personnel, who are moving to another station due to transfer to a different school or district, promotion to a new position, reassignment, detail, retirement and resignation.

Under the '**No Clearance, No Assumption**' policy, no personnel may formally assume a new position or station without first presenting a **Certificate of Final Turnover**. This document must be duly signed by both the outgoing employee and the successor, and officially noted by the School Head.

The turnover process must be initiated immediately upon receipt of the Assignment Order and must be completed within **five (5) working days** before the effective date of the transfer.



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To ensure a smooth transition of responsibilities, the Outgoing Officer is required to submit a comprehensive portfolio to their Successor or, in their absence, the School Head. This transition package must include updated financial records such as cash books, bank reconciliation statements, and reports on unliquidated cash advances. Additionally, it should feature a complete physical inventory of all property and equipment, covering both PPE and semi-expendable items. Finally, the officer must hand over essential administrative files, including active contracts, pending financial claims, and access credentials for government systems like the LIS and HRMIS etc.

Failure to comply with these guidelines shall be a ground for the withholding of salaries and benefits and may lead to administrative charges for Neglect of Duty or Refusal to Perform Official Duty under existing Civil Service rules.

This Memorandum shall take effect immediately.

Immediate dissemination of and compliance with this Memorandum is desired.


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Schools Division Superintendent 