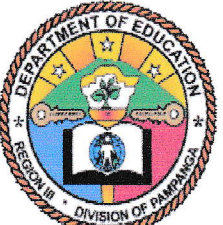
	<i>Department of Education</i> <b>Region III</b> <b>DIVISION OF PAMPANGA</b> <b>City of San Fernando</b> High School Blvd., Brgy. Lourdes, City of San Fernando, Pampanga, 2000 Website: www.depedpampanga.com   Email: pampanga@deped.gov.ph Tel.: (045) 435-7404   Fax: (045) 435-2728		Document Code: SDOPAMP-QF-OSDS-002
	<b>DIVISION MEMO NO. <u>625</u> S. 2018</b>		Revision : 00 Effectivity Date: May 8, 2018 Name of Office: ACCOUNTING UNIT

To : Assistant Schools Division Superintendent – Elementary  
 Assistant Schools Division Superintendent – Secondary  
 Public Schools District Supervisors  
 School Heads of Public Elementary, Junior and Senior High Schools  
 Chief – School Governance and Operations Division  
 Chief –Curriculum Implementation Division  
 All Unit Heads  
 All Concerned

From : OFFICE OF THE SCHOOLS DIVISION SUPERINTENDENT

Subject : **Opening of Bank Account of Non-Implementing Public Elementary, Junior High School and Senior High School**

Date : December 7, 2018

1. The Commission of Audit (COA) issued a Observation Memorandum (AOM) No. 2018-14 (2017) dated February 22, 2018 directing the School Heads of Non-Implementing Units to open a current account at Land Bank of the Philippines or any authorized Government Depository Bank in the name of the School with two (2) signatories, the School Head and a duly designated Disbursing Officer.
2. In view of the above, this Division recommence the opening of Local Currenecy Checking Accounts of Non-Implementing Public Elementary, Junior High School and Senior High School in the name of the School with School Head and a duly assigned Disbursing Officer as signatories.
3. Documentary requirements for the opening of bank account are the following:
  - a. BTr Forms 1, 2 and 3
  - b. Special Order of the duly assigned Disbursing Officer
  - c. Special Order of the
  - d. Endorsement from DO Cashier for the Opening of Account
  - e. Bonding of the School Head and assigned Disbursing Officer
4. Starting FY 2019, School MOOE shall be downloaded to the said Checking Accounts while disbursement process shall be in accordance with the process flows as discussed during the orientation conducted last July 2-5, 2018.
5. Amount of the maintaining balance and initial purchase of checks are chargeable to School MOOE.
6. Wide dissemination of and strict adherence with this memorandum is directed.



**Leonardo D. Zapanta, Ed.D., CESO VI**  
 Schools Division Superintendent