



Republic of the Philippines  
Department of Education  
Region VIII – Eastern Visayas  
**SCHOOLS DIVISION OFFICE OF BILIRAN**  
Larrazabal, Naval, Biliran (6560)  
(053-500-4050 / 053-500-4054 / 053-500-4060)  
[depedbiliran@gmail.com](mailto:depedbiliran@gmail.com)



**DIVISION MEMORANDUM**

No. 026, s.2020

TO : **ALL SCHOOL HEADS (JUNIOR, SENIOR & ELEMENTARY LEVEL)**  
**ALL DISTRICT BOOKKEEPERS**  
This Division.

FROM : **JUDELLA R. LUMPAS, ED. D., CESO VI**  
Schools Division Superintendent

SUBJECT : **SCHOOL HEAD and DISTRICT ADAS's ORIENTATION re OPENING OF BANK ACCOUNT (Checking Account)**

DATE : **January 17, 2020**

1. This is in relation to DepEd Order No. 29, s. 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**" providing the strict provisions pertaining to the Liquidation of Cash Advances.
2. The COA-DBM-DepED Joint Circular (JC) No. 2019-01 dated February 4, 2019 entitled "**Management of Cash Advances to DepEd Non-Implementing Units (Non-IUs) for School Maintenance and Other Operating Expenses (MOOE) and Program Funds**" requires the adoption of systemized processes that are imbued with transparency and accountability measures toward an effective and efficient management of cash advances to DepED Non-Implementing Units for school maintenance and other operating expenses.
3. In order to address the Implementation of the provision of the said DepEd Order, the following School Heads are hereby required to attend a half day Orientation on **January 21, 2020, 1:00 o'clock in the afternoon at SDO-Teachers Arena, Larrazabal, Naval, Biliran.**
4. Travelling expenses of participants shall be charged against their respective local funds subject to usual accounting and auditing rules and regulations.
5. For immediate dissemination and strict compliance



**KASIKAS**  
Kaalam Alang Sa Igoong Biliranon Kaabang Ang Sociedad  
*Mara' Ba' Comented' Abhinava!*

RELEASED  
NAVAL, BILIRAN  
DIVISION OF BILIRAN