



Republic of the Philippines  
**Department of Education**  
**REGION VIII**  
SCHOOLS DIVISION OF NORTHERN SAMAR

April 8, 2026

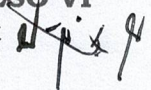
**DIVISION MEMORANDUM**

No. 150, s. of 2026

**PROCESS CHANGES DUE TO BANK TRANSITION**

To : District Bookkeepers  
School Heads/Principal  
District Heads  
All Others Concerned

1. Pursuant to Regional Memorandum FD 2024-787 dated July 12, 2024, titled "*Instruction to the LLOUs under DepEd-Region VIII to Transfer Servicing Banks from Non-Landbank to Landbank of the Philippines*", this Office informs everyone that due to the recent change of our MDS bank, certain processes have also been adjusted. Since there is a limited number of checks issued by the bank, we need to maximize the use of checks to ensure smooth financial operations.
2. For the downloading of School MOOE, schools with accounts maintained in banks other than Landbank of the Philippines shall now follow a revised procedure. The District Administrative Assistant III will prepare the payroll per district to facilitate the transfer of funds:
  - From Landbank MDS to DBP Net-Pay
  - From DBP Net-Pay to the individual accounts of schools
3. Likewise, salaries and other personnel benefits of division-paid teachers and non-teaching employees, as well as travel claims of all personnel, shall be processed twice a week, following the same transfer process from Landbank MDS to DBP Net-Pay. This adjustment is necessary considering that ATMs and all payroll accounts maintained by DepEd Northern Samar are with DBP.
4. We request your cooperation and understanding as we implement these changes to streamline our financial processes.
5. Immediate dissemination of and strict compliance with this Memorandum is desired.

  
**GAUDENCIO C. ALJIBE JR. PhD, CESO VI**  
Schools Division Superintendent 



Mabini St., Brgy. Acacia, Catarman, 6400, Northern Samar  
Telefax: (055) 500 9801  
Email: [nsamardivision@deped.gov.ph](mailto:nsamardivision@deped.gov.ph)  
Division Official Website: <https://depednsamar.ph>



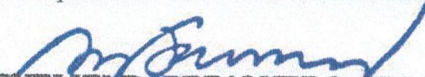
Republic of the Philippines  
**Department of Education**  
REGION VIII - EASTERN VISAYAS

July 12, 2024

**REGIONAL MEMORANDUM**  
FD - 2024 - **787**

**INSTRUCTION TO THE LLOUs UNDER DEPED-REGION VIII TO  
TRANSFER SERVICING BANKS FROM NON-LANDBANK  
TO LANDBANK OF THE PHILIPPINES (LBP)**

- To: Schools Division Superintendent  
Implementing Units Secondary Schools  
All Others Concerned
1. Attached is DepEd Memorandum OUF-2024-9401, dated June 27, 2024, Instruction to the LLOUs under DepEd-Region VIII to transfer Servicing Banks from Non-Land Bank to Land Bank of the Philippines (LBP).
  2. Relative thereto, all Schools Division Offices (SDOs) and Implementing Units (IUs) Secondary Schools are mandated to prepare and submit the necessary documents for the transfer of servicing bank effective **Fiscal Year (FY) 2025**. See attached Treasury Circular No. 02-2014, dated June 16, 2014, for your reference.
  3. Moreover, a duly received **Letter of Intent** to LBP for the transfer of servicing bank must be attached to the request for Notice of Cash Allocation (NCA) for the Regional Lump-sum Appropriations to DBM RO VIII.
  4. Immediate dissemination of and strict compliance with this Memorandum are desired.

  
**EVELYN R. FETALVERO CESO IV**  
Regional Director

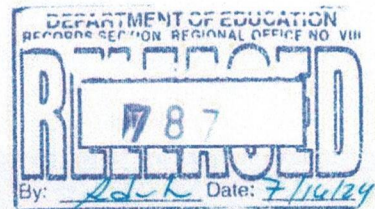
Enclosures: Memorandum OUF-2024

References: Treasury Circular No. 02-2014

To be indicated in the Perpetual Index under the following subjects:

TRANSFER SERVICING BANK LBP

FD-BS-GJNC



Address: Government Center, Candahug, Palo, Leyte  
Telephone No.: (053) 832-5738  
Email Address: region8@depd.gov.ph  
Website: region8.depded.gov.ph



OFFICE OF THE DIRECTOR IV  
 Date and Time Received  
 Signature  
 Date and Time Released  
 Signature

9401  
 JUN 28 2024  
 RANDY A. LACTAO

Republic of the Philippines  
**Department of Education**  
 OFFICE OF THE UNDERSECRETARY FOR FINANCE

**MEMORANDUM**  
**OUF-2024-**

**FOR : EVELYN R. FETALVERO**  
 Regional Director  
 DepEd Region VIII

**FROM : ANNALYN M. SEVILLA**  
 Undersecretary for Finance

**ANA MARIE C. GALAPIT**  
 Director IV  
 OIC-Office of the  
 Undersecretary for Finance

**SUBJECT : INSTRUCTION TO THE LLOUs UNDER DEPED-REGION VIII TO  
 TRANSFER SERVICING BANKS FROM NON-LAND BANK TO LAND  
 BANK OF THE PHILIPPINES (LBP)**

**DATE : June 27, 2024**

This pertains to the Department of Budget and Management (DBM) Letter<sup>1</sup> No. 2024-BF-0068817-E dated June 11, 2024, regarding **DepEd Region VIII's request for the direct release of the Notice of Cash Allocation (NCA) to Lower-Level Operating Units (LLOUs)** for specific lump-sum appropriations for Personnel Services (PS) and Maintenance and Other Operating Expenses (MOOE) for FY 2024, this memorandum addresses recurring issues in transferring cash to various Authorized Government Servicing Banks (GSBs).

As stated in paragraph 6, **the NCA for the remaining part of FY 2024 will be directly released to the LLOUs**, in line with the submitted Monthly Disbursement Program (MDP) and Budget Execution Documents (BED3), where the lump-sum funds are programmed for the 3rd and 4th quarters. However, this arrangement is temporary. The DBM requests that the DepEd Central Office recommend to the LLOUs under DepEd Region VIII that they transfer their bank accounts from non-Land Bank servicing banks to the Land Bank of the Philippines (LBP).

Relative thereto, **this office hereby mandates that the various Lower-Level Operating Units (LLOUs) under DepEd Region VIII transfer their bank accounts from non-Land Bank servicing banks to the Land Bank of the Philippines (LBP)**, effective FY 2025.

Your immediate compliance with this directive is required to ensure a smooth transition and efficient budget execution.

For compliance.

JUN 28 2024  
 RANDY A. LACTAO  
 16-00 du

<sup>1</sup> DBM-CO Letter No. 2024-BF-0068817-E dated June 11, 2024





*Funding the Republic*

REPUBLIKA NG PILIPINAS  
KAGAWARAN NG PANANALAPI  
KAWANIHAN NG INGATANG-YAMAN  
(BUREAU OF THE TREASURY)  
Intramuros, Maynila 1002

**TREASURY CIRCULAR No. 02 - 2014**  
June 14, 2014

**TO:** All Heads of Departments, Bureaus, Offices and Instrumentalities of the National Government, State Universities and Colleges, Authorized Government Depository/ Servicing Banks and all others concerned

**SUBJECT:** Guidelines in the Opening of Bank Accounts for Receipts and MDS Disbursements of National Government Agencies

---

**1.0 LEGAL BASIS**

This Circular is issued pursuant to Executive Order No. 55 s. 2011, Executive Order No. 449 s. 1997 and Bangko Sentral ng Pilipinas (BSP) Circular No. 811 s. of 2013.

**2.0 OBJECTIVES**

- 2.1 To provide guidelines on the opening of bank account/s pertaining to receipts and disbursements of government agencies.
- 2.2 To establish a database for all bank accounts held by government agencies.
- 2.3 To promote transparency in public financial management.

### **3.0 PROCEDURE FOR OPENING OF BANK ACCOUNT**

- 3.1 The Head of Agency or Authorized Representative shall:**
  - 3.1.1 Submit letter request to the Bureau of the Treasury (BTr) Regional Office in the area where the agency is located, supported by the information stated in the Request for Authority to Open Bank Account (BTr Form 1).**
  - 3.1.2 Submit an Undertaking in the form of BTr Form 2.**
- 3.2 The BTr Regional Director shall evaluate and review the purpose and legal basis to open the account and completeness of the requirements as stated in Section 3.1.1.**
- 3.3 The Treasurer of the Philippines through the BTr Regional Director shall communicate to the government agency the action taken on the request.**
- 3.4 In case of transfer of depository/servicing bank/branch, the government agency shall:**
  - 3.4.1 Reconcile the account/s with the former bank/branch before the BTr will authorize the opening of any new account/s.**
  - 3.4.2 Close the MDS sub-account/s in the former bank/branch after the six (6) months validity of MDS checks issued.**
  - 3.4.3 Inform the concerned BTr Regional Office of the closure of the bank account for proper monitoring, within five (5) business days from the closure of the bank account.**
- 3.5 The requirement under Section 3.1.2 shall not apply in the case of opening MDS sub-account.**

#### **4.0 BTR REGIONAL OFFICE RESPONSIBILITY**

The BTr Regional Office shall:

- 4.1 Ensure the completeness of the Request for Authority to Open Bank Account (BTr Form 1).
- 4.2 Monitor the closure of accounts in cases of transfer of Authorized Government Depository/Servicing Bank/Branch.
- 4.3 Submit monthly report to Asset Management Service and Management Information Systems Service on any accounts opened or closed.

#### **5.0 AGENCY RESPONSIBILITY**

- 5.1 The government agency shall provide the concerned BTr Regional Office the duly accomplished BTr Form 1.
- 5.2 The Head of Agency or Authorized Representative shall execute and submit the Waiver of Confidentiality on each bank account in favor of BTr and the bank in the form of BTr Form 3.

#### **6.0 BANK RESPONSIBILITY**

An Authorized Government Depository/Servicing Bank shall:

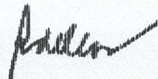
- 6.1 Ensure compliance with BSP Circular No. 811 s. 2013 in the opening of bank accounts by government agencies.
- 6.2 Accomplish BTr Form 1 on the account opened by the government agency.

#### **7.0 REPEALING CLAUSE**

All circulars, orders and memoranda inconsistent herewith are repealed, revoked, and/or modified accordingly.

## **8.0 EFFECTIVITY**

This Order shall take effect fifteen (15) days after its publication in the Official Gazette or in a newspaper of general circulation.

  
**ROSALIA V. DE LEON**  
*Treasurer of the Philippines*

001

# REQUEST FOR AUTHORITY TO OPEN BANK ACCOUNT

1. Name of Agency/Bureau/Office \_\_\_\_\_

2. Type of Bank Account  
 MDS  SAVINGS ACCOUNT  
 CURRENT ACCOUNT  OTHERS \_\_\_\_\_

3. Legal Basis and Purpose of Opening the Account  
(State pertinent section/provision)  
 R.A. \_\_\_\_\_  Others \_\_\_\_\_  
 E.O. \_\_\_\_\_ (e.g. MOA, Department Order/Circular) Please attach copy

4. Funding Source  
 R.A. \_\_\_\_\_ (GAA)  Others \_\_\_\_\_  
 GRANT \_\_\_\_\_

5. Authorized Signatory/Signatories  
1. \_\_\_\_\_ 2. \_\_\_\_\_

6. Bank Branch where the Agency/Bureau/Office intends to open an Account \_\_\_\_\_

7. SIGNATURE OVER PRINTED NAME OF AUTHORIZED OFFICER: \_\_\_\_\_

*Do not fill-up this portion (For Bureau of the Treasury use only)*

8.  
APPLICATION REF. NO.: \_\_\_\_\_  
EVALUATED BY: \_\_\_\_\_  
APPROVED/DISAPPROVED BY: \_\_\_\_\_  
(Signature over printed name of the Regional Director)  
Reason for disapproval: \_\_\_\_\_

*Do not fill-up this portion (For the bank use only)*

9.  
This is to confirm the existence of Account Name \_\_\_\_\_  
(Name of Agency)  
with Account Number \_\_\_\_\_ In Branch \_\_\_\_\_

\_\_\_\_\_  
Signature over printed name of the Authorized Bank Officer

**UNDERTAKING**

**KNOW ALL MEN BY THESE PRESENTS:**

This Institution \_\_\_\_\_, represented by \_\_\_\_\_, with postal address at \_\_\_\_\_, under and by virtue of these presents, and in compliance with Treasury Circular No. \_\_\_-2014 in the opening of bank account, do hereby agree and undertake to execute, submit, and deliver to the Bureau of the Treasury and Authorized Government Depository/ Servicing Bank a waiver of confidentiality for each bank account that will be opened or hereinafter be opened to account for government receipts and disbursements.

IN WITNESS WHEREOF, I have hereunto affixed my signature this \_\_\_\_ day of \_\_\_\_\_ in \_\_\_\_\_,

Name of Agency

By:

Head of Agency/Authorized Representative

SIGNED IN THE PRESENCE OF:

\_\_\_\_\_

**ACKNOWLEDGMENT**

Republic of the Philippines )  
\_\_\_\_\_ )S.S.

BEFORE ME, Notary Public for and in the \_\_\_\_\_ this day of \_\_\_\_\_, 20\_\_\_\_ personally appeared:

Name	Competent Proof of Identification	Issued on/Valid until
_____	_____	_____

Representing [name of Agency]

known to me to be the same person/s who executed the foregoing Undertaking and acknowledged to me that the same is his/her true and voluntary act and deed and of the institution represented.

WITNESS MY HAND AND SEAL on the date and at the place first above written.

NOTARY PUBLIC

Doc. No. \_\_\_\_\_  
Page No. \_\_\_\_\_  
Book No. \_\_\_\_\_  
Series of \_\_\_\_\_

**WAIVER OF CONFIDENTIALITY**

**KNOW ALL MEN BY THESE PRESENTS:**

That in compliance with our Undertaking dated \_\_\_\_\_, in favor of the Bureau of the Treasury and the Authorized Government Depository/Servicing Bank, we, \_\_\_\_\_ hereby unconditionally waive our right to secrecy of bank deposits under the Bank Secrecy Law over Account Number \_\_\_\_\_ in favor of the Bureau of the Treasury/Treasurer of the Philippines or Authorized Representative and the bank branch to which the bank account is opened and maintained.

That we declare that we have read this document and have fully understood its contents. We further declare that we voluntarily and willingly executed this Waiver with full knowledge of our rights under the law.

IN WITNESS WHEREOF, I have hereunto set my hand at \_\_\_\_\_, this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

Name of Agency

By:

Head of Agency/Authorized Representative

**SUBSCRIBED AND SWORN** to before me this day of \_\_\_\_\_ affiant exhibited to me competent proof of his identity.

NOTARY PUBLIC

Page No. \_\_\_\_\_;  
Doc. No. \_\_\_\_\_;  
Book No. \_\_\_\_\_;  
Series of \_\_\_\_\_.

- a) Letter of Intent
- b) Duly accomplished PDS (CSC Form No. 212, Revised 2025) with Work Experience Sheet
- c) Photocopy of valid and updated PRC license/ID,
- d) Photocopy of Certificate of Eligibility/Rating
- e) Photocopy of scholastic/academic record (i.e. Transcript of Records(TOR) and Diploma
- f) Photocopy of Certificate of General Weighted Average
- g)