

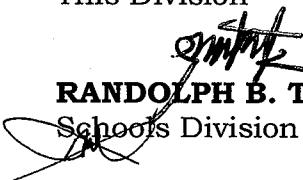


Republic of the Philippines
Department of Education
DIVISION OF MISAMIS ORIENTAL

MEMORANDUM

No. 105, series 2019

TO : **Education Program Supervisors
Public Schools District Supervisors/In-Charge
Elementary and Secondary School Heads
This Division**

FROM :  **RANDOLPH B. TORTOLA**
Schools Division Superintendent

SUBJECT : **REMINDERS FOR SCHOOL HEADS ON AUTHORITY,
ACCOUNTABILITY AND RESPONSIBILITY IN SCHOOL
FISCAL MANAGEMENT**

DATE : February 18, 2019

1. Consistent with national educational policies, plans and standards, the school heads shall have authority, accountability and responsibility for administering and managing all personnel, physical and fiscal resources of the school as stipulated in Republic Act 9155 known as the *Governance of Basic Education Act of 2001*.
2. In connection, Schools Heads, and Teachers-in-Charge are reminded to observe the following;
 - a. Program of Works and bill of materials for minor repair and projects should be approved before implementation and not during liquidation.
 - b. The School Inspectorate Team should sign the inspection report upon actual inspection of items and not before the arrival of materials/ supplies. The team shall affix their signature and include the date of signing.
 - c. No amendatory APP shall be made for Fiscal Year 2019 unless absolutely necessary. The amendatory APP shall come with a justification letter addressed to the Schools Division Superintendent explaining the need for such amendment.
 - d. The School Governance and Operations Chief will not sign documents which failed to comply with items A to C.
3. Wide dissemination of this Memorandum is hereby enjoined.

RBT/SGOD/rom