



Republic of the Philippines  
**Department of Education**  
REGION I

SCHOOLS DIVISION OF THE CITY OF BATAC

DIVISION MEMORANDUM  
NO. 495, s. 2024

22 NOV 2024

**COA RULES AND REGULATIONS AND OTHER PERTINENT  
ISSUANCES ON GRANTING AND LIQUIDATION  
OF CASH ADVANCES**

TO: Assistant Schools Division Superintendent  
Chief of Divisions  
Section Heads  
School Heads  
All Others Concerned

1. Relative to COA Circular No. 97-002 Line 5.8 dated February 10, 2007 states that "All cash advances shall be fully liquidated at the end of each year".
2. Pursuant to DepED Order No. 029, s. 2019, School Head shall submit Authority to Debit/Credit Account (Annex G) to the bank on or before 20 December of the current year. Non-submission of such on or before the deadline shall subject the account to automatic sweeping to the Bureau of Treasury (BTr), net of maintaining balance.
3. Relative to this, all cash advances for School Maintenance and Other Operating Expenses (MOOE), implementation of the SPED Program and other cash advances must be liquidated at the end of the year.
4. All school heads/OICs are required to submit all Liquidations of cash advances on or before December 18, 2024.
5. For your strict compliance.

  
**ANSELMO R. ALUDINO**  
Schools Division Superintendent

Encl: As stated  
Reference: GAM and COA Circular 2006-005  
To be indicated in the Perpetual Index  
under the following subjects:

Memo on Liquidation of Cash Advances

Accounting/JCB/Memo on Liquidation of Cash Advances  
November 21, 2024



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