



Republic of the Philippines
Department of Education

REGION I
SCHOOLS DIVISION OF THE CITY OF BATAC

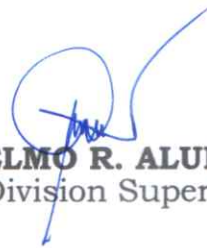
DIVISION MEMORANDUM
NO. **792** s. 2025

28 NOV 2025

**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), SBFP Operational Expense, GPP and WinS, Response Intervention - Clean Up and Clearing Operations (CUCO), Special Needs Education (SNED) Program, operational expenses for the implementation of SBFP: NFP and Milk Feeding 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, 2025.
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



SDCB RECORDS UNIT

2519443