



Republic of the Philippines
Department of Education
REGION III
SCHOOLS DIVISION OFFICE OF BATAAN

SEP 02 2025

DIVISION MEMORANDUM

No. 359, s. 2025

**REITERATION ON THE MANAGEMENT OF CASH ADVANCES, TIMELINES
FOR THE DOWNLOADING OF SCHOOL MOOE AND PROGRAM FUNDS,
AND LIQUIDATION OF CASH ADVANCES**

TO: Assistant Schools Division Superintendent
Public Schools District Supervisors
Public Elementary and Secondary School Heads
Administrative Officer – Cash
Administrative Officers II
Finance Personnel
All Others Concerned

1. COA-DBM-DepEd Joint Circular No. 2019-1 dated February 4, 2019, as reiterated under DepEd Order No. 29, s. 2019 dated October 17, 2019, emphasizes the streamlining of processes and the promotion of stronger financial accountability among responsible personnel in the downloading and utilization of MOOE and other funds.
2. This Memorandum covers all DepEd Bataan Non-Implementing Units (Non-IUs) elementary schools, secondary schools, and senior high schools.
3. The cash requirements, including the monthly cash advances of schools for MOOE, SBFP, Trust, and other program funds, **are released within the first week of every month**, subject to the availability of funds released by DBM and other source agencies. Accordingly, Disbursement Vouchers (DVs), together with the complete and correct supporting documents for cash advance grants, must be submitted within the timelines specified in the attached schedule. **Failure to submit the DVs within the prescribed period shall results in the non-release of the cash advance for that month.** The "first-week-of-the-month rule", as provided under the general guidelines of COA-DBM-DepEd Joint Circular No. 2019-1, must be strictly observed. Non-compliance resulting in the failure to secure the cash advance is deemed as non-implementation and failure in the



Republic of the Philippines
Department of Education
REGION III
SCHOOLS DIVISION OFFICE OF BATAAN

execution of the planned PPAs and is considered negligence on the part of the responsible personnel who caused the delay or non-submission of the required documents.

3.1 The cash requirements of schools are based on the approved Work and Financial Plan (WFP) and Monthly Cash Program submitted to the DBM to ensure that the utilization and disbursement of funds are properly implemented as planned.

3.2 The downloading of funds in excess of the monthly requirement due to unforeseen and unexpected trainings or seminars from the Division, Regional, or Central Office is subject to the availability of NCA

4. Liquidation reports for all cash advances granted within the month must be submitted to the Office of the Accountant on or before the end of the same month in order for the school to be eligible for cash advances in the succeeding month.

4.1 In no case shall any cash advance be granted unless the previous cash advance has been fully liquidated, in accordance with paragraph 4.1.2 of COA Circular No. 97-002, which states: "No additional cash advances shall be allowed to any official or employee unless the previous cash advance given to him is first settled or proper accounting thereof is made."

5. Disbursement Vouchers for direct payment and reimbursements of regular MOOE expenditures such as electricity, water, and PPAs with Special Allotment Release Orders must be submitted in accordance with the timeline attached to this Memorandum.

6. The Accounting, Budget, and Cash Units must strictly observe the timeline, except in cases of unforeseen events, force majeure, and emergencies. This prevents recurring delays in the granting of cash advances and the submission of liquidation reports noted by the Commission on Audit and the Office of the Schools Division Superintendent.

7. SDO MOOE bookkeepers must ensure that the timelines are complied with, as they are responsible for checking, verifying, and validating documentary requirements, forwarding the cash advance and other School MOOE claims to the Budget Office for obligation, and overseeing the subsequent transmittal of these DVs to the Accounting Office for release to the Cash Unit.



Republic of the Philippines
Department of Education
REGION III
SCHOOLS DIVISION OFFICE OF BATAAN

8. School Heads, Administrative Officers, SDO MOOE Bookkeepers, and Field Finance Personnel must ensure that DVs for cash advances, reimbursements (SARO), and direct payments are forwarded to the Schools Division Office through the SDO MOOE Bookkeeper within the prescribed timelines to ensure the following:

- Timely implementation and utilization of PPAs in accordance with the approved WFP
- Utilization of NCA in accordance with the approved WFP and Monthly Disbursement Program (Budget Execution Document 3) submitted to the DBM, and prevention of lapsed NCAs due to unimplemented programs

Similarly, these personnel must ensure that liquidation reports are submitted within the prescribed period.

9. Non-compliance with the provisions of this Memorandum shall be subject to penalties as stipulated in CSC Memorandum Circular No. 23, s. 2019, which prescribes administrative sanctions for delayed or improper processing and liquidation of funds. Personnel found negligent or in violation of these procedures shall be held accountable and subject to appropriate disciplinary action.

10. This Memorandum takes effect immediately.

11. Immediate dissemination of and compliance with this Memorandum are earnestly required.



CAROLINA S. VIOLETA, EdD. CESO V
Schools Division Superintendent

References: DepEd Order 29, S. 2019,
COA, DBM, DEPED JC 2019-1
COA Circular 97-002
COA Circular 2012-001
PD 1445
CSC Memorandum Circular No. 23, s.2019

SCHEDULE OF DOWNLOADING AND SUBMISSION OF LIQUIDATION REPORTS AND BANK RECONCILIATION

GRANTING PERIOD	CASH ADVANCE DEADLINE (BUDGET)	CASH ADVANCE DEADLINE (ACCOUNTANT)	LIQUIDATION AND CASH DISBURSEMENT JOURNAL (CDJ)	DIRECT PAYMENTS, REIMBURSEMENTS (SARO) DEADLINE (ACCOUNTANT) <i>Utilities such as Electricity and Water</i>	CHECK DISBURSEMENT JOURNAL (CKDJ)	BANK RECONCILIATION
	OR EARLIER					
JANUARY	18-Dec	22-Dec	23-Jan	12-Jan	20-Jan	7-Feb
FEBRUARY	18-Jan	25-Jan	23-Feb	12-Feb	20-Feb	7-Mar
MARCH	18-Feb	25-Feb	23-Mar	12-Mar	20-Mar	7-Apr
APRIL	18-Mar	25-Mar	23-Apr	12-Apr	20-Apr	7-May
MAY	18-Apr	25-Apr	23-May	12-May	20-May	7-Jun
JUNE	18-May	25-May	23-Jun	12-Jun	20-Jun	7-Jul
JULY	18-Jun	25-Jun	23-Jul	12-Jul	20-Jul	7-Aug
AUGUST	18-Jul	25-Jul	23-Aug	12-Aug	20-Aug	7-Sep
SEPTEMBER	18-Aug	25-Aug	23-Sep	12-Sep	20-Sep	7-Oct
OCTOBER	18-Sep	25-Sep	23-Oct	12-Oct	20-Oct	7-Nov
NOVEMBER	18-Oct	25-Oct	23-Nov	12-Nov	20-Nov	7-Dec
DECEMBER	18-Nov	25-Nov	23-Dec	12-Dec	20-Dec	7-Jan

NOTED BY:


RHODORA C. GANZON
 Administrative Officer V / Budget Officer III


MYRA V. DILIG
 Accountant III