



Republic of the Philippines
Department of Education
REGION IV- A CALABARZON
CITY SCHOOLS DIVISION OF THE CITY OF TAYABAS

01 June 2026

DIVISION MEMORANDUM
No. 369 s. 2026

**REMINDER ON THE GRANTING, UTILIZATION
AND LIQUIDATION OF CASH ADVANCES**


To: Assistant Schools Division Superintendent
Chief Education Supervisors
Heads, Public Elementary and Secondary Schools
Heads, Unit/Section
All Others Concerned

1. Pursuant to Commission on Audit (COA) Circular No. 97-002 dated February 10, 1997, and other applicable rules and regulations governing the granting, utilization, and liquidation of cash advances, this Office reiterates the prescribed policies and procedures to ensure proper management and timely liquidation.
2. Cash advances shall be granted only for legally authorized and specific purposes. These shall not be transferred from one Accountable Officer (AO) to another. No additional cash advance shall be granted unless previous cash advances have been fully liquidated and accounted for. Cash advances for a particular year cannot be used to pay for expenses belonging to another year.
3. Except for travel cash advances, only permanently appointed officers and employees who are properly bonded by the Bureau of the Treasury shall be authorized to receive and maintain cash advances.
4. The liquidation reports shall be submitted in accordance with the following schedule:

Cash Advances	Due Date for Liquidation
Advances for operating expenses (School MOOE)	For March, June and September - on or before 23 rd day of the month
	For February, April, May, July, August, October and November - on or before 25 th day of the month
	For December - on or before 15 th day of the month

Advances for payroll and Advances to special disbursing officer (e.g. program support fund)	Within fifteen (15) days from the date of grant
Advances to officers and employees	Within thirty (30) days from the completion of travel or from the date prescribed under existing COA rules

5. Failure of the Accountable Officer to liquidate cash advances within the prescribed period shall constitute a valid ground for the withholding of salary and the imposition of other appropriate administrative sanctions in accordance with existing laws, rules, and regulations.
6. When a cash advance is no longer needed or remains unused for a period of two (2) months, the amount shall be immediately refunded to the Collection Officer. All cash advances shall likewise be fully liquidated at the end of each calendar year.
7. Except for Petty Cash Funds, any unexpended balance shall be refunded by the Accountable Officer to the Cashier/Collecting Officer, who shall issue the corresponding Official Receipt.
8. At the beginning of the succeeding year, a new cash advance may be granted, provided that a liquidation report covering the previous cash advance has been submitted. However, if no liquidation is received on or before January 5, the Accountant shall initiate the withholding of the Accountable Officer's salary in accordance with existing regulations.
9. For inquiries and clarifications, schools and offices concerned may coordinate with the Accounting Unit.
10. Immediate dissemination and strict compliance of this Memorandum are desired.


CELEDONIO B. BALDERAS JR.
Schools Division Superintendent

Encl.: None
Reference: CY 2025 COA Management Letter
To be indicated in the Perpetual Index
under the following subjects:

GRANTING, UTILIZATION AND
LIQUIDATION OF CASH ADVANCES

Accounting Unit- reminder on the granting, utilization and liquidation of cash advances
ACC6S9LE-001609/June 1, 2026