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

DEPARTMENT OF EDUCATION
SCHOOLS DIVISION OFFICE OF ANGELES CITY
RELEASED
DATE: NOV 12 2026 BY:

11 Nov 2026

DIVISION MEMORANDUM
No. 438, s. 2026

REMINDER ON THE STRICT COMPLIANCE WITH THE LIQUIDATION OF ALL OUTSTANDING CASH ADVANCES GRANTED TO NON-IMPLEMENTING UNITS

To: All School Heads of Non-Implementing Units (Non-IUs)
Others Concerned

1. Pursuant to the Division Office's responsibility to ensure proper fund utilization and accountability, all School Heads of Non-Implementing Units (Non-IUs), as Accountable Officers (AOs), are hereby **DIRECTED to settle and liquidate all outstanding cash advances** granted to their respective schools in accordance with existing accounting and auditing rules.

This Memorandum serves as the **FIRST NOTICE** requiring all concerned School Heads/AOs to submit their complete liquidation reports and supporting documents within the prescribed deadline.

2. **Deadline and Coverage of Submission**

All School Heads/Accountable Officers are directed to submit to the Accounting Unit, the complete liquidation reports and supporting documents covering **all cash advances downloaded to their respective schools**, including outstanding cash advances from previous months and periods.

For proper monitoring and reconciliation, the liquidation reports shall be prepared and submitted, covering the following:

- All previous months with outstanding cash advances and unliquidated disbursements including all cash advances downloaded the current week pertaining to months preceding November – date of submission is on **NOVEMBER 23, 2026**;
- November 2026 Cash Advances – date of submission is on **DECEMBER 1, 2026**; and
- December 2026 Cash Advances – date of submission is on **DECEMBER 16, 2026**.

Separate monthly reports shall be submitted to facilitate the verification and reconciliation of cash advances, actual disbursements, and remaining balances.

This internal submission deadline is intended to allow sufficient time for the Accounting Unit to review and process the reports before the year-end reporting requirements. Compliance with this deadline shall not dispense with the prescribed liquidation periods under applicable COA rules and regulations.

Jesus St., Brgy. Pulungbulu, Angeles City 2009
(045) 901-9498/angeles.city@deped.gov.ph

3. **Documentary Requirements**

All liquidation reports shall be prepared and supported by the documentary requirements prescribed under **Division Memorandum No. 305, s. 2026**, and other applicable accounting, auditing, and procurement rules and regulations.

The Accounting Unit **may require additional documents necessary** for the verification and reconciliation of reported disbursements, subject to applicable accounting and auditing laws, rules, and regulations. Incomplete submissions shall be returned or covered by a notice of deficiencies for appropriate compliance.

4. **Action for Failure to Liquidate**

Failure to liquidate cash advances within the prescribed period may warrant appropriate action under existing COA rules and regulations.

Under **COA Circular No. 97-002 Section 9.3.2** states that;

If the Accountable Officer fails to liquidate or provide a satisfactory explanation within thirty (30) days from receipt of the demand letter, the Auditor may advise the Agency Head to cause the withholding of payment of any money due to the Accountable Officer, in accordance with the prescribed procedure.

Furthermore, failure to account for government funds may subject the Accountable Officer to appropriate **administrative or criminal proceedings**, as warranted by the circumstances and applicable laws, including the relevant provisions of Presidential Decree No. 1445.

5. **Responsibilities of School Heads/Accountable Officers**

As the School Heads of Non-IUs are the Accountable Officers entrusted with the cash advances downloaded to their respective schools, they shall be personally responsible for:

a. Ensuring that all downloaded funds are utilized only for their authorized purposes;

b. Maintaining complete and accurate records of all cash advances, disbursements, and remaining balances;

c. Preparing and submitting complete, accurate, and timely monthly liquidation reports, together with all required supporting documents;

d. Ensuring that all unexpended or unused balances are properly refunded and supported by the corresponding Official Receipt;

e. Immediately addressing deficiencies or observations raised by the Accounting Unit; and

f. Ensuring compliance with all applicable COA, DBM, and DepEd rules and regulations governing the utilization and liquidation of cash advances.

6. **Strict Implementation**

All concerned are directed to strictly comply with the foregoing instructions. The Accounting Unit shall monitor the submission and status of liquidation reports, issue pre-audit findings, and provide necessary technical assistance to facilitate compliance.

Failure to comply with this Memorandum shall be properly documented and may be referred to the appropriate authorities for necessary action.

For strict compliance.

[redacted]

MA. IRELYN P. TAMAYO, PhD, CESO V
Schools Division Superintendent