



Republic of the Philippines  
**Department of Education**

REGION XII  
SCHOOLS DIVISION OF SOUTH COTABATO

Office of Schools Division  
Superintendent

13 Oct 2023

DIVISION MEMORANDUM  
OSDS No. **137** s. 2023

DEADLINE OF DOWNLOADED CASH ADVANCES OF SCHOOLS AND  
SUBMISSION OF AUTHORITY TO DEBIT/CREDIT ACCOUNT  
(ANNEX G) FOR CY 2023 ONWARDS

To: Public Schools District Supervisors/Principals In-Charge  
Public Elementary and Secondary School Heads  
Administrative Assistant II and III (Finance)  
Administrative Officer II  
All Others Concerned

1. In reference to DepEd Order No. 29, s. 2019 titled **Procedural Guidelines on the Management of Cash Advances for School Maintenance and Other Operating Expenses and Program Funds of Non-Implementing Units Pursuant to COA, DBM and DepEd Joint Circular No. 2019-1**, specifically on Section V. Paragraph 23, only the maintaining balance and funding for outstanding checks issued, if any, should remain in the school's bank account, after the unexpended balance and net interest income earned, if any, as of December 31 of every year is transferred by the bank to the account of the BTr.
2. In line with this, as per DepEd order No. 29 Section VI.B. Paragraph 32.3, the School head shall ensure the submission of the Authority to Debit/Credit Account (Annex G) to the bank as regards to the Unexpended Cash Advance (Net of maintaining balance, funding for outstanding checks issued, and net interest income, if any) **on or before December 20 of the current year.**
3. To determine the amount of the unexpended cash advance to be transferred to the BTr after the end of the year, the School Head shall coordinate with the bank and obtain a bank statement to determine which among the checks issued have not yet been negotiated or encashed, i.e. outstanding checks. Non-Submission of the Authority to Debit/Credit Account (Annex G) on or before the deadline shall subject the account to automatic sweeping, net of maintaining balance. The School Head shall exercise utmost diligence in maintaining records of checks issued and in observing the abovementioned deadline.





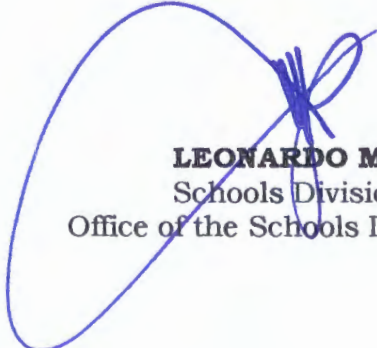
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4. With the submission of Authority to Debit/Credit Account (Annex G) on or before December 20 of the current year, the last day of downloading of cash advances, issuance of checks by the school heads and submission of liquidations are affected. The SDO-Accounting Unit has set the following deadlines for reference of the School heads and all other personnel concerned:

Particulars	Cut-off date
Downloading of Cash advances to School	November 17, 2023
Last Issuance of Checks	on or before December 7, 2023
Submission of School Liquidations ( <b>75%</b> of total School Cash Advances)	on or before November 30, 2023
Submission of School Liquidations ( <b>100% or full liquidation</b> of total School Cash Advances)	on or before December 18, 2023

5. The issuance of check from December 1, 2023 until December 7, 2023 is limited only for the payment of school utilities such as Electric bill, Water bill, and Internet subscription. Please be informed that **incomplete liquidation or not 100% liquidation until December 18, 2023 is considered as unliquidated Cash Advances for CY 2023.**
6. For further inquiries and clarification, kindly contact the SDO-Accounting unit at Telephone Number (083) 228-6458.
7. Immediate dissemination of this memorandum is directed.

  
**LEONARDO M. BALALA, CESE**  
Schools Division Superintendent  
Office of the Schools Division Superintendent

Encl.: Enclosure No. 1- N o n e  
Reference: DO 29, S 2019  
To be indicated in the Perpetual Index  
under the following subjects:





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SCHOOL MOOE

SUBJECT IN THE PERPETUAL INDEX

RBF/DM-deadline of downloaded cash advances of schools and submission of  
authority to debit/credit account (annex g) for cy 2023 onwards  
0000/October 13, 2023

