



Republic of the Philippines  
**Department of Education**

REGION XII  
SCHOOLS DIVISION OF SOUTH COTABATO

Office of the Schools Division  
Superintendent

01 Sep 2024

DIVISION MEMORANDUM  
OSDS No. 152, s. 2024

DEADLINE OF DOWNLOADED CASH ADVANCES OF SCHOOLS AND  
SUBMISSION OF AUTHORITY TO DEBIT/CREDIT ACCOUNT  
(ANNEX G) FOR CY 2024 ONWARDS

To: Public Schools District Supervisors/Principals In-Charge  
Public Elementary and Secondary School Heads  
Administrative Assistant II and III  
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. Before the submission of Annex G, the school shall prepare a Bank Reconciliation and to be submitted in the Accounting Unit. The School Head shall exercise utmost diligence in maintaining records of checks issued and in observing the abovementioned deadline.



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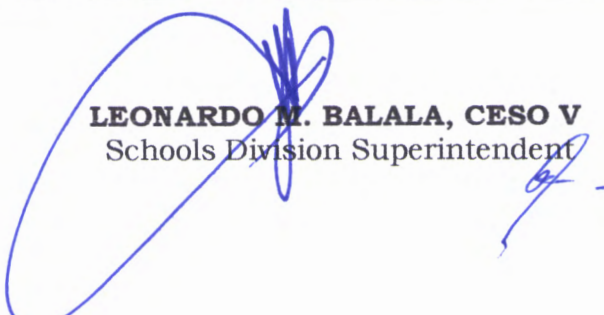
4. With the submission of Authority to Debit/Credit Account (Annex G) on or before December 20 of the current year, the last day of downloading of cash advances, issuance of checks by the school heads and submission of liquidations are affected. The SDO-Accounting Unit has set the following deadlines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

Particulars	Cut-off date
Downloading of Cash advances to School (Liquidation shall be complied and free from discrepancies before the cut-off date)	November 8, 2024
Last Issuance of Checks	on or before December 6, 2024
Submission of School Liquidations ( <b>75%</b> of total School Cash Advances)	on or before November 29, 2024
Submission of School Liquidations ( <b>100% or full liquidation</b> of total School Cash Advances)	on or before December 10, 2024

5. The issuance of checks from December 1, 2024, until December 6, 2024, is limited only to the payment of watchmen, school utility, clerks, admin support staff, and school utilities such as Electric bill, Water bill, and Internet subscriptions. All other issuance of checks shall be done on or before November 29, 2024. **Please be informed that incomplete liquidation or not 100% liquidation until December 10, 2024 is considered as unliquidated Cash Advances for CY 2024.**
6. For further inquiries and clarification, kindly email the Accounting Unit thru [account.southcotabato@deped.gov.ph](mailto:southcotabato@deped.gov.ph).
7. Immediate dissemination of this memorandum is directed.



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**LEONARDO M. BALALA, CESO V**  
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:

SCHOOL MOOE

SUBJECT IN THE PERPETUAL INDEX

REB/DM- deadline of downloaded cash advances of schools and submission of  
annex G for CY 2024

0000/September 1, 2024



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