



Republika ng Pilipinas
Kagawaran ng Edukasyon
 REHIYON V (BIKOL)

TANGGAPANG PANSANGAY NG MGA PAARALAN NG LUNGSOD IRIGA

DEPARTMENT OF EDUCATION
 SDO-Iriga City RECORDS SECTION

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DIVISION MEMORANDUM

No. 207, s. 2026

**RELEASE OF CASH ADVANCES FOR SCHOOL MAINTENANCE AND
 OTHER OPERATING EXPENSES (MOOE) FOR THE REMAINDER OF FY
 2026**

To: Assistant Schools Division Superintendent
 School Heads, Secondary Schools, Non-IUs
 School Heads, Elementary Schools
 All Other Concerned Personnel

- To ensure full downloading, utilization, and liquidation of FY 2026 school MOOE, the following guidelines shall be observed starting May 2026, pursuant to COA-DBM-DepEd Joint Circular No. 2019-01 and DepEd Order No. 2019-029:

A. RELEASE OF CASH ADVANCE

Seq. No.	Activity	Person/Office Responsible	Timeline
1	Preparation of Payroll for Cash Advance & ORS	SDO Accounting Office	5 th day of the month
	➤ If liquidation reports are submitted on or before the 5th day of the succeeding month		
	➤ If submitted after the 5 th day but on or before 10th day of the succeeding month		10 th day of the month



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B. LIQUIDATION OF CASH ADVANCES

Seq. No.	Activity	Person/Office Responsible	Timeline
1	Preparation and Submission of Liquidation Report	School Head and School Finance Staff	Standard: On or before the 5 th day of the succeeding month
			Extension as requested by the schools: On or before 10 th day of the succeeding month
			Late submissions (after the 10th day) → cash advances will only be released in the next quarter subject to cash availability.

2. These procedures shall be adopted to address issues and concerns related to the release and processing of cash advances, as discussed during the coordination meeting conducted by the Accounting Office with the Schools Finance staff and representatives.
3. They also ensure maximum utilization of the monthly Notice of Allocation (NCA), with priority given to the downloading of MOOE above other SDO expenses.
4. School heads must ensure the prudent use and timely liquidation of cash advances. The account balance of the schools shall not, at any given time, exceed **₱500,000.00** or the approved operating budget, whichever is lower.
5. For information, guidance and compliance.

MBL

MARIA-MAGNOLIA F. BRIOSO
OIC - Schools Division Superintendent

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