



Republic of the Philippines
Department of Education
REGION IV-A CALABARZON
SCHOOLS DIVISION OF BATANGAS

15 January 2026

DIVISION MEMORANDUM

No. 030, s. 2026

**SCHOOLS AND SUB-OFFICES MAINTENANCE AND OTHER
OPERATING EXPENSES (MOOE) CASH ADVANCE
AND LIQUIDATION FOR CY 2026**

To: Assistant Schools Division Superintendents
Chief- Curriculum Implementation Division (CID)
Chief- School Governance and Operations Division (SGOD)
Education Program Supervisors
Public Schools District Supervisors
Public Elementary and Secondary School Heads
All Others Concerned

1. This is to inform all concerned officials and personnel that submission of request for cash advance for non-implementing unit schools' and sub-offices' maintenance and other operating expenses may now commence. The checklist of documentary requirements is available for download in the division office's website.
2. For the year 2026, the amount of the cash advance shall be limited to the requirements for two months and shall be granted on the basis of the Annual Procurement Plan or the allocation for two months, whichever is lower.
3. All Accountable Officers are reminded that no new cash advance shall be granted unless prior year cash advance has been liquidated and accounted for and transfer of accountability for school funds (Annex C) and indorsement letter for the incoming school head (Annex I) are submitted when necessary.
4. This Office likewise reiterates compliance of all non-implementing unit schools with the following:

- a. General Guidelines Item 5.8 of COA, DBM and DepEd Joint Circular 2019-001 dated February 4, 2019

"To liquidate the cash advance, the School Heads of Non-IUs shall submit to the SDOs/ROs concerned Cash in Bank Register, together with the supporting documents and a copy of bank statement or passbook. Liquidation reports for disbursements of up to 75% of the amount given as cash advance shall be submitted as basis for the release of the MOOE budget for the subsequent month/s or quarter/s. The submission of partial liquidation report even below 75% of the cash advance granted



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may be allowed but only for purposes of reducing the outstanding cash advance.”

b. General Principles Items 19, 19.1 and 19.2 of DepEd Order No. 29, s. 2019 dated October 17, 2019

“19. All cash advances deposited to the account of the school shall be subject to the maintenance of the Cash Disbursements Register (CDR) and other supporting documents and submission thereof, as needed.

19.1. The CDR (see Annex B for the template provided in the GAM) shall be supported with necessary documents and a copy of the bank statement or any equivalent document issued by the GSB/non-GSB. There shall be one CDR for School MOOE and one for each Program Fund (e.g. School-Based Feeding Program, Gulayan sa Paaralan, etc.), per month.

19.2. CDR for disbursements of not less than 75% of the amount given as cash advance shall be submitted as basis for the release of the MOOE cash advance for the succeeding months or quarters. The submission of CDRs of less than 75% of the cash advance granted may be allowed, but only for purposes of reducing the outstanding cash advance.”

5. Submission of at least 75% liquidation of school MOOE and full liquidation of sub-office MOOE must be not later than the 20th day of the second month covered by the cash advance (i.e. liquidation report for January to February 2026 cash advance is due not later than February 20, 2026).
6. Wide and immediate dissemination of and compliance with this memorandum is desired.


MARITES A. IBANEZ, CESO V
Schools Division Superintendent

EUA/ SCHOOLS AND SUB-OFFICES MAINTENANCE AND OTHER OPERATING EXPENSES (MOOE) CASH ADVANCE AND LIQUIDATION FOR CY 2026/ R2-148603/01.16.2025



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