



Republic of the Philippines
Department of Education
REGION III
SCHOOLS DIVISION OF BULACAN

October 17, 2025

Division Memorandum
No. 523, series 2025

**DIVISION MONITORING OF UNLIQUIDATED CASH ADVANCES WITH
LIQUIDATION REQUIREMENTS AS OF SEPTEMBER 30, 2025**


To: Assistant Schools Division Superintendent
Division Chiefs
Public Schools District Supervisors
All Public Elementary School Heads
All Public Secondary School Heads
All Public Elementary and Secondary Administrative Officers
All Public Elementary and Secondary Administrative Assistants
All Others Concerned

1. In line with the Department of Education's thrust for transparent and accountable financial management, the Schools Division Office of Bulacan continuously monitors the status of cash liquidations of all Non-Autonomous Schools under its jurisdiction.
2. Based on the Division's records as of September 30, 2025, several schools still have unliquidated cash advances which require the immediate submission of liquidation reports to ensure compliance with COA Circular No. 97-002 and other existing government accounting rules and regulations.
3. The purpose of this memorandum is to inform and remind all concerned Administrative Officers, School Heads, and Administrative Assistants to facilitate the completion and submission of liquidation documents for pending cash advances at the earliest possible time.
4. As we enter the 4th quarter of CY 2025, schools are respectfully reminded to ensure proper utilization and timely liquidation of remaining funds pursuant to existing accounting and auditing regulations.
5. To maintain the smooth downloading of funds and proper financial reporting, all liquidation documents shall be submitted to the Accounting Section within



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7. For any clarification or technical assistance, concerned personnel may coordinate directly with the Accounting and Budget Units of this Office.
8. Immediate and wide dissemination of this Memorandum is earnestly desired.


CECILIA E. VALDERAMA, PhD ✓
Assistant Schools Division Superintendent
Office-In-Charge
Office of the Schools Division Superintendent

Accounting Unit
October 17, 2025