



Republic of the Philippines  
Department of Education  
Region V (Bicol)  
**DIVISION OF CATANDUANES**  
Virac, Catanduanes



May 28, 2015

**MEMORANDUM**

**TO :** Asst. Schools Division Superintendent  
All SDO Staff and Personnel  
Public Schools District Supervisors  
Elementary & Secondary School Heads

**FROM :** *Nympha D. Guemo*  
**NYMPHA D. GUEMO**  
Asst. Schools Division Superintendent  
Officer In- Charge

**SUBJECT :** RELEASE OF CASH ADVANCES / LIQUIDATION OF CASH ADVANCES

Corollary to the recommendation made by the Audit Team, Commission on Audit, Cluster 5- Education and Employment , effective immediately, no cash advance should be granted to officials and employees, this Division with previous cash advances not liquidated in full. Moreover, those who have remaining unliquidated cash advances should liquidate in full or if there is unexpended balance refund it at year- end.

For guidance and compliance of all concerned.

**RELEASED**  
DepEd-Division of Catanduanes  
**RECORDS SECTION**  
Date MAY 29 2015  
Time 6:30 PM  
By ESK