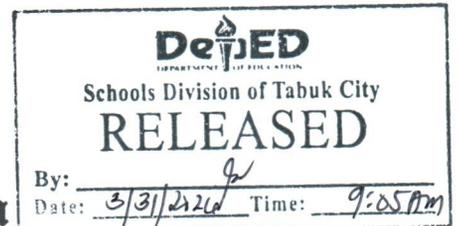




Republic of the Philippines  
**Department of Education**

Cordillera Administrative Region  
**Schools Division of Tabuk City**



March 30, 2026

**Division Memorandum**

No. 140, s. 2026

TO: All School Heads  
All Administrative Officer II  
All ADAS II and III  
All others concerned

**Ensure to indicate the Approved Budget for the Contract (ABC) in the Request for Quotation (RFQs) and Immediate Liquidation of Cash Advances or refund of any unexpended balances at year end.**

1. This is to inform concerned school personnel that you are mandated to indicate the ABC in the RFQs in all procurements and immediate liquidation of cash advances at year end to prevent accumulation of Advances for Operating Expenses.
2. In line of this, a meeting will be scheduled for the orientation of AO II, ADAS II and III in charge of submission of Liquidation Reports regarding this matter.
3. Immediate dissemination of this memorandum is desired.

**BENEDICTA B. GAMATERO PhD, CESO V**  
Schools Division Superintendent  
Office of the Schools Division Superintendent

