



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

DIVISION MEMORANDUM
NO. **578**, s. 2023

November 11, 2023

**TIMELINES ON THE LIQUIDATION OF CASH ADVANCES GRANTED FOR CY
2023**

TO: Assistant Schools Division Superintendent
Public Schools District Supervisors
School Heads of Public Elementary Schools
School Heads of Public Elementary Schools
All Others Concerned

1. Under existing regulations, cash advance must be, as a rule, 100% liquidated within the prescribed periods depending upon the nature of and purpose of cash advances.
2. A cash advance is settled and liquidated either by returning the money advanced if unspent, or by the presentation of regularly accomplished vouchers, giving satisfactory detail of the items thereon paid which must be in accordance with the purpose for which the cash advance was granted, and further supported by proper receipts and other evidence of payment.
3. Deadline for the submission of liquidation reports for Cash Advances for Operating Expenses or School MOOE and all Other Cash Advances (eg. DRRM, SPED, Travel, Gulayan sa Paaralan, Financial Assistance, Three Acts of Goodness and others) is **on or before December 13, 2023**.
4. School Heads are advised to inform their service providers and suppliers to negotiate all checks issued to them on or before **December 18, 2023**.
5. Any remaining balance as of December 18, 2023 except for the maintaining balance shall be subjected to the automatic sweeping by the Servicing Bank, any penalties incurred for insufficiency of funds due to the automatic sweeping feature of the account shall be charged to the School Head.
6. For **December 2023** billings of Electricity, Water, Telephone and Internet. Since Statement of Accounts or Billing Statement from service providers are normally being forwarded to Schools by January of the following year, this Office shall allow these items to be liquidated the following year using the 2024 downloaded funds.



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7. All other purchases or disbursements (eg. Procurement of goods and services, travel, communication, salary of security guard or janitor and others) shall be paid/liquidated using the CY 2023 funds of the School.
8. The person's failure to submit the liquidation report within this prescribed period shall be a valid ground for disqualification on the grant of PBB for 2023.
9. Wide dissemination of and compliance to this Memorandum is enjoined.

Romeo M. Alip, Ph.d, CESO V
Schools Division Superintendent

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