



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

DIVISION MEMORANDUM  
NO. 741, s. 2024

November 11, 2024

**TIMELINES ON THE SUBMISSION OF LIQUIDATION REPORTS FOR CY 2024  
DOWNLOADED FUNDS**

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 advances must, as a rule, be fully liquidated within the prescribed periods, which vary depending on the nature and purpose of the cash advance.
2. A cash advance is settled and liquidated either by returning the unspent money or by submitting duly accomplished vouchers that provide satisfactory details of the items paid. These vouchers 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. In line with downloaded funds for CY 2024, the deadline for the submission of liquidation reports for Cash Advances for Operating Expenses or School MOOE and all other Cash Advances (e.g., DRRM, SPED, Travel, Gulayan sa Paaralan, Financial Assistance, Three Acts of Goodness, and others) is on or before December 13, 2024. For Cash Advances for Special Disbursing Officers for the implementation of the School-Based Feeding Program, liquidation must be done on or before December 20, 2024.
4. Any remaining balance (including outstanding checks) as of December 20, 2024, except for the maintaining balance, shall be subject to automatic sweeping by the servicing bank. Any penalties incurred due to insufficient funds arising from the automatic sweeping feature of the account shall be charged to the School Head.
5. For December 2024 billings for electricity, water, telephone, and internet: Since Statement of Accounts or Billing Statements from service providers are typically forwarded to schools in January of the following year, this office will allow these items to be liquidated in the following year using the 2024 downloaded funds.



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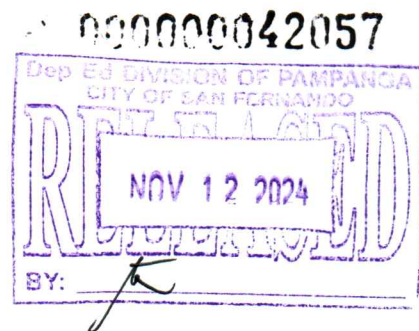


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6. All other purchases or disbursements (e.g., procurement of goods and services, travel, communication allowances, salary of security guards or janitors, and others) shall be paid/liquidated using the CY 2024 funds of the school.
7. Failure to submit the liquidation report within the prescribed period shall be a valid ground for disqualification from the grant of the PBB for 2024.
8. Wide dissemination of and compliance with this memorandum is encouraged.

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



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