



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

DIVISION MEMORANDUM
NO. 788, s. 2025

December 9, 2025

**TIMELINES ON THE SUBMISSION OF LIQUIDATION REPORTS FOR CY 2025
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. In accordance with existing government accounting and auditing regulations, all cash advances shall, as a rule, be 100% liquidated within the prescribed periods depending on their purpose and nature.
2. Cash advances shall be deemed settled either by the return of any unspent funds or by the submission of complete liquidation documents, including duly accomplished vouchers that clearly detail the expenses incurred in accordance with the purpose for which the cash advance was granted, and supported by official receipts and other acceptable proofs of payment.
3. Relative to the downloaded funds for Calendar Year 2025, the deadlines for the submission of liquidation reports are as follows:
 - a. Cash Advances for Operating Expenses (School MOOE) and All Other Cash Advances (e.g., DRRM, SPED, Travel, Gulayan sa Paaralan, Financial Assistance, and others) shall be liquidated on or before December 15, 2025; and
 - b. Cash Advances for Special Disbursing Officers under the School-Based Feeding Program shall be liquidated on or before December 22, 2025.
4. All remaining balances, including outstanding checks, as of December 23, 2025, except for the required maintaining balance, shall be subject to automatic sweeping by the servicing bank. Any penalties arising due to insufficiency of funds resulting from said sweeping shall be charged to the School Head concerned.
5. For December 2025 billings of electricity, water, telephone, and internet services—since Statements of Account from service providers are typically received in January of the succeeding year—this Office shall allow these utilities to be liquidated in 2026 using the 2026 downloaded funds.





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6. All other purchases, disbursements, and reimbursements (e.g., procurement of goods and services, travel expenses, communication expenses of School Heads, and salaries of security or janitorial personnel) shall be charged and liquidated using the CY 2025 funds of the school.
7. Failure to submit liquidation reports within the prescribed periods shall serve as a valid ground for disqualification from the 2025 Performance-Based Bonus (PBB).
8. Immediate and wide dissemination of this Memorandum is enjoined.


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

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