
	<i>Department of Education</i> Region III DIVISION OF PAMPANGA City of San Fernando High School Blvd., Brgy. Lourdes, City of San Fernando, Pampanga, 2000 Website: www.depedpampanga.com Email: pampanga@deped.gov.ph Tel.: (045) 435-7404 Fax: (045) 435-2728		Document Code: SDOPAMP-QF-OSDS-002
	DIVISION MEMO NO. <u>576</u> S. 2018		Revision : 00 Effectivity Date: May 8, 2018 Name of Office: ACCOUNTING UNIT

To : Assistant Schools Division Superintendent – Elementary
 Assistant Schools Division Superintendent – Secondary
 Public Schools District Supervisors
 School Heads of Public Elementary, Junior and Senior High Schools
 Chief – School Governance and Operations Division
 Chief –Curriculum Implementation Division
 All Unit Heads
 All Concerned

From : OFFICE OF THE SCHOOLS DIVISION SUPERINTENDENT

Subject : **LIQUIDATION OF CASH ADVANCES GRANTED FOR CY 2018**

Date : November 15, 2018

1. Under existing regulations, cash advance must be, as a rule, be 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. Cash Advances for Operating Expenses or Cash Advances for School MOOE – deadline of submission of liquidation is **on or before December 14, 2018**.
4. If the MOOE of the School was not 100% downloaded due to late liquidation of the School Head, such will be a valid ground for disqualification on the grant of PBB for 2018.
5. Cash Advances for Special Disbursing Officers or Cash Advances for SBFP - deadline of submission of liquidation is **on or before December 26, 2018**.
6. All Other Cash Advances (eg. Travel, Payroll, Gulayan, Financial Assistance and etc) - deadline of submission of liquidation is **on or before December 17, 2018**.
7. For Advances for School MOOE, only December 2018 billings from Electricity, Water, Telephone and Internet are allowed to be liquidated the following year using the 2019 Budget. All other purchases or disbursements are required to be paid/liquidated using the 2018 budget.
8. The person's failure to submit the liquidation report within the prescribed period will be a valid ground for disqualification on the grant of PBB for 2018.




Leonardo D. Zapanta, Ed.D., CESO VI
 Schools Division Superintendent